<u>Understanding Your School Budget</u>

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:

- **<u>Function Code</u>** – these broadly identify each area of expenditures (first 4 digits – **xxxx-** _ _ _ - _ _ - _ _ - _ _)
- **<u>Object Code</u>** – these define the purpose the money is budgeted for within each code, i.e, salaries, equipment, etc., (middle 3 digits – _ _ _ _ - **xxx-** _ _ - _ _ - _ _)
- **<u>Location Code</u>** – each building is assigned their own code number, i.e., Judy Jacobs Parkway Elementary = 19 (next 2 digits - _ _ _ _ - _ _ _ - **xx** - _ _ - _ _)
- **<u>Department Code</u>** – each department is assigned next their own code number (_ _ _ _ - _ _ _ - _ _ - **xx-** _)
- **<u>Program Code</u>** – each program is assigned its own code number (_ _ _ _ - _ _ _ - _ _ - _ _ - **xx**)

The following is a breakdown of the three different levels.

<u>FUNCTION CODES:</u> (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

<u>OBJECT CODES:</u> (**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	.500's	Materials and Supplies
.200's	Equipment and Capital Outlay	.600's	Debt Service Principal
.400's	Contractual and Other	.700's	Debt Service Interest
.480's	Textbooks/Workbooks	.800's	Employee Benefits
.490's	BOCES	.900's	Interfund Transfer

LOCATION CODES: (next 2 digits - _ _ _ _ - _ _ _ - xx - _ _ - _ _)

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

Code	Description	Code	Description
00	Districtwide	31	Stratford Road School
13	Old Bethpage Elem School	32	Mattlin Middle School
18	Pasadena Elem School	35	JFK High School
19	Judy Jacobs Parkway Elem School	36	POB Middle School

DEPARTMENT CODES: (next 2 digits - _ _ _ _ - _ _ _ - _ _ - xx - _ _)

Plainview-Old Bethpage has adopted the following system of coding for its department budgets.

Code	Description	Code	Description
03	Holocaust Center	53	Pupil Personnel Services
39	EMT Supplies	54	Public Relations
40	District Library	55	Human Resources
41	Educational Communications	59	Parochial Schools
42	Music	61	Summer School
43	Athletics	62	Research
45	English as a New Language	64	TAG Program
46	Intervention	72	Recreation
47	Art	73	Recreation Youth Program
48	Buildings & Grounds	74	Recreation 4R
49	Transportation & Safety	75	Recreation Swim Program
50	Superintendent's Office	79	Senior Citizens
51	Business Office	80	Adult Education
52	Curriculum Office	81	Radio/TV Station

PROGRAM CODES: (last 2 digits - _ _ _ _ - _ _ _ - _ _ - _ _ -xx)

Each program at Plainview-Old Bethpage has its own code number

Code	Program	Code	Description
01	Math	07	World Languages
02	English 7-12	08	ENL
03	Social Studies	09	Business
04	Science	10	In-district utilization
05	ELA (K-6)	11	Project Challenge
06	Family and Consumer Science (FACS)	64	TAG Program