

Budgeting County Funds to Local School Administrative Unit(s) by Purpose and Function Codes

G.S. 115C-429 authorizes the board of county commissioners to “allocate part or all of its appropriation by purpose, function or project, as defined in the uniform budget format.” The following lists the authorized purpose and function codes.

Purpose Codes – include the activities or actions which are performed to accomplish the objectives of the local administrative unit. For budgeting and accounting purposes, current operating expenditures of a local administrative unit are classified into 5 broad areas:

- 5000—Instructional Services
 - Includes the costs of activities dealing directly with the interaction between teachers and students.
- 6000—Supporting Services Programs
 - Includes the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed.
- 7000—Ancillary Services
 - Includes activities that are not directly related to the provision of education for pupils in a local school administrative unit.
- 8000—Non-programmed Charges
 - Includes conduit-type payments to other local school administrative units in the state or in another state, transfers from one fund to another fund in the local school administrative unit, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, and contingency funds.
- 9000—Capital Outlay
 - Includes expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.

Function Codes—reflect the first level subdivision of purpose categories.

- 5000--Instructional Services
 - Regular Instructional Services
 - Special Populations Services
 - Alternative Programs and Services
 - School Leadership Services
 - Co-curricular Services
 - School-based Support Services

- 6000—Supporting Services Programs
 - Support and Development Services
 - Special Population Support and Development Services
 - Alternative Programs and Services Support and Development Services
 - Technology Support Services
 - Operational Support Services
 - Financial and Human Resource Services
 - Accountability Services
 - System-wide Pupil Support Services
 - Policy, Leadership and Public Relations Services

- 7000—Ancillary Services
 - Community Services
 - Nutrition Services
 - Adult Services

- 8000—Non-programmed Charges
 - Payments to Other Governmental Units
 - Unbudgeted Funds
 - Debt Services
 - Interfund Transfers
 - Contingency
 - Educational Foundations
 - Scholarships

- 9000—Capital Outlay