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**Meeting Date:** 3/18/2024

**Agenda Item Title/Topic:** Operations Committee Report

**Type of Item:**  Consent       Action       Information

**Main Points:**

The Gaston County Board of Education's Operations Committee meets regularly to discuss operations-related projects and issues. The Committee met on March 4, 2024. A report of the Operations Committee's actions and discussions will be made at the Board meeting by a member of the Committee.

**Fiscal Implications:**

None

**Recommendation:**

None

**Policy Implications:**

The Board will be informed of Operations Committee discussions and information.

**Strategic Goal Alignment:**

Other: Policy or Gen Statute. See above.

**Submitted by:** Gary F. Hoskins, CFO and  
Associate Superintendent  
for Finance and Operations

**Department:** Operations









## Agenda Item

**Meeting Date:** 3/18/2024

**Agenda Item Title/Topic:** Superintendent's Budget Request 2024-2025

**Type of Item:**    Consent       Action       Information

**Main Points:**

The school district is required by G.S. §115C-425 to operate under an annual balanced budget resolution. The 2024-2025 budget process began with a budget survey to GCS stakeholders in December 2023. Data obtained from the budget surveys was presented to the Board at the Board Retreat in January 2024. Also, Fund Managers prepared a local budget request for their area of supervision in February and March 2024. The Superintendent's Budget Request is based on information received from our stakeholders and Fund Managers. The final budget request will be presented to the Board for approval on April 15, 2024, and will be submitted to the County by May 15, 2024, as required by State law.

**Fiscal Implications:**

The 2023-2024 local operating budget for GCS is \$53.0 million and the respective capital outlay for GCS is \$2.2 million. The Superintendent's Budget Request for 2024-2025 is \$60.2 million for operating funds and \$6.7 million for capital outlay.

**Recommendation:**

N/A

**Policy Implications:**

Board Policy 8100 – Budget Planning and Adoption

**Strategic Goal Alignment:**

Other: Policy or Gen Statute. See above.

**Submitted by:** Gary F. Hoskins, CFO and Associate Superintendent

**Department:** Finance







**Gaston County Schools  
Changes in Appropriations**

**2023-2024 Budget Resolution - February  
Transfers Between Functions**

**State Public School Fund**

Function	Description	Expense Increase	Expense Decrease
51000	Regular Instructional Services	13,664	
52000	Special Population Services	512,255	
54000	School Leadership Services	448,714	
58000	School-Based Support Services	709,357	
61000	Support and Development Services	19,088	
62000	Special Population Support and Development Services	165,000	
64000	Technology Support Services	11,733	
65000	Operational Support Services		834,986
66000	Financial and Human Resource Services	37,569	
67000	Accountability Services		58,662
68000	System-Wide Pupil Support Services		1,021,371
69000	Policy, Leadership and Communication/Public Information Services		2,361
		<u>1,917,380</u>	<u>1,917,380</u>

Explanation: These transfers adjust budgeted amounts per requests from fund managers/principals.

**Gaston County Schools  
Changes in Appropriations**

**2023-2024 Budget Resolution - February  
Transfers Between Functions**

**Local Current Expense Fund**

Function	Description	Expense Increase	Expense Decrease
51000	Regular Instructional Services	2,134,531	
52000	Special Population Services		63,397
53000	Alternative Programs and Services	22,146	
54000	School Leadership Services	916,711	
55000	Co-Curricular Services	26,120	
58000	School-Based Support Services		612,276
61000	Support and Development Services		337,881
62000	Special Population Support and Development Services		23,288
63000	Alternative Programs and Services - Support and Development Services		40,153
64000	Technology Support Services		167,243
65000	Operational Support Services		1,552,583
66000	Financial and Human Resource Services	1,317	
67000	Accountability Services		71,917
68000	System-Wide Pupil Support Services		86,087
69000	Policy, Leadership and Communication/Public Information Services		145,998
		<u>3,100,824</u>	<u>3,100,824</u>

Explanation: These transfers adjust budgeted amounts per requests from fund managers/principals.

**Gaston County Schools  
Changes in Appropriations**

**2023-2024 Budget Resolution - February  
Transfers Between Functions**

**Federal Grants Fund**

Function	Description	Expense Increase	Expense Decrease
53000	Alternative Programs and Services	57,747	
58000	School-Based Support Services	18,324	
65000	Operational Support Services		76,071
		<u>76,071</u>	<u>76,071</u>

Explanation: These transfers adjust budgeted amounts per requests from fund managers/principals.





**Gaston County Schools  
Changes in Appropriations**

**2023-2024 Budget Resolution - February  
Proposed Expenditures and Sources of Revenue**

**State Public School Fund**

#	Function	Description	Expense Increase (Decrease)	Revenue Increase (Decrease)
1	31000	Revenue - State Public School Fund		47,160
	69000	Policy, Leadership and Communication/Public Information Service: This amendment adjusts the funding for the Non-Contributory Employee Benefits - FY24 (PRC0009)	47,160	
2	31000	Revenue - State Public School Fund		638,580
	58000	School-Based Support Services This amendment budgets the School Safety Grant Allotment - Allotment Revision #40 - FY24 (PRC0040)	638,580	
3	31000	Revenue - State Public School Fund		1,508
	51000	Regular Instructional Services This amendment adjusts the Principal and Other Teacher Performance Bonus Allotment - Allotment Revision #36 - FY24 (PRC0048)	1,508	
4	31000	Revenue - State Public School Fund		(18,974)
	65000	Operational Support Services This amendment adjusts the Transportation of Pupils allotment - FY24 (PRC0056)	(18,974)	
5	31000	Revenue - State Public School Fund		443,588
	52000	Special Population Services This amendment budgets funds for the Children with Disabilities allotment- Allotment Revision #36 - FY24 (PRC0063)	443,588	
6	31000	Revenue - State Public School Fund		(109,992)
	54000	School Leadership Services This amendment budgets funds for the Assistant Principal Interns allotment- Allotment Revision #36 - FY24 (PRC0067)	(109,992)	
<b>Total State Public School Fund Amendments</b>			<u>1,001,870</u>	<u>1,001,870</u>





**Restricted Grants Fund**

#	Function	Description	Expense Increase (Decrease)	Revenue Increase (Decrease)
8	48000	Local Sources - Restricted		20,000
	65000	Operational Support Services	20,000	
	This amendment adjusts funds for the Duke Energy Solar Lease Grant - FY24 (PRC0884)			
9	48000	Local Sources - Restricted		45,000
	69000	Policy, Leadership and Communication/Public Information Services	45,000	
	This amendment budgets funds received for the Print Shop Grant - FY24 (PRC0900)			
<b>Total Restricted Grants Fund Amendments</b>			<b>1,172,971</b>	<b>1,172,971</b>















































