

# Budget Code Structure Information



Budget Codes are made up of 6 different parts (or elements) of numbers. Every number in each part represents or tells us something.

Parts	Title	Explanation
1	FUND	The first 2 numbers of a budget code tell us the source of the funds. The accompanying handout shows there are 5 possibilities, however, most of you will only use 1 or 2 of them. Fund 01 for your Operating and Fund 07 for Grants. Fund 02 will be used by Food Service only
2	PROGRAM	The next 5 numbers of a budget number tell us the program. The program portion tells us things like 1st grade, 2nd grade, etc, or for Special Ed - Speech impaired, Learning disabled, etc. It also tells us what grant we are using. IDEA - 96420, Title II - 96210, etc.
3	FUNCTION	The next 5 numbers of the budget structure tells us the function. The function is determined by DOE. For example, 61000 identifies that the code is for classroom instruction, or 61410 identifies school administration.
4	OBJECT	The next 5 numbers are the OBJECT CODE and there are many possibilities to use. This is a very important piece of the budget code structure as this describes "what" is being purchased. Using the correct object code is of the utmost importance! The Finance Office relies on this piece of the budget code in many ways. Please select the best budget code from the list EVEN IF NO FUNDS EXIST IN THAT BUDGET CODE. A budget transfer can be done to move the funds to the correct place in order to create a purchase order, voucher, etc. SEE OBJECT CODE BREAKDOWN HANDOUT FOR ADDITIONAL INFORMATION
5	BUDGET UNIT	These 2 numbers represent "who" the budget belongs to.
6	LOCATION	The final 2 numbers represent the physical location of the school or department budget