



2025-2026

ANNUAL BUDGET
GASTON COUNTY BOARD OF EDUCATION

943 Osceola Street
Gastonia, NC 28053

www.gaston.k12.nc.us





2025-2026
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, 2026. It includes anticipated revenues from State, County and Federal sources. The purpose of the budget is to provide support for the Vision, Mission Statement, 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 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
- Focused 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 (GCS) increased by 688 students to 30,616 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 2025 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;
- Ensure that all students have access to a reliable computing device;
- Improve pay for our classified and certified employees at the same rate as other State employees; and
- Provide sufficient funding to offset the negative effects inflation on our operating expenses and utility costs.

Our BOE presented a \$60.1 million operating budget request to the BOCC in April 2025 which included funding to address the aforementioned priorities. The BOCC approved a \$54.0 million local operating budget, which was \$500,000, or 0.9%, more than the approved budget for the previous year. These funds will be used to increase our local teacher supplements. GCS is expecting to remit \$6.8 million of these local funds to various charter schools that enroll Gaston County students, leaving GCS with about \$47.2 million in local operating funding. GCS also requested \$2.2 million for capital outlay to be used for ongoing capital maintenance for our schools and office buildings. While there was no capital funding appropriated to GCS, the County did reallocate almost \$4.0 million for capital maintenance and to purchase student devices.

GCS also receives Federal funding and grant proceeds for specific programs and initiatives such as the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Act (IDEA). The Child Nutrition budget provides for the operations of a cafeteria in each school. Revenues for Child Nutrition are primarily 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"> • 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	October
<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"> • Update the Operations Committee on the status of the State comprehensive budget for fiscal year 2025-26
April	November
<ul style="list-style-type: none"> • Adoption of 2025-26 Gaston County Schools Local Budget Request • 2025-2026 GCS Local Budget Request delivered to the Gaston County BOCC 	<ul style="list-style-type: none"> • The Operations Committee reviewed and discussed the 2025-2026 Annual Budget Resolution for Gaston County Schools • Board of Education approves the 2025-2026 Annual Budget Resolution for Gaston County Schools

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

A Program Report Code, or PRC, is an accounting term and is used for the allocation and accounting of funds that are designed to accomplish a predetermined objective. Examples include: PRC 001 – Classroom Teachers, PRC 026 - Teacher Assistants and PRC 050 – Title I.

Additional supporting documentation regarding budget codes can be found on the North Carolina Department of Public Instruction website by searching for “Chart of Accounts”.

EXECUTIVE SUMMARY

Overview

The total beginning budget for GCS is \$416.7 million, representing an increase of \$80.3 million (14.9%) compared to the previous year. The operating budget, excluding Capital Outlay and Child Nutrition, totals \$316.9 million, which is \$15.5 million (5.1%) higher than last year. This increase is primarily due to rising costs driven by inflation, salary increases, and higher employer paid benefit costs. Any new programs or initiatives in 2025-2026 will need to be funded through grants, fund balance, or reductions to existing programs.

State Public School Budget

Budgeted State revenues and expenses total \$220.0 million, reflecting a decrease by nearly \$1.0 million from the prior year. The primary reason is a \$7.6 million reduction in Low Wealth Counties Supplemental funding, resulting from the countywide property revaluation and corresponding decrease in the property tax rate. This reduction was partly offset by increases in other State allotments, largely driven by a 688-student increase in the Average Daily Membership (ADM), which directly impacts several State funding formulas. As of the date of this budget resolution, the State has not yet adopted a comprehensive 2025-2026 budget. Once approved, the final State budget could have a significant positive or negative impact on the current GCS operating budget.

Local General Budget

GCS received a County appropriation of \$54.0 million, an increase of \$500,000 from last year. These additional funds are earmarked for teacher salary supplements. No additional local funding was provided to cover potential increases in State salaries, employer-paid benefit costs (health insurance premiums and retirement), inflationary costs, or new initiatives. The lack of local funding for these critical areas continues to negatively affect the operational effectiveness of GCS. Over the past five years (FY 2019-2020 through FY 2023-2024) GCS's local per-pupil expenditure ranking has decreased from 71st to 85th out of 115 school districts statewide.

The County did not appropriate funds for capital maintenance or repairs for GCS's five million square feet of schools and office buildings, nor for the purchase of student devices. However, approximately \$4.0 million was identified by the County for these purposes. This is \$327,000 less than last year.

Federal Budget

In July 2025 the Federal government temporarily withheld previously authorized funds for several programs, including English learner support, after-school programs, and professional development. All withheld funds have since been released. However, the current Federal government shutdown is delaying the processing and support of other Federal grant requests. The beginning Federal budget of \$26.6 million reflects the timing of the budget adoption resolution and the release of Federal funding. Overall, Federal funding levels are expected to remain relatively flat compared to last year's total of \$29.3 million. Looking ahead to 2026-2027, GCS anticipates a potential decline in Federal funding, as some previously withheld funds may not be renewed.

Other Special Revenue

Other Special Revenue sources include reimbursements, indirect costs, sales tax refunds, tuition, fees from actual costs, grants and miscellaneous items. The beginning budget for Other Special Revenue is \$15.5 million, which is \$5.0 million less than the previous year. This decrease is largely due to the timing differences in expected receipts from Medicaid reimbursements, ASPIRE after-school care, and nursing grants. These revenues are expected to align with last year's actuals over the course of the year. However, Pre-K funding will decrease due to a reduction in the number of classrooms.

Capital Outlay

In 2025 Gaston County issued the final \$110.0 million in school bond funds from the original \$250.0 million authorization that was approved by the voters in 2016. As a result, the Capital Outlay fund increased by \$62.3 million compared to the prior year's beginning balance. This increase was partly offset by the completion of Phase I of the \$57.5 million Grier Middle School construction by the end of FY 2024-2025.

Child Nutrition

The budget for the Child Nutrition fund increased by \$2.5 million, or 11.8% compared to the prior year. This increase was largely due to the increased cost of food coupled with the increase in the number of Gaston County school students.

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026**

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, 2025 and ending June 30, 2026:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 133,357,970
Special Populations Services	27,633,166
Alternative Programs and Services	9,194,423
School Leadership Services	10,737,046
School-Based Support Services	14,666,938

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	3,500
Special Population Support and Development Services	899,226
Technology Support Services	1,074,268
Operational Support Services	20,662,742
Financial and Human Resource Services	523,909
Accountability Services	246,015
System-Wide Pupil Support Services	110,440
Policy, Leadership and Public Relations Services	709,995

ANCILLARY SERVICES

Child Nutrition Services	166,607
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TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	\$ 219,986,245
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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, 2025 and ending June 30, 2026:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION	\$ 219,986,245
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**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026**

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, 2025 and ending June 30, 2026:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 11,835,253
Special Populations Services	1,766,847
Alternative Programs and Services	290,545
School Leadership Services	4,592,164
Co-Curricular Services	1,819,160
School-Based Support Services	1,604,048
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	1,135,225
Special Population Support and Development Services	141,760
Alternative Programs and Services Support and Development Services	157,373
Technology Support Services	1,430,489
Operational Support Services	16,411,434
Financial and Human Resource Services	3,516,127
Accountability Services	277,993
System-Wide Pupil Support Services	442,208
Policy, Leadership and Public Relation Services	2,581,078
NON-PROGRAMMED CHARGES	
Payments to Charter Schools	6,800,000
TOTAL LOCAL GENERAL FUND APPROPRIATION	\$ 54,801,704

Section 4: The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

County Appropriation	54,001,704
Fines and Forfeitures	700,000
Interest Earned on Investments	100,000
TOTAL LOCAL GENERAL FUND REVENUE	\$ 54,801,704

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026**

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, 2025 and ending June 30, 2026:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 612,028
Special Populations Services	8,181,038
Alternative Programs and Services	12,444,822
School-Based Support Services	370,496

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	1,251,279
Special Population Support and Development Services	1,759,438
Alternative Programs and Services Support and Development Services	1,028,529
Operational Support Services	34,401
Financial and Human Resources Services	87,198

NON-PROGRAMMED CHARGES

Indirect Costs	856,461
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TOTAL FEDERAL GRANTS FUND APPROPRIATION	\$ 26,625,689
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Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

TOTAL FEDERAL GRANTS FUND ALLOCATION	\$ 26,625,689
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**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026**

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, 2025 and ending June 30, 2026:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 1,249,273
Special Populations Services	51,261
Alternative Programs and Services	4,993,830
School Leadership Services	1,091
Co-curricular Services	8,744
School Based Support Services	7,127,517
SYSTEM-WIDE SUPPORT SERVICES	
Alternative Programs and Services Support and Development Services	162,123
Operational Support Services	1,480,596
Financial and Human Resources Services	2,501
System-Wide Pupil Support Services	218,009
Policy, Leadership and Communication/Public Information Services	50,149
ANCILLARY SERVICES	
Child Nutrition Services	9,340
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units	85,000
TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	\$ 15,439,434

Section 8: The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Medicaid Reimbursement	\$ 7,143,425
Indirect Cost Allocated	85,000
NC Pre-K	5,144,196
Sales Tax Refund	500,000
Other	2,566,813
TOTAL OTHER SPECIAL REVENUE FUND REVENUE	\$ 15,439,434

**GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026**

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, 2025 and ending June 30, 2026:

CAPITAL OUTLAY	
Operational Support Services	\$ 1,018,383
Capital Outlay	119,604,434
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	\$ 120,622,817

Section 10: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June, 30, 2026:

OTHER SOURCES	
State Repair and Renovation Lottery Fund	\$ 3,288,355
County Bond Proceeds	112,317,192
County Capital Appropriation Carryover	3,998,887
DPI Bus Purchase	1,018,383
TOTAL CAPITAL OUTLAY FUND REVENUE	\$ 120,622,817

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, 2025 and ending June 30, 2026:

ANCILLARY SERVICES	
Child Nutrition Services	\$ 23,366,000
NON-PROGRAMMED CHARGES	
Indirect Costs	900,000
TOTAL CHILD NUTRITION FUND APPROPRIATION	\$ 24,266,000

Section 12: The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Federal USDA Grants	\$ 21,320,000
Food Sales	2,046,000
Indirect Cost Allocated	900,000
TOTAL CHILD NUTRITION FUND REVENUE	\$ 24,266,000
GRAND TOTAL - ALL FUNDS	\$ 461,741,889

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2025 - JUNE 30, 2026

- 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 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 17th day of November, 2025

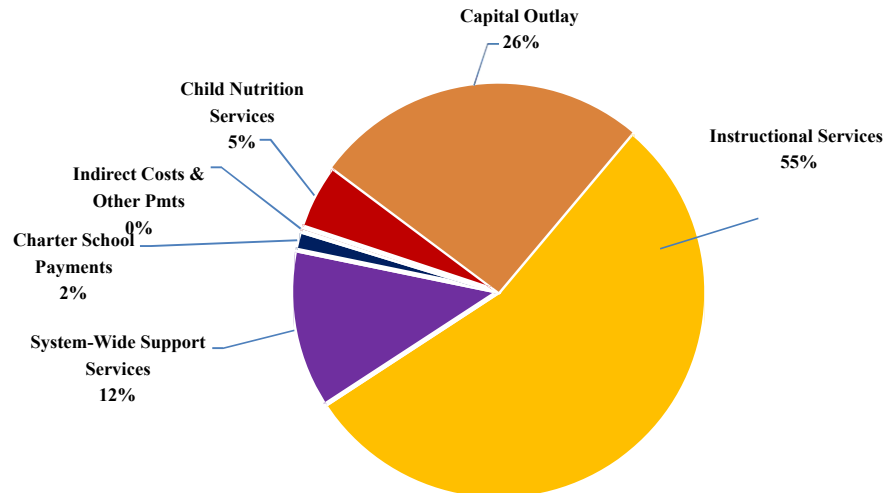
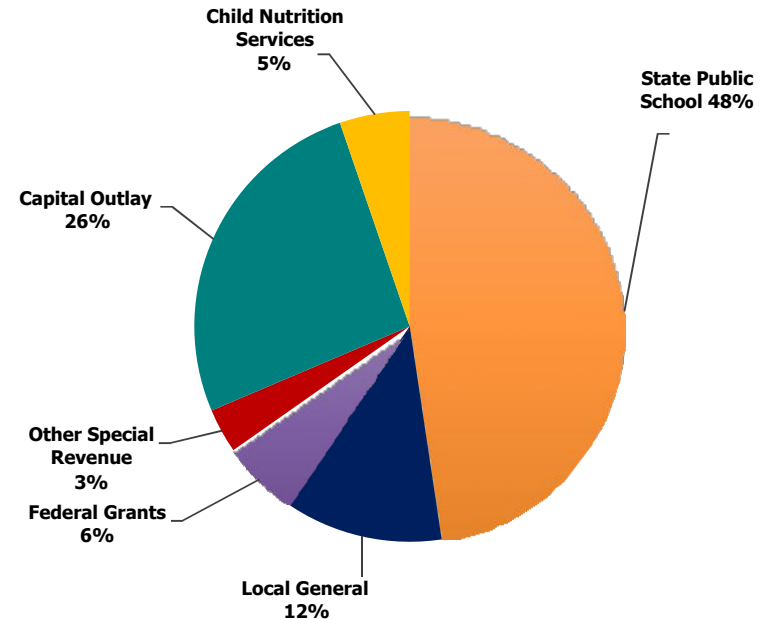
Signed

Josh Crisp, *Chairman*
Gaston County Board of Education

GASTON COUNTY BOARD OF EDUCATION REVENUE AND EXPENSE GRAPHS

Revenue by Source	
State Public	\$ 219,986,245
School Local	54,801,704
General Federal	26,625,689
Grants	15,439,434
Other Special	120,622,817
Revenue Capital	<u>24,266,000</u>
Outlay	\$ 461,741,889

Child Nutrition Services
TOTAL



Expense by Purpose	
Instructional Services	\$ 252,537,659
System-Wide Support Service	57,416,388
Charter School Payments Indirect	6,800,000
Costs & Other Pmts Child	1,841,461
Nutrition Services	23,541,947
Capital Outlay	<u>119,604,434</u>
TOTAL	\$ 461,741,889

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY REVENUE SOURCE
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Revenue Source	Fund 1X	Fund 2X	Fund 36	Fund 8X	Subtotal Operating Budget	Fund 4X	Fund 5X	Beginning Budget
	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
State Allocation	\$ 219,986,245	\$ -	\$ -	\$ -	\$ 219,986,245	\$ -	\$ -	\$ 219,986,245
NC Pre-K	-	-	-	5,144,196	5,144,196	-	-	5,144,196
Other State Sources	-	-	-	500,000	500,000	-	-	500,000
Gaston County Appropriation	-	54,001,704	-	-	54,001,704	-	-	54,001,704
Gaston County Capital Outlay - Maintenance	-	-	-	-	-	-	-	-
Gaston County Capital Outlay - Carryover	-	-	-	-	-	3,998,887	-	3,998,887
Gaston County Bond Proceeds	-	-	-	-	-	112,317,192	-	112,317,192
State Repair And Renovation Lottery Fund	-	-	-	-	-	3,288,355	-	3,288,355
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	-	-	26,625,689	-	26,625,689	-	-	26,625,689
Medicaid Reimbursement	-	-	-	7,143,425	7,143,425	-	-	7,143,425
USDA Grants	-	-	-	-	-	-	21,320,000	21,320,000
Food Sales	-	-	-	-	-	-	2,046,000	2,046,000
Indirect Cost Allocated	-	-	-	85,000	85,000	-	900,000	985,000
Other Revenues	-	-	-	2,566,813	2,566,813	1,018,383	-	3,585,196
Total Revenue Sources	\$ 219,986,245	\$ 54,801,704	\$ 26,625,689	\$ 5,439,434	\$ 316,853,072	\$ 120,622,817	\$ 24,266,000	\$ 461,741,889

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

Purpose Code	FY 2024-25 Beginning Budget	FY 2024-25 Amendments and Transfers (1)	FY 2024-25 Revised Budget	FY 2025-26 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
State Public School Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$130,342,565	\$8,642,094	\$138,984,659	\$133,357,970	\$ 3,015,405	2.31%
52XXX Special Populations Services	26,984,837	2,053,698	29,038,535	27,633,166	648,329	2.40%
53XXX Alternative Programs and Services	10,639,724	(2,697,476)	7,942,248	9,194,423	(1,445,301)	-13.58%
54XXX School Leadership Services	14,848,821	1,743,537	16,592,358	10,737,046	(4,111,775)	-27.69%
55XXX Co-Curricular Services	-	167,181	167,181	-	-	NA
58XXX School-Based Support Services	15,499,505	7,259,828	22,759,333	14,666,938	(832,567)	-5.37%
60000 System-Wide Support Services						
61XXX Support and Development Services	675,171	(358,246)	316,925	3,500	(671,671)	-99.48%
62XXX Special Population Support and Development	726,794	220,453	947,247	899,226	172,432	23.73%
63XXX Alternative Programs & Svcs Support	143,457	(140,327)	3,130	-	(143,457)	-100.00%
64XXX Technology Support Services	443,328	288,302	731,630	1,074,268	630,940	142.32%
65XXX Operational Support Services	17,420,741	4,461,787	21,882,528	20,662,742	3,242,001	18.61%
66XXX Financial and Human Resource Services	1,520,783	175,479	1,696,262	523,909	(996,874)	-65.55%
67XXX Accountability Services	451,559	82,788	534,347	246,015	(205,544)	-45.52%
68XXX System-wide Pupil Support Services	230,412	78,610	309,022	110,440	(119,972)	-52.07%
69XXX Policy, Leadership and Public Relations Svcs	889,043	(45,892)	843,151	709,995	(179,048)	-20.14%
70000 Ancillary Services						
72XXX Child Nutrition Services	93,165	200,079	293,244	166,607	73,442	78.83%
Total State Public School Fund	\$ 220,909,905	\$ 22,131,894	\$ 243,041,799	\$ 219,986,245	\$ (923,660)	-0.38%

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

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

Purpose Code	FY 2024-25 Beginning Budget	FY 2024-25 Amendments and Transfers (1)	FY 2024-25 Revised Budget	FY 2025-26 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Local General Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 12,004,728	\$ 1,129,176	\$13,133,904	\$ 1,835,253	\$ (169,475)	-1.41%
52XXX Special Populations Services	1,633,101	33,116	1,666,217	1,766,847	133,746	8.19%
53XXX Alternative Programs and Services	288,644	1,931	290,575	290,545	1,901	0.66%
54XXX School Leadership Services	4,802,287	(53,786)	4,748,501	4,592,164	(210,123)	-4.38%
55XXX Co-Curricular Services	1,515,930	363,706	1,879,636	1,819,160	303,230	20.00%
58XXX School-Based Support Services	2,020,740	(46,631)	1,974,109	1,604,048	(416,692)	-20.62%
60000 System-Wide Support Services						
61XXX Support and Development Services	1,144,273	199,846	1,344,119	1,135,225	(9,048)	-0.79%
62XXX Special Population Support and Development	122,091	(69,833)	52,258	141,760	19,669	16.11%
63XXX Alternative Programs and Svcs Support	164,514	3,133	167,647	157,373	(7,141)	-4.34%
64XXX Technology Support Services	2,934,813	(1,170,059)	1,764,754	1,430,489	(1,504,324)	-51.26%
65XXX Operational Support Services	15,639,375	(839,863)	14,799,512	16,411,434	772,059	4.94%
66XXX Financial and Human Resource Services	2,911,411	74,515	2,985,926	3,516,127	604,716	20.77%
67XXX Accountability Services	123,436	173,472	296,908	277,993	154,557	125.21%
68XXX System-Wide Pupil Support Services	453,495	119,736	573,231	442,208	(11,287)	-2.49%
69XXX Policy, Leadership and Public Relations Svcs	2,212,900	(26,493)	2,186,407	2,581,078	368,178	16.64%
70000 Ancillary Services						
72XXX Child Nutrition Services	29,966	(29,966)	-	-	(29,966)	-100.00%
80000 Non-Programmed Charges						
81XXX Payments to Charter Schools	6,300,000	138,000	6,438,000	6,800,000	500,000	7.94%
Total Local General Fund	\$ 54,301,704	\$ (0)	\$ 54,301,704	\$ 54,801,704	\$ 500,000	0.92%

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

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

Purpose Code	FY 2024-25 Beginning Budget	FY 2024-25 Amendments and Transfers (1)	FY 2024-25 Revised Budget	FY 2025-26 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Federal Grants Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 52,197	\$ 512,741	\$ 564,938	\$ 612,028	\$ 559,831	1072.53%
52XXX Special Populations Services	2,142,552	6,814,215	8,956,767	8,181,038	6,038,486	281.84%
53XXX Alternative Programs and Services	3,068,699	8,575,045	11,643,744	12,444,822	9,376,123	305.54%
58XXX School-Based Support Services	180,990	887,816	1,068,806	370,496	189,506	104.71%
60000 System-Wide Support Services						
61XXX Support and Development Services	40,858	1,105,586	1,146,444	1,251,279	1,210,421	2962.51%
62XXX Special Population Support and Development	20,000	1,401,918	1,421,918	1,759,438	1,739,438	8697.19%
63XXX Alternative Programs and Services Support	42,470	887,115	929,585	1,028,529	986,059	2321.78%
65XXX Operational Support Services	9,000	41,182	50,182	34,401	25,401	282.24%
66XXX Financial and Human Resource Services	-	90,098	90,098	87,198	87,198	NA
68XXX System-Wide Pupil Support Services	-	2,481,391	2,481,391	-	-	NA
70000 Ancillary Services						
72XXX Child Nutrition Services	93,820	-	93,820	-	(93,820)	-100.00%
80000 Non-Programmed Charges						
81XXX Indirect Costs and Other Payments	2,740	802,410	805,150	856,461	853,721	31157.69%
Total Federal Grants Fund	\$5,653,326	\$23,634,121	\$29,287,447	\$26,625,689	\$20,972,363	71.61%

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

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

Purpose Code	FY 2024-25 Beginning Budget	FY 2024-25 Amendments and Transfers (1)	FY 2024-25 Revised Budget	FY 2025-26 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Other Special Revenue Fund						
50000 Instructional Services						
51XXX Regular Instructional Services	\$ 880,119	\$ 5,784,807	\$ 6,664,926	\$ 1,249,273	\$ 369,154	41.94%
52XXX Special Population Services	4,649,900	3,306,543	7,956,443	51,261	(4,598,639)	-98.90%
53XXX Alternative Programs and Services	7,510,261	(1,870,788)	5,639,473	4,993,830	(2,516,431)	-33.51%
54XXX School Leadership Services	1,229	79,969	81,198	1,091	(138)	-11.23%
55XXX Co-Curricular Services	8,744	26,541	35,285	8,744	-	0.00%
58XXX School-Based Support Services	1,734,652	1,118,556	2,853,208	7,127,517	5,392,865	310.89%
60000 System-Wide Support Services						
62XXX Special Population Support	4,000	-	4,000	-	(4,000)	-100.00%
63XXX Alternative Programs and Services Support	198,341	(71,981)	126,360	162,123	(36,218)	-18.26%
64XXX Technology Support Services	-	273,913	273,913	-	-	NA
65XXX Operational Support Services	2,552,858	4,328,485	6,881,343	1,480,596	(1,072,262)	-42.00%
66XXX Financial and Human Resource Services	2,614,635	614,310	3,228,945	2,501	(2,612,134)	-99.90%
67XXX Accountability Services	-	-	-	-	-	-
68XXX System-Wide Pupil Support Services	201,028	68,870	269,898	218,009	16,981	8.45%
69XXX Policy, Leadership and Public Relations Svcs	34,788	42,302	77,090	50,149	15,361	44.16%
70000 Ancillary Services						
72XXX Child Nutrition Services	-	29,397	29,397	9,340	9,340	NA
80000 Non-Programmed Charges						
81XXX Payments to Other Government Units	85,000	98,788	183,788	85,000	-	0.00%
Total Other Special Revenue Fund	\$20,475,555	\$13,829,712	\$34,305,267	\$15,439,434	\$(5,036,121)	-14.68%

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

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

Purpose Code	FY 2024-25 Beginning Budget	FY 2024-25 Amendments and Transfers (1)	FY 2024-25 Revised Budget	FY 2025-26 Beginning Budget	Beginning Budget Comparison	
					Amount Change	Percent Change
Capital Outlay Fund						
60000 System-Wide Support Services						
65XXX Operational Support Services	\$ 1,042,829	\$ 270,896	1,313,725	\$ 1,018,383	\$ (24,446)	-2.34%
90000 Capital Outlay						
90XXX Capital Outlay	57,193,577	97,063,826	154,257,403	119,604,434	62,410,857	109.12%
Total Capital Outlay Fund	\$58,236,406	\$97,334,723	\$155,571,129	\$120,622,817	\$ 62,386,411	40.10%
Child Nutrition Fund						
70000 Ancillary Services						
72XXX Child Nutrition Services	\$ 20,898,500	\$ -	20,898,500	\$ 23,366,000	\$ 2,467,500	11.81%
80000 Non-Programmed Charges						
84XXX Payments to Gaston County Schools	900,000	-	900,000	900,000	-	0.00%
Total Child Nutrition Fund	\$ 21,798,500	\$ -	\$ 21,798,500	\$ 24,266,000	\$ 2,467,500	11.32%
Grant Total - All Funds	\$ 381,375,396	\$ 156,930,450	\$ 538,305,846	\$ 461,741,889	\$ 80,366,493	14.93%

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

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PURPOSE CODE
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**

Purpose Code	Fund 1X	Fund 2X	Fund 36	Fund 8X	Subtotal Operating Budget	Fund 4X	Fund 5X	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	133,357,970	11,835,253	612,028	1,249,273	147,054,524	-	-	147,054,524
52XXX Special Populations Services	27,633,166	1,766,847	8,181,038	51,261	37,632,312	-	-	37,632,312
53XXX Alternative Programs and Services	9,194,423	290,545	12,444,822	4,993,830	26,923,620	-	-	26,923,620
54XXX School Leadership Services	10,737,046	4,592,164	-	1,091	15,330,301	-	-	15,330,301
55XXX Co-Curricular Services	-	1,819,160	-	8,744	1,827,904	-	-	1,827,904
58XXX School-Based Support Services	14,666,938	1,604,048	370,496	7,127,517	23,768,999	-	-	23,768,999
Total Instructional Services	\$ 195,589,543	\$ 21,908,017	\$ 21,608,383	\$ 13,431,716	\$ 252,537,659	\$ -	\$ -	\$ 252,537,659
60000 System-Wide Support Services								
61XXX Support and Development Services	3,500	1,135,225	1,251,279	-	2,390,004	-	-	2,390,004
62XXX Special Population Support and Development	899,226	141,760	1,759,438	-	2,800,424	-	-	2,800,424
63XXX Alternative Programs & Svcs Support	-	157,373	1,028,529	162,123	1,348,025	-	-	1,348,025
64XXX Technology Support Services	1,074,268	1,430,489	-	-	2,504,757	-	-	2,504,757
65XXX Operational Support Services	20,662,742	16,411,434	34,401	1,480,596	38,589,173	1,018,383	-	39,607,556
66XXX Financial and Human Resource Services	523,909	3,516,127	87,198	2,501	4,129,735	-	-	4,129,735
67XXX Accountability Services	246,015	277,993	-	-	524,008	-	-	524,008
68XXX System-wide Pupil Support Services	110,440	442,208	-	218,009	770,657	-	-	770,657
69XXX Policy, Leadership and Public Relations Svcs	709,995	2,581,078	-	50,149	3,341,222	-	-	3,341,222
Total System-Wide Support Services	\$24,230,095	\$26,093,687	\$4,160,845	\$1,913,378	\$56,398,005	\$1,018,383	\$ -	\$57,416,388
70000 Ancillary Services								
72XXX Child Nutrition Services	166,607	-	-	9,340	175,947	-	23,366,000	23,541,947
Total Ancillary Services	\$166,607	\$ -	\$ -	\$9,340	\$175,947	\$ -	\$23,366,000	\$23,541,947
80000 Non-Programmed Charges								
81XXX Payments to Other Governmental Units	-	6,800,000	856,461	85,000	7,741,461	-	900,000	8,641,461
Total Non-Programmed Charges	\$ -	\$6,800,000	\$856,461	\$85,000	\$7,741,461	\$ -	\$900,000	\$8,641,461
90000 Capital Outlay								
91XXX Capital Outlay	-	-	-	-	-	119,604,434	-	119,604,434
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$119,604,434	\$ -	\$119,604,434
Total Expenditures	\$ 219,986,245	\$54,801,704	\$26,625,689	\$15,439,434	\$ 316,853,072	\$ 120,622,817	\$24,266,000	\$ 461,741,889

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Program Report Code		Fund 1X	Fund 2X	Fund 36	Fund 8X	Subtotal Operating Budget	Fund 4X	Fund 5X	Beginning Budget
		State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
001	Classroom Teachers	\$ 104,227,874	\$ 768,135	\$ -	\$ -	\$ 104,996,009	\$ -	\$ -	\$ 104,996,009
002	Central Office Administration	1,552,736	8,159,729	-	-	9,712,465	-	-	9,712,465
003	Non-Instructional Support Personnel	10,175,892	9,910,129	-	269,422	20,355,443	-	-	20,355,443
004	K-5 Program Enhancement Teachers	5,371,099	-	-	-	5,371,099	-	-	5,371,099
005	School Building Administration	9,636,041	4,242,026	-	-	13,878,067	-	-	13,878,067
006	School Health Personnel	6,022,869	-	-	-	6,022,869	-	-	6,022,869
007	Instructional Support Personnel - Certified	5,564,592	229,528	-	-	5,794,120	-	-	5,794,120
009	Non-Contributory Employee Benefits	-	9,489,125	-	-	9,489,125	-	-	9,489,125
012	Driver Training	721,945	-	-	332,163	1,054,108	-	-	1,054,108
013	CTE - Months of Employment	10,658,496	-	-	9,375	10,667,871	-	-	10,667,871
014	CTE - Program Support Funds	479,466	-	-	78,944	558,410	-	-	558,410
015	School Technology Fund	399,452	-	-	-	399,452	-	-	399,452
016	Summer Reading Camps	431,352	-	-	-	431,352	-	-	431,352
017	CTE - Program Improvement	-	-	601,392	-	601,392	-	-	601,392
020	International Faculty Exchange Teachers	-	219,500	-	-	219,500	-	-	219,500
022	Advanced Teaching Roles	284,000	-	-	-	284,000	-	-	284,000
024	Disadvantaged Student Funding	2,160,852	-	-	-	2,160,852	-	-	2,160,852
025	Advanced Teaching Roles Salary Supple	148,106	-	-	-	148,106	-	-	148,106
026	McKinney-Vinto Homeless Assistance	-	-	10,858	-	10,858	-	-	10,858
027	Teacher Assistants	10,071,937	-	-	-	10,071,937	-	-	10,071,937
028	Highly Qualified NC Teaching Graduate	-	79,700	-	-	79,700	-	-	79,700
031	Low Wealth County Supplemental Funding	850,623	-	-	-	850,623	-	-	850,623
032	Children with Disabilities	22,796,197	-	-	50,969	22,847,166	-	-	22,847,166
034	Academically or Intellectually Gifted	1,821,995	-	-	-	1,821,995	-	-	1,821,995
035	School Nutrition	-	388,207	-	3,546	391,753	-	24,266,000	24,657,753
036	Charter School Payments	-	6,800,000	-	-	6,800,000	-	-	6,800,000
039	School Safety Programs	-	200,000	-	-	200,000	-	-	200,000
045	Classified Employee Bonus	-	1,455,512	-	-	1,455,512	-	-	1,455,512
049	IDEA - Preschool Grants	-	-	176,792	-	176,792	-	-	176,792
050	ESEA Title I - Disadvantaged Students	-	-	12,757,068	-	12,757,068	-	-	12,757,068
054	Limited English Proficiency	3,053,622	-	-	-	3,053,622	-	-	3,053,622
055	Cooperative Innovative High Schools	400,000	-	-	-	400,000	-	-	400,000
056	Transportation of Pupils	8,668,179	-	-	-	8,668,179	-	-	8,668,179
060	IDEA Title VI-B - Students with Disabilities	-	-	9,358,522	-	9,358,522	-	-	9,358,522

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Program Report Code	Fund 1X	Fund 2X	Fund 36	Fund 8X	Subtotal Operating Budget	Fund 4X	Fund 5X	Beginning Budget
	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
061 Classroom Materials and Supplies	957,786	3,207,343	-	206,425	4,371,554	-	-	4,371,554
067 Assistant Principal Interns	171,583	-	-	-	171,583	-	-	171,583
069 At-Risk Student Services	7,584,071	-	-	-	7,584,071	-	-	7,584,071
071 Supplemental Funds for Teacher Comp.	3,945,490	-	-	-	3,945,490	-	-	3,945,490
082 IDEA - Special Education Grant	-	-	6,902	-	6,902	-	-	6,902
083 CTE - Credential Program Support	145,287	-	-	-	145,287	-	-	145,287
085 Literacy Intervention	552,515	-	-	-	552,515	-	-	552,515
103 ESEA Title II - Improving Teacher Quality	-	-	1,451,655	-	1,451,655	-	-	1,451,655
104 ESEA Title III - English Language	-	-	398,591	-	398,591	-	-	398,591
105 ESEA Title I - School Improvement	-	-	61,146	-	61,146	-	-	61,146
108 ESEA Title IV - Student Support	-	-	939,208	-	939,208	-	-	939,208
110 ESEA Title IV - 21st Century Comm. Ctr.	-	-	398,350	50,543	448,893	-	-	448,893
111 ESEA Title III - English Language	-	-	4,842	-	4,842	-	-	4,842
115 ESEA Title I - Targeted Support	-	-	373,755	-	373,755	-	-	373,755
118 IDEA VI-B - Special Needs	-	-	86,608	-	86,608	-	-	86,608
120 Financed Yellow Bus Purchases	-	-	-	-	-	1,018,383	-	1,018,383
131 State Textbook Account	1,132,188	-	-	-	1,132,188	-	-	1,132,188
153 School Business Systems Modernization	-	495,000	-	-	495,000	-	-	495,000
216 Instructional / Student Support	-	-	-	239,091	239,091	-	-	239,091
305 Medicaid Administrative Outreach	-	-	-	7,143,425	7,143,425	-	-	7,143,425
394 Webb Street School	-	-	-	2,936	2,936	-	-	2,936
413 NC Pre-K	-	-	-	5,144,196	5,144,196	-	-	5,144,196
428 Hunter Huss HS	-	-	-	1,219,442	1,219,442	-	-	1,219,442
438 Lingerfeldt ES	-	-	-	5,760	5,760	-	-	5,760
494 South Point HS	-	-	-	59,078	59,078	-	-	59,078
539 Business Partnership Materials	-	-	-	62,812	62,812	-	-	62,812
544 Science Fair	-	-	-	654	654	-	-	654
545 Secretaries' Summer Conference	-	-	-	2,465	2,465	-	-	2,465
580 NCHSSA - Coaching Certifications	-	-	-	8,744	8,744	-	-	8,744
590 School Health Advisory Committee	-	-	-	419	419	-	-	419
601 Social Workers Benevolence	-	-	-	11,758	11,758	-	-	11,758
603 Golden Leaf	-	-	-	14,512	14,512	-	-	14,512
605 Principal's Masters Fund	-	-	-	1,090	1,090	-	-	1,090
608 Administrator of the Year	-	-	-	37,166	37,166	-	-	37,166

**GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**

Program Report Code	Fund 1X	Fund 2X	Fund 36	Fund 8X	Subtotal Operating Budget	Fund 4X	Fund 5X	Beginning Budget
	State Public School Fund	Local General Fund	Federal Grants Fund	Other Special Revenue Fund		Capital Outlay Fund	Child Nutrition Fund	
700 Local Record Request	-	-	-	218,009	218,009	-	-	218,009
706 Activity Bus Transportation	-	360,606	-	133,302	493,908	-	-	493,908
707 Transcripts	-	-	-	11,765	11,765	-	-	11,765
806 Activity Bus Advertisement	-	-	-	34,085	34,085	-	-	34,085
840 Insurance Payments to GCS	-	-	-	2,501	2,501	-	-	2,501
880 Maintenance	-	8,510,400	-	2,516	8,512,916	-	-	8,512,916
881 Facilities - Fixed Asset Sales	-	-	-	6,787	6,787	-	-	6,787
883 Sale of Scrap Metal	-	-	-	18,269	18,269	-	-	18,269
884 Duke Energy Solar Lease	-	-	-	6,711	6,711	-	-	6,711
885 Facilities Remembrance Fund	-	-	-	406	406	-	-	406
900 Print Shop	-	286,765	-	50,148	336,913	-	-	336,913
925 2025 \$20M Bond	-	-	-	-	-	2,317,192	-	2,317,192
960 State Repair and Renovation Lottery Fund	-	-	-	-	-	3,288,355	-	3,288,355
970 2026 \$110M Bond	-	-	-	-	-	110,000,000	-	110,000,000
992 Capital Maintenance	-	-	-	-	-	3,998,887	-	3,998,887
Total Expenditures	\$219,986,245	\$54,801,704	\$26,625,689	\$15,439,434	\$316,853,072	\$120,622,817	\$24,266,000	\$461,741,889