



2022-2023  
**ANNUAL BUDGET**  
**GASTON COUNTY BOARD OF EDUCATION**

943 Osceola Street  
Gastonia, NC 28053

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





**2022-2023**

# **ANNUAL BUDGET**

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## INTRODUCTORY STATEMENT

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

### **Vision**

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

### **Mission Statement**

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

### **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 current budget represents the operational costs for the school system for the fiscal year ending June 30, 2023. It includes anticipated revenues from State, County and Federal sources. 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 Gaston County Board of County Commissioners (BOCC), supplement these basic programs and provide capital funds for the public school system. GCS also receives Federal funding and grant proceeds for specific programs and initiatives. 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 conditioning units, etc. The Child Nutrition budget provides for the operations of a cafeteria in each school. Revenues for Child Nutrition are realized through food sales and grants from State and Federal sources. The BOE has no tax levying or borrowing authority and is required to maintain accounting and budgetary records in a uniform State format. 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.

During the budgetary process we were in a global pandemic that impacted our normal operations and our communication methods. We encountered restrictions on in person meetings and training sessions, increased numbers of quarantined employees and a labor shortage for all positions. While these actions impacted our budgetary process, we continued to work toward preparing a budget that fits the needs of our students. We solicited funding priorities 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 2022 Strategic Planning Retreat and was used to determine the funding priorities for the current year. These priorities include the following:

- To continue to offer a high quality remote learning option for students and teachers;
- To ensure that all students have access to a mobile device and internet access;
- Increase custodial allotments to keep our facilities clean and disinfected to reduce the spread of viruses;
- Improve pay rates for our classified and certified employees;
- Increase our local teacher supplement;
- Increase student support personnel in our schools (nurses, dedicated subs, etc.);
- Provide multiple opportunities and strategies to reduce student learning loss caused by the pandemic;



## BUDGET CALENDAR

<b>January</b>		<b>May</b>	
<ul style="list-style-type: none"> <li>School funding needs survey received from stakeholders</li> <li>GCS Fund Managers submit budget requests to the Finance Department</li> <li>Board of Education receives the results of the school funding needs survey at their Board Retreat</li> </ul>		<ul style="list-style-type: none"> <li>2022-2023 GCS Budget Request delivered to the Gaston County BOCC</li> <li>Gaston County BOCC adopts a County budget ordinance and notifies the BOE of local budget allocation</li> </ul>	
<b>February</b>		<b>June</b>	
<ul style="list-style-type: none"> <li>The Finance Department directs budget discussions with GCS Fund Managers and Directors</li> <li>Cabinet reviews and discusses budget needs</li> </ul>		<ul style="list-style-type: none"> <li>Board of Education adopts 2022-2023 GCS Interim Budget</li> </ul>	
<b>March</b>		<b>July</b>	
<ul style="list-style-type: none"> <li>Superintendent develops a budget request based on input from Senior Leadership and Fund Managers</li> <li>Budget discussion with the Board of Education</li> </ul>		<ul style="list-style-type: none"> <li>State approves comprehensive budget for fiscal year 2022-23</li> </ul>	
<b>April</b>		<b>August</b>	
<ul style="list-style-type: none"> <li>Adoption of 2022-23 Gaston County Schools Budget Request</li> </ul>		<ul style="list-style-type: none"> <li>Board of Education adopts 2022-2023 GCS Budget Resolution</li> </ul>	

**BUDGET DEFINITIONS**

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

- 50000 Instructional Services
- 60000 System-Wide Support Services
- 70000 Ancillary Services
- 80000 Non-Programmed Charges
- 90000 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 five digit purpose code and the respective definitions are determined by the North Carolina Department of Public Instruction (DPI).

**Instructional Services (50000)**

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 (60000)**

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 (70000)**

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 (80000)**

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 (90000)**

Capital outlay includes expenditures for acquiring fixed assets, including land or existing buildings, new construction, 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 2022-2023**

**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 126,973,727
Special Population Services	27,294,715
Alternative Programs and Services	10,357,809
School Leadership Services	11,872,125
School-Based Support Services	12,360,129
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	702,828
Special Population Support and Development Services	349,978
Alternative Programs and Services Support	212,554
Technology Support Services	276,837
Operational Support Services	13,962,764
Financial and Human Resource Services	1,791,001
Accountability Services	110,115
System-Wide Pupil Support Services	196,279
Policy, Leadership and Public Relation Services	1,009,760
ANCILLIARY SERVICES	
Nutrition Services	258,179
<b>TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION</b>	<b>\$ 207,728,799</b>
<b>Section 2:</b>	
The following revenues are estimated to be available to the <b>State Public School Fund</b> for the fiscal year beginning July 1, 2022 and ending June 30, 2023:	
<b>TOTAL STATE PUBLIC SCHOOL FUND</b>	<b>\$ 207,728,799</b>



**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 14,872,912
Special Population Services	1,598,121
Alternative Programs and Services	297,626
School Leadership Services	4,896,940
Co-Curricular Services	2,131,125
School-Based Support Services	1,800,726
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	651,484
Special Population Support and Development Services	136,159
Alternative Programs and Services Support	145,100
Technology Support Services	2,143,200
Operational Support Services	15,518,926
Financial and Human Resource Services	1,087,880
Accountability Services	482,093
System-Wide Pupil Support Services	490,562
Policy, Leadership and Public Relation Services	1,498,850
ANCILLARY SERVICES	
Nutrition Services	-
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Charter Schools	5,500,000
<b>TOTAL LOCAL GENERAL FUND APPROPRIATION</b>	<b>\$ 53,251,704</b>

**Section 4:**

The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

County Appropriation	\$ 52,501,704
Fines, Forfeitures and Interest	750,000
<b>TOTAL LOCAL GENERAL FUND REVENUE</b>	<b>\$ 53,251,704</b>

**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 22,010,012
Special Population Services	1,226,525
Alternative Programs and Services	6,761,379
School-Based Support Services	13,161,425
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	567,772
Special Population Support and Development Services	15,000
Alternative Programs and Services Support	-
Operational Support Services	27,975,120
Financial and Human Resources Services	-
ANCILLARY SERVICES	
Nutrition Services	215,647
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Indirect Costs	3,148,159
<b>TOTAL FEDERAL GRANTS FUND APPROPRIATION</b>	<b>\$ 75,081,040</b>

**Section 6:**

The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<b>TOTAL FEDERAL GRANTS FUND REVENUE</b>	<b>\$ 75,081,040</b>
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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, 2022 and ending June 30, 2023:

<b>CAPITAL OUTLAY</b>	
Operational Support Services	\$ 873,903
Capital Outlay	12,865,195
<b>TOTAL CAPITAL OUTLAY FUND APPROPRIATION</b>	<u><u>\$ 13,739,098</u></u>

**Section 8:**

The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<b>OTHER SOURCES</b>	
Other (DPI bus purchase, bond interest, sales tax withheld, etc.)	\$ 577,710
County Bond Proceeds (including carryover)	10,716,569
County Capital Appropriation	2,227,000
Prior Year County Capital Carryover	217,819
<b>TOTAL CAPITAL OUTLAY FUND REVENUE</b>	<u><u>\$ 13,739,098</u></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, 2022 and ending June 30, 2023:

<b>ANCILLIARY SERVICES</b>	
Nutrition Services	\$ 21,090,500
<b>TOTAL CHILD NUTRITION FUND APPROPRIATION</b>	<u><u>\$ 21,090,500</u></u>

**Section 10:**

The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Local and Other Revenues	\$ 4,340,500
Federal Allocation	16,750,000
<b>TOTAL CHILD NUTRITION FUND REVENUE</b>	<u><u>\$ 21,090,500</u></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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 39,983
Special Population Services	1,981,000
Alternative Programs and Services	6,073,429
Student Support Services	-
School Leadership Services	-
School Based Support Services	-
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	6,943
Special Population Support and Development Services	1,500
Alternative Programs and Services Support	139,222
Operational Support Services	17,500
Financial and Human Resources Services	-
System Wide Pupil Support Services	-
NON-PROGRAMMED CHARGES	
Payment to Other Governmental Units	-
<b>TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION</b>	<b>\$ 8,259,577</b>

**Section 12:**

The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>TOTAL OTHER SPECIAL REVENUE FUND REVENUE</b>	<b>\$ 8,259,577</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 379,150,718</b>



**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, 2022 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:

- 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 on a monthly basis.
- 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 15th day of August, 2022**

**Signed**

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**Jeffrey K. Ramsey, Chairman**

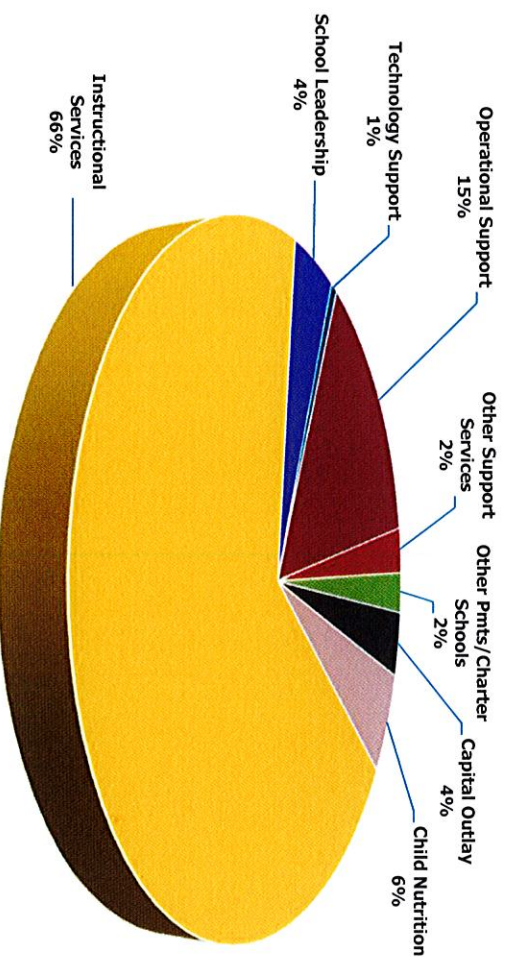
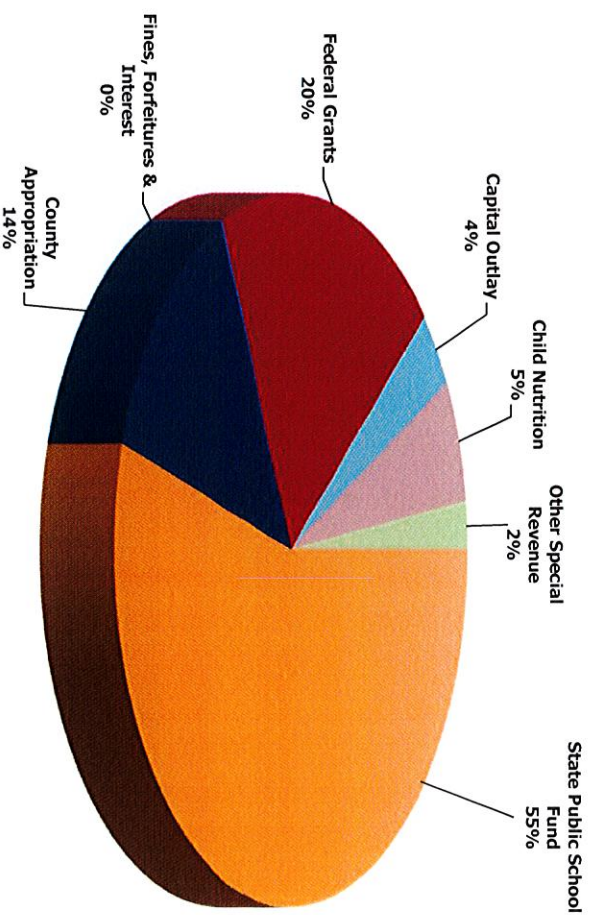
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**W. Jeffrey Booker Ed.D, Superintendent**

## GASTON COUNTY SCHOOLS REVENUE AND EXPENSE SUMMARY GRAPHS

### SOURCES OF REVENUE

State Public School Fund	\$	207,728,799
County Appropriation		52,501,704
Fines, Forfeitures & Interest		750,000
Federal Grants		75,081,040
Regular Grants	\$	2,201,784
COVID Funds	\$	72,879,256
Capital Outlay		13,739,098
Child Nutrition		21,090,500
Other Special Revenue		8,259,577
<b>TOTAL</b>	<b>\$</b>	<b>379,150,718</b>



### BUDGETED EXPENDITURES

Instructional Services	\$	248,940,643
School Leadership		16,769,065
Technology Support		2,420,037
Operational Support		57,474,310
Other Support Services		9,595,080
Other Pmts/Charter Schools		8,648,159
Capital Outlay		13,739,098
Child Nutrition		21,564,326
<b>TOTAL</b>	<b>\$</b>	<b>379,150,718</b>



# BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION	<u>FY 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>ORIGINAL BUDGET</u>	
	ORIGINAL BUDGET	AMENDMENTS AND TRANSFERS (1)	REVISED BUDGET	ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
<b>STATE FUND</b>						
<b>5000 Instructional Services</b>						
Regular Instructional Services	\$ 123,549,133	\$ 7,656,446	\$ 131,205,579	\$ 126,973,727	\$ 3,424,594	2.77%
Special Population Services	23,142,095	2,771,097	25,913,192	27,294,715	4,152,620	17.94%
Alternative Programs and Services	7,924,648	(1,454,931)	6,469,717	10,357,809	2,433,161	30.70%
School Leadership Services	11,532,715	1,995,195	13,527,910	11,872,125	339,410	2.94%
Co-Curricular Services	-	-	-	-	-	-
School-Based Support Services	13,200,610	287,348	13,487,958	12,360,129	(840,481)	-6.37%
<b>6000 System-Wide Support Services</b>						
Support and Development Services	660,465	65,364	725,829	702,828	42,363	6.41%
Special Population Support and Development	349,790	22,718	372,508	349,978	188	0.05%
Alternative Programs & Svcs Support	124,504	14,013	138,517	212,554	88,050	70.72%
Technology Support Services	681,061	1,878,487	2,559,548	276,837	(404,224)	-59.35%
Operational Support Services	13,352,791	3,801,444	17,154,235	13,962,764	609,973	4.57%
Financial & Human Resource Services	1,845,269	85,101	1,930,370	1,791,001	(54,268)	-2.94%
Accountability Services	110,115	13,205	123,320	110,115	-	-
System-Wide Pupil Support Services	157,140	130,260	287,400	196,279	39,139	24.91%
Policy, Leadership and Communications	998,578	21,114	1,019,692	1,009,760	11,182	1.12%
<b>7000 Ancillary Services</b>						
Nutrition Services	196,247	454,270	650,517	258,179	61,932	31.56%
<b>8000 Non-Programmed Charges</b>						
Payments to Other Governmental Units	-	-	-	-	-	-
<b>TOTAL STATE FUND</b>	<b>\$ 197,825,161</b>	<b>\$ 17,741,131</b>	<b>\$ 215,566,292</b>	<b>\$ 207,728,799</b>	<b>\$ 9,903,638</b>	<b>4.59%</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 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>ORIGINAL BUDGET</u>	
		ORIGINAL BUDGET	AMENDMENTS AND TRANSFERS (I)	REVISED BUDGET	ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	<b>LOCAL FUND</b>						
<b>5000</b>	<b>Instructional Services</b>						
	Regular Instructional Services	\$ 13,936,425	\$ (2,760,383)	\$ 11,176,042	\$ 14,872,912	\$ 936,487	6.72%
	Special Population Services	1,654,772	(61,858)	1,592,914	1,598,121	(56,651)	-3.42%
	Alternative Programs and Services	296,910	(25,064)	271,846	297,626	716	0.24%
	School Leadership Services	5,733,547	(62,347)	5,671,200	4,896,940	(836,607)	-14.59%
	Co-Curricular Services	1,700,360	470,017	2,170,377	2,131,125	430,765	25.33%
	School-Based Support Services	1,870,424	(38,261)	1,832,163	1,800,726	(69,698)	-3.73%
<b>6000</b>	<b>System-Wide Support Services</b>						
	Support and Development Services	722,248	147,698	869,946	651,484	(70,764)	-9.80%
	Special Population Support and Development	155,255	11,716	166,971	136,159	(19,096)	-12.30%
	Alternative Programs and Svcs Support	163,194	(22,490)	140,704	145,100	(18,094)	-11.09%
	Technology Support Services	2,734,168	251,364	2,985,532	2,143,200	(590,968)	-21.61%
	Operational Support Services	14,738,927	1,591,627	16,330,554	15,518,926	779,999	5.29%
	Financial & Human Resource Services	1,177,540	449,784	1,627,324	1,087,880	(89,660)	-7.61%
	Accountability Services	332,311	194,894	527,205	482,093	149,782	45.07%
	System-Wide Pupil Support Services	460,513	84,517	545,030	490,562	30,049	6.53%
	Policy, Leadership and Communications	1,420,552	(16,851)	1,403,701	1,498,850	78,298	5.51%
	Community Services	-	-	-	-	-	-
<b>7000</b>	<b>Ancillary Services</b>						
	Nutrition Services	154,558	1,113	155,671	-	(154,558)	-100.00%
<b>8000</b>	<b>Non-Programmed Charges</b>						
	Payments to Charter Schools	5,000,000	593,238	5,593,238	5,500,000	500,000	10.00%
<b>8000</b>	Suspense Account		4,497	4,497	-	-	-
	<b>TOTAL LOCAL FUND</b>	<b>\$ 52,251,704</b>	<b>\$ 813,211</b>	<b>\$ 53,064,915</b>	<b>\$ 53,251,704</b>	<b>\$ 1,000,000</b>	<b>1.88%</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	FY 2021-22 ORIGINAL BUDGET	FY 2021-22 AMENDMENTS AND TRANSFERS (1)	FY 2021-22 REVISED BUDGET	FY 2022-23 ORIGINAL BUDGET	ORIGINAL BUDGET AMOUNT CHANGE	PERCENT CHANGE
	FEDERAL FUND						
5000	Instructional Services						
	Regular Instructional Services	\$ 31,179,366	\$ 4,684,358	\$ 35,863,724	\$ 22,010,012	\$ (9,169,354)	-29.41%
	Special Population Services	10,268,268	1,369,081	11,637,349	1,226,525	(9,041,743)	-88.06%
	Alternative Programs and Services	21,282,519	2,252,264	23,534,783	6,761,379	(14,521,140)	-68.23%
	School Leadership Services	-	-	-	-	-	-
	Co-Curricular Services	-	-	-	-	-	-
	School-Based Support Services	25,783,063	871,283	26,654,346	13,161,425	(12,621,638)	-48.95%
6000	System-Wide Support Services						
	Support and Development Services	1,705,381	15,765	1,721,146	567,772	(1,137,609)	-66.71%
	Special Population Support and Development	497,612	(22,076)	475,536	15,000	(482,612)	-96.99%
	Alternative Programs and Services Support	504,888	315	505,203	-	(504,888)	-100.00%
	Technology Support Services	-	-	-	-	-	-
	Operational Support Services	27,937,555	(1,526,803)	26,410,752	27,975,120	37,565	0.13%
	Financial & Human Resource Services	165,992	(2,634)	163,358	-	(165,992)	-100.00%
	Accountability Services	-	-	-	-	-	-
	Policy, Leadership and Communications	-	-	-	-	-	-
7000	Ancillary Services						
	Nutrition Services	-	250,990	250,990	215,647	215,647	-
8000	Non-Programmed Charges						
	Payments to Other Government Units	4,340,135	364,748	4,704,883	3,148,159	(1,191,976)	-27.46%
	Unbudgeted Federal Grant Funds	-	-	-	-	-	-
	TOTAL FEDERAL FUND	\$ 123,664,779	\$ 8,257,290	\$ 131,922,069	\$ 75,081,040	\$ (48,583,739)	-36.83%

(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 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>ORIGINAL BUDGET</u>	
	ORIGINAL BUDGET	AMENDMENTS AND TRANSFERS (1)	REVISED BUDGET	ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
<b>CAPITAL FUND</b>						
6000 System-Wide Support Services	\$ 989,527	\$ -	\$ 989,527	\$ 873,903	\$ (115,624)	-11.68%
Operational Support Services	22,297,438	1,880	22,299,318	12,865,195	(9,432,243)	-42.30%
Capital Outlay						
<b>TOTAL CAPITAL FUND</b>	<b>\$ 23,286,965</b>	<b>\$ 1,880</b>	<b>\$ 23,288,845</b>	<b>\$ 13,739,098</b>	<b>\$ (9,547,867)</b>	<b>-41.00%</b>
<b>CHILD NUTRITION FUND</b>						
7000 Ancillary Services	\$ 21,104,500	\$ 2,763,544	\$ 23,868,044	\$ 21,090,500	\$ (14,000)	-0.07%
Nutrition Services		1,100,000	1,100,000	-	-	-
Payments to Other Government Units						
<b>TOTAL CHILD NUTRITION FUND</b>	<b>\$ 21,104,500</b>	<b>\$ 3,863,544</b>	<b>\$ 24,968,044</b>	<b>\$ 21,090,500</b>	<b>\$ (14,000)</b>	<b>-0.06%</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 2021-22 ORIGINAL BUDGET	FY 2021-22 AMENDMENTS AND TRANSFERS (I)	FY 2021-22 REVISED BUDGET	FY 2022-23 ORIGINAL BUDGET	ORIGINAL BUDGET AMOUNT CHANGE PERCENT CHANGE	
<b>OTHER SPECIAL REVENUE FUND</b>						
<b>5000 Instructional Services</b>						
Regular Instructional Services	\$ 1,398,059	\$ 86,432	\$ 1,484,491	\$ 39,983	\$ (1,358,076)	-97.14%
Special Population Services	1,664,058	268,500	1,932,558	1,981,000	316,942	19.05%
Alternative Programs and Services	5,814,930	624,082	6,439,012	6,073,429	258,499	4.45%
School Leadership Services	2,379	12,227	14,606	-	(2,379)	-100.00%
Co-Curricular Services	-	170,559	170,559	-	-	-
School-Based Support Services	4,598,061	901,360	5,499,421	-	(4,598,061)	-100.00%
<b>6000 System-Wide Support Services</b>						
Support and Development Services	102,323	3,210	105,533	6,943	(95,380)	-93.21%
Special Population Support	500	1,000	1,500	1,500	1,000	200.00%
Alternative Programs and Services Support	206,497	-	206,497	139,222	(67,275)	-32.58%
Operational Support Services	1,069,695	749,227	1,818,922	17,500	(1,052,195)	-98.36%
Financial & Human Resource Services	1,743,968	49,523	1,793,491	-	(1,743,968)	-100.00%
System-Wide Pupil Support Services	48,948	58,560	107,508	-	(48,948)	-100.00%
Policy, Leadership and Communications	-	-	-	-	-	-
Community Services	-	-	-	-	-	-
Payments to Other Government Units	-	-	-	-	-	-
<b>7000 Ancillary Services</b>						
Nutrition Services	-	-	-	-	-	-
<b>9000 Capital Outlay</b>						
Nutrition Services	-	-	-	-	-	-
<b>8000 Non-Programmed Charges</b>						
Payments to Other Government Units	318,840	171,119	489,959	-	(318,840)	-100.00%
<b>TOTAL OTHER SPECIAL REV. FUND</b>	\$ 16,968,258	\$ 3,095,800	\$ 20,064,058	\$ 8,259,577	\$ (8,708,681)	-43.40%
<b>TOTAL ALL FUNDS</b>	<b>435,101,367</b>	<b>\$ 33,772,856</b>	<b>\$ 468,874,223</b>	<b>\$ 379,150,718</b>	<b>\$ (55,950,649)</b>	<b>-11.93%</b>

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