BUDGET BY PURPOSE AND FUNCTION (UNIFORM BUDGET FORMAT)

NCGS EXCERPT

§ 115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget.

(a)   Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners.

(b)   The board of county commissioners shall complete its action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the local school administrative unit for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format.

(c)   The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

(d)   Nothing in this Article shall be construed to place a duty on the board of commissioners to fund a deficit incurred by a local school administrative unit through failure of the unit to comply with the provisions of this Article or rules and regulations issued pursuant hereto, or to provide moneys lost through misapplication of moneys by a bonded officer, employee or agent of the local school administrative unit when the amount of the fidelity bond required by the board of education was manifestly insufficient. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

AUTHORITY:

- G.S. 115C-429(b) allows 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.

- G.S. 115C-426 directs the State Board of Education, in cooperation with the Local Government Commission, to prepare and promulgate a standard budget format for use by local school administrative units throughout the State.

PURPOSE: The State Board of Education's Uniform Budget Format (Budget by Purpose and Function) contains the following purposes:

5000: Instructional Services
6000: Systemwide Support Services
7000: Ancillary Services
8000: Non Programmed Charges
9000: Capital Outlay

FUNCTION: The "purpose dimension" is further broken down into function levels. For example, 5000 (Instructional Services) includes 5100 (Regular Instructional Services), 5200 (Special Populations Services), 5400 (School Leadership Services), etc. Another example, 6000 (Systemwide Support Services), includes 6100 (Support and Development Services), 6500 (Operational Support Services), 6900 (Policy, Leadership and Public Relations Services), etc.

TRANSFERS BETWEEN PURPOSE AND FUNCTIONS

- G.S. 115 C-433(b) requires that if Board of County Commissioners allocates part or all of its appropriation by purpose and function, that the Board of Education must obtain approval of the Board of County Commissioners for an amendment to the budget that increases or decreases the amount of the county appropriation to a purpose or function by 25 percent or more from the amount contained in the budgeted ordinance adopted by the Board of Commissioners.
- G.S. 115C-433(b) also specifies that the Board of Commissioners can specify in its ordinance a lower percentage threshold as long as that lower percentage is not less than ten percent.

PURPOSE AND FUNCTION DESCRIPTIONS

Function Category	Function Description
Purpose: Instructional Services (5000)	
Regular Instructional Services (5100)	Regular K-12 Instruction. - Teachers, teacher assistants, as well as classroom supplies and materials. - Personnel that develop and coordinate curriculum.
Special Populations Services (5200)	- Special Education, Limited English Proficiency, Academically Gifted, and other Special Populations Services. - Includes costs of teachers, teacher assistants, classroom supplies and materials, and other staff like audiologists, speech therapists, etc
Alternative Programs and Services (5300)	- Alternative school teachers, teacher assistants, classroom supplies and materials. - Also includes summer school, remediation, alcohol and drug prevention, intersession. - For example: early intervention funds, in school suspension teachers, local literacy funds
School Leadership Services (5400)	- Principal and assistant principals - School based clerical staff
Co-Curricular Services (5500)	- Teachers, personnel, and supplies and materials for items such as: band, chorus, choir, speech, debate, athletics, and student financed and managed activities such as clubs and proms.
School-Based Support Services (5800)	- Includes media, guidance, health, instructional technology, etc. Includes materials, teachers, and other staff such as media assistants or guidance assistants.
Systemwide Support Services (6000)	
Support and Developmental Services (6100)	- Staff development and administrative program costs for teachers and teacher assistants in regular K-12 instruction.
Special Population Support and Development Services (6200)	- Staff development and administrative program costs for special education, gifted, and limited English proficiency
Alternative Programs and Services Support and Developmental Services (6300)	- Staff development and administrative program costs for alternative schools and alternative programs.
Technology Support Services (6400)	- Costs of central based activities for implementing, supporting, and maintaining the computer hardware, software, peripherals, and technical infrastructure.
Operational Support Services (6500)	- Operational support of the school system such as printing and copying services, telephone/communications services, utility services, transportation, facilities planning and construction, custodial and housekeeping, maintenance, and warehouse and delivery services.
Financial and Human Resource Services (6600)	- WCPSS Finance Department and Human Resources
Accountability Services (6700)	- Testing and reporting for student accountability such as end of grade and end of course testing.
Systemwide Pupil Support Services (6800)	- Staff development and administrative program costs for media, guidance, health, instructional technology, etc.
Policy, Leadership and Public Relations (6900)	-Leadership Services (Including Superintendent's Office, Deputy Associate and Assistant Superintendent's) - Board of Education, Legal Services, Audit Services, and Public Relations and Marketing

Function Category	Function Description
Ancillary Services (7000)	
Community Services (7100)	- WCPSS allocates no County dollars in this category: - Includes community recreation activities, civic activities, activities of custody and care of children, and community welfare activities provided by the LEA.
Nutrition Services (7200)	- WCPSS allocates no County dollars in this category - Costs of activities concerned with providing food service to students and staff.
Adult Services (7300)	- Includes adult education services
Non-Programmed Charges (8000)	
Payments to Other Governmental Units (8100)	- Charter School Payments
Unbudgeted Funds (8200)	- WCPSS Over/Under Account; Funds cannot be expended unless re-appropriated by the Board of Education
Interfund Transfers (8400)	- Transfer from one fund to another fund (for example, a portion of a person's salary paid by the building program)
Capital Outlay (9000)	
Capital Outlay	- Expenditures for acquiring fixed assets. Does not include costs which could be coded to one or more specific purpose functions.