2026-2027

ANNUAL BUDGET

GASTON COUNTY BOARD OF EDUCATION

943 Osceola Street
Gastonia, NC 28054

www.gaston.k12.nc.us

2026-2027
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, 2027. It includes anticipated revenues from State, County and Federal sources. The purpose of the budget is to provide support for the Vision, Mission Statement, and Priorities and Goals of the Gaston County Board of Education (BOE) which are detailed below:

Vision

To inspire success and a lifetime of learning.

Mission Statement

To provide innovative educational opportunities for all students in a safe and nurturing learning environment.

Priorities and Goals

- **Academics that Build Pathways to Student Success**
  Empower all students to identify, explore, and achieve their career and life goals through high-quality instruction and individualized support.
- **Sustainable Financial Stewardship**
  Ensure the strategic and transparent use of financial resources to support meaningful education and maintain long-term fiscal sustainability.
- **Efficient and Responsive Operations and Technology**
  Maintain efficient and responsive operational systems and technology that provide a safe, healthy, and supportive learning environment for all students and staff.
- **Comprehensive Student Support**
  Foster a safe and welcoming school environment by expanding access to comprehensive services that promote students' academic, social, emotional, and physical well-being.
- **Talent and Workforce Development**
  Attract, develop, and retain a talented and skilled workforce by cultivating a culture where every employee feels valued, supported, and empowered to grow professionally.
- **Effective Communication and Partnerships**
  Share clear, relevant, and timely information that fosters trust, encourages engagement, and strengthens connections across the school community.

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) decreased by 447 students to 30,169 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 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 of inflation on our operating expenses and utility costs.

Our BOE presented a $60.4 million operating budget request to the BOCC in May 2026 which included funding to address the aforementioned priorities. The BOCC approved a $54.0 million local operating budget, which was the same as the approved budget for the previous year. Subsequently, the BOCC approved $5.0 million in additional funds in July 2026 for a total county allocation of $59 million. These additional funds will be used to increase our local teacher supplements, help pay our locally-funded classified and certified employees at the same rate as other State employees, and help offset employer-paid benefit costs (e.g., health insurance premiums and retirement). GCS is expecting to remit $7.1 million of these local funds to various charter schools that enroll Gaston County students, leaving GCS with about $51.9 million in local operating funding. GCS also requested $4 million for capital outlay to be used for ongoing capital maintenance for our schools and office buildings; the county appropriated $1.2 million for annual capital funds.

GCS also receives Federal funding and grant proceeds for specific programs and initiatives such as the Elementary and Secondary Education Act (ESEA), and the Individuals with Disabilities Act (IDEA). The Child Nutrition budget provides for the operation 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
• School funding feedback received from stakeholders • GCS Fund Managers submit budget requests to the Finance Department • Board of Education receives the results of the school funding needs feedback at their Board Retreat	• Gaston County BOCC adopts a County budget ordinance and notifies the BOE of local operating and capital outlay budget allocation
February	**June**
• The Finance Department directs budget discussions with GCS Fund Managers and Directors • Senior Leadership reviews and discusses budget needs	• Board of Education adopts 2026-2027 GCS Interim Budget
March	**August**
• Superintendent presents a budget request based on input from Senior Leadership and Fund Managers • Budget discussion with the Board of Education	• Update the Operations Committee and BOE on the status of the State comprehensive budget and local budget for fiscal year 2026-27
April	**September**
• Adoption of 2026-27 Gaston County Schools Local Budget Request • 2026-2027 GCS Local Budget Request delivered to the Gaston County BOCC	• The Operations Committee reviews and discusses the 2026-2027 Annual Budget Resolution for Gaston County Schools • Board of Education approves the 2026-2027 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 027 - 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 $468.2 million, representing an increase of $6.4 million (1.4%) compared to the previous year. The operating budget, excluding Capital Outlay and Child Nutrition, totals $344.8 million, which is $27.9 million (8.8%) 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 2026-2027 will need to be funded through grants, fund balance, or reductions to existing programs.

State Public School Budget

Budgeted State revenues and expenses total $244.9 million, reflecting an increase of nearly $24.9 million from the prior year's initial budget. The salary increases for employees contained in the 2026-27 state budget, and a $2.7 million increase in Low Wealth Counties Supplemental funding, were primary factors behind this. The increased funds were partly offset by decreases in other State allotments, largely driven by a 447-student decrease in the Average Daily Membership (ADM), which directly impacts several State funding formulas.

Local General Budget

GCS received a County appropriation of $59.0 million, an increase of $5 million from last year. These additional funds are earmarked for teacher salary supplements, increases in State salaries, and employer-paid benefit costs (e.g., health insurance premiums and retirement). No additional local funding was provided to cover potential inflationary costs or new initiatives. The lack of local funding for these critical areas continues to negatively affect the operational effectiveness of GCS.

The County also appropriated $1.2 million for capital maintenance or repairs for GCS's five million square feet of schools and office buildings. This is about $3 million less than last year and represents approximately 24 cents per square foot.

Federal Budget

The beginning Federal budget of $24.8 million is about $1.8 million less than the pior year; this primarily reflects the timing of the budget resolution adoption and the release of Federal funding. Overall, Federal funding levels are expected to remain relatively flat compared to last year's total. Looking ahead to 2027-2028, GCS anticipates a potential decline in Federal funding and/or changes to how the funds are appropriated.

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 $16.1 million, which is $682,000 more than the previous year. This increase is largely due to higher receipts from Medicaid reimbursements and increased collection of indirect costs.

Capital Outlay

The Capital Outlay fund is budgeted at $99.1 million, which is $21.5 million less that the previous fiscal year. This is due in large part to the continued spend-down of the final $110 million in school bond funds from the original $250 million authorization that was approved by the voters in 2016. Capital Outlay funds can be expected to continue declining as remaining bond funds are spent over the next two fiscal years.

Child Nutrition

The budget for the Child Nutrition fund remained flat compared to the previous year.

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027

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, 2026 and ending June 30, 2027:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	154,025,830
Special Populations Services		27,323,127
Alternative Programs and Services		9,220,705
School Leadership Services		15,907,534
Co-Curricular Services		68,650
School-Based Support Services		14,564,327
SYSTEM-WIDE SUPPORT SERVICES		
Support and Development Services		846,360
Special Population Support and Development Services		541,251
Alternative Programs and Services Support and Development Services		134,545
Operational Support Services		20,672,967
Financial and Human Resource Services		385,485
Accountability Services		3,857
System-Wide Pupil Support Services		32,388
Policy, Leadership and Public Relations Services		1,058,622
ANCILLARY SERVICES		
Child Nutrition Services		98,595
TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	$	244,884,243

Section 2: The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION	$	244,884,243

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027

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, 2026 and ending June 30, 2027:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	10,912,000
Special Populations Services		1,765,989
Alternative Programs and Services		270,879
School Leadership Services		4,439,965
Co-Curricular Services		2,313,482
School-Based Support Services		2,723,405
SYSTEM-WIDE SUPPORT SERVICES		
Support and Development Services		1,165,914
Special Population Support and Development Services		152,185
Alternative Programs and Services Support and Development Services		2,370
Technology Support Services		2,660,573
Operational Support Services		16,221,526
Financial and Human Resource Services		4,746,948
Accountability Services		784,038
System-Wide Pupil Support Services		1,363,401
Policy, Leadership and Public Relations Services		2,400,428
NON-PROGRAMMED CHARGES		
Payments to Charter Schools		7,080,000
TOTAL LOCAL GENERAL FUND APPROPRIATION	$	59,003,104

Section 4: The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

County Appropriation		59,001,704
Fines and Forfeitures		1,400
Interest Earned on Investments		0
TOTAL LOCAL GENERAL FUND REVENUE	$	59,003,104

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027

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, 2026 and ending June 30, 2027:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	447,039
Special Populations Services		7,007,697
Alternative Programs and Services		13,156,662
School-Based Support Services		992,079
SYSTEM-WIDE SUPPORT SERVICES		
Support and Development Services		1,232,355
Special Population Support and Development Services		743,518
Alternative Programs and Services Support and Development Services		381,600
Operational Support Services		62,310
Financial and Human Resource Services		2,437
NON-PROGRAMMED CHARGES		
Indirect Costs		729,133
TOTAL FEDERAL GRANTS FUND APPROPRIATION	$	24,754,830

Section 6: The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

TOTAL FEDERAL GRANTS FUND ALLOCATION	$	24,754,830

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027

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, 2026 and ending June 30, 2027:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	2,242,249
Special Populations Services		2,838,040
Alternative Programs and Services		5,059,776
School Leadership Services		32,825
Co-Curricular Services		0
School-Based Support Services		2,347,981
SYSTEM-WIDE SUPPORT SERVICES		
Special Population Support and Development Services		56,174
Alternative Programs and Services Support and Development Services		33,264
Operational Support Services		124,383
Financial and Human Resources Services		3,294,673
ANCILLARY SERVICES		
Community Services		7,011
NON-PROGRAMMED CHARGES		
Payments to Other Governmental Units		85,000
TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	$	16,121,373

Section 8: The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Medicaid Reimbursement	$	7,367,964
Indirect Cost Allocated		175,000
Drivers Education		1,000
NC Pre-K		5,052,143
Sales Tax Refund		500,000
Other		3,025,266
TOTAL OTHER SPECIAL REVENUE FUND REVENUE	$	16,121,373

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027

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, 2026 and ending June 30, 2027:

CAPITAL OUTLAY		
Operational Support Services	$	3,690,953
Capital Outlay		95,444,160
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	$	99,135,113

Section 10: The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2026 and ending June, 30, 2027:

OTHER SOURCES		
County Bond Proceeds	$	94,217,160
County Capital Appropriation		1,227,000
DPI Bus Purchase		3,690,953
TOTAL CAPITAL OUTLAY FUND REVENUE	$	99,135,113

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, 2026 and ending June 30, 2027:

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, 2026 and ending June 30, 2027:

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	**$**	**468,164,664**

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
JULY 1, 2026 - JUNE 30, 2027

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, 2026 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.

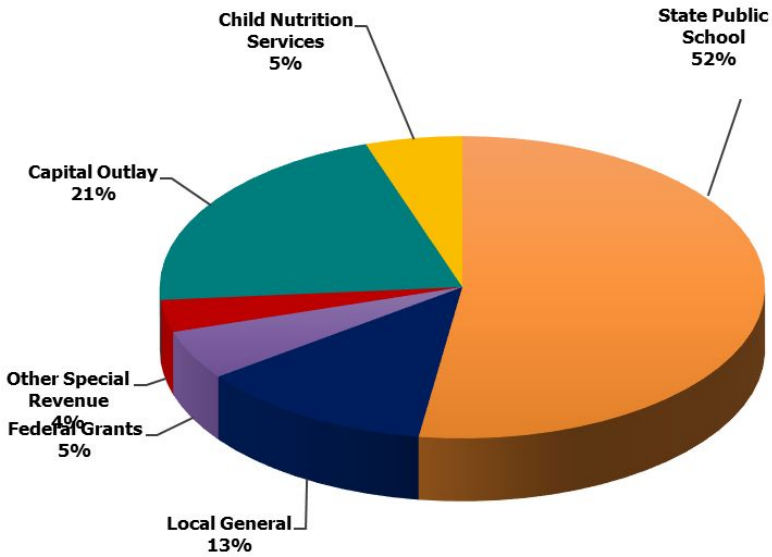
Adopted this 21st day of September, 2026

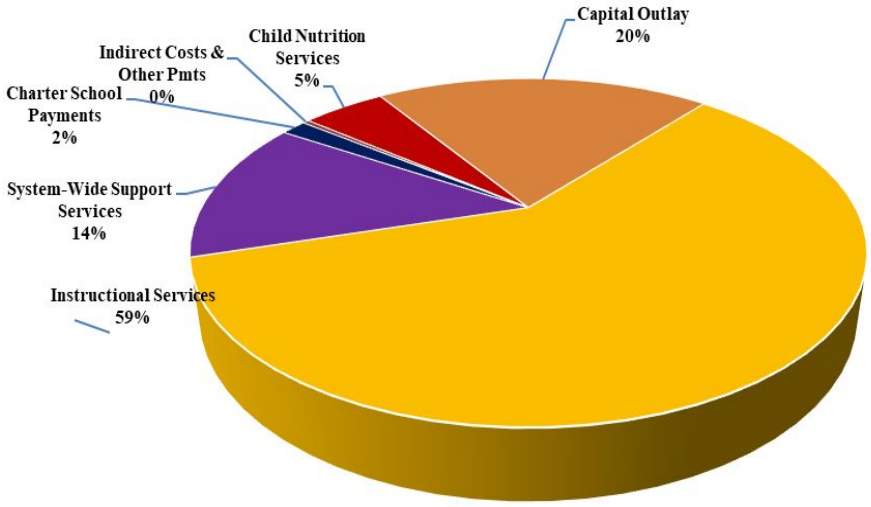
Signed

Josh Crisp, *Chairman*
Gaston County Board of Education

GASTON COUNTY BOARD OF EDUCATION
REVENUE AND EXPENSE GRAPHS

Revenue by Source		
State Public	$	244,884,243
School Local		59,003,104
General Federal		24,754,830
Grants		16,121,373
Other Special		99,135,113
Revenue Capital		24,266,000
Outlay	**$**	**468,164,664**
Child Nutrition Services		
TOTAL		





Expense by Purpose		
Instructional Services	$	277,660,239
System-Wide Support Services		62,794,525
Charter School Payments		7,080,000
Indirect Costs & Other Pmts		1,714,133
Child Nutrition Services		23,471,605
Capital Outlay		95,444,160
TOTAL	**$**	**468,164,664**

GASTON COUNNTY BOARD OF EDUCATION

BEGINNING BUDGET - BY REVENUE SOURCE

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Revenue Source	Fund 10 State Public School Fund	Fund 20 Local General Fund	Fund 30 Federal Grants Fund	Fund 80 Other Special Revenue Fund	Subtotal Operating Budget	Fund 40 Capital Outlay Fund	Fund 50 Child Nutrition Fund	Beginning Budget
State Allocation	$ 244,884,243	$ -	$ -	$ -	$ 244,884,243	$ -	$ -	$ 244,884,243
NC Pre-K	-	-	-	5,052,143	$ 5,052,143	-	-	$ 5,052,143
Other State Sources	-	-	-	500,000	$ 500,000	-	-	$ 500,000
Gaston County Appropriation	-	59,001,704	-	-	$ 59,001,704	1,227,000	-	$ 60,228,704
Gaston County Capital Outlay - Student Computers	-	-	-	-	$ -	-	-	$ -
Gaston County Capital Outlay - Maintenance	-	-	-	-	$ -	-	-	$ -
Gaston County Capital Outlay Carryover	-	-	-	-	$ -	-	-	$ -
Gaston County Bond Proceeds	-	-	-	-	$ -	94,217,160	-	$ 94,217,160
Fines and Forfeitures	-	1,400	-	-	$ 1,400	-	-	$ 1,400
Interest Earned on Investments	-	-	-	-	$ -	-	-	$ -
Fund Balance Appropriation	-	-	-	-	$ -	-	-	$ -
Federal Sources - Regular Grants	-	-	24,754,830	-	$ 24,754,830	-	-	$ 24,754,830
Federal Sources - COVID-19 Funds Carryover	-	-	-	-	$ -	-	-	$ -
Medicaid Reimbursement	-	-	-	7,367,964	$ 7,367,964	-	-	$ 7,367,964
USDA Grants	-	-	-	-	$ -	-	21,320,000	$ 21,320,000
Food Sales	-	-	-	-	$ -	-	2,046,000	$ 2,046,000
Indirect Cost Allocated	-	-	-	175,000	$ 175,000	-	900,000	$ 1,075,000
Other Revenues	-	-	-	3,026,266	$ 3,026,266	3,690,953	-	$ 6,717,219
Total Revenue Sources	**$ 244,884,243**	**$ 59,003,104**	**$ 24,754,830**	**$ 16,121,373**	**$ 344,763,550**	**$ 99,135,113**	**$ 24,266,000**	**$ 468,164,664**

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code		FY 2025-26 Beginning Budget	FY 2025-26 Amendments and Transfers	FY 2025-26 Revised Budget	FY 2026-27 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
	State Public School Fund						
50000	**Instructional Services**						
51XXX	Regular Instructional Services	133,357,970.00	7,911,939.68	141,269,909.68	$ 154,025,830	$ 20,667,860	15.50%
52XXX	Special Populations Services	27,633,166.29	893,896.24	28,527,062.53	27,323,127	(310,039)	-1.12%
53XXX	Alternative Programs and Services	9,194,422.91	(3,593,974.85)	5,600,448.06	9,220,705	26,282	0.29%
54XXX	School Leadership Services	10,737,045.75	4,423,863.75	15,160,909.50	15,907,534	5,170,488	48.16%
55XXX	Co-Curricular Services	-	358,896.78	358,896.78	68,650	68,650	NA
58XXX	School-Based Support Services	14,666,937.89	3,264,164.08	17,931,101.97	14,564,327	(102,611)	-0.70%
60000	**System-Wide Support Services**						
61XXX	Support and Development Services	3,500.00	245,549.51	249,049.51	846,360	842,860	24081.72%
62XXX	Special Population Support and Development	899,226.19	29,795.16	929,021.35	541,251	(357,975)	-39.81%
63XXX	Alternative Programs & Svcs Support	-	1,038.80	1,038.80	134,545	134,545	NA
64XXX	Technology Support Services	1,074,268.37	(868,892.93)	205,375.44	-	(1,074,268)	-100.00%
65XXX	Operational Support Services	20,662,741.99	(792,035.14)	19,870,706.85	20,672,967	10,225	0.05%
66XXX	Financial and Human Resource Services	523,908.70	951,616.26	1,475,524.96	385,485	(138,424)	-26.42%
67XXX	Accountability Services	246,015.00	229,324.63	475,339.63	3,857	(242,158)	-98.43%
68XXX	System-wide Pupil Support Services	110,440.00	259,354.01	369,794.01	32,388	(78,052)	-70.67%
69XXX	Policy, Leadership and Public Relations Svcs	709,994.97	156,708.18	866,703.15	1,058,622	348,627	49.10%
70000	**Ancillary Services**						
72XXX	Child Nutrition Services	166,607.23	(57,064.32)	109,542.91	98,595	(68,012)	-40.82%
	Total State Public School Fund	**219,986,245.29**	**13,414,179.84**	**233,400,425.13**	**$ 244,884,243**	**$ 24,897,998**	**10.67%**

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

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code		FY 2025-26 Beginning Budget	FY 2025-26 Amendments and Transfers	FY 2025-26 Revised Budget	FY 2026-27 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
	Local General Fund						
50000	**Instructional Services**						
51XXX	Regular Instructional Services	11,835,253.00	1,358,258.70	13,193,511.70	$ 10,912,000	$ (923,253)	-7.80%
52XXX	Special Populations Services	1,766,847.00	61,886.25	1,828,733.25	1,765,989	(858)	-0.05%
53XXX	Alternative Programs and Services	290,545.59	1,542,227.16	1,832,772.75	270,879	(19,666)	-6.77%
54XXX	School Leadership Services	4,592,164.00	2,359,032.96	6,951,196.96	4,439,965	(152,199)	-3.31%
55XXX	Co-Curricular Services	1,819,159.75	550,137.43	2,369,297.18	2,313,482	494,322	27.17%
58XXX	School-Based Support Services	1,604,048.00	4,153,770.92	5,757,818.92	2,723,405	1,119,357	69.78%
60000	**System-Wide Support Services**						
61XXX	Support and Development Services	1,135,225.00	740,326.69	1,875,551.69	1,165,914	30,689	2.70%
62XXX	Special Population Support and Development	141,760.00	4,980.55	146,740.55	152,185	10,425	7.35%
63XXX	Alternative Programs and Svcs Support	157,373.00	(43.09)	157,329.91	2,370	(155,003)	-98.49%
64XXX	Technology Support Services	1,430,489.20	250,621.57	1,681,110.77	2,660,573	1,230,084	85.99%
65XXX	Operational Support Services	16,411,433.78	951,115.97	17,362,549.75	16,221,526	(189,907)	-1.16%
66XXX	Financial and Human Resource Services	3,516,126.93	(104,177.07)	3,411,949.86	4,746,948	1,230,821	35.01%
67XXX	Accountability Services	277,992.80	5,339.35	283,332.15	784,038	506,046	182.04%
68XXX	System-Wide Pupil Support Services	442,207.67	122,789.66	564,997.33	1,363,401	921,193	208.32%
69XXX	Policy, Leadership and Public Relations Svcs	2,581,078.50	(16,596.74)	2,564,481.76	2,400,428	(180,651)	-7.00%
70000	**Ancillary Services**						
72XXX	Child Nutrition Services	-	-	-	-	-	NA
80000	**Non-Programmed Charges**						
81XXX	Payments to Charter Schools	6,800,000.00	1,500,000.00	8,300,000.00	7,080,000	280,000	4.12%
	Total Local General Fund	**54,801,704.22**	**13,479,670.31**	**68,281,374.53**	**$ 59,003,104**	**$ 4,201,400**	**6.15%**

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

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code		FY 2025-26 Beginning Budget	FY 2025-26 Amendments and Transfers	FY 2025-26 Revised Budget	FY 2026-27 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
	Federal Grants Fund						
50000	**Instructional Services**						
51XXX	Regular Instructional Services	612,027.71	21,628.29	633,656.00	$ 447,039	$ (164,988)	-26.96%
52XXX	Special Populations Services	8,181,037.52	1,417,966.27	9,599,003.79	7,007,697	(1,173,340)	-14.34%
53XXX	Alternative Programs and Services	12,444,821.92	1,160,453.08	13,605,275.00	13,156,662	711,840	5.72%
54XXX	School Leadership Services	-	-	-	-	-	NA
58XXX	School-Based Support Services	370,495.23	61,104.34	431,599.57	992,079	621,584	167.77%
60000	**System-Wide Support Services**						
61XXX	Support and Development Services	1,251,278.50	193,911.50	1,445,190.00	1,232,355	(18,923)	-1.51%
62XXX	Special Population Support and Development	1,759,438.27	(450,454.94)	1,308,983.33	743,518	(1,015,920)	-57.74%
63XXX	Alternative Programs and Services Support	1,028,529.58	2,647.88	1,031,177.46	381,600	(646,930)	-62.90%
65XXX	Operational Support Services	34,401.39	13,376.81	47,778.20	62,310	27,908	81.13%
66XXX	Financial and Human Resource Services	87,198.22	8,031.59	95,229.81	2,437	(84,761)	NA
67XXX	Accountability Services	-	-	-	-	-	NA
68XXX	System-Wide Pupil Support Services	-	-	-	-	-	NA
70000	**Ancillary Services**						
72XXX	Child Nutrition Services	-	-	-	-	-	NA
80000	**Non-Programmed Charges**						
81XXX	Indirect Costs and Other Payments	856,461.04	58,589.38	915,050.42	729,133	(127,328)	-14.87%
	Total Federal Grants Fund	**26,625,689.38**	**2,487,254.20**	**29,112,943.58**	**$ 24,754,830**	**$ (1,870,859)**	**-6.43%**

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

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code		FY 2025-26 Beginning Budget	FY 2025-26 Amendments and Transfers	FY 2025-26 Revised Budget	FY 2026-27 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
	Other Special Revenue Fund						
50000	**Instructional Services**						
51XXX	Regular Instructional Services	1,249,273.18	2,315,985.29	3,565,258.47	$ 2,242,249	$ 992,975	79.48%
52XXX	Special Population Services	51,261.46	4,727,992.94	4,779,254.40	2,838,040	2,786,778	5436.40%
53XXX	Alternative Programs and Services	4,993,830.63	141,898.83	5,135,729.46	5,059,776	65,945	1.32%
54XXX	School Leadership Services	1,090.56	244,309.44	245,400.00	32,825	31,734	2909.92%
55XXX	Co-Curricular Services	8,744.00	89,053.21	97,797.21	-	(8,744)	-100.00%
58XXX	School-Based Support Services	7,127,516.63	(2,598,832.87)	4,528,683.76	2,347,981	(4,779,536)	-67.06%
60000	**System-Wide Support Services**						
61XXX	Support and Development Services	-	7,177.70	7,177.70	-	-	NA
62XXX	Special Population Support	-	58,877.50	58,877.50	56,174	56,174	NA
63XXX	Alternative Programs and Services Support	162,123.00	145,237.00	307,360.00	33,264	(128,859)	-79.48%
64XXX	Technology Support Services	-	-	-	-	-	NA
65XXX	Operational Support Services	1,480,596.02	675,631.36	2,156,227.38	124,383	(1,356,214)	-91.60%
66XXX	Financial and Human Resource Services	2,500.80	3,717,315.93	3,719,816.73	3,294,673	3,292,172	131644.76%
67XXX	Accountability Services		-	-			NA
68XXX	System-Wide Pupil Support Services	218,008.84	(34,904.22)	183,104.62	-	(218,009)	-100.00%
69XXX	Policy, Leadership and Public Relations Svcs	50,148.51	37,446.66	87,595.17	-	(50,149)	-100.00%
70000	**Ancillary Services**				-		
71XXX	Community Services	-	27,655.00	27,655.00	7,011		NA
72XXX	Child Nutrition Services	9,340.21	(2,868.42)	6,471.79	-	(9,340)	NA
80000	**Non-Programmed Charges**						
81XXX	Payments to Other Government Units	85,000.00	213,474.91	298,474.91	85,000	-	0.00%
	Total Other Special Revenue Fund	**15,439,433.84**	**9,765,450.26**	**25,204,884.10**	**$ 16,121,373**	**$ 674,929**	**2.68%**

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

GASTON COUNTY BOARD OF EDUCATION
BUDGET COMPARISON - BY PURPOSE CODE

Purpose Code		FY 2025-26 Beginning Budget	FY 2025-26 Amendments and Transfers	FY 2025-26 Revised Budget	FY 2026-27 Beginning Budget	Beginning Budget Comparison	
						Amount Change	Percent Change
	Capital Outlay Fund						
60000	**System-Wide Support Services**						
65XXX	Operational Support Services	3,866,114.33	295,342.00	4,161,456.33	$ 3,690,953	$ (175,161)	-4.53%
90000	**Capital Outlay**						
90XXX	Capital Outlay	119,604,433.85	(3,142,651.60)	116,461,782.25	95,444,160	(24,160,273)	-20.20%
	Total Capital OutlayFund	**120,622,817.18**	**(2,847,309.60)**	**120,623,238.58**	**$ 99,135,113**	**$ (24,335,435)**	**-20.17%**
	Child Nutrition Fund						
70000	**Ancillary Services**						
72XXX	Child Nutrition Services	23,366,000.00	-	23,366,000.00	$ 23,366,000	$ -	0.00%
80000	**Non-Programmed Charges**						
84XXX	Payments to Gaston County Schools	900,000.00	-	900,000.00	900,000	0	0.00%
	Total Child Nutrition Fund	**24,266,000.00**	-	**24,266,000.00**	**$ 24,266,000**	$ -	**0.00%**
	Grant Total - All Funds	**461,741,889.12**	**36,299,245.01**	**500,888,865.92**	**$ 468,164,664**	**$ 3,568,033**	**0.71%**

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

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PURPOSE CODE
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Purpose Code	Fund 10 State Public School Fund	Fund 20 Local General Fund	Fund 30 Federal Grants Fund	Fund 80 Other Special Revenue Fund	Subtotal Operating Budget	Fund 40 Capital Outlay Fund	Fund 50 Child Nutrition Fund	Beginning Budget
50000 Instructional Services								
51XXX Regular Instructional Services	154,025,830	10,912,000	447,039	2,242,249	167,627,118	-	-	167,627,118
52XXX Special Populations Services	27,323,127	1,765,989	7,007,697	2,838,040	38,934,853	-	-	38,934,853
53XXX Alternative Programs and Services	9,220,705	270,879	13,156,662	5,059,776	27,708,021	-	-	27,708,021
54XXX School Leadership Services	15,907,534	4,439,965	-	32,825	20,380,324	-	-	20,380,324
55XXX Co-Curricular Services	68,650	2,313,482	-	-	2,382,132	-	-	2,382,132
58XXX School-Based Support Services	14,564,327	2,723,405	992,079	2,347,981	20,627,791	-	-	20,627,791
Total Instructional Services	**$ 221,110,173**	**$ 22,425,720**	**$ 21,603,477**	**$ 12,520,869**	**$ 277,660,239**	**$ -**	**$ -**	**$ 277,660,239**
60000 System-Wide Support Services								
61XXX Support and Development Services	846,360	1,165,914	1,232,355	-	3,244,629	-	-	3,244,629
62XXX Special Population Support and Development	541,251	152,185	743,518	56,174	1,493,129	-	-	1,493,129
63XXX Alternative Programs & Svcs Support	134,545	2,370	381,600	33,264	551,779	-	-	551,779
64XXX Technology Support Services	-	2,660,573	-	-	2,660,573	-	-	2,660,573
65XXX Operational Support Services	20,672,967	16,221,526	62,310	124,383	37,081,185	3,690,953	-	40,772,138
66XXX Financial and Human Resource Services	385,485	4,746,948	2,437	3,294,673	8,429,543	-	-	8,429,543
67XXX Accountability Services	3,857	784,038	-	-	787,895	-	-	787,895
68XXX System-wide Pupil Support Services	32,388	1,363,401	-	-	1,395,789	-	-	1,395,789
69XXX Policy, Leadership and Public Relations Svcs	1,058,622	2,400,428	-	-	3,459,050	-	-	3,459,050
Total System-Wide Support Services	**$ 23,675,475**	**$ 29,497,384**	**$ 2,422,220**	**$ 3,508,493**	**$ 59,103,572**	**$ 3,690,953**	**$ -**	**$ 62,794,525**
70000 Ancillary Services								
71XXX Community Services	-	-	-	7,011	7,011	-	-	7,011
72XXX Child Nutrition Services	98,595	-	-	-	98,595	-	23,366,000	23,464,595
Total Ancillary Services	**$ 98,595**	**$ -**	**$ -**	**$ 7,011**	**$ 105,605**	**$ -**	**$ 23,366,000**	**$ 23,471,605**
80000 Non-Programmed Charges								
81XXX Payments to Other Governmental Units	-	7,080,000	729,133	85,000	7,894,133	-	900,000	8,794,133
Total Non-Programmed Charges	**$ -**	**$ 7,080,000**	**$ 729,133**	**$ 85,000**	**$ 7,894,133**	**$ -**	**$ 900,000**	**$ 8,794,133**
90000 Capital Outlay								
90XXX Capital Outlay	-	-	-	-	-	95,444,160	-	95,444,160
Total Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 95,444,160**	**$ -**	**$ 95,444,160**
Total Expenditures	**$ 244,884,243**	**$ 59,003,104**	**$ 24,754,830**	**$ 16,121,373**	**$ 344,763,551**	**$ 99,135,113**	**$ 24,266,000**	**$ 468,164,664**

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Program Report Code		Fund 10 State Public School Fund	Fund 20 Local General Fund	Fund 30 Federal Grants Fund	Fund 80 Other Special Revenue Fund	Subtotal Operating Budget	Fund 40 Capital Outlay Fund	Fund 50 Child Nutrition Fund	Beginning Budget
001	Classroom Teachers	$ 113,792,167	$ 80,018	$ -	$ -	$ 113,872,185	$ -	$ -	$ 113,872,185
002	Central Office Administration	1,734,170	4,751,964	-	2,770,465	$ 9,256,599	-	-	$ 9,256,599
003	Non-Instructional Support Personnel	10,679,768	16,134,297	-	-	$ 26,814,065	-	-	$ 26,814,065
004	K-5 Program Enhancement Teachers	5,840,240	-	-	-	$ 5,840,240	-	-	$ 5,840,240
005	School Building Administration	10,572,774	4,151,654	-	-	$ 14,724,428	-	-	$ 14,724,428
006	School Psychologists	6,289,990	-	-	-	$ 6,289,990	-	-	$ 6,289,990
007	Instructional Support Personnel - Cert.	6,366,570	122,599	-	-	$ 6,489,169	-	-	$ 6,489,169
009	Non-Contributary Employee Benefits	11,037	9,951,472	-	325,000	$ 10,287,509	-	-	$ 10,287,509
010	Dollars for Certified Personnel	2,845,439	-	-	-	$ 2,845,439	-	-	$ 2,845,439
012	Driver Training	748,020	-	-	1,000	$ 749,020	-	-	$ 749,020
013	CTE - Months of Employment	11,946,727	-	-	-	$ 11,946,727	-	-	$ 11,946,727
014	CTE - Program Support Funds	485,255	-	-	-	$ 485,255	-	-	$ 485,255
015	School Technology Fund	359,918	-	-	-	$ 359,918	-	-	$ 359,918
016	Summer Reading Camps	303,542	-	-	-	$ 303,542	-	-	$ 303,542
017	CTE - Program Improvement	-	-	510,838	2,675	$ 513,513	-	-	$ 513,513
024	Disadvantaged Student Funding	1,584,317	-	-	-	$ 1,584,317	-	-	$ 1,584,317
026	McKinney-Vinto Homeless	-	-	29,824	-	$ 29,824	-	-	$ 29,824
027	Teacher Assistants	10,233,245	-	-	-	$ 10,233,245	-	-	$ 10,233,245
028	Staff Development	5,366	59,239	-	-	$ 64,605	-	-	$ 64,605
031	Low Wealth County Funding	3,593,128	-	-	-	$ 3,593,128	-	-	$ 3,593,128
032	Children with Disabilities	25,355,120	-	-	-	$ 25,355,120	-	-	$ 25,355,120
034	Academically or Intellectually Gifted	1,920,615	-	-	-	$ 1,920,615	-	-	$ 1,920,615
035	School Nutrition	-	143,984	-	-	$ 143,984	-	24,266,000	$ 24,409,984
036	Charter Schools	-	7,080,000	-	-	$ 7,080,000	-	-	$ 7,080,000
037	Restart Schools	1,751,466	-	-	-	$ 1,751,466	-	-	$ 1,751,466
039	School Safety Grant Programs	-	200,000	-	-	$ 200,000	-	-	$ 200,000
045	Teacher/Certified Employee Bonus	-	1,113,035	-	-	$ 1,113,035	-	-	$ 1,113,035
049	IDEA - Preschool Grants	-	-	165,271	-	$ 165,271	-	-	$ 165,271
050	ESEA Title I - Basic Program	-	-	12,561,287	-	$ 12,561,287	-	-	$ 12,561,287
054	Limited English Proficiency	3,643,944	-	-	-	$ 3,643,944	-	-	$ 3,643,944
055	Cooperative Innovative High Schools	400,000	-	-	-	$ 400,000	-	-	$ 400,000
056	Transportation of Pupils	10,026,002	-	-	-	$ 10,026,002	-	-	$ 10,026,002
060	IDEA - Title VI-B Handicapped	-	-	7,681,303	-	$ 7,681,303	-	-	$ 7,681,303
061	Classroom Materials	952,242	4,130,484	-	53,590	$ 5,136,316	-	-	$ 5,136,316
069	At-Risk Student Services	7,720,581	-	-	-	$ 7,720,581	-	-	$ 7,720,581
071	Supplemental Funds for Teacher Comp.	4,117,540	-	-	-	$ 4,117,540	-	-	$ 4,117,540
082	IDEA - State Improvement Grant	-	-	2,122	-	$ 2,122	-	-	$ 2,122

GASTON COUNTY BOARD OF EDUCATION
BEGINNING BUDGET - BY PROGRAM REPORT CODE
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Program Report Code		Fund 10 State Public School Fund	Fund 20 Local General Fund	Fund 30 Federal Grants Fund	Fund 80 Other Special Revenue Fund	Subtotal Operating Budget	Fund 40 Capital Outlay Fund	Fund 50 Child Nutrition Fund	Beginning Budget
103	ESEA Title II - Improving Teacher Quality	-	-	1,412,933	-	$ 1,412,933	-	-	$ 1,412,933
104	ESEA Title III - English Language	-	-	462,355	-	$ 462,355	-	-	$ 462,355
105	ESEA Title I - School Improvement	-	-	749,934	-	$ 749,934	-	-	$ 749,934
108	ESEA Title IV - Student Support	-	-	905,471	-	$ 905,471	-	-	$ 905,471
110	ESEA Title IV - 21st Century Comm. Ctr.	-	-	43,600	15,298	$ 58,898	-	-	$ 58,898
111	ESEA Title III - English Language	-	-	91,006	-	$ 91,006	-	-	$ 91,006
115	ESEA Title I - Targeted Support	-	-	3,151	-	$ 3,151	-	-	$ 3,151
118	IDEA VI-B - Special Needs	-	-	135,735	-	$ 135,735	-	-	$ 135,735
120	Financed Bus Purchases (State)		-	-	-	$ -	3,690,953	-	$ 3,690,953
133	Instructional Materials	1,120,778	-	-	-	$ 1,120,778	-	-	$ 1,120,778
153	System Modernization	-	1,000,000	-	-	$ 1,000,000	-	-	$ 1,000,000
230	Hurricane Relief and Recovery	484,282				$ 484,282			$ 484,282
305	Medicaid Administrative Outreach	-	-	-	5,500,000	$ 5,500,000	-	-	$ 5,500,000
413	NC Pre-K	-	-	-	5,052,143	$ 5,052,143	-	-	$ 5,052,143
438	SRO Grant/Lingerfeldt	-	-	-	100,000	$ 100,000	-	-	$ 100,000
519	E-Rate Technology				2,183,280	$ 2,183,280			$ 2,183,280
528	Human Resources - ID Badges	-	-	-	2,500	$ 2,500	-	-	$ 2,500
607	Commissioners' School				5,378	$ 5,378			$ 5,378
704	Community Use				7,011	$ 7,011			$ 7,011
706	Activity Bus Transportation	-	200,625	-	43,076	$ 243,701	-	-	$ 243,701
840	Insurance	-	-	-	9,258	$ 9,258	-	-	$ 9,258
880	Maintenance	-	9,612,399	-	-	$ 9,612,399	-	-	$ 9,612,399
881	Facilities - Fixed Asset Sales	-	-	-	15,144	$ 15,144	-	-	$ 15,144
883	Sale of Scrap Metal	-	-	-	35,205	$ 35,205	-	-	$ 35,205
885	Facilities Remembrance Fund	-	-	-	350	$ 350	-	-	$ 350
900	Print Shop	-	271,333	-	-	$ 271,333	-	-	$ 271,333
921	2022 $ 5M Bond	-	-	-	-	$ -	252,760	-	$ 252,760
924	2024 $80M Bond	-	-	-	-	$ -	4,276,794	-	$ 4,276,794
925	2025 $20M Bond	-	-	-	-	$ -	206,820	-	$ 206,820
926	2026 $110M Bond					$ -	89,302,035		$ 89,302,035
980	2026 R & R Funds	-	-	-	-	$ -	178,749	-	$ 178,749
992	General Renovations	-	-	-	-	$ -	1,227,000	-	$ 1,227,000
Total Expenditures		**$ 244,884,243**	**$ 59,003,104**	**$ 24,754,830**	**$ 16,121,373**	**$ 344,763,551**	**$ 99,135,113**	**$ 24,266,000**	**$ 468,164,664**