



2024-2025
ANNUAL BUDGET
GASTON COUNTY BOARD OF EDUCATION

**943 Osceola Street
Gastonia, NC 28053**

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2024-2025 ANNUAL BUDGET

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INTRODUCTORY STATEMENT

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 current budget represents the operational costs for the school system for the fiscal year ending June 30, 2025. It includes anticipated revenues from State, County and Federal sources. The purpose of the budget is to provide support for the Vision, Mission, Priorities and Goals and Focus Areas 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.

Focus Areas

- High Quality Teaching and Learning
- Positive School and Workplace Culture
- Strong Communication Habits
- Teacher and Student Recruitment and Retention
- Focus Support for School and District Leadership

The cost of public education in North Carolina is primarily financed by the State which establishes minimum standards and programs. Funding from the State is largely calculated based on a school district's average daily membership (ADM), or its student enrollment. The allotted ADM for Gaston County Schools decreased by 413 students to 29,928 for the current school year.

The BOE has no tax levying or borrowing authority and is required to maintain accounting and budgetary records in a uniform State format. As a result, local funds, which are appropriated by the Gaston County Board of County Commissioners (BOCC), are used to supplement many educational and student support programs, provide funding for supplements, and to add needed personnel, such as Maintenance staff. The County also provides capital funds for the district. These local capital funds provide for the preventative maintenance and repairs of capital items such as roofing, heating and air conditioning units, etc. on existing schools and office buildings.

The budgetary process included input from various stakeholders including parents, teachers, principals, assistant principals, senior leadership and the community. This information was reviewed and discussed by the BOE at their January 2024 Strategic Planning Retreat and was used to determine the funding priorities for the current year. These priorities included the following items:

- Increase our local teacher and certified employee supplement to a more competitive level with our peers;
- Improve pay for our classified and certified employees at the same rate as other state employees;
- Ensure that all students have access to a reliable mobile device; and
- Provide sufficient funding to offset the negative effects inflation on our operating expenses and utility costs.

Our BOE presented a \$60.0 million operating budget request to the BOCC in May 2024 which included an additional \$7.0 million in funding to address the aforementioned priorities. The BOCC approved a \$53.5 million local operating budget, which was \$500,000 more than the previous year. This increase will be used to increase our local teacher supplements. In addition, GCS requested \$6.7 million for capital outlay. However, the BOCC approved \$4.3 million for capital purposes. These funds will be used to replace aging student mobile devices (\$2.1 million) and ongoing capital maintenance (\$2.2 million) for our schools and office buildings. The \$2.1 million in local capital funding to replace aging student mobile devices was new this year. We previously used COVID-related funding to refresh our inventory of student devices.

GCS also receives Federal funding and grant proceeds for specific programs and initiatives such as Title I, IDEA, 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.

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"> • 2024-2025 GCS Local Budget Request delivered to the Gaston County BOCC • Gaston County BOCC adopts a County budget ordinance and notifies the BOE of local operating and capital outlay budget allocation
February	June
<ul style="list-style-type: none"> • The Finance Department directs budget discussions with GCS Fund Managers and Directors • Senior Leadership reviews and discusses budget needs 	<ul style="list-style-type: none"> • Board of Education adopts 2024-2025 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 approved revisions to the comprehensive budget for fiscal year 2024-25
April	October
<ul style="list-style-type: none"> • Adoption of 2024-25 Gaston County Schools Local Budget Request 	<ul style="list-style-type: none"> • Board of Education adopts 2024-2025 GCS Budget Resolution

BUDGET CODE DEFINITIONS

Purpose Code

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

50000 Instructional Services

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.

60000 System-Wide Support Services

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.

70000 Ancillary Services

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.

80000 Non-Programmed Charges

Non-Programmed charges are conduit-type (outgoing transfers) made to other LEAs or other administrative units in the state (such as charter schools) 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.

90000 Capital Outlay

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.

Program Report Code (PRC)

A Program Report Code, or PRC, designates a plan of activities or funding designed to accomplish a predetermined objective.

Additional supporting documentation regarding budget codes can be obtained from the Department of Public Instruction website using the following link:

[DPI Chart of Accounts](#)



**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025**

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, 2024 and ending June 30, 2025:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$	130,342,565
Special Populations Services		26,984,837
Alternative Programs and Services		10,639,724
School Leadership Services		14,848,821
School-Based Support Services		15,499,505

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services		675,171
Special Population Support and Development Services		726,794
Alternative Programs and Services Support and Development Services		143,457
Technology Support Services		443,328
Operational Support Services		17,420,741
Financial and Human Resource Services		1,520,783
Accountability Services		451,559
System-Wide Pupil Support Services		230,412
Policy, Leadership and Public Relations Services		889,043

ANCILLIARY SERVICES

Nutrition Services		93,165
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION

\$	220,909,905
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Section 2: The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION

\$	220,909,905
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**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025**

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, 2024 and ending June 30, 2025:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 12,004,728
Special Populations Services	1,633,101
Alternative Programs and Services	288,644
School Leadership Services	4,802,287
Co-Curricular Services	1,515,930
School-Based Support Services	2,020,740

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	1,144,273
Special Population Support and Development Services	122,091
Alternative Programs and Services Support and Development Services	164,514
Technology Support Services	2,934,813
Operational Support Services	15,639,375
Financial and Human Resource Services	2,911,411
Accountability Services	123,436
System-Wide Pupil Support Services	453,495
Policy, Leadership and Public Relation Services	2,212,900

ANCILLIARY SERVICES

Nutrition Services	29,966
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NON-PROGRAMMED CHARGES

Payments to Other Governmental Units - Charter Schools	6,300,000
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TOTAL LOCAL GENERAL FUND APPROPRIATION

\$ 54,301,704

Section 4: The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

County Appropriation	\$ 53,501,704
Fines and Forfeitures	700,000
Interest Earned on Investments	100,000

TOTAL LOCAL GENERAL FUND REVENUE

\$ 54,301,704

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025

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, 2024 and ending June 30, 2025:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$	52,197
Special Populations Services		2,142,552
Alternative Programs and Services		3,068,699
School-Based Support Services		180,990

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services		40,858
Special Population Support and Development Services		20,000
Alternative Programs and Services Support and Development Services		42,470
Operational Support Services		9,000

ANCILLIARY SERVICES

Nutrition Services		93,820
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NON-PROGRAMMED CHARGES

Payments to Other Governmental Units - Indirect Costs		2,740
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TOTAL FEDERAL GRANTS FUND APPROPRIATION

\$ 5,653,326

Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

TOTAL FEDERAL GRANTS FUND ALLOCATION

\$ 5,653,326

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025

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, 2024 and ending June 30, 2025:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 880,119
Special Populations Services	4,649,900
Alternative Programs and Services	7,510,261
School Leadership Services	1,229
Co-curricular Services	8,744
School Based Support Services	1,734,652
SYSTEM-WIDE SUPPORT SERVICES	
Special Population Support and Development Services	4,000
Alternative Programs and Services Support and Development Services	198,341
Operational Support Services	2,552,858
Financial and Human Resources Services	2,614,635
System-Wide Pupil Support Services	201,028
Policy, Leadership and Communication/Public Information Services	34,788
ANCILLARY SERVICES	
Community Services	
Nutrition Services	
NON-PROGRAMMED CHARGES	
Payment to Other Governmental Units	85,000
TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	\$ 20,475,555

Section 8: The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Medicaid Reimbursement	\$ 5,500,000
Indirect Cost Allocated	85,000
Drivers Education	277,385
NC Pre-K	7,700,000
Sales Tax Refund	500,000
Other	6,413,170
TOTAL OTHER SPECIAL REVENUE FUND REVENUE	\$ 20,475,555

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025**

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, 2024 and ending June 30, 2025:

CAPITAL OUTLAY	
Operational Support Services	\$ 1,042,829
Capital Outlay	57,193,577
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$ 58,236,406

Section 10: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2024 and ending June, 30, 2025:

OTHER SOURCES	
County Bond Proceeds	\$ 52,383,647
County Capital Appropriation	4,327,000
County Capital Appropriation Carryover	482,931
DPI Bus Purchase	1,042,828
TOTAL CAPITAL OUTLAY FUND REVENUE	\$ 58,236,406

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, 2024 and ending June 30, 2025:

ANCILLIARY SERVICES	
Nutrition Services	\$ 20,898,500
NON-PROGRAMMED CHARGES	
Payment to Other Governmental Units - Indirect Cost	900,000
TOTAL CHILD NUTRITION FUND APPROPRIATION	\$ 21,798,500

Section 12: The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Federal USDA Grants	\$ 17,303,469
Food Sales	3,408,500
Indirect Cost Allocated	1,086,531
TOTAL CHILD NUTRITION FUND REVENUE	\$ 21,798,500

GRAND TOTAL - ALL FUNDS	\$ 381,375,396
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GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2024 - JUNE 30, 2025

- 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, 2025 are hereby reappropriated and are to be added to this approved budget.
- Section 15:** The Chief Financial 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 Chief Financial Officer for direction in carrying out their duties.

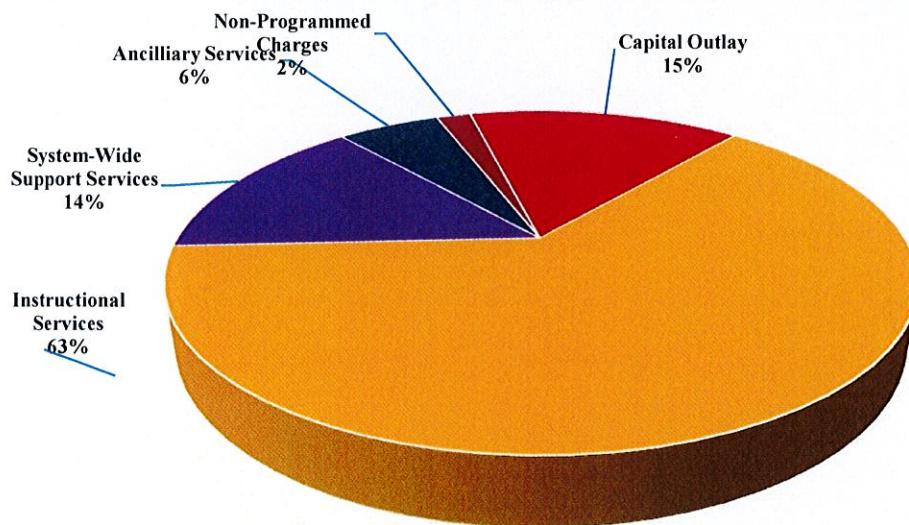
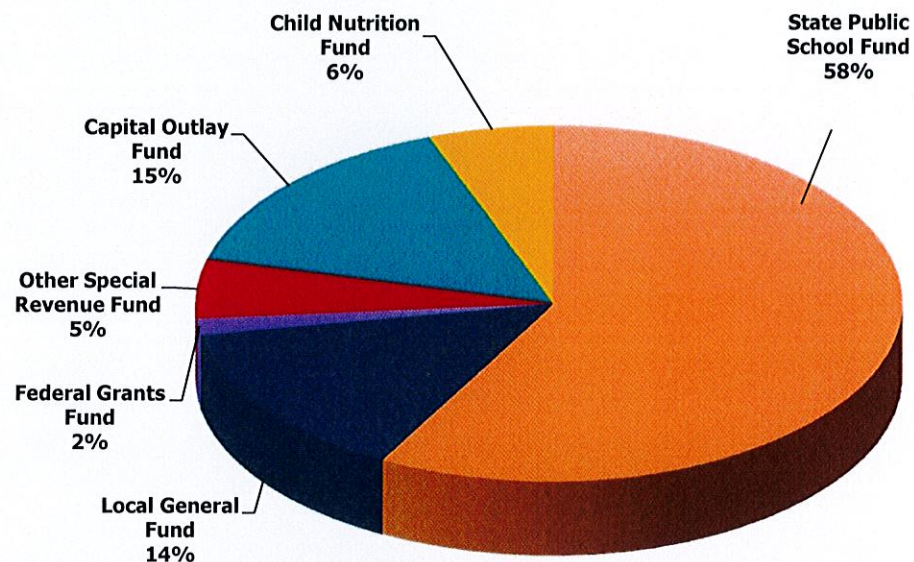
Adopted this 21st day of October, 2024

Signed

Jeffrey K. Ramsey, Chairman
Gaston County Board of Education

GASTON COUNTY BOARD OF EDUCATION REVENUE AND EXPENSE GRAPHS

Revenue by Source		
State Public School Fund	\$	220,909,905
Local General Fund		54,301,704
Federal Grants Fund		5,653,326
Other Special Revenue Fund		20,475,555
Capital Outlay Fund		58,236,406
Child Nutrition Fund		21,798,500
TOTAL	\$	381,375,396



Expense by Purpose		
Instructional Services	\$	240,810,225
System-Wide Support Services		54,968,403
Ancilliary Services		21,115,451
Non-Programmed Charges		7,287,740
Capital Outlay		57,193,577
TOTAL	\$	381,375,396

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

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Revenue Source	Fund 10	Fund 20	Fund 30	Fund 80	Subtotal Operating Budget	Fund 40	Fund 50	Beginning Budget
	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
State Allocation	\$ 220,909,905	\$ -	\$ -	\$ -	\$ 220,909,905	\$ -	\$ -	\$ 220,909,905
NC Pre-K	-	-	-	7,700,000	7,700,000	-	-	7,700,000
Other State Sources	-	-	-	277,385	277,385	-	-	277,385
Gaston County Appropriation	-	53,501,704	-	-	53,501,704	-	-	53,501,704
Gaston County Capital Outlay - Student Computers	-	-	-	-	-	2,100,000	-	2,100,000
Gaston County Capital Outlay - Maintenance	-	-	-	-	-	2,227,000	-	2,227,000
Gaston County Capital Outlay Carryover	-	-	-	-	-	482,931	-	482,931
Gaston County Bond Proceeds	-	-	-	-	-	52,383,647	-	52,383,647
Fines and Forfeitures	-	700,000	-	-	700,000	-	-	700,000
Interest Earned on Investments	-	100,000	-	-	100,000	-	-	100,000
Fund Balance Appropriation	-	-	-	-	-	-	-	-
Federal Sources - Regular Grants	-	-	5,105,651	-	5,105,651	-	-	5,105,651
Federal Sources - COVID-19 Funds Carryover	-	-	547,675	-	547,675	-	-	547,675
Medicaid Reimbursement	-	-	-	5,500,000	5,500,000	-	-	5,500,000
USDA Grants	-	-	-	-	-	-	17,303,469	17,303,469
Food Sales	-	-	-	-	-	-	3,408,500	3,408,500
Indirect Cost Allocated	-	-	-	85,000	85,000	-	1,086,531	1,171,531
Other Revenues	-	-	-	6,913,170	6,913,170	1,042,828	-	7,955,998
Total Revenue Sources	\$ 220,909,905	\$ 54,301,704	\$ 5,653,326	\$ 20,475,555	\$ 301,340,490	\$ 58,236,406	\$ 21,798,500	\$ 381,375,396

**GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE**

Purpose Code	FY 2023-24 Beginning Budget	FY 2023-24 Amendments and Transfers (1)	FY 2023-24 Revised Budget	FY 2024-25 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
State Public School Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 133,579,540	\$ 6,458,066	\$ 140,037,606	\$ 130,342,565	\$ (3,236,975)	-2.42%
52XXX Special Populations Services	25,675,731	1,088,455	26,764,186	26,984,837	1,309,106	5.10%
53XXX Alternative Programs and Services	11,105,258	(4,646,335)	6,458,923	10,639,724	(465,534)	-4.19%
54XXX School Leadership Services	14,317,653	1,060,724	15,378,377	14,848,821	531,168	3.71%
55XXX Co-Curricular Services	-	210,078	210,078	-	-	NA
58XXX School-Based Support Services	14,623,040	5,492,102	20,115,142	15,499,505	876,465	5.99%
60000 System-Wide Support Services						
61XXX Support and Development Services	636,013	161,093	797,106	675,171	39,158	6.16%
62XXX Special Population Support and Development	341,445	227,500	568,945	726,794	385,349	112.86%
63XXX Alternative Programs & Svcs Support	141,002	(19,757)	121,245	143,457	2,455	1.74%
64XXX Technology Support Services	2,241,172	(433,741)	1,807,431	443,328	(1,797,844)	-80.22%
65XXX Operational Support Services	9,007,754	4,683,923	13,691,677	17,420,741	8,412,987	93.40%
66XXX Financial and Human Resource Services	2,821,336	460,538	3,281,874	1,520,783	(1,300,553)	-46.10%
67XXX Accountability Services	233,778	58,782	292,560	451,559	217,781	93.16%
68XXX System-wide Pupil Support Services	89,979	19,369	109,348	230,412	140,433	156.07%
69XXX Policy, Leadership and Public Relations Svcs	709,855	331,205	1,041,060	889,043	179,188	25.24%
70000 Ancillary Services						
72XXX Nutrition Services	96,475	\$ 133,211	229,686	93,165	(3,310)	-3.43%
Total State Public School Fund	\$ 215,620,031	\$ 15,285,214	\$ 230,905,245	\$ 220,909,905	\$ 5,289,874	2.29%

(1) Includes funding carried over from the prior year.

**GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE**

Purpose Code	FY 2023-24 Beginning Budget	FY 2023-24 Amendments and Transfers (1)	FY 2023-24 Revised Budget	FY 2024-25 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Local General Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 10,890,547	\$ 253,781	\$ 11,144,328	\$ 12,004,728	\$ 1,114,181	10.23%
52XXX Special Populations Services	1,902,608	(127,742)	1,774,866	1,633,101	(269,507)	-14.17%
53XXX Alternative Programs and Services	325,823	27,445	353,268	288,644	(37,179)	-11.41%
54XXX School Leadership Services	5,502,286	170,029	5,672,315	4,802,287	(699,999)	-12.72%
55XXX Co-Curricular Services	2,377,444	(273,735)	2,103,709	1,515,930	(861,514)	-36.24%
58XXX School-Based Support Services	2,978,530	(1,248,940)	1,729,591	2,020,740	(957,790)	-32.16%
60000 System-Wide Support Services						
61XXX Support and Development Services	880,378	189,910	1,070,288	1,144,273	263,895	29.98%
62XXX Special Population Support and Development	183,300	(37,839)	145,461	122,091	(61,209)	-33.39%
63XXX Alternative Programs and Svcs Support	163,832	(26,142)	137,690	164,514	682	0.42%
64XXX Technology Support Services	1,814,363	528,573	2,342,936	2,934,813	1,120,450	61.75%
65XXX Operational Support Services	16,781,662	(338,232)	16,443,430	15,639,375	(1,142,287)	-6.81%
66XXX Financial and Human Resource Services	1,343,529	246,439	1,589,968	2,911,411	1,567,882	116.70%
67XXX Accountability Services	481,294	(62,556)	418,738	123,436	(357,858)	-74.35%
68XXX System-Wide Pupil Support Services	556,672	(34,182)	522,490	453,495	(103,177)	-18.53%
69XXX Policy, Leadership and Public Relations Svcs	1,769,436	22,900	1,792,336	2,212,900	443,464	25.06%
70000 Ancillary Services						
72XXX Nutrition Services	-	6,730	6,730	29,966	29,966	NA
80000 Non-Programmed Charges						
81XXX Payments to Charter Schools	5,800,000	746,341	6,546,341	6,300,000	500,000	8.62%
Total Local General Fund	\$ 53,751,704	\$ 42,780	\$ 53,794,484	\$ 54,301,704	\$ 550,000	1.02%

(1) Includes funding carried over from the prior year.

**GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE**

Purpose Code	FY 2023-24 Beginning Budget	FY 2023-24 Amendments and Transfers (1)	FY 2023-24 Revised Budget	FY 2024-25 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Federal Grants Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 3,381,127	\$ 972,631	\$ 4,353,758	\$ 52,197	\$ (3,328,930)	-98.46%
52XXX Special Populations Services	9,419,163	508,547	9,927,710	2,142,552	(7,276,611)	-77.25%
53XXX Alternative Programs and Services	14,531,562	361,974	14,893,536	3,068,699	(11,462,863)	-78.88%
54XXX School Leadership Services	97,376	-	97,376	-	(97,376)	NA
58XXX School-Based Support Services	7,525,595	45,273	7,570,868	180,990	(7,344,605)	-97.60%
60000 System-Wide Support Services						
61XXX Support and Development Services	2,539,827	(1,220,563)	1,319,264	40,858	(2,498,969)	-98.39%
62XXX Special Population Support and Development	807,964	15,178	823,142	20,000	(787,964)	-97.52%
63XXX Alternative Programs and Services Support	628,649	167,977	796,626	42,470	(586,179)	-93.24%
65XXX Operational Support Services	9,906,737	306,060	10,212,797	9,000	(9,897,737)	-99.91%
66XXX Financial and Human Resource Services	407,692	(200,933)	206,759	-	(407,692)	NA
68XXX System-Wide Pupil Support Services	-	24,185	24,185	-	-	NA
70000 Ancillary Services						
72XXX Nutrition Services	85,690	93,619	179,309	93,820	8,130	9.49%
80000 Non-Programmed Charges						
81XXX Indirect Costs and Other Payments	3,508,209	(140,172)	3,368,037	2,740	(3,505,469)	-99.92%
Total Federal Grants Fund	\$ 52,839,591	\$ 933,776	\$ 53,773,368	\$ 5,653,326	\$ (47,186,265)	-87.75%

(1) Includes funding carried over from the prior year.

**GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE**

Purpose Code	FY 2023-24 Beginning Budget	FY 2023-24 Amendments and Transfers (1)	FY 2023-24 Revised Budget	FY 2024-25 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Other Special Revenue Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 927,512	\$ 5,111,158	\$ 6,038,670	\$ 880,119	\$ (47,393)	-5.11%
52XXX Special Population Services	2,409,584	4,297,681	6,707,265	4,649,900	2,240,316	92.98%
53XXX Alternative Programs and Services	6,441,072	596,337	7,037,409	7,510,261	1,069,189	16.60%
54XXX School Leadership Services	1,451	1,123,960	1,125,411	1,229	(222)	-15.30%
55XXX Co-Curricular Services	9,605	257,397	267,002	8,744	(861)	-8.96%
58XXX School-Based Support Services	981,017	2,161,357	3,142,374	1,734,652	753,635	76.82%
60000 System-Wide Support Services						
61XXX Support and Development Services	106,150	132,020	238,170	-	(106,150)	NA
62XXX Special Population Support	-	26,000	26,000	4,000	4,000	NA
63XXX Alternative Programs and Services Support	193,567	96,436	290,003	198,341	4,774	2.47%
64XXX Technology Support Services	-	32,600	32,600	-	-	NA
65XXX Operational Support Services	-	5,712,488	5,712,488	2,552,858	2,552,858	NA
66XXX Financial and Human Resource Services	2,788,673	683,230	3,471,903	2,614,635	(174,038)	-6.24%
67XXX Accountability Services	-	-	-	-	-	-
68XXX System-Wide Pupil Support Services	164,155	559,005	723,160	201,028	36,873	22.46%
69XXX Policy, Leadership and Public Relations Svcs	-	117,552	117,552	34,788	34,788	NA
70000 Ancillary Services						
71XXX Community Services	-	23,826	23,826	-	-	NA
72XXX Nutrition Services	-	133,432	133,432	-	-	NA
80000 Non-Programmed Charges						
81XXX Payments to Other Government Units	113,837	51,612	165,449	85,000	(28,837)	-25.33%
Total Other Special Revenue Fund	\$ 14,136,623	\$ 21,116,093	\$ 35,252,716	\$ 20,475,555	\$ 6,338,932	17.98%

(1) Includes funding carried over from the prior year.

**GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE**

Purpose Code	FY 2023-24 Beginning Budget	FY 2023-24 Amendments and Transfers (1)	FY 2023-24 Revised Budget	FY 2024-25 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Capital Outlay Fund						
60000 System-Wide Support Services						
65XXX Operational Support Services	\$ 410,797	\$ 632,031	\$ 1,042,828	\$ 1,042,829	\$ 632,032	153.86%
90000 Capital Outlay						
90XXX Capital Outlay	21,022,799	79,629,597	100,652,396	57,193,577	36,170,778	172.06%
Total Capital Outlay Fund	\$ 21,433,596	\$ 80,261,628	\$ 101,695,224	\$ 58,236,406	\$ 36,802,810	36.19%
Child Nutrition Fund						
70000 Ancillary Services						
72XXX Nutrition Services	\$ 20,549,700	\$ 303,039	\$ 20,852,739	\$ 20,898,500	\$ 348,800	1.70%
80000 Non-Programmed Charges						
84XXX Payments to Gaston County Schools	675,000	411,531	1,086,531	900,000	225,000	33.33%
Total Child Nutrition Fund	\$ 21,224,700	\$ 714,570	\$ 21,939,270	\$ 21,798,500	\$ 573,800	2.62%
Grant Total - All Funds	\$ 379,006,245	\$ 118,354,063	\$ 497,360,308	\$ 381,375,396	\$ 2,369,151	0.48%

(1) Includes funding carried over from the prior year.

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PURPOSE CODE
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Purpose Code	Fund 10	Fund 20	Fund 30	Fund 80	Subtotal Operating Budget	Fund 40	Fund 50	Beginning Budget
	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
50000 Instructional Services								
51XXX Regular Instructional Services	130,342,565	12,004,728	52,197	880,119	143,279,609	-	-	143,279,609
52XXX Special Populations Services	26,984,837	1,633,101	2,142,552	4,649,900	35,410,390	-	-	35,410,390
53XXX Alternative Programs and Services	10,639,724	288,644	3,068,699	7,510,261	21,507,328	-	-	21,507,328
54XXX School Leadership Services	14,848,821	4,802,287	-	1,229	19,652,337	-	-	19,652,337
55XXX Co-Curricular Services	-	1,515,930	-	8,744	1,524,674	-	-	1,524,674
58XXX School-Based Support Services	15,499,505	2,020,740	180,990	1,734,652	19,435,887	-	-	19,435,887
Total Instructional Services	\$ 198,315,452	\$ 22,265,430	\$ 5,444,438	\$ 14,784,905	\$ 240,810,225	\$ -	\$ -	\$ 240,810,225
60000 System-Wide Support Services								
61XXX Support and Development Services	675,171	1,144,273	40,858	-	1,860,302	-	-	1,860,302
62XXX Special Population Support and Development	726,794	122,091	20,000	4,000	872,885	-	-	872,885
63XXX Alternative Programs & Svcs Support	143,457	164,514	42,470	198,341	548,782	-	-	548,782
64XXX Technology Support Services	443,328	2,934,813	-	-	3,378,141	-	-	3,378,141
65XXX Operational Support Services	17,420,741	15,639,375	9,000	2,552,858	35,621,974	1,042,829	-	36,664,803
66XXX Financial and Human Resource Services	1,520,783	2,911,411	-	2,614,635	7,046,829	-	-	7,046,829
67XXX Accountability Services	451,559	123,436	-	-	574,995	-	-	574,995
68XXX System-wide Pupil Support Services	230,412	453,495	-	201,028	884,935	-	-	884,935
69XXX Policy, Leadership and Public Relations Svcs	889,043	2,212,900	-	34,788	3,136,731	-	-	3,136,731
Total System-Wide Support Services	\$ 22,501,288	\$ 25,706,308	\$ 112,328	\$ 5,605,650	\$ 53,925,574	\$ 1,042,829	\$ -	\$ 54,968,403
70000 Ancillary Services								
72XXX Nutrition Services	93,165	29,966	93,820	-	216,951	-	20,898,500	21,115,451
Total Ancillary Services	\$ 93,165	\$ 29,966	\$ 93,820	\$ -	\$ 216,951	\$ -	\$ 20,898,500	\$ 21,115,451
80000 Non-Programmed Charges								
81XXX Payments to Other Governmental Units	-	6,300,000	2,740	85,000	6,387,740	-	900,000	7,287,740
Total Non-Programmed Charges	\$ -	\$ 6,300,000	\$ 2,740	\$ 85,000	\$ 6,387,740	\$ -	\$ 900,000	\$ 7,287,740
90000 Capital Outlay								
91XXX Capital Outlay	-	-	-	-	-	57,193,577	-	57,193,577
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,193,577	\$ -	\$ 57,193,577
Total Expenditures	\$ 220,909,905	\$ 54,301,704	\$ 5,653,326	\$ 20,475,555	\$ 301,340,490	\$ 58,236,406	\$ 21,798,500	\$ 381,375,396

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

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Program Report Code		Fund 10	Fund 20	Fund 30	Fund 80	Subtotal	Fund 40	Fund 50	Beginning Budget
		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Operating Budget	Capital Outlay Fund	Child Nutrition Fund	
001	Classroom Teachers	\$ 102,134,898	\$ 570,123	\$ -	\$ 166,300	\$ 102,871,321	\$ -	\$ -	\$ 102,871,321
002	Central Office Administration	1,638,190	7,573,949	-	2,594,000	11,806,139	-	-	11,806,139
003	Non-Instructional Support Personnel	9,980,000	10,208,042	-	20,000	20,208,042	-	-	20,208,042
004	K-5 Program Enhancement Teachers	3,561,976	-	-	-	3,561,976	-	-	3,561,976
005	School Building Administration	9,865,717	4,615,685	-	-	14,481,402	-	-	14,481,402
006	School Psychologists	5,904,010	-	-	-	5,904,010	-	-	5,904,010
007	Instructional Support Personnel - Cert.	5,867,352	617,138	-	-	6,484,490	-	-	6,484,490
009	Non-Contributory Employee Benefits	-	8,624,648	-	-	8,624,648	-	-	8,624,648
010	Dollars for Certified Personnel	-	171,836	-	-	171,836	-	-	171,836
012	Driver Training	673,219	-	-	277,384	950,603	-	-	950,603
013	CTE - Months of Employment	10,765,219	-	-	9,375	10,774,594	-	-	10,774,594
014	CTE - Program Support Funds	489,774	-	-	79,503	569,277	-	-	569,277
015	School Technology Fund	443,328	-	-	-	443,328	-	-	443,328
017	CTE - Program Improvement	-	-	52,197	-	52,197	-	-	52,197
024	Disadvantaged Student Funding	1,418,217	-	-	-	1,418,217	-	-	1,418,217
026	McKinney-Vinto Homeless	-	-	49,447	-	49,447	-	-	49,447
027	Teacher Assistants	9,555,096	-	-	-	9,555,096	-	-	9,555,096
028	Staff Development	-	84,475	-	-	84,475	-	-	84,475
031	Low Wealth County Funding	8,645,001	-	-	-	8,645,001	-	-	8,645,001
032	Children with Disabilities	22,000,000	437,704	-	-	22,437,704	-	-	22,437,704
034	Academically or Intellectually Gifted	1,786,809	-	-	-	1,786,809	-	-	1,786,809
035	School Nutrition	-	133,362	-	-	133,362	-	21,798,500	21,931,862
036	Charter Schools	-	6,300,000	-	-	6,300,000	-	-	6,300,000
037	Restart Schools	940,863	-	-	-	940,863	-	-	940,863
039	School Safety Grant Programs	1,500,000	200,000	-	640,000	2,340,000	-	-	2,340,000
045	Teacher/Certified Employee Bonus	-	1,450,000	-	-	1,450,000	-	-	1,450,000
050	ESEA Title I - Basic Program	-	-	2,014,064	-	2,014,064	-	-	2,014,064
053	School Nutrition Equipment	-	-	96,083	-	96,083	-	-	96,083
054	Limited English Proficiency	2,486,360	-	-	-	2,486,360	-	-	2,486,360
055	Cooperative Innovative High Schools	400,000	-	-	-	400,000	-	-	400,000
056	Transportation of Pupils	7,481,027	-	-	-	7,481,027	-	-	7,481,027
060	IDEA - Title VI-B Handicapped	-	-	1,874,971	-	1,874,971	-	-	1,874,971
061	Classroom Materials	940,580	2,659,190	-	-	3,599,770	-	-	3,599,770

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

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Program Report Code		Fund 10	Fund 20	Fund 30	Fund 80	Subtotal Operating Budget	Fund 40	Fund 50	Beginning Budget
		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
069	At-Risk Student Services	8,004,980	-	-	-	8,004,980	-	-	8,004,980
071	Supplemental Funds for Teacher Comp.	3,495,634	-	-	-	3,495,634	-	-	3,495,634
082	IDEA - State Improvement Grant	-	-	8,261	-	8,261	-	-	8,261
103	ESEA Title II - Improving Teacher Quality	-	-	40,857	-	40,857	-	-	40,857
104	ESEA Title III - English Language	-	-	183,422	-	183,422	-	-	183,422
105	ESEA Title I - School Improvement	-	-	61,121	-	61,121	-	-	61,121
108	ESEA Title IV - Student Support	-	-	199,971	-	199,971	-	-	199,971
110	ESEA Title IV - 21st Century Comm. Ctr.	-	-	12,645	-	12,645	-	-	12,645
111	ESEA Title III - English Language	-	-	70,937	-	70,937	-	-	70,937
114	ESEA Title I - Children W/Disabilities	-	-	83,112	-	83,112	-	-	83,112
115	ESEA Title I - Targeted Support	-	-	341,545	-	341,545	-	-	341,545
118	IDEA VI-B - Special Needs	-	-	11,948	-	11,948	-	-	11,948
119	IDEA VI-B - Targeted Assist-Preschool	-	-	5,070	-	5,070	-	-	5,070
120	Financed Bus Purchases (State)	-	-	-	-	-	1,042,828	-	1,042,828
131	State Textbook Account	931,655	-	-	-	931,655	-	-	931,655
153	System Modernization	-	350,000	-	-	350,000	-	-	350,000
183	ESSER III - ARP Homeless I	-	-	77,754	-	77,754	-	-	77,754
184	ESSER III - ARP Homeless II	-	-	35,421	-	35,421	-	-	35,421
188	ESSER III - ARP Summer Career Prgm	-	-	6,047	-	6,047	-	-	6,047
189	ESSER III - Math Enrichment Programs	-	-	246,693	-	246,693	-	-	246,693
191	ESSER III - Locate Missing Students	-	-	179,990	-	179,990	-	-	179,990
204	ESSER III - ARP School Psychologists	-	-	1,769	-	1,769	-	-	1,769
216	Instructional / Student Support	-	-	-	197,909	197,909	-	-	197,909
305	Medicaid Administrative Outreach	-	-	-	5,500,000	5,500,000	-	-	5,500,000
375	Building on Success	-	-	-	57,988	57,988	-	-	57,988
378	Stuart Cramer HS	-	-	-	150,000	150,000	-	-	150,000
413	NC Pre-K	-	-	-	7,700,000	7,700,000	-	-	7,700,000
428	Hunter Huss HS	-	-	-	1,674,960	1,674,960	-	-	1,674,960
494	South Point HS	-	-	-	456,110	456,110	-	-	456,110
508	Teacher of the Year	-	-	-	23,276	23,276	-	-	23,276
528	Human Resources - ID Badges	-	-	-	635	635	-	-	635
539	Business Partnership Materials	-	-	-	49,845	49,845	-	-	49,845
544	Science Fair	-	-	-	3,032	3,032	-	-	3,032

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

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Program Report Code		Fund 10	Fund 20	Fund 30	Fund 80	Subtotal	Fund 40	Fund 50	Beginning
		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund	Operating Budget	Capital Outlay Fund	Child Nutrition Fund	Budget
545	Secretaries' Summer Conference				2,465	2,465			2,465
580	NCHSSA - Coaching Certifications	-	-	-	8,744	8,744	-	-	8,744
590	School Health Advisory Committe (SHAC)	-	-	-	419	419	-	-	419
601	Social Workers Benevolence	-	-	-	8,602	8,602	-	-	8,602
602	Dominion Energy Grant				179	179			179
603	Golden Leaf	-	-	-	14,512	14,512	-	-	14,512
605	Principal's Masters Fund	-	-	-	1,229	1,229	-	-	1,229
608	Admin of the Year	-	-	-	21,811	21,811	-	-	21,811
615	School Nurse Funding Intiative	-	-	-	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
620	ARPA COVID-19 School	-	-	-	39,807	39,807	-	-	39,807
700	Local Record Request	-	-	-	201,028	201,028	-	-	201,028
701	KIA Courage	-	-	-	14,200	14,200	-	-	14,200
706	Activity Bus Transportation	-	583,952	-	119,439	703,391	-	-	703,391
707	MircoFlim/Transcript	-	-	-	11,765	11,765	-	-	11,765
806	Activity Bus Advertisement	-	-	-	34,617	34,617	-	-	34,617
880	Maintenance	-	9,427,834	-	2,516	9,430,350	-	-	9,430,350
881	Facilities - Fixed Asset Sales	-	-	-	11,556	11,556	-	-	11,556
883	Sale of Scrap Metal	-	-	-	12,318	12,318	-	-	12,318
884	Duke Energy Solar Lease	-	-	-	28,699	28,699	-	-	28,699
885	Facilities Remembrance Fund	-	-	-	1,543	1,543	-	-	1,543
900	Print Shop	-	293,766	-	34,788	328,554	-	-	328,554
921	2022 \$ 5M Bond	-	-	-	-	-	730,280	-	730,280
923	2023 \$14M Bond	-	-	-	-	-	1,235,685	-	1,235,685
924	2024 \$80M Bond	-	-	-	-	-	32,969,304	-	32,969,304
925	2025 \$20M Bond	-	-	-	-	-	19,564,430	-	19,564,430
970	2016 \$50M Bond	-	-	-	-	-	110,946	-	110,946
992	General Renovations	-	-	-	-	-	2,582,931	-	2,582,931
Total Expenditures		\$ 220,909,905	\$ 54,301,704	\$ 5,653,326	\$ 20,475,555	\$ 301,340,490	\$ 58,236,406	\$ 21,798,500	\$ 381,375,396