



2023-2024
ANNUAL BUDGET
GASTON COUNTY BOARD OF EDUCATION

**943 Osceola Street
Gastonia, NC 28053**

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2023-2024 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, 2024. 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 on capital items such as roofing, 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.

The budgetary process included solicitation from various stakeholders including parents, students, teachers, principals, assistant principals, senior leadership and the community. This information was reviewed and discussed by the BOE at their January 2023 Strategic Planning Retreat and was used to determine the funding priorities for the current year. These priorities included the following items:

- Continue to increase our local certified employee (teacher) supplement;
- Improve pay rates for our classified and certified employees;
- Ensure that all students have access to a mobile device;
- Provide multiple opportunities and strategies to reduce student learning loss caused by the pandemic;
- Maintain the availability of one nurse at each school;
- Increase custodial allotments and outsource the lawn care duties in order to keep our school facilities clean.

Our BOE presented a \$55.4 million operating budget request to the BOCC in May 2023 which included an additional \$2.9 million in funding to address the aforementioned priorities. The BOCC approved a \$53.0 million local operating budget, which was \$500,000 more than the previous year.

BUDGET CALENDAR

January	May
<ul style="list-style-type: none"> School funding needs survey received from 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 	<ul style="list-style-type: none"> 2023-2024 GCS Budget Request delivered to the Gaston County BOCC Gaston County BOCC adopts a County budget ordinance and notifies the BOE of local budget allocation
February	June
<ul style="list-style-type: none"> The Finance Department directs budget discussions with GCS Fund Managers and Directors Cabinet reviews and discusses budget needs 	<ul style="list-style-type: none"> Board of Education adopts 2023-2024 GCS Interim Budget
March	September
<ul style="list-style-type: none"> Superintendent presents a budget request based on input from Senior Leadership and Fund Managers Budget discussion with the Board of Education 	<ul style="list-style-type: none"> General Assembly releases comprehensive budget for fiscal year 2023-24
April	October
<ul style="list-style-type: none"> Adoption of 2023-24 Gaston County Schools Budget Request 	<ul style="list-style-type: none"> State budget becomes law. Board of Education adopts 2023-2024 GCS Budget Resolution

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 code and the respective definition of each purpose code 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 cost related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district 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, nutrition services and adult services provided by the school system.

Non-Programmed Charges (80000)

Non-Programmed charges are conduit-type (outgoing transfers) made to other LEAs (such as charter schools) 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
July 1, 2023 - June 30, 2024

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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 133,579,540
Special Populations Services	25,675,731
Alternative Programs and Services	11,105,258
School Leadership Services	14,317,653
School-Based Support Services	14,623,040

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	636,013
Special Population Support and Development Services	341,445
Alternative Programs and Services Support and Development Services	141,002
Technology Support Services	2,241,172
Operational Support Services	9,007,754
Financial and Human Resource Services	2,821,336
Accountability Services	233,778
System-wide Pupil Support Services	89,979
Policy, Leadership and Public Relations Services	709,855

ANCILLIARY SERVICES

Nutrition Services	96,475
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION

\$ 215,620,031

Section 2: The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION

\$ 215,620,031

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
July 1, 2023 - June 30, 2024**

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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 10,890,547
Special Populations Services	1,902,608
Alternative Programs and Services	325,823
School Leadership Services	5,502,286
Co-Curricular Services	2,377,444
School-Based Support Services	2,978,530

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	880,378
Special Population Support and Development Services	183,300
Alternative Programs and Services Support and Development Services	163,832
Technology Support Services	1,814,363
Operational Support Services	16,781,662
Financial and Human Resource Services	1,343,529
Accountability Services	481,294
System-wide Pupil Support Services	556,672
Policy, Leadership and Public Relations Services	1,769,436

NON-PROGRAMMED CHARGES

Payments to Other Governmental Units - Charter Schools	5,800,000
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TOTAL LOCAL GENERAL FUND APPROPRIATION

\$ 53,751,704

Section 4: The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

County Appropriation	\$ 53,001,704
Fines and Forfeitures	700,000
Interest Earned on Investments	50,000

TOTAL LOCAL GENERAL FUND REVENUE

\$ 53,751,704

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION**

July 1, 2023 - June 30, 2024

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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 3,381,127
Special Populations Services	9,419,163
Alternative Programs and Services	14,531,562
School Leadership Services	97,376
School-Based Support Services	7,525,595

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	2,539,827
Special Population Support and Development Services	807,964
Alternative Programs and Services Support and Development Services	628,649
Operational Support Services	9,906,737
Financial and Human Resource Services	407,692

ANCILLIARY SERVICES

Nutrition Services	85,690
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NON-PROGRAMMED CHARGES

Payments to Other Governmental Units - Indirect Costs	3,508,209
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TOTAL FEDERAL GRANTS FUND APPROPRIATION

\$ 52,839,591

Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL FEDERAL GRANTS FUND ALLOCATION

\$ 52,839,591

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION**

July 1, 2023 - June 30, 2024

Section 7: 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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 927,512
Special Populations Services	2,409,584
Alternative Programs and Services	6,441,072
School Leadership Services	1,451
Co-curricular Services	9,605
School Based Support Services	981,017

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	106,150
Alternative Programs and Services Support and Development Services	193,567
Financial and Human Resource Services	2,788,673
System Wide Pupil Support Services	164,155

NON-PROGRAMMED CHARGES

Payment to Other Governmental Units	113,837
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TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION

\$ 14,136,623

Section 8: The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Medicaid Reimbursement	\$ 6,000,000
Indirect Cost Allocated	2,406,883
Drivers Education	229,740
NC Pre-K	5,000,000
Sales Tax Refund	500,000

TOTAL OTHER SPECIAL REVENUE FUND REVENUE

\$ 14,136,623

GASTON COUNTY BOARD OF EDUCATION

BUDGET RESOLUTION

July 1, 2023 - June 30, 2024

Section 9: 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, 2023 and ending June 30, 2024:

CAPITAL OUTLAY

Operational Support Services	\$ 410,797
Capital Outlay	21,022,799

TOTAL CAPITAL OUTLAY FUND APPROPRIATION

\$ 21,433,596

Section 10: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

OTHER SOURCES

County Bond Proceeds	\$ 15,698,732
County Capital Appropriation	2,227,000
County Capital Appropriation Carryover	1,398,766
DPI Bus Purchase	600,000
Other (bond interest, sales tax withheld, etc.)	1,509,098

TOTAL CAPITAL OUTLAY FUND REVENUE

\$ 21,433,596

Section 11: 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, 2023 and ending June 30, 2024:

ANCILLIARY SERVICES

Nutrition Services	\$ 20,549,700
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NON-PROGRAMMED CHARGES

Payment to Other Governmental Units	675,000
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TOTAL CHILD NUTRITION FUND APPROPRIATION

\$ 21,224,700

Section 12: The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Federal USDA Grants	\$ 16,750,000
Food Sales	3,799,700
Indirect Cost Allocated	675,000

TOTAL CHILD NUTRITION FUND REVENUE

\$ 21,224,700

GRAND TOTAL - ALL FUNDS

\$ 379,006,245

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
July 1, 2023 - June 30, 2024**

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

Section 14: All unpaid encumbrances at June 30, 2023 are hereby reappropriated and are to be added to this approved budget.

Section 15: The Finance Officer, with the approval of 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. Transfers between funds shall not be made without prior approval of the Board of Education.
- 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 Finance Officer for direction in carrying out their duties.

Adopted this 16th day of October, 2023

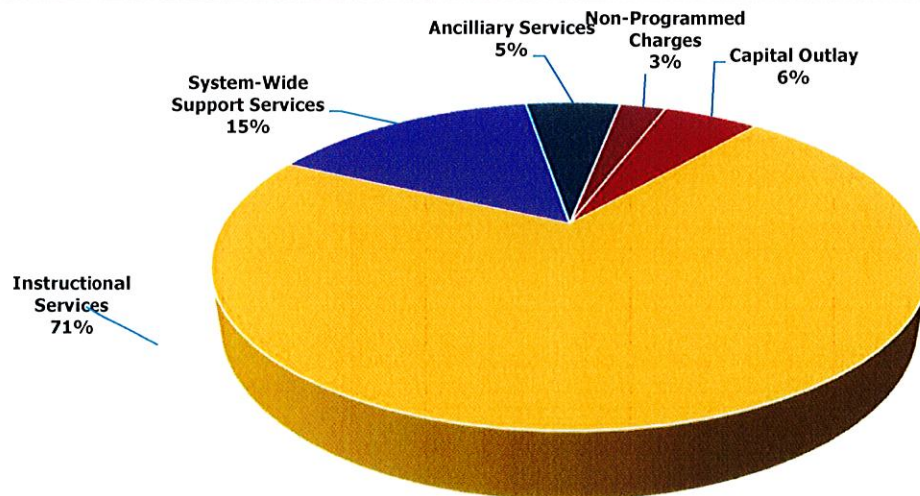
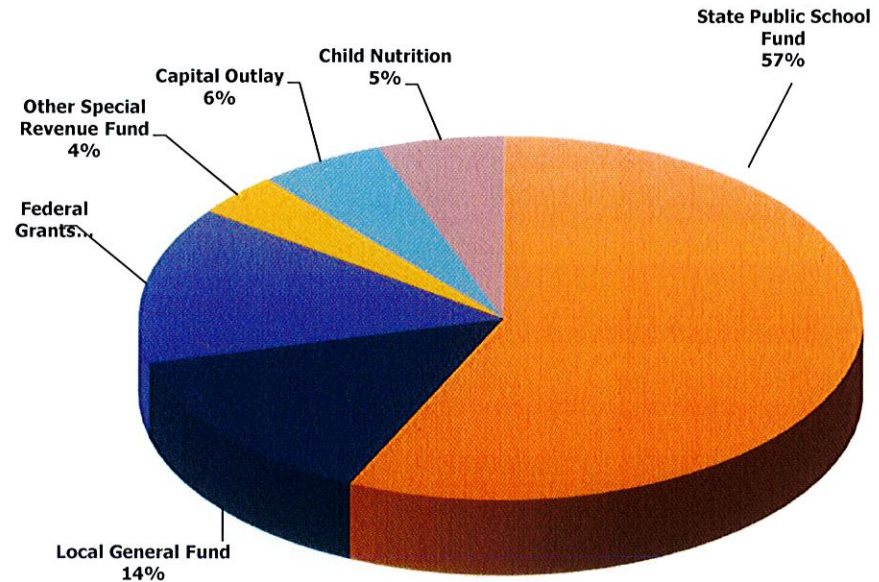
Signed

Jeffrey K. Ramsey, Chairman

Steven Laws Ed.D, Interim Superintendent

GASTON COUNTY BOARD OF EDUCATION REVENUE AND EXPENSE GRAPHS

Revenue by Source	
State Public School Fund	\$ 215,620,031
Local General Fund	53,751,704
Federal Grants Fund	52,839,591
Regular Grants	\$25,719,376
COVID-19 Funds	\$27,120,215
Other Special Revenue Fund	14,136,623
Capital Outlay	21,433,596
Child Nutrition	21,224,700
TOTAL	\$ 379,006,245



Expenditure by Purpose	
Instructional Services	\$ 269,003,524
System-Wide Support Services	58,151,011
Ancilliary Services	20,731,865
Non-Programmed Charges	10,097,046
Capital Outlay	21,022,799
TOTAL	\$ 379,006,245

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code / Description		FY 2022-23 Beginning Budget	FY 2022-23 Amendments and Transfers (1)	FY 2022-23 Revised Budget	FY 2023-24 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
State Public School Fund							
5000	Instructional Services						
	Regular Instructional Services	\$ 126,973,727	\$ 1,480,363	\$ 128,454,090	\$ 133,579,540	\$ 6,605,813	5.20%
	Special Populations Services	27,294,715	(535,792)	26,758,923	25,675,731	(1,618,984)	-5.93%
	Alternative Programs and Services	10,357,809	(3,845,580)	6,512,229	11,105,258	747,449	7.22%
	School Leadership Services	11,872,125	2,829,094	14,701,219	14,317,653	2,445,528	20.60%
	Co-Curricular Services	-	169,645	169,645	-	-	NA
	School-Based Support Services	12,360,129	7,791,540	20,151,669	14,623,040	2,262,911	18.31%
6000	System-Wide Support Services						
	Support and Development Services	702,828	179,482	882,310	636,013	(66,815)	-9.51%
	Special Population Support and Development	349,978	16,842	366,820	341,445	(8,533)	-2.44%
	Alternative Programs & Svcs Support	212,554	(91,122)	121,432	141,002	(71,552)	-33.66%
	Technology Support Services	276,837	2,168,504	2,445,341	2,241,172	1,964,335	709.56%
	Operational Support Services	13,962,764	107,380	14,070,144	9,007,754	(4,955,010)	-35.49%
	Financial and Human Resource Services	1,791,001	722,534	2,513,535	2,821,336	1,030,335	57.53%
	Accountability Services	110,115	131,884	241,999	233,778	123,663	112.30%
	System-wide Pupil Support Services	196,279	43,610	239,889	89,979	(106,300)	-54.16%
	Policy, Leadership and Public Relations Svcs	1,009,760	134,061	1,143,821	709,855	(299,905)	-29.70%
7000	Ancillary Services						
	Nutrition Services	258,179	(193,570)	64,609	96,475	(161,704)	-62.63%
Total State Public School Fund		\$ 207,728,799	\$ 11,108,875	\$ 218,837,674	\$ 215,620,031	\$ 7,891,232	3.61%

(1) Includes rolled purchase orders and funding carried over from the prior year.

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code / Description		FY 2022-23 Beginning Budget	FY 2022-23 Amendments and Transfers (1)	FY 2022-23 Revised Budget	FY 2023-24 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
Local General Fund							
5000	Instructional Services						
	Regular Instructional Services	\$ 14,872,912	\$ (1,436,166)	\$ 13,436,746	\$ 10,890,547	\$ (3,982,365)	-26.78%
	Special Populations Services	1,598,121	348,076	1,946,197	1,902,608	304,487	19.05%
	Alternative Programs and Services	297,626	156,929	454,555	325,823	28,197	9.47%
	School Leadership Services	4,896,940	1,622,035	6,518,975	5,502,286	605,346	12.36%
	Co-Curricular Services	2,131,125	(247,160)	1,883,965	2,377,444	246,319	11.56%
	School-Based Support Services	1,800,726	(17,336)	1,783,390	2,978,530	1,177,804	65.41%
6000	System-Wide Support Services						
	Support and Development Services	651,484	198,452	849,936	880,378	228,894	35.13%
	Special Population Support and Development	136,159	64,318	200,477	183,300	47,141	34.62%
	Alternative Programs and Svcs Support	145,100	13,570	158,670	163,832	18,732	12.91%
	Technology Support Services	2,143,200	(435,808)	1,707,392	1,814,363	(328,837)	-15.34%
	Operational Support Services	15,518,926	(1,732,411)	13,786,515	16,781,662	1,262,736	8.14%
	Financial and Human Resource Services	1,087,880	1,204,057	2,291,937	1,343,529	255,649	23.50%
	Accountability Services	482,093	4,392	486,485	481,294	(799)	-0.17%
	System-Wide Pupil Support Services	490,562	(120,494)	370,068	556,672	66,110	13.48%
	Policy, Leadership and Public Relations Svcs	1,498,850	(91,112)	1,407,738	1,769,436	270,586	18.05%
7000	Ancillary Services						
	Nutrition Services	-	14,019	14,019	-	-	NA
8000	Non-Programmed Charges						
	Payments to Charter Schools	5,500,000	495,341	5,995,341	5,800,000	300,000	5.45%
Total Local General Fund		\$ 53,251,704	\$ 40,702	\$ 53,292,406	\$ 53,751,704	\$ 500,000	0.94%

(1) Includes rolled purchase orders and funding carried over from the prior year.

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code / Description		FY 2022-23 Beginning Budget	FY 2022-23 Amendments and Transfers (1)	FY 2022-23 Revised Budget	FY 2023-24 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
Federal Grants Fund							
5000	Instructional Services						
	Regular Instructional Services	\$ 22,010,012	\$ (1,534,804)	\$ 20,475,208	\$ 3,381,127	\$ (18,628,885)	-84.64%
	Special Populations Services	1,226,525	8,873,293	10,099,818	9,419,163	8,192,638	667.96%
	Alternative Programs and Services	6,761,379	17,390,343	24,151,722	14,531,562	7,770,183	114.92%
	School Leadership Services	-	946,325	946,325	97,376	97,376	NA
	School-Based Support Services	13,161,425	225,226	13,386,651	7,525,595	(5,635,830)	-42.82%
6000	System-Wide Support Services						
	Support and Development Services	567,772	910,085	1,477,857	2,539,827	1,972,055	347.33%
	Special Population Support and Development	15,000	1,124,870	1,139,870	807,964	792,964	5286.43%
	Alternative Programs and Services Support	-	883,302	883,302	628,649	628,649	NA
	Technology Support Services	-	336,925	336,925	-	-	NA
	Operational Support Services	27,975,120	(7,916,317)	20,058,803	9,906,737	(18,068,383)	-64.59%
	Financial and Human Resource Services	-	538,893	538,893	407,692	407,692	NA
	Accountability Services	-	19,377	19,377	-	-	NA
	System-Wide Pupil Support Services	-	18,013	18,013	-	-	NA
	Policy, Leadership and Public Relations Svcs	-	40,302	40,302	-	-	NA
7000	Ancillary Services						
	Nutrition Services	215,647	905,065	1,120,712	85,690	(129,957)	-60.26%
8000	Non-Programmed Charges						
	Payments to Other Government Units	3,148,159	3,552,772	6,700,931	3,508,209	360,050	11.44%
	Unbudgeted Federal Grant Funds	-	5,359,062	5,359,062	-	-	NA
Total Federal Grants Fund		\$ 75,081,040	\$ 31,672,732	\$ 106,753,772	\$ 52,839,591	\$ (22,241,449)	-20.83%

(1) Includes rolled purchase orders and funding carried over from the prior year.

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code / Description		FY 2022-23 Beginning Budget	FY 2022-23 Amendments and Transfers (1)	FY 2022-23 Revised Budget	FY 2023-24 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
Other Special Revenue Fund							
5000	Instructional Services						
	Regular Instructional Services	\$ 39,983	\$ 3,504,982	\$ 3,544,965	\$ 927,512	\$ 887,529	2219.77%
	Special Population Services	1,981,000	3,049,485	5,030,485	2,409,584	428,584	21.63%
	Alternative Programs and Services	6,073,429	807,021	6,880,450	6,441,072	367,643	6.05%
	School Leadership Services	-	25,893	25,893	1,451	1,451	NA
	Co-Curricular Services	-	389,967	389,967	9,605	9,605	NA
	School-Based Support Services	-	3,633,660	3,633,660	981,017	981,017	NA
6000	System-Wide Support Services						
	Support and Development Services	6,943	115,930	122,873	106,150	99,207	1428.88%
	Special Population Support	1,500	9,500	11,000	-	(1,500)	-100.00%
	Alternative Programs and Services Support	139,222	136,448	275,670	193,567	54,345	39.03%
	Operational Support Services	17,500	7,045,535	7,063,035	-	(17,500)	-100.00%
	Financial and Human Resource Services	-	2,695,920	2,695,920	2,788,673	2,788,673	NA
	System-wide Pupil Support Services	-	163,354	163,354	164,155	164,155	NA
7000	Ancillary Services						
	Community Services	-	21,224	21,224	-	-	NA
	Nutrition Services	-	108,123	108,123	-	-	NA
8000	Non-Programmed Charges						
	Payments to Other Government Units	-	1,094,999	1,094,999	113,837	113,837	NA
Total Other Special Revenue Fund		\$ 8,259,577	\$ 22,802,041	\$ 31,061,618	\$ 14,136,623	\$ 5,877,046	18.92%

(1) Includes rolled purchase orders and funding carried over from the prior year.

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code / Description		FY 2022-23 Beginning Budget	FY 2022-23 Amendments and Transfers (1)	FY 2022-23 Revised Budget	FY 2023-24 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
Capital Outlay Fund							
6000	System-Wide Support Services						
	Operational Support Services	\$ 873,903	\$ (230,811)	\$ 643,092	\$ 410,797	\$ (463,106)	-52.99%
9000	Capital Outlay						
	Capital Outlay	12,865,195	16,658,357	29,523,552	21,022,799	8,157,604	63.41%
Total Capital Outlay Fund		\$ 13,739,098	\$ 16,427,546	\$ 30,166,644	\$ 21,433,596	\$ 7,694,498	25.51%
Child Nutrition Fund							
7000	Ancillary Services						
	Nutrition Services	\$ 21,090,500	\$ (33,106)	\$ 21,057,394	\$ 20,549,700	\$ (540,800)	-2.56%
8000	Non-Programmed Charges						
	Payments to Other Government Units	-	800,000	800,000	675,000	675,000	NA
Total Child Nutrition Fund		\$ 21,090,500	\$ 766,894	\$ 21,857,394	\$ 21,224,700	\$ 134,200	0.61%
Grant Total - All Funds		\$ 379,150,718	\$ 82,818,790	\$ 461,969,508	\$ 379,006,245	\$ (144,473)	-0.03%

(1) Includes rolled purchase orders and funding carried over from the prior year.

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PURPOSE**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Purpose	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Subtotal Operating Budget	Capital Outlay	Child Nutrition	Beginning Budget
Instructional Services								
Regular Instructional Services	133,579,540	10,890,547	3,381,127	927,512	148,778,726	-	-	148,778,726
Special Populations Services	25,675,731	1,902,608	9,419,163	2,409,584	39,407,086	-	-	39,407,086
Alternative Programs and Services	11,105,258	325,823	14,531,562	6,441,072	32,403,715	-	-	32,403,715
School Leadership Services	14,317,653	5,502,286	97,376	1,451	19,918,766	-	-	19,918,766
Co-Curricular Services	-	2,377,444	-	9,605	2,387,049	-	-	2,387,049
School-Based Support Services	14,623,040	2,978,530	7,525,595	981,017	26,108,182	-	-	26,108,182
Total	\$ 199,301,222	\$ 23,977,238	\$ 34,954,823	\$ 10,770,241	\$ 269,003,524	\$ -	\$ -	\$ 269,003,524
System-Wide Support Services								
Support and Development Services	636,013	880,378	2,539,827	106,150	4,162,368	-	-	4,162,368
Special Population Support and Development	341,445	183,300	807,964	-	1,332,709	-	-	1,332,709
Alternative Programs & Svcs Support	141,002	163,832	628,649	193,567	1,127,050	-	-	1,127,050
Technology Support Services	2,241,172	1,814,363	-	-	4,055,535	-	-	4,055,535
Operational Support Services	9,007,754	16,781,662	9,906,737	-	35,696,153	410,797	-	36,106,950
Financial and Human Resource Services	2,821,336	1,343,529	407,692	2,788,673	7,361,230	-	-	7,361,230
Accountability Services	233,778	481,294	-	-	715,072	-	-	715,072
System-wide Pupil Support Services	89,979	556,672	-	164,155	810,806	-	-	810,806
Policy, Leadership and Public Relations Svcs	709,855	1,769,436	-	-	2,479,291	-	-	2,479,291
Total	\$ 16,222,334	\$ 23,974,466	\$ 14,290,869	\$ 3,252,545	\$ 57,740,214	\$ 410,797	\$ -	\$ 58,151,011
Ancillary Services								
Nutrition Services	96,475	-	85,690	-	182,165	-	20,549,700	20,731,865
Total	\$ 96,475	\$ -	\$ 85,690	\$ -	\$ 182,165	\$ -	\$ 20,549,700	\$ 20,731,865
Non-Programmed Charges								
Payments to Other Governmental Units	-	5,800,000	3,508,209	113,837	9,422,046	-	675,000	10,097,046
Total	\$ -	\$ 5,800,000	\$ 3,508,209	\$ 113,837	\$ 9,422,046	\$ -	\$ 675,000	\$ 10,097,046
Capital Outlay								
Capital Outlay	-	-	-	-	-	21,022,799	-	21,022,799
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,022,799	\$ -	\$ 21,022,799
TOTAL EXPENDITURES	\$ 215,620,031	\$ 53,751,704	\$ 52,839,591	\$ 14,136,623	\$ 336,347,949	\$ 21,433,596	\$ 21,224,700	\$ 379,006,245

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Program Report Code and Description		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Subtotal Operating Budget	Capital Outlay Fund	Child Nutrition Fund	Beginning Budget
001	Classroom Teachers	\$ 103,995,169	\$ 1,259,403	\$ -	\$ -	\$ 105,254,572	\$ -	\$ -	\$ 105,254,572
002	Central Office Administration	1,521,300	6,877,541	-	-	8,398,841	-	-	8,398,841
003	Non-Instructional Personnel	9,469,000	9,355,415	-	-	18,824,415	-	-	18,824,415
004	K-5 Program Enhancement Teachers	4,848,665	-	-	-	4,848,665	-	-	4,848,665
005	School Building Administration	9,500,000	5,326,574	-	-	14,826,574	-	-	14,826,574
006	School Psychologists	710,025	-	-	-	710,025	-	-	710,025
007	Instructional Support Personnel - Cert.	10,965,480	643,848	-	-	11,609,328	-	-	11,609,328
009	Non-Contributory Employee Benefits	-	7,273,681	-	-	7,273,681	-	-	7,273,681
012	Driver Training	775,945	-	-	222,258	998,203	-	-	998,203
013	CTE - Months of Employment	9,876,297	58,783	-	16,527	9,951,607	-	-	9,951,607
014	CTE - Program Support Funds	1,186,000	-	-	121,937	1,307,937	-	-	1,307,937
015	School Technology Fund	768,783	-	-	-	768,783	-	-	768,783
016	Summer Reading Camps	200,000	-	-	-	200,000	-	-	200,000
017	CTE - Program Improvement	-	-	566,933	-	566,933	-	-	566,933
020	International Faculty Exchange Teachers	-	85,000	-	-	85,000	-	-	85,000
024	Disadvantaged Student Supplemental Funding	1,398,302	-	-	-	1,398,302	-	-	1,398,302
026	McKinney-Vinto Homeless	-	-	10,578	-	10,578	-	-	10,578
027	Teacher Assistants	9,220,291	-	-	-	9,220,291	-	-	9,220,291
028	Staff Development	-	108,402	-	-	108,402	-	-	108,402
031	Low Wealth County Supplemental Funding	3,456,750	-	-	-	3,456,750	-	-	3,456,750
032	Children with Disabilities	22,000,000	424,999	-	-	22,424,999	-	-	22,424,999
034	Academically or Intellectually Gifted	1,727,180	-	-	-	1,727,180	-	-	1,727,180
035	School Nutrition	-	127,000	-	-	127,000	-	21,224,700	21,351,700
036	Charter Schools	-	5,800,000	-	-	5,800,000	-	-	5,800,000
037	Restart Schools	193,664	-	-	-	193,664	-	-	193,664
039	School Safety Grant Programs	1,300,000	200,000	-	640,000	2,140,000	-	-	2,140,000
045	Compensation/Bonus	-	1,104,309	-	-	1,104,309	-	-	1,104,309
049	IDEA - Preschool Grants	-	-	182,162	-	182,162	-	-	182,162
050	ESEA Title I - Basic Program	-	-	11,145,208	-	11,145,208	-	-	11,145,208
053	School Nutrition Equipment	-	-	61,730	-	61,730	-	-	61,730
054	Limited English Proficiency	1,887,989	-	-	-	1,887,989	-	-	1,887,989
055	Cooperative Innovative High Schools	400,000	-	-	-	400,000	-	-	400,000

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Program Report Code and Description		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Subtotal Operating Budget	Capital Outlay Fund	Child Nutrition Fund	Beginning Budget
056	Transportation of Pupils	7,500,000	-	-	-	7,500,000	-	-	7,500,000
060	IDEA - Title VI-B Handicapped	-	-	9,428,387	-	9,428,387	-	-	9,428,387
061	Classroom Materials	915,388	3,434,682	-	-	4,350,070	-	-	4,350,070
067	Assistant Principal Interns	230,000	-	-	-	230,000	-	-	230,000
069	At-Risk Student Services	6,780,803	-	-	-	6,780,803	-	-	6,780,803
071	Supplemental Funds for Teacher Comp.	2,900,000	-	-	-	2,900,000	-	-	2,900,000
073	School Connectivity	500,000	-	-	-	500,000	-	-	500,000
082	IDEA - State Improvement Grant	-	-	8,100	-	8,100	-	-	8,100
085	Literacy Intervention	493,000	-	-	-	493,000	-	-	493,000
103	ESEA Title II - Improving Teacher Quality	-	-	2,803,453	-	2,803,453	-	-	2,803,453
104	ESEA Title III - English Language	-	-	400,650	-	400,650	-	-	400,650
105	ESEA Title I - School Improvement	-	-	97,588	-	97,588	-	-	97,588
108	ESEA Title IV - Student Support	-	-	721,447	-	721,447	-	-	721,447
110	ESEA Title IV - 21st Century Comm. Ctr.	-	-	8,481	-	8,481	-	-	8,481
111	ESEA Title III - English Language	-	-	120,000	-	120,000	-	-	120,000
115	ESEA Title I - Targeted Support	-	-	156,159	-	156,159	-	-	156,159
118	IDEA VI-B - Special Needs	-	-	8,500	-	8,500	-	-	8,500
120	Financed Bus Purchases (State)	-	-	-	-	-	410,798	-	410,798
130	State Textbook Account	900,000	-	-	-	900,000	-	-	900,000
153	Business Systems Modernization	-	850,000	-	-	850,000	-	-	850,000
181	ESSER III - K-12 Emergency Relief Fund	-	-	24,870,300	-	24,870,300	-	-	24,870,300
183	ESSER III - ARP Homeless I	-	-	96,998	-	96,998	-	-	96,998
184	ESSER III - ARP Homeless II	-	-	301,532	-	301,532	-	-	301,532
186	ESSER III - ARP IDEA Preschool Grant	-	-	114,396	-	114,396	-	-	114,396
188	ESSER III - ARP Summer Career Prgm	-	-	762,109	-	762,109	-	-	762,109
189	ESSER III - ARP Math Enhancement Prgm	-	-	477,676	-	477,676	-	-	477,676
191	ESSER III - ARP Identify and Locate Missing Students	-	-	179,990	-	179,990	-	-	179,990
192	ESSER III - ARP Cyberbullying and Suicide Prevention	-	-	217,539	-	217,539	-	-	217,539
204	ESSER III - ARP School Psychologists	-	-	2,299	-	2,299	-	-	2,299
206	Supplement	-	-	97,376	-	97,376	-	-	97,376
216	Instructional / Student Support	-	-	-	80,372	80,372	-	-	80,372
305	Medicaid	-	-	-	2,500,000	2,500,000	-	-	2,500,000

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Program Report Code and Description		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Subtotal Operating Budget	Capital Outlay Fund	Child Nutrition Fund	Beginning Budget
313	Golden Leaf	-	-	-	14,512	14,512	-	-	14,512
375	Building on Success	-	-	-	322,716	322,716	-	-	322,716
413	NC Pre-K	-	-	-	6,634,639	6,634,639	-	-	6,634,639
418	Highland School of Technology	-	-	-	95,397	95,397	-	-	95,397
428	Hunter Huss HS	-	-	-	1,762,326	1,762,326	-	-	1,762,326
494	South Point HS	-	-	-	710,923	710,923	-	-	710,923
508	Teacher/Admin of the Year	-	-	-	23,276	23,276	-	-	23,276
539	Business Partnership Materials	-	-	-	35,098	35,098	-	-	35,098
544	Science Fair	-	-	-	11,622	11,622	-	-	11,622
549	Staff Development	-	-	-	52,514	52,514	-	-	52,514
580	NCHSSA - Coaching Certifications	-	-	-	9,605	9,605	-	-	9,605
599	Strengthening Families Program	-	-	-	24,648	24,648	-	-	24,648
601	Social Workers Benevolence	-	-	-	8,602	8,602	-	-	8,602
605	Principal's Masters Fund	-	-	-	1,451	1,451	-	-	1,451
615	School Nurse Funding Initiative	-	-	-	100,000	100,000	-	-	100,000
617	Nurse - Gaston County DHHS	-	-	-	130,000	130,000	-	-	130,000
618	Nurse - Caromont	-	-	-	75,000	75,000	-	-	75,000
619	Nurse - Caromont (East Gaston HS)	-	-	-	55,000	55,000	-	-	55,000
650	STEAM Grant - Duke Energy	-	-	-	20,000	20,000	-	-	20,000
700	Local Record Request	-	-	-	164,155	164,155	-	-	164,155
705	Transcripts	-	-	-	6,720	6,720	-	-	6,720
706	Activity Bus Transportation	-	418,540	-	-	418,540	-	-	418,540
806	Activity Bus Advertisement	-	-	-	36,414	36,414	-	-	36,414
880	Maintenance	-	10,121,694	-	541	10,122,235	-	-	10,122,235
881	Facilities - Fixed Asset Sales	-	-	-	93,778	93,778	-	-	93,778
882	Energy Efficiency Grants	-	-	-	32,033	32,033	-	-	32,033
883	Sale of Scrap Metal	-	-	-	104,811	104,811	-	-	104,811
884	Duke Energy Solar Lease	-	-	-	27,641	27,641	-	-	27,641
885	Facilities Remembrance Fund	-	-	-	2,107	2,107	-	-	2,107
900	Print Shop	-	281,833	-	-	281,833	-	-	281,833
921	2022 \$5M Bond	-	-	-	-	-	2,352,314	-	2,352,314
923	2023 \$14M Bond	-	-	-	-	-	13,053,123	-	13,053,123
924	2024 \$80M Bond	-	-	-	-	-	1,532,207	-	1,532,207
970	2016 \$50M Bond - Stanley	-	-	-	-	-	157,076	-	157,076

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Program Report Code and Description		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Subtotal Operating Budget	Capital Outlay Fund	Child Nutrition Fund	Beginning Budget
980	2018 \$60M Bond Interest	-	-	-	-	-	302,312	-	302,312
992	General Renovations	-	-	-	-	-	3,625,766	-	3,625,766
TOTAL EXPENDITURES		\$ 215,620,031	\$ 53,751,704	\$ 52,839,591	\$ 14,136,623	\$ 336,347,949	\$ 21,433,596	\$ 21,224,700	\$ 379,006,245

Note: The Program Report Code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective.

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY REVENUE SOURCE**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Revenue Source	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Subtotal Operating Budget	Capital Outlay Fund	Child Nutrition Fund	Beginning Budget
State Allocation	\$ 215,620,031	\$ -	\$ -	\$ -	\$ 215,620,031	\$ -	\$ -	\$ 215,620,031
NC Pre-K	-	-	-	5,000,000	5,000,000	-	-	5,000,000
Other State Sources	-	-	-	729,740	729,740	600,000	-	1,329,740
Gaston County Appropriation	-	53,001,704	-	-	53,001,704	-	-	53,001,704
Gaston County Capital Outlay	-	-	-	-	-	2,227,000	-	2,227,000
Gaston County Capital Outlay Carryover	-	-	-	-	-	1,398,766	-	1,398,766
Gaston County Bond Proceeds	-	-	-	-	-	15,698,732	-	15,698,732
Fines and Forfeitures	-	700,000	-	-	700,000	-	-	700,000
Interest Earned on Investments	-	50,000	-	-	50,000	-	-	50,000
Federal Grants	-	-	25,719,376	-	25,719,376	-	-	25,719,376
Federal COVID-19 Funding	-	-	27,120,215	-	27,120,215	-	-	27,120,215
Medicaid Reimbursement	-	-	-	6,000,000	6,000,000	-	-	6,000,000
USDA Grants	-	-	-	-	-	-	16,750,000	16,750,000
Food Sales	-	-	-	-	-	-	3,799,700	3,799,700
Indirect Cost Allocated	-	-	-	2,406,883	2,406,883	-	675,000	3,081,883
Other Revenue	-	-	-	-	-	1,509,098	-	1,509,098
Total Revenue	\$ 215,620,031	\$ 53,751,704	\$ 52,839,591	\$ 14,136,623	\$ 336,347,949	\$ 21,433,596	\$ 21,224,700	\$ 379,006,245