



2018-2019

ANNUAL BUDGET

GASTON COUNTY BOARD OF EDUCATION

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Gastonia, NC 28053

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INTRODUCTORY STATEMENT

The purpose of the budget is to provide support for the Mission, Vision and Goals of the Gaston County Board of Education (BOE) which are detailed below:

Mission – Through outstanding employees and community partners, Gaston County Schools (GCS) provides innovative educational opportunities for all students in a safe and nurturing learning environment.

Vision – The vision of Gaston County Schools is to inspire success and a lifetime of learning.

Goals:

- Every student will graduate prepared for post-secondary opportunities.
- Every member of our diverse student population has the opportunity for individualized instruction.
- Every employee is capable and committed to the education of the whole child.
- Every school has up-to-date technology to support teaching and learning.
- Every student has the opportunity to learn in a safe school environment.

The budgetary process included solicitation of information from various parents, students, teachers, principals, assistant principals, senior management and community leaders. This information was reviewed and discussed by the BOE at their January 2018 Strategic Planning Retreat and was used to determine the funding priorities for the current year. After the BOE Retreat, the Superintendent received additional budgetary input from Senior Management, departmental Fund Managers, and the public. The Superintendent's Budget Request was then developed and presented to the BOE. The approved GCS Budget Request was then submitted to the Gaston County Board of County Commissioners (BOCC) by May 15th as required by the North Carolina School Budget and Fiscal Control Act. A formal presentation of the GCS Budget Request was made to a Joint Meeting of the BOE and BOCC. The budget resolution conforms to the uniform budget format established by the State Board of Education and is bound by the directions and limitations cited in North Carolina General Statute 115C-432. A copy of the 2018-19 Budget Calendar follows this discussion.

The cost of public education in North Carolina is primarily financed by the State which establishes minimum standards and programs. Local funds, which are appropriated by the BOCC, supplement these basic programs and provide capital funds for the public school system. The BOE has no tax levying or borrowing authority and is required to maintain accounting and budgetary records in a uniform State format.

The current expense budget represents the operational costs for the school system for the fiscal year ending June 30, 2019. It includes anticipated revenues from State, County and Federal sources. The capital outlay budget provides funding for the construction and renovation of new and existing schools and major maintenance items such as roofing, replacement of heating and air units, etc. The

June 2018

- Gaston County BOCC adopt a County budget ordinance and notify the BOE of local budget allocation
- Board of Education adopts 2018-19 Interim Budget
- North Carolina State Budget signed into law

July 2018

- Board of Education adopts 2018-19 GCS Budget Resolution
- Final budget compiled, typed, proofed and printed

BUDGET DEFINITIONS

For budgeting and accounting purposes, public education expenditures are classified into five purposes or functions as follows:

5000 Instructional Services
6000 System-Wide Support Services
7000 Ancillary Services
8000 Non-Programmed Charges
9000 Capital Outlay

Purpose means the reason for which something exists or is used. It includes the activities or actions that are performed to accomplish the objectives of a Local Education Agency (LEA). The four digit purpose code and the respective definitions are determined by the North Carolina Department of Public Instruction (DPI).

Instructional Services (5000)

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities (athletics, arts, etc.). It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials and equipment, professional development, and any other costs related to direct instruction of students. Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included

here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

System-Wide Support Services (6000)

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other costs related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing and administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

Ancillary Services (7000)

Ancillary services are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services and nutrition services provided by the school system.

Non-Programmed Charges (8000)

Non-Programmed charges are outgoing payments made to charter schools or other LEAs or other administrative units in the State or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

Capital Outlay (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. It does not include any costs which may be coded to one or more specific purpose functions.

**Gaston County Board of Education
Budget Resolution
FY 2018-2019**

BE IT RESOLVED by the Board of Education of the Gaston County Schools Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Instructional Services</i>	
Regular Instructional Services	\$ 111,402,804
Special Population Services	20,857,903
Alternative Programs and Services	7,171,251
School Leadership Services	10,094,944
School-Based Support Services	12,935,924
<i>System-Wide Support Services</i>	
Support and Development Services	639,742
Special Population Support and Development Services	305,156
Alternative Programs and Services Support	77,520
Technology Support Services	95,463
Operational Support Services	12,908,713
Financial and Human Resources Services	2,973,839
Accountability Services	152,558
Policy, Leadership & Communication/Public Information Services	935,657
<i>Ancillary Services</i>	
Nutrition Services	53,299
<i>Total State Public School Fund Appropriation</i>	<u><u>\$ 180,604,773</u></u>

Section 2 - The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

State Public School Fund Allocation

\$ 180,604,773

**Gaston County Board of Education
Budget Resolution
FY 2018-2019**

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local General Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Instructional Services</i>	
Regular Instructional Services	\$ 12,783,164
Special Population Services	1,430,996
Alternative Programs and Services	279,830
School Leadership Services	6,421,644
Co-Curricular Services	1,396,803
School-Based Support Services	1,553,134
<i>System-Wide Support Services</i>	
Support and Development Services	536,950
Special Population Support and Development Services	172,417
Alternative Programs and Services Support	139,811
Technology Support Services	3,014,301
Operational Support Services	13,859,763
Financial and Human Resources Services	1,789,495
Accountability Services	481,469
System-Wide Pupil Support Services	605,197
Policy, Leadership & Communication/Public Information Services	1,501,730
<i>Non-Programmed Charges</i>	
Transfers to Charter Schools	3,135,000
<i>Total Local General Fund Appropriation</i>	<u><u>\$ 49,101,704</u></u>

Section 4 - The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

County Appropriation	\$ 48,351,704
Fines, Forfeitures and Interest	750,000
<i>Total Local General Fund Revenue</i>	<u><u>\$ 49,101,704</u></u>

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Instructional Programs</i>	
Regular Instructional Services	\$ 395,973
<i>Non-Programmed Charges</i>	
Payments to Other Governmental Units	20,841
<i>Total Federal Grants Fund Appropriation</i>	<u>\$ 416,814</u>

Section 6 - The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Total Federal Grants Fund Allocation</i>	<u>\$ 416,814</u>
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Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Capital Outlay</i>	
Operational Support Services	\$ 3,900,421
Capital Outlay	4,297,010
<i>Total Capital Outlay Fund Appropriation</i>	<u>\$ 8,197,431</u>

Section 8 - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Other Sources</i>	
Bond Proceeds	\$ 4,297,010
Other (DPI bus purchase, bond interest, sales tax withheld, etc.)	2,673,421
County Capital	1,227,000
<i>Total Capital Outlay Fund Revenue</i>	<u>\$ 8,197,431</u>

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

\$ 19,001,616

\$ 19,001,616

\$ 13,613,616
5,388,000

\$ 19,001,616

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Instructional Services</i>	
Alternative Programs and Services	\$ 4,964,798
<i>System-Wide Support Services</i>	
Alternative Programs and Services Support	158,872
Financial and Human Resources Services	15,000
<i>Total Other Special Revenue Fund Allocation</i>	<u><u>\$ 5,138,670</u></u>

Section 12 - The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<i>Total Other Special Revenue Fund Revenue</i>	<u><u>\$ 5,138,670</u></u>
TOTAL ALL FUNDS	<u><u>\$ 262,461,008</u></u>

Section 13 - All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

Section 14 - All unpaid encumbrances at June 30, 2018, are hereby reappropriated and are to be added to this approved budget.

Section 15 - The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

**Gaston County Board of Education
Budget Resolution
FY 2018-2019**

- a. Proposed expenditures from State, Federal, or other revenue sources may be amended upon receipt of information altering the anticipated revenues. A report of such budget amendments shall be made to the Board of Education on a monthly basis.
- b. Allocations may be transferred within a function without limitation.
- c. Transfers between functions may be made without limitation, with a report of such transfers made to the Board of Education.
- d. The Superintendent may not transfer any amounts between funds.
- e. The threshold for capitalizing fixed assets is \$5,000 and at least a three-year useful life.

Section 16 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and School Finance Officer for direction in carrying out their duties.

Adopted this 9th day of July, 2018

Signed

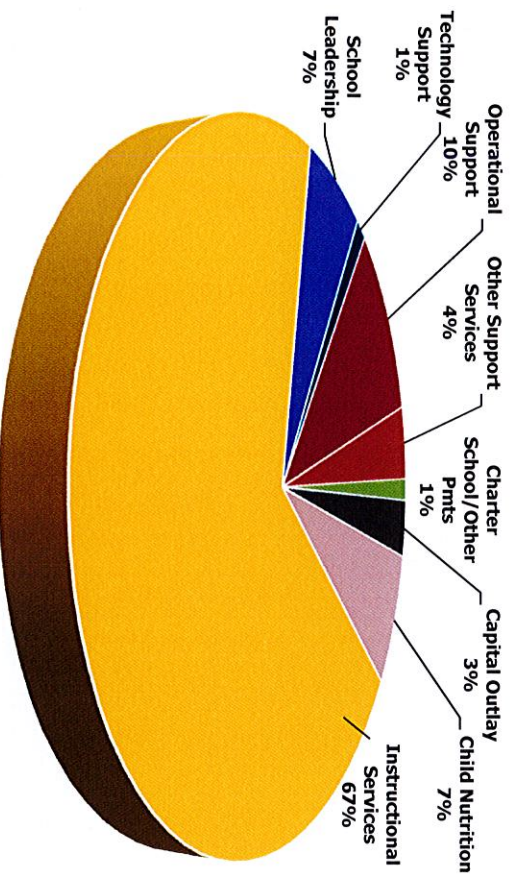
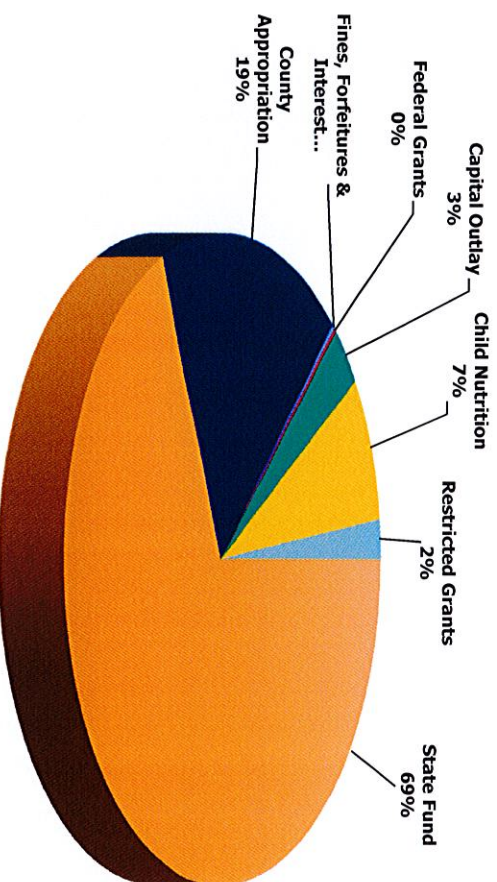
Kevin Collier - Chairman

W. Jeffrey Booker - Superintendent

GASTON COUNTY SCHOOLS REVENUE AND EXPENSE SUMMARY GRAPHS

SOURCES OF REVENUE

State Fund	\$ 180,604,773
County Appropriation	48,351,704
Fines, Forfeitures & Interest	750,000
Federal Grants	416,814
Capital Outlay	8,197,431
Child Nutrition	19,001,616
Restricted Grants	5,138,670
TOTAL	\$ 262,461,008



BUDGETED EXPENDITURES

Instructional Services	\$ 175,172,580
School Leadership	16,516,588
Technology Support	3,109,764
Operational Support	26,768,476
Other Support Services	10,485,413
Charter School/Other Pmts	3,155,841
Capital Outlay	8,197,431
Child Nutrition	19,054,915
TOTAL	\$ 262,461,008

BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION		FY 2017-2018 ORIGINAL BUDGET	FY 2017-2018 AMENDMENTS AND TRANSFERS (1)	FY 2017-2018 REVISED BUDGET	FY 2018-2019 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
STATE FUND							
5000	Instructional Services Regular Instructional Services Special Population Services Alternative Programs and Services School Leadership Services Co-Curricular Services School-Based Support Services System-Wide Support Services	\$ 110,514,061 21,105,117 7,371,270 9,871,620 - 12,161,352	\$ 79,148 538,260 (1,080,204) 698,795 135,562 2,807,761	\$ 110,593,209 21,643,377 6,291,066 10,570,415 135,562 14,969,113	\$ 111,402,804 20,857,903 7,171,251 10,094,944 - 12,935,924	\$ 809,595 (785,474) 880,185 (475,471) (135,562) (2,033,189)	0.73% -3.63% 13.99% -4.50% -100.00% -13.58%
6000	Support and Development Services Special Population Support & Dev Alternative Programs & Svcs Support Technology Support Services Operational Support Services Financial & Human Resource Svcs Accountability Services Policy, Leadership & Communications Ancillary Services	479,454 272,447 45,044 88,170 11,252,932 1,181,390 242,548 826,186	116,642 (44,996) 32,350 507,136 3,964,421 166,740 (70,345) 255,448	596,096 227,451 77,394 595,306 15,217,353 1,348,130 172,203 1,081,634	639,742 305,156 77,520 95,463 12,908,713 2,973,839 152,558 935,657	43,646 77,705 126 (499,843) (2,308,640) 1,625,709 (19,645) (145,977)	7.32% 34.16% 0.16% -83.96% -15.17% 120.59% -11.41% -13.50%
7000	Nutrition Services	50,317	660	50,977	53,299	2,322	4.55%
8000	Non-Programmed Charges Payments to Other Gov Units	-	(14,685)	(14,685)	-	14,685	-100.00%
TOTAL STATE FUND		\$ 175,461,908	\$ 8,092,693	\$ 183,554,601	\$ 180,604,773	\$ (2,949,828)	-1.61%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION		FY 2017-2018 ORIGINAL BUDGET	FY 2017-2018 AMENDMENTS AND TRANSFERS (1)	FY 2017-2018 REVISED BUDGET	FY 2018-2019 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	LOCAL FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 14,648,534	(298,113)	\$ 14,350,421	\$ 12,783,164	(1,567,257)	-10.92%
	Special Population Services	1,311,879	372,800	1,684,679	1,430,996	(253,683)	-15.06%
	Alternative Programs and Services	267,797	527,058	794,855	279,830	(515,025)	-64.79%
	School Leadership Services	5,113,237	606,717	5,719,954	6,421,644	701,690	12.27%
	Co-Curricular Services	1,550,627	(148,347)	1,402,280	1,396,803	(5,477)	-0.39%
	School-Based Support Services	1,499,666	619,860	2,119,526	1,553,134	(566,392)	-26.72%
6000	System-Wide Support Services						
	Support and Development Services	611,779	(165,650)	446,129	536,950	90,821	20.36%
	Special Population Support & Dev	151,750	22,505	174,255	172,417	(1,838)	-1.05%
	Alternative Programs & Svcs Support	135,238	3,721	138,959	139,811	852	0.61%
	Technology Support Services	3,402,043	(279,526)	3,122,517	3,014,301	(108,216)	-3.47%
	Operational Support Services	13,818,226	16,450	13,834,676	13,859,763	25,087	0.18%
	Financial & Human Resource Svcs	1,798,066	(264,313)	1,533,753	1,789,495	255,742	16.67%
	Accountability Services	360,201	39,333	399,534	481,469	81,935	20.51%
	System-Wide Pupil Support Svcs	694,868	(158,230)	536,638	605,197	68,559	12.78%
	Policy, Leadership & Communications	1,502,793	(144,569)	1,358,224	1,501,730	143,506	10.57%
7000	Ancillary Services						
	Nutrition Services	15,000	(15,223)	(223)	-	223	-100.00%
8000	Non-Programmed Charges						
	Transfers to Charter Schools	2,820,000	117,635	2,937,635	3,135,000	197,365	6.72%
	TOTAL LOCAL FUND	\$ 49,701,704	\$ 852,108	\$ 50,553,812	\$ 49,101,704	\$ (1,452,108)	-2.87%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION		FY 2017-2018 ORIGINAL BUDGET	FY 2017-2018 AMENDMENTS AND TRANSFERS (1)	FY 2017-2018 REVISED BUDGET	FY 2018-2019 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
FEDERAL FUND							
5000	Instructional Services						
	Regular Instructional Services	\$ 378,679	\$ 62,438	\$ 441,117	\$ 395,973	(45,144)	-10.23%
	Special Population Services	147,348	7,615,088	7,762,436	-	(7,762,436)	-100.00%
	Alternative Programs and Services	129,827	9,869,494	9,999,321	-	(9,999,321)	-100.00%
	School Leadership Services	-	-	-	-	-	NA
	School-Based Support Services	-	865,326	865,326	-	(865,326)	-100.00%
6000	System-Wide Support Services						
	Support and Development Services	-	690,585	690,585	-	(690,585)	-100.00%
	Special Population Support & Dev	-	748,519	748,519	-	(748,519)	-100.00%
	Alternative Programs & Svcs Support	-	220,576	220,576	-	(220,576)	-100.00%
	Technology Support Services	-	-	-	-	-	NA
	Operational Support Services	-	3,640	3,640	-	(3,640)	-100.00%
	Financial & Human Resource Svcs	-	160,239	160,239	-	(160,239)	-100.00%
	Accountability Services	-	6,043	6,043	-	(6,043)	-100.00%
	Policy, Leadership & Communications	-	1,580	1,580	-	(1,580)	-100.00%
7000	Ancillary Services						
	Nutrition Services	-	44,025	44,025	-	(44,025)	-100.00%
8000	Non-Programmed Charges						
	Payments to Other Government Units	29,029	652,052	681,081	-	(681,081)	-100.00%
	Unbudgeted Federal Grant Funds	-	197,885	197,885	20,841	(177,044)	-89.47%
	TOTAL FEDERAL FUND	\$ 684,883	\$ 21,137,490	\$ 21,822,373	\$ 416,814	\$ (21,405,559)	-98.09%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION	FY 2017-2018 ORIGINAL BUDGET	FY 2017-2018 AMENDMENTS AND TRANSFERS (1)	FY 2017-2018 REVISED BUDGET	FY 2018-2019 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
6000 <i>System-Wide Support Services</i>						
Operational Support Services	\$ 3,008,729	\$ 1,287,338	\$ 4,296,067	\$ 3,900,421	\$ (395,646)	-9.21%
8000 <i>Non-Programmed Charges</i>						
Debt Service	668,043	-	668,043	-	(668,043)	-100.00%
9000 <i>Capital Outlay</i>						
Capital Outlay	26,518,925	1,981,101	28,500,026	4,297,010	(24,203,016)	-84.92%
TOTAL CAPITAL FUND	\$ 30,195,697	\$ 3,268,439	\$ 33,464,136	\$ 8,197,431	\$ (25,266,705)	-75.50%
CHILD NUTRITION FUND						
7000 <i>Ancillary Services</i>						
Nutrition Services	\$ 18,597,239	\$ -	\$ 18,597,239	\$ 19,001,616	\$ 404,377	2.17%
TOTAL CHILD NUTRITION FUND	\$ 18,597,239	\$ -	\$ 18,597,239	\$ 19,001,616	\$ 404,377	2.17%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.

BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION		FY 2017-2018 ORIGINAL BUDGET	FY 2017-2018 AMENDMENTS AND TRANSFERS (1)	FY 2017-2018 REVISED BUDGET	FY 2018-2019 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
OTHER SPECIAL REVENUE FUND							
5000	Instructional Services						
	Regular Instructional Services	-	\$ 930,154	\$ 930,154	\$ -	(930,154)	-100.00%
	Special Population Services	-	2,870,923	2,870,923	-	(2,870,923)	-100.00%
	Alternative Programs and Services	4,568,735	646,418	5,215,153	4,964,798	(250,355)	-4.80%
	School Leadership Services	-	90,506	90,506	-	(90,506)	-100.00%
	School-Based Support Services	-	790,846	790,846	-	(790,846)	-100.00%
6000	System-Wide Support Services						
	Support and Development Services	-	98,296	98,296	-	(98,296)	-100.00%
	Special Population Support	-	59,789	59,789	-	(59,789)	-100.00%
	Alternative Programs & Svcs Support	169,716	32,556	202,272	158,872	(43,400)	-21.46%
	Operational Support Services	-	986,284	986,284	-	(986,284)	-100.00%
	Financial & Human Resource Svcs	12,838	1,918,863	1,931,701	15,000	(1,916,701)	-99.22%
	System-Wide Pupil Support Services	-	21,713	21,713	-	(21,713)	-100.00%
	Policy, Leadership & Communications	-	65,447	65,447	-	(65,447)	-100.00%
7000	Ancillary Services						
	Community Services	-	58,999	58,999	-	(58,999)	-100.00%
	TOTAL OTHER SPECIAL REV. FUND	\$ 4,751,289	\$ 8,570,794	\$ 13,322,083	\$ 5,138,670	\$ (8,183,413)	-61.43%
	TOTAL ALL FUNDS	\$ 279,392,720	\$ 41,921,524	\$ 321,314,244	\$ 262,461,008	\$ (58,853,236)	-18.32%

(1) Includes e-rate reimbursements, rolled purchase orders and funding carried over from the prior year.