# Using Future Account Codes

Future account codes are used to set budget aside for use in future fiscal years. Transactions using future account codes must be carried out using budget changes, not JVs -- these codes are intended for moving budget, not expenses. Future account codes are generally used for budgeted ops only. You can move budget to and from future account codes during the fiscal year, or during the carry-forward process.

## Examples

1. You know your department will be making an equipment purchase of about $10,000 during the next fiscal year. You do a budget change to move $10,000 from account 20000 to account 9B200 so the budget will be set aside:

|  |  |  |  |
| --- | --- | --- | --- |
| **Index** | **Account** | **Amount** | **Sign** |
| BxxOPX | 20000 | $10,000 | - Minus |
| BxxOPX | 9B200 | $10,000 | + Plus |

During carry-forward, you move the budget back to 20000 for use during the upcoming year.

1. Your department has $200,000 in S&S, but you project using only $100,000 during the upcoming fiscal year. During carry-forward, you put $100,000 in 9B200 to demonstrate your department’s intent to use this year’s surplus in future years.

## Codes

9B000: Budget designated for future FYs (roll-up)

9B100: Salary and OPE Budget Reserve Future FYs (roll-up)

9B110: Unclassified Salary Reserve Future FYs

9B130: Classified Salary Reserve Future FYs

9B150: Other Salary Reserve Future FYs

9B190: OPE Reserve Future FYs

9B200: S&S Budget Reserve Future FYs

9B300: Travel Budget Reserve Future FYs

9B400: Capital Outlay Budget Reserve Future FYs