

**CONFIDENT LEARNERS  
TODAY**

**CHANGE MAKERS  
TOMORROW**

**GATORS  
FOREVER**

# **BUDGET**

Approved by the Board of Trustees on August 29, 2022

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## BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Single Member District</u>	<u>Term Expires</u>
Corey Magliolo	President	5	2025
Jessica Rodriguez	Vice-President	6	2025
Veanna Veasey	Secretary	2	2023
Mary Anthamatten	Trustee	7	2025
Mike Mackey	Trustee	1	2023
Jeff Pittman	Trustee	4	2024
Fritzie Samford	Trustee	3	2024

## SUPERINTENDENT'S CABINET

Carla Voelkel.....Superintendent of Schools

Ryan Boone.....Deputy Superintendent for Business and Operations

Dr. Jeff Pack..... Deputy Superintendent for Educational Services

Robert Cobb.....Assistant Superintendent for Administration

Kimberly Rich.....Executive Director for Human Resources

Jim Rubach..... Executive Director for Facility Planning and Construction

## ADMINISTRATIVE TEAM MEMBERS (A-TEAM)

NAME	TITLE
Trish Andersen	Director of Human Resources
Jimmy Anderson	Director of Maintenance
Kathy Behrendsen	Director of Federal Programs
Ryan Boone	Deputy Superintendent for Business and Operations
Temeka Brown	Principal - Dunbar Middle School
Dr. Leone Clark	Director of Advanced Academics
Brian Cmaidalka	Director of Transportation
Robert Cobb	Assistant Superintendent for Administration
Kelly Colburn-Jackson	Principal - Hughes Road Elementary School
Tammy Dowdy	Director of Communications
Dr. Melissa Everett	Director of Career Tech & Career Readiness
Wendy Haywood	Director of Custodial Services
Jennifer Heard	Principal - Calder Road Elementary School
Lisa Herrera	Director of Bilingual/ESL/At-Risk
Alyse Howell	Coordinator of Purchasing
Leslie Hudson	Executive Director for Payroll
Kim Kelley	Principal - Kranz Junior High School
Jacqueline Kennedy	Curriculum Coordinator
Kelly Logsdon	Executive Director for Business Operations
Janet Lopez	Director of Gator Academy
David McConnell	Principal - Dickinson Continuation Center/Dickinson Alternative Learning Center
Brooke Newell	Principal - K. E. Little Elementary School
Dr. Debby Noffsinger	Director of Assessment, Accountability, & Compliance
Chad Nuetzmann	Director of Teacher Development and Professional Learning
Dr. Jeff Pack	Deputy Superintendent for Educational Services
Laura Peck	Director of Food Nutrition Services
LaDonna Pratt	Principal - Coastal Alternative Program
Jeff Pulkinen	Director of Energy Management
Courtney Ramirez	Associate Principal - Dickinson High School
Kimberly Rich	Executive Director for Human Resources
Laurie Rodriguez	Executive Director for Special Programs
Jessica Rose	Principal - McAdams Junior High School
Jim Rubach	Executive Director for Facility Planning and Construction
Tamara Sherrod	Director of Dickinson ISD Education Foundation
Jenna Simsen	Director of Marketing & Social Media
Amy Smith	Principal - Bay Colony Elementary School
Dr. Billye Smith	Principal - Dickinson High School

**ADMINISTRATIVE TEAM MEMBERS (A-TEAM)**

<b>NAME</b>	<b>TITLE</b>
Melody Smith	Principal - Lobit Middle School
Jacqwelin Snyder	Principal - San Leon Elementary School
John Snelson	Director of Athletics
Lindsey Suarez	Principal - Barber Middle School
Leslie Tracy-Burke	Principal - Silbernagel Elementary School
Paul Trahan	Director of Fine Arts
Carla Voelkel	Superintendent of Schools
Stephanie Williams	Principal - Lobit Elementary School
Dr. Melissa Williams-Scott	Executive Director for Technology

## BUSINESS SERVICES STAFF

Business Services strives to coordinate the district's budget through federal funding, accounting, payroll, purchasing, and vendor payments. The Business Services Department is able to oversee and regulate financial spending determined by policies set by federal, state, and local laws.

### Ryan Boone, Deputy Superintendent for Business and Operations

<b>Business Services</b>		
<b><i>Kelly Logsdon, Executive Director for Business Operations</i></b>	<b>281.229.6048</b>	<b><i>klogsdon@dickinsonisd.org</i></b>
Alyse Howell, Coordinator of Purchasing	281.229.6007	ahowell@dickinsonisd.org
Laura Lambert, Senior Accountant	281.229.6042	llambert@dickinsonisd.org
Valerie Cary, Accounting Specialist	281.229.6047	vcary@dickinsonisd.org
Laura Gonzalez Guerra, Accounts Payable Specialist	281.229.6055	lgonzalezguerra@dickinsonisd.org
Roxanne Hebert, Accounts Payable Specialist	281.229.6053	rhebert@dickinsonisd.org
VACANT, Accounts Payable Specialist	281.229.6052	
<b>Payroll</b>		
<b><i>Leslie Hudson, Executive Director for Payroll</i></b>	<b>281.229.6051</b>	<b><i>lhudson@dickinsonisd.org</i></b>
Mandy Reznicek, Senior Accountant	281.229.6046	mreznicek@dickinsonisd.org
Lillian Arredondo, Payroll Accountant	281.229.6065	larredondo@dickinsonisd.org
Candace Tait, Payroll Analyst	281.226.6056	ctait@dickinsonisd.org
Kari Balboa, Payroll Systems Specialist	281.229.6054	cbalboa@dickinsonisd.org

## DISTRICT ADVISORS

ADVISOR	VENDOR	ADDRESS	
Architects	IBI Group	455 East Medical Center Blvd, Suite 500	Houston, TX 77289
	PBK Architects	11 Greenway Plaza, Suite 2200	Houston, TX 77046
Attorneys	Perdue Brandon Fielder Collins & Mott, LLP	1235 North Loop West, Suite 600	Houston, TX 77008
	Karczewski Bradshaw LLP	315 N. Church Street	Nacogdoches, TX 75961
	Thompson & Horton, LLP	3200 Southwest Freeway, Suite 2000	Houston, TX 77027
	Walsh Gallegos Trevino Russo & Kyle P.C.	10375 Richmond Avenue, Suite 1357	Houston, TX 77042
Auditors	Mays & Associates, PLLC	3720 Decker Drive	Baytown, TX 77520
Bond Counsel	Andrews Kurth Kenyon LLP	600 Travis, Suite 4200	Houston, TX 77002
Depository Bank	Texas First Bank	4301 Texas Highway 3	Dickinson, TX 77539
Demographer	Metrostudy INC, Zonda Intelligence Group	3100 Wilcrest Dr	Houston, TX 77042
Financial Advisor	Post Oak Municipal Advisors LLC	2000 West Loop, Suite 1800	Houston, TX 77027
Investment Pools	LOGIC	1201 Elm Street, Suite 3500	Dallas, TX 75270
	Texas TERM	221 West 6th Street, Suite 1900	Austin, TX 78701
	Texas CLASS	2435 North Central Expressway, Suite 1200	Richardson, TX 75080
	Texas Fixed Income Trust	PO Box 780547	San Antonio, TX 78278
	TexPool	1001 Texas Avenue, Suite 1400	Houston, TX 77002
	TexSTAR	1201 Elm Street, Suite 3500	Dallas, TX 75270
School Finance and Accountability	Moak, Casey & Associates	400 West 15th Street, Suite 1410	Austin, TX 78701
School Finance Council	Texas Association of School Board Officials	5920 W. William Cannon Drive, Building 1, Suite 200	Austin, TX 78749



## **OUR MISSION**

Dickinson ISD will equip and empower all learners with skills and experiences to achieve academic excellence and make meaningful contributions to our world.

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## **OUR VISION**

Inclusive of all, Dickinson ISD will cultivate excellence, producing confident, collaborative, goal-driven learners who become empowered citizens in a global society.

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## **OUR OBJECTIVES**

All students will learn and apply life skills to meaningfully engage and impact their community.

All students will graduate college, career, and/or military ready.

All students will develop the communication skills necessary to work in a collaborative environment.

All students will learn to self-advocate by developing confidence in their ability to determine their own path for success.

All students will develop innovative technological skills and interact responsibly in a constantly evolving global society.

All students will demonstrate the ability to face adversity with perseverance, integrity, and leadership.

All students will demonstrate social and emotional skills and model positive character traits.

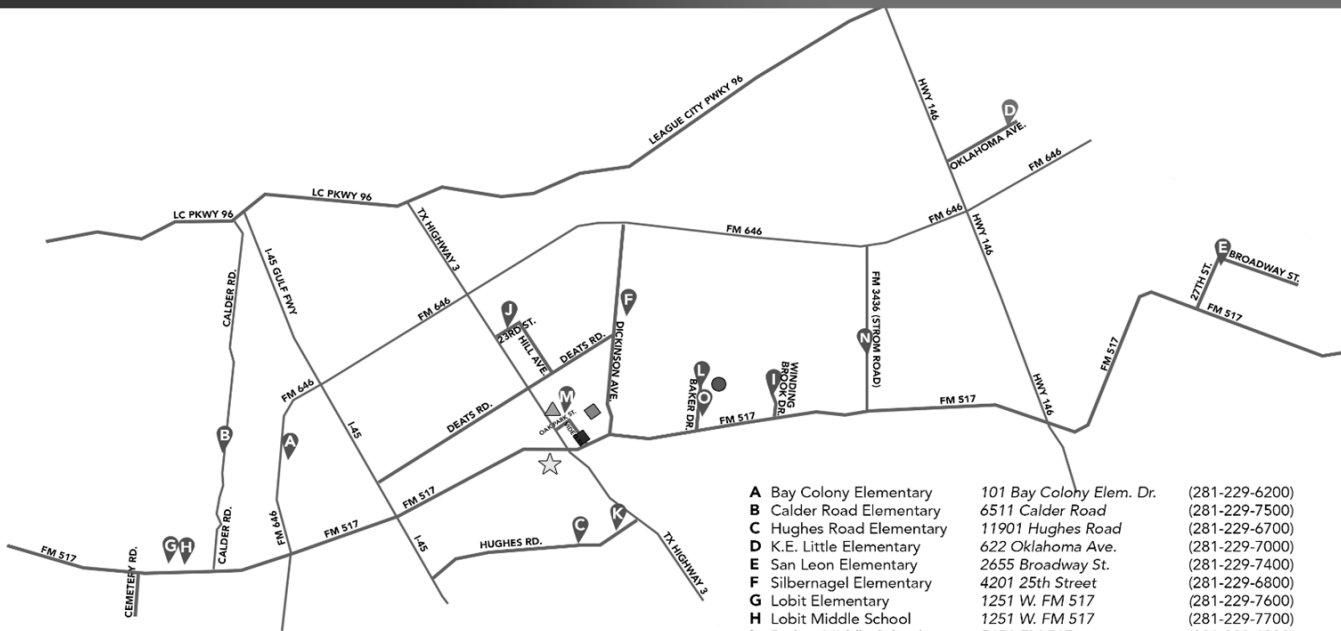
## DISTRICT FACILITIES

FACILITY	ADDRESS			PHONE NUMBER
<b><i>High School &amp; Alternative Campuses</i></b>				
Coastal Alternative Program	13302 Highway 6	Santa Fe	77510	409-925-9700
Dickinson Alternative Learning Center	2805 Oak Park Drive	Dickinson	77539	281-229-6300
Dickinson Continuation Center	2805 Oak Park Drive	Dickinson	77539	281-229-6350
Dickinson High School	3800 Baker Drive	Dickinson	77539	281-229-6400
Dickinson High School - Ninth Grade Center	3850 Baker Drive	Dickinson	77539	281-229-7350
Esmond Center	6101 Attwater Avenue	Dickinson	77539	409-770-5900
<b><i>Junior High &amp; Middle School Campuses</i></b>				
Dickinson Junior High School	11611 Century Park Blvd	Texas City	77591	TBD
Dunbar Middle School	2901 23rd Street	Dickinson	77539	281-229-6600
Elva C. Lobit Middle School	1251 W FM 517	League City	77573	281-229-7700
John & Shamarion Barber Middle School	5651 FM 517 E	Dickinson	77539	281-229-6900
Eugene Kranz Junior High School	12850 FM 3436 Road	Dickinson	77539	281-309-3600
R. D. McAdams Junior High School	11415 Hughes Road	Texas City	77591	281-229-7100
<b><i>Elementary School Campuses</i></b>				
Bay Colony Elementary School	101 Bay Colony Elementary Drive	League City	77573	281-229-6200
Calder Road Elementary School	6511 Calder Road	League City	77573	281-229-7500
Hughes Road Elementary School	11901 Hughes Road	Texas City	77591	281-229-6700
Jake Silbernagel Elementary School	4201 25th Street	Dickinson	77539	281-229-6800
Kenneth E. Little Elementary School	622 Oklahoma Avenue	Bacliff	77518	281-229-7000
Louis G. Lobit Elementary School	1251 W FM 517	League City	77573	281-229-7600
San Leon Elementary School	2655 Broadway Street	San Leon	77539	281-229-7400
<b><i>Departments</i></b>				
Agricultural Science Center	3000 Baker Drive	Dickinson	77539	281-229-6498
Auxiliary Indoor Batting Cage Building	2604 Owens Drive	Dickinson	77539	NA
Barry Lussier Field House	5215 Melvin Utley Drive	Dickinson	77539	281-229-6410
Boys Competition Field	1001 Big Al Drive	Dickinson	77539	281-229-6410
Community Gymnasium	4011 Video Street	Dickinson	77539	281-229-6350
Education Support Center	2218 FM 517	Dickinson	77539	281-229-6000
Food Nutrition Services Center	4003 Video Street	Dickinson	77539	281-229-6012
Gator Academy	3606 Yupon Street	Dickinson	77539	281-229-7935
Gator Softball Field	3800 Baker Drive	Dickinson	77539	NA
Operations & Facilities	3303 Owens Drive	Dickinson	77539	281-229-7250
Sam Vitanza Stadium	3300 Baker Drive	Dickinson	77539	281-229-6410
Technology Facility	2801 Oak Park Drive	Dickinson	77539	281-229-6026
Transportation Center	4005 Video Street	Dickinson	77539	281-229-7300
Transportation Support Facility	4005-A Video Street	Dickinson	77539	281-229-7300

# DISTRICT FACILITY MAP



## Campus and Facility Map



**Dickinson Independent School District Data**  
 Student Enrollment: 12,200 • Number of Employees: 2,000  
 Superintendent: Carla Voelkel  
 Deputy Superintendent for Educational Services: Dr. Jeff Pack  
 Deputy Superintendent for Business and Operations: Ryan Boone  
 Assistant Superintendent for Administration: Robert Cobb

- |                                 |                          |                |
|---------------------------------|--------------------------|----------------|
| <b>A</b> Bay Colony Elementary  | 101 Bay Colony Elem. Dr. | (281-229-6200) |
| <b>B</b> Calder Road Elementary | 6511 Calder Road         | (281-229-7500) |
| <b>C</b> Hughes Road Elementary | 11901 Hughes Road        | (281-229-6700) |
| <b>D</b> K.E. Little Elementary | 622 Oklahoma Ave.        | (281-229-7000) |
| <b>E</b> San Leon Elementary    | 2655 Broadway St.        | (281-229-7400) |
| <b>F</b> Silbernagel Elementary | 4201 25th Street         | (281-229-6800) |
| <b>G</b> Lobit Elementary       | 1251 W. FM 517           | (281-229-7600) |
| <b>H</b> Lobit Middle School    | 1251 W. FM 517           | (281-229-7700) |
| <b>I</b> Barber Middle School   | 5651 FM 517              | (281-229-6900) |
| <b>J</b> Dunbar Middle School   | 2901 23rd St.            | (281-229-6600) |
| <b>K</b> McAdams Jr. High       | 11415 Hughes Rd.         | (281-229-7100) |
| <b>L</b> Dickinson High School  | 3800 Baker Drive         | (281-229-6400) |
| <b>M</b> DCC/DALC               | 2805 Oak Park Dr.        | (281-229-6350) |
| <b>N</b> Kranz Junior High      | 12850 FM 3436 Road       | (281-309-3600) |
| <b>O</b> DHS Ninth Grade Center | 3850 Baker Dr.           | (281-229-7350) |
| ★ Education Support Center      | 2218 FM 517              | (281-229-6000) |
| ▲ Technology                    | 2801 Oak Park Dr.        | (281-229-6026) |
| ■ Food & Nutrition Services     | 4003 Video Street        | (281-229-6060) |
| ▣ Transportation                | 4005 Video Street        | (281-229-7300) |
| ● Operations & Facilities       | 3303 Owens Drive         | (281-229-7250) |

## FINANCIAL ACCOUNT CODE STRUCTURE

As defined by Texas Education Agency Financial Accountability Resource Guide  
[http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Accountability/Financial\\_Accountability\\_System\\_Resource\\_Guide/](http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/)

BUDGET NUMBER						ACCOUNT NUMBER	
FUND	FISCAL YEAR	FUNCTION	ORGANIZATION	PROGRAM INTENT CODE (PIC)	BUDGET MANAGER	OBJECT	SUB-OBJECT
X X X	- X	- X X	- X X X	- X X	- X X	- X X X X	- X X

X indicates placement of a number

### FUND

School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a district purpose. The fund's purpose can be established by the state or federal government as well as the school district. It is 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. Fund codes are defined in the Texas School Directory, assigned by the state. The fund identifies the fund source from which monies are spent.

### FISCAL YEAR

The fiscal year code is a mandatory code to be used by all school districts. It is a mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project. For the school district's fiscal year, the last digit of the school year is to be used.

### FUNCTION

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

### ORGANIZATION

An organization is a group of employees who are obligated to complete a specific responsibility. Usually, an organization has an identifiable leader or an individual who is accountable for the overall completion of the responsibility. An organization code does not necessarily correspond with a physical location. It is a mandatory 3-digit code that identifies the organization; 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. The organization is the owner of the purchase or to who the purchase is benefiting.

## FINANCIAL ACCOUNT CODE STRUCTURE

### PROGRAM INTENT CODE (PIC)

These codes are used to account for the cost of instruction and other services that are directed towards 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. School districts are to use program intent codes in all functions when a cost is clearly attributable to a specific program intent. It is 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 program intent code is used to account for a particular program (WHY).

### BUDGET MANAGER

These codes are used, at the option of the school district to account for information not otherwise provided in the mandatory chart of accounts. It is a 2-digit code for optional use to provide special accountability at the local level. The budget manager defines the purchaser (WHO).

### OBJECT

Revenues are defined as an increase in a school district's current financial resources. These codes are distinguished from other types of object codes as they always begin with the digit "5." Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. An expenditure/expense account identifies the nature and object of an account or a transaction. These codes are distinguished from other types of object codes as they always begin with the digit "6." The school district's accounting records are to reflect revenues and expenditures/expenses at the most detailed level, as depicted in the chart of accounts (4 digits) for accounting and PEIMS reporting purposes. It is a mandatory 4 digit code that identifies the nature and object of an account, a transaction, or a source. The first of the four digits identify the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. The object identifies the nature and object of an account, transaction, or source (WHAT).

### SUB-OBJECT

These codes are used at the option of the school district to provide local option coding as needed or desired. It is a 2-digit code that may be used by the district to further describe the transaction. The sub-object is an extension of the object in defining the (WHAT).

## FINANCIAL ACCOUNT CODE DETERMINATION

**FUND** - *How* the expenditure is financed?

**FISCAL YEAR** - *When* did the transaction occur?

**FUNCTION** - *Who* will be the end user? *Why* is it being purchased?

**ORGANIZATION** - *Where* is the location that benefits from the expenditure?

**PROGRAM INTENT CODE (PIC)** - *What* is the intent of the program? *Why* is it being purchased?

**BUDGET MANAGER** - *Who* is the budget manager of the purchase/program?

**OBJECT** - *What* is being purchased?

**SUB-OBJECT** - *What* is being purchased? (*Optional use for greater detail accounting*)

## FUND CODES

FUND	FUND TITLE/DESCRIPTION	BUDGET MANAGER
<b>100-199</b>	<b>General Funds</b>	
163	Payroll Clearing Account	Executive Director of Payroll
170	Concessions	Director of Food Nutrition Services
196	Gator Academy	Director of Gator Academy
199	General Fund	All Budget Managers
<b>200-379</b>	<b>Special Revenue Funds (Federal Programs)</b>	
211	Title I Part A - Improving Basic Programs	Director of Federal Programs
224	IDEA Part B - Formula	Executive Director of Special Programs
225	IDEA Part B - Preschool	Executive Director of Special Programs
240	National School Breakfast and Lunch Program	Director of Food Nutrition Services
244	Carl D. Perkins Vocational Basic Formula Grant	Director of Career Tech & Career Readiness
255	Title II Part A - Supporting Effective Instruction	Director of Federal Programs
263	Title III - Academic Achievement for LEP and Immigrant Students	Director of Federal Programs
279	TCLAS - ESSER III	Director of Federal Programs
280	American Rescue Plan, Homeless	Director of Federal Programs
281	Coronavirus Response & Relief Supplemental Appropriations Act, Elementary & Secondary School Emergency Relief II (ESSER II)	Director of Federal Programs
282	American Rescue Plan Act of 2021, Elementary & Secondary School Emergency Relief III (ESSER III)	Director of Federal Programs
284	IDEA Part B - Formula - ARP	Executive Director of Special Programs
285	IDEA Part B - Preschool - ARP	Executive Director of Special Programs
287	Title IV Part A - Student Support and Academic Enrichment Program	Director of Federal Programs
288	School Health Support Grant	Director of Federal Programs
<b>380-459</b>	<b>Special Revenue Funds (State Programs)</b>	
397	Incentive Campus Awards	Deputy Superintendent for Educational Services
410	Instructional Materials Allotment	Deputy Superintendent for Educational Services
428	TCLAS - General Fund	Director of Federal Programs
446	Transforming Lives Cooperative	Principal - DCC/DALC
447	Coastal Alternative Program	Principal - Coastal Alternative Program
448	Galveston County Detention	Principal - DCC/DALC
449	Juvenile Justice Alternative Education Program	Principal - DCC/DALC

**FUND CODES**

FUND	FUND TITLE/DESCRIPTION	BUDGET MANAGER
<b>460-499</b>	<b>Special Revenue Funds (Local Programs)</b>	
461	Campus Activity Fund	All Budget Managers
480	Dickinson ISD Education Foundation Grants	Director of Dickinson ISD Education Foundation
484	National Institute of Health Grant	Executive Director of Special Programs
<b>500-599</b>	<b>Debt Service Funds</b>	
599	Debt Service - Interest and Sinking	Deputy Superintendent for Business and Operations
<b>600-699</b>	<b>Capital Project Funds</b>	
620	2020 Bond Project	Executive Director for Facility Planning and Construction
<b>700-799</b>	<b>Proprietary Funds</b>	
770	Workers Compensation - Claims Administrative Services Inc.	Executive Director of Human Resources
771	Workers Compensation - Self Funded Run Off Claims - York Risk Services Group	Executive Director of Human Resources
<b>800-899</b>	<b>Fiduciary/Agency Funds</b>	
865	Student Activity Fund	Campus Principals
876	Hospitality Fund	All Budget Managers
877	Charitable Donations	All Budget Managers
<b>900-902</b>	<b>General Capital Assets and Long-Term Debt</b>	
901	General Capital Assets	Executive Director of Business Operations
902	General Long - Term Debt	Executive Director of Business Operations

## FUNCTION CODES

FUNCTION CODE	FUNCTION TITLE/DESCRIPTION
11	<b>Instruction</b> - Salaries of teachers and teacher aides; equipment in the classroom; furniture; supplies; field trips; graduation expenses; band instruments directly related to instruction
12	<b>Instructional Resources and Media Services</b> - Salaries of librarians; supplies for libraries; library books; audio-visual materials; equipment directed to the resource center, libraries, and other major facilities dealing with educational resources and media
13	<b>Curriculum Development and Instructional Staff Development</b> - Expenditures that are directly and exclusively for in-service training and other staff development involving instructional or instructional-related personnel of the district. Includes expenditures related to research and development of new or modified instructional methods, techniques, procedures, etc.
21	<b>Instructional Leadership</b> - Salaries, supplies, equipment, and other expense for those responsible for the management and supervision of instruction, curriculum, research, evaluation, etc.
23	<b>School Leadership</b> - Salaries of principals, assistant principals, and clerical staff; supplies, materials, and equipment required for the supervision of the campus
31	<b>Guidance, Counseling, and Evaluation Services</b> - Salaries of guidance directors and counselors; supplies, materials, and equipment that are directly and exclusively used for assessing and testing students' abilities, aptitudes, and interests; counseling students with respect to career and educational opportunities
32	<b>Social Work Services</b> - Salaries and any office supplies required for personnel assigned to attendance duties and child welfare programs at school and in the home
33	<b>Health Services</b> - Salaries of nurses and supplies required for health services, including appropriate medical, dental, and nursing services
34	<b>Student (Pupil) Transportation</b> - Salaries and supplies that are incurred for transporting students to and from school
35	<b>Food Services</b> - Cost of food, labor, and other expenditures necessary for the preparation, transportation, and storage of food to provide to students and staff
36	<b>Extracurricular Activities</b> - Expenditures for school-sponsored activities outside of the school day. 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. Extracurricular activities include athletics, drill team, cheerleading, UIL competitions, FFA, NHS, etc. For activity funds, goods purchased for resale are to be classified in this function.
41	<b>General Administration</b> - Expenditures for the purposes of managing or governing the school district as an overall setting
51	<b>Facilities Maintenance and Operations</b> - Salaries, supplies, and equipment for keeping the facilities and grounds open, clean, comfortable, and in effective working condition and state of repair; utilities
52	<b>Security and Monitoring Services</b> - Expenditures for activities to keep student and staff surroundings safe (whether in transit to or from school) on campus or participating in school-sponsored events at another location
53	<b>Data Processing Services</b> - For non-instructional data processing services in-house or contracted
61	<b>Community Services</b> - For activities or purposes other than regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community.

## FUNCTION CODES

FUNCTION CODE	FUNCTION TITLE/DESCRIPTION
71	<b>Debt Services</b> - Expenditures for the retirement of recurring bond, capital lease principal, and other debt, related debt fees, and for all debt interest
81	<b>Facilities Acquisition and Construction</b> - For acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions
93	<b>Payments to Fiscal Agent/Member Districts of Shared Services Arrangements</b> - For payments from a member district to a fiscal agent of a shared services arrangement; or payments from a shared fiscal agent to a member district of a shared services arrangement
95	<b>Payments to Juvenile Justice Alternative Education Programs</b> - for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC
99	<b>Other Intergovernmental Charges</b>

## ORGANIZATION CODES

ORGANIZATION CODE	ORGANIZATION TITLE
<b>001-699</b>	<b>Campuses</b>
001	Dickinson High School
001	Dickinson Alternative Learning Center
009	Dickinson Continuation Center
010	Galveston County Juvenile Justice Alternative Education Program
011	Galveston County Transforming Lives Cooperative
012	Galveston County Detention Facility
014	Coastal Alternative Program
041	McAdams Junior High School
042	Dunbar Middle School
043	Barber Middle School
044	Lobit Middle School
051	Kranz Junior High School
JRH	Dickinson Junior High School
101	K. E. Little Elementary School
102	Lobit Elementary School
105	Silbernagel Elementary School
106	Hughes Road Elementary School
107	Bay Colony Elementary School
108	San Leon Elementary School
109	Calder Road Elementary School
699	Summer School
<b>700-999</b>	<b>Administrative/Departments</b>
701	Superintendent
702	Board of Trustees
703	Tax Costs
726	Business Services
727	Human Resources
728	Administration
815	Education Foundation
870	Educational Services
871	Bilingual/ESL/At Risk
872	Federal Programs
873	Lead District Nurse
874	Special Programs
875	Career & Technical Education
876	Fine Arts

## ORGANIZATION CODES

ORGANIZATION CODE	ORGANIZATION TITLE
945	Public Information Office
946	Public Education Information Management System (PEIMS)
947	Computer Technology
948	Food Nutrition Services
949	Operations and Facilities
950	Transportation
951	Custodial Services
952	Energy Management
994	Queen of Angels
995	True Cross Catholic School
996	Abundant Life Academy
997	Gator Academy
998	Stadium
999	Undistributed

**PROGRAM INTENT CODES (PIC)**

<b>PROGRAM INTENT CODE</b>	<b>PROGRAM INTENT CODE TITLE</b>
11	Basic Educational Services
21	Gifted and Talented
22	Career and Technical
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education
25	Bilingual Education and Special Language Programs
26	Nondisciplinary Alternative Education Programs - AEP Services
28	Disciplinary Alternative Education Programs - DAEP Basic Services
29	Disciplinary Alternative Education Programs - DAEP State Compensatory Education Supplemental Costs
30	Title I Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on campuses with 40% or More Educationally Disadvantaged Students
32	Prekindergarten
33	Prekindergarten - Special Education
34	Prekindergarten - Compensatory Education
35	Prekindergarten - Bilingual Education
36	Early Education Allotment
37	Dyslexia
38	College, Career, and Military Readiness
43	Dyslexia Special Ed Services
91	Athletics and Related Activities
99	Undistributed

## BUDGET MANAGER CODES

BUDGET MANAGER CODE	BUDGET MANAGER TITLE
01	Principal - Dickinson High School
02	Principal - McAdams Junior High School
03	Principal - Dunbar Middle School
04	Principal - K.E. Little Elementary
05	Principal - Bay Colony Elementary
06	Principal - Silbernagel Elementary
07	Principal - Hughes Road Elementary
08	Principal - Barber Middle School
09	Principal - Dickinson Continuation Center/Dickinson Alternative Learning Campus
10	Director of Athletics
11	Director of Fine Arts
12	Director of Career Tech & Career Readiness
13	Director of Energy Management
14	Director of Bilingual/ESL/At Risk
15	Principal - Lobit Middle School
16	Executive Director for Human Resources
17	Executive Director for Technology
18	Executive Director for Special Programs
19	Director of Maintenance
20	Principal - Coastal Alternative Program
21	Assistant Superintendent for Administration
22	Superintendent of Schools
23	Stadium Manager
24	Deputy Superintendent for Business and Operations
25	Director of Food Nutrition Services
26	Director of Communications
28	Principal - Lobit Elementary School
29	Director of Federal Programs
30	Director of Transportation
31	Director of Gator Academy
32	Principal - Calder Road Elementary
33	Deputy Superintendent for Educational Services - Advanced Academics
34	Principal - Kranz Junior High School
35	Director of Custodial Services
36	Lead District Nurse
37	Deputy Superintendent for Business and Operations - Technology
38	Principal - Dickinson Junior High School

## BUDGET MANAGER CODES

BUDGET MANAGER CODE	BUDGET MANAGER TITLE
40	Principal - San Leon Elementary
49	Deputy Superintendent for Educational Services - Dyslexia Intervention
50	Deputy Superintendent for Educational Services - Preliminary Scholastic Assessment Test (PSAT)
51	Director of Communications - Red Ribbon
53	Deputy Superintendent for Educational Services - Advancement Via Individual Determination (AVID)
54	Deputy Superintendent for Educational Services - Accelerated Instruction - Intervention Support
55	Principal - Dickinson High School - Advancement Via Individual Determination (AVID) / College Preparation
56	Superintendent - Gator Hope Clinic
57	Principal - Dickinson High School - Lighted Windows Open Doors (LWOD)
60	Principal - Dickinson High School - Extended Learning Opportunity (ELO)
70	Deputy Superintendent for Educational Services
77	Deputy Superintendent for Educational Services - Technology
80	Director of Dickinson ISD Education Foundation

## FUNCTION / PROGRAM INTENT CODE MATRIX

Below is a matrix to assist in the appropriate use of program intent coding. The guidelines below are not all inclusive, but will help with the majority of coding situations encountered.

		PROGRAM INTENT CODES																			
		11	21	22	23	24	25	26	28	29	30	32	33	34	35	36	37	38	43	91	99
FUNCTIONS	11	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
	12							✓	✓	✓	✓	✓		✓							✓
	13		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
	21		✓	✓	✓	✓	✓													✓	✓
	23		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
	31		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
	32				✓	✓				✓											✓
	33				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
	34				✓	✓		✓		✓										✓	✓
	35																				✓
	36		✓	✓	✓	✓	✓	✓			✓									✓	✓
	41				✓																✓
	51						✓													✓	✓
	52																			✓	✓
	53			✓	✓						✓										✓
	61		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
	71																				✓
	81																				✓
	93	✓			✓	✓	✓														✓
95								✓	✓											✓	
99																				✓	

## REVENUE OBJECT CODES

OBJECT CODE	OBJECT CODE TITLE
<b>5700</b>	<b>Local Funds</b> - All revenues from local real and personal property taxes
5711	Taxes - Current Year Levy
5712	Taxes - Prior Years
5719	Taxes - Penalties, Interest, and Other Tax Revenue
5722	Shared Services Arrangements - Local Revenues from Member Districts
5729	Local Revenues Resulting from Services Rendered to Other School Districts
5742	Earnings from Temporary Deposits and Investments
5744	Revenue from Foundations, Other Non-Profit Organizations, Gifts and Bequests
5749	Other Revenues from Local Sources
5751	Food Service Activity
5752	Athletic Activities
5755	Enterprising Services Revenue
5769	Miscellaneous Revenues from Intermediate Sources
<b>5800</b>	<b>State Program Revenues</b> - Classify revenues realized from the Texas Education Agency
5811	Per Capita Apportionment
5812	Foundation School Program Act Entitlements
5819	Other Foundation School Program Act Revenues
5829	State Program Revenues Distributed by Texas Education Agency
5831	Teacher Retirement/TRS Care - On-Behalf Payments
<b>5900</b>	<b>Federal Program Revenues</b> - Revenues realized from entities of the federal government
5921	School Breakfast Program
5922	National School Lunch Program
5923	United States Department of Agriculture (USDA) Commodities
5929	Federal Revenues Distributed by Texas Education Agency
5931	School Health and Related Services (SHARS)
5932	Medicaid Administrative Claiming Program (MAC)
5949	Federal Revenues Distributed Directly from the Federal Government

**EXPENDITURE OBJECT CODES**

OBJECT CODE	OBJECT CODE TITLE
<b>6100</b>	<b>Payroll Costs</b> - Salaries and benefits for employee services
6112	Salaries or Wages - Substitute Teachers and Other Professionals
6119	Salaries or Wages - Teachers and Other Professional Personnel
6121	Extra Duty Pay or Overtime - Support Personnel
6122	Salaries or Wages for Substitute Support Personnel
6129	Salaries or Wages for Support Personnel
6131	Contract Buyouts
6139	Employee Allowances
6141	Social Security or Medicare
6142	Group Health and Life Insurance
6143	Workers' Compensation
6144	Teacher Retirement or TRS Care -- On-Behalf Payments & Medicare Part D Payments
6145	Unemployment Compensation
6146	Teacher Retirement or TRS Care
6147	Pension Expense
6148	Sick Leave Compensation
6149	Employee Benefits
<b>6200</b>	<b>Professional and Contracted Services</b> - Expenditures for services rendered to the local education agency by firms, individuals, or other organizations which are independent of the local education agency
6211	Legal Services
6212	Audit Services
6213	Tax Appraisal and Collection
6214	Lobbying
6219	Professional Services - Licensed and Registered with the State
6221	Staff Tuition and Related Fees - Higher Education
6222	Student Tuition - Public Schools
6223	Student Tuition - Other than to Public Schools
6224	Student Attendance Credits - School Districts Only
6229	Tuition and Transfer Payments
6239	Education Service Center Services
6245	Repairs - Vehicles
6249	Contracted Maintenance and Repair
6255	Utilities - Water
6256	Utilities - Telephone
6257	Utilities - Electricity
6258	Utilities - Natural Gas
6259	Utilities - Trash Disposal
6267	Rentals - Operating Leases - (Copier Lease ONLY)

## EXPENDITURE OBJECT CODES

OBJECT CODE	OBJECT CODE TITLE
6269	Rentals - Operating Leases
6291	Consulting Services
6299	Miscellaneous Contracted Services
<b>6300</b>	<b>Supplies and Materials</b> - All expenditures for supplies and materials furnished by the local education agency
6311	Gasoline and Other Fuels for Vehicles (Including Buses)
6319	Supplies for Maintenance and Operations
6321	Instructional Materials
6329	Reading Materials (including electronic format)
6339	Testing Materials
6341	Food (FNS ONLY)
6342	Non-Food (FNS ONLY)
6343	Items for Sale
6344	USDA Commodities (FNS ONLY)
6349	Food Service Supplies
6398	Inventory - Technology and Equipment (Less than \$5,000 per unit)
6399	General Supplies
<b>6400</b>	<b>Other Operating Costs</b> - Expenditures for expenses necessary for the operation of the local education agency
6411	Travel, Training, and Subsistence - Employees Only
6412	Travel, Training, and Subsistence - Students Only
6413	Stipends - Nonemployees
6419	Travel and Subsistence - Non-employees (Board Members, Parents)
6429	Insurance and Bonding Costs
6439	Election Costs
6449	Depreciation Expense
6491	Statutorily Required Public Notices
6492	Payments to Fiscal Agents of Shared Services Arrangements
6493	Payments to Member Districts of Shared Services Arrangements
6494	Reclassified Transportation Expenditures; Field Trip/Extracurricular (District Vehicles)
6495	Membership Dues
6497	Miscellaneous Fees
6498	Awards
6499	Miscellaneous Operating Costs

**EXPENDITURE OBJECT CODES**

OBJECT CODE	OBJECT CODE TITLE
<b>6500</b>	<b>Debt Service</b> - Expenditures for debt service. All debt service object codes must be used with function 71, Debt Service
6511	Bond Principal
6512	Capital Lease Principal
6513	Long - Term Debt Principal
6519	Debt Principal
6521	Interest on Bonds
6522	Capital Lease Interest
6523	Interest on Debt
6524	Amortization of Bonds & Other Debt Related Costs
6525	Amortization of Premium & Discount on Issuance Bonds
6529	Interest Expenditures or Expenses
6599	Other Debt Service Fees
<b>6600</b>	<b>Capital Outlay - Land, Building, and Equipment</b> - Expenditures for capital assets
6619	Land Purchase and Improvement
6629	Building Purchase, Construction, or Improvements
6631	Vehicles (Greater than \$5,000 per-unit cost)
6639	Furniture, Equipment, and Software (Greater than \$5,000 per-unit cost)
6641	Vehicles (Less than \$5,000 per-unit cost)
6649	Capital Assets - Other
6651	Capital Lease of Buildings
6659	Capital Lease of Furniture, Equipment, and Software
6669	Library Books & Media (Greater than \$5,000 per-unit cost)

## SUB-OBJECT CODES

SUB-OBJECT CODE	SUB-OBJECT TITLE
01	Discretionary Salary
06	AED Emergency Device
41	Homeless
85	Summer Recreation Program
AD	Air Quality
AG	Waste Disposal
AK	Vehicle
AM	Inventory Management
AN	Roofing
AP	Building Security Monitoring
AQ	Uniforms
B1	Band
B2	Color Guard
B3	Choir
B4	Dance
B5	Art
B6	Drama
B7	Music
BL	Gator Vision Network
BF	Bank Fees
C4	Calculators
CA	Top 20
CF	PLTW Gateway
CG	Gala
CH	STEM Academy
CK	PLTW Engineering
CP	Principles of Human Service/PITSCO
CS	Curriculum Specialists
D3	Nearpod
D4	Schoology
DW	District Wide
E4	Special Olympics
EK	Everyday Speech
EL	Character Strong
ER	Employee Recognition
EQ	Academic Decathlon
F3	Condolences

## SUB-OBJECT CODES

SUB-OBJECT CODE	SUB-OBJECT TITLE
F5	Background Checks
FA	Fine Arts
G1	Football
G2	Officials
G3	Athletic Game Extra Duty
G4	Security
G5	Basketball - Boys
G6	Powerlifting
G8	Basketball - Girls
GA	Web Service
GB	Baseball
GC	Cross Country - Girls
GE	Soccer - Boys
GH	Soccer - Girls
GK	Volleyball
GM	Physical Education
GN	Softball
GP	Golf
GQ	Swim
GR	Cross Country
GS	Tennis
GT	Out of Town Games
GV	VIP Parking
GW	Gator Relays
GX	Track - Girls
GY	Track - Boys
GZ	Playoff Games
H1	Trainer Contracted
H2	Game Contracts
H4	Ambulance
H7	Season Tickets
H9	Athletic Trainer
HE	State Meets
HH	Entry Fees
HN	Athletic Trips
IT	Technology Refresh
MT	Teen Leadership

## SUB-OBJECT CODES

SUB-OBJECT CODE	SUB-OBJECT TITLE
MG	Naglieri Norming Study
MJ	Walmart Grant
MM	One Act Play
MU	NASA Alumni Grant
MY	TangerKIDS Grant
NA	Furniture Replacement
PA	Physicians Assistant
PE	Parent Engagement
Q1	Communities in Schools
Q4	Tax Attorney
QJ	Security - Raptor
QK	S2
QM	Share 911
QR	Superintendent's Reserve
QY	Sign Language Interpreter
R2	Literacy Committee
R4	Poster Machine
R7	Advancement Via Individual Determination (AVID)
RE	Cheerleader
RG	Convocation
RH	Graduation
RL	Student Meals
SB	Toll Fees
SC	Travel Tracker
SJ	Print Shop
SI	Physical Exams
SS	Summer Supplies
T*	Technology
U1	Police Liaison
U4	Reserve
US	Healthier US School Challenge
X0	Cell Phone
X1	General
X3	Library
X5	Lost Textbook
X6	Textbook Fine
X7	Lounge

## SUB-OBJECT CODES

SUB-OBJECT CODE	SUB-OBJECT TITLE
X9	AP Exams
XA	Yearbook
XB	Robotics
XC	Counselor
XD	Ag Business
XE	Lost Novels
XF	Summer School
XH	Dual Credit
XI	Student ID
XJ	Student Parking
XK	Agriculture Science
XL	Student Planners
XM	Engineering
XO	Science
XQ	CIS/Bridgeport
XS	Auto Technology
XU	Special Programs
XV	Audio/Visual
XW	Welding
Y4	Consortium for Advancement Professional Endeavors (CAPE) Workshops
Y7	Texas Virtual School Network
YA	Athletics - Girls (Junior High Activity Fund)
YB	Athletics - Boys (Junior High Activity Fund)
YR	Strength & Conditioning
Z3	Board Scholarship
ZC	Cosmetology
ZH	Video Game Design
ZJ	Fellowship Christian Athletes
ZN	AP Environmental Science
ZP	English Second Language (ESL)

## BUDGET OVERVIEW

Each year, the Board of Trustees and Superintendent begin the budget process by reviewing the goals that establish the basis for budgeting available resources. Considering the fast-growth environment, the economic conditions, the changes in accountability standards, and the change in student population, the District makes it a priority to analyze and adjust the programmatic structure to best meet the needs of the students.

The planning for budget requests and the management of the approved budget are factors of a long-range District Management Plan, as well as site-based management. Although each campus budget will address individual campus plans which target student learning and other specific areas, the overall focus will reflect the District's mission and goals. Likewise, departments that provide services in support of the mission and goals will allocate dollars accordingly.

Because the planning process is the essential ingredient in creating a budget that will allow us to reach campus and district goals, the administration and Board of Trustees are committed to the development of a comprehensive approach. The justification for any expenditure is an implementation plan which aligns with the Campus Improvement Plan, District-wide Educational Improvement goals, and State and Federal requirements. The involvement of process owners, the in-depth assessment of needs, and the inclusion of evaluation of programs, all coupled with careful planning, will work in harmony to guide us to provide the best education possible for all our students and the wise allocation of resources.

The Texas Education Code requires that every local education agency in Texas prepare and file a budget of anticipated revenues and expenditures with the Texas Education Agency. The budget process must include budgeting for the General Fund, Food & Nutrition Services Fund, and Debt Service Fund. Other funds that are represented in this book, such as Special Revenues, Capital Projects, and Activity funds, are for information purposes only, as they do not require an officially adopted budget.

Each year, the budget process officially begins in January with the preparation of the budget calendar and process for the upcoming year. During January, the demographer study allows the District to begin looking at growth rates, trends, and economic conditions affecting the district. The forecasting then is able to be utilized in staffing allotments and in campus budget financial allocations. Through the course of the spring each year, the campuses and departments begin formulating the needs assessments and requests for the budget. A summary budget is then presented to the Cabinet and the Board of Trustees in various workshops and meetings. A summary budget is posted on the website once the notice is submitted to the newspaper. With a September 1 - August 31 fiscal year, the State Board of Education requires that the budget be prepared no later than August 20 and must be adopted by the Districts Board of Trustees by August 31.

## BUDGET PLANNING/DEADLINE CALENDAR

DATE	DEADLINE
November	School First -- Financial Integrity Rating System of Texas Hearing -- Financial Management Performance Report
December	Annual Financial Audit Report approved by Board of Trustees.
December	Discuss budget planning calendar and allocation rate approval by Superintendent.
January	Budget discussion with Education Improvement Council by Deputy Superintendent for Business & Operations.
February	Distribute budget planning process documents to all budget managers. A copy of the current budget by line item through January 31 is available via the Finance Plus Budget Preparation Module. Meetings continue with departments to determine needs.
March/April	Budget Managers purchase for the first six weeks of the next school year. (All expended funds will be from the current budget.)
March/April	Current year personnel budget updated and completed. Staffing requests/decisions for the next budget year are determined by the Superintendent and Executive Director for Human Resources.
March 31	Budget & supplemental budget requests are due from all budget managers.
April	Budget compilation by Deputy Superintendent for Business & Operations and Executive Director for Business Operations with assistance from the Superintendent and the Executive Director for Human Resources. Supplemental budget requests are reviewed by Superintendent and notifications are sent to budget managers.
April 6-10	Meetings with Budget Managers to finalize campus and department budgets, if necessary.
April 1-30	Refine expenditure budget and revenue projections.
April 30	Budget Managers deadline (approval) for instructional, a federal program, campus activity, student activity, Education Foundation Grant, and vehicle purchases needed for the first six weeks of next school year.
May 31	Deadline for receipt of instructional purchases for the start-up of the next school year.
June 3	The Board of Trustees receives a draft of the Summary Budget.
July 1	Deadline for furniture/equipment purchases.
July 15	The Board of Trustees receives an updated draft of the Summary Budget.
June/July	Budget workshop(s) as needed with the Board of Trustees. Review update of Legislative Session. (if applicable)
July 25	Galveston County Appraisal District certifies tax rolls.
August 1	Deadline for payroll payables for the current year including extra duty agreements.
August 1	Publish notice of public hearing for the proposed budget and tax rates.
August 3	The Board of Trustees receives an updated draft of the summary budget. Schedule hearing for budget and proposed tax rate.
August 5	Next year requisitions open in Finance Plus.
August 5	Budget Manager's deadline (approval) for extracurricular (athletics/fine arts) purchases needed for the first six weeks of next school year.
August 17	Deadline for budget amendment approval by Board of Trustees
August 21	Deadline for purchases on current year open purchase orders.
August 24	Public Hearing and adoption of the proposed budget by Board of Trustees.
August 28	Deadline for receipt of extracurricular (athletics/fine arts) purchases for the start-up of the next school year.
September 15	Deadline for travel reimbursements and goods/services received for prior year.
September 15	Deadline for inter-departmental invoice payments. (custodial supplies, field trips, FNS, fuel, publications, etc.)
September 15	Deadline for deposit forms for prior year.
October 5	Roll prior year purchase orders for goods received in current year

## DIRECTOR BUDGET PLANNING

Directors will be Budget Managers for their respective programs and as such, will assume the responsibility for coordinating the involvement of program staff. Budget Managers will appoint staff to serve on their budget planning group, schedule meetings of the group, and chair those meetings. Records and results of those meetings shall be maintained. Results of planning groups should be consistent with goals and priority objectives and targeted areas of student, staff, facility, and program needs.

Members are to represent their own areas as well as objectively consider the concerns and needs of others. Since the results should represent a consensus of the group, a consensus-building model should be used. The Directors shall present the results of the budget planning to their Management Team for negotiation and approval. Once this is achieved, the Directors will forward the budget to the Executive Director for Business Operations.

Operations and Facilities expenditures in addition to historical expenditures should focus in order on Priority I, Safety; Priority II, Compliance Issues; Priority III, Building Envelopes (walls, doors, ceilings, and windows); Priority IV, Programmatic Requirements; Priority V, Aesthetics; and Priority VI, Wants. A historical review of 2021-2022 expenditures for items such as gasoline, oil, tires, electricity, etc. should be used as a basis for projection for 2022-2023.

Any increases to department budgets must have justification and be presented to Superintendent for review and approval.

Department	Budget Manager Code	Budget
Athletics	10	\$497,569
Administration	21	\$1,245,465
Advanced Academics	33	\$272,861
Bilingual/ESL/At-Risk	14	\$48,792
Business Services	24	\$4,519,624
Career & Technical Education	12	\$287,621
Custodial	35	\$537,430
Concessions	23/25	\$90,038
District Nurse	36	\$3,250
Educational Services	70	\$429,049
Energy Management	13	\$3,006,500
Federal Programs	29	\$19,253,790
Fine Arts	11	\$292,704
Food & Nutrition Services	25	\$8,203,094
Gator Academy	31	\$99,250
Human Resources	16	\$151,838
Operations & Facilities	19	\$1,438,367
Public Information Office	26	\$119,925
Special Programs	18	\$309,938
Stadium	23	\$149,986
Superintendent	22	\$2,354,535
Technology	17	\$1,461,591
Technology - BS	37	\$669,639
Technology - ES	77	\$485,856
Transportation	30	\$1,418,625

## CAMPUS BUDGET PLANNING

Campus Principals will be Budget Managers for their building and programs, and as such, will assume the responsibility for coordinating the involvement of staff at the campus level. Budget Managers will appoint staff to serve on their campus budget planning group. Those appointees should already be involved in setting goals and planning objectives for that campus and its programs. Appointees should be representative of the departments, grade levels, etc., and solicit input from areas they represent. Budget planning should be consistent with priority objectives of the District, campus improvement plans, instructional goals and objectives, and identified student needs. Parents and community members are to be active members of this committee. The principal will chair this group and the meetings. Records and results of these meetings shall be maintained. Information is to be ongoing and shared by committee members with areas they represent.

Members are to represent their own areas of concern and all programs and needs of the campus. This core group shall present the results of their budget planning to the Campus Improvement Team for review and negotiation.

Once a consensus has been reached and a budget agreed upon by the budget planning group and the Campus Improvement Team, the campus principal shall secure signatures of agreement from each member. Once this is achieved, the Principals will forward the budget along with the Advisory Committee Acknowledgement form to the Executive Director for Business Operations.

The methodology is a simple district-wide per student calculation distributing local funds based on prior year peak enrollment. The rates per student allocations are set annually by the Superintendent.

Allocation per Student	
High School	\$95
Career Tech Education	\$80
DALC	\$420
DCC	\$215
Junior High	\$80
Middle School	\$65
Elementary	\$45

Allocation for Campus Training	
Teacher Training	\$42.50/teacher
Administrator Training	\$595
Other Training	\$255

Campus	Budget Manager Code	Campus Code	Teachers	Peak Enrollment	Rate Per Student	Budget Allocation
Dickinson High School	01	001	175.8	3675	\$95	\$368,225
DALC	09	001	6.3	40	\$420	\$17,150
DCC	09	009	5.7	64	\$215	\$14,110
McAdams Junior High	02	041	66.3	950	\$80	\$78,800
Kranz Junior High	34	051	76.5	969	\$80	\$80,320
Barber Middle School	08	043	48.2	553	\$65	\$38,745
Dunbar Middle School	03	042	49.3	650	\$65	\$45,050
Lobit Middle School	15	044	37.3	612	\$65	\$42,580
Bay Colony Elementary	05	107	47.5	711	\$45	\$34,995
Calder Road Elementary	32	109	45	708	\$45	\$34,860
Hughes Road Elementary	07	106	46.5	696	\$45	\$34,320
K. E. Little Elementary	04	101	47.5	594	\$45	\$29,730
Lobit Elementary	28	102	44.5	853	\$45	\$41,385
San Leon Elementary	40	108	46.5	649	\$45	\$32,205
Silbernagel Elementary	06	105	45.5	643	\$45	\$31,935

*\*Peak enrollment from Templeton Demographics Campus Enrollment Projections*

## TECHNOLOGY BUDGET PLANNING

Technology refresh (account 6398-IT) needs should be consistent with priority objectives of the District, campus improvement plans, instructional goals and objectives, identified student needs, and department needs. A-team members are to be active members of this committee. The Executive Director for Technology will lead the refresh prioritizing meetings. Records and results of these meetings shall be maintained. Information is to be ongoing and shared by the committee as the needs are presented. Members are to represent their own areas of concern for their campus/department. Once a consensus has been reached and the priority list agreed upon by the committee and the Deputy Superintendent of Business and Operations, the recommendations will then be sent to the Superintendent for approval. Once the Superintendent approves, the technology department will replace technology items as allocation funds allow. The technology refresh budget is set by the Superintendent annually.

Technology replacement budgets (account 6398-TI) for campuses are based on a per-student calculation. Prior year peak enrollment numbers are used for the allocations by campus. Other department replacement budgets are set annually by the Superintendent along with the rate per student. Technology devices for new additional positions approved at staffing or throughout the year are purchased from the technology replacement budget.

Technology allocation funds for replacement (non-working) items include:

- Chromebooks
- Computers/Laptops
- Network printers
- Phones
- Projectors

<b>Technology Allocation</b>			
<i>(Budget Manager 37 = Deputy Superintendent for Business &amp; Operations)</i>			
Classification	Function	Amount	
District Refresh (6398-IT)	11	\$300,000	
Campus Replacement (6398-TI)	11	\$17/student	
Librarian Replacement (6398-TI)	12	\$2,000	
Instructional Leadership Replacement (6398-TI)	21	\$3,000	
School Leadership Replacement (6398-TI)	23	\$10,000	
Counselor Replacement (6398-TI)	31	\$5,000	
Nurse Replacement (6398-TI)	33	\$2,000	
Transportation Replacement (6398-TI)	34	\$3,000	
Athletic Replacement (6398-TI)	36	\$2,000	
Administration Replacement (6398-TI)	41	\$15,000	
Maintenance Replacement (6398-TI)	51	\$2,000	
Safety & Security Replacement (6398-TI)	52	\$25,000	

Campus	Campus Code	Enrollment	Rate Per Student	Budget Allocation
Dickinson High School	001	3675	\$17	\$62,475
DALC	001	40	\$17	\$680
DCC	009	64	\$17	\$1,088
McAdams Junior High	041	950	\$17	\$16,150
Kranz Junior High	051	969	\$17	\$16,473
Barber Middle School	043	553	\$17	\$9,401
Dunbar Middle School	042	650	\$17	\$11,050
Lobit Middle School	044	612	\$17	\$10,404
Bay Colony Elementary	107	711	\$17	\$12,087
Calder Road Elementary	109	708	\$17	\$12,036
Hughes Road Elementary	106	696	\$17	\$11,832
K. E. Little Elementary	101	594	\$17	\$10,098
Lobit Elementary	102	853	\$17	\$14,501
San Leon Elementary	108	649	\$17	\$11,033
Silbernagel Elementary	105	643	\$17	\$10,931

## SUPPLEMENTAL BUDGET PLANNING

Supplemental budget requests shall be submitted for the subsequent budget year for funds needed in excess of \$5,000.00. The supplemental budget request form shall be completed in its entirety and approved by the Deputy/Assistant Superintendent over the department prior to submitting it to the Executive Director for Business Operations by March 31. Supplemental budgets are reviewed by the Superintendent on an annual basis. After review, the Executive Director for Business Operations will notify the Director or Campus Principal of the Superintendent's approval/denial.

Supplemental requests include items such as:

- New program
- Campus Improvement Plan Item—beyond basic program or specially funded program (such as Compensatory Education, Special Education, Career Technology, etc.)
- Special Safety/Security item/event
- Technology Infrastructure (Technology to achieve equity)

*\*Technology end-user devices are not considered a supplemental request.*

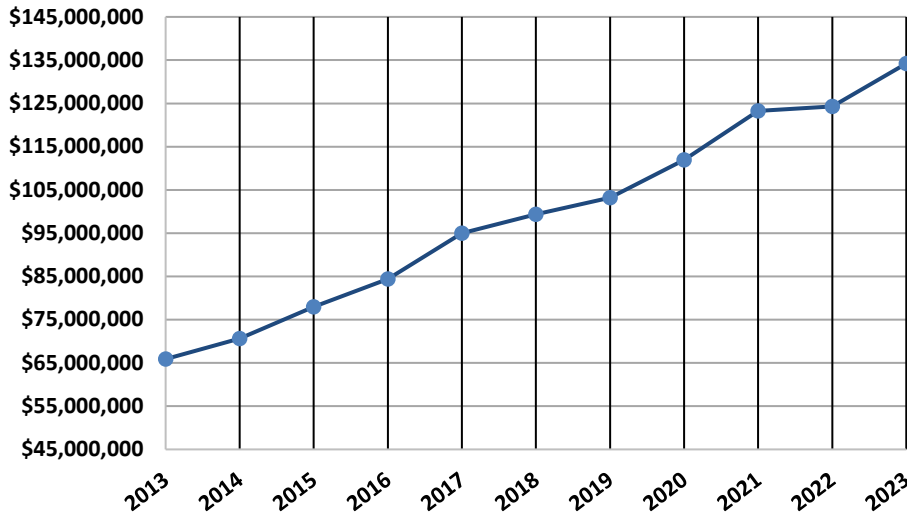
Recurring supplemental budgets that have been approved do not have to be resubmitted annually. Approved supplemental budgets are tracked using a special budget manager or sub-object code.

The Supplemental Budget Request form is available in the glossary.

Program	Budget Manager Code	Budget
Dyslexia Intervention	49	\$7,500
PSAT	50	\$40,964
Red Ribbon	51	\$2,000
AVID	53	\$37,060
Accelerated Ed - Tutorials	54	\$116,371
AVID/College Prep	55	\$6,875
Gator Hope Clinic	56	\$143,183
Lighted Windows & Open Doors (LWOD)	57	\$29,000
Extended Learning Opportunity (ELO)	60	\$57,990

## GENERAL FUND BUDGET HISTORY

### 10 Year Budget Analysis



Budget Year	General Fund Budget
2023	\$134,220,990
2022	\$124,284,060
2021	\$123,280,784
2020	\$111,937,597
2019	\$103,179,406
2018	\$99,317,064
2017	\$94,961,459
2016	\$84,434,630
2015	\$77,989,082
2014	\$70,659,441
2013	\$65,885,042

## SPECIAL POPULATIONS

State program allotments are estimated and paid to school districts through a Summary of Finance template created by the Texas Education Agency. A percentage of each state allotment must be spent on "direct" expenditures for the given special program. The expenditures of the special program allotments shall be in compliance with District purchasing policy and procedures. The supplemental state allotment programs that are monitored for LEA compliance are Special Education, State Compensatory Education, Career and Technology Education, Early Education, Dyslexia, and College, Career, and Military Readiness. The currently required percentages and program intent code (PIC) are noted below by program:

*\*Summary of Finance Dated: July 27, 2022*

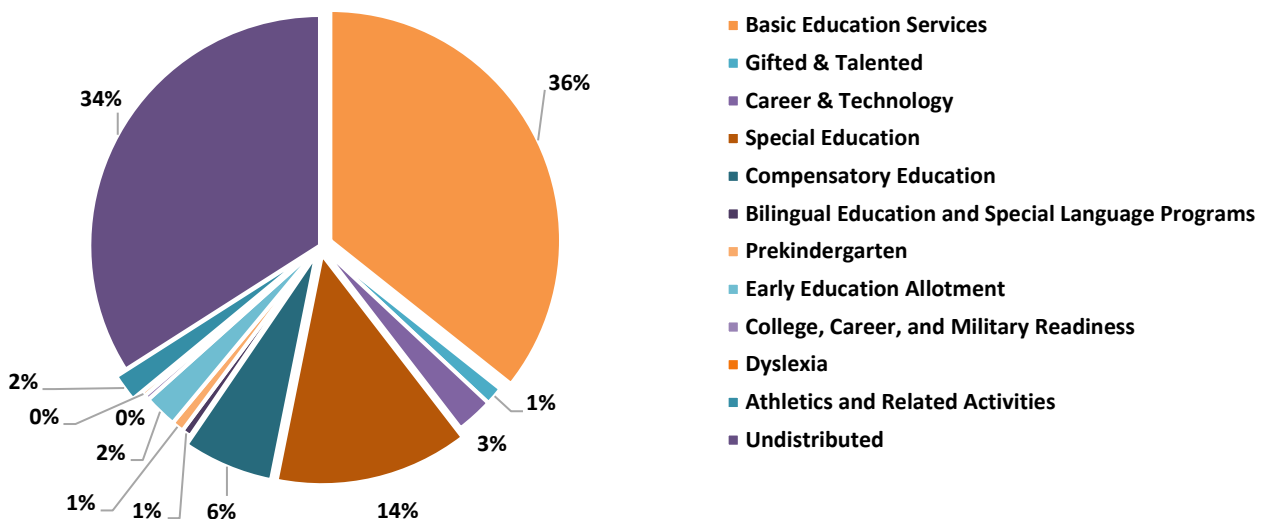
Program Intent Code Title	Program Intent Code	Summary of Finance Allocation - District Planning Estimate (DPE)	Summary of Finance Required to Spend %	Summary of Finance Required to Spend Amount
Regular Program Allotment	11	\$64,005,517	N/A	\$64,005,517
Gifted & Talented Allotment	21	\$224,919	100%	\$224,919
Career & Technology Allotment	22	\$4,520,255	55%	\$2,486,140
Special Education Allotment	23/33/43	\$12,372,622	55%	\$6,804,942
Accelerated Education	24	\$11,429,204	55%	\$6,286,062
Alternative Education Programs	26			
Disciplinary Alternative Education Programs	28			
Disciplinary Alternative Education Programs (Comp Ed)	29			
Compensatory Education Allotment	30/34			
Dyslexia	37	\$342,496	100%	\$342,496
Bilingual Education Allotment	25/35	\$1,209,874	55%	\$665,431
Early Education Allotment	36	\$1,854,490	100%	\$1,854,490
College, Career, and Military Readiness	38	\$389,000	55%	\$213,950
School Safety Allotment	N/A	\$109,836	N/A	\$109,836

## SPECIAL POPULATIONS

The District focuses on ensuring compliance and accountability related to the supplemental state allotment program funding. Expenditures are budgeted in the appropriate programs for all functions and objects. Program intent code 99 is distributed among all program intent codes in the PEIMS reporting for an allocated expenditures report. The special allotment monitoring program risk assessment is specifically designed to analyze the LEA's special allotment spending and reporting requirements for the purpose of identifying potential non-compliance issues. The monitoring program's risk assessment process is based on three consecutive state fiscal years of the LEA financial data reported in the FSP System and PEIMS. The three-year rolling average calculation is not used during the annual audit.

Program Intent Code Title	Program Intent Code	% by PIC	Budget
Basic Education Services	11	35.69%	\$47,900,074
Gifted & Talented	21	1.28%	\$1,714,919
Career & Technology	22	2.59%	\$3,480,207
Special Education	23	12.25%	\$16,443,483
Bilingual Education and Special Language Programs	25	0.50%	\$675,960
Nondisiplinary Alternative Education Programs	26	0.60%	\$811,939
Disciplinary Alternative Education Programs	28	0.13%	\$175,037
Disciplinary Alternative Education Programs - Comp Ed	29	0.51%	\$682,127
Compensatory Education	30	5.12%	\$6,888,639
Prekindergarten	32	0.85%	\$1,145,104
Prekindergarten - Special Education	33	0.51%	\$686,714
Prekindergarten - Compensatory Education	34	0.00%	\$0
Prekindergarten - Bilingual Education	35	0.15%	\$201,721
Early Education Allotment	36	2.33%	\$3,119,229
Dyslexia	37	0.30%	\$400,303
College, Career, and Military Readiness	38	0.36%	\$485,778
Dyslexia - Special Education Services	43	0.84%	\$1,124,008
Athletics and Related Activities	91	1.93%	\$2,594,698
Undistributed	99	34.04%	\$45,691,050
<b>Total</b>		<b>100%</b>	<b>\$134,220,990</b>

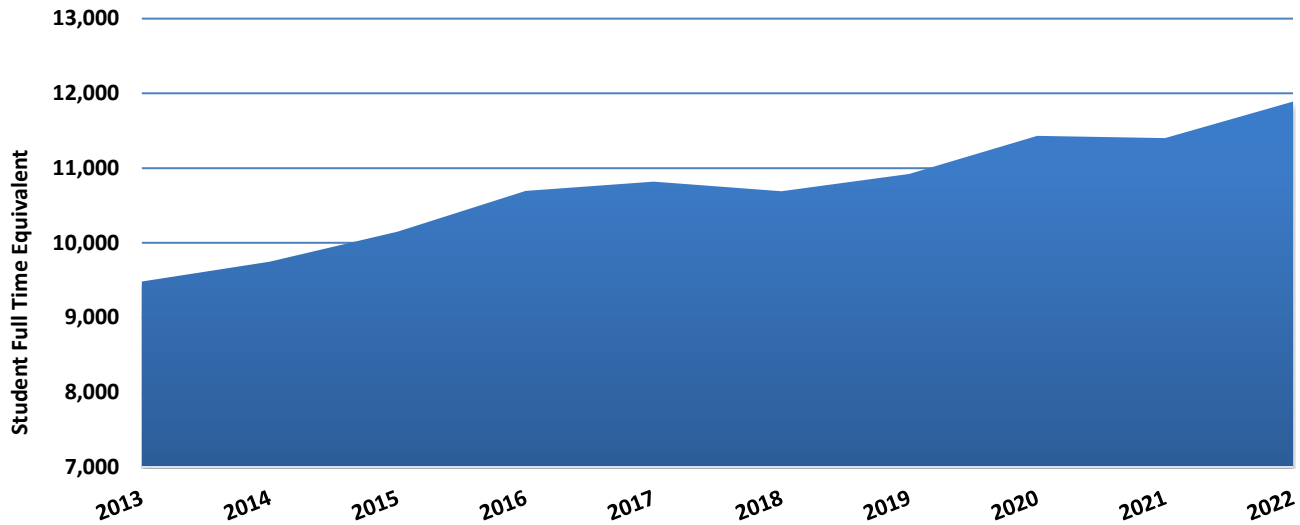
**Percentage by Program Intent Code**



## ENROLLMENT SUMMARY

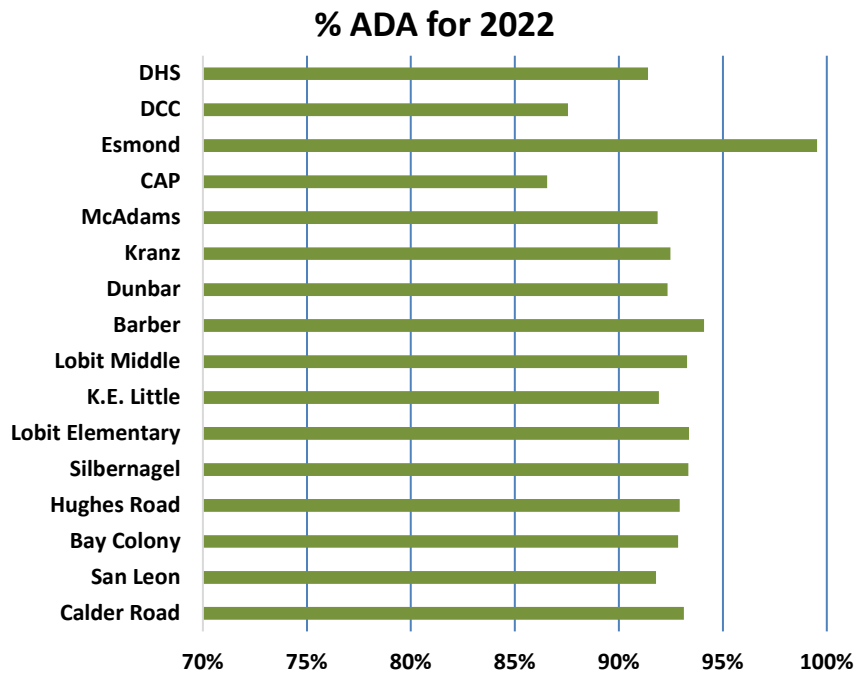
Year/ Grade	EE	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Increase/ Decrease	% Change
2013	20	221	821	814	750	742	735	706	701	734	720	765	669	552	534	9483	401	4.41%
2014	19	202	824	896	820	747	751	735	699	710	735	791	711	592	518	9749	267	2.81%
2015	24	210	832	865	905	850	775	772	740	719	719	868	712	597	564	10151	402	4.12%
2016	26	222	838	884	885	928	869	772	787	800	746	880	834	658	564	10693	542	5.33%
2017	17	180	845	860	865	865	919	854	787	802	804	937	744	711	627	10817	124	1.16%
2018	27	191	766	805	845	850	853	884	861	783	801	980	750	624	669	10689	-128	-1.18%
2019	32	189	803	777	825	866	846	869	918	889	807	944	852	653	651	10921	232	2.17%
2020	29	192	874	843	820	836	898	907	895	964	945	884	899	773	675	11433	513	4.69%
2021	25	139	801	822	833	822	841	918	898	913	961	989	856	822	760	11399	-34	-0.30%
2022	54	318	817	856	860	850	888	849	925	924	962	1128	932	742	785	11890	491	4.31%

\*Sixth week enrollment report



## AVERAGE DAILY ATTENDANCE

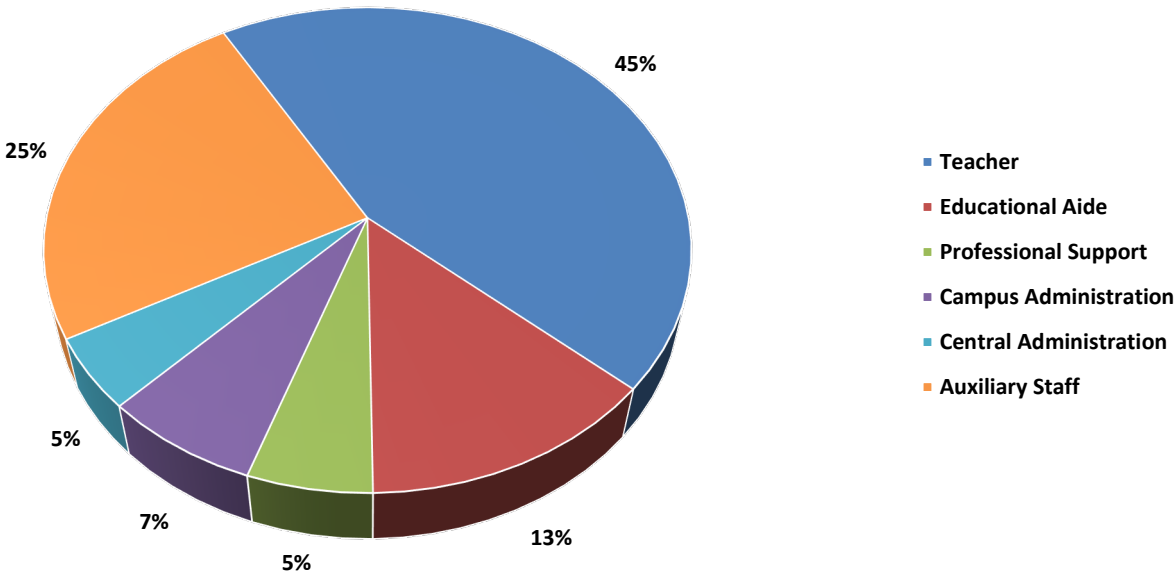
Campus	Avg ADA	% ADA
DHS	3127.48	91.4%
DCC	57.6	87.6%
Esmond	25.01	99.5%
CAP	3.39	86.6%
McAdams	835.16	91.9%
Kranz	890.37	92.5%
Dunbar	606.68	92.3%
Barber	554.09	94.1%
Lobit Middle	488.5	93.3%
K.E. Little	518.78	91.9%
Lobit Elementary	690.32	93.4%
Silbernagel	546.66	93.4%
Hughes Road	617.34	92.9%
Bay Colony	601.81	92.9%
San Leon	564.08	91.8%
Calder Road	625.11	93.1%
<b>Total</b>	<b>10752.38</b>	<b>92.4%</b>



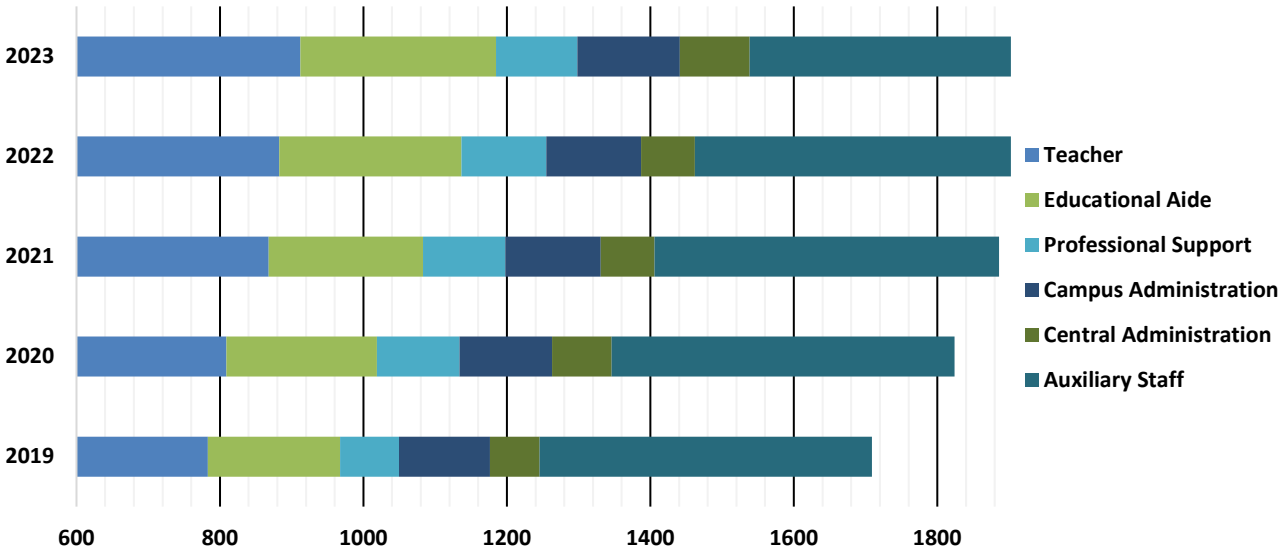
# STAFFING SUMMARY

Category	2019	2020	2021	2022	2023
Teacher	783	809	868	883	912
Educational Aide	184	210	215	254	273
Professional Support	82	115	115	119	113
Campus Administration	127	129	133	132	143
Central Administration	69	83	75	75	97
Auxiliary Staff	463	478	480	480	502
<b>Total</b>	<b>1709</b>	<b>1824</b>	<b>1886</b>	<b>1942</b>	<b>2040</b>

**Staff by Category**



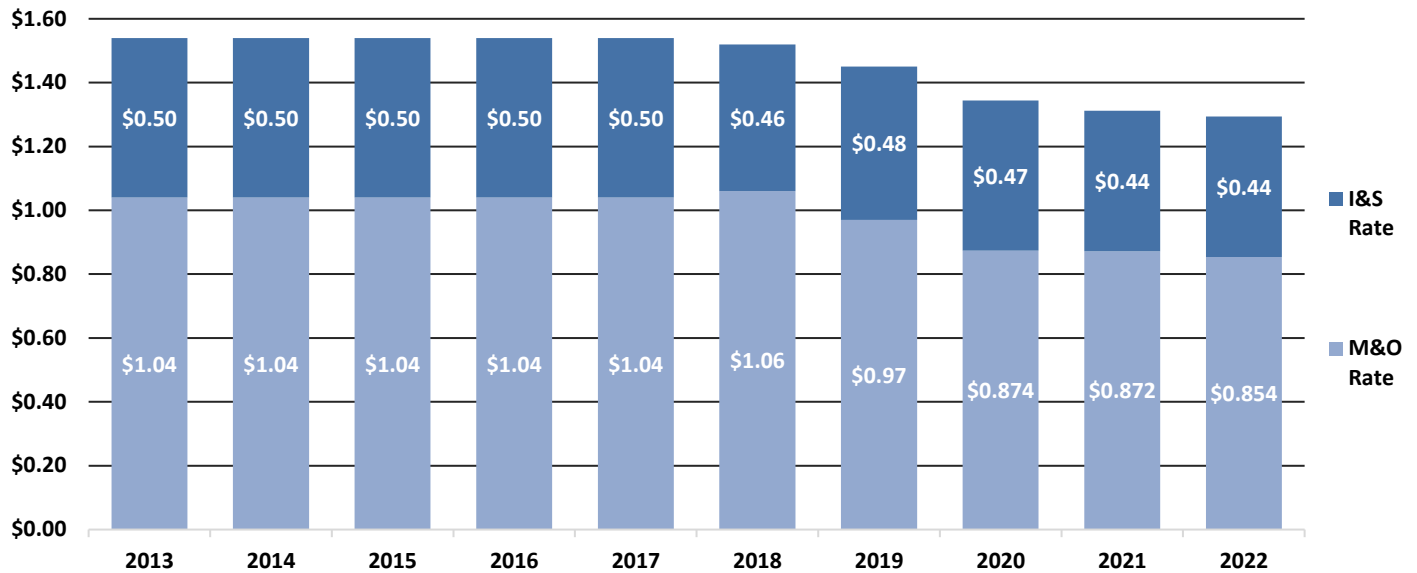
**Staff Increases by Year**



## TAX RATE INFORMATION

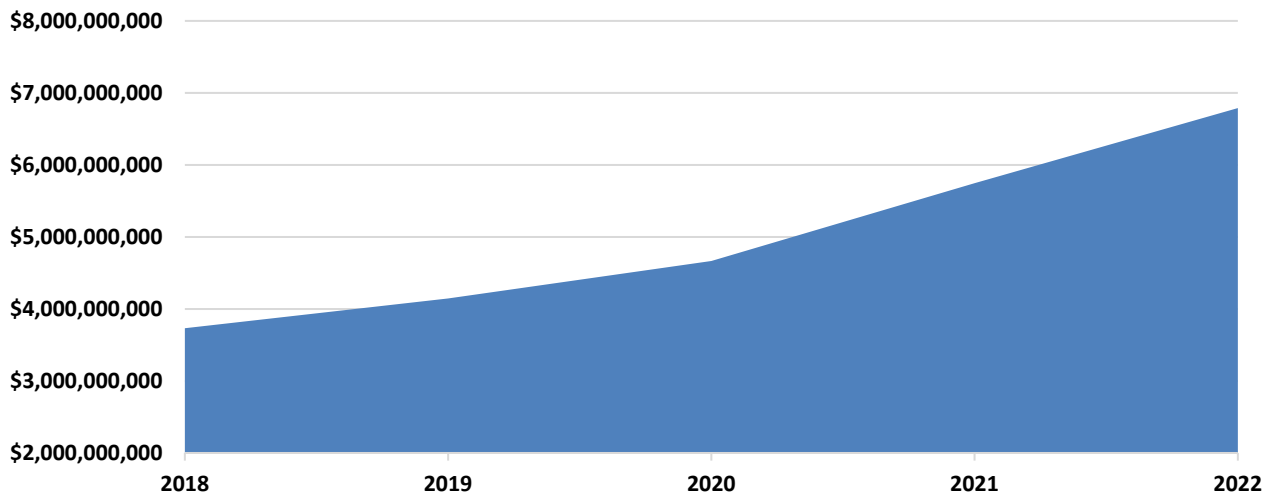
Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
M&O Rate	\$1.04	\$1.04	\$1.04	\$1.04	\$1.04	\$1.06	\$0.97	\$0.87	\$0.872	\$0.854
I&S Rate	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.46	\$0.48	\$0.47	\$0.44	\$0.44
<b>Total</b>	<b>\$1.54</b>	<b>\$1.54</b>	<b>\$1.54</b>	<b>\$1.54</b>	<b>\$1.54</b>	<b>\$1.52</b>	<b>\$1.45</b>	<b>\$1.34</b>	<b>\$1.312</b>	<b>\$1.294</b>

### Historical Tax Rates



Tax Year	Net Taxable Value	Increase
2018	\$3,731,240,834	4.83%
2019	\$4,145,105,577	9.98%
2020	\$4,665,625,497	11.16%
2021	\$5,745,282,994	18.79%
2022	\$6,789,458,769	15.38%

### Historical Net Taxable Value



# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET & PROPOSED TAX RATE

## NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Dickinson Independent School District will hold a public meeting at 6:30PM, August 29, 2022, in the Board Room of the Education Support Center Building, 2218 FM 517, Dickinson, TX. 77539. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

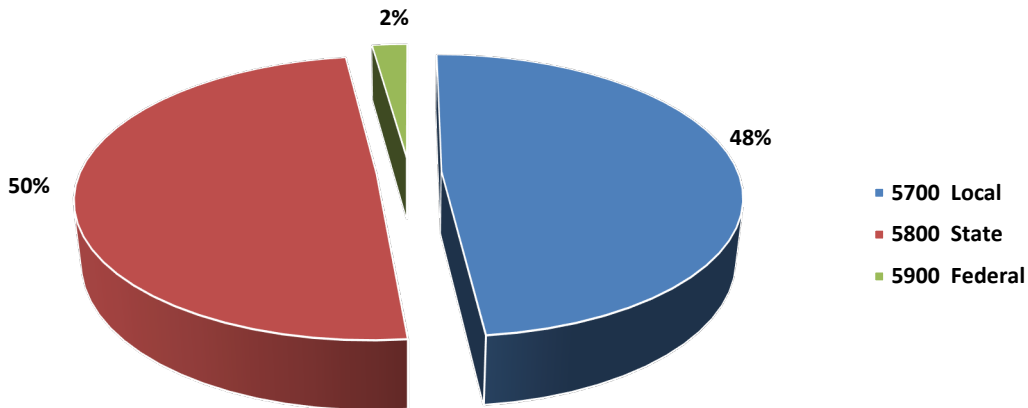
The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$ .854/\$100 (Proposed rate for maintenance and operations)							
School Debt Service Tax	\$0.44/\$100 (Proposed rate to pay bonded indebtedness)							
Approved by Local Voters								
<b><u>Comparison of Proposed Budget with Last Year's Budget</u></b>								
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:								
Maintenance and operations	8.32 % increase							
Debt service	5.43 % increase							
Total expenditures	7.83 % increase							
<b><u>Total Appraised Value and Total Taxable Value</u></b>								
(as calculated under Section 26.04, Tax Code)								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: center;">Preceding Tax Year</td> <td style="width: 20%; text-align: center;">Current Tax Year</td> </tr> </table>		Preceding Tax Year	Current Tax Year				
	Preceding Tax Year	Current Tax Year						
Total appraised value* of all property	\$7,399,200,429	\$ 8,765,308,353						
Total appraised value* of new property**	\$ 331,636,681	\$ 244,130,115						
Total taxable value*** of all property	\$5,988,457,226	\$ 6,789,458,769						
Total taxable value*** of new property**	\$ 306,126,834	\$ 232,862,098						
* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).								
** "New property" is defined by Tax Code Section 26.012(17).								
*** "Taxable value" is defined by Tax Code Section 1.04(10).								
<b><u>Bonded Indebtedness</u></b>								
Total amount of outstanding and unpaid bonded indebtedness* \$ 364,100,000								
* Outstanding principal.								
<b><u>Comparison of Proposed Rates with Last Year's Rates</u></b>								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="width: 15%; text-align: center;">Maintenance &amp; Operations</td> <td style="width: 15%; text-align: center;">Interest &amp; Sinking Fund*</td> <td style="width: 15%; text-align: center;">Total</td> <td style="width: 15%; text-align: center;">Local Revenue Per Student</td> <td style="width: 20%; text-align: center;">State Revenue Per Student</td> </tr> </table>		Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student	
	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student			
Last Year's Rate	\$ .87200	\$0.44000	\$1.31200	\$ 6,632	\$4,753			
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ .81737	\$0.40727	\$1.22465	\$ 7,261	\$4,270			
Proposed Rate	\$ .85400	\$0.44000	\$1.29400	\$ 7,500	\$4,547			
* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.								
<b><u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u></b>								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: center;">Last Year</td> <td style="width: 20%; text-align: center;">This Year</td> </tr> </table>		Last Year	This Year				
	Last Year	This Year						
Average Market Value of Residences	\$ 203,462	\$ 264,563						
Average Taxable Value of Residences	\$ 163,458	\$ 194,362						
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.312	\$ 1.294						
Taxes Due on Average Residence	\$2,144.57	\$2,515.04						
Increase (Decrease) in Taxes		\$ 370.47						
Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.								
Notice of Voter- Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.2946. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.2946.								
<b><u>Fund Balances</u></b>								
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:								
Maintenance and Operations Fund	\$49,072,013							
Interest & Sinking Fund Balance(s)	\$12,406,747							

# GENERAL FUND ANALYSIS

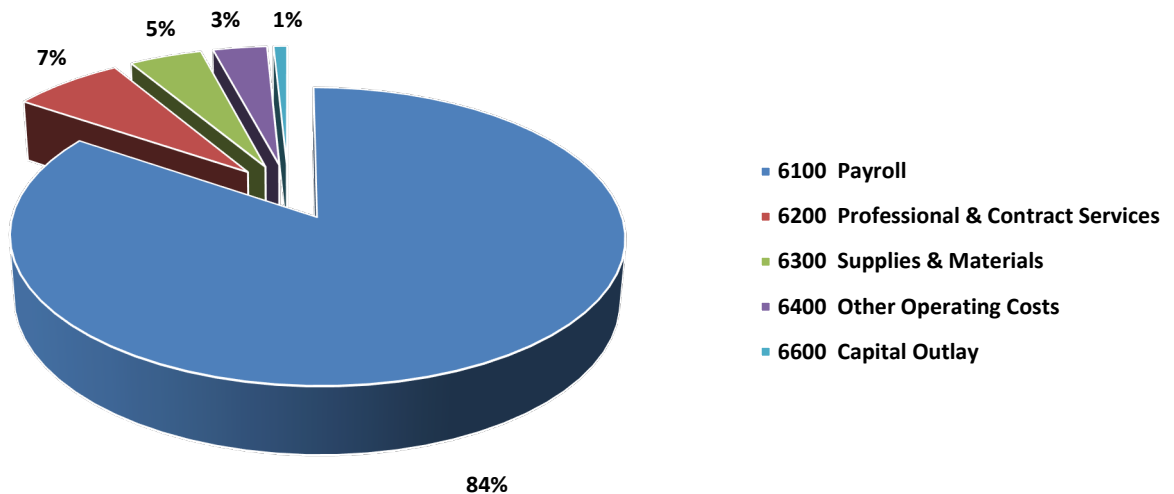
## Revenue by Object

Revenue	Total	% of Revenue
5700 Local	\$58,580,525	48.31%
5800 State	\$59,971,240	49.46%
5900 Federal	\$2,710,000	2.23%
<b>Totals</b>	<b>\$121,261,765</b>	<b>100.00%</b>



## Expenditures by Object

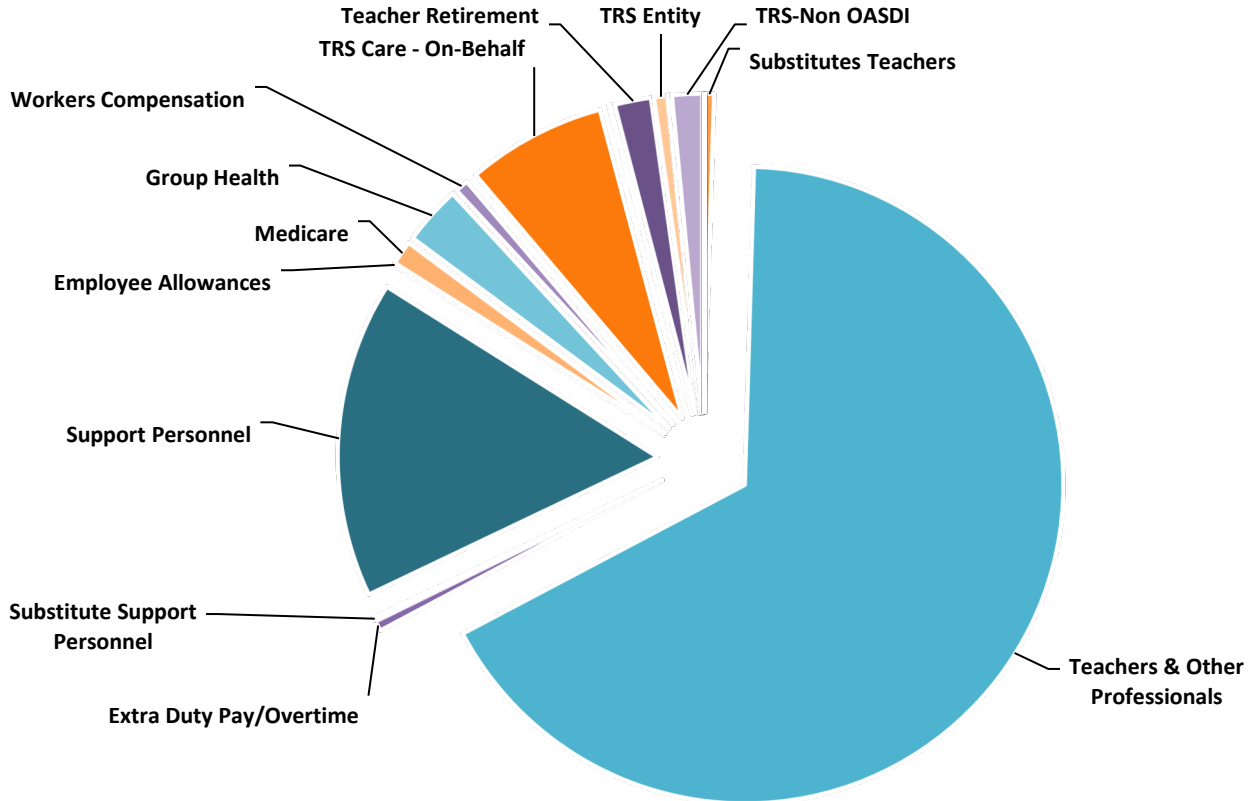
Expenditures	Total	% of Expenditures
6100 Payroll	\$113,332,440	84.44%
6200 Professional & Contract Services	\$9,246,551	6.89%
6300 Supplies & Materials	\$6,056,997	4.51%
6400 Other Operating Costs	\$4,476,502	3.34%
6600 Capital Outlay	\$1,108,500	0.83%
<b>Totals</b>	<b>\$134,220,990</b>	<b>100.00%</b>



# GENERAL FUND ANALYSIS

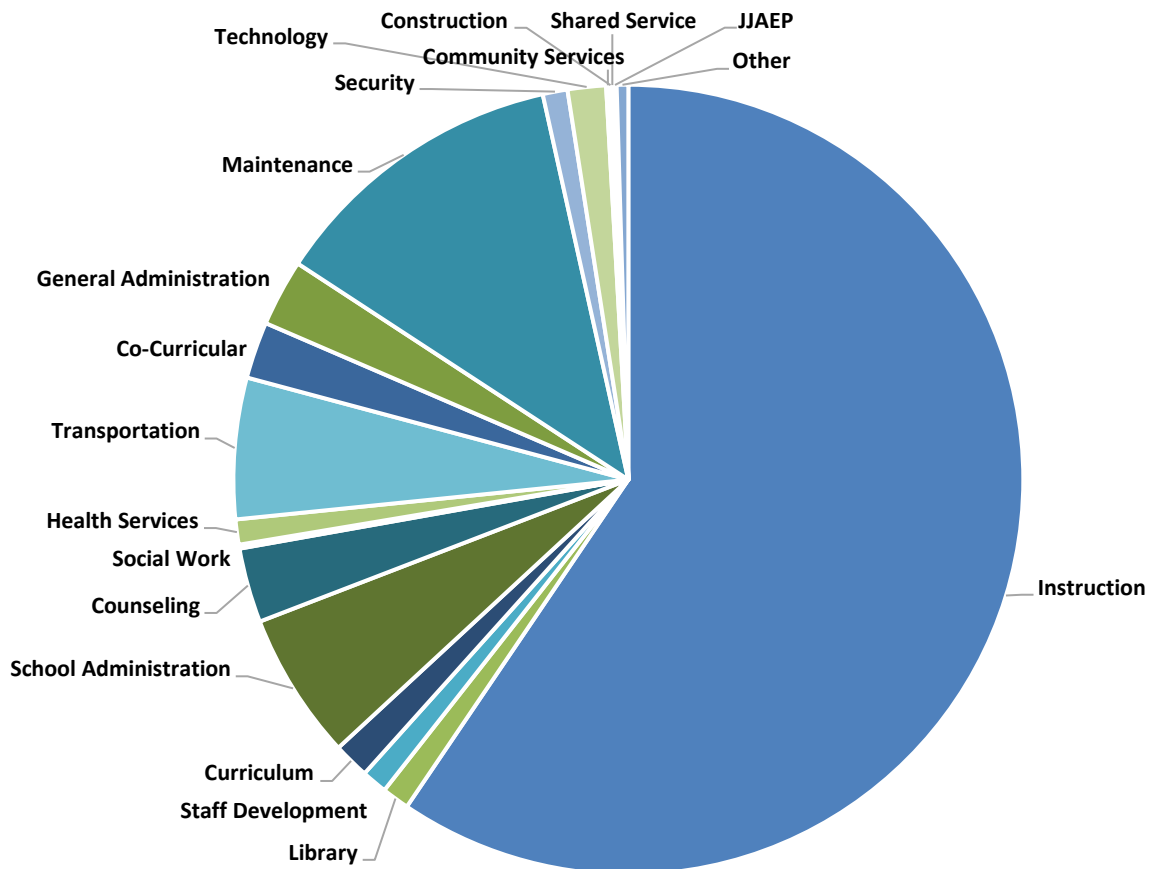
## Payroll & Benefit Expenditures by Object

Payroll/Benefit Account	Total	% of Payroll
6112 Substitute Teachers & Other Professionals	\$520,550	0.46%
6119 Teachers & Other Professionals	\$75,710,750	66.80%
6121 Extra Duty Pay/Overtime - Support Personnel	\$566,697	0.50%
6122 Substitute Support Personnel	\$179,020	0.16%
6129 Support Personnel	\$18,149,004	16.01%
6139 Employee Allowances	\$21,900	0.02%
6141 Medicare	\$1,371,309	1.21%
6142 Group Health & Life Insurance	\$3,363,087	2.97%
6143 Workers Compensation	\$747,792	0.66%
6144 Teacher Retirement/TRS Care - On-Behalf	\$7,971,240	7.03%
6145 Unemployment Compensation	\$185,639	0.16%
6146 Teacher Retirement	\$2,048,112	1.81%
6146 TRS Entity	\$727,440	0.64%
6146 New Member	\$108,136	0.10%
6146 TRS-Non OASDI	\$1,660,263	1.46%
6148 Sick Leave Compensation	\$1,500	0.00%
6149 Employee Benefits	\$0	0.00%
<b>Totals</b>	<b>\$113,332,439</b>	<b>100.00%</b>



## GENERAL FUND ANALYSIS

Function	Total	% of Function
11 Instruction	\$79,830,146	59.48%
12 Library	\$1,506,935	1.12%
13 Staff Development	\$1,406,642	1.05%
21 Curriculum	\$1,980,380	1.48%
23 School Administration	\$8,090,747	6.03%
31 Counseling	\$4,098,560	3.05%
32 Social Work	\$215,300	0.16%
33 Health Services	\$1,379,277	1.03%
34 Transportation	\$7,748,699	5.77%
36 Extracurricular	\$3,115,384	2.32%
41 General Administration	\$3,665,813	2.73%
51 Maintenance	\$16,512,307	12.30%
52 Security	\$1,360,149	1.01%
53 Technology	\$2,103,303	1.57%
61 Community Service	\$199,221	0.15%
81 Construction	\$80,000	0.06%
93 Shared Service	\$122,127	0.09%
95 JJAEP	\$170,000	0.13%
99 Other Intergovernmental	\$636,000	0.47%
<b>Totals</b>	<b>\$134,220,990</b>	<b>100.00%</b>



## GENERAL FUND FUND BALANCE

Fund balance represents the difference between the assets and liabilities of a fund. Fund balances are recorded as credits to five categories since the implementation of GASB Statement No. 54 and GASB Statement No. 63

- nonspendable fund balance
- restricted fund balance
- committed fund balance
- assigned fund balance
- unassigned fund balance

**NONSPENDABLE FUND BALANCE** - is that portion of fund balance that is not available for appropriation.

Examples of nonspendable:

- Inventories - Supplies & Materials/Commodities
- Long-term Loans or Notes Receivable
- Endowment Principal
- Prepaid Items

**RESTRICTED FUND BALANCE** - is that portion of fund balance that has been legally separated for a specific purpose. Examples of restricted:

- Food Service program
- Capital Acquisitions & Contractual Obligations
- Retirement of Long-term Debt

**COMMITTED FUND BALANCE** - represents tentative plans for future use of financial resources. Commitments require board action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period.

Examples of committed:

- Construction
- Claims & Judgments
- Retirement of Loans and Notes Payable
- Capital Expenditures for Equipment
- Self-Insurance

**ASSIGNED FUND BALANCE** - represents tentative plans for future use of financial resources. Assignments do not require approval in the board minutes and can also be made by an official or body to which the board has delegated authority. Examples of assigned:

- Construction
- Claims & Judgments
- Retirement of Loans and Notes Payable
- Capital Expenditures for Equipment
- Self-Insurance

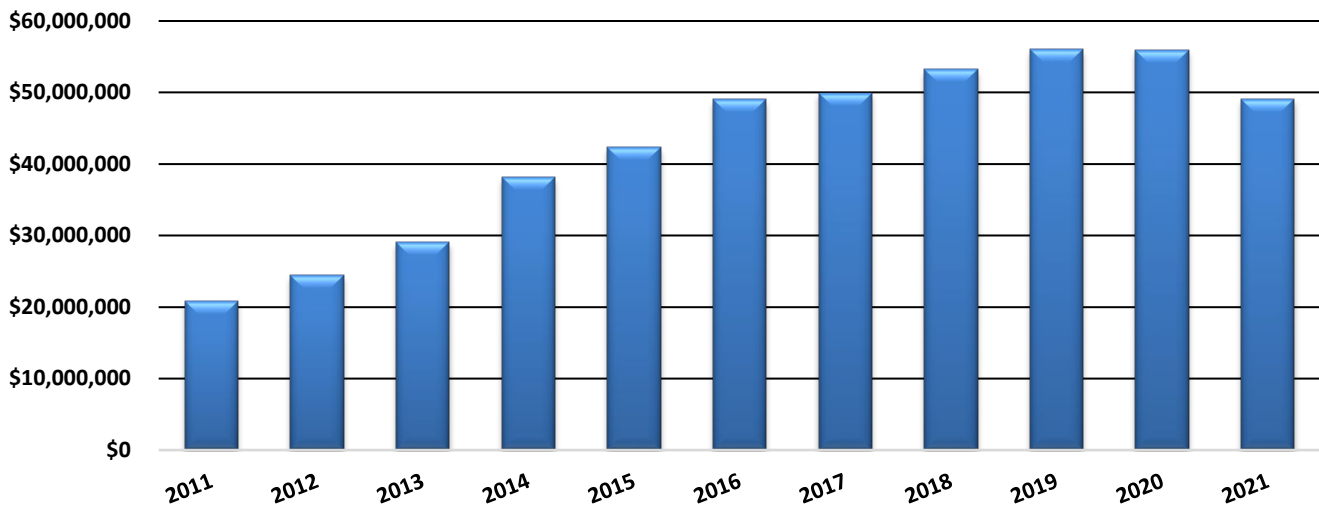
**UNASSIGNED FUND BALANCE** - represents that portion of fund balance that is currently available to finance expenditures or expenses not already approved by the board of trustees or described under GASB Statement No. 54 as the amount in excess of nonspendable, restricted, committed, and assigned fund balance (surplus).

Category	Title	Account	Amount
Nonspendable Fund Balance	Inventories	3410-00	\$509,770
Nonspendable Fund Balance	Prepaid Items	3430-00	\$82,365
Committed Fund Balance	Major Equipment Replacement	3510-00	\$4,000,000
Committed Fund Balance	Construction	3510-01	\$2,000,000
Committed Fund Balance	Technology Equipment	3530-01	\$500,000
Committed Fund Balance	Emergency Repair	3545-01	\$500,000
Committed Fund Balance	Family Involvement	3545-03	\$300,000
Committed Fund Balance	Land	3545-06	\$1,000,000
Assigned Fund Balance	Construction	3550-00	\$20,000,000
Assigned Fund Balance	Equipment	3570-00	\$340,000
Assigned Fund Balance	Self-Insurance	3580-00	\$300,000
Assigned Fund Balance	Land	3590-06	\$4,000,000
Assigned Fund Balance	Outstanding encumbrances	3590-08	\$1,193,639
Unassigned Fund Balance	Unassigned	3611-00	\$14,346,239
<b>Total Fund Balance</b>			<b>\$49,072,013</b>

## GENERAL FUND FUND BALANCE

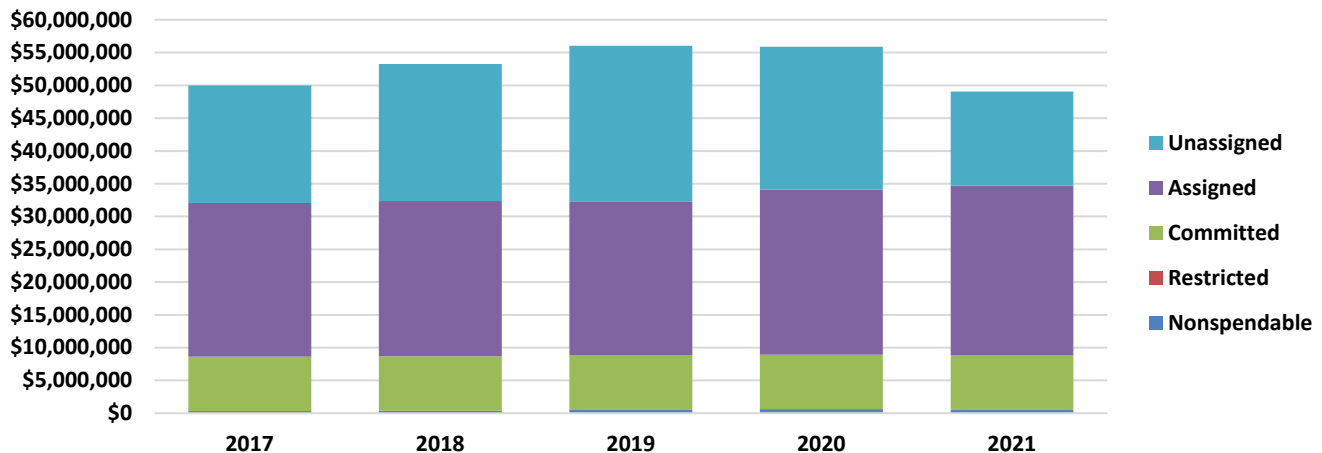
Year	Total Fund Balance	% Budget
1998	\$4,287,454	14.73%
2002	\$6,202,660	17.02%
2006	\$11,787,916	26.18%
2010	\$18,822,917	30.05%
2014	\$38,150,284	53.99%
2018	\$53,243,940	53.61%
2021	\$49,072,013	39.48%

### Multiple Year Comparison



Classification/Year	2017	2018	2019	2020	2021
Nonspendable	\$335,425	\$395,809	\$551,221	\$631,610	\$592,135
Restricted	\$0	\$0	\$0	\$0	\$0
Committed	\$8,300,000	\$8,300,000	\$8,300,000	\$8,300,000	\$8,300,000
Assigned	\$23,443,485	\$23,649,514	\$23,468,439	\$25,181,965	\$25,833,639
Unassigned	\$17,892,593	\$20,898,617	\$23,714,479	\$21,807,900	\$14,346,239
<b>Total</b>	<b>\$49,971,503</b>	<b>\$53,243,940</b>	<b>\$56,034,139</b>	<b>\$55,921,475</b>	<b>\$49,072,013</b>

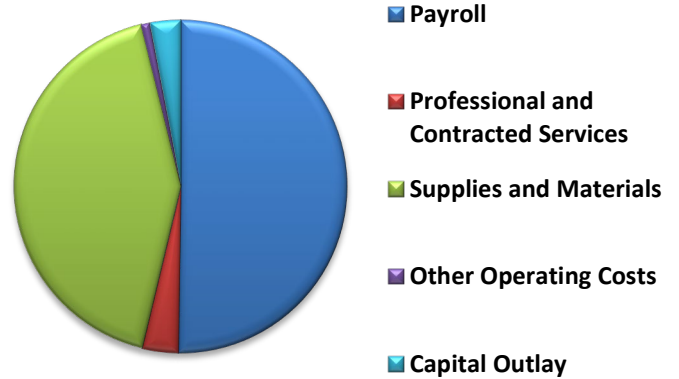
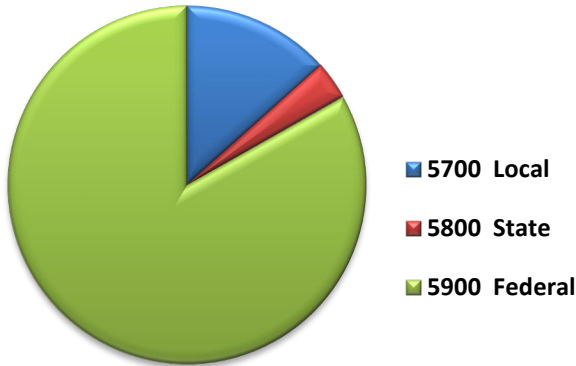
### Fund Balance by Classification



## FOOD & NUTRITION SERVICES ANALYSIS

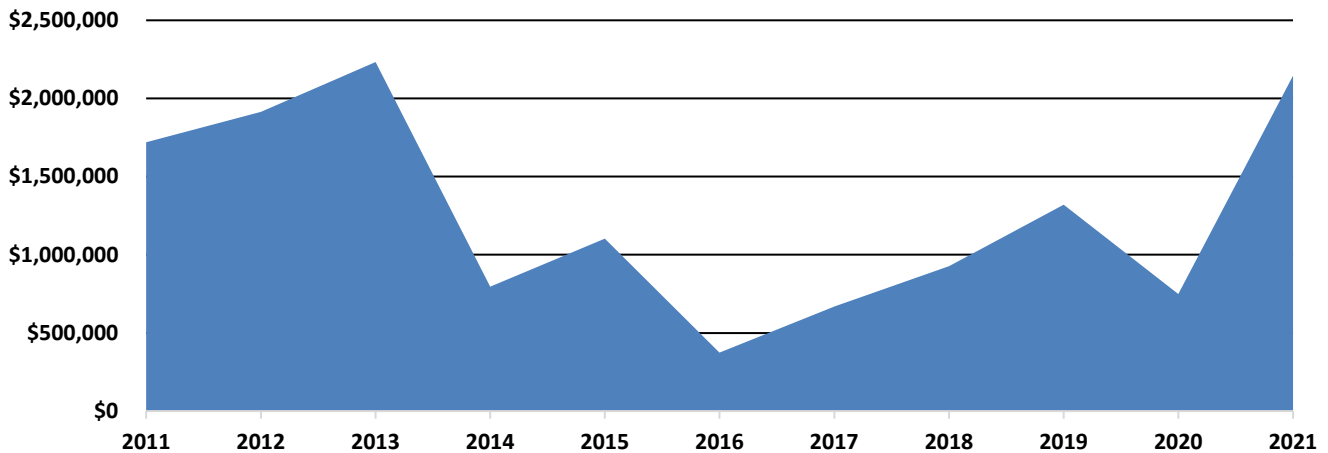
Food & Nutrition Revenue	Total	% of Revenue
5700 Local	\$1,099,945	13.41%
5800 State	\$282,149	3.44%
5900 Federal	\$6,821,000	83.15%
<b>Totals</b>	<b>\$8,203,094</b>	<b>100.00%</b>

Food & Nutrition Expenditures	Total	% of Expenditures
6100 Payroll	\$4,120,783	50.23%
6200 Professional & Contract Services	\$285,988	3.49%
6300 Supplies & Materials	\$3,486,155	42.50%
6400 Other Operating Costs	\$69,368	0.85%
6600 Capital Outlay	\$240,800	2.94%
<b>Totals</b>	<b>\$8,203,094</b>	<b>100.00%</b>



Year	Total Fund Balance	% Budget
2011	\$1,720,110	25.12%
2012	\$1,915,290	34.63%
2013	\$2,233,126	35.12%
2014	\$795,530	37.87%
2015	\$1,103,396	10.75%
2016	\$373,663	13.30%
2017	\$669,228	4.22%
2018	\$926,523	6.47%
2019	\$1,319,687	8.21%
2020	\$748,527	10.99%
2021	\$2,146,352	8.85%

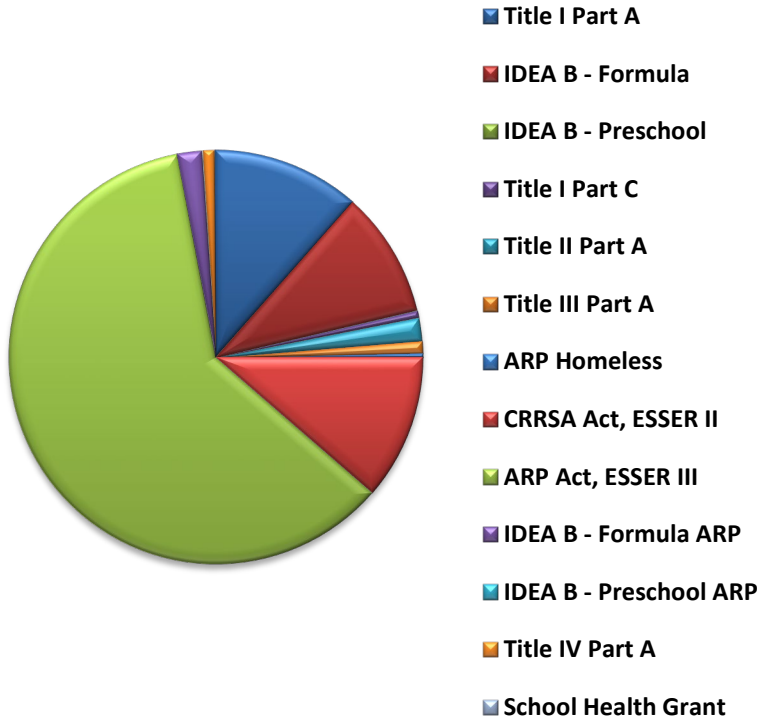
**Multiple Year Comparison**



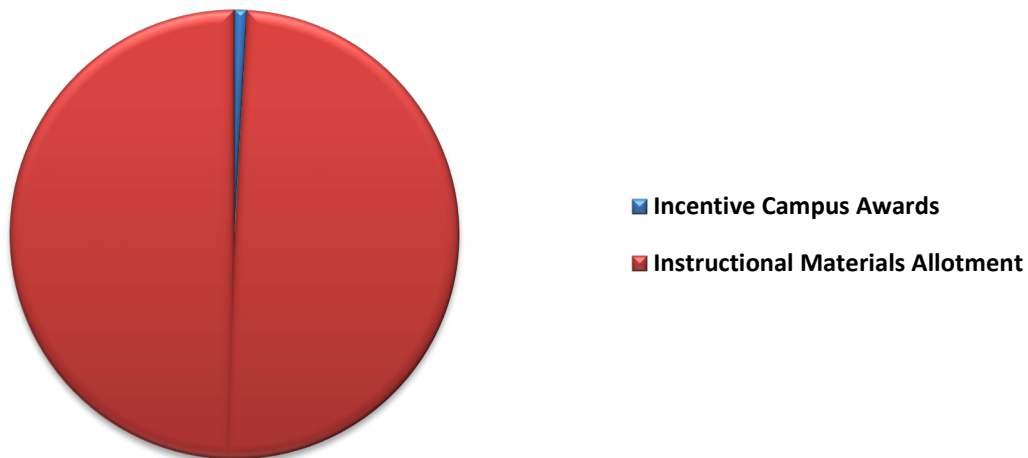
## OTHER SPECIAL REVENUE FUNDS

Other special revenue funds below are used to account for resources restricted to specific purposes by a grantor. The unused funds are returned to the grantor at the close of the specified project, or accommodations for roll-forward amounts are considered with each grantor. These funds provide supplemental resources to enhance, not supplant, the basic education program provided by the District through general funds. These funds must follow all EDGAR guidelines. The methodology is a simple district-wide per-student calculation that distributes state and federal funds based on the number of students at each campus. The formula allows each campus to receive funds at the appropriate allocation for its campus use.

Federal Program	Total	% of Federal
Title I Part A	\$2,532,464	11.51%
IDEA B - Formula	\$2,158,580	9.81%
IDEA B - Preschool	\$29,627	0.13%
Title I Part C	\$115,792	0.53%
Title II Part A	\$390,573	1.78%
Title III Part A	\$206,477	0.94%
ARP Homeless	\$65,833	0.30%
CRRSA Act, ESSER II	\$2,498,905	11.36%
ARP Act, ESSER III	\$13,350,667	60.70%
IDEA B - Formula ARP	\$412,720	1.88%
IDEA B - Preschool ARP	\$25,388	0.12%
Title IV Part A	\$183,190	0.83%
School Health Grant	\$25,681	0.12%
<b>Totals</b>	<b>\$21,995,897</b>	<b>100.00%</b>



State Program	Total	% of State
Incentive Campus Awards	\$9,995	0.87%
Instructional Materials Allotment	\$1,145,262	99.13%
<b>Totals</b>	<b>\$1,155,257</b>	<b>100.00%</b>

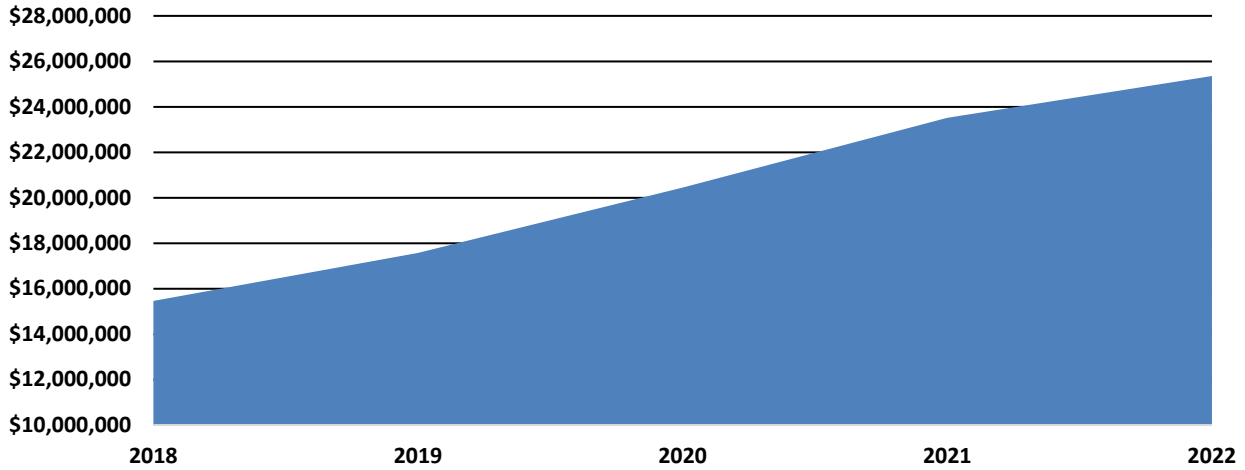


# DEBT SERVICE ANALYSIS

## Local Revenue by Year

Year	Total	% Increase/Decrease
2018	\$15,457,329	5.77%
2019	\$17,572,418	-3.30%
2020	\$20,444,676	14.05%
2021	\$23,512,491	13.05%
2022	\$25,355,024	7.27%

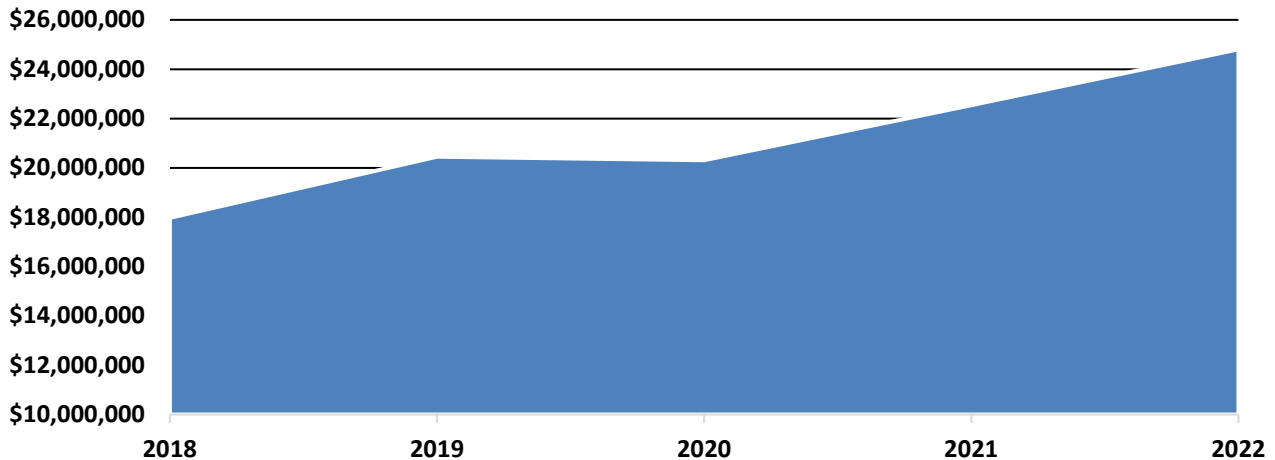
*\*2022 Revenue as of 8/22/2022*



## Expenditures by Year

Year	Total	% Increase/Decrease
2018	\$17,975,730	1.71%
2019	\$20,451,911	12.11%
2020	\$20,305,707	-0.72%
2021	\$22,534,968	9.89%
2022	\$24,803,747	9.15%

*\*2022 Expenditures as of 8/22/2022*



## DEBT SERVICE ANALYSIS

Prepared by Dickinson ISD's Financial Advisor -- Post Oak Municipal Advisors LLC

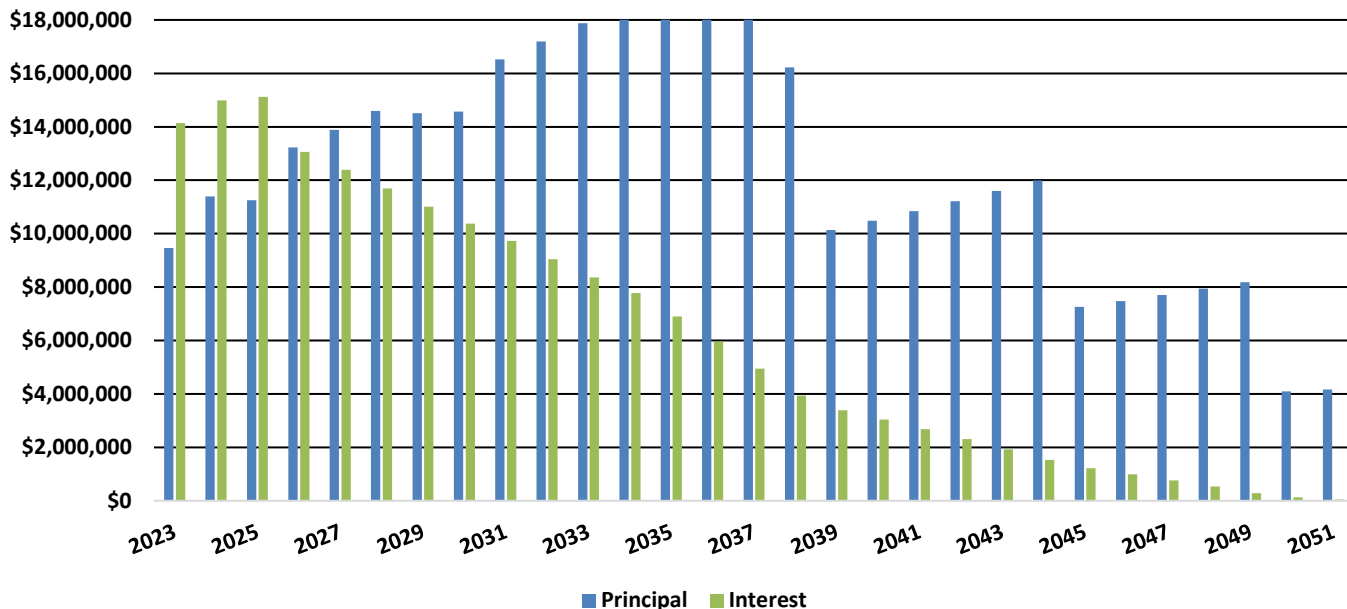
### Bonds Outstanding as of 8/23/2022

Period Ending	Principal	Interest	Debt Service
8/31/2023	\$9,460,000.00	\$14,132,886.50	\$23,592,886.50
8/31/2024	\$11,390,000.00	\$14,987,011.50	\$26,377,011.50
8/31/2025	\$11,255,000.00	\$15,123,661.50	\$26,378,661.50
8/31/2026	\$13,225,000.00	\$13,060,561.50	\$26,285,561.50
8/31/2027	\$13,890,000.00	\$12,394,086.50	\$26,284,086.50
8/31/2028	\$14,590,000.00	\$11,698,186.50	\$26,288,186.50
8/31/2029	\$14,505,000.00	\$11,015,086.50	\$25,520,086.50
8/31/2030	\$14,575,000.00	\$10,374,311.50	\$24,949,311.50
8/31/2031	\$16,520,000.00	\$9,723,286.50	\$26,243,286.50
8/31/2032	\$17,200,000.00	\$9,044,961.50	\$26,244,961.50
8/31/2033	\$17,880,000.00	\$8,361,911.50	\$26,241,911.50
8/31/2034	\$18,475,000.00	\$7,771,694.15	\$26,246,694.15
8/31/2035	\$19,210,000.00	\$6,893,286.63	\$26,103,286.63
8/31/2036	\$19,995,000.00	\$5,959,342.81	\$25,954,342.81
8/31/2037	\$20,695,000.00	\$4,951,142.91	\$25,646,142.91
8/31/2038	\$16,220,000.00	\$3,938,535.83	\$20,158,535.83
8/31/2039	\$10,140,000.00	\$3,389,600.00	\$13,529,600.00
8/31/2040	\$10,480,000.00	\$3,043,450.00	\$13,523,450.00
8/31/2041	\$10,845,000.00	\$2,684,550.00	\$13,529,550.00
8/31/2042	\$11,215,000.00	\$2,312,350.00	\$13,527,350.00
8/31/2043	\$11,600,000.00	\$1,926,450.00	\$13,526,450.00
8/31/2044	\$11,995,000.00	\$1,526,350.00	\$13,521,350.00
8/31/2045	\$7,260,000.00	\$1,214,500.00	\$8,474,500.00
8/31/2046	\$7,480,000.00	\$994,450.00	\$8,474,450.00
8/31/2047	\$7,705,000.00	\$767,000.00	\$8,472,000.00
8/31/2048	\$7,940,000.00	\$531,900.00	\$8,471,900.00
8/31/2049	\$8,185,000.00	\$288,800.00	\$8,473,800.00
8/31/2050	\$4,090,000.00	\$124,300.00	\$4,214,300.00
8/31/2051	\$4,170,000.00	\$41,700.00	\$4,211,700.00
	\$362,190,000.00	\$178,275,353.83	\$540,465,353.83

maximum annual requirement

Average Annual Requirements

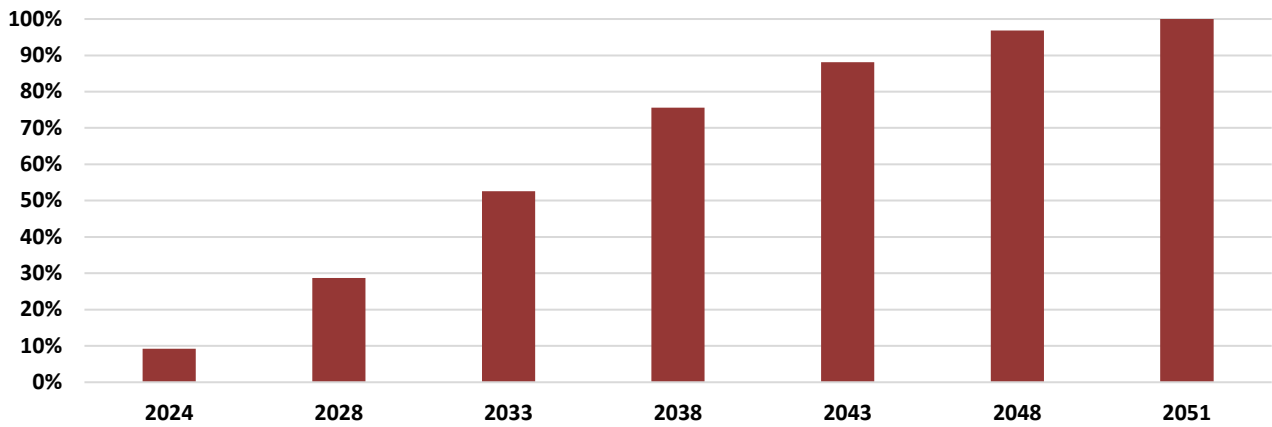
\$18,015,511.79



## DEBT SERVICE ANALYSIS

Year	Total Debt Retired	% of Debt Retired
2024	\$49,969,898	9.25%
2028	\$155,206,394	28.72%
2033	\$284,405,952	52.62%
2038	\$408,514,954	75.59%
2043	\$476,151,354	88.10%
2048	\$523,565,554	96.87%
2051	\$540,465,354	100.00%

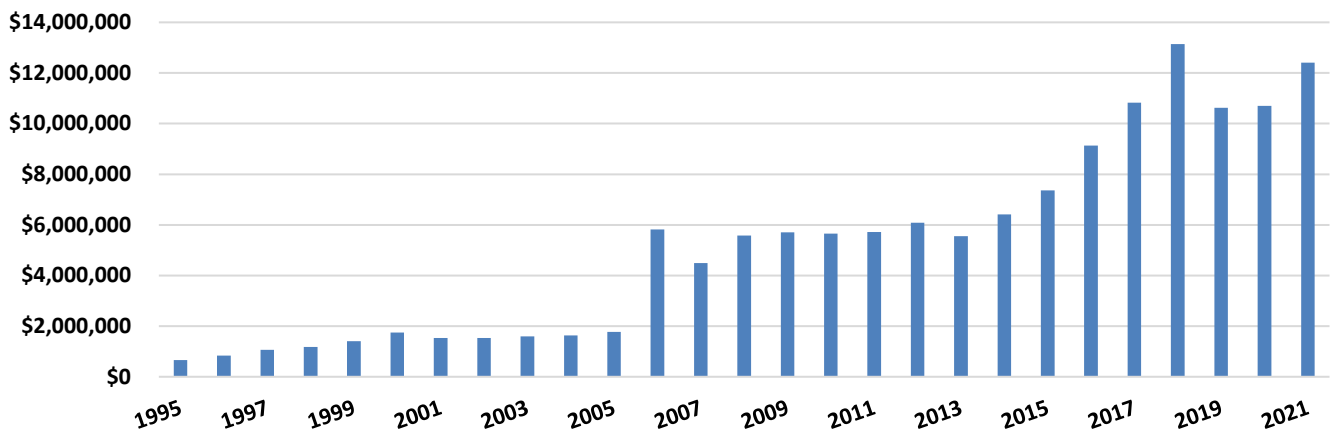
**% of Debt Retired by Year**



## DEBT SERVICE FUND BALANCE

Year	Total Fund Balance	% Budget
1998	\$1,177,851	52.95%
2002	\$1,528,723	38.98%
2006	\$5,822,165	110.91%
2010	\$5,660,373	49.87%
2014	\$6,410,862	38.11%
2018	\$13,143,862	70.93%
2021	\$12,406,747	48.99%

**Multiple Year Comparison**

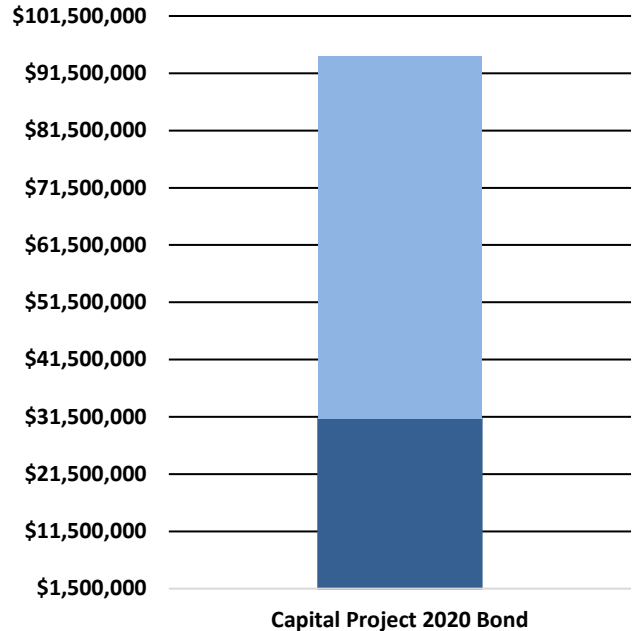


## CAPITAL PROJECTS ANALYSIS

To accommodate the district's growing enrollment and other facility needs, Dickinson ISD taxpayers approved an \$85 million bond in 2005 and an \$107.5 million bond in 2007. In 2014 taxpayers approved an additional bond for \$56 million for an education village. In 2016 \$70 million was approved for a new junior high. Excess funds were used for a ninth grade center, wireless upgrade, and HVAC upgrade. In November of 2020 a bond for \$94,200,000 was approved by taxpayers for a third junior high, security improvements and additions and renovations to multiple District sites.

### Capital Project 2020 Bond

- Junior High #3
- Transportation center addition & renovations
- Agriculture center addition & renovations
- Hughes Road -- parking lot replacement/expansion and drainage
- Technology center addition & renovations
- Security improvements district-wide to campus vestibules
- Lobit Education Village & Kranz Junior High safety upgrades
- McAdams Junior High running track replacement



Bond	Approved	Interest	Total to Expense
2020	\$94,200,000.00	\$312,030.86	\$94,512,030.86

Year	Expenditure	% Spent
2021	\$4,184,611.64	4.43%
2022	\$27,064,439.99	28.64%
<b>Total</b>	<b>\$31,249,051.63</b>	<b>33.06%</b>

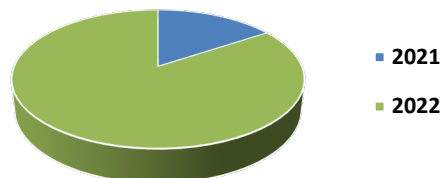
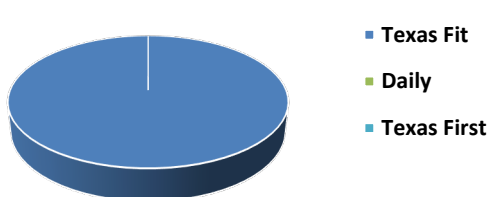
\*2022 Expenditures as of 8/22/2022

Bond proceeds are invested in local government investment pools approved by Dickinson ISD Board of Trustees. All investments of the District will comply with the Public Funds Investment Act and all federal, state, and local statutes, rules or regulations. Investments will be made in accordance with written policies approved by the Dickinson ISD Board of Trustees. Funds are invested with emphasis on safety, liquidity and diversity. The District invests in daily accounts, term investment accounts, and certificate of deposit accounts as the Districts investment policy allows.

Capital Project 2020 Bond	
Investment	Interest Earned
Texas Fit	\$312,030.86
Daily	\$0.00
Texas First	\$0.00
<b>Total</b>	<b>\$312,030.86</b>

Capital Project 2020 Bond	
Year	Interest Earned
2021	\$48,968.48
2022	\$263,062.38
<b>Total</b>	<b>\$312,030.86</b>

\*2022 Revenue as of 8/22/2022



## PURCHASING OVERVIEW

Procurement and purchasing are organized and administered for the District in accordance with the responsibility and authority delegated by the Superintendent and the Board of Trustees. Business Services is responsible for the expenditures of District funds in such a manner that all transactions will pass numerous audits with respect to state, federal, and district procurement and purchasing regulations. Any commitment to acquire goods or services in the name of Dickinson Independent School District for personal use or ownership is prohibited. Any person making unauthorized purchases shall assume full responsibility for all such debts (CH Local).

**VENDORS** -- Vendors must complete a vendor packet, located on the Business Services Google drive, prior to being approved as a vendor by Business Services. Vendors must be a member of a cooperative purchasing program (COOP), be awarded a bid dependent upon specifications set forth Texas Education Code, or qualify as a District sole source vendor. The only exception to these requirements are vendors used by agency funds (Fund 800's). Once the vendor is approved they are listed in the District's finance software. Campuses and departments making purchases must ensure that a vendor already set up in the District finance system is part of a current bid or purchasing cooperative prior to submitting a requisition. Bids are generated by Business Services and approved by the Board of Trustees. Campuses and departments responsible for the bidding requirements should allow sufficient time for bidding process. The District's current bid and COOP vendor lists are kept in the Business Services Google drive. The following cooperatives have been approved by the Board of Trustees for District purchases:

Cooperative
1GPA - Government Procurement Alliance
Allied States Cooperative (Region 19 ESC)
BuyBoard Cooperative Purchasing (TASB)
Central Texas Purchasing Alliance
Choice Partners Cooperative (HCDE)
DIR - Texas Department of Information Resources
E & I Cooperative Services
EPIC6 - Educational Purchasing Interlocal Cooperative (Region 6 ESC)
US General Services Administration (GSA)
H-GAC - Houston-Galveston Area Council Cooperative Purchasing
OMNIA Partners (Region 4 ESC)
PACE - Purchasing Association of Cooperative Entities (Region 20 ESC)
PSA - Purchasing Solutions Alliance
Sourcewell Cooperative Purchasing
Southeast Texas Purchasing Cooperative (Region 5 ESC)
TIPS - The Interlocal Purchasing System (Region 8 ESC)
TXMAS - Texas SmartBuy Membership Program

**CONTRACTS** -- All contracts shall be approved and signed by the Deputy/Assistant Superintendent over the campus and department acquiring the contract. A Professional Services Agreement (PSA) is required in lieu of a vendor contract for any contracted service provided to students or staff regardless of budget used. Original PSA shall be submitted to Business Services prior to services being rendered. All contracts will be issued on a purchase order.

**TAX-EXEMPTION** -- All district purchases are tax-exempt. The use of the district's tax-exemption certificate for personal purchases is prohibited. Tax-exempt forms will be provided to vendors by Business Services once a purchase order is issued.

## PURCHASING OVERVIEW

**COMMODITY CODE** -- Commodity codes are standard classification codes for products and services that are used to categorize how money is spent within the district. The level of approval, bid, and advertising requirements are determined by the aggregate spending per commodity code. Commodity codes are broken out by department; however, any commodity code is available for use by any campus and department based on expenditure. Each line item on a requisition shall be assigned a commodity code. The District's current commodity code list is kept in the Business Services Google drive.

**SHIPPING** -- Shipping charges shall be selected for all regular PO's. All orders, except for technology items, shall be shipped directly to the ordering campus or department. All requisitions for technology items shall be entered with the ship to location code 947=Technology for inventory purposes. District purchases sent to a location other than a District address is prohibited. Backorders shall also be avoided.

**REQUISITION/PURCHASE ORDER** -- All District expenditures require a purchase order regardless of fund type used. A purchase order is a binding contract between Dickinson Independent School District and the vendor. Quotes are used for planning and budgeting and should be attached to the requisition in the Districts finance software. In addition to the commodity code description, the quote number shall be listed along with a thorough description of items ordered. Verbal orders are prohibited. Reimbursements will not be made for purchases made not in adherence to purchasing procedures. All requisitions must go through an approval process based on funds used or type of purchase being made. The table below shows the chain of approvals by location code. These location codes generate the workflow of approvals for requisitions, change orders and budget transfers.

Location	Location Code	Budget Manager	1st Approver	2nd Approver	3rd Approver	4th Approver	5th Approver
General	Campus/Dept.	ALL	Principal/ Director	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A	N/A
General Technology	Campus/Dept. + T	ALL	Principal/ Director	Exec Director of Technology	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A
Athletics	Campus/Dept. + A	10	Principal/ Director	Athletic Director	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A
Career & Technical Education	Campus/Dept. + CTE	12	Principal/ Director	Director of Career Technical Education	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A
Education Foundation	Campus/Dept. + EF	80	Principal/ Director	Director of Ed Foundation	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A
Education Foundation Technology	Campus/Dept. + EFT	80	Principal/ Director	Director of Ed Foundation	Exec Director of Technology	Coordinator of Purchasing	Deputy Supt Business & Operations
Federal Programs	Campus/Dept. + FP	29	Principal/ Director	Director of Federal Programs	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A
Federal Programs Technology	Campus/Dept. + FPT	29	Principal/ Director	Director of Federal Programs	Exec Director of Technology	Coordinator of Purchasing	Deputy Supt Business & Operations
Educational Services	Campus/Dept. + GT	49/50/53/ 54/70	Principal/ Director	Deputy Supt Educational Services	Coordinator of Purchasing	Deputy Supt Business & Operations	N/A
Educational Services Technology	Campus/Dept. + GTT	49/50/53/ 54/70/77	Principal/ Director	Deputy Supt Educational Services	Exec Director of Technology	Coordinator of Purchasing	Deputy Supt Business & Operations



## PURCHASING CARDS & ONLINE PURCHASING

**PURCHASING CARDS** -- District corporate purchasing cards are issued for district business purchases only; not personal purchases. Fraudulent corporate card purchases made by a district employee shall be grounds for disciplinary action up to and including termination of employment. The appropriate legal authorities shall also be notified for criminal prosecution, as appropriate. Accidental use of the corporate card to make an unauthorized purchase with district funds may be subject to similar disciplinary action, and shall require immediate restitution to the district. A purchase order is required for any purchase and all purchases are tax-exempt. Any loss of purchasing cards shall be reported to Business Services immediately. A replacement fee for all lost or stolen cards will be charged to the campus or department responsible. Any finance charges applied to the account will be charged to the campus/department responsible.

District corporate purchasing cards available:

- Chevron/Texaco
- H-E-B
- Kroger
- Sam's Club
- Tractor Supply
- Valero

*\*The District does not have a credit card to issue to employees for travel or other purchases.*

**ONLINE PURCHASING** -- District online purchasing is available for district business purchases only; not personal purchases. Fraudulent online purchases made by a district employee shall be grounds for disciplinary action up to and including termination of employment. The appropriate legal authorities shall also be notified for criminal prosecution, as appropriate. An accidental online purchase made with district funds may be subject to similar disciplinary action, and shall require immediate restitution to the district. A purchase order is required for any online purchases and all purchases are tax-exempt. District online purchasing account logins and passwords shall not be shared with anyone outside of the person authorized by Business Services. Should an account be needed, please contact [purchasing@dickinsonisd.org](mailto:purchasing@dickinsonisd.org). Any fraudulent online account activity shall be reported to Business Services immediately. Any finance charges applied to the account will be charged to the campus or department responsible. Online orders are not released after Wednesday before a school closure holiday week. Please see the Budget Planning/Deadline Calendar for end of year online purchasing deadline.

District online purchasing account available:

- Amazon
- Barnes & Noble
- Greater Houston Office Products
- Home Depot
- Office Depot
- Sam's Club
- School Specialty
- Tractor Supply

## INTERNAL INVOICING

**COPIER CLICKS** -- The District leases copiers that are strategically placed on different campuses or departments. The copiers are for District business use only. Each campus and department is given a monthly allowance of black clicks by the Assistant Superintendent of Administration. If a campus or department should exceed its allotted allowance, the overage shall be paid out of the campus or department's budget, account 6267-00. Color clicks are not part of the monthly allotment. All color usage will be billed to campuses and departments. These expenditures shall also be budgeted and paid out of the campus or department's budget, account 6267-00. It is the campus or department's responsibility to budget for these expenditures. Business Services will process this expense based on supporting documentation from the Assistant Superintendent of Administration. Cost per click:

- Black = \$0.0045
- Color = \$0.045

Campus/Department	Quantity Machines	Monthly Allowance
Administration	1	5,000
Barber Middle School	2	110,000
Bay Colony Elementary	3	110,000
Business Services	1	5,000
Calder Road Elementary	3	90,000
Coastal Alternative Program (CAP)	1	5,000
DALC/DCC	1	15,000
Dickinson High School	9	350,000
Dickinson High School - 9th Grade Center	2	120,000
Dunbar Middle School	2	95,000
Educational Services	1	10,000
Food Nutrition Services	1	5,000
Gator Academy	1	5,000
Hughes Road Elementary	2	100,000
Human Resources	1	5,000
K. E. Little Elementary	2	110,000
Kranz Junior High	3	145,000
Lobit Elementary	2	90,000
Lobit Middle School	2	70,000
McAdams Junior High	3	125,000
Operations & Facilities	1	5,000
Publications	2	5,000
San Leon Elementary	3	105,000
Silbernagel Elementary	3	100,000
Special Programs	1	5,000
Technology	1	5,000
Transportation	1	5,000

**FOOD & NUTRITION SERVICES** -- The Food & Nutrition Services department provides catering services within the District. Each campus and department is billed monthly by the Food & Nutrition Services department. It is the campus or department's responsibility to budget for these expenditures and process payments.

**CUSTODIAL** -- The Custodial department provides custodial supplies within the District. All custodial supplies shall be used for District business use only. Each campus and department is billed quarterly by the Custodial department. It is the campus or department's responsibility to budget for these expenditures and process payments.

## INTERNAL INVOICING

**PRINT SHOP** -- The Publications department provides printing services within the District. Print services shall be for District business use only. The Publications department will bill each campus or department for supplies (6399-00). It is the campus or department's responsibility to budget for these expenditures and process payments.

**TRANSPORTATION** -- The Transportation department provides vehicle parts and fuel for District vehicles. District vehicles are for District business use only. The Transportation department provides maintenance and repair for all District vehicles. Each campus or department is billed by the Transportation Department for the parts (6319-00) or fuel (6311-00) used. The Transportation department also provides a district gas card for district travel in a district vehicle or a vehicle rented with a District purchase order. Travel Tracker is used to schedule, approve, and invoice District travel on a school bus. It is the campus or department's responsibility to monitor Travel Tracker for invoices, to budget for these expenditures, and process payments.

## GLOSSARY

<b>ADA</b>	Average Daily Attendance	A portion of the complex school funding formula. Based on daily records compiled at each campus and reported through PEIMS.
<b>ABA</b>	Adjusted Basic Allotment	A portion of the complex school funding formula. That portion of state funds which the district is to receive as a basic allotment per student.
<b>ADA</b>	Americans with Disabilities Act	The law which drives many construction decisions. Insures accessibility to all public facilities.
<b>AFR</b>	Annual Financial Report	Set of financial statements comprising the financial report of a state, municipal, or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
<b>ARD</b>	Admission, Review and Dismissal committee	The special education committee that makes all decisions which effect the education services provided by the district.
<b>ARRA</b>	American Recovery and Reinvestment Act of 2009	Stimulus package enacted by the 111th United States Congress in February 2009. Supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance with unemployed, and state and local fiscal stabilization, and for other purposes.
<b>ASF</b>	Available School Fund	Part of state aid funding; based on district's prior year average daily attendance (ADA).
<b>CBI</b>	Community Based Instruction	Educational instruction in naturally occurring community environments providing students "real life experiences".
<b>CEI</b>	Creative Education Institute	Providers of the dyslexia programs used in district reading labs to address dyslexia and other reading problems.
<b>CEI</b>	Cost of Education Index	A portion of the complex school funding formula. A multiplier based on factors impacting cost of operating in sections of the state.
<b>CFR</b>	Code of Federal Regulations	A codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government.
<b>CIC</b>	Campus Improvement Committee	Campus committee that focused on campus improvement efforts.
<b>CIP</b>	Campus Improvement Plan	Document detailing campus objectives and strategies for the year.
<b>CIPA</b>	Child Internet Protection Act	Federal law impacting local district policies and e-rate.
<b>CPTD</b>	Comptrollers Property Tax Division	Provides the official taxable values number for the district which drive funding formulas.
<b>CTE</b>	Career & Technical Education	An offering of courses that combine academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.
<b>DALC</b>	Dickinson Alternative Learning Center	District alternative education/ disciplinary assignment program.
<b>DEC</b>	District Effectiveness and Compliance	A process used for cyclical or compliance accreditation visits to the district. Consists of peer evaluators and TEA staff.
<b>DCC</b>	Dickinson Continuation Center	District alternative accelerated education program.
<b>DIP</b>	District Improvement Plan	Document detailing district objectives and strategies for the year.
<b>DoED</b>	Department of Education	A Cabinet-level department of the United States government; functions to establish policy for, administer and coordinate most federal assistance to education, collect data on US schools, and to enforce federal educational laws regarding privacy and civil rights.
<b>DPE</b>	District Payment Estimate	A portion of the complex school funding formula. Based on numbers submitted by the district.
<b>ECSE</b>	Early Childhood Special Education	Early intervention program in special education for children 3 to 5 yrs. old who have severe disabling conditions.
<b>EDA</b>	Existing Debt Allotment	Tier III. Money made available to partially offset existing debt of the district.
<b>EDGAR</b>	Education Department General Administrative Regulations	Regulations that govern all federal grants awarded by the US Department of Education (USDE) to the state or to an LEA on or after Dec. 26, 2014.
<b>EEOC</b>	Equal Employment Opportunity Commission	Federal agency that administers and enforces civil rights laws against workplace discrimination.
<b>EIC</b>	Education Improvement Council	District committee that addresses district-wide improvement efforts.
<b>ELO</b>	Expanded Learning Opportunities	Programs for struggling students and campuses; provides students and families with prevention-oriented supports necessary for students to thrive.
<b>ESL</b>	English as a Second Language	The program provided for students who need language intervention and for whom the district is not obligated to provide a bilingual program.

## GLOSSARY

<b>ESC</b>	Education Service Center	Provide high quality services that enable schools to operate more efficiently and economically, and to support educators in training, curriculum support, and other areas. There are 20 ESCs in Texas; Dickinson ISD is in Region 4.
<b>ESEA</b>	Elementary & Secondary Education Act	A federal law passed in 1965 that funded primary and secondary education. The act was reauthorized by Congress multiple times after its enactment and in 2001 was renamed the No Child Left Behind Act. This major education law is now being referred to as ESEA once again.
<b>ESSA</b>	Every Student Succeeds Act	Successor to the NCLB program, signed into law in December 2015. Transfers more control to the states and districts in determining the standards students are held to.
<b>ESY</b>	Extended School Year	Individualized instructional programs provided beyond the regular school year for eligible students with disabilities under IDEA.
<b>EYS</b>	Extended Year Services	Program where services are provided to special education students after the conclusion of the regular school year.
<b>FASRG</b>	Financial Accountability System Resource Guide	Describes the rules of financial accounting for school districts. Seven modules developed by TEA to assist districts in managing fiscal data.
<b>FERPA</b>	Family Education Rights to Privacy Act	The federal law which is intended to protect confidentiality of certain student information.
<b>FIRST</b>	Financial Integrity Rating System of Texas	The 77th Legislative Session directed the development and implementation of a financial accountability rating system for school districts in Texas.
<b>FNS</b>	Food & Nutrition Services	Dickinson ISD's food service department.
<b>FSP</b>	Foundation School Program	A program for the financial support of a basic instructional program for all Texas school children. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, state general revenue, and local property taxes.
<b>FTE</b>	Full Time Equivalent	Measures the extent to which one individual or student occupies a full-time position or provides instruction; a person who works 4 hours per day or a student that attends half a day represents 0.5 FTE.
<b>GALCO</b>	Galveston County Program	District administered education component for the Galveston County juvenile detention program.
<b>GASB</b>	Governmental Accounting Standards Board	Source of generally accepted accounting principles used by state and local governments.
<b>HIPAA</b>	Health Insurance Portability and Accountability Act of 1996	Federal legislation that provides data privacy and security provisions for safeguarding medical information.
<b>I &amp; S</b>	Interest and Sinking Tax	Also called debt service tax; a tax levied by school districts to pay for bonded indebtedness, usually for construction of facilities and other capital needs.
<b>ICRP</b>	Indirect Cost Rate Proposal	Documentation that serves as the basis for the determination of the organization's indirect cost rate. Indirect costs are those incurred for common or joint purposes that benefit multiple programs (payroll, human resources, procurement, facilities/maintenance).
<b>IDEA</b>	Individuals with Disabilities Education Act	Act that ensures a free appropriate public education and related services for children with special needs.
<b>IEP</b>	Individual Education Plan	The roadmap of services provided to special education students. It is developed by the ARD committee.
<b>IFA</b>	Instructional Facilities Allotment	Money available competitively based on relative wealth of the district for new construction.
<b>ILT/ILD</b>	Instructional Leadership Training/ Instructional Leadership Development	Training required of administrators in order to evaluate teachers using the PDAS.
<b>IMA</b>	Instructional Materials Allotment	Senate Bill 6 from the 82nd Texas Legislature, First Called Session, 2011 created an IMA for the purchase of instructional materials, technological equipment, and technology-related services. Each school district is entitled to IMA. The amount of IMA is determined biennially by the commissioner and is based on the legislative appropriation.
<b>IS</b>	Instructional Support	Program whose goals are to maximize individual student success in the regular classroom, while also serving as a screening process for students who may be in need of additional services.
<b>ISS</b>	In School Suspension	Campus assigned disciplinary program.
<b>JJAEP</b>	Juvenile Justice Alternative Education Program	County-wide program for severe/legal disciplinary assignment in lieu of expelling to the street.
<b>LEA</b>	Local Educational Agency	A public school district, open-enrollment charter school or regional education service center.

## GLOSSARY

<b>LEP</b>	Limited English Proficient	The blanket designation for students in Bilingual or ESL programs.
<b>LFA</b>	Local Fund Assignment	A portion of the complex school funding formula. That part which must be raised by the district using local property tax.
<b>LPE</b>	Legislative Payment Estimate	A portion of the complex school funding formula. Based on estimates developed by the legislature.
<b>LSSP</b>	Licensed Specialist in School Psychology	Provides school psychological services to students within the District.
<b>LWOD</b>	Lighted Windows, Open Doors	Tutoring program offered at DHS for all members of the community.
<b>M&amp;O</b>	Maintenance & Operations Tax	A local school district property tax rate that raises revenue to be used for any legal purpose to operate and maintain the district's schools.
<b>MOE</b>	Maintenance of Effort	A requirement placed upon federally funded grant programs that the State Education Agency (SEA) and Local Education Agencies (LEA) or school districts, demonstrate that the level of state and local funding remains constant from year to year.
<b>NCLB</b>	No Child Left Behind	A program passed in 2001 that supports standards-based education reform. The act requires states to develop assessments in basic skills to be given to all students in certain grades, if those states are to receive federal funding for schools.
<b>NOGA</b>	Notice of Grant Award	Notifies the grantee and others that a grant is awarded, specifies the terms and conditions of the grant, and provides a legal basis for the obligation of grant funds from the state.
<b>OASDI</b>	Old Age Survivor & Disability Insurance	A federal tax on earned income required to be withheld by employers.
<b>OCR</b>	Office of Civil Rights	A USDE agency that works to ensure equal access to education and to promote educational excellence throughout the nation through enforcement of civil rights.
<b>OEY</b>	Optional Extended Year	The program funded by the state for acceleration of students during the summer (generally June) (regular and bilingual).
<b>OT</b>	Occupational Therapy	Therapy that focuses more on improving life skills and incorporating adaptive tools at times customized by the therapist.
<b>PDAS</b>	Professional Development and Appraisal System	The teacher evaluation system developed by TEA and adopted by DISD.
<b>PEIMS</b>	Public Education Information Management System	The complex system by which all school district data is reported to the state.
<b>PT</b>	Physical Therapy	Therapy that focuses more on evaluating and diagnosing movement dysfunctions as well as treating a person's injury itself.
<b>SAMP</b>	Special Allotment Monitoring Program	TEA program specifically designed to focus on ensuring the LEA's compliance and accountability related to supplemental state allotment program funding.
<b>SBOE</b>	State Board of Education	Sets policies and standards for Texas public schools, including: curriculum standards, instructional materials, graduation requirements, and overseeing the Texas Permanent School Fund.
<b>SCE</b>	State Compensatory Education	State program authorized the TEC to provide services to students identified as at-risk of dropping out of school
<b>SDA</b>	Small District Adjustment	A portion of the complex school funding formula. Does not impact DISD.
<b>SDAA</b>	State Developed Alternative Assessment	The exam taken by a specific group of special education students in lieu of the STAAR.
<b>SEA</b>	State Education Agency	State level government organization within each US state responsible for education, including providing information, resources, and technical assistance on educational matters to schools and residents.
<b>SOF</b>	Summary of Finance	State aid report produced by the TEA for each school district describing the district's or school's funding elements and FSP state aid. A financial template to estimate state funding.
<b>STAAR</b>	State of Texas Assessments of Academic Readiness	A series of state-mandated standardized tests given to Texas public school students in grades 3-8 and those enrolled in five specific high school courses. First given in spring 2012, STAAR is based on the state's curriculum standards called the Texas Essential Knowledge and Skills (TEKS).
<b>TAC</b>	Texas Administrative Code	A compilation of all state agency rules in Texas.
<b>TASA</b>	Texas Association of School Administrators	Organization whose mission is to promote, provide, and develop leaders who create and sustain student-centered schools and develop future-ready students.

## GLOSSARY

<b>TASB</b>	Texas Association of School Boards	Association that was established to share information through publications and training to help Texas board members serve their communities more effectively.
<b>TCP</b>	Time Clock Plus	A computerized time and attendance system.
<b>TDC</b>	Texas Department of Corrections	A source for some purchases. Establish some guidelines which impact our Galveston Co. juvenile detention program.
<b>TEA</b>	Texas Education Agency	State agency that oversees primary and secondary public education; headed by the Commissioner of Education.
<b>TEC</b>	Texas Employment Commission	State agency charged with overseeing and providing workforce development services to employers and job seekers of Texas.
<b>TEC</b>	Texas Education Code	A set of the state statutes (laws) governing public education in Texas.
<b>TEKS</b>	Texas Essential Knowledge and Skills	State educational standards for what students should know and be able to do from prekindergarten through high school.
<b>THHS</b>	Texas Department of Health & Human Services	State agency that focuses on protecting children, the elderly, and people with disabilities from abuse, neglect, and exploitation.
<b>TRS</b>	Teacher Retirement System	Delivers retirement and related benefits authorized by law for members and their beneficiaries.
<b>UIL</b>	University Interscholastic League	The governing organization for most public school extracurricular activities.
<b>WADA</b>	Weighted Average Daily Attendance	A portion of the complex school funding formula. Includes additional weight assigned to certain groups of students.

**ACCEPTABLE USE OF ACTIVITY FUNDS**

<b>Account/ Sub-object</b>	<b>Acceptable Deposits</b>	<b>Acceptable Expenditures</b>
<b>461-X0 Cellphone</b>	Fines collected for possession of electronic devices in violation of district's "Student Code of Conduct".	None - Transferred to district accounts for benefit of the entire district <i>(Note: District-mandated fines are deposited to district accounts)</i>
<b>461-X1 General</b>	School-wide fundraisers conducted by students Donations to the campus Car rider tags Saturday school/credit recovery Student Planners	Field trips <i>(including tickets for employee chaperones)</i> Travel costs for employee that must accompany students Speakers/student assemblies Approved technology items to benefit student body Meals/snacks/beverages for students Student awards <i>(no cash or gift cards)</i> Instructional supplies, student planners Scholastic magazines and books Staff salaries for Saturday school/credit recovery Security for school or student-sponsored activities
<b>461-X3 Library</b>	Book fairs Library fines Reimbursements from students for lost library books	Book fairs Library books/reading materials Library incentives/awards Additional needed supplies for Library
<b>461-X5 Lost Textbook</b>	Reimbursements from students for lost textbooks	None - Transferred to district accounts <i>(Note: District-mandated fines are deposited to district accounts)</i>
<b>461-X7 Lounge</b>	Coke machines Recycling School picture commission Fundraisers conducted solely by staff DHS pep rallies Jeans passes/staff events Target (Red Card) commission DHS Homecoming Carnival (10% of deposits)	Meals/snacks/beverages for staff Gifts for staff appreciation <i>(no cash or gift cards)</i> Staff development/training Flowers for birth, death, or illness of an employee, student, or immediate family member of an employee or student Birthday/Christmas cards Counselor/Librarian Week <i>(excluding Admin Assistant's Day)</i>
<b>461-GM PE</b>	Sale of PE uniforms	Purchase of PE uniforms for resale PE supplies
<b>461-XC Counselor</b>	Donations for scholarships College Board	Scholarships to students College Board
<b>461-XJ Student Parking</b>	Sale of campus parking permits *50% to cover parking lot maintenance/repair *50% to campus for betterment of campus (no food/drinks)	Parking stickers Supplies for parking stickers (printers, cartridges, etc.)
<b>461- Accounts for specific classes, teams, or clubs (Band, drama, art, CTE, football, volleyball, etc.)</b>	Fundraisers conducted by members of the group Donations to the group Tournament entries (hosted by DISD)	Expenditures that benefit the class, club, or team Supplies/equipment Food/beverages Field Trips Student awards Consultants Security/officials for tournaments hosted by DISD Custodian salaries for facility rentals
<b>865 Accounts Student Activity</b>	Fundraisers conducted by student members Donations to the group	As authorized by student group officers (and recorded in the meeting minutes)
<b>876 Accounts Hospitality</b>	Contributions from staff members	Flowers for birth, death or illness of an employee, student, or immediate family member of an employee or student. Donations to individuals or charitable organizations Refreshments/snacks for staff
<b>877 Accounts Charitable Donations</b>	Donations collected for specific causes as approved by the Principal/Director	Equivalent to the amount in deposits that were collected and intended for the donee.
<b>199-QR Superintendent's Reserve</b>	None - fixed budget provided by the Superintendent, open purchase orders are not allowed.	Meals/snacks/beverages for staff <i>(excluding coffee stock)</i> School spirit shirts for staff Birthday/Christmas cards from campus Counselor/Librarian Week <i>(excluding Admin Assistant's Day)</i> Teacher appreciation gifts - school usage only **no cash, gift cards, flowers, birthday or Christmas gifts**

SECTION A: CAMPUS INFORMATION

Date \_\_\_\_\_ Principal/Director \_\_\_\_\_
Campus/Department \_\_\_\_\_

SECTION B: DETAILS OF REQUEST

Amount Requester \_\_\_\_\_ Budget Year \_\_\_\_\_
Approved funds are available September 1 - August 31 of the NEXT budget year
New expense One-time expense Recurring annual expense

SECTION C: PRIORITY OF REQUEST

Priority: (1 being low-10 being high)
[X] Need [X] Want

SECTION D: BUDGET CODE

Budget Number: \_\_\_\_\_ Account Number: \_\_\_\_\_
Budget Number: \_\_\_\_\_ Account Number: \_\_\_\_\_
Budget Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

SECTION E: REASON FOR REQUEST

In detail, please list reason for request:
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\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

SECTION F: SUPPORT FOR REQUEST

Documentation shall be attached, if needed (EX. Quotes)

Please describe the activity, materials, equipment, or services that will be purchased with this request:
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\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Principal/Director \_\_\_\_\_ Date \_\_\_\_\_ Deputy Superintendent or Designee \_\_\_\_\_ Date \_\_\_\_\_

Due to the Executive Director of Business Operations by March 31

SECTION G: SUPERINTENDENT USE ONLY

- Approved (recurring)
Approved (one time)
Approved (modifications)
Denied

Notes: \_\_\_\_\_

Superintendent \_\_\_\_\_ Date \_\_\_\_\_