

# SAU18 Budget Guide

Each page of the budget workbook follows the same column structure, so no matter which department, school, or program you are reviewing, you are always seeing the same information presented the same way. This makes it easy to move through the document and compare spending across the entire district.

Together, these columns tell the complete budget story for every line item — where you have been (Actuals) and prior (Approved Budget), what was requested for the new year’s budget (Principal Proposed and Superintendent Proposed), what the Board decided (Board Proposed), what was formally adopted (Approved), and what changed year over year (Amount Change). Whether you are a board member, administrator, or community member, this structure gives you a clear and consistent picture of how public funds are planned, reviewed, and approved at every level of the district. During the budgeting process a proposed budget will not have all columns with values.

Account	Description	2024-2025 ACTUALS	2025-2026 APPROVED BUDGET	PRINCIPAL PROPOSED 2026-2027	SUPERINTENDENT PROPOSED 2026-2027	SCHOOL BOARD PROPOSED 2026-2027	APPROVED 2026-2027	AMOUNT CHANGE
---------	-------------	-------------------	---------------------------	------------------------------	-----------------------------------	---------------------------------	--------------------	---------------

## 2024–2025 Actuals

What was spent or received in the prior completed fiscal year. This is real, finalized numbers — not estimates. It serves as the historical baseline for building the next budget.

## 2025–2026 Approved Budget

The budget that was formally voted on and approved by the School Board for the current fiscal year. This is the spending authority currently in effect.

## Principal Proposed 2026–2027

The budget request submitted for the upcoming fiscal year. Typically, this starts at the building principal level — each principal submits their needs. This may be adjusted during the budgeting process as the Superintendent reviews, adjusts, and presents a new proposed budget to the Board. **This column reflects that recommended spending plan before the Board acts on it.**

## Superintendent Proposed 2026–2027

This the budget submitted by the Superintendent as the proposed budget to the Board.  
**This column reflects that recommended spending plan before the Board acts on it.**

### **School Board Proposed 2026–2027**

The Board's own version of the proposed budget after they have reviewed the Superintendent's recommendation. The Board may accept it as-is, reduce it, or adjust individual line items before it goes to a public vote.

### **Approved 2026–2027**

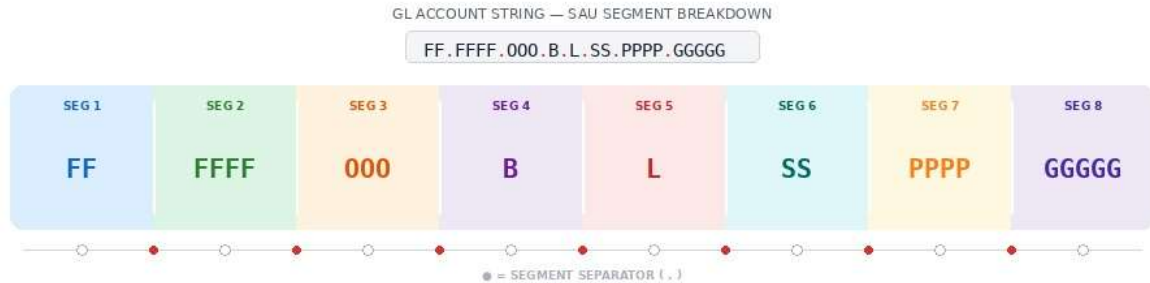
The final budget as formally adopted by City Counsel vote. This becomes the official spending authority for the upcoming year.

### **Amount Change**

The dollar difference between the currently approved budget (2025–2026) and the newly approved or proposed budget (2026–2027). A positive number means spending is increasing on that line; a negative number means it was reduced. This column helps quickly identify where the budget grew or shrank year over year.

# GL Account Number Structure — SAU18

Every General Ledger (GL) line number follows this 8-segment format



Segment	Example	What It Means
<b>1 – Fund</b>	10 or 21	The budget fund. 10 = General Fund; 21 = Food Service Fund
<b>2 – Function</b>	1100, 2410, etc.	The program or activity area (e.g., 1100 = Regular Instruction, 2410 = Office of Principal, 2620 = Operations of Buildings, 2321 = Superintendent's Office)
<b>3 – Object</b>	111, 112, 211, etc.	The <i>type of expenditure</i> is the most granular cost classification (see full list below)
<b>4 – Building</b>	0, 1, 2, 3	The school building. 0 = District-wide, 1 = Smith (elementary), 2 = Middle School, 3 = High School
<b>5 – Sub-location</b>	0, 6, etc.	A finer location or program sub-code within the building (e.g., 6 appears alongside Smith School entries)
<b>6 – Sub-account</b>	00, 02, 05, etc.	Departmental or programmatic detail (e.g., 02 = Art supplies, 11 = Math supplies, 40–54 = Athletics by sport)
<b>7 – Grant/Project</b>	0000 or SFSP	Grant or special project code (0000 = no special grant; SFSP = Summer Food Service Program)
<b>8 – Sub-grant</b>	00000 or FSSCA	Further grant sub-classification

Together, these eight segments give a school district a complete financial "address" for every transaction — who funded it, what it was for, what was bought, where it happened, and under which grant — all in a single coded string.

This format is standard in governmental and public-school accounting, where money comes from many different sources — local taxes, state aid, and federal grants — each with legal restrictions on how it can be spent. Unlike private businesses that use simple

4 or 5 digit account codes, school districts need to track every dollar by fund, program, location, and grant simultaneously to prove compliance with those restrictions.

This approach is governed by GASB (the Governmental Accounting Standards Board), and shaped by the framework set by the NH Department of Revenue Administration (DRA).

## Definition of Segments

### Segment 1 – Fund (FF)

The highest-level classification that identifies the source and legal restrictions on money. In school accounting, common funds include the General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Fund. Every transaction must be assigned to a fund to ensure money is spent only for its intended purpose.

### Segment 2 – Function (FFFF)

Describe *what activity* the money is being spent on — the purpose or program area. Examples include Instruction, Support Services, Administration, Transportation, and Food Service. Function codes typically follow a standardized chart (often state-mandated) so districts can compare spending across similar activities.

### Segment 3 – Object (OOO)

Describes *what is being purchased* — the nature of the expenditure. Common object categories include Salaries, Employee Benefits, Purchased Services, Supplies & Materials, Capital Outlay, and Debt Service. Object codes are usually the most granular element required in a GL string.

### Segment 4 – Building (B)

Identifies the physical school building or facility where the expense originates or is attributed. This allows the district to track spending at the site level — for example, distinguishing costs at the elementary school vs. the middle school vs. the central office.

### Segment 5 – Sub-location (L)

A further breakdown within a building — such as a specific department, classroom, grade level, or program housed within that facility. This segment allows more precise cost tracking when a single building hosts multiple distinct programs or cost centers.

### Segment 6 – Sub-account (SS)

A secondary classification within an object code, used to add detail beyond the main object category. For example, within Supplies (object), sub-accounts might distinguish instructional supplies from custodial supplies or technology supplies. Useful for internal reporting without expanding the main chart of accounts.

### Segment 7 – Grant/Project (PPPP)

Identifies a specific grant award, special project, or externally funded program — such as Title I, IDEA, ESSER, or a state categorical grant. This segment is critical for grant compliance, allowing the district to separately track all revenue and expenditures tied to a specific award and report back to the grantor.

### Segment 8 – Sub-grant (GGGGG)

A further division within a grant or project, used when a single grant award has multiple components, budget categories, or sub-awards that must be tracked independently. Common in larger federal grants where different allowable activities or subrecipients need separate accounting trails.

## SAU18 Codes

*These are from 2025-2026 budget documents and could change in subsequent years.*

### Segment 1 – Fund Codes Used

Code	Description
10	General Fund
21	Food Service Fund

### Segment 2 — Function Codes Used

Code	Description
1100	Regular Education
1210	Special Education
1220	Summer SPED
1250	Alternative Education Program
1260	ESL Services
1300	Vocational Education
1411	Extra-Curricular
1420	Athletics
1430	Summer School
1600	Adult Education
2113	Social Work Services
2122	Counseling
2134	Nursing Services
2140	Psychological Services

<b>Code</b>	<b>Description (cont.)</b>
2152	Speech Pathology
2153	Audiology
2160	Occupational Therapy
2162	Physical Therapy
2210	Curriculum Trainer
2212	Instruction & Curriculum Development Services
2213	Instructional Staff Training
2222	School Library
2225	Computer Assisted Instruction
2311	School Board Services
2313	District Treasurer
2317	Audit
2318	Legal
2321	Office of the Superintendent
2410	Office of Principal
2490	Other Administrative Services
2510	Business Services
2610	Supervision of Buildings & Grounds
2620	Operation of Buildings
2630	Care of Grounds
2640	Repair & Maintenance of Equipment
2650	Vehicle Operation & Maintenance
2721	Student Transportation
2722	SPED Transportation
2723	Vocational Transportation
2724	Athletic Transportation
2725	Field Trip Transportation
2727	Homeless Transportation
2844	Operation of Information Systems
3120	Food Service Operations
3191	Fresh Fruit & Produce Program
5100	Debt Service
5222	Fund Transfer to Special Revenue

---

## Segment 3 — Object Codes

### *Salaries*

<b>Code</b>	<b>Description</b>
110	Regular Employee Salaries
111	Administrative Salaries
112	Teacher Salaries
113	Nurse Salaries
114	Teacher Assistant Salaries
115	Secretary Salaries

<b>Code</b>	<b>Description (cont.)</b>
116	Special Teacher Salaries
118	School Lunch Salaries
119	Custodian Salaries
120	Tutoring
121	Temporary Salaries
122	Substitute Teacher Salaries
132	Overtime

### *Benefits*

<b>Code</b>	<b>Description</b>
211	Health Insurance
212	Dental Insurance
213	Life Insurance
214	Disability Insurance
220	FICA
231	Employee Retirement
232	Teacher Retirement
240	Tuition Reimbursement
241	Conferences
250	Unemployment Comp
260	Workers' Comp

### *Professional Services*

<b>Code</b>	<b>Description</b>
320	Professional Educational Services
330	Other Professional Services
340	Technical Services
370	Statistical Services
380	School Board Services

### *Property Rentals*

<b>Code</b>	<b>Description</b>
411	Water/Sewerage
430	Repair & Maintenance
441	Rental of Land & Buildings
442	Rental of Equipment

### *Other Services*

<b>Code</b>	<b>Description</b>
500	Medicaid Services
519	Transportation
520	Insurance
521	Property Insurance
531	Telephone
532	Data Communications
534	Postage
540	Advertising
550	Printing
561/563/564/569	Tuition (various types)
580	Travel

### *Supplies and Materials*

<b>Code</b>	<b>Description</b>
610	Supplies
620	Food
621	Natural Gas
622	Electricity
624	Oil
626	Gasoline/Diesel
641	Books
642	Electronic Info/Video
643	Information Access
650	Software

### *Capital outlay*

<b>Code</b>	<b>Description</b>
731	New Equipment
732	New Vehicles
733	New Furniture
734	New Computers
735	Replacement Equipment
737	Replacement Furniture
738	Replacement Computers

### *Other*

<b>Code</b>	<b>Description</b>
810	Dues & Fees
830	Principal Payment

Code	Description (cont.)
840	Interest Payment
890	Misc./Graduation
930	Fund Transfers

---

## Segment 4 — Building

Code	Description
0	District-wide (no specific building)
1	Smith Elementary
2	Middle School
3	High School

---

## Segment 5 — Sub-location

Code	Description
0	Default / no sub-location
3	ELO / Drama (High School)
4	SPED Preschool (Smith Elementary)
5	Grant-tracked program (Fresh Fruit & Produce / Computer Assisted Instruction)
6	Smith Elementary general (used alongside building=1 for regular ed lines)

---

## Segment 6 — Sub-Account

### *General academic departments*

Code	Description
0	Default / no sub-account
2	Art
5	English
6	Foreign Language
8	Physical Education
11	Math
13	Science
15	Social Studies
19	Drama
23	Reading
26	CAP & SSR Support

### *Repair & Maintenance by shop/area*

Code	Description
9	Home Economics
10	Industrial Arts
12	Music
16	General Repair & Maintenance

<b>Code</b>	<b>Description (cont.)</b>
16	General Repair & Maintenance
17	Machine/Software
18	General Education
13	Science
15	Social Studies
19	Drama
23	Reading
26	CAP & SSR Support

*Athletics by sport*

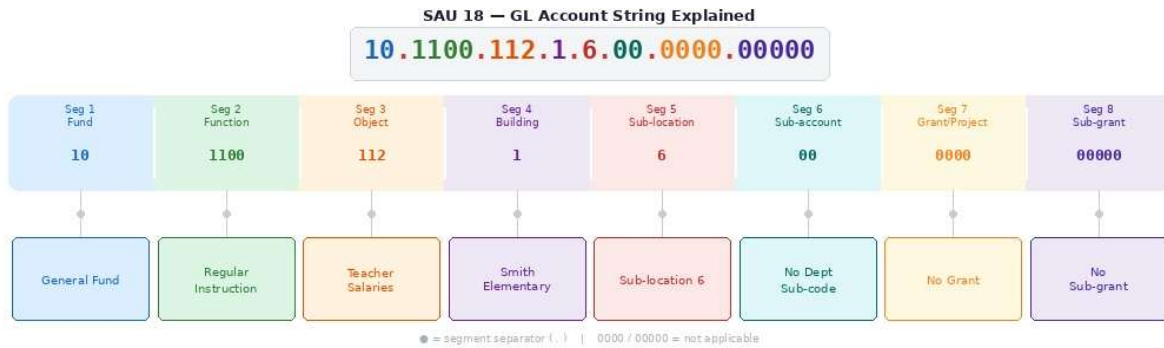
<b>Code</b>	<b>Sport</b>
40	Baseball
41	Basketball
42	Cheering
43	Field Hockey
44	Football
48	Softball
49	Indoor Track
50	Track
51	Wrestling
53	Soccer
54	Volleyball

## Segments 7 & 8 — Grant Project / Sub-Grant

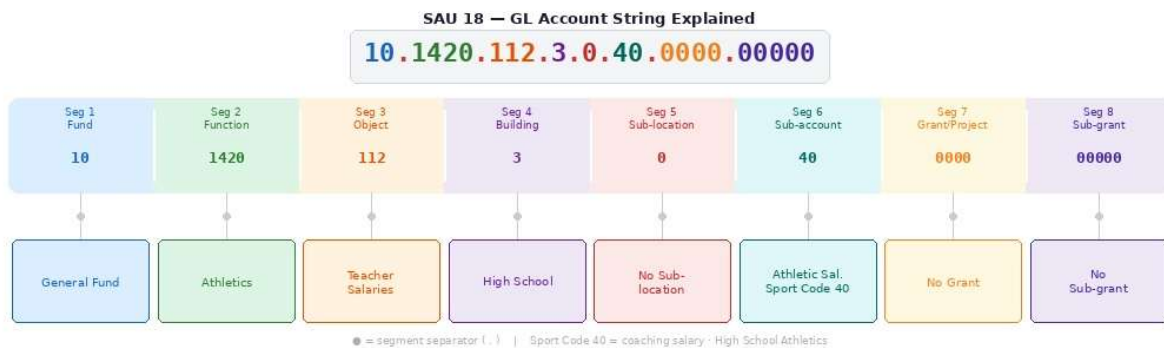
<b>Code</b>	<b>Segment</b>	<b>Description</b>
0	7	No grant
SFSP	7	Summer Food Service Program (federal)
0	8	No sub-grant
FSSCA	8	Food Service School Commodity Assistance

## Examples on How to Read

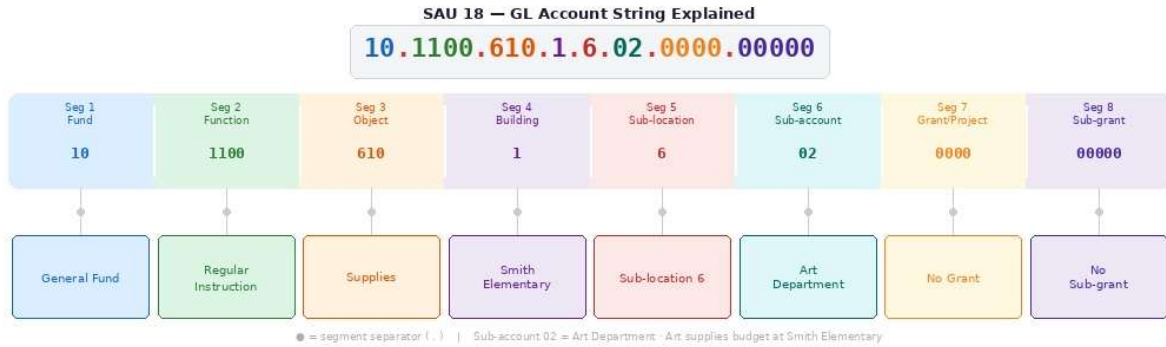
**10.1100.112.1.6.00.0000.00000** — *General Fund* → *Regular Instruction* → *Teacher Salaries* → *Smith Elementary* → *(sub-location 6)* → *no department sub-code* → *no grant*.



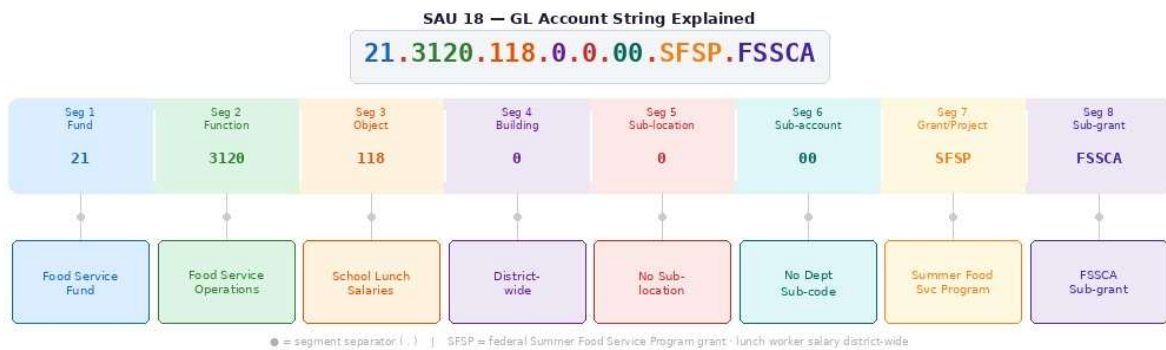
**10.1420.112.3.0.40.0000.00000** — *General Fund* → *Athletics* → *Teacher Salaries* → *High School* → *no sub-location* → *Athletic Salaries (sport code 40)* (This would be a coaching salary at the high school level)



**10.1100.610.1.6.02.0000.00000** — *General Fund* → *Regular Instruction* → *Supplies* → *Smith Elementary* → *sub-location 6* → *Art Department* (Art supplies budget at Smith Elementary)



**21.3120.118.0.0.00.SFSP.FSSCA** — *Food Service Fund* → *Food Service Operations* → *School Lunch Salaries* → *District-wide* → *no sub-location* → *no department* → *Summer Food Service Program grant* → *FSSCA sub-grant* (A lunch worker salary funded by the SFSP federal grant, district-wide)



## FAQ

### **Why all the numbers?**

NH schools need to align line-item budgets to the MS-26C categories structure is standardized across all districts. The MS-26C organizes appropriations by function, not by vendor, object code, or internal department structure. To match it, you need to map your internal line items into the DRA's required functional categories. group by purpose, not by object.

### **What is MS-26C**

The MS-26C is the Proposed Budget form for Dependent School Districts in New Hampshire. It is issued by the NH Department of Revenue Administration (DRA). The MS-26C is the Proposed Budget form for Dependent School Districts in New Hampshire. It is issued by the NH Department of Revenue Administration (DRA)

## State links

[https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/inline-documents/sonh/municipal-property/school-forms-due.pdf?utm\\_source=copilot.com](https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/inline-documents/sonh/municipal-property/school-forms-due.pdf?utm_source=copilot.com)

[https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/documents/technical-assistance-brochure.pdf?utm\\_source=copilot.com](https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/documents/technical-assistance-brochure.pdf?utm_source=copilot.com)

[https://gc.nh.gov/rules/state\\_agencies/rev1100.html](https://gc.nh.gov/rules/state_agencies/rev1100.html)