

**Big Spring Independent School District
Budget Code Numbers -- 2026-2027**

Fund Codes
 189 - Cocurricular/Extracurricular Activities
 198 - General Activity Funds
 199 - General Fund - Local Maintenance
 211 - ESEA, Title I Part A - Improving Basic Prog.
 224 - IDEA - Part B, Formula (Special Education)
 225 - IDEA - Part B, Preschool (Special Education)
 240 - National School Breakfast & Lunch Program
 244 - Career & Technology Education, Carl Perkins
 255 - ESEA, Title II Part A - Teacher and Principal Training and Recruiting
 263 - Title III, Part A - ELA
 279 - TCLAS ESSER III
 281 - ESSER II
 282 - ESSER III
 284 - IDEA B FORMULA - ARP
 285 - IDEA B PRESCHOOL - ARP
 289 - Title IV, Part A Subpart 1
 410 - Instructional Materials Allotment
 429 - State Funded Programs
 599 - Debt Service
 697 - Construction Fund
 863 - Payroll Clearing Account

Campus Codes continued...
 110 - Marcy Elementary
 111 - Moss Elementary
 113 - Washington Elementary

Organizational Codes
 699 - Summer School Programs
 701 - Superintendent's Office
 702 - School Board
 703 - Tax Cost
 720 - Direct Cost of General Administration
 750 - Indirect Cost of General Administration (Business Office & Personnel Office)

Undistributed Organization Codes
 850 - Pupil Transportation
 860 - Administration Office
 870 - Maintenance
 875 - Custodial
 880 - Food Service
 998 - System Wide (Unallocated)
 999 - System Wide (Allocated)

Function Codes
 11 - Instruction
 12 - Instructional Resources & Media Services
 13 - Curriculum & Instructional Staff Development
 21 - Instructional Leadership
 23 - School Leadership
 31 - Guidance, Counseling & Evaluation Services
 32 - Social Work Services
 33 - Health Services
 34 - Student (Pupil) Transportation
 35 - Food Services
 36 - Cocurricular/Extracurricular Activities
 41 - General Administration
 51 - Plant Maintenance & Operations
 52 - Security & Monitoring Services
 53 - Data Processing Services
 71 - Leases/Debt Service
 81 - Facilities Acquisition & Construction
 99 - Other Intergovernmental Charges

Program Intent Codes
 11 - Basic Education Services
 21 - Gifted & Talented
 22 - Career & Technology
 23 - Services to Students with Disabilities (Sp.Ed.)
 24 - Accelerated Education
 25 - Bilingual & Special Language Programs
 26 - Non-disciplinary AEP Basic Services
 32 - Prekindergarten
 33 - PreK - Special Education
 34 - PreK - Compensatory Education
 35 - PreK - Bilingual Education
 36 - Early Education Allotment
 37 - Dyslexia
 43 - Dyslexia - Special Education
 38 - College, Career and Military Readiness
 91 - Athletics & Related Activities
 99 - Undistributed

Object Code (Major Classifications)
 6100 - Payroll Cost
 6200 - Professional & Contracted Services
 6300 - Supplies & Materials
 6400 - Other Operating Cost
 6500 - Debt Services
 6600 - Capital Outlay-Land, Buildings & Equipment

Campus Codes
 001 - Big Spring High School
 043 - Big Spring Junior High School
 044 - Big Spring Intermediate
 106 - Big Spring DAEP

Subject Span Codes
 0 - None
 1 - Basic Education Services
 2 - Language Arts
 3 - Fine Arts
 4 - Social Studies
 5 - Math
 6 - Drivers Education
 7 - Physical Education
 8 - Communications
 9 - Science

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 Fund - Function - Object - Sub/ - Campus/ - Fiscal - Program - Subject - Project
 Number - Code - Code - Object - Organization - Year - Intent - Span - Code