Understanding Your School Budget

Each May, 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 three 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 3 digits – _ _ _ _ **. xxx .** _ _)
- **Location Code** – each building or department is assigned their own code number, i.e, Parkway Elementary = 19, Buildings & Grounds = 48 (last 2 digits - _ _ _ _ **.** _ _ _ **. xx**)

The following is a breakdown of the three 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 instructional 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 AND ARE DELIBERATELY LEFT BLANK

CODE 5000 – Transportation

All student transportation, whether by our own buses or by contract with private companies, are coded here. Salaries for drivers and mechanics as well as the purchase and maintenance of the fleet are included.

CODE 6000's thru 8000's – Community Service and Recreation
The summer recreation program, youth and day care 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
6000-8999	Community Service & Recreation
9000-9099	Undistributed

OBJECT CODES: (middle 3 digits - _ _ _ _.**xxx.**_ _ _ _)

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:

.100's	Salaries
.200's	Equipment and Capital Outlay
.400's	Contractual and Other
.480's	Textbooks/Workbooks
.490's	BOCES
.500's	Materials and Supplies
.600's	Debt Service Principal
.700's	Debt Service Interest
.800's	Employee Benefits
.900's	Interfund Transfer

LOCATION CODES: (last 2 digits - _ _ _ _ . _ _ _ . **xx**)

Plainview-Old Bethpage has adopted the following system of coding for its budget locations.

Code	Description	Code	Description
00	District-wide	48	Buildings & Grounds
01	Kindergarten Center	49	Transportation
08	Not Defined Yet	52	Instruction
10	Elementary K-6	53	Pupil Personnel Services
13	Old Bethpage Elem School	54	Asst Superintendent
14	Literacy	55	Asst Superintendent
15	Mentor/Internship program	56	District
17	Jamaica Ave School	57	Board Authorization
18	Pasadena Elem School	59	Parochial Schools
19	Parkway Elem School	60	Reading Recovery
30	Secondary	61	Summer School
31	Stratford Road School	62	Research
32	Mattlin Middle School	63	Summer School
35	JFK High School	64	TAG Program
36	POB Middle School	70	District Sports
39	Asst Supt Instruction	71	Teen Center
40	District Library	72	Recreation
41	Educational Communications	73	Recreation Youth Program
42	Music	74	Recreation 4R
43	Athletics	75	Recreation Swim Program
44	Asst Supt Instruction	79	Senior Citizens
45	English as a New Language	80	Adult Education
46	Intervention	81	Radio/TV Station
47	Academic	99	Payroll