

Gaston County Board of Education Meeting



November 18, 2019
Budget Update
FY 2019-2020

Celebrate! Gaston County Schools



Budget Update

- Budget Calendar
- State Budget Update
- Conclusion



Budget Calendar

- **January 18** – Board of Education (BOE) retreat
- **February** – Review budget requests from Fund Managers and Directors
- **March 13** – Joint budget meeting with BOE and County Commissioners
- **March 18** – Present Superintendent's budget to BOE
- **April 15** – BOE approval of GCS budget request

Budget Calendar

- **May 10** – Deliver GCS budget request to County Commissioners
- **June 11** – County Commissioners approve local budget
- **June 13** – BOE approves GCS interim budget at 80% of 2018-19 budget
- **June 27** – General Assembly approves State budget (H966)

Budget Update

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State Budget Update

- **H966: 2019 Appropriations Act**
 - Governor **vetoed** H966 on June 28th;
 - Major differences are Medicaid expansion and the reduction of corporate taxes;
 - House overrode Governor's veto on September 11th;
 - Senate has not voted to override Governor's veto of State budget;
 - Using "mini" budgets where there are areas of agreement.

State Budget Update

- **H377: Teacher Step Act - Passed**
 - Approves annual steps for teachers and certified personnel based on 2018-19 salary schedule;
 - Principal pay increase of an average of 6.2%;
 - Adjust Principal ADM tiers;
 - Modifies Principal bonus program.

Principal Pay

Principal Schedule 2018-19:

ADM	Base	Met Growth	Exceeded Growth
0-400	\$66,000	\$72,611	\$79,212
401-700	\$69,311	\$76,242	\$83,171
701-1,000	\$72,611	\$79,872	\$87,133
1,001-1,300	\$75,912	\$83,503	\$91,094
+1,301	\$79,212	\$87,133	\$95,054

Principal Pay

H377: New Principal Pay Chart

ADM	Base	Met Growth	Exceeded Growth
0-200	\$68,125	\$74,938	\$81,750
201-400	\$71,531	\$78,684	\$85,837
401-700	\$74,938	\$82,432	\$89,926
701-1,000	\$78,344	\$86,178	\$94,013
1,001-1,600	\$81,750	\$89,925	\$98,100
+1,601	\$85,156	\$93,672	\$102,187

Current salary range is \$66,000 to \$95,054

Principal Pay

Principal Bonuses:

2018-19

2019-20

Statewide Growth Percentage	Bonus
Top 5%	\$10,000
Top 10%	\$7,500
Top 15%	\$5,000
Top 20%	\$2,500
Top 50%	\$1,000

Statewide Growth Percentage	Bonus
Top 5%	\$15,000
Top 10%	\$10,000
Top 15%	\$5,000
Top 20%	\$2,500
Top 50%	\$1,000

Bonus would **not** be doubled for D/F schools

State Budget Update

- **S354: Strengthening Educator Pay Act**
 - **Vetoed** by Governor on November 8th;
 - Provided raises for teachers and instruction support personnel from 3.9% to 4.4%;
 - Assistant Principal raises would correspond with the teacher raises;
 - Central Office employees receive a raise of 1% per year for two years;
 - Contingent on passage of H966.

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Concluding Factors

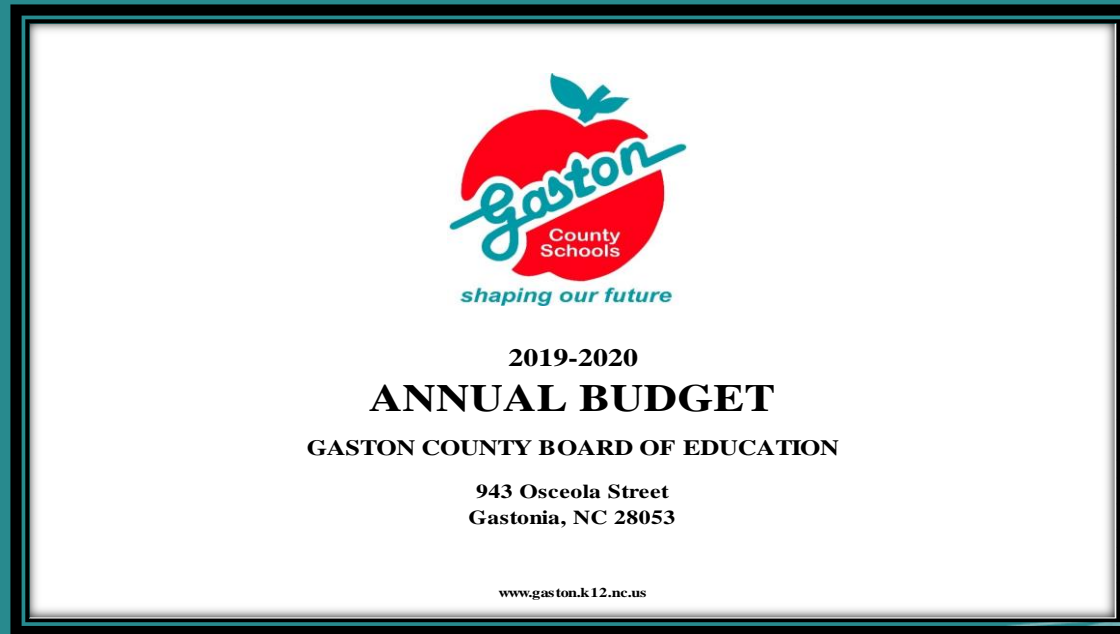
- Local and Federal funds have been appropriated in the same manner as previous years;
- Current State budget is based on last year's recurring State budget;
- DPI has made preliminary State allotments to School Districts;

Concluding Factors

- Lack of an approved GCS Budget Resolution decreases financial transparency to the public;
- Any changes to the Budget resolution arising from a new State budget can be accounted for in the monthly Budget Amendments and Transfers report that is provided to the Board;

Conclusion

Gaston County Schools should move forward and approve a Budget Resolution for 2019-2020



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Thank You



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Gaston County Board of Education Meeting

	Projected Cost	Actual Cost	Difference
HOUSING			
Mortgage or rent	€ 1,500.00	€ 1,400.00	€ 100.00
Phone	€ 60.00	€ 100.00	€ (40.00)
Electricity	€ 50.00	€ 60.00	€ (10.00)
Gas	€ 200.00	€ 180.00	€ 20.00
Water and sewer	€ 50.00	€ 48.00	€ 2.00
Cable			€ -
Waste removal			€ -
Maintenance or repairs			€ -
			€ 1,788.00

November 18, 2019
Budget Resolution
FY 2019-2020

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Budget Resolution



2019-2020

ANNUAL BUDGET

GASTON COUNTY BOARD OF EDUCATION

**943 Osceola Street
Gastonia, NC 28053**

www.gaston.k12.nc.us

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Budget Resolution



2019-2020

ANNUAL BUDGET

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Budget Resolution

Required by NC GS 115C-432 – The budget resolution, adoption and limitations

Sections 1 & 2 – State Public School Fund

Sections 3 & 4 – Local General Fund

Sections 5 & 6 – Federal Grants Fund

Sections 7 & 8 – Capital Outlay Fund

Sections 9 & 10 – Child Nutrition Fund

Sections 11 & 12 – Other Special Revenue Fund

Sections 13-16 – Other Directions and Limitations

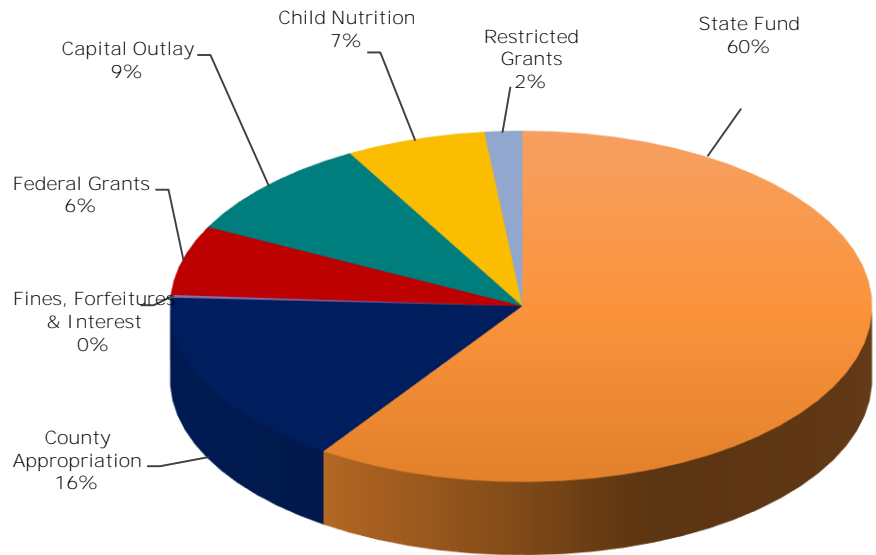
Budget Summary

Revenue	2018-2019	2019-2020	\$ Difference	% Difference
State Public School Fund	\$ 180,604,773	\$ 184,438,114	\$ 3,833,341	2.12%
County Appropriation - GCS	45,216,704	46,651,704	1,435,000	3.17%
County - Charter School Pmts	3,135,000	3,660,000	525,000	16.75%
Fines, Forfeitures and Interest	750,000	750,000	-	0.00%
GCS Fund Balance	-	-	-	0.00%
Federal Grants Fund	416,814	19,926,539	19,509,725	4680.68%
Other Special Revenue	5,138,670	5,331,737	193,067	3.76%
Subtotal	\$ 235,261,961	\$ 260,758,094	\$ 25,496,133	10.84%
Capital Outlay Fund	8,197,431	29,129,713	20,932,282	255.35%
Child Nutrition Fund	19,001,616	19,929,500	927,884	4.88%
REVENUE - ALL FUNDS	\$ 262,461,008	\$ 309,817,307	\$ 47,356,299	18.04%

Budget Summary

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
TOTAL	\$	309,817,307

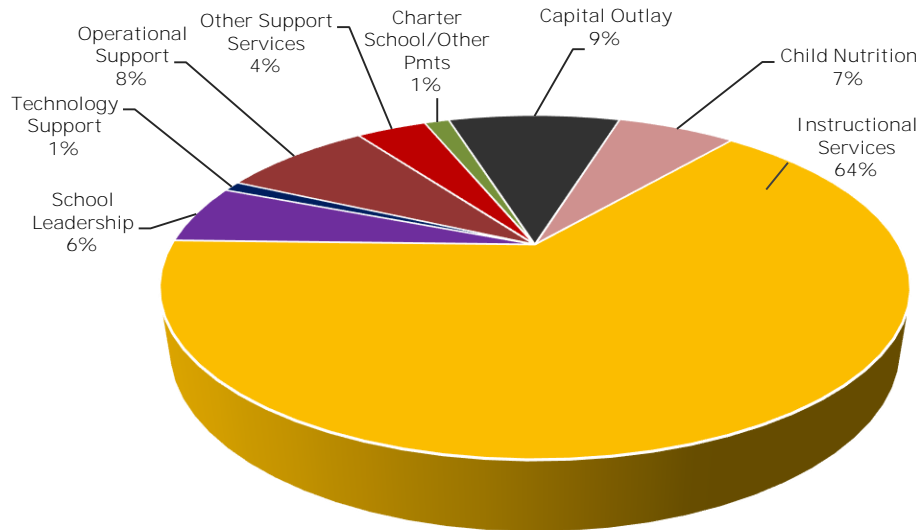


Note: Details are provided in the Budget Resolution

Budget Summary

Expense	2018-2019	2019-2020	\$ Difference	% Difference
Instructional Services	\$ 175,172,580	\$ 199,207,612	\$ 24,035,032	13.72%
School Leadership	16,516,588	17,326,254	809,666	4.90%
Technology Support	3,109,764	2,961,808	(147,956)	-4.76%
Operational Support	26,768,476	25,180,293	(1,588,183)	-5.93%
Other Support Services	10,485,413	11,859,750	1,374,337	13.11%
Charter School Payments	3,135,000	3,660,000	525,000	16.75%
Other Payments	20,841	509,100	488,259	2342.78%
Subtotal	\$ 235,208,662	\$ 260,704,817	\$ 25,496,155	10.84%
Capital Outlay Fund	8,197,431	29,129,713	20,932,282	255.35%
Child Nutrition Fund	19,054,915	19,982,777	927,862	4.87%
EXPENSE - ALL FUNDS	\$ 262,461,008	\$ 309,817,307	\$ 47,356,299	18.04%

Budget Summary



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
TOTAL		\$309,817,307

Note: Details are provided in the Budget Resolution

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Changes and New Initiatives

- Increasing local teacher supplements
- Expanded school choice opportunities
- No budgeted use of fund balance
- State-mandated increases in benefit costs



Changes and New Initiatives

- Replacing end-of-life technology
- Update core network devices and software
- School bond funds used to improve life safety systems, replace roofing, update lighting and HVAC, paving, etc.



Thank You



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