Gaston County Schools

Budget Request 2021—2022

W. Jeffrey Booker, Ed.D., *Superintendent*

943 Osceola Street — P.O. Box 1397

Gastonia, North Carolina 28053

www.gaston.k12.nc.us

Gaston County Board of Education

W. Jeffrey Booker, Ed.D.

Superintendent

Board of Education

Jeff Ramsey
Chairman
At-Large Member

Dot Cherry
Vice Chairman
At-Large Member

Kevin Collier
Riverbend Township

Justin Davis
South Point Township

Lee Dedmon
Gastonia Township

Dot Guthrie
Gastonia Township

Steve Hall
Dallas Township

Robbie Lovelace
Cherryville Township

Brent Moore
Crowder's Mountain Township

Learn more about our strategic plan:
www.gaston.k12.nc.us/strategicplan

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.

Gaston County Schools
943 Osceola Street
P.O. Box 1397
Gastonia, North Carolina 28053

Phone: 704-866-6100 GCS 21 Education Station
www.gaston.k12.nc.us

Table Of Contents

At A Glance	4
OVERVIEW	
Superintendent's Budget Request Letter	7
Budget Calendar	10
Budget Summary Narrative	11
Budget Resolution - FY 2020-21	12
Budgeted Revenues and Expenditures - FY 2020-21	17
5 Years of Facts and History	18
State Planning Allotment (ADM) FY 2021-22	21
State Initial Allotment Formulas and Projections FY 2021-22	22
FY 2021-22 School Allotment Formulas	24
Principal / Assistant Principal Local Supplement FY 2020-21	25
Teacher and Instructional Support Supplement Schedule FY 2020-21	26
Middle School Athletic Supplements FY 2020-21	27
High School Athletic Supplements FY 2020-21	28
OPERATING REQUEST	
Factors Impacting the FY 2021-22 Budget Costs	30
Revenue History and FY 2021-22 Funding Request	32
Proposed Current Expenses and Funding Request FY 2021-22	33
Budgeted Expenditures FY 2020-21 (Amended), FY 2021-22 (Budget Request)	34
Budget Survey Results FY 2021-22	38
FY 2021-22 Local Funding Expansion Request	39
CAPITAL REQUEST	
Capital Budget Request	50
Managing for Results in America's Great City Schools	51
Capital Outlay Budget FY 2021-22	53

AT A GLANCE

NUMBER OF SCHOOLS

Total Number of Schools . . . 55
Elementary Schools 29
Intermediate Schools 1
Middle Schools 11
High Schools 11
Special Needs School 1
Alternate School 1
Virtual School 1

ETHNIC DISTRIBUTION

Caucasian 53.8%
African American 23.2%
Hispanic 15.8%
Multiracial 5.4%
Asian 1.5%
American Indian 0.2%
Hawaiian
or Pacific Islander . . 0.1%

CLASS OF 2020

Number of Graduates 2,246

Approximately 900 academic, athletic and merit scholarships offered, totaling more than $37.6 million.

Graduation rate 88.0%

TRANSPORTATION **

Total Number of Students
Transported Daily 16,500
Miles Traveled Daily 12,000
(that's 2½ trips to and from California)
Yellow Buses 211
Activity Buses 47
Gallons of Fuel per week . . . 15,000

ENROLLMENT

Total Number of Students . . 29,489
Grades K-5 12,782
Grades 6-8 7,286
Grades 9-12 9,186
Early College 235

ACADEMIC PERFORMANCE **

Middle and High School levels — 87% of schools Met or Exceeded Growth
39 schools Met or Exceeded Academic Growth Expectations

SCHOOL NUTRITION **

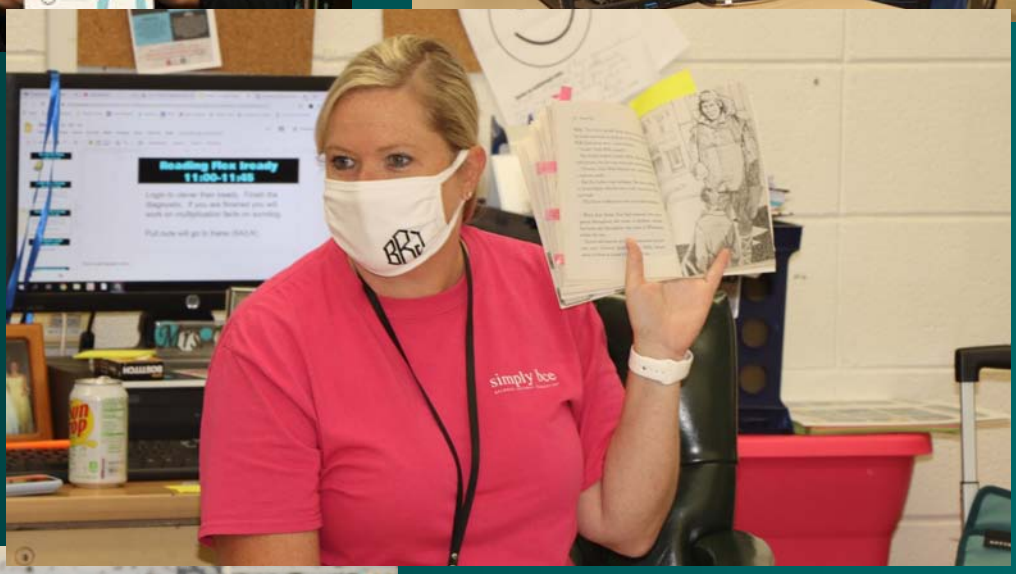
Breakfasts Served Daily 8,000
Breakfasts Served Annually . . . 1.4 million
Lunches Served Daily 18,000
Lunches Served Annually . . . . 3.2 million

EMPLOYEES

Total Number of Employees
(Part and Full Time) . . . 3,827
Total Number of Teachers . . . 1,840
Average Years of Experience
for Teachers 13

** = Pre COVID-19

Overview



Some pictures used in this publication were taken prior to the COVID-19 pandemic.

SUPERINTENDENT'S BUDGET REQUEST

April 19, 2021

To: Gaston County Board of Education

The vision of Gaston County Schools is "to inspire success and a lifetime of learning." Everyone associated with our 55 public schools is committed to providing full and equitable educational opportunities for all children in a safe and nurturing learning environment. Our 2021-2022 Budget Request provides the needed funding to support the vision, mission, and goals of Gaston County Schools. It includes the local funds necessary to maintain essential instructional programs, operate safe schools, and provide the resources and personnel needed to operate at a level consistent with the policies of the State of North Carolina and the Gaston County Board of Education. The Budget Request also includes funds necessary to support key initiatives, attract and retain qualified personnel, and provide capital funding for the critical repairs and maintenance needs of aging school facilities.

Even during the COVID-19 pandemic, our students continue to receive praise and recognition in academics, athletics, the fine arts, extracurricular activities, and other areas. The state, regional, and national awards that our students and employees earn every year are a reflection of their hard work and commitment to excellence. Highlighted below are a few of our most significant achievements over the past year:

■ The Class of 2020 included 2,246 graduates, and our seniors were awarded more than $37.6 million in scholarships from 284 colleges/universities across the state and nation. Approximately 900 academic, athletic, and merit scholarships were offered to our graduates, including scholarships to attend prestigious Ivy League schools – 93 of the scholarships were valued at $100,000 or greater.

■ Gaston County Schools saw an improvement in its graduation rate, increasing to 88.0% for the Class of 2020. All high schools earned a graduation rate that exceeds 80.0%, and seven schools have a graduation rate that exceeds 90.0%. Additionally, two schools recorded a perfect graduation rate of 100.0%.

■ Gaston County Schools ranks first in the state for the number of Career and Technical Education (CTE) credentials earned by students and first in the state for the percentage of students earning more than one credential in a particular CTE area. Additionally, four of our high schools rank in the top 15 in the state for the number of

student-earned credentials. This is the first time a school district has earned both "first in the state" distinctions in CTE.

■ Gaston County continues to rank as one of the safest large school districts in North Carolina. All schools are served by a police resource officer, and our strong partnership with local law enforcement is a key factor in our efforts to ensure school safety.

■ Hawks Nest STEAM Academy earned the North Carolina STEM School of Distinction award that is presented by the N.C. Department of Public Instruction. The honor recognizes Hawks Nest as a statewide model school for outstanding academic practices that focus on science, technology, engineering, arts, and mathematics.

■ For the 2021-2022 academic year, Gaston County Schools is offering 21 dynamic school choice programs in the following areas: careers, college prep, health/medical sciences, leadership, public service, engineering, STEAM, and technology. The Gaston Early College of Medical Sciences is the newest school choice program that will open in August on the Gaston College campus in Dallas.

These accomplishments and many more were achieved during unprecedented times as Gaston County Schools faced challenges and uncertainties as a result of the COVID-19 pandemic. Following a statewide closure of schools in March that led to remote learning only to finish out the 2019-2020 academic year, Gaston County Schools implemented the state's "Plan B" operational procedures in August 2020. We were one of only two large districts in the state to open in August with a blend of in-person instruction and remote learning for students. The district also offered a full virtual learning option through the Gaston County Virtual Academy.

With the coronavirus pandemic presenting a number of obstacles, our public schools have received a significant amount of support from the greater Gaston community, including our municipal, county and state leaders, the local health department, CaroMont Health, and many other civic organizations, agencies, and individuals. We are extremely grateful for everyone's continued support of our schools as we navigate the uncharted waters associated with the pandemic.

As part of the budget process that began in December, we surveyed a number of stakeholders to gain a better understanding of the funding needs of our school district. These stakeholders included students, parents, teachers, principals, assistant principals, district administrators, and community/business leaders, who identified increasing teacher pay supplements, providing more student support services, and expanding and upgrading technology in schools as top funding priorities.

Our Budget Request includes $1.6 million in additional funds from the county to cover costs associated with ongoing expenditures ($740,000) and new initiatives ($950,000). The requested increase covers projected increases in employer paid state mandated benefit costs, cost of living increases for classified (hourly) and certified (teachers) employees, an increase in teacher supplements and an inflationary adjustment for the

projected increase in the cost of supplies, materials and services. We plan to use federal and state COVID-19 funding to cover expenditures to purchase student computing devices, hire additional school nurses, and increase the number of custodial support personnel in our schools. COVID-19 funds will also be used to offset the increased cost of operating our schools in accordance with CDC guidelines.

As challenging as it has been to manage the district's operating budget especially during the COVID-19 pandemic, it has been more difficult to find adequate capital funding to maintain approximately 5.2 million square feet of space. This year, we received $1.2 million in capital funding for facility upkeep and repairs. This equates to about $0.24 per square foot to maintain our buildings. Without question, more capital funding is necessary to address the substantial maintenance needs of our aging facilities. Therefore, we are requesting that the county increase our annual capital maintenance budget to $6.5 million. This would increase the allocation of funds to maintain facilities to $1.25 per square foot, which is the median rate according to the 2020 Council of the Great City Schools publication.

We are grateful that the Gaston County Board of Commissioners agreed to place a $250 million school bond referendum on the May 2018 primary ballot. The referendum was approved with 69 percent of the vote (alongside a quarter-of-a-cent sales tax increase). The school bond funds will allow for the construction of new schools, school additions, and renovations and repairs. The county issued $60 million in school bonds in 2018, which is being used for the construction of a new middle school in Belmont and many other renovation/repair projects at schools across the county. We expect to fully use these bond funds in 2021 and would like to request that the county issue additional school bonds this year to continue the progress that citizens who supported the school bond referendum expect.

The 2021-2022 Gaston County Schools Budget Request in the amount of $51.5 million contains the sufficient funding to improve academic achievement, operate safe schools on a daily basis, and provide resources and personnel that will ensure our children acquire the knowledge and skills needed to be successful in college, the military, and the workforce after they graduate from high school. We believe the leadership of our community – county commissioners, civic leaders, business owners, and others – understands the importance of addressing the funding needs of Gaston County Schools. Our Budget Request for local operating and capital funds reflects this community-wide belief and supports the vision, mission, and goals of Gaston County Schools.

I respectfully submit the 2021-2022 Budget Request to the Gaston County Board of Education for review and consideration.

Sincerely,

W. Jeffrey Booker, Ed.D.
Superintendent

Gaston County Schools
Budget Calendar
FY 2021-22

January 2021	Funding Needs Survey – Stakeholders, Fund Managers and Directors
	Initial Budget discussions – Fund Managers submit budget requests to Finance Department
	Board of Education receives the Budget Calendar and the results of the Funding Needs Survey
February 2021	Budget discussions – Cabinet and Finance Department direct budget discussions to formulate a budget request. Discuss budget needs with Operations Committee and Curriculum and Instruction Committee.
	Superintendent develops a proposed budget request
March 2021	Meeting with Gaston County officials to discuss budget need of Gaston County Schools
	Presentation of "2021-22 GCS Budget Request" to the Board of Education for review and discussion
April 2021	Board of Education adoption of "2021-22 GCS Budget Request"
May 2021	"2021–22 GCS Budget Request" delivered to County Commissioners
June 2021	County Commissioners adopt a County budget ordinance – notifies Board of Education of local budget allocation
	Board of Education adopts 2021-22 GCS Interim Budget
Open	North Carolina Budget signed into law
	Superintendent recommends such budget revisions as may be required by State and County budget allocations
	Board of Education adopts "2021-22 GCS Budget Resolution"

Gaston County Schools
Budget Summary Narrative
Financial Position – Current Expense

The North Carolina schools, counties, and the State are required to operate under a balanced budget (deficit financing is not allowed). The budgeted revenues included, represent our best approximation of the funding we will receive from the County. In addition to the County Appropriation, we expect to receive State and Federal funding and once the State and Federal revenues are set, the budget is then adjusted to the corresponding revenue and expense amount. A conservative stance is taken when projecting revenues.

Fund balances are appropriated as deemed necessary based upon the amounts available as set forth in North Carolina General Statutes.

As prescribed by the North Carolina General Statute 115C-432, the following directions and limitations shall bind the Board of Education in adopting a budget:

1. The school budget resolution shall conform to the County budget ordinance.
2. The full amount of any lawful deficit from a prior fiscal year shall be appropriated.
3. Contingency appropriations in a fund may not exceed five percent of the total of all appropriations in that fund.
4. Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated.
5. The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to the appropriations in that fund.
6. No appropriation may be made that would require the levy of supplemental taxes in excess of the rate of tax approved by voters.
7. Revenues realized from levying school supplemental taxes may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year.
8. Amounts realized from the collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues.
9. No appropriation may be made to or from the capital outlay fund or to or from any other fund, except as permitted by the North Carolina General Statutes.

A formal presentation of the proposed budget is made to the Board and public hearings will be scheduled as the Board deems appropriate. Approval of the budget request by the Board of Education and submission to the County Commissioners is anticipated by May 15, as required by the North Carolina School Budget and Fiscal Control Act.

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
FY 2020-2021

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, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	117,950,546
Special Population Services		22,584,263
Alternative Programs and Services		7,241,918
School Leadership Services		11,225,943
School-Based Support Services		14,056,752
SYSTEM-WIDE SUPPORT SERVICES		
Support and Development Services		889,082
Special Population Support and Development Services		169,039
Alternative Programs and Services Support		48,988
Technology Support Services		161,991
Operational Support Services		12,916,396
Financial and Human Resource Services		1,883,015
Accountability Services		108,536
System-Wide Pupil Support Services		154,973
Policy, Leadership and Public Relation Services		929,911
ANCILLIARY SERVICES		
Nutrition Services		1,903,353
TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	$	192,224,705

Section 2: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

TOTAL STATE PUBLIC SCHOOL FUND	$	192,224,705

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
FY 2020-2021

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, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	13,807,603
Special Population Services		1,638,313
Alternative Programs and Services		276,050
School Leadership Services		6,869,424
Co-Curricular Services		1,711,098
School-Based Support Services		1,952,226
SYSTEM-WIDE SUPPORT SERVICES		
Support and Development Services		633,343
Special Population Support and Development Services		179,492
Alternative Programs and Services Support		31,166
Technology Support Services		2,663,344
Operational Support Services		12,638,592
Financial and Human Resource Services		1,738,109
Accountability Services		522,091
System-Wide Pupil Support Services		482,883
Policy, Leadership and Public Relation Services		1,417,826
ANCILLIARY SERVICES		
Community Services		144
NON-PROGRAMMED CHARGES		
Payments to Other Governmental Units - Charter Schools		4,000,000
TOTAL LOCAL GENERAL FUND APPROPRIATION	$	50,561,704

Section 4: The following revenues are estimated to be available to the Local General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

County Appropriation	$	49,811,704
Fines, Forfeitures and Interest		750,000
TOTAL LOCAL GENERAL FUND REVENUE	$	50,561,704

GASTON COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION
FY 2020-2021

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, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES		
Regular Instructional Services	$	432,853
Alternative Programs and Services		360,643
School-Based Support Services		64,532
SYSTEM-WIDE SUPPORT SERVICES		
Special Population Support and Development Services		9,514
Accountability Services		11,281
NON-PROGRAMMED CHARGES		
Nutrition Services		27,445
Payments to Other Governmental Units - Indirect Costs		31,523
TOTAL FEDERAL GRANTS FUND APPROPRIATION	$	937,792

Section 6: The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

TOTAL FEDERAL GRANTS FUND REVENUE	$	937,792

Section 7: The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

CAPITAL OUTLAY		
Operational Support Services	$	1,527,182
Capital Outlay		37,734,598
TOTAL CAPITAL OUTLAY FUND APPROPRIATION	$	39,261,780

Section 8: The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June, 30, 2021:

OTHER SOURCES		
Other (DPI bus purchase, bond interest, sales tax withheld, etc.)	$	6,969,176
County Bond Proceeds (including carryover)		31,065,604
County Capital Appropriation		1,227,000
TOTAL CAPITAL OUTLAY FUND REVENUE	$	39,261,780

Section 9: The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

ANCILLIARY SERVICES		
Nutrition Services	$	20,877,500
TOTAL CHILD NUTRITION FUND APPROPRIATION	$	20,877,500

Section 10: The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Local and Other Revenues	$	4,774,500
Federal Allocation		16,103,000
TOTAL CHILD NUTRITION FUND REVENUE	$	20,877,500

Section 11: The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Special Revenue Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

INSTRUCTIONAL SERVICES		
Alternative Programs and Services	$	5,519,871
SYSTEM-WIDE SUPPORT SERVICES		
Alternative Programs and Services Support		127,790
TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION	$	5,647,661

Section 12: The following revenues are estimated to be available to the Other Special Revenue Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

TOTAL OTHER SPECIAL REVENUE FUND REVENUE	$	5,647,661
TOTAL ALL FUNDS	$	309,511,142

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

Section 14: All unpaid encumbrances at June 30, 2020 are hereby reappropriated and are to be added to this approved budget.

Section 15: The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

a. Proposed expenditures from State, Federal, or other revenue sources may be amended upon receipt of information altering the anticipated revenues. A report of such budget amendments shall be made to the Board of Education on a monthly basis.

b. Allocations may be transferred within a function without limitation.

c. Transfers between functions may be made without limitation, with a report of such transfers made to the Board of Education on a monthly basis.

d. The Superintendent may not transfer any amounts between funds.

e. The threshold for capitalizing fixed assets is $5,000 and at least a three-year useful life.

Section 16: Copies of the Budget Resolution shall be immediately furnished to the Superintendent and School Finance Officer for direction in carrying out their duties.

Adopted this 21st day of September, 2020

Signed

D. Brent Moore, *Chairman*

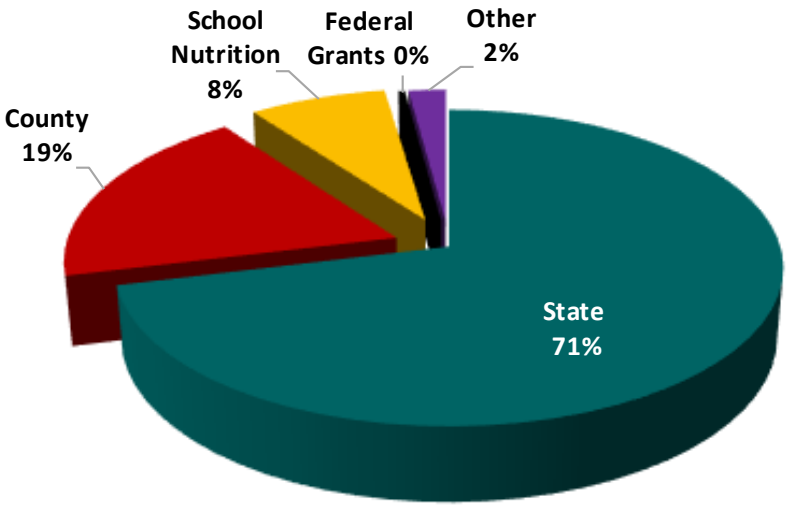
W. Jeffrey Booker, *Superintendent*

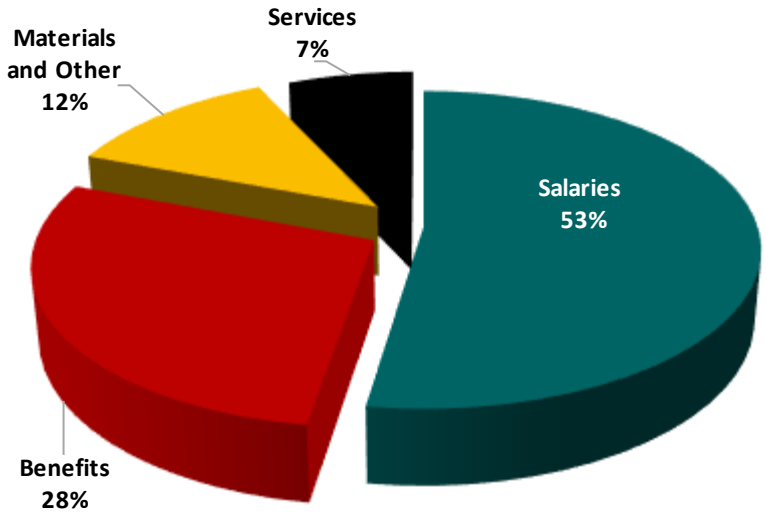
Gaston County Schools
Budgeted Revenues and Expenditures
FY 2020-21

REVENUES

State	$ 192,224,705
County	50,561,704
Federal Grants	937,792
School Nutrition	20,877,500
Other	5,647,661
TOTAL	**$ 270,249,362**

Note: Excludes $39,261,780 in Capital Funds





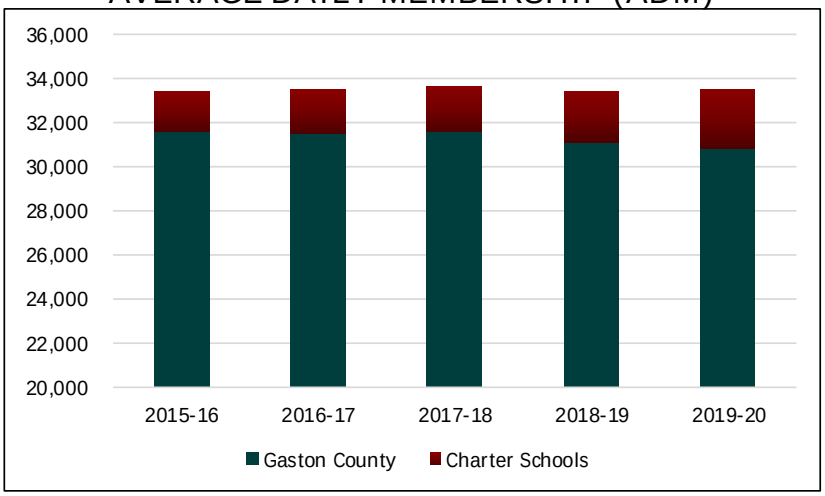
EXPENDITURES

Salaries	$ 141,525,259
Benefits	76,765,570
Materials and Other	32,908,282
Services	19,050,251
TOTAL	**$ 270,249,362**

Note: Excludes $39,261,780 in Capital Funds

5 Years of Facts and History

AVERAGE DAILY MEMBERSHIP (ADM)

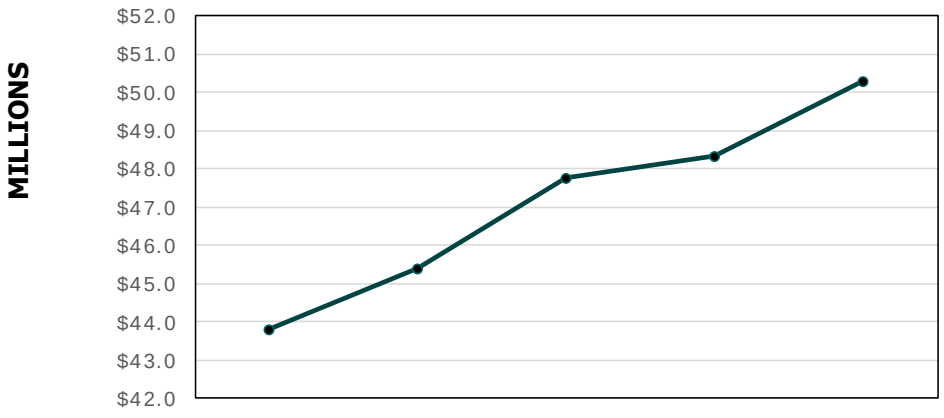


	2015-16	2016-17	2017-18	2018-19	2019-20
Gaston County	31,555	31,499	31,581	31,116	30,834
Charter Schools	1,898	2,011	2,096	2,269	2,641
TOTAL	33,453	33,510	33,677	33,385	33,475

SOURCE: Principal's Monthly Report - Month 01

* These numbers do not include Pre-Kindergarten students

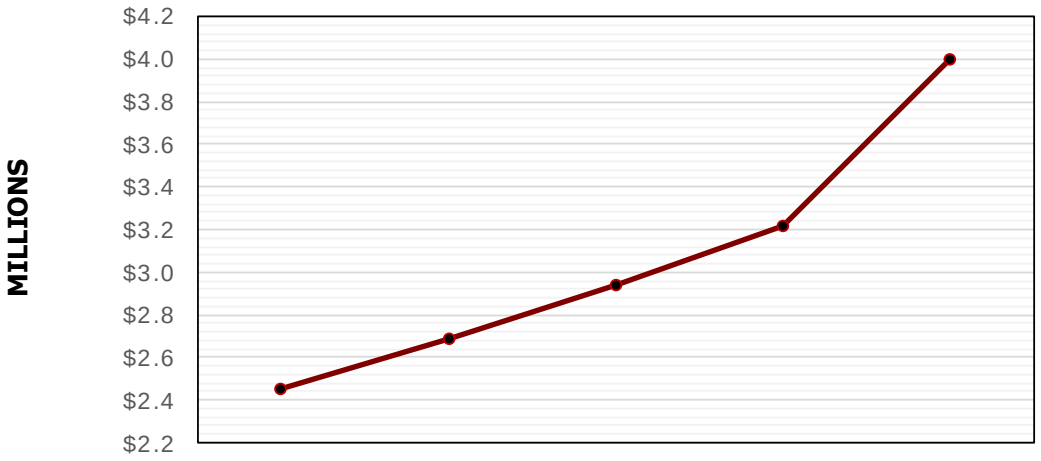
COUNTY APPROPRIATION



2015-16	2016-17	2017-18	2018-19	2019-20
$ 43,816,704	$ 45,351,704	$ 47,751,704	$ 48,351,704	$ 50,311,704

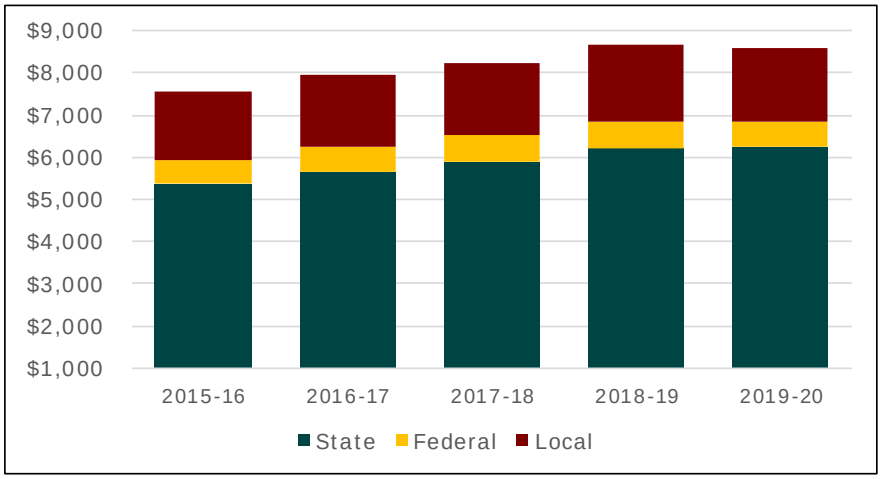
5 Years of Facts and History

CHARTER SCHOOL PAYMENTS



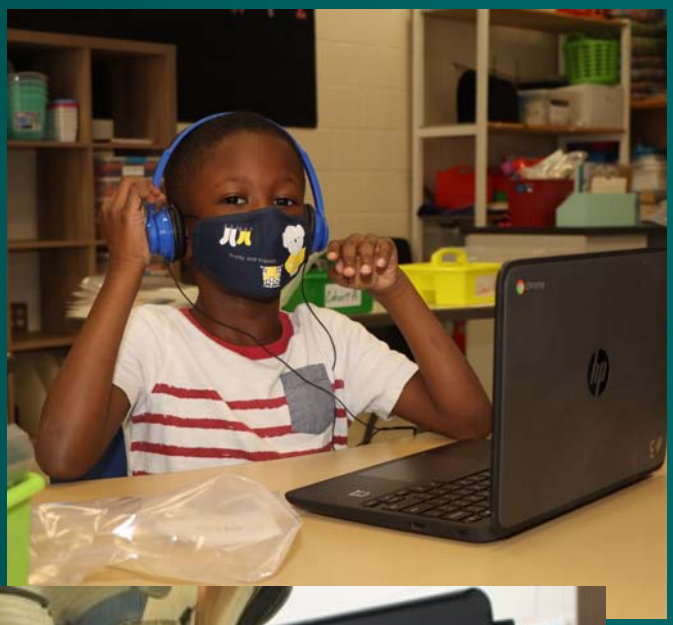
2015-16	2016-17	2017-18	2018-19	2019-20
$ 2,450,606	$ 2,686,064	$ 2,937,635	$ 3,215,620	$ 4,002,863

PER PUPIL EXPENDITURES



	2015-16	2016-17	2017-18	2018-19	2019-20
State	$ 5,395	$ 5,668	$ 5,908	$ 6,227	$ 6,250
Federal	533	591	618	609	602
Local	1,621	1,687	1,718	1,829	1,752
TOTAL	$ 7,549	$ 7,946	$ 8,244	$ 8,665	$ 8,604
State Rank out of 115 LEAs	114	109	109	109	112

SOURCE: North Carolina Department of Public Instruction



State Planning Allotment - ADM
Fiscal Year 2021-22

Enter LEA#

360 Gaston County

	ACTUAL	PROJECTED	ALLOTTED
KINDERGARTEN	1,876	2,159	2,159
GRADE 1	2,068	2,159	2,159
GRADE 2	2,082	2,166	2,166
GRADE 3	2,195	2,304	2,304
GRADE 4	2,223	2,324	2,324
GRADE 5	2,303	2,427	2,427
GRADE 6	2,426	2,609	2,609
GRADE 7	2,380	2,563	2,563
GRADE 8	2,442	2,609	2,609
GRADE 9	2,595	2,745	2,745
GRADE 10	2,429	2,513	2,513
GRADE 11	2,148	2,232	2,232
GRADE 12	2,151	2,218	2,218
TOTAL	29,318	31,028	31,028

State Initial Allotment Formulas and Projections
FY 2021-22

Administration	
Category	Recommended Basis of Budgeting for 2021-22
Central Office Administration	use FY 2020-21 Initial Allotment plus .20% decrease

Instructional Personnel and Support Services		
Category	Basis of Allotment *(Funding Factors are rounded)*	
Classroom Teachers		
Kindergarten	1 per 18 in ADM	
Grade 1	1 per 16 in ADM	
Grades 2 - 3	1 per 17 in ADM	
Grades 4 - 6	1 per 24 in ADM	
Grades 7 - 8	1 per 23 in ADM	
Grade 9	1 per 26.5 in ADM	
Grades 10 - 12	1 per 29 in ADM	
Math/Science/Computer Teachers	1 per county or based on sub agreements	
Teacher Assistants	The number of classes is determined by a ratio of 1:21	average salary plus benefits = $37,565
	Kindergarten: 2 TAs for every 3 classes of 21 students	
	Grades 1-2: 1 TA for every 2 classes of 21 students	
	Grade 3: 1 TA for every 2 classes of 21 students	
Instructional Support	1 per 210.56 in ADM (includes Mental Health Positions)	
School Building Administration		
Principals	1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible based on at least 100 ADM only.	
Assistant Principals	1 month per 98.53 in ADM	
Career Technical Ed. - Program Support	$10,000 per LEA with remainder distributed based on ADM in grades 8-12 ($34.11 funding factor)	
Classroom Materials/ Instructional Supplies and Equipment	$ 30.12 per ADM plus $2.69 per ADM in grades 8 and 9 for PSAT Testing	
Textbooks	$32.26 per ADM in grades K-12 (Indian Gaming funds are not included)	

Employee Benefits	
Category	Basis of Allotment
Social Security Rate	7.65%
Retirement Rate	21.680%
Hospitalization Rate	$ 6,326 / year

State Initial Allotment Formulas and Projections
FY 2021-22

Projected Position Allotments for FY 2021-22 (Benefits are not included)			
Category	Basis of Allotment	Months Allotted	Annual Salary
Teachers (MOE) PRC 001	$49,230	14,650.00	$72,121,950
Principals (MOE) PRC 005	$6,738	696.00	$4,689,648
Assistant Principals (MOE) PRC 005	$6,042	315.00	$1,903,230

Projected Position Allotments for FY 2021-22 (Benefits are included)			
Category	Basis of Allotment	Months Allotted	Annual Salary
Career Technical Ed. (MOE) PRC 013	$7,101 (average monthly salary)	1,414.00	$10,040,814
Instructional Support PRC 007	$73,966 (average annual salary)	1,480.00	$10,946,968
Factor used in Allocation:			
Teacher Assistants	$37,565		

Category	Basis of Allotment *(Funding Factors are rounded)*
Noninstructional Support Personnel	$274.56 per ADM $6,000 per Textbook Commission member for Clerical Assistants

Category	Recommended Basis of Budgeting for 2021-22
Academically Intellectually Gifted	$1,364.78 per child for 4% of ADM
Children with Disabilities	
School Aged	*$4,549.88 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or 12.75% of the allotted ADM.*
Preschool	*Base of $69,995.00 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, ($3,641.24) per child.*
Driver's Training	*$190.91 per ADM in 9th Grade ADM (LEA, CS, Private and Federal)*
Limited English Proficiency	*Base of a teacher asst. ($36,778; remainder based 50% on number of funded LEP students; $464.83 and 50% on an LEA's concentration of LEP students $3,881.58).*

Gaston County Schools

FY 2021-22 School Allotment Formulas

(Subject to Final Budget Allocation)

	Elementary	Middle	High
State Instructional Supplies	$30.65/ADM	$30.65/ADM	$30.65/ADM
Local Instructional Supplies	$19.00/ADM	$20.00/ADM	$21.00/ADM
Local Office Supplies	$3.00/ADM	$3.50/ADM	$4.00/ADM
Athletic Grounds Maintenance		$1,250	$2,500
Police/Officials-Athletics		$10,000	$20,000
Athletic Travel		$500	$1,200
Band Instruments		$10.00/ADM	$10.00/ADM
Band Travel		$500	$1,200
Instrument Repairs		$1.00/ADM	$2.00/ADM

The Superintendent has the authority to increase or decrease funding for schools and departments provided in basic allotment, if such changes are needed for the efficient operation of the school system. Principals working with school improvement teams can also modify allotments through the use of waivers.

Principal/Assistant Principal Salaries and Local Supplements
Updated For FY 20-21

Principal salaries are paid by the State based on the average daily membership (ADM) of the school and the student performance, if applicable. The State monthly Principal pay matrix is listed below:

FY 2020-21 State Table:	Base	Met	Exceeded
ADM 0 - 200	$5,677.08	$567.75	$1,135.42
ADM 201 - 400	$5,960.92	$596.08	$1,192.17
ADM 401 - 700	$6,244.83	$624.50	$1,249.00
ADM 701 - 1,000	$6,528.67	$652.83	$1,305.75
ADM 1,001 - 1,600	$6,812.50	$681.25	$1,362.50
ADM over 1,600	$7,096.33	$709.67	$1,419.25

In addition to the State pay scale detailed above, Gaston County provides local pay supplements for our Principals. We provide a monthly supplement of $253.00 for Principals that have earned their Doctorate degree and $126.00 per month to Principals that have earned an advanced degree. We also provide a supplement of 1% per year for Principal experience. Finally, we provide a supplement for both Principals and Assistant Principals based on the level of the school that they supervise (elementary, middle, high). The local supplement is listed below and is based on the employee's base salary:

School Category	Supplement %
Elementary	8%
Middle	11%
High and Alternative	15%

Assistant Principals are paid by the State based on their estimated teacher salary plus 19%.

Gaston County Schools

Teacher and Instructional Support Supplement Schedule

2020-2021 School Year

	Bachelor's Annual	10 Month	12 Month
A0	$ 2,429.30	$ 242.93	$ 202.44
A1	$ 2,474.70	$ 247.47	$ 206.23
A2	$ 2,520.00	$ 252.00	$ 210.00
A3	$ 2,723.90	$ 272.39	$ 226.99
A4	$ 2,769.20	$ 276.92	$ 230.77
A5	$ 2,814.60	$ 281.46	$ 234.55
A6	$ 2,871.20	$ 287.12	$ 239.27
A7	$ 2,927.90	$ 292.79	$ 243.99
A8	$ 2,973.20	$ 297.32	$ 247.77
A9	$ 3,018.50	$ 301.85	$ 251.54
A10	$ 3,063.80	$ 306.38	$ 255.32
A11	$ 3,109.10	$ 310.91	$ 259.09
A12	$ 3,154.50	$ 315.45	$ 262.88
A13	$ 3,211.10	$ 321.11	$ 267.59
A14	$ 3,256.40	$ 325.64	$ 271.37
A15	$ 3,301.80	$ 330.18	$ 275.15
A16	$ 3,347.10	$ 334.71	$ 278.93
A17	$ 3,392.40	$ 339.24	$ 282.70
A18	$ 3,437.70	$ 343.77	$ 286.48
A19	$ 3,483.00	$ 348.30	$ 290.25
A20	$ 3,528.40	$ 352.84	$ 294.03
A21	$ 3,585.00	$ 358.50	$ 298.75
A22	$ 3,630.30	$ 363.03	$ 302.53
A23	$ 3,675.60	$ 367.56	$ 306.30
A24	$ 3,720.60	$ 372.06	$ 310.05
A25	$ 3,765.60	$ 376.56	$ 313.80
A26	$ 3,810.60	$ 381.06	$ 317.55
A27	$ 3,855.60	$ 385.56	$ 321.30
A28	$ 3,900.60	$ 390.06	$ 325.05
A29	$ 3,945.60	$ 394.56	$ 328.80
A30	$ 3,990.60	$ 399.06	$ 332.55
A31	$ 3,990.60	$ 399.06	$ 332.55
A32	$ 3,990.60	$ 399.06	$ 332.55
A33	$ 3,990.60	$ 399.06	$ 332.55
A34	$ 3,990.60	$ 399.06	$ 332.55
A35+	$ 3,990.60	$ 399.06	$ 332.55

	Master's Annual	10 Month	12 Month
M0	$ 2,735.30	$ 273.53	$ 227.94
M1	$ 2,780.60	$ 278.06	$ 231.72
M2	$ 2,825.90	$ 282.59	$ 235.49
M3	$ 3,041.20	$ 304.12	$ 253.43
M4	$ 3,086.50	$ 308.65	$ 257.21
M5	$ 3,143.10	$ 314.31	$ 261.93
M6	$ 3,188.50	$ 318.85	$ 265.71
M7	$ 3,233.80	$ 323.38	$ 269.48
M8	$ 3,279.10	$ 327.91	$ 273.26
M9	$ 3,324.40	$ 332.44	$ 277.03
M10	$ 3,369.70	$ 336.97	$ 280.81
M11	$ 3,415.10	$ 341.51	$ 284.59
M12	$ 3,460.40	$ 346.04	$ 288.37
M13	$ 3,505.70	$ 350.57	$ 292.14
M14	$ 3,551.00	$ 355.10	$ 295.92
M15	$ 3,596.30	$ 359.63	$ 299.69
M16	$ 3,641.70	$ 364.17	$ 303.48
M17	$ 3,687.00	$ 368.70	$ 307.25
M18	$ 3,732.30	$ 373.23	$ 311.03
M19	$ 3,777.60	$ 377.76	$ 314.80
M20	$ 3,822.90	$ 382.29	$ 318.58
M21	$ 3,868.30	$ 386.83	$ 322.36
M22	$ 3,958.90	$ 395.89	$ 329.91
M23	$ 4,003.90	$ 400.39	$ 333.66
M24	$ 4,048.90	$ 404.89	$ 337.41
M25	$ 4,093.90	$ 409.39	$ 341.16
M26	$ 4,138.90	$ 413.89	$ 344.91
M27	$ 4,183.90	$ 418.39	$ 348.66
M28	$ 4,228.90	$ 422.89	$ 352.41
M29	$ 4,273.90	$ 427.39	$ 356.16
M30	$ 4,318.90	$ 431.89	$ 359.91
M31	$ 4,318.90	$ 431.89	$ 359.91
M32	$ 4,318.90	$ 431.89	$ 359.91
M33	$ 4,318.90	$ 431.89	$ 359.91
M34	$ 4,318.90	$ 431.89	$ 359.91
M35+	$ 4,318.90	$ 431.89	$ 359.91

Middle School Athletic Supplements
2020-2021

Sport	Position	Base Supplements	Years of Experience 1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	Athletic Director	$ 3,200	$ 3,360	$ 3,424	$ 3,520	$ 3,648	$ 3,808	$ 4,000
Football	Head Coach	$ 1,500	$ 1,575	$ 1,605	$ 1,650	$ 1,710	$ 1,785	$ 1,875
	Assistant Coaches	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
Basketball	Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Baseball	Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Softball	Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Wrestling	Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Track	Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Soccer	Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Golf	Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Volleyball	Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
First Responder	Fall 1 = $800 Fall 2 = $400 Winter = $400 Spring = $400	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
Cheerleading	Advisor (Football)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	Advisor (Basketball)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	Assistant	$ 500	$ 525	$ 535	$ 550	$ 570	$ 595	$ 625

Years of Coaching Experience	Experience Increase - Percent of Base Supplement (HS & MS)
1-3	5%
4-6	7%
7-10	10%
11-15	14%
16-20	19%
21+	25%

Last updated FY 2018 - 19

High School Athletic Supplements
2020-2021

Sport	Position	Base Supplements	Years of Experience 1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	Athletic Director	$ 5,000	$ 5,250	$ 5,350	$ 5,500	$ 5,700	$ 5,950	$ 6,250
Football	Head Football	$ 3,500	$ 3,675	$ 3,745	$ 3,850	$ 3,990	$ 4,165	$ 4,375
	Assistant Coaches	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	JV/Assistant Coaches	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
Basketball	Head Coach (Boys)	$ 2,300	$ 2,415	$ 2,461	$ 2,530	$ 2,622	$ 2,737	$ 2,875
	Assistant Coach (Boys)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	Head Coach (Girls)	$ 2,300	$ 2,415	$ 2,461	$ 2,530	$ 2,622	$ 2,737	$ 2,875
	Assistant Coach (Girls)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	JV Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	JV Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Wrestling	Head Coach	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	Assistant Coach	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
First Responder	Fall = $2000 Winter = $850 Spring = $650	$ 3,500	$ 3,675	$ 3,745	$ 3,850	$ 3,990	$ 4,165	$ 4,375
Baseball	Head Coach	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	Assistant Coach	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	JV Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,435	$ 1,500
Softball	Head Coach	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	Assistant Coach	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	JV Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Track	Head Coach(Boys)	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,280	$ 2,500
	Assistant Coach (Boys)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	Head Coach (Girls)	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	Assistant Coach (Girls)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
Soccer	Head Coach (Boys)	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	Assistant Coach (Boys)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	JV Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Head Coach (Girls)	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	Assistant Coach (Girls)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	JV Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Cross Country	Head Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Head Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Tennis	Head Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Head Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Swimming	Head Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Assistant Coach	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
Golf	Head Coach (Boys)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Head Coach (Girls)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Volleyball	Head Coach	$ 2,000	$ 2,100	$ 2,140	$ 2,200	$ 2,280	$ 2,380	$ 2,500
	JV Coach	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
Cheerleading	Advisor (Football)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Advisor (Basketball)	$ 1,200	$ 1,260	$ 1,284	$ 1,320	$ 1,368	$ 1,428	$ 1,500
	Advisor (JV Football)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
	Advisor (JV Basketball)	$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125
Summer Conditioning		$ 900	$ 945	$ 963	$ 990	$ 1,026	$ 1,071	$ 1,125

Operating

Request

Gaston County Schools
Factors Impacting the FY 2021-22 Budget Costs

The development of the FY 2021-22 Gaston County Schools' Budget Request continues to be impacted by internal as well as external factors, most of which are beyond our control and which are likely to have an impact on the projected revenues and expenditures included. The GCS Budget Request for FY 2021-22 of approximately $51.5 million, represents an increase of approximately 3.4% over the $49.8 million appropriated by the County for FY 2020-21. Some expenditures are calculated based on estimated cost of inputs, others are estimated based on previous years' expenditure increases as well as possible proposed cost increases such as for salary and benefit increases. Other external factors may arise at a later time depending on decisions made by the Governor and General Assembly. The economic uncertainties and the on-going COVID-19 pandemic adds to the increased risks facing Gaston County Schools' local budget for FY 2021-22.

Some of the external factors impacting the FY 2021-22 budget include:

1. Corona Virus Pandemic:
   The public education system like the rest of the national economy is being negatively impacted by this pandemic. The GCS Budget Request however does not include a calculated financial cost to our budget due to the pandemic as other federal and State funds are available to respond to the resulting needs. GCS continues to rely on guidance from the Governor, the General Assembly, the North Carolina Department of Public Instruction (NCDPI) and County officials.

2. Retirement Contribution and Health Insurance Rates:
   It is very likely that the General Assembly will approve increases to the employer matching retirement contribution and health insurance premiums. The estimated rate used to calculate the FY 2021-22 retirement cost is 23.2%, a 7.0% increase over the FY 2020-21 rate of 21.7% that could result in increased costs of approximately $319,000. It is also anticipated that the State will approve salary increases for employees which could add an additional $139,000 for matching benefits (retirement & social security). The estimated cost used for the employer-paid health insurance premium in the proposed FY 2021-22 budget is $6,700, a 6.0% increase over the cost of $6,326 for FY 2020-21. It is estimated this will result in an additional $70,000 in costs to the budget. The total impact to our local budget, the employer portion of benefits paid, is $528,000.

3. Salary Adjustments:
   The Superintendent's Budget Request includes a proposed 3.0% increase in salaries for classified personnel and 4.0% for certified personnel based on an anticipated State mandated adjustment. The estimated impact to the FY 2021-22 budget for classified employees is $261,000 and for certified employees $189,000 a total impact to our local budget of $450,000.

4. Charter Schools Growth:
   The operating of new and expanding charter schools in our district presents an ongoing risk to our local budget. Over the past five (5) fiscal years, from 2016–17 to 2020-21, there has been a decrease in GCS student enrollment numbers and at the same time there is a near corresponding increase in charter schools' student enrollment. Charter schools enrollment has increased from 2,011 students in FY 2016–17 to 3,430 students in FY 2020–21, an increase of more than 1,400 students or 70.5%. Our State budget is computed based on average daily membership and any further reduction in student enrollment will lead to a reduction in State funding and therefore added demands on our local budget.

5. Inflation:
   Another factor impacting the FY 2021-22 budget costs include the level of inflation being experienced this fiscal year and projected for FY 2021-22. The rate of inflation recorded for 2020 is 1.6% and national projections for 2021 inflation rate is 2.3%. The impact to the budget is calculated at approximately $212,000 for services, materials and supplies (not including technology and utilities)

6. State Proposed Minimum Hourly Rate of Pay:
   In FY 2018-19 the State established a minimum of $15.00/hour for State employees. There is renewed interest from policy makers to extend this policy to local employers who have a large number of State funded employees. If this policy is extended Statewide, the impact on our local budget is likely to be significant. It is anticipated that this policy will be gradually implemented, therefore the 3.0% salary adjustment being requested for classified staff will serve to mitigate the impact to the local budget.

Internal factor impacting the budget:

1. Certified Employee Salary Supplement Adjustment:
   Gaston County has increased salary supplements for certified staff (teachers, social workers, guidance counsellors and nurses) over four of the past five years in order to try to bring supplements in line with the average of regional school districts with a comparable student enrollment. However, while the average teacher supplement has increased over the past several years, actual GCS certified staff supplements are still well below the State average and other comparative school districts. The GCS Budget is requesting $500,000 for FY 2021-22 to continue to improve local supplements for certified employees.

Gaston County Schools
Revenue History and
FY 2021-22 Funding Request

Operating Revenue	Adopted Budget					Proposed
REVENUE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Gaston County Appropriation	$ 45,351,704	$ 47,751,704	$ 48,351,704	$ 50,311,704	$ 49,811,704	$ 51,501,704
Other Miscellaneous Revenue	750,000	750,000	750,000	750,000	750,000	750,000
Fund Balance Appropriated	3,149,000	1,200,000	-	-	-	-
REVENUE	$ 49,250,704	$ 49,701,704	$ 49,101,704	$ 51,061,704	$ 50,561,704	$ 52,251,704
EXPENDITURES	$ 49,250,704	$ 49,701,704	$ 49,101,704	$ 51,061,704	$ 50,561,704	$ 52,251,704

Capital Outlay Revenue	Adopted Budget					Proposed
REVENUE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
County Funds	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000
State Funds	-	-	-	-	-	-
REVENUE	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000
EXPENDITURES	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000

Gaston County Schools
Proposed Current Expenses and Funding Request
FY 2021-22

Purpose Code	Description	FY 2020-21 Amended Budget	FY 2020-21 Per Pupil Funding	Increase (Decrease) Over FY 2020-21	FY 2021-22 Funding Request	FY 2021-22 Per Pupil Funding
	Sources of Expenses:					
5000	Instructional Services Regular, Special Population and Alternative programs services	$ 15,527,607	$ 501	$ 734,928	$ 16,262,534	$ 524
5400	School Administration Services	$ 6,237,977	$ 201	$ 341,571	$ 6,579,548	$ 212
5500	Co-Curricular Services	$ 1,297,309	$ 42	$ 43,951	$ 1,341,260	$ 43
5800	School Based Support Services	$ 1,934,812	$ 62	$ 33,768	$ 1,968,580	$ 63
6000	System-wide Support Services	$ 793,895	$ 26	$ 31,643	$ 825,538	$ 27
6400	Technology Support Services	$ 2,706,260	$ 87	$ 106,902	$ 2,813,161	$ 91
6500	Operational Support Services	$ 13,021,047	$ 420	$ 253,188	$ 13,274,235	$ 428
6600	Financial & Human Resource Services	$ 1,676,775	$ 54	$ 57,139	$ 1,733,914	$ 56
6700	Accountability Services	$ 510,509	$ 16	$ 20,541	$ 531,050	$ 17
6800	System-wide Pupil Support Services	$ 431,678	$ 14	$ 16,435	$ 448,113	$ 14
6900	Policy, Leadership and Community Relations Services	$ 1,423,834	$ 46	$ 49,935	$ 1,473,769	$ 47
8100	Payments to Other Govt. Units	$ 5,000,000	$ 161	$ -	$ 5,000,000	$ 161
	Total Current Expenses	$ 50,561,704	$ 1,632	$ 1,690,000	$ 52,251,704	$ 1,684
	Adjusted For Expense Reduction Funded from Fund Balance	$ -	-	$ -	$ -	-
	Adjusted Current Expenses	$ 50,561,704	$ 1,632	$ 1,690,000	$ 52,251,704	$ 1,684
	Sources of Revenues:					
	County Appropriation	$ 49,811,704	$ 1,608	$ 1,690,000	$ 51,501,704	$ 1,660
	Other - Fines/Forfeitures	$ 700,000	$ 23	$ -	$ 700,000	$ 23
	Interest	$ 50,000	$ 2	$ -	$ 50,000	$ 2
	Fund Balance	$ -	-	$ -	$ -	$ -
	Total Revenues	$ 50,561,704	$ 1,632	$ 1,690,000	$ 52,251,704	$ 1,684
	Average Daily Membership	30,975 (1)			31,028 (2)	

Notes:
(1) Based on NCDPI FY 2020-21 ADM Projection (LEAs Held Harmless)
(2) Based on NCDPI FY 2021-22 Planning Allotment ADM

Gaston County Schools
Budgeted Expenditures
FY 2020-21 (Amended) FY 2021-22 (Budget Request)

Non-Personnel Budgeted Expenses (Operating)		FY 20 -21 Budget	*FY 21- 22 Increases*	FY 21-22 Budget
Budget Code	Object Description			
System-wide Administration - *(Support Services, Supplies and Materials)*		$1,955,399	*$44,200*	$1,999,599
2.6000.002.311.000.000.00	Contracted Services			
2.6000.002.312.000.000.00	Staff Development			
2.6900.002.313.000.000.00	Advertising Expenses			
2.6610.002.314.000.000.00	Printing/Binding Fees			
2.6950.002.314.000.000.00	Printing/Binding Fees			
2.6520.002.315.000.000.00	Reproduction Costs			
2.6920.002.319.000.000.00	Other Professional and Technical Services			
2.5110.002.326.000.000.00	Contracted Repairs - Equipment			
2.6000.002.327.000.000.00	Rental/Lease Fees			
2.6000.002.332.000.000.00	Travel Reimbursement			
2.5110.002.341.000.000.00	Telephone			
2.6510.002.342.000.000.00	Postage			
2.5110.002.343.000.000.00	Telecommunications Service			
2.6510.002.344.000.000.00	Mobile Communications			
2.6942.002.349.000.000.00	Other Communication Services			
2.6000.002.361.000.000.00	Membership Dues/Fees			
2.6610.002.375.000.000.00	Fidelity Bond Premium			
2.6000.002.411.000.000.00	Supplies and Materials			
2.6000.002.418.000.000.00	Computer Software and Supplies			
2.6000.002.459.000.000.00	Other Food Purchases			
2.6000.002.461.000.000.00	Furniture and Equipment			
2.6000.002.462.000.000.00	Computer Hardware			
Technology Support Services - *(Services, Hardware, Software, Supplies and Materials)*		$2,657,796	*$0*	$2,657,796
2.6400.002.311.000.000.00	Contracted Services			
2.6400.002.312.000.000.00	Staff Development			
2.6400.002.326.000.000.00	Contracted Equipment Repairs			
2.6400.002.332.000.000.00	Travel Reimbursement			
2.5110.002.341.000.000.00	Telephone Services			
2.5110.002.343.000.000.00	Telecommunications Services			
2.6400.002.344.000.000.00	Mobile Communications			
2.5110.002.411.000.000.00	Supplies and Materials			
2.6400.002.411.000.000.00	Supplies and Materials			
2.5110.002.418.000.000.00	Computer Software			
2.6400.002.418.000.000.00	Computer Software			
2.6400.002.461.000.000.00	Furniture and Equipment			
2.5110.002.462.000.000.00	Computer Hardware			
2.6400.002.462.000.000.00	Computer Hardware			
Non-Instructional Support Services - *(Services, Equipment, Supplies and Materials)*		$441,112	*$10,100*	$451,212
2.6000.003.311.000.000.00	Contracted Services			
2.6540.003.325.000.000.00	Contracted repairs - Land			
2.6710.003.332.000.000.00	Travel Reimbursement			
2.6540.003.411.000.000.00	Supplies and Materials			
2.6540.003.461.000.000.00	Furniture and Equipment			
School Leadership Services - *(Principal's Office Expenses)*		$156,417	*$3,600*	$160,017
2.5401.005.311.000.000.00	Contracted Services			
2.5401.005.312.000.000.00	Staff Development			
2.5401.005.314.000.000.00	Printing/Binding Fees			
2.5401.005.332.000.000.00	Travel Reimbursement			
2.5401.005.341.000.000.00	Telephone Expenses			
2.5401.005.342.000.000.00	Postage Expenses			
2.5401.005.349.000.000.00	Parentlink - Network			
2.5401.005.361.000.000.00	Membership Dues/Fees			
2.5401.005.411.000.000.00	Supplies and Materials			
2.5401.005.418.000.000.00	Computer Software			
2.5401.005.461.000.000.00	Furniture & Equipment			
2.5401.005.462.000.000.00	Computer Hardware			

Gaston County Schools
Budgeted Expenditures
FY 2020-21 (Amended) FY 2021-22 (Budget Request)

Non-Personnel Budgeted Expenses (Operating)		FY 20 -21 Budget	*FY 21- 22 Increases*	FY 21-22 Budget
Budget Code	Object Description			
School Based Instructional Support Services - *(Guidance, Media, Nurses, Social Workers)*		$91,279	*$2,100*	$93,379
2.5320.007.311.000.000.00	Contracted Services			
2.5840.007.311.000.000.00	Contracted Services			
2.5800.007.312.000.000.00	Staff Development			
2.5800.007.314.000.000.00	Printing/Binding Fees			
2.5800.007.332.000.000.00	Travel Reimbursement			
2.5810.007.333.000.000.00	Field trips			
2.5840.007.351.000.000.00	Tuition Reimbursement			
2.5840.007.353.000.000.00	Certification Fees			
2.5800.007.361.000.000.00	Membership Dues/Fees			
2.5800.007.411.000.000.00	Supplies and Materials			
2.5810.007.414.000.000.00	Library Books			
2.5800.007.418.000.000.00	Computer Software			
2.6840.007.459.000.000.00	Other Food Purchases			
2.6840.007.462.000.000.00	Computer Hardware			
Instructional Services - *(International Faculty Admin Expenses)*		$25,000	*$0*	$25,000
2.5110.020.319.000.000.00	Other Professional Contracted Services			
Instructional Support - *(Staff Development System-wide)*		$52,070	*$1,200*	$53,270
2.6623.028.311.000.000.00	Contracted Services			
2.5110.028.312.000.000.00	Staff Development			
2.5110.028.332.000.000.00	Travel Reimbursement			
2.6623.028.341.000.000.00	Telephone			
2.6623.028.361.000.000.00	Membership Dues/Fees			
2.5110.028.411.000.000.00	Supplies and Materials			
2.6623.028.418.000.000.00	Computer Software			
Academically/Intellectually Gifted - *(Support Services)*		$10,000	*$225*	$10,225
2.5260.034.312.000.000.00	Staff Development			
2.5260.034.327.000.000.00	Rentals/Lease Fees			
2.5260.034.332.000.000.00	Travel Reimbursement			
2.5260.034.352.000.000.00	Education Reimbursement			
2.5260.034.411.000.000.00	Supplies and Materials			
2.5260.034.459.000.000.00	Other Food Purchases			
Child Nutrition Support Services - *(School Cafeterias)*		$130,000	*$0*	$130,000
2.6530.035.321.000.000.00	Utilities - Electric			
2.6530.035.322.000.000.00	Utilities - Natural Gas			
2.6530.035.323.000.000.00	Utilities - Water/Sewer			
Transfers to Other Units - *(Charter Schools payments - Based on ADM)*		$5,000,000	*$0*	$5,000,000
2.8100.036.717.000.000.00	Transfers to Charter Schools			
School Resource Officers - *(Elementary and Middle Schools)*		$200,000	*$4,600*	$204,600
2.5850.039.311.000.000.00	Contracted Services			
Limited English Proficiency Program - *(Support Services)*		$10,000	*$230*	$10,230
2.5270.054.312.000.000.00	Staff Development			
2.5270.054.318.000.000.00	Speech and Language Services			
2.5270.054.332.000.000.00	Travel Reimbursement			
2.5270.054.341.000.000.00	Telephone			
Transportation Services - *(Local Support)*		$19,720	*$450*	$20,170
2.6550.056.311.000.000.00	Contracted Services			
2.6550.056.312.000.000.00	Staff Development			
2.6550.056.353.000.000.00	Certification Fees			
2.6550.056.411.000.000.00	Supplies and Materials			
2.6550.056.422.000.000.00	Repair Parts/Materials			

Gaston County Schools
Budgeted Expenditures
FY 2020-21 (Amended) FY 2021-22 (Budget Request)

Non-Personnel Budgeted Expenses (Operating)		FY 20 -21 Budget	*FY 21- 22 Increases*	FY 21-22 Budget
Budget Code	Object Description			
Band Program - *(Support Services, Materials and Equipment)*		$202,346	*$4,654*	$207,000
2.5110.061.326.000.000.80	Instrument Repairs - Contracted Services			
2.5110.061.332.000.000.80	Travel Expenses			
2.5110.061.411.000.000.80	Supplies and Materials			
2.5110.061.461.000.000.80	Instruments			
Athletic Program - *(Support Services, Materials and Equipment)*		$314,748	*$7,211*	$321,959
2.5500.061.311.000.000.81	Contracted Services - Officials			
2.5500.061.332.000.000.81	Travel Expenses			
2.5500.061.411.000.000.81	Supplies and Materials			
Instructional Services - *(Classroom Supplies, Materials and Services)*		$2,873,984	*$66,130*	$2,940,114
2.5110.061.311.000.000.00	Contracted Services			
2.6110.061.311.000.000.00	Contracted Services - Elementary Education			
2.5110.061.312.000.000.00	Staff Development - Regular Curriculum			
2.6110.061.312.000.000.00	Staff Development - Support & Development			
2.6710.061.312.000.000.00	Staff Development - Accountability Services			
2.5110.061.314.000.000.00	Printing and Binding Fees			
2.5110.061.315.000.000.00	Reproduction Costs			
2.5110.061.325.000.000.00	Contracted Repairs - Grounds			
2.5110.061.327.000.000.00	Rentals/Lease Expenses			
2.6550.061.331.000.000.00	Pupil Transportation			
2.5XXX.061.332.000.000.00	Travel Reimbursement			
2.5110.061.333.000.000.00	Field Trips			
2.5110.061.351.000.000.00	Tuition Reimbursement			
2.5110.061.352.000.000.00	Education Reimbursement			
2.5110.061.353.000.000.00	Certification Fees			
2.5110.061.378.000.000.00	Scholastic Accident Insurance			
2.5110.061.411.000.000.00	Supplies and Materials			
2.5110.061.414.000.000.00	Library Books			
2.5110.061.418.000.000.00	Computer Software			
2.5110.061.422.000.000.00	Repairs Parts/Materials			
2.5110.061.461.000.000.00	Furniture and Equipment			
2.5110.061.462.000.000.00	Computer Hardware			
Operational Support Services - *(Facilities Maintenance Services, Materials and Equipment)*		$7,742,159	*$63,900*	$7,806,059
2.6580.880.311.000.000.00	Contracted Services			
2.6580.880.312.000.000.00	Staff Development			
2.6580.880.313.000.000.00	Advertising Cost			
2.6530.880.321.000.000.00	Utilities - Electricity			
2.6530.880.322.000.000.00	Utilities - Natural Gas			
2.6530.880.323.000.000.00	Utilities - Water/Sewer			
2.6540.880.324.000.000.00	Waste Management Services			
2.6580.880.325.000.000.00	Contracted Services - Land			
2.6580.880.326.000.000.00	Contracted Repairs - Equipment			
2.6580.880.327.000.000.00	Rent/Lease Fees			
2.6580.880.329.000.000.00	Other Property Services			
2.6580.880.353.000.000.00	Certification Fees			
2.6540.880.411.000.000.00	Custodial Supplies and Materials			
2.6580.880.411.000.000.00	Other Supplies and Materials			
2.6580.880.418.000.000.00	Computer Software			
2.6580.880.421.000.000.00	Fuel - Facilities			
2.6580.880.422.000.000.00	Repair Parts and Materials			
2.6580.880.461.000.000.00	Furniture and Equipment			
2.6580.880.462.000.000.00	Computer Hardware			
2.6580.880.551.000.000.00	Vehicle Maintenance			

Gaston County Schools
Budgeted Expenditures
FY 2020-21 (Amended) FY 2021-22 (Budget Request)

Non-Personnel Budgeted Expenses (Operating)		FY 20 -21 Budget	*FY 21- 22 Increases*	FY 21-22 Budget
Budget Code	Object Description			
Other Operational Support Services - *(Printing and Copying Services)*		$149,900	*$3,400*	$153,300
2.6520.900.311.000.000.00	Contracted Services			
2.6520.900.314.000.000.00	Printing			
2.6520.900.315.000.000.00	Reproduction Costs			
2.6520.900.325.000.000.00	Contracted Repairs - Land			
2.6520.900.332.000.000.00	Travel Reimbursement			
2.6520.900.411.000.000.00	Supplies and Materials			
2.6520.900.422.000.000.00	Repair Parts and Materials			
2.6520.900.462.000.000.00	Computer Hardware			
Total Operating Budget		$22,031,930	*$212,000*	$22,243,930
Personnel Costs				
Locally Paid Certified and Classified Personnel - *(Salaries and Benefits)*				
2.5000.XXX.XXX.000.000.00	Instructional and Support Staff - Teachers, Teacher Assistants, Substitutes, Certified Supplements	$ 10,416,314	*$ 671,105*	$ 11,087,419
2.5400.XXX.XXX.000.000.00	Principals, Asst. Principals and Support Staff	$ 6,065,272	*$ 337,588*	$ 6,402,860
2.5500.009.192.000.000.00	Co-Curricular Services - Athletic and Band	$ 905,828	*$ 34,947*	$ 940,775
2.5800.XXX.XXX.000.000.00	School Based Support Services - Guidance, Media Specialists, Clerical, Certified Supplements	$ 1,606,488	*$ 26,217*	$ 1,632,705
2.6000.XXX.XXX.000.000.00	Program Leadership and Development - Program Managers, Directors, Administrators, Clerical	$ 630,492	*$ 27,884*	$ 658,376
2.6400.XXX.XXX.000.000.00	Technology Support Services - Director, Technology Facilitators, Technicians, Clerical	$ 2,341,212	*$ 106,901*	$ 2,448,113
2.6500.XXX.XXX.000.000.00	Operational Support Services - Managers, Clerical, Technicians, Administrative Specialists, Bus Drivers, Mechanics, Skilled Trades	$ 4,185,159	*$ 166,715*	$ 4,351,874
2.6600.XXX.XXX.000.000.00	Financial and Human Resource - Directors, Clerical, Administrative Specialists	$ 985,840	*$ 42,048*	$ 1,027,888
2.6700.XXX.XXX.000.000.00	Accountability Services - Administrators, Clerical, Technicians, Data Specialists	$ 412,632	*$ 18,290*	$ 430,922
2.6800.XXX.XXX.000.000.00	Pupil Support Services - Directors, Clerical	$ 313,100	*$ 13,926*	$ 327,026
2.6900.XXX.XXX.000.000.00	Leadership and Community Relations Services - Directors, Administrative, Technicians, Clerical	$ 667,436	*$ 32,379*	$ 699,815
Total Personnel Costs		$28,529,774	*$1,478,000*	$30,007,774
Total Budget		$50,561,704	*$1,690,000*	$52,251,704

Gaston County Schools
Budget Survey Results
FY 2021-22

For the past several years Gaston County Schools has sent budget surveys to our stakeholders asking for their input on our budget priorities in the coming year. These stakeholders included teachers, parents, students, employees, and community leaders. They were asked to identify the five (5) most important funding priorities for next year from the list of 22 options identified below. The results of the past five (5) years are listed below. Our budget request from the County includes requested funding for many of the items that are listed as funding priorities from our stakeholders.

FUNDING PRIORITIES	2017	2018	2019	2020	2021	Change 2017-21 *
Increase Teacher Supplement	68%	67%	63%	67%	75%	7%
Increase Classified Salaries	37%	34%	36%	47%	51%	14%
Increase Student Support	14%	21%	49%	51%	51%	37%
Increase Computing Devices	36%	33%	34%	23%	35%	-1%
More Teacher Assistants	35%	33%	35%	34%	25%	-10%
Upgrade School Safety Systems	NA	33%	41%	26%	24%	-9%
Improve School Interior	NA	NA	NA	19%	21%	2%
Increase Principal/AP Supplement	32%	25%	19%	13%	18%	-14%
Increase Instructional Support	21%	17%	14%	20%	18%	-3%
Expand Instructional Programs	NA	20%	22%	14%	18%	-2%
Expand CTE Program Offerings	NA	32%	22%	18%	16%	-16%
Improve Exterior Appearance	NA	NA	NA	21%	16%	-5%
Increase Funding for EC Students	NA	NA	NA	14%	15%	1%
Increase Funding for the Arts	20%	26%	24%	22%	14%	-6%
Offer more AP Classes	14%	10%	10%	16%	14%	0%
Expand AIG Program	11%	11%	8%	4%	12%	1%
Increase PD for Teachers	23%	19%	24%	17%	11%	-12%
Increase Number of Library Books	11%	17%	11%	11%	10%	-1%
Provide More Choice Options	NA	29%	29%	9%	8%	-21%
Expand Classroom Libraries	19%	26%	14%	12%	8%	-11%
Offer more ESL classes	5%	1%	3%	3%	7%	2%
More School Support Staff	3%	11%	11%	6%	5%	2%

NA = Results not available because it was not a funding option during that year.

* = Represents the change from the first time the item was offered as a funding option.

FY 2021-22 Local Funding Expansion Request

Gaston County Schools Funding Request

Priority	Recommendation Item	Cost		
		Ongoing	New	Total
	Ongoing Expenditures			
	State Mandated Increase in Employer Paid Benefits	$ 528,000	$ -	$ 528,000
	Replace End-of-Life Mobile Devices	COVID Funds	-	-
	Inflation - Operating Expenses	212,000	-	212,000
	New Initiatives			
1	Certified Employee Salary Supplement Adjustment	-	500,000	500,000
2	Employee Compensation Adjustment - Classified	-	261,000	261,000
3	Employee Compensation Adjustment - Certified	-	189,000	189,000
4	Student Support Personnel Increase	-	COVID Funds	-
5	Custodial Allotment Increase	-	COVID Funds	-
	Total	$ 740,000	$ 950,000	$ 1,690,000

Ongoing Expenditures (FY 2021-22)

School:	All Schools
Department:	Finance
Project Title:	State Mandated Increase in Employer Paid Benefits
Total Cost:	$ 528,000

Project Description

State mandated increase in employer paid retirement and health insurance benefits rates and an increase based on State mandated salary adjustments.

Background & Justification / Status

Consistent with previous years, the State budget is expected to include a rate increase for health insurance premiums for FY 2021-22. Although we have not yet received guidance from the Department of Public Instruction regarding increased benefit rates, the average increase in health insurance premiums over the the previous four (4) years is approximately 4.0% per annum. However for FY 2021-22, it is anticipated that the employer paid portion of the health insurance premiums will increase by approximately 6.0%. This increase would move the premium from $6,326 per employee to $6,700 per employee. The projected expenditure increase would amount to approximately $70,000 for employees paid from local funds. The State is also expected to approve an increase in retirement rates effective July 1, 2021. The average rate of increase over the past four years has been around 7.0%, (including a 10.0% increase in FY 2018-19 as well as in FY 2020-21). If this trend continues, we anticipate that there would be an increase of 7.0% in the retirement rate, from 21.7% to 23.2%. This increase in the retirement rate would amount to approximately $319,000 in additional costs to our local budget. Additionaly, an anticipated State mandated salary adjustment for non-certified employees of 3.0% (classified) and 4.0% (certified) will also cause an additional increase in retirement and social security matching costs of approximately $139,000 to our local budget.

Potential Impact If Not Funded or Delayed

If not funded, the State mandated increase in employer paid salary and benefit rates will be funded using local funds already budgeted for educational purposes.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries and Benefits	$ 528,000	$ 565,000	$ 605,000	$ 1,698,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 528,000	$ 565,000	$ 605,000	$ 1,698,000

Requested by: Gary F. Hoskins, Associate Superintendent for Finance and Operations

Approved by: Dr. W. Jeffrey Booker, Superintendent

Ongoing Expenditures (FY 2021-22)

School:	All Schools
Department:	Technology Support Services
Project Title:	Replace End-of-Life Mobile Devices
Total Cost:	$ -

Project Description

Refresh mobile devices (i.e. Chromebooks) for students that will be entering the 2nd, 6th and 9th grades.

Background & Justification / Status

Beginning with the 2020-21 school year, GCS began providing students in grades 2-12 with their own dedicated Chromebook for use during the school day and for use at home for school work. Prior to this, GCS provided students with a different Chromebook in each classroom and did not allow students to take Chromebooks home. In order to maintain this program, GCS issues new Chromebooks to rising 2nd graders each year. These rising 2nd graders will use the same Chromebook each year through 5th grade. When they transition to 6th grade they will be provided a new Chromebook that will be used each year through 8th grade. When they transition to 9th grade, they will be provided a new Chromebook that will be used through 12th grade. Therefore, GCS will need to provide new Chromebooks for all rising 2nd, 6th, and 9th graders each year. The projected enrollment for these three grades is 6,900 students. The current cost of a Chromebook is about $200, resulting in a cost of $1,380,000 for all Chromebooks. GCS plans to use COVID-related funding to cover the cost of this program for the next two years. However, COVID-related funding is expected to expire by the third year of this program. Projected expenses based on a 2% annual inflation rate are expected to be $1,435,750 in the third year.

Potential Impact If Not Funded or Delayed

Current mobile devices will stop functioning and schools will have fewer devices for student use.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries and Benefits	$ -	$ -	$ -	$ -
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	1,435,750	1,435,750
Other Operating Expenses	-	-	-	-
Total	$ -	$ -	$ 1,435,750	$ 1,435,750

Requested by: Dr. Aaron Slutsky, Chief Technology Officer

Approved by: Dr. W. Jeffrey Booker, Superintendent

Ongoing Expenditures (FY 2021-22)

School:	All Schools
Department:	Finance
Project Title:	Inflation - Operating Expenses
Total Cost:	$ 212,000

Project Description

The estimated increase in the cost of procuring all services, utilities, supplies, materials, equipment and technology throughout the school system.

Background & Justification / Status

Over the last five years GCS has not received any local funding increases to cover price adjustments experienced because of inflation. As a result, we have relied on using fund balance and existing local funds to offset increased expenses. The cumulative inflation rate over this five year period was almost 10%. A survey of economic reports indicate an expected average inflation rate of around 2.3% for 2021, which is an increase from the inflation rate of 1.6% for 2020. The pandemic had a dampening effect on inflation during 2020. However, the pandemic will likely have a diminished effect on inflation in 2021 as fuel prices are expected to increase due to heightened demand. Expenditures for services, materials, supplies and equipment for the current year (not including utilities etc.) are projected to be about $9,200,000. Based on a projected inflation rate of 2.3% for next year, we are requesting funding in the amount of $212,000 to mitigate the impact of the expected inflation costs for operational expenses. Also, Duke Energy has announced that there would be no rate increases for commercial customers this year. Therefore, we are not requesting any additional funds for utilities expenses for FY 2021-22.

Potential Impact If Not Funded or Delayed

Local dollars used for other resources will be decreased in order to pay the inflationary increase in procuring services, utilities, supplies, materials, equipment and technology.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries and Benefits	$ -	$ -	$ -	$ -
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	212,000	216,000	220,000	648,000
Total	$ 212,000	$ 216,000	$ 220,000	$ 648,000

Requested by: Gary F. Hoskins, Associate Superintendent for Finance and Operations

Approved by: Dr. W. Jeffrey Booker, Superintendent

New Initiatives (FY 2021-22)

School:	All Schools
Department:	Finance
Project Title:	Certified Employee Salary Supplement Adjustment
Total Cost:	$ 500,000

Project Description

Increase local salary supplements paid to certified school personnel (i.e. teachers, guidance counselors, nurses, etc.)

Background & Justification / Status

GCS has historically had a lower average certified salary supplement than many of our peers. In an effort to make GCS more competitive with our peers, the County has increased the certified employee salary supplement by $2,000,000 over the last five years. While this yearly adjustment is certainly helpful, the average GCS certified salary supplement of $3,246 for FY 2020-21 is still significantly below the State average of $4,924. GCS's local supplement continues to fall well below the average certified salary supplements of Union County ($4,959) and Cabarrus County ($4,240) which are similar in size and location to us. In fact, despite the $2,000,000 increase in the local supplement over the past five years, the average GCS supplement is now further behind the State average and the Cabarrus County average salary supplement. In order to continue to increase the average GCS salary supplement to a more competitive level with our peers, we need to continue to increase our local salary supplement each year.

Potential Impact If Not Funded or Delayed

GCS will continue to experience difficulty in recruiting and retaining highly qualified certified staff, as well as boosting morale, if the local certified salary supplements remain uncompetitive.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries and Benefits	$ 500,000	$ 1,000,000	$ 1,500,000	$ 3,000,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 500,000	$ 1,000,000	$ 1,500,000	$ 3,000,000

Requested by: Gary F. Hoskins, Associate Superintendent for Finance and Operations

Approved by: Dr. W. Jeffrey Booker, Superintendent

New Initiatives (FY 2021-22)

School:	All Schools
Department:	Finance
Project Title:	Employee Compensation Adjustment - Classified
Total Cost:	$ 261,000

Project Description

Salary adjustments for classified employees such as clerical, maintenance, technology, teacher assistants, and other administrative staff.

Background & Justification / Status

Gaston County Schools classified employees (including salaried exempt employees paid locally) have not received State mandated salary adjustments on a consistent basis over the last four (4) years. The adjustments are as follows: FY 2017-18, $1,000 one time payment and FY 2018-19, 2% salary increase. No adjustments were received for FY 2019-20 and FY 2020-21 although other State classified employees received increases of 2.0% and 2.5% for the referenced years FY 2019-20 and FY 2020-21. We are projecting that the State budget for FY 2021-22 will include an increase of 3.0% for classified employees effective July 1, 2021. The salaries for these positions are falling further below the industry average. As a result, the rate of turn over among classified employees is increasing. This proposal would increase the FY 2021-22 local budget by approximately $261,000. Additional increases of 1.5% are projected for FY 2022-23 and FY 2023-24. Another important factor to consider regarding this request is the renewed interest from policy makers to extend the FY 2018-19 established State policy of a minimum hourly pay rate of $15.00, to include local employers who have a large number of State funded employees. If this policy is extended Statewide, the impact would be mitigated by this proposed 3.0% (FY 2021-22) and 1.5% (FY 2022-23 and FY 2023-24) salary adjustment. It is anticipated that any such policy implementation will be gradual.

Potential Impact If Not Funded or Delayed

GCS will have to fund any such mandatory salary increase from its existing local budget to match the increased salaries for State paid employees. This additional expenditure would negatively impact other planned activities and programs funded from local sources.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries	$ 261,000	$ 135,000	$ 137,000	$ 533,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 261,000	$ 135,000	$ 137,000	$ 533,000

Requested by: Gary F. Hoskins, Associate Superintendent for Finance and Operations

Approved by: Dr. W. Jeffrey Booker, Superintendent

New Initiatives (FY 2021-22)

School:	All Schools
Department:	Finance
Project Title:	Employee Compensation Adjustment - Certified
Total Cost:	$ 189,000

Project Description

Salary adjustments for certified employees, including teachers, principals, assistant principals, school counselors, social workers, nurses and media specialists, paid from local funds.

Background & Justification / Status

GCS certified employees have historically received State mandated salary adjustments. However, no salary increase has been approved for the current fiscal year (FY 2020-21) as the State budget has not been approved by the General Assembly and the Governor. Despite the absence of any certified salary increases so far this year, it is expected that the State budget for FY 2021-22 will include a salary increase. Based on previous certified salary adjustments, we are estimating that the average increase will be around 4.0% for certified employees next year. Since a small percentage of our certified employees are paid from local funds provided by the county, any State mandated salary adjustments will have a negative impact on our local budget. This budget request provides for a 4.0% compensation increase for certified employees resulting in a $189,000 increase in the GCS local budget.

Potential Impact If Not Funded or Delayed

GCS will have to fund any State mandated certified employee compensation increases for locally paid employees from its existing local budget. This additional expenditure would negatively impact other planned activities and programs funded from local sources.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries	$ 189,000	$ 197,000	$ 205,000	$ 591,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 189,000	$ 197,000	$ 205,000	$ 591,000

Requested by: Gary F. Hoskins, Associate Superintendent for Finance and Operations

Approved by: Dr. W. Jeffrey Booker, Superintendent

New Initiatives (FY 2021-22)

School:	Various
Department:	Student Support Services
Project Title:	Student Support Personnel Increase
Total Cost:	$ -

Project Description

GCS is requesting 30 additional nursing positions to support the medical needs of our students.

Background & Justification / Status

Gaston County Schools continues to increase the number of school nurses to support all students and staff with medical needs. Adding 30 additional nursing positions would allow the district to reduce the student to nurse ratio. Currently, GCS has 27 nurses to support 55 campuses. The increase of 30 nurses would allow a nurse on each campus daily to address daily and acute medical needs. The district plans to partner with a nursing agency to identify the additional nurses. Gaston County Schools plans to use COVID-related funding to cover the cost of this program for the next two years. However, COVID-related funding is expected to expire by the third year of this program. Projected expenses based on a 2% annual inflation rate are expected to be $2 million dollars in the third year.

Potential Impact If Not Funded or Delayed

If funding is denied, additional school nursing positions would not be added, resulting in a continued shortage of nurses in our schools.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries and Benefits	$ -	$ -	$ 2,000,000	$ 2,000,000
Materials and Supplies	-	-	-	-
Contracted Services	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ -	$ -	$ 2,000,000	$ 2,000,000

Requested by: Dr. Melissa Balknight, Associate Superintendent of Academic Services

Approved by: Dr. W. Jeffrey Booker, Superintendent

New Initiatives (FY 2021-22)

School:	All Schools
Department:	Finance
Project Title:	Custodial Allotment Increase
Total Cost:	$ -

Project Description

Increase the number of custodial resources in our schools in order to improve the cleanliness of our schools.

Background & Justification / Status

Gaston County Schools' buildings and facilities are aging and in need of additional upkeep and maintenance to ensure that we have a clean and safe environment for our students and staff. The average area cleaned per custodian in FY 2020-21 is 32,600 square feet. Our goal is to move closer to the industry average of 26,500 square feet per custodian (as defined by the Association of Physical Plant Administrators, or APPA). To achieve this, we recommend that all schools have a minimum of two (2) full time custodians and that high schools have at least one custodian for every 34,000 square feet, every middle school at least one custodian for every 33,000 square feet and every elementary school one custodian for every 32,000 square feet. This would add about ten (10) full time custodial positions which would be allocated over various schools. Also, we would like to increase our roving custodians from two (2) to six (6) full time positions. These roving custodians support schools that have vacancies or have custodians that are out on leave. The expected cost of these additional fourteen (14) positions would be $554,000. GCS plans to use COVID-related funds to cover these costs for the next two years. However, COVID-related funding is expected to expire by the third year of this initiative. Projected expenses based on a 2% annual inflation rate is expected to be $575,000 in the third year.

Potential Impact If Not Funded or Delayed

Local funds designated for other activities will be decreased in order to fund the additional custodial staff needed.

Estimated Three Year Costs

Expenditure	FY 2021-22 Request	FY 2022-23 Planning	FY 2023-24 Planning	Total Cost Three Years
Salaries and Benefits	$ -	$ -	$ 575,000	$ 575,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ -	$ -	$ 575,000	$ 575,000

Requested by: Gary F. Hoskins, Associate Superintendent for Finance and Operations

Approved by: Dr. W. Jeffrey Booker, Superintendent

YOU are a
RAINBOW
of
POSSIBILITIES

is proud to be recognized as a
LeaderinMe
School

Capital

Request

Gaston County Schools
Capital Budget Request
FY 2021-22

Gaston County Schools (GCS) maintains about 5.2 million square feet of space located across 54 schools (not counting our virtual school) and various administrative buildings which are generally older, converted school buildings. The majority of GCS building systems are either beyond or approaching their expected service life. In some cases, these components have been in service twice as long as their expected life cycle. This not only increases the risk of component failures, but also means that many systems are operating at minimum performance levels which significantly increases utility costs. GCS has two primary sources of funding for capital projects: 1) school bonds and 2) County capital outlay.

In an effort to address a significant portion of these capital needs, the Gaston County Commissioners authorized a public referendum on a school bond issue in the amount of $250 million. In May 2018, the voters of Gaston County passed the $250 million school bond referendum with 69% of the vote. The County issued $60 million in funding from this bond referendum in November 2018. These bond funds are being used to build a new Belmont Middle School (the current Belmont Middle School building is more than 75 years old) and to begin addressing some of our most critical facility needs at other schools such as new roofs, HVAC systems, updated life safety systems (cameras, intercom, fire alarms), etc.

In addition to the existing school bond funds, GCS receives an annual capital outlay from the County. These funds provide funding for the routine repairs and maintenance of the school system's major capital assets such as roofs, heating and air conditioning units, furniture, equipment, vehicles, life safety systems, etc. The capital outlay budget is also used for funding various renovation projects, such as media center upgrades (lighting, painting, carpet, etc.), grounds maintenance at the schools, and minor capital upgrades.

For the past several years, GCS has received $1.2 million in funding from the County for building maintenance and repairs. This amounts to about $0.24 per square foot. Given the fact that over 60% of our school buildings are 40 years old or older, this level of capital funding is well short of what is needed to properly maintain our facilities. In 2019-20 we did receive an increase in funding of $1.0 million; however, these additional funds were largely dedicated to specific projects. As such, we are requesting $6.5 million, or $1.25 per square foot, in capital funding for annual routine maintenance and capital replacement. This is consistent with the median routine maintenance rate of $1.25 per square foot calculated by the Council of the Great City Schools.

The Council of the Great City Schools prepares an annual report of performance measurements and benchmarks for various expenditures for school districts. This is an organization that includes a broad range of school districts from across the country. This organization published a document in October 2020 entitled, *Managing for Results in America's Great City Schools.* This report was based on data collected during the 2018-19 school year. Based on the information presented in the report, the cost per square foot for routine maintenance ranged from $1.57 in the upper quartile to $1.02 in the lower quartile. This equates to a range of $8.2 million to $5.3 million for GCS. The median cost for routine maintenance was $1.25 per square foot, which equates to $6.5 million for GCS. Details are provided on the following pages.

Managing for Results
in America's Great City Schools
2020

RESULTS FROM FISCAL YEAR 2018-19

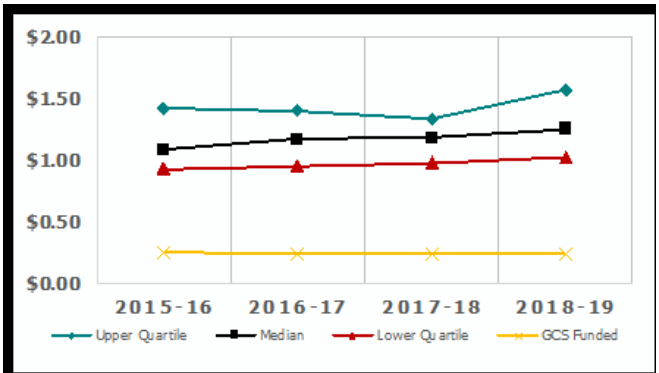
ActPoint KPI
PERFORMANCE MANAGEMENT SYSTEM

A REPORT OF THE PERFORMANCE MEASUREMENT AND BENCHMARKING PROJECT

OCTOBER 2020

MAINTENANCE & OPERATIONS

Routine Maintenance - Cost per Square Foot



Upper Quartile	$ 1.42	$ 1.40	$ 1.33	$ 1.57
Median	1.08	1.17	1.18	1.25
Lower Quartile	0.93	0.95	0.98	1.02
GCS Funded	0.25	0.24	0.24	0.24

Description of Calculation

Cost of district-operated maintenance work plus cost of contractor-operated maintenance work, divided by total square footage of non-vacant buildings.

Importance of Measure

This provides a measure of the total costs of routine maintenance relative to the district size (by building square footage).

Factors that Influence

- Age of infrastructure
- Experience of maintenance staff
- Training of custodial staff to do maintenance work
- Deferred maintenance backlog

Districts in Best Quartile (2018-2019)

- El Paso Independent School District
- Guilford County School District
- Jefferson County Public Schools (KY)
- Orange County Public School District
- San Antonio Independent School District
- Seattle School District 1
- St. Paul Public Schools
- Wichita Unified School District

District	2015-2016	2016-2017	2017-2018	2018-2019
1				$0.62
3	$1.06	$0.90	$0.87	$0.68
4	$1.65	$1.17	$1.21	$1.02
5		$1.02	$1.08	
7	$1.28	$1.47	$1.42	$1.67
8	$0.96	$1.08	$1.32	$1.62
9	$1.27	$1.39	$1.24	$1.31
10	$0.96	$0.96	$1.08	$1.30
12	$0.59	$1.20	$1.14	$1.49
13	$1.05	$0.95	$0.93	$1.09
14	$1.24	$1.23	$1.21	
16	$1.35	$1.33	$1.37	
18	$1.45	$1.39	$1.21	$1.57
20	$1.37	$1.43	$1.46	$1.57
23			$1.18	
25			$1.21	$1.23
27				$1.33
28	$1.58	$1.41	$1.12	$1.37
29		$0.78		
30	$0.93	$1.21	$1.10	$1.11
32	$0.83	$1.63	$1.08	$1.25
34	$1.25			
35				$1.57
37	$0.81	$0.93		
39	$1.72	$1.62	$0.84	
41	$1.08	$1.06	$0.99	
43	$1.61	$1.80	$1.69	$1.75
44	$1.67	$1.79	$1.72	$1.74
46	$1.08	$0.79	$0.98	
47	$1.42	$1.46	$1.33	$1.18
48	$0.80	$0.83	$0.78	$0.90
49	$0.66	$0.86	$0.67	$0.57
50		$0.60	$1.94	$1.96
51	$1.03	$1.15	$1.37	
52	$1.76			$3.69
53		$0.61	$0.64	$0.95
54	$1.20	$1.43	$0.62	
55	$1.51	$1.18	$1.21	
57	$0.63	$1.25	$1.29	$1.15
58	$0.93			
63	$0.91	$1.22	$1.40	
66	$1.06	$1.10	$1.01	
67		$2.70	$2.98	
71	$1.50	$1.07	$1.19	
74	$1.39	$1.40		
76	$1.01	$1.05		$1.00
91	$0.82	$0.83	$0.85	
97		$1.02	$1.06	$1.03
431		$0.85	$0.84	$0.84

Gaston County Schools
Capital Outlay Budget
FY 2021-22

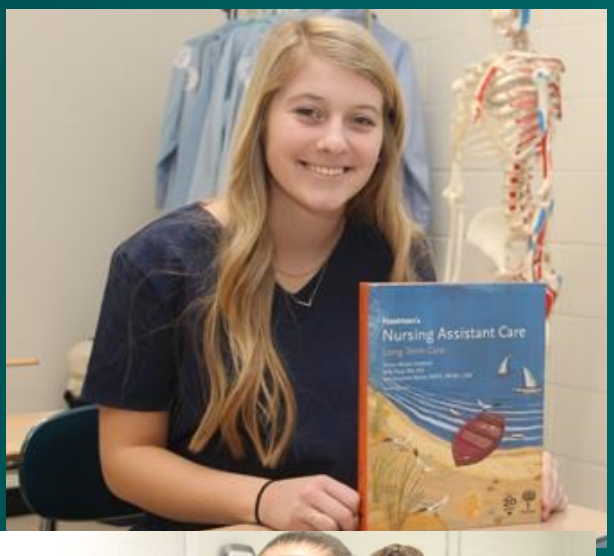
Five Year History of Actual Capital Outlay:

Revenues	Adopted Budget					Proposed
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
County Funds	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000
State Funds	-	-	-	-	-	-
TOTAL	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000

Expenditures		Adopted Budget					Proposed
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Technology		$ 84,020	$ 100,000	$ 100,000	$ 100,000	$ 50,000	$ 150,000
Vehicles		150,000	150,000	150,000	150,000	100,000	150,000
General Renovations		882,980	882,000	882,000	1,882,000	1,027,000	6,050,000
Furniture		110,000	95,000	95,000	95,000	50,000	150,000
TOTAL	COUNTY CAPITAL	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000
	STATE FUNDS	-	-	-	-	-	-
	GRAND TOTAL	$ 1,227,000	$ 1,227,000	$ 1,227,000	$ 2,227,000	$ 1,227,000	$ 6,500,000

The County Commissioners agreed to a $250 million school bond referendum that was approved by the voters in May 2018. In November 2018, the County issued $60 million from this bond referendum. These funds have been used to build a new Belmont Middle School (the current Belmont Middle School building is more than 75 years old) and to begin addressing some of the most critical needs at our facilities located throughout the county. This includes replacing aging roofs, updating HVAC systems, renovating common areas such as gymnasiums, auditoriums and media centers, installing modern life safety systems (intercoms, cameras, fire alarms, etc.), paving older parking lots and many other needed projects.

These bond projects have improved the look, feel, and safety of many schools. However, we manage and support 53 schools, 64% of which are 40 years old or older, and various central office and support locations which are generally located in older, former schools. The total square footage of all facilities is approximately 5.2 million. The funding for capital outlay is used for routine maintenance and repairs for roofs, parking lots, HVAC, life safety systems (intercom, cameras, etc.), electrical, plumbing, etc. The capital outlay over the past several years has been $1,227,000, which is $0.24 to $0.25 per square foot. Two years ago, the funding was increased to $2,227,000, which is $0.43 per square foot, in order to address a couple of specific capital projects. This is not a sufficient level of funding to properly maintain our schools and supporting offices. We are requesting capital outlay funding of $6,500,000 which amounts to $1.25 per square foot. This level is consistent with the median level of routine maintenance funding identified in the 2020 edition of *Managing for Results in America's Great City Schools* - http://bit.ly/3t7d20v


Nursing Assistant Care