

FUNCTION CODE DESCRIPTIONS AND EXAMPLES

FUNCTION 11 -- INSTRUCTIONAL

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

- Field trips (instructional only, **not** non-credit events)
- Classroom staff
- Region TI-IN service
- Subs (except for teacher staff development, inservice or curricular writing)
- Computer labs
- Band instruments
- Physicals and drug testing for function 11 staff
- P. E., athletics, other class classes related to UIL activities, when credit is given. Teacher salaries are function 11 for only this portion (credit hour portion). Salaries are charged to function 36 for **non-credit** portion of day co curricular/extra-curricular).
- Instruction in health
- Classroom staff salaries while attending inservice training

FUNCTION 12 - INSTRUCTIONAL RESOURCES AND MEDIA SERVICES

This function is used for expenditures that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

- Salaries of librarians, library aides and assistants
- Staff in media or resource center providing audio visual, studio or other work-study related activities
- Network manager or technology coordinator for instructional networks
- Management of books and other printed materials (cataloging, circulation, etc.)
- Planning use of library by students, teachers and other instructional staff
- Management of non-printed materials and equipment for instructional staff such as films, transparencies, filmstrips, tapes, TV programs, software, CD-ROMS, and related equipment
- Production and presenting educational programs on TV
- ESC provided media services
- All costs related to media functions

FUNCTION 13 - CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT

This function is used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures include inservice training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

- Subs for teacher inservice, staff development and curriculum development
- Supplements for curriculum development
- Consultant fees for inservicing instructional and instructional related staff
- Tuition and fees paid for instructional staff to attend college for additional credit hours
- Salaries of curriculum staff not directly supervising instructional staff

FUNCTION 21 - INSTRUCTIONAL LEADERSHIP

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

- Salaries of instructional staff
- Salaries of special program directors and coordinators

FUNCTION 23 - SCHOOL LEADERSHIP

This function is used for expenditures that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they (1) supervise all operations of the campus; (2) evaluate staff members of the campus; (3) assign duties to staff members maintaining the records of the students on the campus; and (4) coordinate school instructional activities with those of the entire school district.

- Salaries of principals, assistant principals and related staff
- Salaries of campus instructional coordinators (campus level)
- Salaries of attendance reporting staff and related costs
- Teacher appraisal costs
- Salaries of staff (registrar) reporting student grades
- Computers used by school leadership staff

FUNCTION 31 - GUIDANCE, COUNSELING AND EVALUATION SERVICES

This function is used for expenditures that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interest; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

- Salaries of counselors and related staff
- Salaries of research and evaluation staff for testing and assessing students (standardized tests)
- Psychological services
- Occupational counseling
- Diagnosticians
- Student records - home, family performance, etc.
- Student appraisal services
- Student/Parent counseling
- Standardized Testing - materials, grading, etc.

FUNCTION 32 - SOCIAL WORK SERVICES

This function is used for expenditures that are directly and exclusively used for activities such as (1) investigating and diagnosing student social needs arising out of the home, school or community; (2) casework and group work services for the child, parent or both; (3) interpreting the social needs of students for other staff members; and (4) promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

- Salary of truant/attendance officer
- Salary of social workers
- Salary of non-instructional home visitor

FUNCTION 33 - HEALTH SERVICES

This function is used for expenditures that are directly and exclusively used for providing physical health services, which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

- Salaries of school nurses
- Contracted medical services
- Staff/student inoculations
- Medical/health supplies for students
- Medicaid administration expenses
- Student physical health screening

FUNCTION 34 - STUDENT (PUPIL) TRANSPORTATION

This function is used for expenditures that are incurred for transporting students to and from school.

- Transportation of special program students
- Salaries of transportation directors, supervisors, drivers and maintenance staff
- Fuel and supplies for buses
- Contracted bus repair
- Bus driver training and certification
- Fleet insurance for buses
- Purchase of buses
- Physicals and drug testing for staff

FUNCTION 35 – FOOD SERVICE

This function is used for food service operation expenditures, including the cost of food, labor and other expenditures necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures are used directly and exclusively for supervision and maintenance of a food service operation.

- Salaries of food service directors, supervisors, etc.
- Salaries of kitchen and snack bar staff
- Food
- Non-food
- Commodities
- Eligible food service equipment

FUNCTION 36 – CO CURRICULAR/EXTRA-CURRICULAR ACTIVITIES

This function is used for expenditures for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League (UIL) competition such as one-act plays, speech, debate, band, etc.

Extra-curricular activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

- Salary supplements for coaching or sponsorship of athletics, drill team, pep squad or cheerleaders (Program 91)
- Salaries of athletic directors, assistants and trainers (Program 91)
- Athletic Insurance (Program 91)
- Physical exams for athletics or related activities (Program 91)
- Health and medical supplies for athletic or related activities (Program 91)
- Athletic or related activity supplies, equipment and uniforms (Program 91)
- Game officials, gatekeepers, timers, scorekeepers at athletic or related activity events (Program 91)
[Police and security staff are accounted for in Function 52]
- Travel for coaches, trainers, sponsors, and students (including meals and lodging) for athletic or athletic related activities (Program 91)
- Membership fees and dues for coaches and athletic related staff (Program 91)
- Salary supplements for sponsorship of **non-athletic**, co curricular or other activities for which students **do not receive academic credit**. Examples include (1) competitive activities (including UIL) related to speech, debate, science, music, etc.; (2) student group sponsors related to clubs or (3) other student activities. These supplements provide for additional days or hours or a reduction in class load for the staff member. (Program 99)
- Band uniforms (Program 99)
- Travel for band directors, sponsors of debate, science and other non-athletic competition or activities and for the students including meals and lodging (Program 99)

FUNCTION 41 - GENERAL ADMINISTRATION

This function is for expenditures that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

- Board costs for travel, training, legal fees, etc.
- Superintendent's salary and related costs of the superintendent's office and personal staff
- Salaries and related costs for fiscal officers including budgeting, accounting, internal auditing, payroll, fixed asset accounting, purchasing and all other finance related activities
- Salaries and related costs for tax office services
- Salaries and related costs for human resources (personnel)
- Salaries and related costs for textbook custodianship
- Salaries and related costs for aggregating attendance reports to the superintendent's report
- Salaries and related costs associated with legal and risk management issues
- Salaries and related costs associated with the curriculum and instruction
- Computers and networks primarily used for administrative purposes
- Salaries and related costs for planning and research
- Salaries and related costs for public relations/community relations
- Bonding costs for administrative staff
- Salaries and costs related to records management
- Liability insurance for the board and staff

FUNCTION 51 – PLANT MAINTENANCE AND OPERATIONS

This function is used for expenditures for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds. This function also includes expenditures associated with warehousing and receiving services.

- Warehouse operation costs
- Custodial service costs
- Building and appliance maintenance costs
- Directors and administrators for plant maintenance and operations
- Insurance premiums for property, general liability and bonds
- Costs for maintaining vehicles used by maintenance & operations (including food service)
- Security systems which are part of a smoke detector and fire alarm system
- Utilities for the entire school district (including food service)

FUNCTION 52 – SECURITY AND MONITORING SERVICES

This function is used for expenditures that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

- Police officers
- Hall monitors for security
- Bus monitors for security
- Security at school sponsored events, including co curricular and extra-curricular events
- Hand-held communication devices for security purposes
- Security vehicles, telephones and radios
- Supplies, equipment and contracted services for the safekeeping of students and staff, including metal detectors, drug dogs, video monitors, and security cameras

FUNCTION 53 – DATA PROCESSING SERVICES

This function is for expenditures for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

- Salaries and all other costs related to PC networks, minicomputer and/or mainframe computers that include student and general administrative software and serve multiple functions.
- Network managers for non-instructional computer networks
- IS directors and administrators

FUNCTION 61 – COMMUNITY SERVICES

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

- Support provided to non-public schools, higher education or other outside entities
- Costs for community recreational programs – pool, playground
- Parenting program
- Parental involvement program
- Education services provided parents or adults other than Adult Basic Education (Function 11)
- Child care costs for teen parents attending school, teachers, or working parents
- Baby-sitting after hours and after school daycare
- Public Health program costs
- Costs for conducting parent advisory committee meetings

FUNCTION 71 – DEBT SERVICE

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

- Bond principal and interest
- Capital lease principal and interest
- Principal and interest on school bus loans and other long-term debt
- Interest on short-term notes

FUNCTION 81 – FACILITIES ACQUISITION AND CONSTRUCTION

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

- Acquisition or purchase of land and/or buildings
- Remodeling or construction of buildings
- Major site improvements
- Initial installation or extension of service systems or other major equipment
- Initial capital outlay to equip new facilities
- Capital outlay under capital leases (cost of equipment, not principal or interest – see Function 71)

FUNCTION 93 – PAYMENTS TO FISCAL AGENT/MEMBER DISTRICTS OF SHARED SERVICES ARRANGEMENTS

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or (2) payments from a fiscal agent to a member district of a shared services arrangement.

- Payment from the District to the fiscal agent in a Shared Services Arrangement

FUNCTION 95 – PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC.

- Payments from school districts in which a student resides at a Juvenile Justice Alternative Education Program

FUNCTION 99 – PAYMENTS TO OTHER INTERGOVERNMENTAL AGENCIES

This function code is used for payments to other intergovernmental agencies.

- Payments from school districts to county appraisal districts