

# Gaston County Schools



## *Budget Request 2023—2024*



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

943 Osceola Street — P.O. Box 1397

Gastonia, North Carolina 28053

[www.gaston.k12.nc.us](http://www.gaston.k12.nc.us)



# GASTON COUNTY BOARD OF EDUCATION



**W. JEFFREY BOOKER, Ed.D.**

*Superintendent*

## 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.

## BOARD OF EDUCATION



**JEFF RAMSEY**  
Chairman  
*At-Large Member*



**DOT CHERRY**  
Vice Chairman  
*At-Large Member*



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*Riverbend Township*

Learn more about our strategic plan:  
[www.gaston.k12.nc.us/strategicplan](http://www.gaston.k12.nc.us/strategicplan)

## 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](http://www.gaston.k12.nc.us)

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# AT A GLANCE

## NUMBER OF SCHOOLS

Total Number of Schools . . .	56
Elementary Schools . . . . .	29
Intermediate Schools . . . . .	1
Middle Schools . . . . .	11
High Schools . . . . .	12
Special Needs School . . . . .	1
Alternate School . . . . .	1
Virtual School . . . . .	1



## ETHNIC DISTRIBUTION

Caucasian . . . . .	48.7%
African American . . . . .	24.5%
Hispanic . . . . .	19.1%
Multiracial . . . . .	5.8%
Asian . . . . .	1.6%
American Indian . . . . .	0.2%
Hawaiian or Pacific Islander . . . . .	0.1%



## CLASS OF 2022

Number of Graduates . . . . . 1,900

Approximately 900 academic, athletic and merit scholarships offered which total more than \$27 million.

Number of Scholarships valued at \$100,000 or greater . . . . . 93

Graduation rate . . . . . 85.2%



## TRANSPORTATION

Total Number of Students	
Transported Daily . . . . .	15,000
Miles Traveled Daily . . . . .	12,000
Yellow Buses . . . . .	211
Activity Buses . . . . .	47
Gallons of Fuel per week . . .	15,000



## ENROLLMENT

Total Number of Students . .	29,936
Grades K-5 . . . . .	12,974
Grades 6-8 . . . . .	7,211
Grades 9-12 . . . . .	9,408
Early College . . . . .	343



## 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 . . . . .	9,000
Breakfasts Served Annually . . .	1.6 million
Lunches Served Daily . . . . .	19,000
Lunches Served Annually . . . .	3.4 million

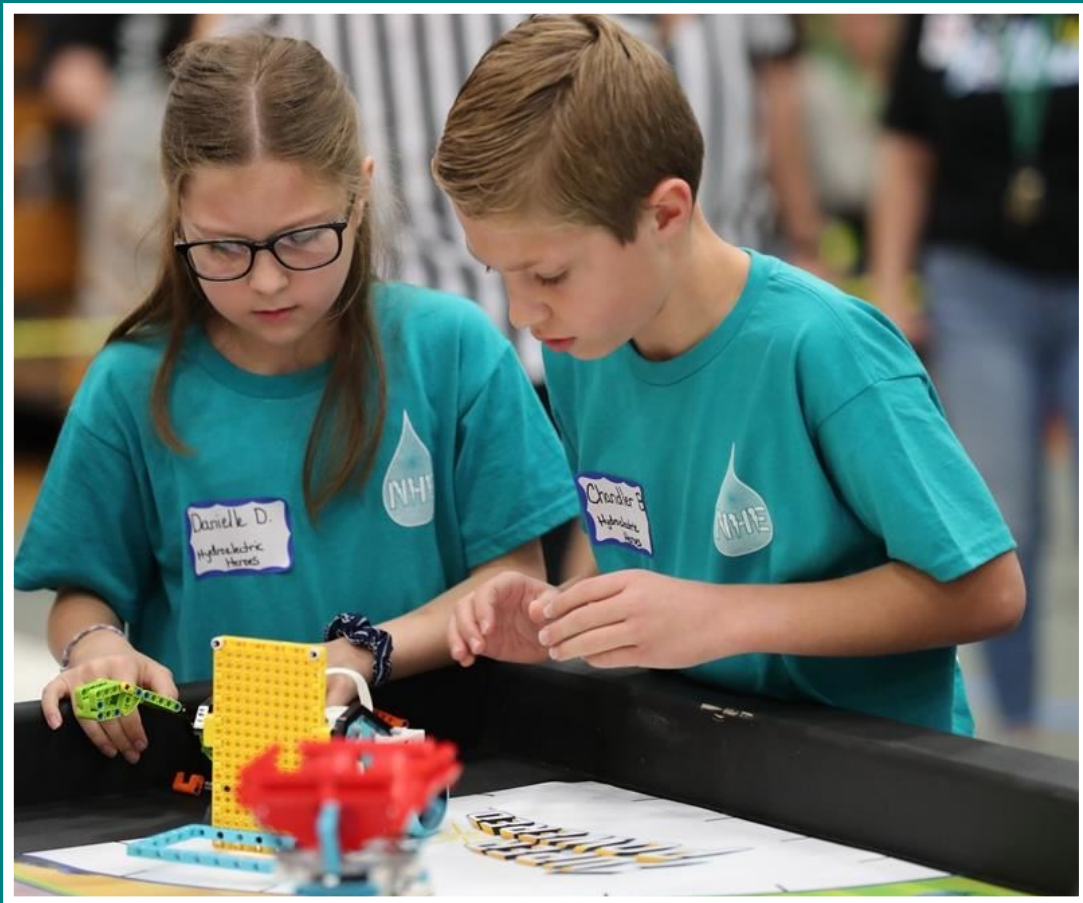


## EMPLOYEES

Total Number of Employees (Part and Full Time) . . .	3,827
Total Number of Teachers . . .	1,950
Average Years of Experience for Teachers . . . . .	13



# OVERVIEW









# SUPERINTENDENT'S BUDGET REQUEST

April 21, 2023

**To: Gaston County Board of Commissioners  
Gaston County Citizens**

The vision of Gaston County Schools is “to inspire success and a lifetime of learning.” Everyone associated with our 56 public schools is committed to providing full and equitable educational opportunities for all children in a safe and nurturing learning environment. Our 2023-2024 Budget Request provides the needed funding to support the vision, mission, and goals of Gaston County Schools. It includes the local funds necessary to offer essential instructional programs, maintain 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.

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 our schools earn every year reflect the hard work, diligent efforts, and unwavering commitment to excellence of our students, employees, parents, business and community partners, and others associated with our schools.

Highlighted below are just a few of Gaston County Schools’ most significant accomplishments over the past year that deserve attention:

- Gaston County Schools has, once again, expanded its school choice offerings, launching the Performing Arts Academy at Pinewood Elementary School and adding a cybersecurity program to the Health Sciences Academy at East Gaston High School. Now, we offer 22 dynamic school choice programs in the following areas: careers, college prep, health/medical sciences, leadership, public service, performing arts, engineering, STEAM, and technology.
- W.A. Bess Elementary School earned the prestigious 2022 National Blue Ribbon School distinction for a second time, winning previously in 2006. The national honor recognizes the school for its consistent high academic achievement and excellence in education. W.A. Bess is one of only five schools in North Carolina to win the award in 2022.
- Cramerton Middle School earned the Paideia Seminar Nationally Certified School distinction, which is a primary factor in the school ranking among the top 15 middle schools in North Carolina for excellence in academics. The Paideia model is designed to engage students in critical thinking, improve their communication skills, and encourage them to be involved in an active learning process – the goal is for students to not only learn subject content, but understand how it applies to their lives now and for the future. Cramerton Middle is one of only six schools in North Carolina to receive the Paideia Seminar national certification.

■ When compared to the 10 largest school districts in North Carolina, Gaston County Schools continues to rank as the safest district. Having the lowest school crime rate among the largest districts is attributed to our efforts of making school safety and security a priority. In addition to having a comprehensive safety plan, all of our schools are served by a police resource officer, and our strong, ongoing partnership with local law enforcement is a key factor in ensuring school safety.

■ Thanks to the school bonds, plans are moving forward to transform the Grier Middle School campus with site and architectural work complete, a general contractor hired, and a groundbreaking ceremony set for this summer. When ready in 2025, we will have a new, 165,000 square-foot building that is sure to be a showplace for teaching and learning in the heart of Gastonia. The Grier Middle School project is part of the Board of Education's efforts to replace aging school campuses. Grier is the third middle school facility to be replaced – a new Stanley Middle School opened in March 2018, and a new Belmont Middle School opened in August 2021.

■ Our student-athletes make us proud. This past year, they captured State championships in wrestling, cheerleading, indoor and outdoor track and field, and swimming with some of the students winning multiple State titles. Additionally, our sports teams advanced in the State playoffs in various sports, including football, basketball, volleyball, soccer, and baseball. One of our elementary schools introduced a sports program that combines golf with character education, and one student was chosen to participate in the Wheelchair Basketball World Championship in Thailand.

■ Gaston County Schools received the 2022 Spirit of North Carolina Award from the United Way of North Carolina for its ongoing support of the United Way in Gaston County. Over the past three years alone, employees, students, and parents have contributed and raised more than \$287,000 to support United Way programs in three areas: education, health, and financial stability.

These accomplishments and many more have been achieved because of the amount of support our schools have received from the greater Gaston community, including our municipal, county, and state leaders; multiple business, corporate, and educational partners including CaroMont Health, Duke Energy, Gaston College, Gardner-Webb University, and Belmont Abbey College; and various civic organizations, support agencies, and volunteers/individuals. We are extremely grateful for every contribution to our schools.

As part of the budget process which began in December, we surveyed a number of stakeholders to gain a better understanding of the funding needs for our school district. The stakeholders included students, parents, teachers, principals, assistant principals, district administrators, and community/business leaders, who identified increasing teacher pay supplements and increasing pay for classified employees (teacher assistants, bus transportation, maintenance/custodial, school nutrition, school office and secretarial staff, auxiliary support, etc.) as the top funding priorities.

Our \$52,501,704 in local operating funds for 2022-2023 pays for additional teachers, support staff, and administrators in our schools. It also covers expenditures related to teacher pay supplements, school magnet and choice programs, school maintenance, school safety and security measures, instructional supplies, utilities, insurance/employer paid benefits, and other goods and services essential for operating our school system. Our 2023-2024 Budget Request includes \$2.885 million in additional funds from the county to cover costs associated with ongoing expenditures (\$1,585,000) and new initiatives (\$1,300,000). The requested increase covers projected increases in state-mandated employer paid benefits and inflation associated with utilities and day-to-day operational expenses as well as employee compensation adjustments for both certified and classified employees; salary supplement adjustments for certified employees (primarily teachers); and the replacement of elementary school playgrounds.



For the 2023-2024 fiscal year, Gaston County Schools plans to use COVID-19 related funding to support the operation of schools in the current pandemic era and fund the following initiatives: replacing end-of-life mobile (computing) devices at an estimated cost of \$2.1 million; employing school nurses (student support personnel) to ensure that each school has its own nurse at an estimated cost of \$2.8 million; adding 14 school custodial positions at an estimated cost of \$618,000; and hiring lawn care professionals to maintain school grounds at an estimated cost of \$1.8 million. While these initiatives are being paid for with federal and State COVID-19 funds and not local funds, it is important to note that at some point COVID-19 funds will no longer be available for these initiatives.

In the area of capital outlay and maintenance, Gaston County Schools is requesting \$6.5 million in local funds to support our efforts to maintain approximately 5.1 million square feet of building space. For 2022-2023, the school district received \$2.2 million in capital funding for facility upkeep and repairs, which equates to \$0.44 per square foot to maintain buildings. While the \$2.2 million is an increase over the previous year, more capital funding is necessary to address the substantial maintenance needs of our aging facilities, most of which are more than 40 years old. The request of \$6.5 million for our annual capital maintenance budget would increase the allocation of funds to maintain facilities to \$1.27 per square foot, which is the median rate, according to the 2022 Council of the Great City Schools publication.

Once again, we would like to express our appreciation to the Gaston County Board of Commissioners for its support of the \$250 million in school bonds, which were approved by voters in May 2018. The school bond funds are allowing for the construction of new schools, school additions, and renovations and repairs. The county issued \$60 million in school bonds in 2018 – this bond funding was used for the construction of a new Belmont Middle School, which opened in August 2021, and many other renovation and repair projects at schools across the county. Use of the initial \$60 million in bond funds is complete. Now, it is important to focus attention on another allocation of bond funding to support the construction of a new Grier Middle School campus and continue to make progress on school renovation and repair projects.

The 2023-2024 Gaston County Schools Budget Request in the amount of \$55,386,704 contains the sufficient funding to support academic achievement, operate safe schools, 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 employees, parents, and all stakeholders associated with Gaston County Schools and the leadership of our community – county commissioners, civic leaders, business owners, and others – understand the importance of addressing the current funding needs of the school district. 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.

As approved by the Gaston County Board of Education, we respectfully submit the 2023-2024 Budget Request to the Gaston County Board of Commissioners for review, consideration and approval.

Sincerely,



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



Jeffrey K. Ramsey  
*Chairman*

**Gaston County Schools**  
**Budget Calendar**  
**FY 2023-24**

**January 2023**

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 2023**

Budget discussions – Senior Leadership and Fund Managers continue to provide information to the Finance Department in order to formulate a budget request

Superintendent develops a proposed budget request

**March 2023**

Presentation of “2023-24 GCS Budget Request” to the Board of Education for review and discussion

Meeting with Gaston County officials to discuss budget need of Gaston County Schools

**April 2023**

Board of Education adopts “2023-24 GCS Budget Request”

**May 2023**

“2023–24 GCS Budget Request” is delivered to the County Manager

County Commissioners adopt a County budget ordinance – notifies Board of Education of local budget allocation

**June 2023**

Board of Education adopts “2023-24 GCS Interim Budget”

**Open**

North Carolina State Budget becomes law

Superintendent, or designee, recommends such budget revisions as may be required by State, Federal and County budget allocations

Board of Education adopts “2023-24 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 2022-2023**

**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 126,973,727
Special Population Services	27,294,715
Alternative Programs and Services	10,357,809
School Leadership Services	11,872,125
School-Based Support Services	12,360,129
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	702,828
Special Population Support and Development Services	349,978
Alternative Programs and Services Support	212,554
Technology Support Services	276,837
Operational Support Services	13,962,764
Financial and Human Resource Services	1,791,001
Accountability Services	110,115
System-Wide Pupil Support Services	196,279
Policy, Leadership and Public Relation Services	1,009,760
ANCILLIARY SERVICES	
Nutrition Services	258,179
<b>TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION</b>	<b>\$ 207,728,799</b>

**Section 2:** The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<b>TOTAL STATE PUBLIC SCHOOL FUND</b>	<b>\$ 207,728,799</b>
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**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
FY 2022-2023**

**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 14,872,912
Special Population Services	1,598,121
Alternative Programs and Services	297,626
School Leadership Services	4,896,940
Co-Curricular Services	2,131,125
School-Based Support Services	1,800,726
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	651,484
Special Population Support and Development Services	136,159
Alternative Programs and Services Support	145,100
Technology Support Services	2,143,200
Operational Support Services	15,518,926
Financial and Human Resource Services	1,087,880
Accountability Services	482,093
System-Wide Pupil Support Services	490,562
Policy, Leadership and Public Relation Services	1,498,850
ANCILLIARY SERVICES	
Nutrition Services	-
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Charter Schools	5,500,000
<b>TOTAL LOCAL GENERAL FUND APPROPRIATION</b>	<b>\$ 53,251,704</b>

**Section 4:** The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

County Appropriation	\$ 52,501,704
Fines, Forfeitures and Interest	750,000
<b>TOTAL LOCAL GENERAL FUND REVENUE</b>	<b>\$ 53,251,704</b>

**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
FY 2022-2023**

**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 22,010,012
Special Population Services	1,226,525
Alternative Programs and Services	6,761,379
School-Based Support Services	13,161,425
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	567,772
Special Population Support and Development Services	15,000
Alternative Programs and Services Support	-
Operational Support Services	27,975,120
Financial and Human Resources Services	-
ANCILLIARY SERVICES	
Nutrition Services	215,647
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Indirect Costs	3,148,159
<b>TOTAL FEDERAL GRANTS FUND APPROPRIATION</b>	<b>\$ 75,081,040</b>

**Section 6:** The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<b>TOTAL FEDERAL GRANTS FUND REVENUE</b>	<b>\$ 75,081,040</b>
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**Section 7:** The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

CAPITAL OUTLAY	
Operational Support Services	\$ 873,903
Capital Outlay	12,865,195
<b>TOTAL CAPITAL OUTLAY FUND APPROPRIATION</b>	<b>\$ 13,739,098</b>

**Section 8:** The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June, 30, 2023:

OTHER SOURCES	
Other (DPI bus purchase, bond interest, sales tax withheld, etc.)	\$ 577,710
County Bond Proceeds (including carryover)	10,716,569
County Capital Appropriation	2,227,000
Prior Year County Capital Carryover	217,819
<b>TOTAL CAPITAL OUTLAY FUND REVENUE</b>	<b>\$ 13,739,098</b>



**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
FY 2022-2023**

**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, 2022 and ending June 30, 2023:

ANCILLIARY SERVICES	
Nutrition Services	\$ 21,090,500
<b>TOTAL CHILD NUTRITION FUND APPROPRIATION</b>	<b>\$ 21,090,500</b>

**Section 10:** The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Local and Other Revenues	\$ 4,340,500
Federal Allocation	16,750,000
<b>TOTAL CHILD NUTRITION FUND REVENUE</b>	<b>\$ 21,090,500</b>

**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, 2022 and ending June 30, 2023:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 39,983
Special Population Services	1,981,000
Alternative Programs and Services	6,073,429
Student Support Services	-
School Leadership Services	-
School Based Support Services	-
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	6,943
Special Population Support and Development Services	1,500
Alternative Programs and Services Support	139,222
Operational Support Serevices	17,500
Financial and Human Resources Services	-
System Wide Pupil Support Services	-
NON-PROGRAMMED CHARGES	
Payment to Other Governmental Units	-
<b>TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION</b>	<b>\$ 8,259,577</b>

**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
FY 2022-2023**

**Section 12:** The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

<b>TOTAL OTHER SPECIAL REVENUE FUND REVENUE</b>	<b>\$ 8,259,577</b>
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<b>TOTAL ALL FUNDS</b>	<b>\$ 379,150,718</b>
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**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, 2022 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 15th day of August, 2022**

**Signed**

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**Jeffrey K. Ramsey, *Chairman***

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

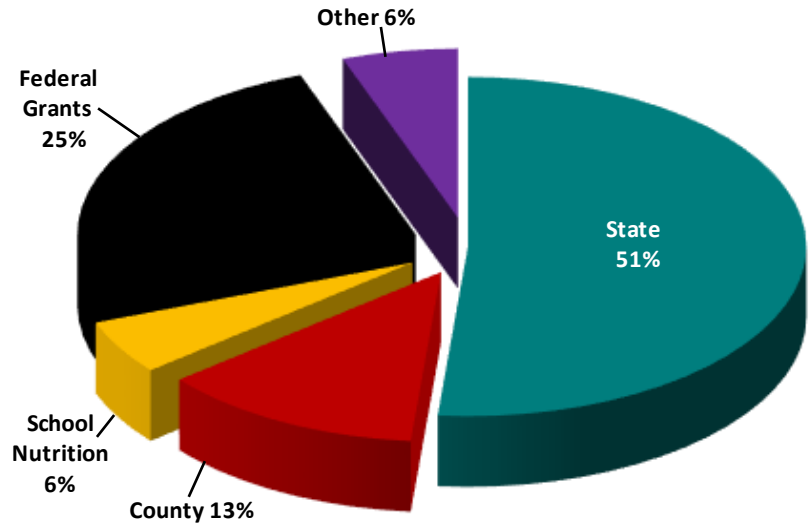
# Gaston County Schools

## Amended Budgeted Revenues and Expenditures

### FY 2022-23

#### REVENUES

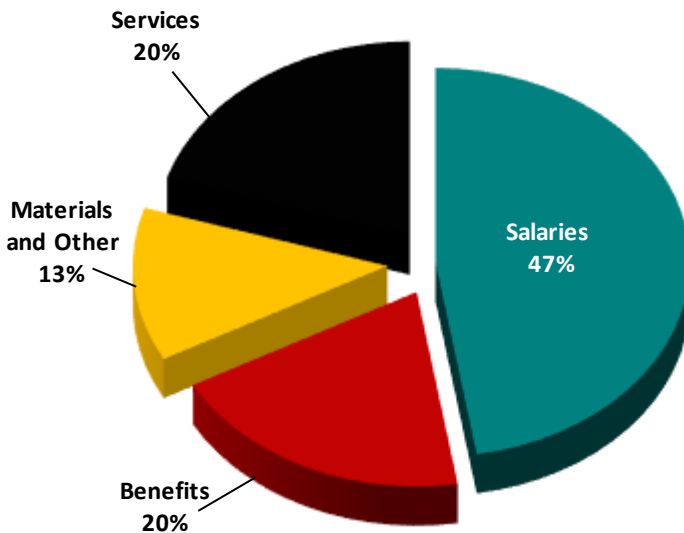
State	\$216,846,769
County	53,251,704
Federal Grants	106,268,780
School Nutrition	21,857,395
Other	23,350,319
<b>TOTAL</b>	<b><u>\$ 421,574,967</u></b>



*Note: Excludes \$13,739,098 in Capital Funds*

#### EXPENDITURES

Salaries	\$ 199,878,064
Benefits	82,798,137
Materials and Other	53,849,281
Services	85,049,484
<b>TOTAL</b>	<b><u>\$ 421,574,967</u></b>



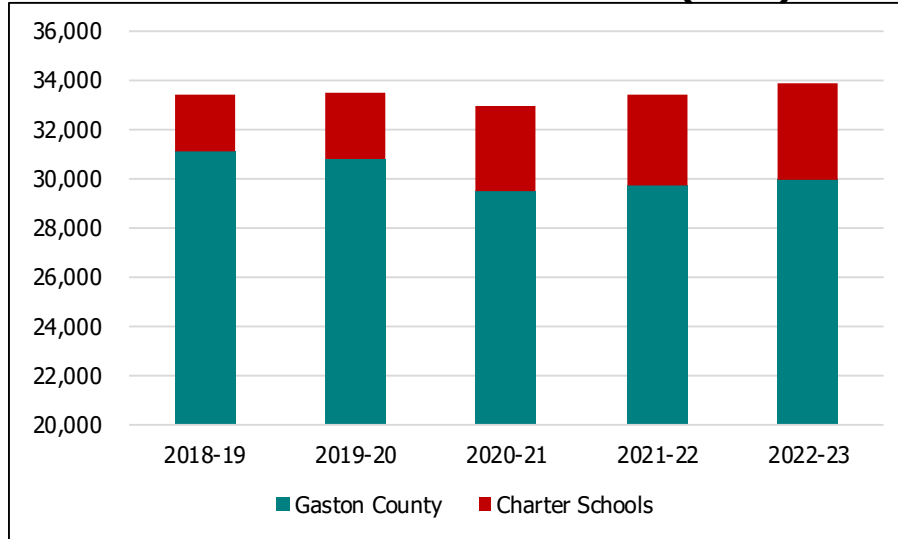
*Note: Excludes \$13,739,098 in Capital Funds*





# 5 Years of Facts and History

## AVERAGE DAILY MEMBERSHIP (ADM)

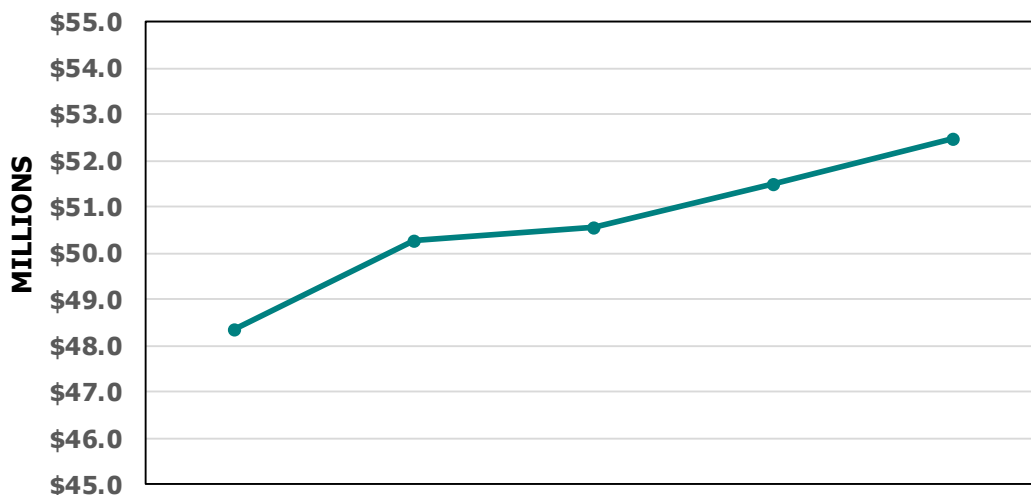


	2018-19	2019-20	2020-21	2021-22	2022-23
Gaston County	31,116	30,834	29,489	29,704	29,936
Charter Schools	2,269	2,641	3,432	3,707	3,944
<b>TOTAL</b>	<b>33,385</b>	<b>33,475</b>	<b>32,921</b>	<b>33,411</b>	<b>33,880</b>

**SOURCE:** Principal's Monthly Report - Month 01

\* These numbers do not include Pre-Kindergarten students

## COUNTY APPROPRIATION

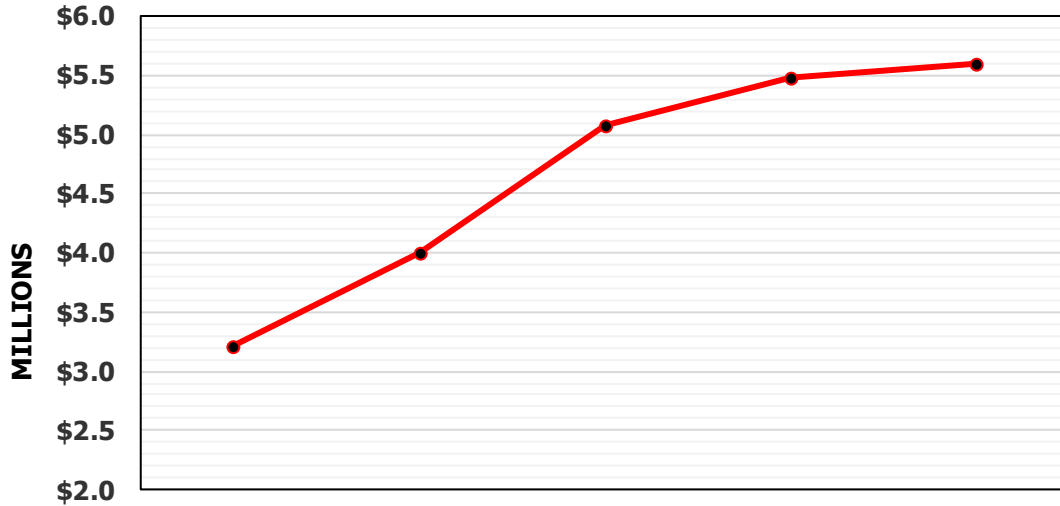


2018-19	2019-20	2020-21	2021-22	2022-23
\$ 48,351,704	\$ 50,311,704	\$ 50,561,704	\$ 51,501,704	\$ 52,501,704



# 5 Years of Facts and History

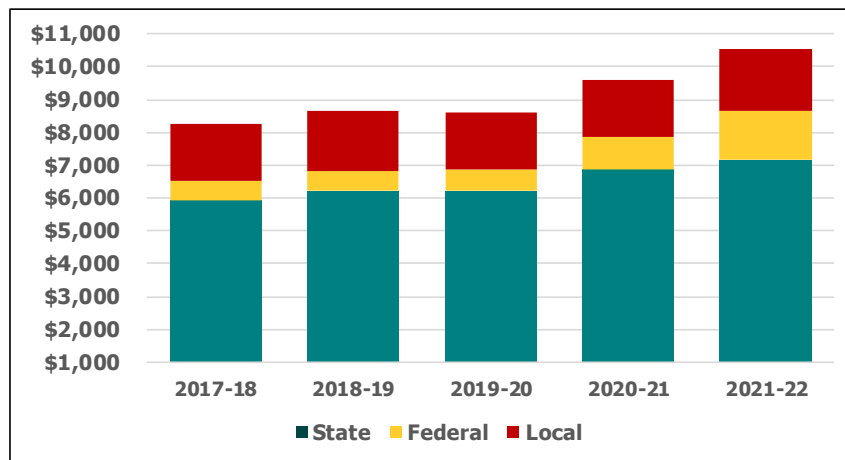
## CHARTER SCHOOL PAYMENTS



2018-19	2019-20	2020-21	2021-22	2022-23
\$ 3,215,620	\$ 4,002,863	\$ 5,074,862	\$ 5,484,661	\$ 5,593,077

\*This is the latest data available\*

## PER PUPIL EXPENDITURES



	2017-18	2018-19	2019-20	2020-21	2021-22
<b>State</b>	\$ 5,908	\$ 6,227	\$ 6,250	\$ 6,884	\$ 7,150
<b>Federal</b>	618	609	602	969	1,527
<b>Local</b>	1,718	1,829	1,752	1,769	1,869
<b>TOTAL</b>	<b>\$ 8,244</b>	<b>\$ 8,665</b>	<b>\$ 8,604</b>	<b>\$ 9,622</b>	<b>\$ 10,546</b>
<b>State Rank out of 115 LEAs</b>	<b>109</b>	<b>109</b>	<b>112</b>	<b>103</b>	<b>109</b>

\*This is the latest data available\*

**SOURCE:** North Carolina Department of Public Instruction





**Public Schools of North Carolina**  
**North Carolina Department of Public Instruction**

**State Planning Allotment - ADM**  
**Fiscal Year 2023-24**

Enter LEA#

**360**

**Gaston County**

	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>ALLOTTED</u>
KINDERGARTEN	2,050	2,295	2,295
GRADE 1	2,261	2,140	2,140
GRADE 2	2,083	2,318	2,318
GRADE 3	2,088	2,118	2,118
GRADE 4	2,205	2,148	2,148
GRADE 5	2,274	2,227	2,227
GRADE 6	2,320	2,360	2,360
GRADE 7	2,368	2,417	2,417
GRADE 8	2,507	2,411	2,411
GRADE 9	2,799	2,911	2,911
GRADE 10	2,639	2,555	2,555
GRADE 11	2,177	2,394	2,394
GRADE 12	2,070	2,047	2,047
<b>TOTAL</b>	<b>29,841</b>	<b>30,341</b>	<b>30,341</b>

# State Initial Allotment Formulas and Projections FY 2023-24

Administration		
Category	Recommended Basis of Budgeting for 2023-24	
Central Office Administration	use FY 2022-23 Initial Allotment plus .80% increase	
Instructional Personnel and Support Services		
Category	Basis of Allotment <i>(Funding Factors are rounded)</i>	
<b>Classroom Teachers</b> <i>Kindergarten</i> <i>Grade 1</i> <i>Grades 2 - 3</i> <i>Grades 4 - 6</i> <i>Grades 7 - 8</i> <i>Grade 9</i> <i>Grades 10 - 12</i> <i>Math/Science/Computer Teachers</i>	1 per 18 in ADM 1 per 16 in ADM 1 per 17 in ADM 1 per 24 in ADM 1 per 23 in ADM 1 per 26.5 in ADM 1 per 29 in ADM 1 per county or based on sub agreements	
<b>Teacher Assistants</b>	The number of classes is determined by a ratio of 1:21	average salary plus benefits = \$43,288
	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
<b>Instructional Support</b>	1 per 222.49 in ADM (includes Mental Health Positions)	
<b>School Building Administration</b>  <b>Principals</b>  <b>Assistant Principals</b>	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. 1 month per 98.53 in ADM	
<b>Career Technical Ed. - Program Support</b>	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$39.25 funding factor)	
<b>Classroom Materials/Instructional Supplies and Equipment</b>	\$ 30.17 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	
<b>Textbooks</b>	\$32.26 per ADM in grades K-12 (Indian Gaming funds are not included)	
Employee Benefits		
Category	Basis of Allotment	
<b>Social Security Rate</b>	7.65%	
<b>Retirement Rate</b>	24.50%	
<b>Hospitalization Rate</b>	\$ 7,397 / year	

## State Initial Allotment Formulas and Projections FY 2023-24

Projected Position Allotments for FY 2023-24 (Benefits are not included)			
Category	Basis of Allotment	Months Allotted	Annual Salary
Teachers (MOE) PRC 001	\$51,138	13,650.00	\$69,803,370
Principals (MOE) PRC 005	\$6,993	672.00	\$4,689,648
Assistant Principals (MOE) PRC 005	\$6,230	315.00	\$1,903,230
Projected Position Allotments for FY 2023-24 (Benefits are included)			
Category	Basis of Allotment	Months Allotted	Annual Salary
Career Technical Ed. (MOE) PRC 013	\$7,560 (average monthly salary)	1,414.00	\$10,689,840
Instructional Support PRC 007	\$80,040 (average annual salary)	1,480.00	\$10,965,480
Factor used in Allocation:			
Teacher Assistants	\$43,288		
Category	Basis of Allotment (Funding Factors are rounded)		
Noninstructional Support Personnel	\$311.89 per ADM \$6,000 per Textbook Commission member for Clerical Assistants		
Category	Recommended Basis of Budgeting for 2023-24		
Academically Intellectually Gifted	\$1,423.14 per child for 4% of ADM		
Children with Disabilities <i>School Aged</i>  <i>Preschool</i>	<i>\$5,275.72 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or 13.00% of the allotted ADM. Base of \$74,976 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$4,373.08) per child.</i>		
Driver's Training	\$229.5 per ADM in 9th Grade ADM (LEA, CS, Private and Federal)		
Limited English Proficiency	Base of a teacher asst. (\$40,567; remainder based 50% on number of funded LEP students; \$507.11 and 50% on an LEA's concentration of LEP students \$3,619.89).		



# Gaston County Schools

## FY 2023-24 School Allotment Formulas

(Subject to Final Budget Allocation)

	Elementary	Middle	High
State Instructional Supplies	\$30.17/ADM	\$30.17/ADM	\$30.17/ADM
Local Instructional Supplies	\$19.00/ADM	\$21.00/ADM	\$23.00/ADM
Local Office Supplies	\$3.50/ADM	\$4.00/ADM	\$4.50/ADM
Athletics - General		\$12,000	\$22,000
Athletics - Field Maintenance		\$1,500	\$2,750
Athletic Travel		\$700	\$1,500
Band - General		\$6,000-\$9,000	\$6,500-\$13,000
Band - Instrument Repairs		\$1.25/ADM	\$2.25/ADM
Band Travel		\$700	\$1,500

The Superintendent has the authority to increase/decrease funding for schools and departments provided in the 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

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

<b>FY 2022-23 State Table:</b>	<b>Base</b>	<b>Met</b>	<b>Exceeded</b>
ADM 0 - 200	\$71,574.00	\$78,731.00	\$85,889.00
ADM 201 - 400	\$75,153.00	\$82,668.00	\$90,184.00
ADM 401 - 700	\$78,731.00	\$86,604.00	\$94,477.00
ADM 701 - 1,000	\$82,310.00	\$90,541.00	\$98,772.00
ADM 1,001 - 1,600	\$85,889.00	\$94,478.00	\$103,067.00
ADM over 1,600	\$89,468.00	\$98,415.00	\$107,362.00

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). Assistant Principals are paid based on their estimated teacher salary plus 19%. The local supplement is listed below and is based on the employee's base salary:

<b>School Category</b>	<b>Supplement %</b>
Elementary	8%
Middle	11%
High and Alternative	15%

**Gaston County Schools**  
**Teacher and Instructional Support Supplement Schedule**  
**2022-2023 School Year**

	<b>Bachelor's Annual</b>	<b>10 Month</b>	<b>12 Month</b>
<b>A0</b>	\$ 2,997.30	\$ 299.73	\$ 249.78
<b>A1</b>	\$ 3,042.70	\$ 304.27	\$ 253.56
<b>A2</b>	\$ 3,088.00	\$ 308.80	\$ 257.33
<b>A3</b>	\$ 3,291.90	\$ 329.19	\$ 274.33
<b>A4</b>	\$ 3,337.20	\$ 333.72	\$ 278.10
<b>A5</b>	\$ 3,382.60	\$ 338.26	\$ 281.88
<b>A6</b>	\$ 3,439.20	\$ 343.92	\$ 286.60
<b>A7</b>	\$ 3,495.90	\$ 349.59	\$ 291.33
<b>A8</b>	\$ 3,541.20	\$ 354.12	\$ 295.10
<b>A9</b>	\$ 3,586.50	\$ 358.65	\$ 298.88
<b>A10</b>	\$ 3,631.80	\$ 363.18	\$ 302.65
<b>A11</b>	\$ 3,677.10	\$ 367.71	\$ 306.43
<b>A12</b>	\$ 3,722.50	\$ 372.25	\$ 310.21
<b>A13</b>	\$ 3,779.10	\$ 377.91	\$ 314.93
<b>A14</b>	\$ 3,824.40	\$ 382.44	\$ 318.70
<b>A15</b>	\$ 3,869.80	\$ 386.98	\$ 322.48
<b>A16</b>	\$ 3,915.10	\$ 391.51	\$ 326.26
<b>A17</b>	\$ 3,960.40	\$ 396.04	\$ 330.03
<b>A18</b>	\$ 4,005.70	\$ 400.57	\$ 333.81
<b>A19</b>	\$ 4,051.00	\$ 405.10	\$ 337.58
<b>A20</b>	\$ 4,096.40	\$ 409.64	\$ 341.37
<b>A21</b>	\$ 4,153.00	\$ 415.30	\$ 346.08
<b>A22</b>	\$ 4,198.30	\$ 419.83	\$ 349.86
<b>A23</b>	\$ 4,243.60	\$ 424.36	\$ 353.63
<b>A24</b>	\$ 4,288.60	\$ 428.86	\$ 357.38
<b>A25</b>	\$ 4,333.60	\$ 433.36	\$ 361.13
<b>A26</b>	\$ 4,378.60	\$ 437.86	\$ 364.88
<b>A27</b>	\$ 4,423.60	\$ 442.36	\$ 368.63
<b>A28</b>	\$ 4,468.60	\$ 446.86	\$ 372.38
<b>A29</b>	\$ 4,513.60	\$ 451.36	\$ 376.13
<b>A30</b>	\$ 4,558.60	\$ 455.86	\$ 379.88
<b>A31</b>	\$ 4,558.60	\$ 455.86	\$ 379.88
<b>A32</b>	\$ 4,558.60	\$ 455.86	\$ 379.88
<b>A33</b>	\$ 4,558.60	\$ 455.86	\$ 379.88
<b>A34</b>	\$ 4,558.60	\$ 455.86	\$ 379.88
<b>A35+</b>	\$ 4,558.60	\$ 455.86	\$ 379.88

	<b>Master's Annual</b>	<b>10 Month</b>	<b>12 Month</b>
<b>M0</b>	\$ 3,303.30	\$ 330.33	\$ 275.28
<b>M1</b>	\$ 3,348.60	\$ 334.86	\$ 279.05
<b>M2</b>	\$ 3,393.90	\$ 339.39	\$ 282.83
<b>M3</b>	\$ 3,609.20	\$ 360.92	\$ 300.77
<b>M4</b>	\$ 3,654.50	\$ 365.45	\$ 304.54
<b>M5</b>	\$ 3,711.10	\$ 371.11	\$ 309.26
<b>M6</b>	\$ 3,756.50	\$ 375.65	\$ 313.04
<b>M7</b>	\$ 3,801.80	\$ 380.18	\$ 316.82
<b>M8</b>	\$ 3,847.10	\$ 384.71	\$ 320.59
<b>M9</b>	\$ 3,892.40	\$ 389.24	\$ 324.37
<b>M10</b>	\$ 3,937.70	\$ 393.77	\$ 328.14
<b>M11</b>	\$ 3,983.10	\$ 398.31	\$ 331.93
<b>M12</b>	\$ 4,028.40	\$ 402.84	\$ 335.70
<b>M13</b>	\$ 4,073.70	\$ 407.37	\$ 339.48
<b>M14</b>	\$ 4,119.00	\$ 411.90	\$ 343.25
<b>M15</b>	\$ 4,164.30	\$ 416.43	\$ 347.03
<b>M16</b>	\$ 4,209.70	\$ 420.97	\$ 350.81
<b>M17</b>	\$ 4,255.00	\$ 425.50	\$ 354.58
<b>M18</b>	\$ 4,300.30	\$ 430.03	\$ 358.36
<b>M19</b>	\$ 4,345.60	\$ 434.56	\$ 362.13
<b>M20</b>	\$ 4,390.90	\$ 439.09	\$ 365.91
<b>M21</b>	\$ 4,436.30	\$ 443.63	\$ 369.69
<b>M22</b>	\$ 4,526.90	\$ 452.69	\$ 377.24
<b>M23</b>	\$ 4,571.90	\$ 457.19	\$ 380.99
<b>M24</b>	\$ 4,616.90	\$ 461.69	\$ 384.74
<b>M25</b>	\$ 4,661.90	\$ 466.19	\$ 388.49
<b>M26</b>	\$ 4,706.90	\$ 470.69	\$ 392.24
<b>M27</b>	\$ 4,751.90	\$ 475.19	\$ 395.99
<b>M28</b>	\$ 4,796.90	\$ 479.69	\$ 399.74
<b>M29</b>	\$ 4,841.90	\$ 484.19	\$ 403.49
<b>M30</b>	\$ 4,886.90	\$ 488.69	\$ 407.24
<b>M31</b>	\$ 4,886.90	\$ 488.69	\$ 407.24
<b>M32</b>	\$ 4,886.90	\$ 488.69	\$ 407.24
<b>M33</b>	\$ 4,886.90	\$ 488.69	\$ 407.24
<b>M34</b>	\$ 4,886.90	\$ 488.69	\$ 407.24
<b>M35+</b>	\$ 4,886.90	\$ 488.69	\$ 407.24

## Middle School Athletic Supplements 2022-2023

Sport	Position	Base Supplements	Years of Experience					
			1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	<b>Athletic Director</b>	\$ 3,200	\$ 3,360	\$ 3,424	\$ 3,520	\$ 3,648	\$ 3,808	\$ 4,000
<b>Football</b>	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
<b>Basketball</b>	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
<b>Baseball</b>	Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>Softball</b>	Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>Wrestling</b>	Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>Track</b>	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
<b>Soccer</b>	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
<b>Golf</b>	Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>Volleyball</b>	Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>First Responder</b>	Fall 1 = \$800 Fall 2 = \$400 Winter = \$400 Spring = \$400	\$ 2,000	\$ 2,100	\$ 2,140	\$ 2,200	\$ 2,280	\$ 2,380	\$ 2,500
<b>Cheerleading</b>	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)**

Last updated FY 2018 - 19

1-3

5%

4-6

7%

7-10

10%

11-15

14%

16-20

19%

21+

25%

## High School Athletic Supplements 2022-2023

Sport	Position	Base Supplements	Years of Experience					
			1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	<b>Athletic Director</b>	\$ 5,000	\$ 5,250	\$ 5,350	\$ 5,500	\$ 5,700	\$ 5,950	\$ 6,250
<b>Football</b>	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
<b>Basketball</b>	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
<b>Wrestling</b>	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
<b>First Responder</b>	Fall = \$2000 Winter = \$850 Spring = \$650	\$ 3,500	\$ 3,675	\$ 3,745	\$ 3,850	\$ 3,990	\$ 4,165	\$ 4,375
<b>Baseball</b>	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
<b>Softball</b>	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
<b>Track</b>	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
<b>Soccer</b>	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
<b>Cross Country</b>	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
<b>Tennis</b>	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
<b>Swimming</b>	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
<b>Golf</b>	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
<b>Volleyball</b>	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
<b>Cheerleading</b>	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
<b>Summer Conditioning</b>		\$ 900	\$ 945	\$ 963	\$ 990	\$ 1,026	\$ 1,071	\$ 1,125



# OPERATING REQUEST





## **Gaston County Schools**

### **Factors Impacting the FY 2023-24 Budget Costs**

This Budget Request is developed based on historical data from prior years' expenditures, increases mandated by the State, and the estimated impact of inflation. The Budget Request for FY 2023-24 of \$55.4 million, represents an increase of approximately 5.5% over the \$52.5 million appropriated by the County for FY 2022-23. The current Budget Request is impacted by internal as well as external factors, most of which are beyond our control.

#### **Some of the external factors impacting the FY 2023-24 budget include:**

**1. Corona Virus Pandemic:**

The impact of the Corona virus has lessened over the past year. However, an increase of Corona virus cases could result in unanticipated expenditures to react to the changing conditions. The Gaston County Schools (GCS) Budget Request does not include a calculated financial cost to our budget due to the pandemic as other federal and State funds are typically available to respond to the resulting needs.

**2. International Events:**

The conflict in Europe involving the Russian invasion of Ukraine has caused volatile fuel prices which has had an inflationary impact on many goods and services that we routinely purchase. An expansion of this conflict to other countries could have an even more significant negative impact on economic conditions throughout the world.

Also, events in Asia coupled with labor shortages in the U.S. have caused supply chain issues which have caused delays in imported items such as electronics and computers.

**3. Retirement Contribution and Health Insurance Rates:**

Last year the State budget included mandated rate increases for employer matching retirement contributions and health insurance premiums. There was no guidance regarding the proposed FY 2023-24 State mandated employer provided benefit costs at the time this Budget Request was prepared. The rate used to calculate the increase in the retirement cost for FY 2023-24 was 7.00%, which is consistent with last year's increase. Also, the rate to calculate the FY 2023-24 increase in health insurance premiums was 5.0%, which is also consistent with last year's increase. Significant changes by the State in the actual employer provided benefit rates could have an adverse impact on our FY 2023-24 budget.

**3. Salary Adjustments:**

There was no guidance from the State regarding potential FY 2023-24 salary increases at the time this Budget Request was prepared. The FY 2023-24 budget request provides for a 4.0% increase in salary costs which is consistent with the increase last year. Significant changes by the State in the actual salary increases could have an adverse impact on our FY 2023-24 budget.

**4. Inflation:**

Inflation is expected to have a significant impact on our FY 2023-24 budget. The annual inflation rate in 2022 was around 6.5% while the core rate of inflation for 2022 was around

5.7%. Based on a review of several economic reports, the budgeted inflation rate for 2023 is projected to be 4.1% for goods and services and 6.2% for utility costs due to a rate increase request. An increase in the actual inflation rate could negatively impact our budget.

### **Internal factors impacting the budget:**

#### **1. Certified Employee Salary Supplement Adjustment:**

Gaston County Schools has increased salary supplements for certified staff (teachers, social workers, guidance counsellors and nurses) over five of the past six years in order to try to bring supplements in line with the average of regional school districts and to retain highly qualified and experienced staff. However, while the average certified staff salary supplement has increased over the past several years, actual GCS certified staff supplements are still well below the State average and other comparable-sized school districts. The cost to bring our local salary supplements more in line with comparable-sized districts would be significant.

#### **2. Teacher Shortages:**

North Carolina continues to experience a shortage of qualified teachers in all grades for math and special education, and for all core subjects for elementary school grades. In an effort to address this issue Gaston County Schools has done the following:

- a) Partnered with local colleges to assist current teacher assistants with completing a four-year degree in education. On completion, graduates will commit to teaching for Gaston County Schools for a minimum of four years.
- b) Enhanced our reliance on international faculty to address hard to fill teaching positions.
- c) Offered plug-in pay for teachers that will cover classes during their planning period.
- d) Paid bonuses to substitute teachers to encourage additional participation.
- e) Hired substitutes that are dedicated to one school and
- f) Expanded our recruiting efforts.

These efforts can be expensive and there is no guarantee that they will significantly address the GCS teacher shortage issue.

#### **3. School Playground Replacement:**

Gaston County Schools has a number of elementary school playgrounds that are old or are unusable. We have plans to replace equipment for five playgrounds in FY 2023-24 and three playgrounds the following year. There could be unforeseen issues with other playgrounds that may result in unsafe conditions that will need to be addressed immediately.

# Gaston County Schools

## Revenue History and

### FY 2023-24 Funding Request

Operating Revenue	Adopted Budget					Proposed
REVENUE	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Gaston County Appropriation	\$ 48,351,704	\$ 50,311,704	\$ 49,811,704	\$ 51,501,704	\$ 52,501,704	\$ 55,386,704
Other Miscellaneous Revenue	750,000	750,000	750,000	750,000	750,000	750,000
Fund Balance Appropriated	-	-	-	-		-
<b>REVENUE</b>	<b>\$ 49,101,704</b>	<b>\$ 51,061,704</b>	<b>\$ 50,561,704</b>	<b>\$ 52,251,704</b>	<b>\$ 53,251,704</b>	<b>\$ 56,136,704</b>
<b>EXPENDITURES</b>	<b>\$ 49,101,704</b>	<b>\$ 51,061,704</b>	<b>\$ 50,561,704</b>	<b>\$ 52,251,704</b>	<b>\$ 53,251,704</b>	<b>\$ 56,136,704</b>

Capital Outlay Revenue	Adopted Budget					Proposed
REVENUE	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
County Funds	\$ 1,227,000	\$ 2,227,000	\$ 1,227,000	\$ 1,227,000	\$ 2,227,000	\$ 6,500,000
State Funds	-	-	-	-	-	-
<b>REVENUE</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,500,000</b>
<b>EXPENDITURES</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,500,000</b>

**Gaston County Schools**  
**Amended FY 22-23 Budget, Proposed Expense Increases and Funding Request**  
**FY 2023-24**

		FY 2022-23			FY 2023-24		
Purpose Code	Description	Amended Budget	Per Pupil Funding	Increase (Decrease) Over FY 2022-23	Funding Request	Per Pupil Funding	
Sources of Expenses:							
51000	Regular Instructional Services	\$ 12,245,165	\$ 402	\$ 950,079	\$ 13,195,244	\$ 435	
52000	Special Populations Services	\$ 1,451,337	\$ 48	\$ 68,471	\$ 1,519,808	\$ 50	
53000	Alternative Programs annd Services	\$ 497,699	\$ 16	\$ 38,423	\$ 536,122	\$ 18	
54000	School Administration Services	\$ 5,273,111	\$ 173	\$ 323,674	\$ 5,596,785	\$ 184	
55000	Co-Curricular Services	\$ 2,330,116	\$ 77	\$ 60,084	\$ 2,390,200	\$ 79	
58000	School Based Support Services	\$ 1,759,394	\$ 58	\$ 244,181	\$ 2,003,575	\$ 66	
61000	System-wide Support Services	\$ 741,010	\$ 24	\$ 43,476	\$ 784,486	\$ 26	
62000	Special Population Support Services	\$ 90,415	\$ 3	\$ 16,238	\$ 106,653	\$ 4	
63000	Alternative Programs and Services	\$ 150,066	\$ 4.9	\$ 22,105	\$ 172,171	\$ 6	
64000	Technology Support Services	\$ 1,835,023	\$ 60	\$ (177,533)	\$ 1,657,490	\$ 55	
65000	Operational Support Services	\$ 16,974,131	\$ 558	\$ 587,915	\$ 17,562,046	\$ 579	
66000	Financial & Human Resource Services	\$ 1,418,894	\$ 47	\$ 64,953	\$ 1,483,847	\$ 49	
67000	Accountability Services	\$ 470,829	\$ 15	\$ 10,817	\$ 481,646	\$ 16	
68000	System-wide Pupil Support Services	\$ 293,647	\$ 10	\$ 319,613	\$ 613,260	\$ 20	
69000	Policy and Leadership	\$ 1,470,867	\$ 48	\$ 112,504	\$ 1,583,371	\$ 52	
72000	Nutrition Services	\$ -	\$ -	\$ -	\$ -	\$ -	
81000	Payments to Other Govt. Units	\$ 5,500,000	\$ 181	\$ 200,000	\$ 5,700,000	\$ 188	
Total Current Expenses		\$ 52,501,704	\$ 1,725	\$ 2,885,000	\$ 55,386,704	\$ 1,825	
Adjusted For Expense Reduction Funded from Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted Current Expenses		\$ 52,501,704	\$ 1,725	\$ 2,885,000	\$ 55,386,704	\$ 1,825	
Sources of Revenues:							
County Appropriation		\$ 52,501,704	\$ 1,725	\$ 2,885,000	\$ 55,386,704	\$ 1,825	
Other - Fines/Forfeitures		\$ 700,000	\$ 23	\$ -	\$ 700,000	\$ 23	
Interest		\$ 50,000	\$ 2	\$ -	\$ 50,000	\$ 2	
Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues		\$ 53,251,704	\$ 1,750	\$ 2,885,000	\$ 56,136,704	\$ 1,850	

**Average Daily Membership**

**30,431** <sup>(1)</sup>

**30,341** <sup>(2)</sup>

Notes:

(1) Based on NCDPI FY 2022-23 ADM Projection (LEAs Held Harmless)

(2) Based on NCDPI FY 2023-24 Planning Allotment ADM

**Gaston County Schools**  
**Budgeted Expenditures**  
**FY 2022-23 (Amended) FY 2023-24 (Budget Request)**

**Expenditure By Fund, Purpose and Object Codes**

				<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>
				<b>Budget</b>	<b>Increases</b>	<b>Budget</b>
<b>Fund</b>	<b>Purpose</b>	<b>Description</b>	<b>Object Description</b>	\$	\$	\$
<b>20</b>	<b>51000</b>	<b>Regular Instructional Services</b>	1000 Salaries, Other Personnel Payments	6,298,367	630,407	6,928,774
			2000 Employer Provided Benefits	1,962,075	125,517	2,087,592
			3000 Purchased Services	1,568,210	(14,012)	1,554,198
			4000 Supplies and Materials	2,416,514	208,166	2,624,680
			<b>Sub-Total</b>	<b>12,245,166</b>	<b>950,078</b>	<b>13,195,244</b>
	<b>52000</b>	<b>Special population Services</b>	1000 Salaries, Other Personnel Payments	1,152,516	68,986	1,221,502
			2000 Employer Provided Benefits	298,821	(515)	298,306
			<b>Sub-Total</b>	<b>1,451,337</b>	<b>68,471</b>	<b>1,519,808</b>
	<b>53000</b>	<b>Alternative Programs &amp; Services</b>	1000 Salaries, Other Personnel Payments	311,689	17,261	328,950
			2000 Employer Provided Benefits	155,045	14,748	169,793
			3000 Purchased Services	30,427	4,363	34,790
			4000 Supplies and Materials	538	2,051	2,589
			<b>Sub-Total</b>	<b>497,699</b>	<b>38,423</b>	<b>536,122</b>
	<b>54000</b>	<b>School Leadership Services</b>	1000 Salaries, Other Personnel Payments	3,676,209	214,791	3,891,000
			2000 Employer Provided Benefits	1,484,182	109,250	1,593,432
			3000 Purchased Services	20,479	(18,479)	2,000
			4000 Supplies and Materials	92,241	18,112	110,353
			<b>Sub-Total</b>	<b>5,273,111</b>	<b>323,674</b>	<b>5,596,785</b>
	<b>55000</b>	<b>Co-Curricular Services</b>	1000 Salaries, Other Personnel Payments	1,140,748	39,052	1,179,800
			2000 Employer Provided Benefits	330,242	36,758	367,000
			3000 Purchased Services	855,126	(11,726)	843,400
			4000 Supplies and Materials	4,000	(4,000)	-
			<b>Sub-Total</b>	<b>2,330,116</b>	<b>60,084</b>	<b>2,390,200</b>
	<b>58000</b>	<b>School Based Services</b>	1000 Salaries, Other Personnel Payments	977,407	84,481	1,061,888
			2000 Employer Provided Benefits	362,504	30,401	392,905
			3000 Purchased Services	286,450	(59,946)	226,504
			4000 Supplies and Materials	133,033	189,245	322,278
			<b>Sub-Total</b>	<b>1,759,394</b>	<b>244,181</b>	<b>2,003,575</b>
	<b>61000</b>	<b>System-wide Support Services</b>	1000 Salaries, Other Personnel Payments	429,236	25,264	454,500
			2000 Employer Provided Benefits	148,561	19,812	168,373
			3000 Purchased Services	98,268	(2,000)	96,268
			4000 Supplies and Materials	64,945	400	65,345
			<b>Sub-Total</b>	<b>741,010</b>	<b>43,476</b>	<b>784,486</b>

**Gaston County Schools**  
**Budgeted Expenditures**  
**FY 2022-23 (Amended) FY 2023-24 (Budget Request)**

**Expenditure By Fund, Purpose and Object Codes**

				<b>FY 22-23 Budget</b>	<b>FY 23-24 Increases</b>	<b>FY 23-24 Budget</b>
<b>Fund</b>	<b>Purpose</b>	<b>Description</b>	<b>Object Description</b>	\$	\$	\$
<b>20</b>	<b>62000</b>	<b>Special Population Support Services</b>	1000 Salaries, Other Personnel Payments	63,935	9,332	73,267
			2000 Employer Provided Benefits	24,463	6,906	31,369
			3000 Purchased Services	2,017	-	2,017
			<b>Sub-Total</b>	<b>90,415</b>	<b>16,238</b>	<b>106,653</b>
	<b>63000</b>	<b>Alternative Programs and Services</b>	1000 Salaries, Other Personnel Payments	100,859	3,891	104,750
			2000 Employer Provided Benefits	39,620	2,944	42,564
			3000 Purchased Services	6,799	11,259	18,058
			4000 Supplies and Materials	2,788	4,011	6,799
			<b>Sub-Total</b>	<b>150,066</b>	<b>22,105</b>	<b>172,171</b>
	<b>64000</b>	<b>Technology Support Services</b>	1000 Salaries, Other Personnel Payments	196,959	11,041	208,000
			2000 Employer Provided Benefits	70,487	7,640	78,127
			3000 Purchased Services	1,267,577	(188,996)	1,078,581
			4000 Supplies and Materials	300,000	(7,218)	292,782
			<b>Sub-Total</b>	<b>1,835,023</b>	<b>(177,533)</b>	<b>1,657,490</b>
	<b>65000</b>	<b>Operational Support Services</b>	1000 Salaries, Other Personnel Payments	2,620,313	149,145	2,769,458
			2000 Employer Provided Benefits	1,251,450	113,464	1,364,914
			3000 Purchased Services	11,069,068	289,338	11,358,406
			4000 Supplies and Materials	1,884,890	35,968	1,920,858
			5000 Capital Outlay	148,410	-	148,410
			<b>Sub-Total</b>	<b>16,974,131</b>	<b>587,915</b>	<b>17,562,046</b>
	<b>66000</b>	<b>Financial &amp; Human Resource Services</b>	1000 Salaries, Other Personnel Payments	217,050	12,650	229,700
			2000 Employer Provided Benefits	102,747	7,560	110,307
			3000 Purchased Services	869,064	61,792	930,856
			4000 Supplies and Materials	230,033	(17,049)	212,984
			<b>Sub-Total</b>	<b>1,418,894</b>	<b>64,953</b>	<b>1,483,847</b>
	<b>67000</b>	<b>Accountability Services</b>	1000 Salaries, Other Personnel Payments	244,711	15,246	259,957
			2000 Employer Provided Benefits	101,358	10,372	111,730
			3000 Purchased Services	88,001	(14,801)	73,200
			4000 Supplies and Materials	36,759	-	36,759
			<b>Sub-Total</b>	<b>470,829</b>	<b>10,817</b>	<b>481,646</b>
	<b>68000</b>	<b>System-wide Pupil Support Services</b>	1000 Salaries, Other Personnel Payments	85,192	5,008	90,200
			2000 Employer Provided Benefits	34,880	4,510	39,390
			3000 Purchased Services	76,898	17,221	94,119
			4000 Supplies and Materials	96,677	292,874	389,551
			<b>Sub-Total</b>	<b>293,647</b>	<b>319,613</b>	<b>613,260</b>
	<b>69000</b>	<b>Policy, Leadership and Public Relations Services</b>	1000 Salaries, Other Personnel Payments	486,455	30,395	516,850
			2000 Employer Provided Benefits	143,226	13,321	156,547
			3000 Purchased Services	784,696	15,850	800,546
			4000 Supplies and Materials	56,490	52,938	109,428
			<b>Sub-Total</b>	<b>1,470,867</b>	<b>112,504</b>	<b>1,583,371</b>



Gaston County Schools  
 Budgeted Expenditures  
 FY 2022-23 (Amended) FY 2023-24 (Budget Request)

Expenditure By Fund, Purpose and Object Codes

				FY 22-23 Budget	FY 23-24 Increases	FY 23-24 Budget
Fund	Purpose	Description	Object Description	\$	\$	\$
20	81000	Transfers to Other Entities	7000 Transfers to Charter Schools	5,500,000	200,000	5,700,000
<b>Sub-Total</b>				<b>5,500,000</b>	<b>200,000</b>	<b>5,700,000</b>
<b>Total</b>				<b>52,501,704</b>	<b>2,885,000</b>	<b>55,386,704</b>
<b>Revenue Sources</b>						
County Appropriation/Request				52,501,704	2,885,000	55,386,704
Fines/Forfeitures				700,000	-	700,000
Interest				50,000	-	50,000
<b>Total</b>				<b>53,251,704</b>	<b>2,885,000</b>	<b>56,136,704</b>

**Gaston County Schools**  
**Budget Survey Results**  
**FY 2023-24**

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) is 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.

<b>Funding Priorities</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Change 2019-23 *</b>
Increase Teacher Supplement	63%	67%	75%	79%	78%	15%
Increase Classified Salaries	36%	47%	51%	65%	67%	31%
Increase Student Support	49%	51%	51%	40%	43%	-6%
More Teacher Assistants	35%	34%	25%	41%	34%	-1%
Upgrade School Safety Systems	41%	26%	24%	26%	33%	-8%
Increase Principal/AP Supplement	19%	13%	18%	21%	29%	10%
Increase Funding for EC Students	NA	14%	15%	18%	27%	13%
Upgrade Interior of Schools	NA	19%	21%	26%	15%	-4%
Increase Funding for the Arts	24%	22%	14%	20%	15%	-9%
Increase Instructional Support	14%	20%	18%	13%	14%	0%
Offer More ESL classes	3%	3%	7%	7%	12%	9%
Improve Exterior Appearance	NA	21%	16%	10%	12%	-9%
Expand Instructional Programs	22%	14%	18%	10%	12%	-10%
Provide More Computing Devices	34%	23%	35%	19%	11%	-23%
Expand CTE Program Offerings	22%	18%	16%	14%	11%	-11%
Increase Training for Teachers	24%	17%	11%	8%	11%	-13%
Provide More Choice Options	29%	9%	8%	13%	10%	-19%
Increase Number of AP Classes	10%	16%	14%	10%	10%	0%
More School Support Staff	11%	6%	5%	8%	8%	-3%
Expand AIG Program	8%	4%	12%	12%	5%	-3%
Expand Classroom Libraries	14%	12%	8%	6%	5%	-9%
Increase Number of Library Books	11%	11%	10%	4%	3%	-8%
Respondents	258	197	179	268	178	

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 2023-24 Local Funding Expansion Request

### Gaston County Schools Funding Request

Priority	Recommendation Item	Cost		
		Ongoing	New	Total
	<b>Ongoing Expenditures</b>			
	State Manadated Increase in Employer Paid Benefits	\$ 620,000	\$ -	\$ 620,000
	Replace End-of-Life Mobile Devices	COVID Funds	-	-
	Inflation - Operating Expenses and Utilities	965,000	-	965,000
	<b>New Initiatives</b>			
1	Certified Employee Salary Supplement Adjustment	-	500,000	500,000
2	Employee Compensation Adjustment - Classified	-	335,000	335,000
3	Employee Compensation Adjustment - Certified	-	180,000	180,000
4	Student Support Personnel Increase	-	COVID Funds	-
5	Custodial Allotment Increase	-	COVID Funds	-
6	School Grounds Maintenance	-	COVID Funds	-
7	Elementary School Playground Replacements	-	285,000	285,000
<b>Total</b>		<b>\$ 1,585,000</b>	<b>\$ 1,300,000</b>	<b>\$ 2,885,000</b>

## Ongoing Expenditures (FY 2023-24)

**School:** All Schools  
**Department:** Finance  
**Project Title:** State Mandated Increase in Employer Paid Benefits  
**Total Cost:** \$ 620,000

### Project Description

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

### Background & Justification / Status

The State budget for FY 2023-24 has not yet been approved. Last year, the State budget increased health insurance premiums by 5.4% from \$7,019 to \$7,397. For FY 2023-24 we are projecting a similar increase of 5.0% in health insurance premiums from \$7,397 to \$7,767. This would increase total cost by approximately \$69,000 for employees paid from local funds. The State also included a 7.0% increase in the employer retirement contribution rate to 24.50% for FY 2022-23. A similar increase of 7.0% in FY 2023-24 would move the retirement rate from 24.50% to 26.22%. This change would increase the employer retirement contribution costs to our local budget by \$379,000. Additionally, it is projected that the State budget will include a 4.0% salary adjustment for employees. If this increase is approved it will result in higher employer retirement and social security matching costs of approximately \$172,000 to our local budget. These changes total \$620,000 for FY 2023-24, \$645,000 for FY 2024-25 and \$670,000 for FY 2025-26.

### 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 2023-24 Planning	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ 620,000	\$ 645,000	\$ 670,000	\$ 1,935,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 620,000</b>	<b>\$ 645,000</b>	<b>\$ 670,000</b>	<b>\$ 1,935,000</b>

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

Approved by: Dr. W. Jeffrey Booker, Superintendent

## Ongoing Expenditures (FY 2023-24)

**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 7,200 students. The projected cost of a Chromebook next year is about \$285, resulting in a cost of just over \$2,050,000 for all Chromebooks. GCS plans to use COVID-related funding and grant funding to cover the cost of this program for next year. COVID-related funding is expected to expire after next year. Future expenses are budgeted to be \$2,110,000 in the second year and \$2,175,000 in the third year, based on a 3.0% annual price increase.

### 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 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-
Hardware and Software	-	2,110,000	2,175,000	4,285,000
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,110,000</b>	<b>\$ 2,175,000</b>	<b>\$ 4,285,000</b>

Requested by: Dr. Aaron Slutsky, Chief Technology Officer

Approved by: Dr. W. Jeffrey Booker, Superintendent

## Ongoing Expenditures (FY 2023-24)

**School:** All Schools  
**Department:** Finance  
**Project Title:** Inflation - Operating Expenses and Utilities  
**Total Cost:** \$ 965,000

### Project Description

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

### Background & Justification / Status

In November 2022, the Congressional Budget Office (CBO) reported that their likely range for core personal consumption expenditures (PCE) inflation would be from 2.1% to 6.2%. The midpoint of this range is 4.1%. The core PCE price index removes food and energy prices which tend to be more volatile. Expenditures for services, supplies, materials, equipment and technology for the FY 2022-23 are projected to be about \$16,000,000. Based on the midpoint of the CBO likely range for core PCE of 4.1% for next year, we are requesting funding in the amount of \$655,000 to mitigate the impact of the expected inflation costs for operational expenses. Also, Duke Energy has requested a 6.2% price increase in 2024 for medium general services. Our total utility costs (electric and natural gas) are projected to be \$5,000,000 for FY 2022-23. Therefore, we are requesting funds totaling \$310,000 for increased utility costs for FY 2023-24. The total projected impact of inflation for operating expenses (\$655,000) and utilities (\$310,000) is \$965,000 for FY 2023-24. We are budgeting for inflation to be 3.0% for the second and third year.

### 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 2023-24 Planning	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	965,000	990,000	1,020,000	2,975,000
<b>Total</b>	<b>\$ 965,000</b>	<b>\$ 990,000</b>	<b>\$ 1,020,000</b>	<b>\$ 2,975,000</b>

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

Approved by: Dr. W. Jeffrey Booker, Superintendent



## New Initiatives (FY 2023-24)

**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 \$2,500,000 over the last five years. While this yearly adjustment is certainly helpful, the average GCS certified salary supplement of \$3,199 for FY 2021-22 (most recent information available) is still significantly below the State average of \$5,123. GCS's local supplement continues to fall well below the average certified salary supplements of Union County (\$4,405) and Cabarrus County (\$4,700) which are similar in size and location to us. In fact, despite the \$2,500,000 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. 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 2023-24 Request	FY 2024-25 Planning	FY 2025-26 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	-	-	-	-
<b>Total</b>	<b>\$ 500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,500,000</b>	<b>\$ 3,000,000</b>

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

Approved by: Dr. W. Jeffrey Booker, Superintendent

## New Initiatives (FY 2023-24)

**School:** All Schools  
**Department:** Finance  
**Project Title:** Employee Compensation Adjustment - Classified  
**Total Cost:** \$ 335,000

### Project Description

Salary adjustments for classified employees such as clerical, maintenance, technology, teacher assistants, bus drivers, central office and other administrative staff not paid from State funds.

### Background & Justification / Status

The State budget for FY 2023-24 has not yet been approved. GCS classified employees received a 4.0% State salary adjustment in FY 2022-23. Approximately 65% of our local payroll expenses are attributable to classified employees and are paid from local funds provided by the county. Additional State salary adjustments will have a significant impact on our local budget. This budget request provides for a 4.0% compensation increase for classified employees resulting in a \$335,000 increase in the GCS local budget for FY 2023-24. We are budgeting a 3.0% increase for classified salaries for the remaining two years.

### 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 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries	\$ 335,000	\$ 345,000	\$ 355,000	\$ 1,035,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 335,000</b>	<b>\$ 345,000</b>	<b>\$ 355,000</b>	<b>\$ 1,035,000</b>

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

Approved by: Dr. W. Jeffrey Booker, Superintendent

## New Initiatives (FY 2023-24)

**School:** All Schools  
**Department:** Finance  
**Project Title:** Employee Compensation Adjustment - Certified  
**Total Cost:** \$ 180,000

### Project Description

Salary adjustments for certified employees, including teachers, principals, assistant principals, school counselors, social workers and media specialists, not paid from State funds.

### Background & Justification / Status

The State budget for FY 2023-24 has not yet been approved. In FY 2022-23, the State approved an average salary increase of 4.0% for certified staff (plus an experience step increase). Given that not all of our certified employees are paid from State funds, future State salary adjustments will have a negative impact on our local budget if funding is not provided by the county. This budget request provides for a 4.0% compensation increase for certified employees resulting in a \$180,000 increase in the GCS local budget for FY 2023-24. We are budgeting a 3.0% increase for the remaining two years.

### 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 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries	\$ 180,000	\$ 185,000	\$ 190,000	\$ 555,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 180,000</b>	<b>\$ 185,000</b>	<b>\$ 190,000</b>	<b>\$ 555,000</b>

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

Approved by: Dr. W. Jeffrey Booker, Superintendent

## New Initiatives (FY 2023-24)

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

### Project Description

GCS has used COVID-related funding to add 30 nursing positions to support the medical needs of our students at all of our schools.

### Background & Justification / Status

Gaston County Schools has partnered with qualified nursing agencies to add 30 nursing positions to provide coverage to all of our schools. This increase of 30 nurses provides for a nurse on each campus to address daily and acute medical needs of our students. The current cost of these nurses is \$2,700,000. GCS plans to use COVID-related funding to cover the cost of this program for FY 2023-24. However, COVID-related funding is expected to expire after next year. Future expenses are budgeted to be \$2,850,000 in the second year and \$2,935,000 in the third year, based on a 3.0% annual increase.

### 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 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ -	2,850,000	\$ 2,935,000	\$ 5,785,000
Materials and Supplies	-	-	-	-
Contracted Services	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,850,000</b>	<b>\$ 2,935,000</b>	<b>\$ 5,785,000</b>

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

Approved by: Dr. W. Jeffrey Booker, Superintendent

## New Initiatives (FY 2023-24)

**School:** All Schools  
**Department:** Auxiliary Services  
**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 was 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 now require 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. In order to move closer to the industry average of 26,500 square feet per custodian, we added ten (10) full time custodial positions which were allocated to various schools. Also, we increased 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 cost of these additional fourteen (14) custodial positions is projected to be approximately \$618,000 for FY 2023-24. GCS is using COVID-related funds to cover these costs for FY 2023-24. However, COVID-related funding is expected to expire after next year. These additional custodial expenses are budgeted to be \$635,000 in the second year and \$655,000 in the third year, based on a projected annual salary increase of 3.0%.

### 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 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ -	\$ 635,000	\$ 655,000	\$ 1,290,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 635,000</b>	<b>\$ 655,000</b>	<b>\$ 1,290,000</b>

Requested by: Dr. Morgen Houchard, Executive Director of Auxiliary Services

Approved by: Dr. W. Jeffrey Booker, Superintendent

## New Initiatives (FY 2023-24)

**School:** All Schools  
**Department:** Auxiliary Services  
**Project Title:** School Grounds Maintenance  
**Total Cost:** \$ -

### Project Description

Outsource the upkeep and maintenance of our school grounds to lawn care professionals.

### Background & Justification / Status

Prior to 2020, Gaston County Schools used their janitorial staff to clean our facilities and perform lawn care services on our campuses. As a result, less time was spent on the cleanliness of our buildings. Also, we had limited resources and experience in maintaining and improving the quality of our school grounds. After 2020, we bid out the lawn care maintenance for all of our schools (excluding athletic fields). As a result, our janitorial staff was able to spend all of their time focusing on the cleanliness of our buildings. The cost of the lawn care contracts was paid from funds that were available due to COVID-related financial assistance. The cost for FY 2023-24 is expected to be \$1,750,000. COVID-related funding is expected to expire after next year. Budgeted school grounds maintenance expenses are \$1,800,000 in the second year and \$1,850,000 in the third year, based on a 3.0% annual price increase.

### Potential Impact If Not Funded or Delayed

Local funds designated for other activities will be decreased in order to fund the continuation of school grounds maintenance services for our schools.

### Estimated Three Year Costs

Expenditure	FY 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	1,800,000	1,850,000	3,650,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 1,850,000</b>	<b>\$ 3,650,000</b>

Requested by: Dr. Morgen Houchard, Executive Director of Auxiliary Services

Approved by: Dr. W. Jeffrey Booker, Superintendent

## New Initiatives (FY 2023-24)

**School:** Eight Elementary Schools  
**Department:** Auxiliary Services  
**Project Title:** Elementary School Playground Replacements  
**Total Cost:** \$ 285,000

### Project Description

Replace aging and unusable playground units and playground equipment at the following eight elementary schools: Carr, Brookside, Cherryville, Woodhill, Robinson, Tryon, Bessemer City Central and Gardner Park.

### Background & Justification / Status

The cost of replacement parts and labor have consistently risen over the past several years. The majority of our playgrounds have some age on them and parts are failing at an increasing rate. Two playgrounds (Cherryville and Carr Elementary) have been removed, but not replaced. We have also identified eight playground units that we can no longer obtain replacement parts for, or are cost prohibitive to repair. We recommend replacing five units in 2023-24 at a cost of \$50,000 per unit plus \$7,000 per unit to install. The remaining three playgrounds will be replaced in 2024-25.

### Potential Impact If Not Funded or Delayed

Gaston County Schools will have to shut down unusable playgrounds, delay any replacement playgrounds or fund needed repairs and replacements from existing local funds that are allocated for other resources.

### Estimated Three Year Costs

Expenditure	FY 2023-24 Request	FY 2024-25 Planning	FY 2025-26 Planning	Total Cost Three Years
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	250,000	180,000	-	430,000
Hardware and Software	35,000	20,000	-	55,000
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 285,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 485,000</b>

Requested by: Dr. Morgen Houchard, Executive Director of Auxiliary Services

Approved by: Dr. W. Jeffrey Booker, Superintendent





# CAPITAL



# REQUEST

## **Gaston County Schools Capital Budget Request FY 2023-24**

Gaston County Schools (GCS) maintains about 5.1 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. A large portion 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 previous Belmont Middle School building was 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 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 almost 70% 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. Last year we did receive an increase in funding of \$1.0 million. While this increased funding is appreciated, it is still not sufficient to adequately maintain our aging facilities. We are requesting \$6.5 million, or \$1.27 per square foot, in capital funding for annual routine maintenance and capital replacement. This is consistent with the median routine maintenance rate of \$1.27 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 2022 entitled, *Managing for Results in America's Great City Schools*. This report was based on data collected during the 2020-21 school year. Based on the information presented in the report, the cost per square foot for routine maintenance ranged from \$1.64 in the upper quartile to \$0.95 in the lower quartile. This equates to a range of \$8.4 million to \$4.8 million for GCS. The median cost for routine maintenance was \$1.27 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 2022

RESULTS FROM FISCAL YEAR 2020-21



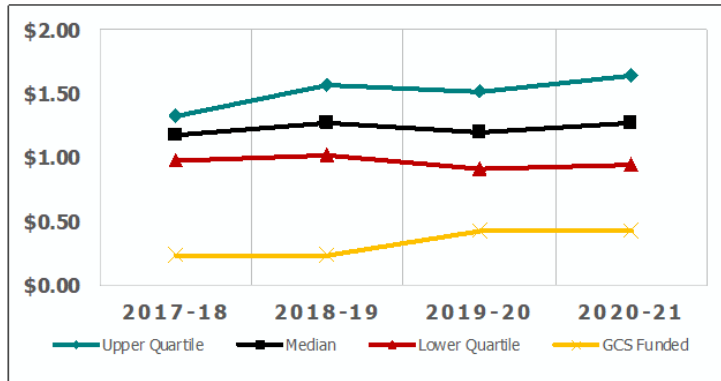
**ActPoint KPI**  
PERFORMANCE MANAGEMENT SYSTEM

A REPORT OF THE PERFORMANCE MEASUREMENT AND BENCHMARKING PROJECT

OCTOBER 2022

## MAINTENANCE &amp; OPERATIONS

## Routine Maintenance - Cost per Square Foot



	2017-18	2018-19	2019-20	2020-21
Upper Quartile	\$ 1.33	\$ 1.57	\$ 1.52	\$ 1.64
Median	1.18	1.27	1.20	1.27
Lower Quartile	0.98	1.02	0.91	0.95
GCS Funded	0.24	0.24	0.43	0.43

## 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 (2020-2021)

- Arlington Independent School District
- Boston Public Schools
- Denver Public Schools
- District ID #91
- Guilford County School District
- Houston Independent School District
- Jackson Public School District (MS)
- Jefferson County Public Schools (KY)
- Miami-Dade County Public Schools
- Pinellas County Schools
- St. Louis Public Schools

District	2017-2018	2018-2019	2019-2020	2020-2021
1		\$0.62		
3	\$0.87	\$0.68	\$1.28	\$1.36
4	\$1.21	\$1.02	\$1.13	\$1.25
5	\$1.08		\$0.98	\$1.14
7	\$1.42	\$1.67	\$1.51	
8	\$1.32	\$1.62	\$1.06	\$1.11
9	\$1.24	\$1.31	\$1.20	\$1.14
10	\$1.08	\$1.30	\$1.17	\$1.35
12	\$1.14	\$1.49	\$8.09	\$1.51
13	\$0.93	\$1.09		\$1.13
14	\$1.21		\$1.30	\$1.51
15				\$0.53
16	\$1.37			\$1.25
18	\$1.21	\$1.57		\$1.27
20	\$1.46	\$1.57	\$1.52	\$1.71
21			\$0.91	
23	\$1.18	\$1.15	\$0.66	\$1.26
24				\$1.34
25	\$1.21	\$1.23	\$1.38	\$2.84
26			\$0.91	\$0.92
27		\$1.33	\$1.30	
28	\$1.12	\$1.37	\$0.85	\$1.49
30	\$1.10	\$1.11	\$1.19	\$1.98
32	\$1.08	\$1.25	\$0.80	\$0.68
35		\$1.57	\$2.01	\$1.86
37			\$0.79	\$0.78
39	\$0.84		\$1.87	\$0.38
40			\$4.52	\$1.48
41	\$0.99		\$1.45	\$1.82
43	\$1.69	\$1.75		
44	\$1.72	\$1.74	\$1.36	\$1.43
46	\$0.98		\$1.61	\$1.64
47	\$1.33	\$1.18	\$1.16	\$1.48
48	\$0.78	\$0.90	\$0.89	\$6.29
49	\$0.67	\$0.57	\$0.68	\$0.51
50	\$1.94	\$1.96	\$1.90	\$1.89
51	\$1.37	\$1.35	\$1.76	
52		\$3.69	\$3.71	\$3.66
53	\$0.64	\$0.95	\$0.90	\$0.93
54	\$0.62		\$0.49	
55	\$1.21		\$1.04	\$1.01
57	\$1.29	\$1.15	\$0.93	
62				\$1.75
63	\$1.40			\$0.88
66	\$1.01			
67	\$2.98		\$3.43	\$3.46
68				\$0.48
71	\$1.19			
76		\$1.00	\$1.24	\$1.18
91	\$0.85			\$0.79
97	\$1.06	\$1.03	\$1.01	\$0.95
431	\$0.84	\$0.84		
3249				\$1.24

# Gaston County Schools

## Capital Outlay Budget

### FY 2023-24

#### Five Year History of Actual Capital Outlay:

Revenues	Adopted Budget					Proposed 2023-24
	2018-19	2019-20	2020-21	2021-22	2022-23	
County Funds	\$ 1,227,000	\$ 2,227,000	\$ 1,227,000	\$ 1,227,000	\$ 2,227,000	\$ 6,500,000
State Funds	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,500,000</b>

Expenditures		Adopted Budget					Proposed 2023-24
		2018-19	2019-20	2020-21	2021-22	2022-23	
	Technology	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ 100,000
	Vehicles	150,000	150,000	100,000	100,000	225,000	100,000
	General Renovations	882,000	1,882,000	1,027,000	1,027,000	2,002,000	6,150,000
	Furniture	95,000	95,000	50,000	50,000	-	150,000
<b>TOTAL</b>	<b>COUNTY CAPITAL</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,500,000</b>
	<b>STATE FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,500,000</b>

The Gaston 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 previous Belmont Middle School building was 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, almost 70% 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 5.1 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 generally been \$1,227,000, which is \$0.24 per square foot. For FY 2022-23, the funding was increased to \$2,227,000, which is \$0.43 per square foot. These additional funds are greatly appreciated and needed. However, this amount is still not a sufficient level of funding to properly maintain our aging schools and supporting offices. We are requesting capital outlay funding of \$6,500,000 which amounts to \$1.27 per square foot. This level is consistent with the median level of routine maintenance funding identified in the 2022 edition of *Managing for Results in America's Great City Schools*.



