

BUDGET OVERVIEW

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. The budget year begins on July 1st and ends on June 30th.

1.01 Account Codes

Georgetown ISD uses a basic, 21-digit account code that is required for all purchases, in accordance with the Financial Accountability System Resource Guide from TEA. The composition of the code structure is as follows:

199	E	11	6399	00	001	0	11	951
Fund	Type	Function	Object	Sub-Object	Organization	Year	Program Intent	Local Budget Responsibility

In the example above, this would indicate an expenditure for classroom supplies and materials for the regular education program at Georgetown High School from the General Fund.

Fund Codes

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule. The fund code designates the fund to which the expenditure will be charged.

Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function and as such, is assigned a function code to be used for expenditures from these functions.

Object Codes

Expenditures and expenses should be classified by the major object classes according to the types of items purchased or services obtained. Object codes for expenditures always begin with the digit "6" and are used to describe exactly what is being purchased.

NOTE: As of May 1, 2018, TEA created a new object code for "Statutorily Required Public Notices". Use Object Code 6491 for any notices required to be published in a local newspaper. If you do not have access to the correct code, please contact the Business Services.

Sub-Object Codes

Sub-object codes provide the option for special or separate accountability for expenditures at the local level. For example, a high school might set up sub-object codes to distinguish expenditures of specific instructional activities, like art, science, music, etc. An athletics department budget might set up different sub-object codes to differentiate expenditures between sports.

In Skyward, all sub-object codes are linked to the function code. Sub-object codes for Georgetown ISD are unique to GISD. The codes are created and defined by the Business Services.

NOTE: To track all outsourced printing expenditures, all function codes have a sub-object code of 54 to identify these expenditures. All campuses and departments shall use the object and sub-object for outsourced printing as XXX E XX 6299 54 XXX X XX XXX.

Organization Codes

The organization code identifies the specific organization initiating the expenditure and corresponds to the budgetary entity, not necessarily the physical location. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Program Intent Codes

The program intent code is used to designate the intent of a program/purchase provided to students. These important codes are used to classify expenditures under specific budgets for special student programs. Examples include bilingual, special education, career & technology, and gifted & talented.

Additional budget information can be found in the [2021-22 Budget Guidelines](#), and in Section 1.03 Per Pupil Allotment Expenses.

The Business Services has created a budget code flip chart provided to campus and department secretaries and bookkeepers for easy access to lists and descriptions of the budget codes available in Skyward. A copy can be requested by emailing business@georgetownisd.org or by calling any of the Business Services staff.

1.02 Budget Transfers and Amendments

Transfer of funds between budget codes can be made by entering a budget transfer request in Skyward. Each transfer should contain a complete description as justification for the request. All requests are routed to the budget manager (campus principal or department director). Some requests require 2 or more approvals before they are routed to the Business Services for final approval and transfer of funds in Skyward.

Budget transfers between Fund codes (199, 211, 244, etc.) are not allowed. Any requests to transfer funds between Function codes in Fund 199 cannot be transferred/expended until Board approval is obtained.

Transfers for state and federal grant funds may require an amendment for TEA approval. Please contact the appropriate program director for transfer requests within specific state and federal grant programs.

The District requires all budget transfers for the current school year be entered and approved in Skyward by the second week of May. The Board Meeting in May will be the last time budget amendments for the General Fund can be approved.

1.03 Per Pupil Allotment Expenses

What does the per pupil allotment (PPA) for campuses cover?

The basic allotment should cover most campus needs. An example of campus expenditures that may be covered by the allotments is shown below.

Contracted services	Nurses supplies
Copier rentals	Office supplies
Copies	Outside printing costs
Counselor supplies	Paper
CTE supplies, travel and operating costs	Postage
Dues, fees and awards	Reading materials
Employee travel	Replacement equipment
Field trip costs	Routine equipment repairs
Instructional supplies for PE, Art, Music and regular education	Staff development supplies
Library supplies	Student travel
	Substitute costs beyond regular instruction

Note: This list is not intended to be exhaustive.

Following is a partial list of items supported in whole or in part by other departments:

Computers and related hardware	Technology Department coordinates major budget technology initiative cycle. Replacement of individual computers should be handled through the campus budget.
Orchestra and Band Equipment	Large equipment replacement will be covered under the Fine Arts budget.
Special Education Instructional Materials	Special Education Department will plan and budget these items.
Staff Development	Curriculum and Professional Learning Departments will budget major staff development initiatives. Campuses will budget campus-based initiatives.
Custodial Supplies	Budgeted by the Custodial Department.

Career and
Technology
Instructional Materials

Career and Technology Department will plan and budget for new courses and major purchases. All other expenses are included in the campus allotment.

Athletics

Athletic Department will plan and budget for supplies and equipment needs.

Fine Arts

Fine Arts Department will plan and budget for supplies and instructional needs.

Maintenance/Repair
of Facilities

Maintenance Department will plan and budget for major maintenance and repair needs. Small maintenance items are to be covered by campus budget.

Furniture

Small purchases to be covered by campus budget.