



2017-2018

ANNUAL BUDGET

GASTON COUNTY BOARD OF EDUCATION

**943 Osceola Street
Gastonia, NC 28053**

www.gaston.k12.nc.us



2017-2018
ANNUAL BUDGET
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INTRODUCTORY STATEMENT

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

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

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

Goals:

- Every student will graduate prepared for post-secondary opportunities.
- Every member of our diverse student population has the opportunity for individualized instruction.
- Every employee is capable and committed to the education of the whole child.
- Every school has up-to-date technology to support teaching and learning.
- Every student has the opportunity to learn in a safe school environment.

The budgetary process included solicitation of information from various parents, students, and teachers, along with principals and members of the leadership team. This information was reviewed and discussed by the BOE at their 2017 Strategic Planning Retreat and was used to determine the funding priorities for the current year. After the BOE Retreat, the Superintendent's budget was developed and then presented to and approved by the BOE. The approved budget was then presented and submitted to the Gaston County Board of County Commissioners (BOCC) by May 15th as required by the North Carolina School Budget and Fiscal Control Act. 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 cost of public education in North Carolina is primarily financed by the State which establishes minimum standards and programs. Local funds, which are appropriated by the BOCC, supplement these basic programs and provide capital funds for the public school system. The BOE has no tax levying or borrowing authority and is required to maintain accounting and budgetary records in a uniform State format.

The current expense budget represents the operational costs for the school system for the fiscal year ending June 30, 2018. It includes anticipated revenues from State, County and Federal sources. The capital outlay budget provides funding for the construction of two new schools and major maintenance items such as roofing, replacement of heating and air units, etc. The Child Nutrition budget provides for the operations of a cafeteria in each school. Revenues are realized through food sales and grants from State and Federal sources.

BUDGET DEFINITIONS

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

5000 Instructional Services

6000 System-Wide Support Services

7000 Ancillary Services

8000 Non-Programmed Charges

9000 Capital Outlay

Purpose means the reason for which something exists or is used. It includes the activities or actions that are performed to accomplish the objectives of a Local Education Agency (LEA). The four digit purpose code and the respective definitions are determined by the North Carolina Department of Public Instruction (DPI).

Instructional Services (5000)

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities (athletics, arts, etc.). It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials and equipment, professional development, and any other costs related to direct instruction of students. Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

System-Wide Support Services (6000)

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other costs related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing and administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

Ancillary Services (7000)

Ancillary services are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services and nutrition services provided by the school system.

Non-Programmed Charges (8000)

Non-Programmed charges are outgoing payments made to charter schools or other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

Capital Outlay (9000)

Capital outlay includes expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. It does not include any costs which may be coded to one or more specific purpose functions.

BE IT RESOLVED by the Board of Education of the Gaston County Schools Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Instructional Services

Regular Instructional Services	110,514,061
Special Populations Services	21,105,117
Alternative Programs and Services	7,371,270
School Leadership Services	9,871,620
School-Based Support Services	12,161,352

System-Wide Support Services

Support and Development Services	479,454
Special Population Support and Development Services	272,447
Alternative Programs and Services Support	45,044
Technology Support Services	88,170
Operational Support Services	11,252,932
Financial and Human Resources Services	1,181,390
Accountability Services	242,548
System-Wide Pupil Support Services	0
Policy, Leadership & Communication/Public Information Services	826,186

Ancillary Services

Nutrition Services	50,317
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<i>Total State Public School Fund Appropriation</i>	<u><u>\$ 175,461,908</u></u>
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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, 2017, and ending June 30, 2018:

<i>State Public School Fund Allocation</i>	<u><u>\$ 175,461,908</u></u>
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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, 2017, and ending June 30, 2018:

Instructional Services

Regular Instructional Services	14,648,534
Special Populations Services	1,311,879
Alternative Programs and Services	267,797
School Leadership Services	5,113,237
Co-Curricular Services	1,550,627
School-Based Support Services	1,499,666

System-Wide Support Services

Support and Development Services	611,779
Special Population Support and Development Services	151,750
Alternative Programs and Services Support	135,238
Technology Support Services	3,402,043
Operational Support Services	13,818,226
Financial and Human Resources Services	1,798,066
Accountability Services	360,201
System-Wide Pupil Support Services	694,868
Policy, Leadership & Communication/Public Information Services	1,502,793

Ancillary Services

Nutrition Services	15,000
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Non-Programmed Charges

Transfers to Charter Schools	2,820,000
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Total Local General Fund Appropriation

\$ 49,701,704

Section 4 - The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

County Appropriation	47,751,704
Local Revenues	750,000
Fund Balance Appropriated	1,200,000

Total Local General Fund Revenue

\$ 49,701,704

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, 2017, and ending June 30, 2018:

<i>Instructional Programs</i>	
Regular Instructional Services	378,679
Special Populations Services	147,348
Alternative Programs and Services	129,827
<i>Non-Programmed Charges</i>	
Payments to Other Governmental Units	29,029
<i>Total Federal Grants Fund Appropriation</i>	<u><u>\$ 684,883</u></u>

Section 6 - The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

<i>Total Federal Grants Fund Allocation</i>	<u><u>\$ 684,883</u></u>
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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, 2017, and ending June 30, 2018:

Capital Outlay

Operational Support Services	3,008,729
Debt Service	668,043
Capital Outlay	26,518,925

<i>Total Capital Outlay Fund Appropriation</i>	<u>\$ 30,195,697</u>
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Section 8 - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Other Sources

Bond Proceeds	24,654,584
Other <i>(DPI bus purchase, bond interest, sales tax withheld, etc.)</i>	3,697,243
County Capital	1,843,870

<i>Total Capital Outlay Fund Revenue</i>	<u>\$ 30,195,697</u>
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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, 2017, and ending June 30, 2018:

<i>Ancillary Services</i>	
Nutrition Services	18,597,239
<i>Total Child Nutrition Fund Appropriation</i>	<u><u>\$ 18,597,239</u></u>

Section 10 - The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Local and Other Revenues	3,920,000
Federal Allocation	14,677,239
<i>Total Child Nutrition Fund Revenue</i>	<u><u>\$ 18,597,239</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, 2017, and ending June 30, 2018:

<i>Instructional Services</i>	
Alternative Programs and Services	4,568,735
<i>System-Wide Support Services</i>	
Alternative Programs and Services Support	169,716
Financial and Human Resources Services	12,838
<i>Total Other Special Revenue Fund Allocation</i>	<u><u>\$ 4,751,289</u></u>

Section 12 - The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

<i>Total Other Special Revenue Fund Revenue</i>	<u><u>\$ 4,751,289</u></u>
 <i>TOTAL ALL FUNDS</i>	 <u><u>\$ 279,392,720</u></u>

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

Section 14 - All unpaid encumbrances at June 30, 2017, 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.
- 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 21st day of August, 2017

Signed

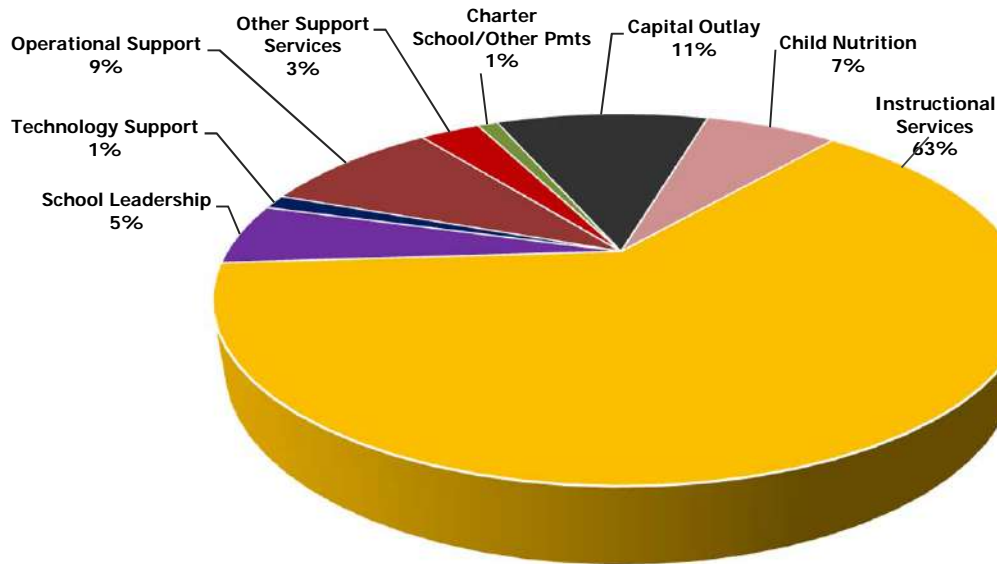
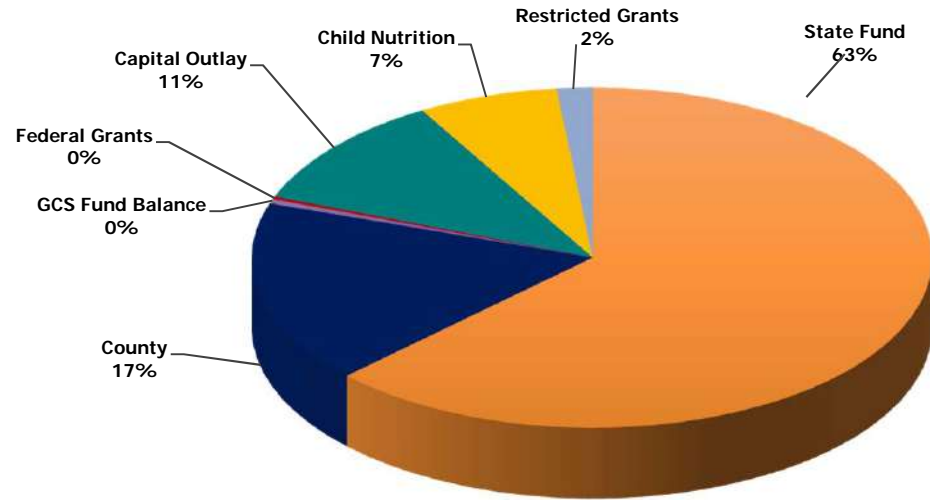
Kevin Collier - Chairman

W. Jeffrey Booker - Superintendent

GASTON COUNTY SCHOOLS REVENUE AND EXPENSE SUMMARY GRAPHS

SOURCES OF REVENUE

State Fund	\$	175,461,908
County		48,501,704
GCS Fund Balance		1,200,000
Federal Grants		684,883
Capital Outlay		30,195,697
Child Nutrition		18,597,239
Restricted Grants		4,751,289
TOTAL	\$	279,392,720



BUDGETED EXPENDITURES

Instructional Services	\$	175,654,892
School Leadership		14,984,857
Technology Support		3,490,213
Operational Support		25,071,158
Other Support Services		8,484,318
Charter School/Other Pmts		2,849,029
Capital Outlay		30,195,697
Child Nutrition		18,662,556
TOTAL	\$	279,392,720

BUDGET COMPARISON REPORT

By Purpose Code

PURPOSE CODE / DESCRIPTION		<u>FY 2016-2017</u> ORIGINAL BUDGET	<u>FY 2016-2017</u> AMENDMENTS AND TRANSFERS (1)	<u>FY 2016-2017</u> REVISED BUDGET	<u>FY 2017-2018</u> ORIGINAL BUDGET	AMOUNT CHANGE	PERCENT CHANGE
	STATE FUND						
5000	<i>Instructional Services</i>						
	Regular Instructional Services	\$ 111,061,870	\$ (3,982,123)	\$ 107,079,748	\$ 110,514,061	\$ 3,434,313	3.21%
	Special Population Services	18,303,957	4,371,728	22,675,685	21,105,117	(1,570,568)	-6.93%
	Alternative Programs and Services	7,304,725	296,285	7,601,010	7,371,270	(229,740)	-3.02%
	School Leadership Services	9,081,770	605,174	9,686,944	9,871,620	184,675	1.91%
	School-Based Support Services	12,107,882	1,997,414	14,105,296	12,161,352	(1,943,944)	-13.78%
6000	<i>System-Wide Support Services</i>				-		
	Support and Development Services	464,081	13,491	477,572	479,454	1,882	0.39%
	Special Population Support & Dev	274,338	(58,117)	216,221	272,447	56,226	26.00%
	Alternative Programs & Svcs Support	123,950	(29,858)	94,092	45,044	(49,048)	-52.13%
	Technology Support Services	211,401	984,878	1,196,279	88,170	(1,108,108)	-92.63%
	Operational Support Services	10,382,946	2,946,926	13,329,872	11,252,932	(2,076,940)	-15.58%
	Financial & Human Resource Svcs	1,034,323	238,937	1,273,260	1,181,390	(91,870)	-7.22%
	Accountability Services	233,234	15,609	248,843	242,548	(6,295)	-2.53%
	System-Wide Pupil Support Svcs	72,603	(71,212)	1,391	-	(1,391)	-100.00%
	Policy, Leadership & Communications	873,408	57,422	930,830	826,186	(104,644)	-11.24%
7000	<i>Ancillary Services</i>						
	Nutrition Services	226,355	(161,582)	64,773	50,317	(14,456)	-22.32%
8000	<i>Non-Programmed Charges</i>						
	Payments to Other Gov Units	-	(6,333)	(6,333)	-	6,333	-100.00%
	TOTAL STATE FUND	\$ 171,756,843	\$ 7,218,639	\$ 178,975,482	\$ 175,461,908	\$ (3,513,574)	-1.96%

BUDGET COMPARISON REPORT

By Purpose Code

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	LOCAL FUND						
5000	<i>Instructional Services</i>						
	Regular Instructional Services	\$ 14,275,585	\$ (415,014)	\$ 13,860,571	\$ 14,648,534	\$ 787,963	5.68%
	Special Population Services	1,156,060	296,408	1,452,468	1,311,879	(140,589)	-9.68%
	Alternative Programs and Services	623,352	(48,554)	574,798	267,797	(307,001)	-53.41%
	School Leadership Services	4,381,488	706,283	5,087,771	5,113,237	25,466	0.50%
	Co-Curricular Services	1,400,948	117,760	1,518,708	1,550,627	31,919	2.10%
	School-Based Support Services	1,429,843	569,186	1,999,029	1,499,666	(499,363)	-24.98%
6000	<i>System-Wide Support Services</i>						
	Support and Development Services	513,613	102,255	615,868	611,779	(4,089)	-0.66%
	Special Population Support & Dev	195,521	(38,111)	157,410	151,750	(5,660)	-3.60%
	Alternative Programs & Svcs Support	125,239	8,637	133,876	135,238	1,362	1.02%
	Technology Support Services	4,195,021	(1,199,735)	2,995,286	3,402,043	406,757	13.58%
	Operational Support Services	14,576,717	(631,676)	13,945,041	13,818,226	(126,815)	-0.91%
	Financial & Human Resource Svcs	1,752,505	78,538	1,831,043	1,798,066	(32,977)	-1.80%
	Accountability Services	333,994	28,029	362,023	360,201	(1,822)	-0.50%
	System-Wide Pupil Support Svcs	558,907	87,466	646,373	694,868	48,495	7.50%
	Policy, Leadership & Communications	1,362,339	300,110	1,662,449	1,502,793	(159,656)	-9.60%
7000	<i>Ancillary Services</i>						
	Nutrition Services	69,572	(48,676)	20,896	15,000	(5,896)	-28.21%
8000	<i>Non-Programmed Charges</i>						
	Transfers to Charter Schools	2,300,000	386,064	2,686,064	2,820,000	133,936	4.99%
	TOTAL LOCAL FUND	\$ 49,250,704	\$ 298,970	\$ 49,549,674	\$ 49,701,704	\$ 152,030	0.31%

BUDGET COMPARISON REPORT

By Purpose Code

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	FEDERAL FUND						
5000	<i>Instructional Services</i>						
	Regular Instructional Services	\$ 371,351	\$ 24,631	\$ 395,982	\$ 378,679	\$ (17,303)	-4.37%
	Special Population Services	1,000,000	5,706,814	6,706,814	147,348	(6,559,466)	-97.80%
	Alternative Programs and Services	167,141	8,201,896	8,369,037	129,827	(8,239,210)	-98.45%
	School Leadership Services	-	4,885	4,885	-	(4,885)	-100.00%
	School-Based Support Services	1,000,000	1,300,787	2,300,787	-	(2,300,787)	-100.00%
6000	<i>System-Wide Support Services</i>						
	Support and Development Services	-	1,054,411	1,054,411	-	(1,054,411)	-100.00%
	Special Population Support & Dev	-	891,147	891,147	-	(891,147)	-100.00%
	Alternative Programs & Svcs Support	-	859,178	859,178	-	(859,178)	-100.00%
	Technology Support Services	-	500,000	500,000	-	(500,000)	-100.00%
	Transportation Services	-	159,986	159,986	-	(159,986)	-100.00%
	Financial & Human Resource Svcs	-	24,664	24,664	-	(24,664)	-100.00%
7000	<i>Ancillary Services</i>						
	Nutrition Services	-	28,211	28,211	-	(28,211)	-100.00%
8000	<i>Non-Programmed Charges</i>						
	Payments to Other Government Units	37,081	784,447	821,528	29,029	(792,499)	-96.47%
	TOTAL FEDERAL FUND	\$ 2,575,573	\$ 19,541,058	\$ 22,116,631	\$ 684,883	\$ (21,431,748)	-96.90%

BUDGET COMPARISON REPORT

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	CAPITAL FUND						
6000	<i>System-Wide Support Services</i>						
	Operational Support Services	\$ 973,501	\$ 2,035,228	\$ 3,008,729	\$ 3,008,729	\$ 0	0.00%
8000	<i>Non-Programmed Charges</i>						
	Debt Service	668,043	-	668,043	668,043	-	0.00%
9000	<i>Capital Outlay</i>						
	Capital Outlay	62,398,956	-	62,398,956	26,518,925	(35,880,031)	-57.50%
	TOTAL CAPITAL FUND	\$ 64,040,500	\$ 2,035,228	\$ 66,075,728	\$ 30,195,697	\$ (35,880,031)	-54.30%
	CHILD NUTRITION FUND						
7000	<i>Ancillary Services</i>						
	Nutrition Services	\$ 17,578,248	\$ -	\$ 17,578,248	\$ 18,597,239	\$ 1,018,991	5.80%
8000	<i>Non-Programmed Charges</i>						
	Payments to Other Government Units	-	-	-	-	-	
	TOTAL CHILD NUTRITION FUND	\$ 17,578,248	\$ 0	\$ 17,578,248	\$ 18,597,239	\$ 1,018,991	5.80%

BUDGET COMPARISON REPORT

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	OTHER SPECIAL REVENUE FUND						
5000	<i>Instructional Services</i>						
	Regular Instructional Services	\$ 15,000	\$ 738,711	\$ 753,711	\$ 0	\$ (753,711)	-100.00%
	Special Population Services	1,292,500	695,869	1,988,369	-	(1,988,369)	-100.00%
	Alternative Programs and Services	4,736,499	(18,845)	4,717,654	4,568,735	(148,918)	-3.16%
	School Leadership Services	-	1,528	1,528	-	(1,528)	-100.00%
	Co-Curricular Services	-	(3,393)	(3,393)	-	3,393	-100.00%
	School-Based Support Services	40,000	746,713	786,713	-	(786,713)	-100.00%
6000	<i>System-Wide Support Services</i>						
	Support and Development Services	-	164,603	164,603	-	(164,603)	-100.00%
	Special Population Support	9,500	3,090	12,590	-	(12,590)	-100.00%
	Alternative Programs & Svcs Support	145,125	76,906	222,031	169,716	(52,315)	-23.56%
	Technology Support Services	-	-	-	-	-	-
	Operational Support Services	-	749,366	749,366	-	(749,366)	-100.00%
	Financial & Human Resource Svcs	750,000	739,073	1,489,073	12,838	(1,476,235)	-99.14%
	Accountability Services	-	25,192	25,192	-	(25,192)	-100.00%
	Leadership Services	-	123,886	123,886	-	(123,886)	-100.00%
7000	<i>Ancillary Services</i>						
	Community Services	-	61,077	61,077	-	(61,077)	-100.00%
	Nutrition Services	-	30,625	30,625	-	(30,625)	-100.00%
8000	<i>Non-Programmed Charges</i>						
	Payments to Other Government Units	-	-	-	-	-	-
	TOTAL OTHER SPECIAL REV. FUND	\$ 6,988,624	\$ 4,134,400	\$ 11,123,024	\$ 4,751,289	\$ (6,371,735)	-57.28%
	TOTAL ALL FUNDS	\$ 312,190,492	\$ 33,228,295	\$ 345,418,787	\$ 279,392,720	\$ (66,026,067)	-19.11%

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