

2025-2026 Annual Budget Planning Guide & Calendar



Educate. 
Inspire. 
EMPOWER! 

BELIEFS



MISSION: The mission of G-PISD is to educate, inspire, and empower our students to succeed in life and become the next generation of leaders.

In G-PISD, WE BELIEVE our

- Students** are leaders and critical thinkers who embrace diversity and pursue excellence in all endeavors.
- Parents and Families** are true partners, have a voice, and have high expectations.
- Faculty and Staff** build inclusive relationships and maximize student success with integrity, compassion, and talent.
- Principals and Campus Leadership** are courageous leaders who show grace, empower others, embrace diversity, and cultivate G-P pride.
- Superintendent and Central Office** advance our vision with intention, collaboration, and purpose driven leadership.
- Board of Trustees** are strategic, collaborative leaders who model good governance and empower and inspire others to serve the G-P community.

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2024 - 2030



Balanced Scorecard (BSC)

MISSION: The mission of G-PISD is to educate, inspire, and empower our students to succeed in life and become the next generation of leaders.

PRIORITY 1	PRIORITY 2	PRIORITY 3	PRIORITY 4
Exceptional Student Performance <ul style="list-style-type: none"> 1.1 Annually increase performance in reading for all students and all student groups 1.2 Annually increase performance in math for all students and all student groups 1.3 Annually increase performance in college, career, and military readiness for all students and all student groups 1.4 Annually increase student engagement for all students and all student groups 1.5 Annually increase percentage of students who feel safe at school 	High Performing and Engaged Workforce <ul style="list-style-type: none"> 2.1 Annually increase the percentage of staff satisfaction 2.2 Annually increase the retention rate of highly effective faculty and staff 	Quality Service and Impactful Community Engagement <ul style="list-style-type: none"> 3.1 Annually increase the percentage of student satisfaction 3.2 Annually increase the percentage of parent/family satisfaction and engagement 3.3 Annually increase the percentage of community satisfaction and engagement 	Efficient and Effective District and Campus Operations <ul style="list-style-type: none"> 4.1 Annually improve operational processes 4.2 Maintain fiscal viability, stewardship, and improve staff knowledge of sustainable budgeting processes 4.3 Ensure strategic alignment of resources 4.4 Annually improve safety and security

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Budget Planning Calendar

- February 10, 2025 Review and Finalize Budget Planning Guide-Calendar with Senior Cabinet
- February 10, 2025 1st Budget Workshop – School Finance & Budget Development Process Overview**
- February 11, 2025 Budget process outlined to Principals and Directors (TEAM ONE)
- February 12, 2025 Beginning of Campus, Special Programs and Department Budget Preparation
- February 17, 2025 Prioritize Needs Aligned with Balanced Scorecard with Senior Cabinet
- February 18, 2025- March 28, 2025 Campus/Dept. Budget 1:1 Review Meetings with Principals and Directors
- April 3, 2025 Deadline: P1 Position Request (Human Resources)
- April 11, 2025 Completion of Campus, Special Programs and Department Budgets
- April 25, 2025 Receive Preliminary Appraisal Values from San Patricio County**
- April 25, 2025 Preparation of Budget Elements (i.e. Projected Enrollment, FTE's, Preliminary Property Values, Tax Collections, etc.)
- April 28, 2025 Review Compensation Plans: Senior Cabinet Meeting
- May 5, 2025 2nd Budget Workshop – Draft 1 Budget Presentation, including Preliminary Revenues, Expenditures, and Compensation Plan**
- May 9, 2025 Human Resources Finalize and Submit Staffing Projections/Plan to Assistant Superintendent for Business-Finance & Operations
- June 16, 2025 Regular Board Meeting - Approval of Compensation Plan**
- July 21, 2025 Regular Board Meeting – Provide all (if any) Budget Process Updates**
- July 25, 2025 Receive Certified Appraisal Values from San Patricio County**
- July 28, 2025- July 30, 2025 Complete Truth and Taxation Requirements with Tax Collections Office**
- August 4, 2025 3rd Budget Workshop – Final Budget Presentation Review, including Chapter 313 Agreements & Debt Service Obligations**
- August 7, 2025 Advertise Public Budget Hearing and Adoption of Budget and Notice of Tax Rate Increase (if any)
- August 18, 2025 Public Hearing for Annual Budget and Tax Rate: 5:30 P.M.**

August 18, 2025 Regular Board Meeting to Adopt Budget and Tax Rate

August 25, 2025- Complete all required website postings and Finalize Newly Adopted Budget in
August 29, 2025 Skyward Finance System for Sept. 1 rollout

September 1, 2025 First day of 2025-2026 Annual Budget

November 3, 2025 File Adopted Budget with TEA through PEIMS (to include all budget amendments as of the
PEIMS Snapshot Date (last Friday in October)

November 17, 2025 Regular Board Meeting – Certification of Tax Levy: Tax Year 2025

Budget Message

Budgeting is the process of allocating resources to the prioritized needs of a school district. Although budget formats and policies are by no means uniform in school districts, formal budgets play a far more important role in the planning, control and evaluation of school district operations than in those of privately-owned organizations. In school districts, the adoption of a budget implies that a set of decisions have been made by school board members and school district administrators which culminate in matching a school district's resources with its needs. As such, the budget is a product of the planning process. The budget also provides an important tool for the control and evaluation of a school district's sources and uses of resources. With the assistance of the accounting system, administrators are able to execute and control the activities that have been authorized by the budget and evaluate performance based upon comparisons between budgeted and actual operations.

Importance is placed upon sound budget planning for the following reasons:

- The type, quantity, and quality of school district goods and services often are not subject to the market forces of supply and demand. The budget becomes the limiting force.
- These goods and services (e.g. instruction) are critical to the public interest.
- The scope and diversity of school district operations make comprehensive planning necessary for good decision-making.
- Planning is a process that is critical to the expression of citizen preferences and through which consensus is reached among citizens, school board members, and district/campus staff on the future direction of a district's operations.

The link between planning and budget preparation in school districts gives budgets a unique role in these organizations. Budgets in the public arena are often considered the ultimate policy document since they are the financial plan a school district uses to achieve its goals and objectives reflecting:

- Public choices about what goods and services the district will and will not produce.
- School districts' priorities among the wide range of activities in which they are involved.
- Relative weight given to the influence of various participants and interest groups in the budget development process.
- How a school district has acquired and used its resources.

The budget, itself, then becomes intrinsically a political document reflecting school district administrators' accountability for fiduciary responsibility to citizens.

In the educational context, budgeting is a valuable tool in both planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, instructional planning (to attain student educational goals) should determine budgetary allocations. This link between instruction and financial planning is critical to effective budgeting. In addition, such a budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are closely associated with instructional plans.

Budget Process Overview

The budgeting process is comprised of three major phases: **planning, preparation and evaluation**. The budgetary process begins with sound planning. Planning defines the goals and objectives of campuses and the school district and develops programs to attain those goals and objectives. Once these programs and plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocations are the preparation phase of budgeting. The allocations cannot be made, however, until plans and programs have been established.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of: how funds were expended, what outcomes resulted from the expenditures of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations, in summary budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.

Legal Requirements for Budgets

The state, TEA, and the local district formulate legal requirements for school district budgets. In addition to these requirements, individual school districts also may have their own legal requirements for budget preparation. Additional legal requirements also may be imposed by state and federal grants; however, this section deals only with *state legal mandates, TEA legal requirements and local district requirements* for basic budget development and submission.

Financial Accountability System Resource Guide (FASRG)

The *Financial Accountability System Resource Guide* (FASRG) describes the rules of financial accounting for school districts, charter schools, and education service centers. The FASRG is adopted by 19 Texas Administrative Code §109.41.

Module 1: Financial Accounting and Reporting (FAR):

<https://tea.texas.gov/sites/default/files/fasrg17-module1-final-accessible.pdf>

FAR Appendices:

<https://tea.texas.gov/sites/default/files/fasrg17-module1-farappendices-final-accessible.pdf>

Module 4: Auditing:

<https://tea.texas.gov/sites/default/files/fasrg17-module4-final-accessible.pdf>

Module 5: Purchasing:

<https://tea.texas.gov/sites/default/files/fasrg17-module5-final-accessible.pdf>

Module 6: State Compensatory Education, Guidelines, Financial Treatment and an Auditing and Reporting System:

<https://tea.texas.gov/sites/default/files/fasrg17-module6-final-accessible.pdf>

Statement of Texas Law

Sections 44.002 through 44.006 of the *Texas Education Code* establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.

Note: TEA recommends that an *interactive* approach between the board of trustees and the superintendent be taken to establish the budget process and define related roles and responsibilities.

- The district budget must be prepared by a date set by the state board of education, currently **August 20th**.
- The district is required to accelerated instruction under TEC 29.081(b-1) and shall budget separately budget sufficient funds, including funds under TEC 48.104 (State Compensatory Education) for that purpose.
- The president of the board of trustees must call a public meeting of the board of trustees, giving **ten days public notice** in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC).

The summary of the budgets should be presented in the following function areas:

(A) Instruction – functions 11, 12, 13, 95

(B) Instructional Support – functions 21, 23, 31, 32, 33, 36

(C) Central Administration – function 41

(D) District Operations – functions 51, 52, 53, 34, 35

(E) Debt Service – function 71

(F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per student” will be based on student enrollment.

- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.

Note: Although the Code states that budgets must be prepared in accordance with GAAP, a recent legislative initiative mandates one non-GAAP budgetary provision concerning the recognition of Model 401 revenues from the state's foundation school program. These revenues should be recognized on a budgetary basis.

- The budget must be legally adopted before the adoption of the tax rate.
- After final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. It shall be prominently displayed until the third anniversary of the date the budget was adopted.
- The district shall post on the internet website the required tax rate and budget information as identified in Tax Code 26.18 and Board Policy CE Legal.

TEA Legal Requirements

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, **no later than August 31.**
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.
- Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion. Such local decisions may affect the need for budget amendments and financial reporting requirements.

- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount. These requirements are discussed in further detail in the Data Collection and Reporting module.
- A school district must amend the official budget *before* exceeding a *functional expenditure category*, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

District Requirements

G-PISD has established its own requirements for annual budget preparation. The district's fiscal policies dictate budgetary requirements that go beyond those required by the Texas Education Code and TEA. The policies include:

Fiscal Year – The district shall operate on a fiscal year beginning **September 1 and ending August 31.**

Budget Planning – Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered. Budget planning and evaluation are continuous processes and should be a part of each month's activities.

Schedules – The Superintendent or designee shall supervise the development of a budget calendar and a specific plan for budget preparation. The budget schedule shall include timelines for designated individuals or groups to submit their budget proposals.

Budget Hearing – The annual public hearing on the proposed budget shall be conducted as follows:

1. The Board President shall request at the beginning of the hearing that all persons who desire to speak on the budget give their names to the secretary. Only those who sign in with the secretary shall be heard.
2. Speakers shall confine their remarks to the appropriations of funds as contained in the proposed budget.
3. No officer or employee of the District shall be required to respond to questions from speakers at the hearings.

Authorized Expenditures – The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

Budget Amendments – The board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object codes and other resources.

Objectives of Budgeting

Performance evaluation allows citizens and taxpayers to hold policy makers and administrators accountable for their actions. Because accountability to citizens often is stated explicitly in state laws and constitutions, it is considered a cornerstone of budgeting and financial reporting. The Governmental Accounting Standards Board (GASB) recognizes its importance with these objectives in its *GASB Concepts Statement No. 1* (Section 100.177):

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget. It should also demonstrate compliance with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs and accomplishments of the governmental entity.

Meeting these objectives requires budget preparation to include several concepts recognizing accountability. Often these concepts have been mandated for state and local public sector budgets. They include requirements that budgets should:

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.
- Provide a basis for the evaluation of a government's service efforts, costs and accomplishments.

Note: Although the objective of balanced budgets is generally applicable to all school districts to ensure long-term fiscal health, variations of this objective, which are considered appropriate for some school districts over short-term periods, are available. For example, the balanced budget objective may be met through the use of fund balance reserves to pay for current services during certain periods. Such uses of fund balance reserves must be in accordance with applicable state and local fund balance policies.

Roles and Responsibilities in the Budgeting Process

- District-wide
 - Must comply with federal/state laws and local board policies
 - Must ensure that all resources are reflected in the District/Campus Improvement Plans
 - Must ensure that all students are served
 - Must ensure that all students in special programs are served in accordance with TEC
- Site-Based Committee (budget committee)
 - Develops goals and objectives for campus
 - Develops the Campus Plan
 - Identifies budgetary needs (resources) and funding priorities
 - Prepares preliminary campus budget (advisory only)
- Campus Principal
 - Acts as budget manager for the school
 - Reviews preliminary budget prepared by site-based committee
 - Evaluates staffing needs based upon enrollment projections
 - Finalizes the campus budget
- Central Office Administrators
 - Review of staffing needs (Human Resources & Assistant Superintendent for Business-Finance & Operations)
 - Review of special program compliance (Senior Accountant/State and Federal Programs Administrator & Assistant Superintendent for Business-Finance & Operations)
 - Review of Campus Plan and budgets to ensure compliance with District Plan (Executive Director of School Leadership)
 - Review of budgets to ensure fiscal compliance (Director of Business Services & Assistant Superintendent for Business-Finance & Operations)
- Superintendent
 - Conducts final review of campus and department budgets
 - Submits proposed budgets to the School Board
- School Board
 - Reviews campus and department budgets for compliance with district goals
 - Conducts budget public hearings
 - Adopts the official budget
 - Approves all budget amendments at the object level
 - Adopts the final amended budget

Revenue Sources

The district receives revenue from three (3) major sources: Local, State and Federal. Generally, the least restrictive revenue sources are Local and the most restrictive are Federal funds.

Local	State	Federal
Interest Income	Foundation School Program (Student Average Daily Attendance)	Child Nutrition Program
Salvage revenue	Other state revenues	Grants such as Title I
Miscellaneous revenue	Child Nutrition Program	Competitive Grants, if any
Athletic Event revenue		

Local funding should be used to serve ALL students. State and Federal revenue sources are generally supplemental in nature. For example, the Special Program Allotments (part of the FSP funding) are for a specific population of students. The Federal revenue, other than the Impact Aid funds, are for specific grant program activities.

State funding flows to the district through the state funding template, Summary of Finance. The Summary of Finances (SOF) is a state aid report produced by the Texas Education Agency for each school district and charter school. It describes the district's or school's funding elements and Foundation School Program (FSP) state aid. The report includes information on:

- the number of students in average daily attendance (ADA) and weighted average daily attendance (WADA),
- the number of students making up special student populations,
- property values,
- tax rates, and
- tax collections.

The SOF also shows the Tier I entitlement (basic entitlement), the Tier II allotment (supplemental funding), and a variety of other FSP allotments, including facilities allotments, if any.

For each district, the TEA produces several SOF reports throughout the school year, updating the information in the report as new data become available. Generally, there are three (3) types of reports: Preliminary (1st report in the spring of the previous fiscal year), Near-Final (1st NF typically in September after the end of the fiscal year) and Final (1st Final in the spring of the following fiscal year).

The Assistant Superintendent for Business & Finance is responsible for monitoring the SOFs posted by TEA and comparing the state report to locally-created Summary of Finance worksheets.

TEA's Summary of Finance report reflects the LPE (Legislative Payment Estimate) and the DPE (District Planning Estimate). The district receives payments from September through August based on the LPE. A settle-up of payments, based on the Near-Final Summary of Finance's DPE.

The most recent Annual Financial Audit indicates that the district's largest portion of revenue comes from local sources. The State and Federal Grants Manual contains additional information regarding the estimation, budgeting and monitoring of Special Program Allotments.

Expenditures Categories

There are several expenditure categories, the largest of which is the Compensation (salaries and benefits) portion. The Compensation portion of the budget is typically ranging between 75 to 80% of the total budget. The non-compensation categories are referred to as “discretionary” funds. The allocation for each campus and department include only discretionary funds. The account codes for these expenditure categories will be explored in the Financial Accountability System Resource Guide (FASRG) section.

- Compensation – Salaries and Benefits (6100s)
- Contracted Services (6200s)
- Supplies and Non-Capitalized Equipment (6300s)
- Travel and Other Miscellaneous Costs (6400s)
- Capitalized Equipment, Furniture and Other Assets (6600s)
- Other Uses, such as Transfers to Other Funds (8900s)

The Compensation portion of the budget shall be driven by the number of staff positions authorized by the Board and managed using a Position Control System and the Compensation Plan. The Compensation Plan includes all pay scales, benefits and incentive programs. The district shall strive to ensure that the Compensation Plan supports the district goals for hiring and retaining highly qualified employees. The Compensation Plan shall be affordable and sustainable within the annual adopted budget. [Note. A copy of the Compensation Plan is posted on the Human Resources webpage.]

Some of the expenditures are further categorized as fixed cost or recurring costs. Most fixed costs vary from year-to-year due to consumption or other factors. Fixed costs typically refer to recurring costs due to long-term commitments or contracts. Some of the fixed costs typically included in an annual budget include:

- Utilities such as electricity, gas, garbage disposal, water, and telephone.
- Internet access
- Copier maintenance support contracts
- Education Service Center commitments
- Heating/AC, fire alarm and other equipment maintenance contracts
- Special Education Shared Service Arrangement
- Business and student software management systems
- Technology infrastructure and network management contracts

Budgeting for Staff

- Salaries are budgeted based on what the person does, where the person does it, and who the person serves.
- The key to budgeting for campus staff is the master schedule and/or staff roster, including the districts [G-PISD Staffing Guidelines](#)
- Staff full-time equivalents (FTEs) are compiled based on the master schedule or staff roster.
- The number of campus staff may be determined by:
 - Type of master schedule
 - Student to Teacher ratio – Staff Allocation Formula
 - Specialized courses, such as Advanced Placement (AP)

- Other instructional strategies such as co-teaching, inclusion, and pull-out programs
- The number of department staff may be determined by:
 - Roles and responsibilities of staff such as custodial, food service, maintenance, transportation, and administrative staff
 - Custodial staff shall be based on the total square footage of district facilities, the type of floor surfaces, and the number of students at each facility
 - Transportation staff shall be based on the total bus routes for regular, special education, and special programs
 - Child Nutrition staff shall be based on the meals per labor hour at each campus
 - Administrative staff shall be based on the administrative functions, number of staff, and number of students served directly or indirectly
- The PEIMS Staff Data Profiles (submitted in the Fall PEIMS submission) should be checked carefully to ensure that the payroll and responsibility data match

Instructional salaries:

- Salary expenditures should reflect the percentage of time per population of students served
- Example in an 8-period day: 4 classes of Resource English and 4 classes of English II result in:
 - 199-11-6119-00-001-X-23000 50% Special Education
 - 199-11-6119-00-001-X-11000 50% Regular Education

Extra-curricular salaries:

- Coaching, spirit team sponsors, and other activities that support athletics
 - Teaching time is charged to function 11 if students earn credit for the course(s)
 - If no credit is awarded, then function 36 should be used, with a PIC of 91
 - Extended days before and/or after school starts should be coded to function 36 with a PIC 91
 - Coaching stipends are charged to function 36, with a PIC 91
- Teacher/Coach
 - Example: A teacher/coach teaches two History classes, two 9th grade PE classes, and two non-credit 12th grade boys athletic periods and receives a \$5000 coaching stipend:
 - 199-11-6119-00-001-X-11000 67% Teacher
 - 199-36-6119-00-001-X-91000 33% Athletic periods
 - 199-36-6119-00-001-X-91000 \$5000 Stipend

Extra-Duty Pay – Tutoring:

- Extra duty pay is paid from the appropriate account based on the type of staff and the duties performed. Allocations are provided to each campus within their budget allocations to ensure sufficient funding is allocated for accelerated instructional services.
 - Tutoring is generally for at-risk students, but may be for non-at-risk students
 - If a teacher tutors at risk students, then the account could be:
 - 199-11-6117-00-101-X-24-000
 - If PIC 24 is used, then all students tutored must be identified at-risk or educationally disadvantaged, otherwise the appropriate percentage should be used
 - If an aide tutors, then the account could be:
 - 199-11-6121-00-101-X-24-000

Administrative Salaries:

- Time spent on specific job
 - Example: Counselor/Asst. Principal
 - 199-31-6119-00-001-X-99-000 50%
 - 199-23-6119-00-001-X-99-000 50%
- Time spent at specific location
 - Example: Assistant Principal at each campus
 - 199-23-6119-00-001-X-99-000 50%
 - 199-23-6119-00-101-X-99-000 50%

Substitute Salaries: [The district may elect to use either the teacher or undistributed method]

- Based on teacher being covered
 - Example: Special Education Teacher at HS
 - 199-11-6119-00-001-X-23-000 (Teacher)
 - 199-11-6112-00-001-X-23-000 (Substitute)
- Undistributed - will be allocated by TEA based on PEIMS data
 - Example: 199-11-6112-00-999-X-99-000
 - Allocated by TEA based on percentage of PIC from PEIMS data

Other Salaries:

- Time spent on specific job
 - Example: 50% custodian & 50% bus driver
 - 199-51-6129-00-001-X-99000 50% Custodian
 - 199-34-6129-00-999-X-99000 50% Bus Driver
- Time spent at campus or location
 - Example: A Special Education aide works 3 days at an Elementary & 2 days at the Jr-Sr High School
 - 199-11-6119-00-001-X-23000 40% Jr-Sr High School
 - 199-11-6119-00-101-X-23000 60% Elementary School

Allocations for Campuses & Departments (Discretionary budgets)

The district has established base per student allocations for campuses as noted below. Supplemental allocations for specific programs will be added to the base allocations to ensure that campuses meet the specific needs of students and comply with federal maintenance of effort and maintenance of equity requirements.

The most recent Fall PEIMS Student enrollment is used to calculate allocations for the campuses. Historically, these allocations have allowed the campuses to budget for their needs across all functional areas, including campus administration, counseling, library, health services, etc. Adjustments to the student enrollment are made as more current information is available. The base campus allocations are noted below:

- High School campus allocation: \$ 172 per student
- Middle School campus allocation: \$ 167 per student
- Elementary campus allocation: \$ 160 per student

The allocations are not intended to pay for district-provided resources such as:

- Utilities, such as Electricity, Gas, Water, Telephone
- Insurances, such as Property & Casualty
- Copiers (Ricoh Machines)
- Student Chromebooks
 - Technology Department makes all purchases
- Teacher Surf Pro Laptops
 - Technology Department makes all purchases
- Custodial Supplies
 - Maintenance & Custodial Department makes all purchases
 - Request come from Campus Lead Custodian or Custodial Supervisor
- Maintenance repairs, etc.

Campuses and Departments are responsible for allocating funds within their own budget allocation to purchase administrative office furniture, technology devices (computers, laptops, devices, etc.), and general supplies.

The allocations for departments are based on the established levels, plus any new budgetary requests. The department allocations may increase and/or decrease due to an increase or decrease in miles driven (transportation), meals served (child nutrition), or square footage maintained (custodial and maintenance).

The allocations are compiled and distributed by the Assistant Superintendent for Business & Finance during the budget development process in accordance with the Budget Adoption Timeline.

Long-term Budget Planning

A long-term budget for capital expenses shall be developed and submitted for review by the Assistant Superintendent for Finance & Business and Superintendent on an annual basis. Long-term budgets shall include the following capital expenditures (defined as equipment with a per unit cost in excess of \$5,000).

- Vehicles, including buses, passenger vehicles and electric carts
- Food Service equipment such as ovens, freezers, etc.
- Rooftop air conditioner units
- Heating and cooling units such as boilers, water heaters, chillers, etc.
- Network servers and other technology-related infrastructure
- Telephone equipment and software system
- Maintenance and yard equipment such as forklift, riding lawn mower, etc.

Procedures for Piloting New Initiatives/Programs

A good pilot program provides a platform to test theories, implement proven best practices, prove value, and reveal deficiencies before spending a significant amount of time, energy, or money on a large-scale initiative or program. The following are procedures that Gregory-Portland ISD will follow when proposing a new initiative or program.

1. Establish a Need – Determine why the initiative or program should be introduced into the district and how it will benefit all students or a sub-population of the student body.,
2. Building Support with Stakeholders – It is important to build a base of support for new initiatives or programs by getting colleagues (other teachers, administrators, relevant district office personnel) involved in the proposed initiative. Make colleagues aware of your intent to introduce the initiative and what the benefits (and risks, if any) of piloting the program.
3. Develop a Proposal – Proposals should include the following: Objectives, Guidelines, Timeline, Budget and Evaluation Criteria.
4. Recruit a Team – Select a group of individuals who will help you carry out the initiative.
5. Secure Permission from Campus/District Leaders – The campus principal or director should be informed of the desire to start a new initiative or program in the district. It is also important to inform either the Executive Director of School Leadership or Executive Director of Curriculum & Instruction.
6. Secure Funding – Determine how the initiative or program will be funded (grant, donation, district funds, or a combination of sources).
7. Implement the Plan – Carefully implement the proposal with fidelity and consistency.
8. Evaluate and Share Results – During and after the program, it is important to develop a factual report of how the pilot program worked and whether the pilot program can be expanded to an entire grade level, campus or department, as appropriate.
9. Expand the Pilot/Implement the Initiatives – If the pilot proves to be successful, secure permission to expand the pilot to a larger segment of the school district.
10. Continue to Evaluate for Effectiveness – Follow the evaluation guidelines, if available. If not available, develop a set of evaluation criteria to continuously evaluate the effectiveness of the program.

Budget Methodology

Site-Based Budgeting

Site-based budgeting places the principal and other campus staff at the center of the budget preparation process. Principals act as budget managers for their individual schools, responsible for both the preparation and maintenance of the campus budget.

Site-based budgeting, as its name implies, generally involves the granting of increased budgetary authority to the campus level. Campuses are normally allocated a certain level of resources over which they have authority to allocate to educational and support services. These budgetary allocations are meant to cover those areas over which campus decisionmakers have control. For example, campuses which have authority over staffing decisions would be allocated funds for staff costs. In contrast, campuses in a school district where staffing decisions are made centrally may not be granted funds for staff costs. These staff costs would be budgeted at the district level. As shown by this example, site-based budgeting takes many forms and may be implemented by school districts to varying degrees.

The main advantage of site-based budgeting is that it allows school personnel to make budgetary decisions for their own campuses. Thus, those who best understand student needs at the campus level plan how funds are used to meet them. This decentralization of budgetary authority may also be a means of increasing school accountability. Another potential advantage of site-based budgeting is increasing the level of participation of both campus staff and parents in budget development. Many site-based budgeting systems create committees composed of campus staff, parents, and other community members to determine campus budgetary allocations.

These committees give parents and other community members a voice in school budgeting from its inception, rather than merely when the budget is presented for public review by the district board.

Budget Preparation Instructions

Purpose: To establish uniform procedures for budget preparation for the 2025-2026 fiscal year.

Responsibilities: Principals, directors, and other administrators are responsible for ensuring compliance with this policy.

Budget Preparation:

- A. The principal or director will be responsible for submitting a proposed Campus Operating Budget for all items needed on their campus with the exception of anticipated payroll cost. ***Please note: All budgets will be entered by each campus/department within the Skyward Finance software for the 2025-2026 fiscal year.***
- B. Each campus will be required to create a Site-Based Decision Making (SBDM) committee within their campus which may include teachers, support staff, or community members such as parents. Each department will be required to submit Site-Based Budgets. A completed SBDM Workbook will be due to the Executive Director of School Leadership one (1) week prior to submission and shall be approved for submission. As part of the budget entry submission, the SBDM acknowledgement form and minutes from the committee meeting must be uploaded in the skyward finance budget entry as an “attachment” with any other related notes or documentation.
- C. Each department will be required to submit Site-Based Budgets. A completed SBDM Workbook will be due to each departments Assistant Superintendent/Executive Director one (1) week prior to submission and shall be approved for submission. **The SBDM Workbook shall include justification for all projected expenditures for the upcoming school year and must be attached in Skyward.*
- D. The Business Office/Human Resources will prepare the stipends, utility and copier budgets for each Campus/Department.
- E. The Business Office/Human Resources will prepare the Payroll Budget for each campus after staffing requirements have been determined. Extra duty pay must be approved by the principal and business office and included as a line item in the campus/department budget.
- F. All requests for items to be constructed by maintenance, major repairs, or proposed renovation should be requested in the Maintenance Work Order system. **DO NOT INCLUDE THESE TYPES OF ITEMS IN YOUR PROPOSED BUDGET. All approved items will be included in the maintenance or construction budget if funds are available.**
- G. All state mandated allocations must improve and enhance the regular program. All accelerated instruction allocations must be used to supplement and not supplant services to the targeted student population. Campus allocations must be reflective in the campus improvement plan and must include the dollar amount for that strategy, such as the program intent code (24 or 30 for State Comp.) and the account code.

- H. Your campus budget will be funded **based on Fall PEIMS Snapshot Enrollment**. Allocations are for General Fund and Federal Funds.

Budget Entry Worksheet:

- A. An expenditure Budget entry worksheet will be available in Skyward Finance under the “Budget Entry” tab. The Principal or Director will be responsible for updating, making any changes, and submitting the budget worksheet once complete.
- B. If a desired account is not listed on the Expenditure Budget Worksheet, the principal or director may request the account number be added, if known, or a description of the account that will enable the Business Office to set up the proper account.
- C. Each Campus Principal and Department Head will be responsible for posting and balancing all entries into the skyward finance system prior to finalizing and submitting. The Business Office Staff will be responsible for reviewing and ensuring that all accounts are balanced accordingly.

Budget Submittal:

- A. Principals should review the updated Budget Entry Worksheet in Skyward Finance with the Executive Director for School Leadership by the designated due date. All campus fund (199, 461, 7XX) tabs must be completed.
- B. Directors should submit the updated Budget Entry Worksheet File to the Business Office for Final Approval.

NOTE: If an item or event takes place in your campus, you are responsible for budgeting using your campus allocation. Such items include, but are not limited to, security services, supplies and materials. These types of items must be budgeted at the campus or department level. The district will not be responsible for items not included in the campus/department budget.

- C. The Title 1, Part A, Fund Budget Expenditure Budget Worksheet file should be submitted in the same manner as the Campus Budget Worksheet.
- D. The SBDM Budget Workbook should be submitted to the Business Office **by attaching to the budget entry in Skyward.**
- E. Site Based Budgets for departments should be submitted in approved format.
- F. The completed budget worksheet file containing your proposed budget should be submitted in Skyward on or before April 11, 2025.**
- F. Priority for each non-allocated budget request submitted will be based upon the order that each request holds as it progresses through the levels of budget review ***and the amount of funds available***. The SBDM Team is responsible for setting priority designation. Items requested as non-allocated budget request are subject to all appropriate reviews and reordering of priority at each review, including the board of trustees.

G. The Budget Manager/Principal is responsible for presenting the best case in support of his or her budget requests/needs to the District Budget Team. The SBDM committee is responsible for designation of priority to each budget request.

H. Refer to the description of fund codes, function code, expenditure object codes, and local sub-object codes designating subjects and programs as distributed by the Director of Finance in order to determine the appropriate budget codes(s) for the items, services, or activities described on the Non-Allocated Budget Request Form(s).

I. Non-Allocated Budget Worksheets have been included in the budget process. If you believe there is a need to fund a project(s) you can submit Budget Request Form with substantiating documentation to justify your request. Your request should include, but not limited to, project description, cost of project, objective to achieve, references if applicable, quotes as outlined in local purchasing guidelines and any other pertinent data.

J. Transportation Cost – you are required to budget for expenses requiring transportation for campus activities.

- Use account code 199-XX-6494-XX-XXX-0-XX-XXX when using district owned vehicles.
- Use account code 199-XX-6412-XX-XXX-0-XX-XXX for student transportation using vehicles other than a district owned vehicle.
- Use account code 199-XX-6411-XX-XXX-0-XX-XXX for employee transportation using vehicles other than a district owned vehicle.
- Use chart below to determine budget
- allocation for each of your anticipated field trips.

Rates for –2025-2026

- **\$3.00 per mile for bus**
- **\$2.20 per mile for bus (SPED rate)**
- **\$1.05 per mile for the van / suburban**

K. Function 13 – Curriculum Development and Instructional Staff Development must be used for the following expenditures:

- Fees for outside consultants conducting in-service training for instructional and instructional related staff.
- Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meeting. Travel reimbursement will be governed by G-PISD travel policies. Rates are:

Rates for 2025-2026

- **Mileage Reimbursement – Refer to GSA rates**
 - **Hotel Reimbursement – Refer to GSA rates**
 - **Meal Reimbursement - \$54 (Full Day) or \$27 (Half Day) Meals are reimbursed only if an overnight stay is involved.**
 - **<https://www.gsa.gov/travel/plan-book/per-diem-rates>**
 - **Please review district Travel Policy for more info.**
- Staff development or in-service training provided by an education service center.

- Purchase Orders must be issued for fees for attending workshop at Region Two. On-site registration will not be allowed by Region Two unless the individual has a purchase order or a personal check made payable to Region Two. Payment fees for no show will be paid from the principal's fund unless the individual was asked to not attend by the campus principal. All other reasons are not valid and fees must be paid from the principal's fund or individual.
- L.** Object code **6341** must not be used except for function 35 (food service). All campuses may budget food cost and refreshments for school related events using object code **6499**.
- M.** Student meals for district level competition: *Please review district Travel Policy*
- N.** Field trips and charitable collections should be deposited into a Student Activity account and Requests for Payments must be processed through Accounts Payable.

Monitoring and Amending the Budget

Monitoring the Budget

- Financial reports are available via the Skyward Finance system on a real-time basis
- Campus and department staff are authorized to view their respective budgets subject to the “masked” accounts in their user profile
- Periodic monitoring (at least monthly) should be conducted with the site-based committee
- The timing of planned expenditures should be noted and documented – the campus plan timelines should aid in this process
- Budget resources should be realigned as the need arises due to changes in the instructional program and/or campus plan
- The purchasing deadlines should be adhered to – **Appendix H**

Amending the Budget

- Budget amendments are mandated by the state when funds are moved from one functional area to another – these amendments require Board approval. Adequate planning is required since the School Board meets once per month.
- Budget transfers (within functional areas) – may be initiated by a campus principal or director as the need arises. The Director of Business Services shall approve and ensure that budget transfers are posted to the general ledger on a timely basis.
- The Final Amended Budget shall be approved the School Board prior to August 31st of the current fiscal year
- A Budget Transfer/Amendment Form is enclosed as **Appendix I**

Evaluation of the Budget – At Year-End

- As part of the campus planning process, the budget should be reviewed at year-end to determine if:
 - The campus used its resources to meet the district goals
 - The campus used its resources to meet the campus goals
 - The campus used its resources to serve all student populations
 - The campus used its special program allotments for special education, career and technology, etc. to supplement the basic instruction for all identified students
 - The campus realigned its resources as needed during the school year to meet the changing needs of the students
 - The campus should consider adding and/or deleting programs
 - The campus had unspent discretionary funds that will roll-forward to the following fiscal year.**Note:** Gregory-Portland ISD does not allow a campus to roll-forward unspent General Fund discretionary funds.

Budgeting State Special Program Funds

Special Program funds typically flow to the district through the state funding template, Summary of Finance. A glimpse of a sample Summary of Finance special program allotments is pasted below. **NOTE.** TEA posted Preliminary, Near Final and Final reports on an ongoing basis, the figures below are for illustration purposes at a specific point in time.

Program Intent Codes - Allotments		LPE	DPE
Tier One Subchapter B and C Allotments			
19.	11-Regular Program Allotment 48.051	\$24,847,654	\$24,847,654
20.	Small and Mid-Size Allotment 48.101	\$601,023	\$601,023
21.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$3,485,138	\$3,485,138
22.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$170,016	\$170,016
23.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$3,730,324	\$3,730,324
24.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$101,803	\$101,803
25.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$1,644,511	\$1,644,511
26.	11-Public Education Grant 48.107	\$0	\$0
27.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$458,335	\$458,335
28.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$93,095	\$93,095
29.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$175,000	\$175,000

As illustrated on the Tier 1 Allotments, the Special Education, Compensatory Education, Bilingual Education, Career and Technology and CCMR Allotments have a 55% spend requirement. Other allotments such as the Dyslexia, Gifted and Talented and Early Education Allotment have a 100% spend requirement.

The Special Program Allotments Guide, (**G-PISD State and Federal Grants Manual**), reflects the identified and program guidelines as required by state law.

Budgeting for Federal Funds

The finance department, under the direction of the Assistant Superintendent for Business- Finance & Operations, shall budget grant funds in the appropriate fund code as authorized by [Financial Accountability System Resource Guide](#), or the granting agency, as appropriate.

The Senior Accountant/State and Federal Programs Administrator shall provide a line-item budget for federal grants that is consistent with the federal grant application budget schedules and the Notice of Grant Award.

For example, if the grant application included \$2,000 for “6219 Professional Services”, the budget shall include an appropriation for Professional Services in object code 6219. However, if the intent was to expend funds to pay a Math Consultant, the grant application may need to be amended to move the “6219 Professional Services” funds to the correct object code “6299 Other Professional Services”. All expenditures shall be made from the correct FASRG object code.

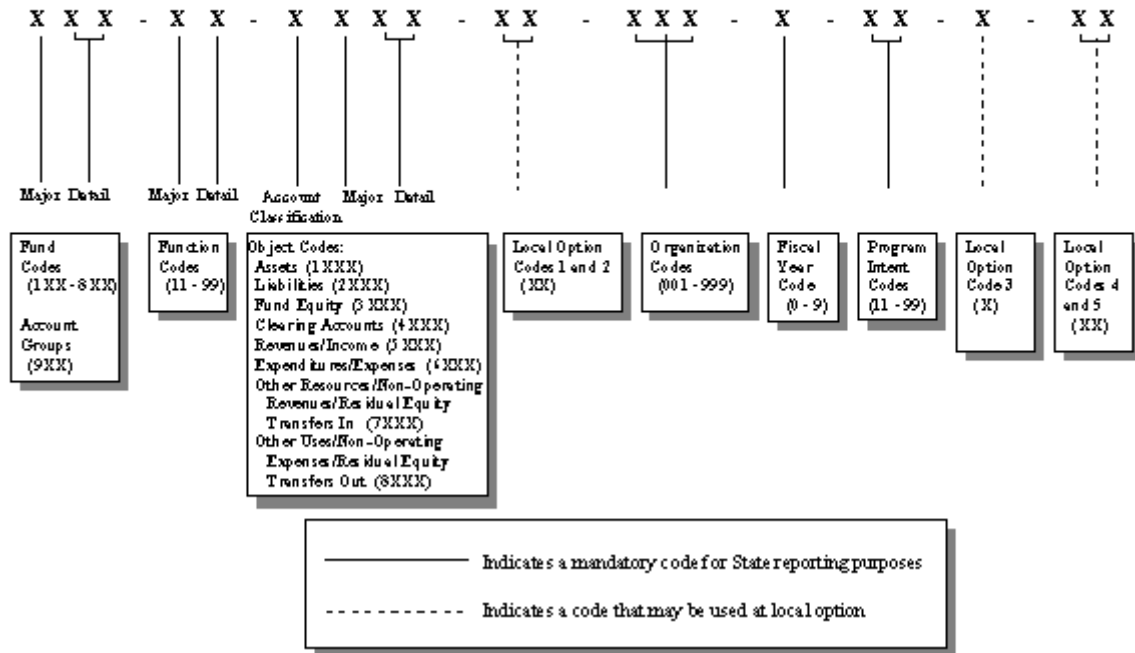
As a best practice, the district shall ensure that Federal grant funds are budgeted and available for use **no later than 30 days** after receipt of the NOGA or from the stamp-in date, whichever is earlier.

- Types of federal grants
 - Formula funding (entitlements)
 - ESSA Title Programs such as:
 - Title I, Part A (Fund 211)
 - Title II, Part A (Fund 255)
 - Title III, Part A (Fund 263)
 - Title II, Part D (Fund 262)
 - Discretionary grants (competitive & non-competitive)
- How to compile and submit a grant application
 - Compile a comprehensive needs assessment
 - Involve required stakeholders:
 - Private school consultation is required – Title I
 - The ESSA Consolidated Application for Federal Funding requires the date that parents were involved in evaluating the parental involvement program (Title I)
 - Identify strategies & planned activities
 - Identify planned expenditures (budget)
 - Identify program coordination, professional development, parental involvement, equitable access activities and compliance
- ESSA Consolidated Federal Grant Application – complete via e-Grants
 - Title I, Part A, Regular
 - Title I, Part C, Migrant
 - Title I, Part D, Subparts 1 & 2
 - Title II, Part A & D
 - Title III, Part A, LEP & Immigrant
 - Title IV, Part A – Drug Free Schools
 - Title V, Part A – Innovative Programs
- Obtain approval from TEA – NOGA
 - No obligations or expenditures may be made prior to the starting date of the grant
 - No funds may be used to pay for goods or services received after the ending date of the grant

- Comply with Grant Requirements
 - Program evaluations
 - Financial expenditures & reporting
- Two types of Title I Programs
 - Targeted assistance campus
 - Funds are used to provide services only to a select group of students
 - Requires 8 basic components
 - School-wide campus
 - Funds are used for the entire educational program
 - Requires 10 basic components
- ESSA Requirements:
 - Reservation of funds:
 - To serve homeless students
 - 1% for parental involvement (> \$500K)
 - 5%-10% for staff development (if all teachers are not Highly Effective)
 - Serve eligible students in private schools
 - Staff must meet Highly Qualified guidelines
 - Written parental involvement policy
- Federal Fiscal Requirements:
 - ESSA Maintenance of Effort
 - Maintain fiscal effort with state and local funds – not less than 90%
 - Special Education Maintenance of Effort
 - Maintain the same level of expenditures in total or per student
 - Comparability
 - In multiple attendance areas, Title I campuses must receive the same level of services from state and local funds as non-Title I campuses
 - Comparability does not apply to Gregory-Portland ISD
 - Supplement not Supplant
 - Title I funds must be used to increase the level of funding – they may not replace state or local funds
 - ESSER ARP Maintenance of Equity
- Budget forms for Federal Grants
 - Grant Budget form –
- Helpful website:
 - TEA Grant Resources:
 - https://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx

Overview of Account Code Structure

The Code Structure



A major purpose of the accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

Fund Code

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

Function Code

A mandatory 2-digit code applied to expenditures/ expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Object Code

A mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Optional Codes 1 and 2 (Reserved for Student Activity Funds)

A 2-digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2025-2026 fiscal year of the school district, a 5 would denote the fiscal year.

Grant Funds

Determining the fiscal year code is different for certain locally funded or state-funded projects as opposed to federal or state grant-funded projects. For federal or state grant-funded projects accounted for as special revenue funds, the fiscal year code corresponds with the second digit of the notice of grant award (NOGA) ID number. For example, for a federal grant with NOGA ID number 146101XXXXXXXXXXXX, the fiscal year code is 4 for 2014, as identified in the second digit of the NOGA ID number.

Your district must use the same fiscal year code for the **entire duration of the grant**. For any unused amounts that roll forward to a subsequent grant, the district must use the NOGA ID of the new grant to determine the fiscal year code.

Program Intent Code

A 2-digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example #1:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Example #2:

Assistive devices that are for specific students as part of their Individualized Education Program (IEP) would be coded to program intent code (PIC) 23 Special Education.

Optional Code 3

A single code that is used at the local option.

Optional Codes 4 and 5

An optional 2-digit code that may be used by the district to further describe the transaction.

Fund Codes

100 THROUGH 600 GOVERNMENTAL FUND TYPES

100-199 GENERAL FUND

199 General Fund (All organizations)

200/300/400 SPECIAL REVENUE FUNDS

200-289 SPECIAL REVENUE (FEDERAL PROGRAMS)

- 211 ESEA, Title I, Part A-Improving Basic Programs (Federal & Campus)
- 224 IDEA - Part B, Formula (Special Education)
- 225 IDEA - Part B, Preschool (Special Education)
- 226 IDEA - Part B, High Cost Risk Pool
- 240 National School Lunch Program
- 242 Summer Feeding Program (Food Service Department)
- 244 Vocational Education - Basic Grant (CTE Dept.)
- 255 ESEA, Title II, Part A: Teacher and Principal Training and Recruiting (Federal Programs)
- 263 Title III, Part A, English Language Acquisition and Language Enhancement (Federal Programs)
- 266 Elementary and Secondary School Program Emergency Relief Fund (ESSER) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act
- 277 Coronavirus Relief Fund (CRF) of the CARES Act
- 281 ESSER Federal Grant Funds under CRRSA
- 282 ESSER III Federal Grant Funds under ARP
- 289 Title IV Part A SSAEP
- 397 Advanced Placement Incentives (High School)
- 410 Instructional Materials Allotment (Curriculum Dept.)
- 429 State Funded Special Revenue Funds (Business Office)
- 461 Campus Activity Funds (see Fund 865 for Student Activity Funds)
- 486 OxyChem Grant
- 487 Spectra Energy Grant
- 489 Lowes Grant TMC
- 490 Cheniere Grant
- 491 Other Special Revenue Funds
- 492 GP Education Foundation Grants

500 DEBT SERVICE FUNDS (Business Office Only)

- 511 Interest & Sinking Funds

600 CAPITAL PROJECTS FUNDS (Business Office Only)

- 615 Capital Projects – 2015 Issue
- 621 Capital Projects – 2013 Issue

622 Capital Projects – 2021 Issue

700 THROUGH 799 PROPRIETARY FUND TYPES

701 National School Breakfast and Lunch Program (Food Service Department)

750-799 INTERNAL SERVICE FUNDS (Business Office Only)

753 Workers' Compensation Fund

860-899 AGENCY FUNDS

863 Payroll Clearing Account (Business Office Only)

865 Student Activity Account (See Fund 461 for Campus Activity Funds)

900 GENERAL CAPITAL ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUPS (Business Office Only)

901 General Capital Assets Account Group

902 General Long-Term Debt Fund

Function Codes

- 11 Instructional
- 12 Instructional Resources & Media Services (Library)
- 13 Curriculum & Instructional Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance Counseling & Evaluation Services
- 32 Social Work Services
- 33 Health Services
- 34 Student Transportation
- 35 Food Service
- 36 Extracurricular Activities
- 41 General Administration
- 51 Facilities Maintenance & Operations
- 52 Security & Monitoring
- 53 Data Processing Services
- 61 Community Services
- 71 Debt Service
- 81 Facilities Acquisition & Construction
- 95 Payment to JJAEP
- 99 Other Governmental Charges

Revenue Object Codes

5700 REVENUES FROM LOCAL AND INTERMEDIATE SOURCES

- 5710 Local Real, Property Taxes
- 5711 Taxes, Current Yea Levy
- 5712 Taxes, Prior Years
- 5713 FSP-Incentive Aid
- 5714 Penalties
- 5715 Interest
- 5716 Supplemental Taxes, Current Year
- 5717 Supplemental Taxes, Prior Year
- 5718 Rollback Taxes
- 5719 Other Tax Revenues
- 5720 Local Revenue
- 5729 Revenue from svcs to other districts
- 5730 Tuition and Fees from Patrons
- 5733 Summer School
- 5734 Drivers Education
- 5735 Transportation
- 5736 Tuition Del Mar Dual
- 5737 Tuition Comm Ed
- 5739 Tuition and Fees
- 5742 Earnings from Temporary Deposits and Investments
- 5743 Rent
- 5744 Revenue from Foundations, Other Non-Profit Organizations, Gifts and Bequests
- 5745 Insurance Recovery
- 5746 Tax Increment Fund
- 5748 Miscellaneous Local Revenue
- 5749 Other Revenues from Local Sources
- 5750 Co-curricular /Enterprise Srvc
- 5751 Food Service Activity
- 5752 Athletic Activities
- 5753 Ex. / Co. Activity Non-Athletics
- 5754 Interfund service provided and used Interfund Transactions
- 5755 Enterprising Services Revenue
- 5758 Enterprise Revenue-Food Svc
- 5759 Co-curricular, Enterprising Activity
- 5760 Other Revenue from Local Sources
- 5761 Revenue from C.E.D.'s
- 5762 Earn from Temp Dep & Invest
- 5764 Rent
- 5765 Gifts & Requests
- 5767 Sale of Use Equipment
- 5768 ESC Inclusion
- 5769 Miscellaneous Revenues from Intermediate Sources
- 5770 Revenue from Intermediate Sources
- 5781 Tuition
- 5782 Transportation
- 5789 Miscellaneous Out-Of-State Revenue

5800 STATE PROGRAM REVENUES

- 5810 Per Capita and Foundation Revenue
- 5811 Per Capita Apportionment
- 5812 Foundation School Program Act Entitlements
- 5813 Foundation Fund Incentive Aid
- 5815 State Deaf
- 5819 Other FSP Revenues
- 5820 State Program Revenues
- 5828 PreK Supplemental Funding
- 5829 State Program Revenues Distributed by Texas Education Agency
- 5830 TRS On Behalf of Benefits
- 5831 Teacher Retirement/TRS Care - On-Behalf Payments
- 5839 State Revenue from Other Agencies
- 5840 Other State Program Revenues
- 5841 SSA- State Revenue from Members
- 5842 State Revenue from Fiscal Agents
- 5843 State School Health
- 5849 SSA- State Revenues
- 5850 Other State Program Revenues
- 5853 Technology
- 5859 Miscellaneous State Programs
- 5860 Revenue from other Texas Government Agencies
- 5869 Other Texas Governmental Agencies

5900 FEDERAL PROGRAM REVENUES

- 5910 Federally Distributed Revenues
- 5911 Maintenance and Operations
- 5912 Breakfast Program (FED)
- 5913 Lunch Program (FED)
- 5914 USDA Donated Commodities
- 5915 Head Start
- 5916 Bilingual Education
- 5920 Federal Program Revenues
- 5921 NSLP- School Breakfast Program
- 5922 NSLP- National School Lunch Program
- 5923 United States Department of Agriculture (USDA) Commodities
- 5928 CACFP - Supper
- 5929 Federal Revenues Distributed by Texas Education Agency
- 5930 Federal Revenue – Other Government
- 5931 School Health and Related Services (SHARS)
- 5932 Medicaid Admin. Claiming Program
- 5939 Federal Revenue from Other State Agencies
- 5948 Federal Revenue/ Federal Local
- 5949 Federal Revenues Distributed Directly from the Federal Government
- 5950 Other State Dist. Fed. Program
- 5958 School Breakfast Program
- 5959 Federal Revenues
- 5960 Other State Dist. Fed. Revenue

5961 National School Lunch Program
5967 USDA Donated Commodities
5969 Miscellaneous Distrib. Fed. Program
5980 Federal Program Revenues
5990 Other Resources
5991 Sale of Bonds
5992 Sale of Land and Buildings
5993 Sale of Equipment
5994 Net Insurance Recovery
5995 Lease-Purchase Proceeds
5996 Loan Proceeds (non-current)
5997 Flow-Through In
5998 Transfers In
5999 Other Non-Revenue Receipts

Expenditure/Expense Object Codes

6100 PAYROLL COSTS

- 6110 Salaries or Wages
- 6112 Salaries or Wages for Substitute Teachers **and Other Professional**
- 6117 Extra Duty-Salaries or Wages for Teachers and Other Professional Personnel
- 6118 Educational Stipends
- 6119 Salaries or Wages - Teachers and Other Professional Personnel
- 6120 Salaries or Wages for Support Personnel
- 6121 Extra Duty-Overtime
- 6122 Substitutes Support Staff
- 6125 Part Time Labor
- 6126 Non-Professional / Student Workers
- 6127 Non-Professional Stipends/ Incentives
- 6128 Support Personnel
- 6129 Support Personnel
- 6130 Employee Allowances
- 6131 Contract Buyouts
- 6132 AEHIC/ Suppl Comp-Expend
- 6134 Employee Allowances
- 6139 Employee Allowances
- 6140 Employee Benefits
- 6141 Social Security/Medicare
- 6142 Group Health and Life Insurance
- 6143 Workers' Compensation
- 6144 Teacher Retirement/TRS Care - On-Behalf Payments
- 6145 Unemployment Compensation
- 6146 Teacher Retirement/TRS Care
- 6148 Employee Benefits
- 6149 Employee Benefits

6200 PROFESSIONAL AND CONTRACTED SERVICES

- 6210 Professional Services
- 6211 Legal Services
- 6212 Audit Services
- 6213 Tax Appraisal and Collection
- 6216 Contracted Professional Services
- 6217 Contracted Professional Services
- 6218 Contracted Professional Services
- 6219 Professional Services
- 6220 Tuition and Transfer Payments
- 6221 Staff Tuition and Related Fees - Higher Education
- 6222 Student Tuition - Public Schools
- 6223 Student Tuition - Other than Public Schools
- 6224 Student Attendance Credits
- 6228 Comm Ed Tuition
- 6229 Tuition & Transfer Payments
- 6239 Education Service Center Services
- 6249 Contracted Maintenance and Repair

- 6250 Utilities
- 6255 Utilities-Water (**Business Office**)
- 6256 Utilities-Telephone (**Business Office**)
- 6257 Utilities-Electric (**Business Office**)
- 6258 Utilities-Gas (**Business Office**)
- 6259 Utilities-Waste (**Business Office**)
- 6269 Rentals - Operating Leases
- 6290 Miscellaneous Contracted Services
- 6291 Consulting Services
- 6293 Printing – Special Programs
- 6294 Miscellaneous Services/ Awards
- 6299 Miscellaneous Contracted Services

6300 SUPPLIES AND MATERIALS

- 6310 Supplies & Materials – Maintenance & Operations
- 6311 Gasoline and Other Fuels for Vehicles (Including Buses)
- 6315 Maintenance Supplies/ Tires/ Janitorial
- 6316 Supplies/ Buildings
- 6317 Supplies/ Grounds
- 6318 Supplies/ Maintenance
- 6319 Supplies for Maintenance and/or Operations
- 6320 Textbooks & Reading Materials
- 6321 Textbooks
- 6325 Reading Materials
- 6326 Periodicals & Magazines
- 6328 Maps
- 6329 Reading Materials
- 6330 Testing Materials
- 6339 Testing Materials
- 6340 Food Service
- 6341 Food Supplies (**Food Service Dept.**)
- 6342 Non-Food Supplies (**Food Service Dept.**)
- 6343 Items for Sale
- 6344 USDA Commodities (**Food Service Dept.**)
- 6349 Food Service Supplies (**Food Service Dept.**)
- 6390 Supplies & Materials-General
- 6395 Supplies/Materials/F&E (**per unit cost less than \$5,000**)
- 6396 Computer Equipment
- 6397 Supplies – Software
- 6398 Supplies
- 6399 General Supplies

6400 OTHER OPERATING COSTS

- 6411 Travel and Subsistence - Employee Only
- 6412 Travel and Subsistence – Students
- 6418 Travel and Subsistence (**Board Members**)
- 6419 Travel and Subsistence (**Non-Employees**)
- 6425 Insurance
- 6426 Insurance
- 6429 Insurance and Bonding Costs
- 6439 Election Costs
- 6440 Depreciation Expense
- 6449 Depreciation Expense
- 6490 Miscellaneous Operating Expense
- 6491 Statutorily Required Public Notice
- 6492 Payments to Fiscal Agents SSA
- 6493 Payments to Members SSA
- 6494 Reclassified Transportation Expenditures/Expenses (**District School Buses, Vans**)
- 6495 Dues/Memberships
- 6497 Miscellaneous/ Other
- 6499 Miscellaneous Operating Costs

6500 DEBT SERVICE (Business Office)

- 6511 Bond Principal
- 6512 Capital Lease Principal
- 6513 Long-Term Debt Principal
- 6521 Interest on Bonds
- 6522 Capital Lease Interest
- 6523 Interest on Debt
- 6524 Amortization of Bond Costs
- 6529 Other Interest Expenses
- 6590 Other Debt Service Expense
- 6599 Other Debt Service Fees

6600 CAPITAL OUTLAY - LAND, BUILDINGS AND EQUIPMENT

- 6610 Land Purchase & Improvements
- 6619 Land Purchase and Improvement (**Business Office**)
- 6629 Building Purchase, Construction or Improvements (**Business Office**)
- 6630 Furniture & Equipment
- 6631 Vehicles (per unit cost of \$5,000 or more)
- 6639 Furniture, Equipment and Software (per unit cost of \$5,000 or more)
- 6640 Capital Assets- District Defined
- 6641 Vehicles (per unit cost of less than \$5,000)
- 6648 Computer Equipment (per unit cost of \$5,000 or more)
- 6650 Capital Assets/ Capital Lease
- 6651 Capital Lease of Buildings
- 6659 Furniture, Equipment/ Capital Lease
- 6660 Library Books & Media
- 6669 Library Books & Media
- 6697 Software (per unit cost of more than \$5,000)

Organization Codes

001-699 Organization Units – Campuses

001-040 High School Campuses

001 Gregory-Portland High School

041-100 Middle School Campuses

041 Gregory-Portland Middle School

101-698 Elementary School Campuses

101 Stephen F. Austin Elementary School

102 T.M. Clark Elementary School

103 East Cliff Elementary School

104 W. C. Andrews Elementary School

699 Summer School Programs

700 Organization Units - Administrative

701 Superintendent's Office

702 School Board

703 Tax Office

720 General Administration (Direct Costs – Function 41)

730 Business Office

731 Communications Coordinator

735 Human Resource Director

736 Asst. Sup. – Curriculum & Instruction

737 Asst. Sup. – School Leadership

740 Central Office Admin Building

750 Indirect Cost

751 Fiscal Agent – SSA

800 Organization Units – Locally Defined

845 Athletic Director

855 Food Service Director

861 Testing Coordinator

862 Technology Director

863 Curriculum

864 Curriculum-Math and Science

865 Director of Special Ed

866 Curriculum- ELAR, SS

867 Special Programs

868 Elementary Library

869 Social Work Services

900 Organization Units – Locally Defined

942 Above District/ UIL

951 Maintenance Operations

954 1200 East Broadway

955 Safety & Security Director

956 Custodial Services

961 Construction Manager
995 Tenure RSV
997 Transportation

999 Undistributed Organization
District Wide

Program Intent Codes

- 11 Basic Educational Services
- 21 Gifted and Talented
- 22 Career and Technical
- 23 Services to Students with Disabilities (Special Education)
- 24 Accelerated Education
(Supplemental costs to the Regular Education Program for additional instructional programs and instructional related services specifically designed to benefit students at risk of dropping out of school as defined by Texas Education Code, Section 29.081.)
- 25 Bilingual Education and Special Language Programs
- 26 Alternative Education Program
- 28 Comp DAEP
- 29 Comp DAEP
- 30 Title I, Part A School wide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students
- ~~32 Pre Kindergarten (Regular)~~
- ~~33 Pre Kindergarten (Special Education)~~
- ~~34 Pre Kindergarten (Compensatory Education)~~
- ~~35 Pre Kindergarten (Bilingual Education)~~
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career, and Military Readiness
- 43 Dyslexia – Special Education
- 91 Athletics and Related Activities
- 99 Undistributed

TEA Reference Guide from 2010

<https://www.esc1.net/cms/lib/TX21000366/Centricity/Domain/5/BudV14.pdf>

The following table provides a summary of the program intent codes for quick reference.

Code No.	Name	Description
Basic Services		
11	Basic Education Services	Costs to provide basic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Basic Services	Costs for programs to serve students at risk of dropping out
28	Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services	Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26
Enhanced Services		
21	Gifted and Talented	Costs to assess students and provide instruction
22	Career and Technical	Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training
23	Services to Students with Disabilities (Special Education)	Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc.
24	Accelerated Instruction	Costs of supplemental education for students at risk of dropping out of school
25	Bilingual Education and Special Language Programs	Costs to help students transition to the English language for academic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services	Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction
29	Disciplinary Alternative Education Program—DAEP SC Supplemental Costs	Supplemental costs for PIC 28

Code No.	Name	Description
30	Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students (“School-wide Campuses”)	For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items
32	Prekindergarten (pre-K)	Costs to help pre-K students develop skills needed for success in the public school curriculum
33	Prekindergarten (pre-K)–Special Education	For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services.
34	Prekindergarten (pre-K)–Compensatory Education	For costs incurred to provide compensatory education to pre-K students based on strategies outlined in the district’s campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required provide.
35	Prekindergarten (pre-K) – Bilingual Education	Costs incurred to evaluate, place, and provide educational and/or other services for LEP pre-K students to increase proficiency in the English language.
36	Early Education Allotment	This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist a school district in achieving the goals set in the school district’s early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185 .
37	Dyslexia	This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related

Code No.	Name	Description
		<p>disorder under the TEC, §48.103, and the services are not funded from the dyslexia state allotment.</p> <p>Costs incurred for dyslexia or dyslexia related disorders coded to this PIC will not be included in the calculation for Every Student Succeeds Act (ESSA) maintenance of effort calculation.</p>
38	College, Career, and Military Readiness	This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f) . At least 55 percent of the funds allocated must be used in grades eight through 12.
43	Dyslexia – Special Education	<p>This code is used for the costs incurred for each student that it serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required and the school district uses the state allotment to serve that student.</p> <p>Costs incurred for dyslexia or dyslexia related disorders coded to this PIC will be included in the calculation for ESSA maintenance of effort calculation.</p>
71–89	Reserved for use by Education Service Centers	Costs for bus driver training and driver education provided by ESCs
Other Services		
91	Athletics and Related Activities	Costs for participation in competitive athletic activities and certain support activities not including band
99	Undistributed	Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc.