UNDERSTANDING SCHOOL BUDGET CODES

Each year, residents of the school district vote on the school district budget that has been adopted by the Board of Education. The school district budget is a set of expenditure codes. The codes have specific meaning and purpose as identified by the Office of the State Comptroller. The four levels of organization are as follows:

Function Code - these broadly identify each area of expenditures (first 4 digits- XXXX)
Object Code – these define the purpose the money is budgeted for within each code, i.e., salaries, equipment, etc., (middle 4 digitsXXXX)
Location Code – each building or department is assigned their own code number, i.e., Setauket Elementary=06, Facilities=13 (1 st set of 2 digitsXX)
Program Code – these identify the particular program the money is budgeted for.
(last 2 digitsXX)
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The following is a breakdown of the four different levels.

FUNCTION CODES: (first 4 digits – XXXX.____._)

CODE 1000 – General Support

This code includes budget lines for the Board of Education, District Clerk, the annual budget vote and election, as well as Central Office (Offices of the Superintendent, Deputy & Assistant Superintendents), operations and maintenance, utilities, and insurance.

CODE 2000 – Instruction

Instruction is by far the largest category of expenditures. It includes all appropriations for regular elementary and secondary schools and all other general instruction support. In addition, expenditures for special education programs, as required by law, and budgets for extracurricular activities (clubs, intramurals, etc.) and interscholastic athletics are incorporated into this code.

CODES 3000 & 4000 ARE NOT USED

CODE 5000 – Transportation

All student transportation with private companies are coded here.

CODE 7000 – Community Service and Recreation

The summer recreation program, SACC, and other after-school programs are coded here.

CODE 9000 – Undistributed

This code refers to budgeted items paid to agencies rather than vendors or individuals. Included here are all benefits, such as health, dental, and life insurance as provided for by contracts with employee groups, as well as payments to the Social Security and retirement systems. Also here are payments for interest and principal payments for borrowing, whether for short term purposes or for long term debt for capital projects.

Code	Description
1000-1999	General Support
2000-2999	Instruction
5000-5999	Transportation
7000-7999	Community Service and Recreation
9000-9900	Undistributed

Object Codes: (middle 4 digits - _ _ _ .XXXX._ _._ _)

The object of the expenditure is a secondary classification and identifies the item purchased or service obtained in order to carry out a function. A general breakdown of object codes is as follows:

.1000's	Salaries
.2000's	Equipment
.4000's	Contractual and Other
.4800's	Textbooks
.4900's	BOCES
.5000's	Supplies and Materials
.6000's	Debt Service Principal
.7000's	Debt Service Interest
.8000's	Employee Benefits
.9000's	Interfund Transfer

LOCATION CODES: (1st set of 2 digits - _ _ _ ._ _ .XX. _)

Three Village CSD has adopted the following system of coding for its budget locations.

CODE	DESCRIPTION
00	District-wide
01	Arrowhead Elementary
02	Minnesauke Elementary
03	Mount Elementary
04	Nassakeag Elementary
06	Setauket Elementary
07	P.J. Gelinas JHS
08	R.C. Murphy JHS
09	Ward Melville HS
10	HPERA
11	Music
12	Art/Tech
13	Facilities
14	SACC
15	Transportation
16	Business Services
19	Educational Services
20	Superintendent's Office
22	Pupil Personnel Services/ENL
23	Human Resources
24	Media Services
26	Three Village Academy

PROGRAM CODES: (last 2 digits - _ _ . _ . _ .XX)

Three Village CSD has adopted the following system of coding to identify particular programs as follows:

CODE	DESCRIPTION
00	District-Wide
01	Pre-Kindergarten
04	ENL
10	Science 7-12
11	Math
12	English 7-12
13	Social Studies 7-12
14	World Languages
16	Technology
17	Family and Consumer Science
23	Art k-12
25	Business Education
32	Testing
19	Physical Education
20	Training Room
26	Community Swim
34	Health Education
92	Summer Recreation
91	SACC
40	Special Education
38	Substance Abuse