



**2019-2020**  
**ANNUAL BUDGET**  
**GASTON COUNTY BOARD OF EDUCATION**

**943 Osceola Street  
Gastonia, NC 28053**

**[www.gaston.k12.nc.us](http://www.gaston.k12.nc.us)**



2019-2020  
**ANNUAL BUDGET**  
**TABLE OF CONTENTS**

	<u>PAGE</u>
INTRODUCTORY SECTION	
INTRODUCTORY STATEMENT	1
BUDGET CALENDAR	2
BUDGET DEFINITIONS	3-4
FINANCIAL SECTION	
BUDGET RESOLUTION	5-11
REVENUE AND EXPENSE SUMMARY GRAPHS	12
BUDGET COMPARISON REPORT - BY PURPOSE CODE	13-17

## 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.

### ***Priorities and Goals:***

- **College and Career Ready**  
Every student will graduate prepared for college, the workforce, and other life-enhancing opportunities.
- **Healthy, Safe, and Responsible Schools**  
Every student has the opportunity to learn in a safe school environment.
- **Innovation**  
Every employee uses innovative practices to serve all students, parents, and other stakeholders.
- **Qualified Workforce**  
Every employee is qualified and committed to the education of all children.

The budgetary process included solicitation of information from various stakeholders including parents, students, teachers, principals, assistant principals, senior leadership and community leaders. This information was reviewed and discussed by the BOE at their January 2019 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 Leadership, 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 15<sup>th</sup> 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, 2020. 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 Child Nutrition budget provides for the operations of a cafeteria in each school. Revenues are realized through food sales and grants from State and Federal sources.

## **BUDGET CALENDAR**

### **January 2019**

- School funding needs survey was sent to Stakeholders
- GCS Fund Managers submit budget requests to the Finance Department
- Board of Education receives the results of the school funding needs survey at their Board Retreat

### **February 2019**

- The Finance Department directs budget discussions with GCS Fund Managers and Directors
- Cabinet reviews and discusses budget needs

### **March 2019**

- Public budget work session to review and discuss funding needs and initial funding request
- Superintendent develops a budget request based on input from Senior Leadership, Fund Managers and the public
- Budget discussion with the Board of Education

### **April 2019**

- Adoption of 2019-20 Gaston County Schools Budget Request

## **May 2019**

- Joint Budget Meeting of the Board of Education and the Gaston County BOCC
- 2019–20 GCS Budget Request delivered to the Gaston County BOCC

## **June 2019**

- Gaston County BOCC adopt a County budget ordinance and notify the BOE of local budget allocation
- Board of Education adopts 2019-20 GCS Interim Budget

## **November 2019**

- Board of Education adopts 2019-20 GCS Budget Resolution

## **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.

*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, 2019, and ending June 30, 2020:

*Instructional Services*

Regular Instructional Services	\$ 116,049,412
Special Population Services	21,400,146
Alternative Programs and Services	7,457,972
School Leadership Services	10,332,908
School-Based Support Services	12,589,603

*System-Wide Support Services*

Support and Development Services	805,654
Special Population Support and Development Services	226,963
Alternative Programs and Services Support	84,032
Technology Support Services	101,850
Operational Support Services	12,059,116
Financial and Human Resources Services	2,179,600
Accountability Services	108,972
Program Leadership, Support and Development Services	77,699
Policy, Leadership & Communication/Public Information Services	910,910

*Ancillary Services*

Nutrition Services	53,277
--------------------	--------

<i>Total State Public School Fund Appropriation</i>	<u><u>\$ 184,438,114</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, 2019, and ending June 30, 2020:

<i>State Public School Fund Allocation</i>	<u><u>\$ 184,438,114</u></u>
--	------------------------------

**Gaston County Board of Education**  
**Budget Resolution**  
**FY 2019-2020**

**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, 2019, and ending June 30, 2020:

*Instructional Services*

Regular Instructional Services	\$ 14,191,834
Special Population Services	1,512,827
Alternative Programs and Services	207,030
School Leadership Services	6,993,346
Co-Curricular Services	1,614,199
School-Based Support Services	2,075,257

*System-Wide Support Services*

Support and Development Services	531,127
Special Population Support and Development Services	182,618
Alternative Programs and Services Support	148,794
Technology Support Services	2,859,958
Operational Support Services	13,121,177
Financial and Human Resources Services	1,634,272
Accountability Services	410,175
System-Wide Pupil Support Services	515,158
Policy, Leadership & Communication/Public Information Services	1,403,932

*Non-Programmed Charges*

Transfers to Charter Schools	3,660,000
------------------------------	-----------

*Total Local General Fund Appropriation*

\$ 51,061,704

**Section 4** - The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

County Appropriation	\$ 50,311,704
Fines, Forfeitures and Interest	750,000

*Total Local General Fund Revenue*

\$ 51,061,704



Gaston County Board of Education  
Budget Resolution  
FY 2019-2020

**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, 2019, and ending June 30, 2020:

<i>Instructional Programs</i>	
Regular Instructional Services	\$ 489,144
Special Populations Services	6,200,785
Alternative Programs and Services	9,846,702
School-Based Support Services	404,784
<i>System-Wide Support Services</i>	
Support and Development Services	900,210
Special Population Support and Development Services	777,741
Alternative Programs and Services Support	479,055
Technology Support	0
Financial and Human Resources Services	210,191
Policy, Leadership & Communication/Public Information Services	108,827
<i>Non-Programmed Charges</i>	
Payments to Other Governmental Units	509,100
<i>Total Federal Grants Fund Appropriation</i>	<u>\$ 19,926,539</u>

**Section 6** - The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

<i>Total Federal Grants Fund Allocation</i>	<u>\$ 19,926,539</u>
---	----------------------

**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, 2019, and ending June 30, 2020:

<i>Capital Outlay</i>	
Operational Support Services	\$ 709,000
Capital Outlay	28,420,713
<i>Total Capital Outlay Fund Appropriation</i>	<u>\$ 29,129,713</u>

**Section 8** - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

<i>Other Sources</i>	
Bond Proceeds	\$ 23,055,603
Other <i>(DPI bus purchase, bond interest, sales tax withheld, etc.)</i>	3,847,110
County Capital	2,227,000
<i>Total Capital Outlay Fund Revenue</i>	<u>\$ 29,129,713</u>

Gaston County Board of Education  
Budget Resolution  
FY 2019-2020

**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, 2019, and ending June 30, 2020:

<i>Ancillary Services</i>	
Nutrition Services	\$ 19,929,500
<i>Total Child Nutrition Fund Appropriation</i>	<u>\$ 19,929,500</u>

**Section 10** - The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Local and Other Revenues	\$ 4,769,500
Federal Allocation	15,160,000
<i>Total Child Nutrition Fund Revenue</i>	<u>\$ 19,929,500</u>

**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, 2019, and ending June 30, 2020:

<i>Instructional Services</i>	
Alternative Programs and Services	\$ 5,167,917
<i>System-Wide Support Services</i>	
Alternative Programs and Services Support	163,820
Financial and Human Resources Services	0
<i>Total Other Special Revenue Fund Allocation</i>	<u>\$ 5,331,737</u>

**Section 12** - The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

<i>Total Other Special Revenue Fund Revenue</i>	<u>\$ 5,331,737</u>
---	---------------------

<b>TOTAL ALL FUNDS</b>	<u>\$ 309,817,307</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, 2019, 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 2019-2020**

- 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 18th day of November, 2019***

*Signed*

---

*Brent Moore - Chairman*

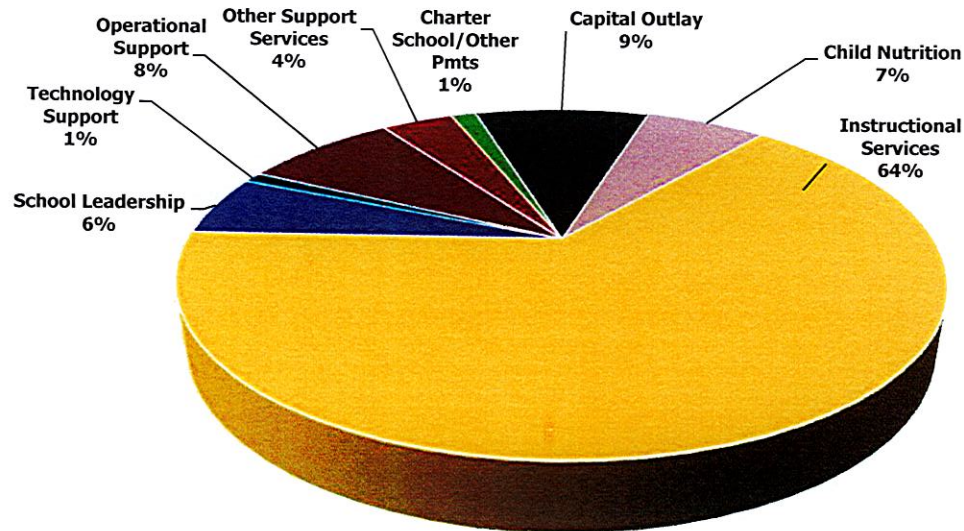
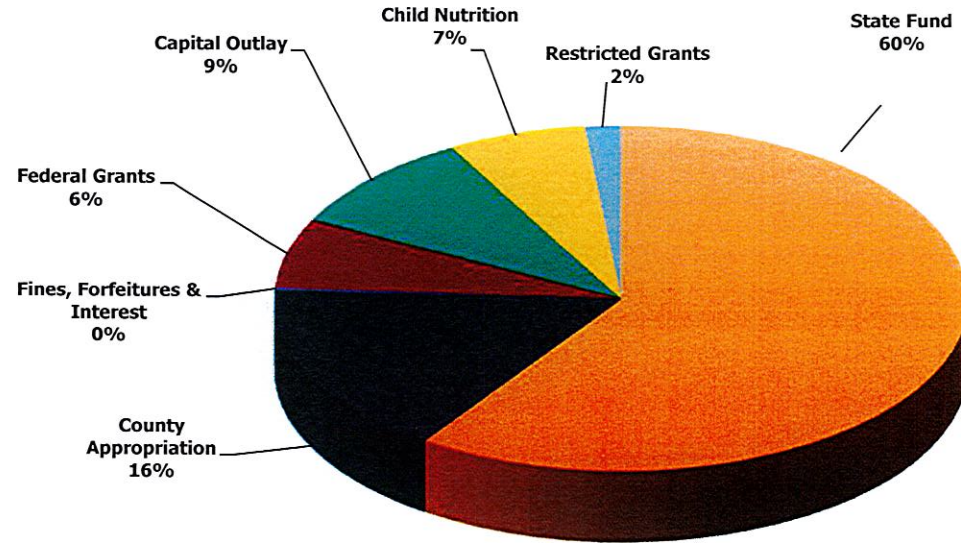
---

*W. Jeffrey Booker - Superintendent*

## GASTON COUNTY SCHOOLS REVENUE AND EXPENSE SUMMARY GRAPHS

### SOURCES OF REVENUE

State Fund	\$	184,438,114
County Appropriation		50,311,704
Fines, Forfeitures & Interest		750,000
Federal Grants		19,926,539
Capital Outlay		29,129,713
Child Nutrition		19,929,500
Restricted Grants		5,331,737
<b>TOTAL</b>	<b>\$</b>	<b>309,817,307</b>



### BUDGETED EXPENDITURES

Instructional Services	\$	199,207,612
School Leadership		17,326,254
Technology Support		2,961,808
Operational Support		25,180,293
Other Support Services		11,859,750
Charter School/Other Pmts		4,169,100
Capital Outlay		29,129,713
Child Nutrition		19,982,777
<b>TOTAL</b>	<b>\$</b>	<b>309,817,307</b>



# BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION		FY 2018-2019 ORIGINAL BUDGET	FY 2018-2019 AMENDMENTS AND TRANSFERS (1)	FY 2018-2019 REVISED BUDGET	FY 2019-2020 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
<b>STATE FUND</b>							
<b>5000</b>	<b>Instructional Services</b>						
	Regular Instructional Services	\$ 111,402,804	\$ 7,710,047	\$ 119,112,851	\$ 116,049,412	\$ (3,063,439)	-2.57%
	Special Population Services	20,857,903	1,875,471	22,733,374	21,400,146	(1,333,228)	-5.86%
	Alternative Programs and Services	7,171,251	(1,967,992)	5,203,259	7,457,972	2,254,713	43.33%
	School Leadership Services	10,094,944	1,033,333	11,128,277	10,332,908	(795,369)	-7.15%
	Co-Curricular Services	-	182,632	182,632	-	(182,632)	-100.00%
	School-Based Support Services	12,935,924	2,111,432	15,047,356	12,589,603	(2,457,753)	-16.33%
<b>6000</b>	<b>System-Wide Support Services</b>						
	Support and Development Services	639,742	312,946	952,688	805,654	(147,034)	-15.43%
	Special Population Support & Dev	305,156	(91,660)	213,496	226,963	13,467	6.31%
	Alternative Programs & Svcs Support	77,520	10,470	87,990	84,032	(3,958)	-4.50%
	Technology Support Services	95,463	122,141	217,604	101,850	(115,754)	-53.19%
	Operational Support Services	12,908,713	2,364,070	15,272,783	12,059,116	(3,213,667)	-21.04%
	Financial & Human Resource Svcs	2,973,839	(1,393,233)	1,580,606	2,179,600	598,994	37.90%
	Accountability Services	152,558	(42,544)	110,014	108,972	(1,042)	-0.95%
	System-Wide Pupil Support Svcs	-	-	0	77,699	77,699	NA
	Policy, Leadership & Communications	935,657	(24,664)	910,993	910,910	(83)	-0.01%
	Student Support	-	46,850	46,850	-	(46,850)	-100.00%
<b>7000</b>	<b>Ancillary Services</b>						
	Nutrition Services	53,299	861	54,160	53,277	(883)	-1.63%
<b>8000</b>	<b>Non-Programmed Charges</b>						
	Payments to Other Gov Units	-	(7,102)	(7,102)	-	7,102	-100.00%
<b>TOTAL STATE FUND</b>		<b>\$ 180,604,773</b>	<b>\$ 12,243,058</b>	<b>\$ 192,847,831</b>	<b>\$ 184,438,114</b>	<b>\$ (8,409,717)</b>	<b>-4.36%</b>

(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 2018-2019 ORIGINAL BUDGET	FY 2018-2019 AMENDMENTS AND TRANSFERS (1)	FY 2018-2019 REVISED BUDGET	FY 2019-2020 ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
<b>LOCAL FUND</b>							
<b>5000</b>	<b>Instructional Services</b>						
	Regular Instructional Services	\$ 12,783,164	\$ 1,315,343	\$ 14,098,507	\$ 14,191,834	\$ 93,327	0.66%
	Special Population Services	1,430,996	121,349	1,552,345	1,512,827	(39,518)	-2.55%
	Alternative Programs and Services	279,830	(45,348)	234,482	207,030	(27,452)	-11.71%
	School Leadership Services	6,421,644	(49,410)	6,372,234	6,993,346	621,112	9.75%
	Co-Curricular Services	1,396,803	209,014	1,605,817	1,614,199	8,382	0.52%
	School-Based Support Services	1,553,134	1,434,850	2,987,984	2,075,257	(912,727)	-30.55%
<b>6000</b>	<b>System-Wide Support Services</b>						
	Support and Development Services	536,950	(170,990)	365,960	531,127	165,167	45.13%
	Special Population Support & Dev	172,417	(3,526)	168,891	182,618	13,727	8.13%
	Alternative Programs & Svcs Support	139,811	(5,131)	134,680	148,794	14,114	10.48%
	Technology Support Services	3,014,301	37,037	3,051,338	2,859,958	(191,380)	-6.27%
	Operational Support Services	13,859,763	(731,345)	13,128,418	13,121,177	(7,241)	-0.06%
	Financial & Human Resource Svcs	1,789,495	(132,359)	1,657,136	1,634,272	(22,864)	-1.38%
	Accountability Services	481,469	(55,410)	426,059	410,175	(15,884)	-3.73%
	System-Wide Pupil Support Svcs	605,197	(73,993)	531,204	515,158	(16,046)	-3.02%
	Policy, Leadership & Communications	1,501,730	(219,183)	1,282,547	1,403,932	121,385	9.46%
<b>7000</b>	<b>Ancillary Services</b>						
	Nutrition Services	-	16,085	16,085	-	(16,085)	-100.00%
<b>8000</b>	<b>Non-Programmed Charges</b>						
	Transfers to Charter Schools	3,135,000	80,620	3,215,620	3,660,000	444,380	13.82%
<b>TOTAL LOCAL FUND</b>		<b>\$ 49,101,704</b>	<b>\$ 1,727,603</b>	<b>\$ 50,829,307</b>	<b>\$ 51,061,704</b>	<b>\$ 232,397</b>	<b>0.46%</b>

(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		<u>FY 2018-2019</u> ORIGINAL BUDGET	<u>FY 2018-2019</u> AMENDMENTS AND TRANSFERS (1)	<u>FY 2018-2019</u> REVISED BUDGET	<u>FY 2019-2020</u> ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	<b>FEDERAL FUND</b>						
<b>5000</b>	<b><i>Instructional Services</i></b>						
	Regular Instructional Services	\$ 395,973	\$ 92,864	\$ 488,837	\$ 489,144	\$ 307	0.06%
	Special Population Services	-	6,489,989	6,489,989	6,200,785	(289,204)	-4.46%
	Alternative Programs and Services	-	11,125,432	11,125,432	9,846,702	(1,278,730)	-11.49%
	School Leadership Services	-	275	275	-	(275)	-100.00%
	School-Based Support Services	-	1,191,381	1,191,381	404,784	(786,597)	-66.02%
<b>6000</b>	<b><i>System-Wide Support Services</i></b>						
	Support and Development Services	-	802,658	802,658	900,210	97,552	12.15%
	Special Population Support & Dev	-	720,383	720,383	777,741	57,358	7.96%
	Alternative Programs & Svcs Support	-	215,590	215,590	479,055	263,465	122.21%
	Technology Support Services	-	-	-	-	-	NA
	Operational Support Services	-	1,672	1,672	-	(1,672)	-100.00%
	Financial & Human Resource Svcs	-	174,156	174,156	210,191	(65,329)	-37.51%
	Accountability Services	-	10,035	10,035	-	(10,035)	-100.00%
	Policy, Leadership & Communications	-	168,617	168,617	108,827	(59,790)	-35.46%
<b>7000</b>	<b><i>Ancillary Services</i></b>						
	Nutrition Services	-	44,025	44,025	-	(44,025)	-100.00%
<b>8000</b>	<b><i>Non-Programmed Charges</i></b>						
	Payments to Other Government Units	20,841	550,821	571,662	509,100	(62,562)	-10.94%
	Unbudgeted Federal Grant Funds	-	-	-	-	-	NA
	<b>TOTAL FEDERAL FUND</b>	<b>\$ 416,814</b>	<b>\$ 21,587,898</b>	<b>\$ 22,004,712</b>	<b>\$ 19,926,539</b>	<b>\$ (2,179,537)</b>	<b>-9.90%</b>

(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		<u>FY 2018-2019</u> ORIGINAL BUDGET	<u>FY 2018-2019</u> AMENDMENTS AND TRANSFERS (1)	<u>FY 2018-2019</u> REVISED BUDGET	<u>FY 2019-2020</u> ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	<b>CAPITAL FUND</b>						
6000	<b>System-Wide Support Services</b>						
	Operational Support Services	\$ 3,900,421	\$ (2,551,629)	\$ 1,348,792	\$ 709,000	\$ (639,792)	-47.43%
8000	<b>Non-Programmed Charges</b>						
	Debt Service	-	-	-	-	-	NA
9000	<b>Capital Outlay</b>						
	Capital Outlay	4,297,010	69,611,671	73,908,681	28,420,713	(45,487,968)	-61.55%
	<b>TOTAL CAPITAL FUND</b>	<b>\$ 8,197,431</b>	<b>\$ 67,060,042</b>	<b>\$ 75,257,473</b>	<b>\$ 29,129,713</b>	<b>\$ (46,127,760)</b>	<b>-61.29%</b>
	<b>CHILD NUTRITION FUND</b>						
7000	<b>Ancillary Services</b>						
	Nutrition Services	\$ 19,001,616	\$ -	\$ 19,001,616	\$ 19,929,500	\$ 927,884	4.88%
	<b>TOTAL CHILD NUTRITION FUND</b>	<b>\$ 19,001,616</b>	<b>\$ -</b>	<b>\$ 19,001,616</b>	<b>\$ 19,929,500</b>	<b>\$ 927,884</b>	<b>4.88%</b>

(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		<u>FY 2018-2019</u> ORIGINAL BUDGET	<u>FY 2018-2019</u> AMENDMENTS AND TRANSFERS (1)	<u>FY 2018-2019</u> REVISED BUDGET	<u>FY 2019-2020</u> ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	<b>OTHER SPECIAL REVENUE FUND</b>						
<b>5000</b>	<b><i>Instructional Services</i></b>						
	Regular Instructional Services	\$ -	\$ 1,054,422	\$ 1,054,422	\$ -	\$ (1,054,422)	-100.00%
	Special Population Services	-	3,620,855	3,620,855	-	(3,620,855)	-100.00%
	Alternative Programs and Services	4,964,798	888,210	5,853,008	5,167,917	(685,091)	-11.70%
	School Leadership Services	-	500	500	-	(500)	-100.00%
	School-Based Support Services	-	816,382	816,382	-	(816,382)	-100.00%
	Co-Curricular Services	-	(593)	(593)	-	593	-100.00%
<b>6000</b>	<b><i>System-Wide Support Services</i></b>						
	Support and Development Services	-	204,150	204,150	-	(204,150)	-100.00%
	Special Population Support	-	19,199	19,199	-	(19,199)	-100.00%
	Alternative Programs & Svcs Support	158,872	77,419	236,291	163,820	(72,471)	-30.67%
	Operational Support Services	-	1,352,100	1,352,100	-	(1,352,100)	-100.00%
	Financial & Human Resource Svcs	15,000	2,565,729	2,580,729	-	(2,580,729)	-100.00%
	System-Wide Pupil Support Services	-	49,144	49,144	-	(49,144)	-100.00%
	Policy, Leadership & Communications	-	26,764	26,764	-	(26,764)	-100.00%
	Payments to Other Government Units	-	50,982	50,982	-	(50,982)	-100.00%
<b>7000</b>	<b><i>Ancillary Services</i></b>						
	Nutrition Services	-	4	4	-	(4)	-100.00%
	Community Services	-	49,531	49,531	-	(49,531)	-100.00%
	<b>TOTAL OTHER SPECIAL REV. FUND</b>	<b>\$ 5,138,670</b>	<b>\$ 10,774,798</b>	<b>\$ 15,913,468</b>	<b>\$ 5,331,737</b>	<b>\$ (10,581,731)</b>	<b>-66.50%</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$ 262,461,008</b>	<b>\$ 113,393,399</b>	<b>\$ 375,854,407</b>	<b>\$ 309,817,307</b>	<b>\$ (66,138,464)</b>	<b>-17.60%</b>

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