



# Gaston County Schools

## Budget Request 2024–2025

Morgen A. Houchard, Ed.D  
*Superintendent of Schools*



943 Osceola Street – P.O. Box 1397  
Gastonia, North Carolina 28053

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





**Morgen Houchard, Ed.D.**  
*Superintendent of Schools*

## BOARD OF EDUCATION



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

## Vision

*The vision of Gaston County Schools is to inspire success and a lifetime of learning.*

## Mission Statement

*Through outstanding employees and community partners, Gaston County Schools provides innovative educational opportunities for all students in a safe and nurturing learning environment.*

## Priorities and Goals

### College and Career Ready

*Every student will graduate prepared for college, the workforce, and other life enhancing opportunities.*

### Healthy, Safe and Responsible Schools

*Every student has the opportunity to learn in a safe school.*

### Innovation

*Every employee uses innovative practices to serve all students, parents, and other stakeholders.*

### Qualified Workforce

*Every employee is qualified and committed to the education of all children.*

### Gaston County Schools

943 Osceola Street

P.O. Box 1397

Gastonia, North Carolina 28053

Phone: 704-866-6100

GCS 21 Education Station

[www.gaston.k12.nc.us](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 . . . . .	50.9%
African American . . . . .	24.2%
Hispanic . . . . .	17.4%
Multiracial . . . . .	5.7%
Asian . . . . .	1.5%
American Indian . . . . .	0.2%
Hawaiian or Pacific Islander . . . . .	0.1%



## **CLASS OF 2023**

Number of Graduates . . . . . 2,129

Approximately 934 academic, athletic and merit scholarships offered which total more than \$40 million.

Number of Scholarships valued at \$100,000 or greater . . . . . 107

Graduation rate . . . . . 85.3%



## **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 . . . . .	9,660
Early College . . . . .	91



## **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 15, 2024

To: Gaston County Board of Education

The vision of Gaston County Schools is “to inspire success and a lifetime of learning.” Our priorities and goals are to have every student college and career ready; have healthy, safe, and responsible schools; use innovation to serve our students; and have a qualified workforce. This 2024-2025 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 academic and student-focused initiatives, attract and retain qualified personnel, and provide capital funding for the critical repairs and maintenance needs of aging school facilities.

Once again, 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 Gaston County Schools.

Highlighted below are just a few of our most significant accomplishments that are worthy of praise:

- Our students earned top recognition in a number of areas, including academics/scholastic achievement, the fine arts, regional and state science and engineering fairs, the spelling bee, Battle of the Books, and the Mid-Carolina Scholastic Art and Writing Awards. Additionally, students won state championships in wrestling, cheerleading, tennis, and indoor and outdoor track and field. They also captured awards in robotics, theater, yearbook design, technology/engineering, health occupations, business, and other competitions.
- The Highland School of Technology received the prestigious 2023 National Blue Ribbon School award, which recognizes the school for its long-standing commitment to academic excellence. The school also won the national honor in 2017. This makes the second consecutive year that a school in Gaston County has received the National Blue Ribbon School award. W.A. Bess Elementary School earned the honor in 2022, giving the school its second award as well. W.A. Bess was first named a National Blue Ribbon School in 2006.
- Gaston County Schools is proud to offer 22 magnet school and academy options for students, including programs that focus on seven specific areas: Careers, Collegiate Prep, Health Sciences, Leadership, Performing Arts, Public Service, and Technology and Industrial Engineering. The magnet school and academy options provide more choices for students and gives them an opportunity to focus on a particular area or pathway to ensure college and career readiness.
- Of the ten largest school systems in North Carolina, Gaston County's school safety record continues to rank as one of the best, and our school crime rate has been significantly lower than the state rate for more than a decade. Several initiatives are key to our on-going focus on school security, including a buzz-in entrance system and visitor check-in system at each school, updated camera and surveillance equipment, comprehensive school safety plans, and having a resource officer assigned to

every school. Our strong partnership with local law enforcement is an important factor in our efforts to ensure school safety.

■ Thanks to the 2018 school bonds, the construction of a new W.P. Grier Middle School campus in Gastonia is underway and progressing nicely. The new school will be located on the same 25 acres of land where the existing school sits. Construction is happening in two phases – the 155,000 square-foot school will be built first on land that was used previously for the football field and then the old building will be demolished to make space for a new sports complex. Once the school opens in 2025, it will take another year to build the football, softball, and baseball fields. The new, two-story school will house 1,000 students with the ability to accommodate as many as 1,200. It will include more than 40 contemporary classrooms; various instructional, office, and conference spaces; a multi-use media center and library; a large cafeteria and multipurpose room; and a modern gymnasium, which will be located behind the main building. The site plan includes more space for parking and additional entrances to improve on-campus traffic flow.

■ **Gaston County Schools received the Spirit of North Carolina Award from the United Way of North Carolina** for its ongoing, outstanding **support of the United Way in Gaston County**. This year, employees, students, and parents contributed and raised close to \$115,000 (our highest fundraising **total for the United Way in 12 years**) to support local **United Way** programs in three areas: education, health, and financial stability.

These accomplishments and many more have been achieved because of the significant 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, Belmont Abbey College along with 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 system. The stakeholders included 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 \$53,001,704 in local operating funds for 2023-2024 pays for additional instructional support staff and administrators in our schools. It also covers expenditures related to teacher pay supplements, magnet schools and academy 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 2024-2025 Budget Request includes \$6,962,000 in additional funds from the county to cover costs associated with ongoing expenditures (\$3,962,000) and new initiatives (\$3,000,000). The requested increase covers projected increases in state-mandated employer paid benefits, replacing end-of-life student mobile devices/computer technology, inflation associated with utilities and day-to-day operational expenses, employee compensation adjustments for both certified and classified employees; and salary supplement adjustments for **certified employees (primarily teachers)**.

For the 2023-2024 fiscal year, Gaston County Schools used COVID-19 related funding to provide additional support for the operation of schools. These funds were used to support the following initiatives: replacing end-of-life student mobile devices/computer technology; employing additional school nurses and student support personnel; paying stipends to assist with filling teacher vacancies, and providing school custodial positions. It is important to note that these COVID-19 funds will no



longer be available for these initiatives, which will have to be discontinued/modified or funded from another source.

In the area of capital outlay and maintenance, Gaston County Schools is requesting \$6.7 million in local funds to support our efforts to maintain approximately 5.1 million square feet of building space. For 2023-2024, the school system received \$2.2 million in capital funding for facility upkeep and repairs, which equates to \$0.43 per square foot to maintain buildings. 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 \$6.7 million for our annual capital maintenance budget would increase the allocation of funds to maintain facilities to \$1.31 per square foot, which is the median maintenance cost per square foot, according to the 2023 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. In 2023, the county issued \$80 million for the construction of a new W.P. Grier Middle School and other important capital projects at schools across the county. Now, it is important to focus on issuing the remaining \$110 million, which will be used to build a new elementary school and for other critical renovation and repair projects.

The 2024-2025 Gaston County Schools operating budget request in the amount of \$59,963,704 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 system. Our Budget Request for local operating and capital funds reflects this community-wide belief and supports the vision, mission, and goals of Gaston County Schools.

I respectfully submit the 2024-2025 Budget Request to the Gaston County Board of Education for review and consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Morgen A. Houchard". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Morgen A. Houchard, Ed.D.  
*Superintendent*

Gaston County Schools  
Budget Calendar  
FY 2024-25

<u>January 2024</u>	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
<u>February 2024</u>	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
<u>March 2024</u>	Presentation of “2024-25 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
<u>April 2024</u>	Board of Education adopts “2024-25 GCS Budget Request”
<u>May 2024</u>	“2024–25 GCS Budget Request” is delivered to the County Manager  County Commissioners adopt a County budget ordinance – notifies Board of Education of local budget allocation
<u>June 2024</u>	Board of Education adopts “2024-25 GCS Interim Budget”
<u>Open</u>	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 “2024-25 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  
July 1, 2023 - June 30, 2024**

**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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES

Regular Instructional Services	\$ 133,579,540
Special Populations Services	25,675,731
Alternative Programs and Services	11,105,258
School Leadership Services	14,317,653
School-Based Support Services	14,623,040

SYSTEM-WIDE SUPPORT SERVICES

Support and Development Services	636,013
Special Population Support and Development Services	341,445
Alternative Programs and Services Support and Development Services	141,002
Technology Support Services	2,241,172
Operational Support Services	9,007,754
Financial and Human Resource Services	2,821,336
Accountability Services	233,778
System-wide Pupil Support Services	89,979
Policy, Leadership and Public Relations Services	709,855

ANCILLIARY SERVICES

Nutrition Services	96,475
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**TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION**

\$ 215,620,031
----------------

**Section 2:** The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**TOTAL STATE PUBLIC SCHOOL FUND ALLOCATION**

\$ 215,620,031
----------------

**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
July 1, 2023 - June 30, 2024**

**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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 10,890,547
Special Populations Services	1,902,608
Alternative Programs and Services	325,823
School Leadership Services	5,502,286
Co-Curricular Services	2,377,444
School-Based Support Services	2,978,530
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	880,378
Special Population Support and Development Services	183,300
Alternative Programs and Services Support and Development Services	163,832
Technology Support Services	1,814,363
Operational Support Services	16,781,662
Financial and Human Resource Services	1,343,529
Accountability Services	481,294
System-wide Pupil Support Services	556,672
Policy, Leadership and Public Relations Services	1,769,436
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Charter Schools	5,800,000
<b>TOTAL LOCAL GENERAL FUND APPROPRIATION</b>	<b>\$ 53,751,704</b>

**Section 4:** The following revenues are estimated to be available to the **Local General Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

County Appropriation	\$ 53,001,704
Fines and Forfeitures	700,000
Interest Earned on Investments	50,000
<b>TOTAL LOCAL GENERAL FUND REVENUE</b>	<b>\$ 53,751,704</b>

**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
July 1, 2023 - June 30, 2024**

**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, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 3,381,127
Special Populations Services	9,419,163
Alternative Programs and Services	14,531,562
School Leadership Services	97,376
School-Based Support Services	7,525,595
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	2,539,827
Special Population Support and Development Services	807,964
Alternative Programs and Services Support and Development Services	628,649
Operational Support Services	9,906,737
Financial and Human Resource Services	407,692
ANCILLIARY SERVICES	
Nutrition Services	85,690
NON-PROGRAMMED CHARGES	
Payments to Other Governmental Units - Indirect Costs	3,508,209
<b>TOTAL FEDERAL GRANTS FUND APPROPRIATION</b>	<b>\$ 52,839,591</b>

**Section 6:** The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

<b>TOTAL FEDERAL GRANTS FUND ALLOCATION</b>	<b>\$ 52,839,591</b>
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**Section 7:** The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

INSTRUCTIONAL SERVICES	
Regular Instructional Services	\$ 927,512
Special Populations Services	2,409,584
Alternative Programs and Services	6,441,072
School Leadership Services	1,451
Co-curricular Services	9,605
School Based Support Services	981,017
SYSTEM-WIDE SUPPORT SERVICES	
Support and Development Services	106,150
Alternative Programs and Services Support and Development Services	193,567
Financial and Human Resource Services	2,788,673
System Wide Pupil Support Services	164,155
NON-PROGRAMMED CHARGES	
Payment to Other Governmental Units	113,837
<b>TOTAL OTHER SPECIAL REVENUE FUND APPROPRIATION</b>	<b>\$ 14,136,623</b>



**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
July 1, 2023 - June 30, 2024**

**Section 8:** The following revenues are estimated to be available to the **Other Special Revenue Fund** for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Medicaid Reimbursement	\$ 6,000,000
Indirect Cost Allocated	2,406,883
Drivers Education	229,740
NC Pre-K	5,000,000
Sales Tax Refund	500,000
<b>TOTAL OTHER SPECIAL REVENUE FUND REVENUE</b>	<b>\$ 14,136,623</b>

**Section 9:** The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

CAPITAL OUTLAY	
Operational Support Services	\$ 410,797
Capital Outlay	21,022,799
<b>TOTAL CAPITAL OUTLAY FUND APPROPRIATION</b>	<b>\$ 21,433,596</b>

**Section 10:** The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June, 30, 2024:

OTHER SOURCES	
County Bond Proceeds	\$ 15,698,732
County Capital Appropriation	2,227,000
County Capital Appropriation Carryover	1,398,766
DPI Bus Purchase	600,000
Other (bond interest, sales tax withheld, etc.)	1,509,098
<b>TOTAL CAPITAL OUTLAY FUND REVENUE</b>	<b>\$ 21,433,596</b>

**GASTON COUNTY BOARD OF EDUCATION  
BUDGET RESOLUTION  
July 1, 2023 - June 30, 2024**

**Section 11:** The following amounts are hereby appropriated for the operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

ANCILLIARY SERVICES	
Nutrition Services	\$ 20,549,700
NON-PROGRAMMED CHARGES	
Payment to Other Governmental Units	675,000
<b>TOTAL CHILD NUTRITION FUND APPROPRIATION</b>	<b>\$ 21,224,700</b>

**Section 12:** The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Federal USDA Grants	\$ 16,750,000
Food Sales	3,799,700
Indirect Cost Allocated	675,000
<b>TOTAL CHILD NUTRITION FUND REVENUE</b>	<b>\$ 21,224,700</b>

<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 379,006,245</b>
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**Section 13:** All appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

**Section 14:** All unpaid encumbrances at June 30, 2023 are hereby reappropriated and are to be added to this approved budget.

**Section 15:** The Finance Officer, with the approval of the Superintendent, is hereby authorized to transfer appropriations within a fund under the following conditions:

- a. Proposed expenditures from state, federal, or other revenue sources may be amended upon receipt of information altering the anticipated revenues. A report of such budget amendments shall be made to the Board of Education on a monthly basis.
- b. Allocations may be transferred within a function without limitation.
- c. Transfers between functions may be made without limitation, with a report of such transfers made to the Board of Education on a monthly basis.
- d. Transfers between funds shall not be made without prior approval of the Board of Education.
- e. The threshold for capitalizing fixed assets is \$5,000 and at least a three-year useful life.

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

**Adopted this 16th day of October, 2023**

**Signed**

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**Jeffrey K. Ramsey, Chairman**

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**Steven Laws Ed.D., Interim Superintendent**

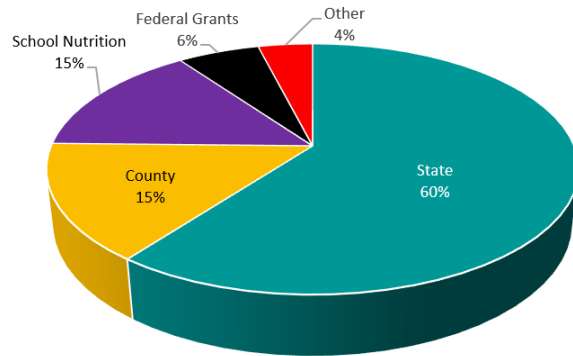
# Gaston County Schools

## Amended Budgeted Revenues and Expenditures

### FY 2023-24

## REVENUES

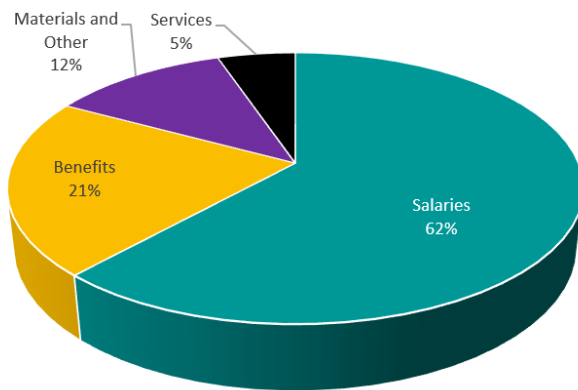
State	\$ 215,620,031
County	53,751,704
Federal Grants	52,839,591
School Nutrition	21,224,700
Other	14,136,623
<b>TOTAL</b>	<b><u>\$ 357,572,649</u></b>



*Note: Excludes \$21,433,596 in Capital Funds*

## EXPENDITURES

Salaries	\$220,762,670
Benefits	75,673,654
Materials and Other	42,489,605
Services	18,646,720
<b>TOTAL</b>	<b><u>\$ 357,572,649</u></b>



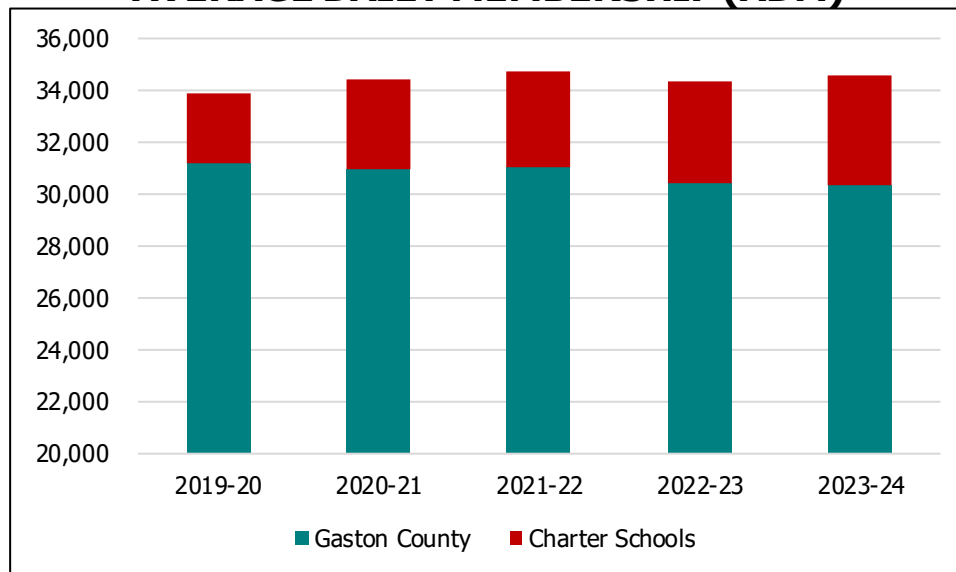
*Note: Excludes \$21,433,596 in Capital Funds*



# 5 Years of Facts And History



## AVERAGE DAILY MEMBERSHIP (ADM)

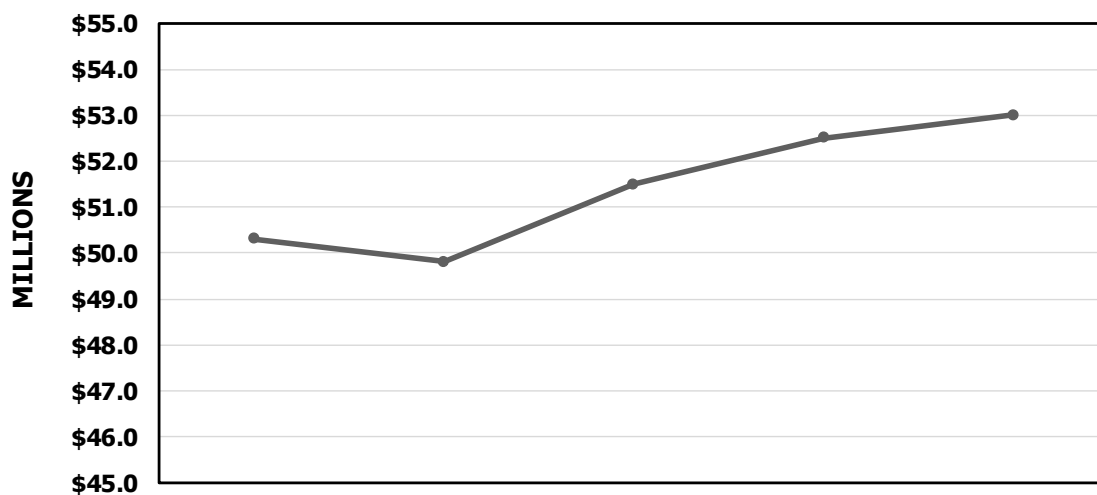


	2019-20	2020-21	2021-22	2022-23	2023-24
Gaston County	31,153	30,975	31,028	30,431	30,341
Charter Schools	2,708	3,433	3,707	3,944	4,233
<b>TOTAL</b>	<b>33,861</b>	<b>34,408</b>	<b>34,735</b>	<b>34,375</b>	<b>34,574</b>

**SOURCE:** NCDPI Allotment System

\* These numbers do not include Pre-Kindergarten students

## COUNTY APPROPRIATION

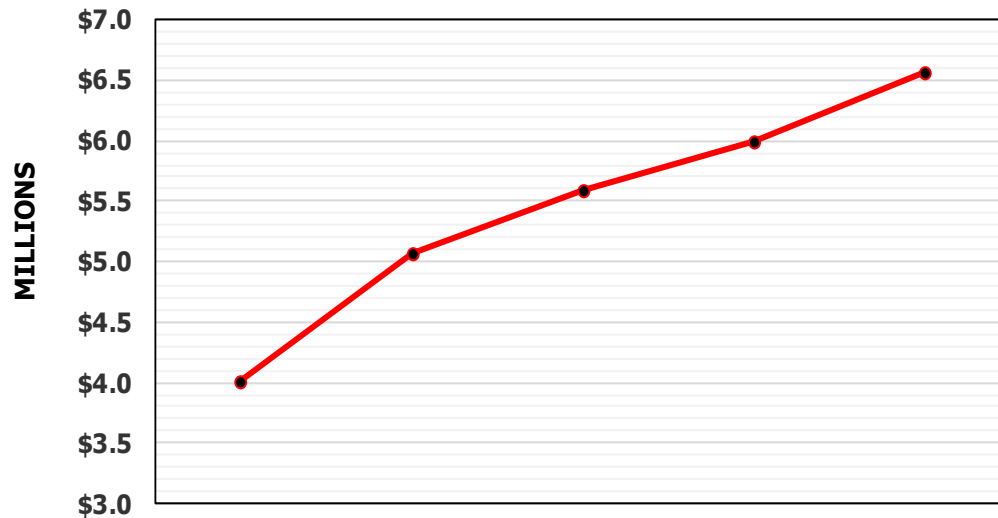


2019-20	2020-21	2021-22	2022-23	2023-24
\$ 50.311.704	\$ 49.811.704	\$ 51.501.704	\$ 52.501.704	\$ 53.001.704

# 5 Years of Facts And History



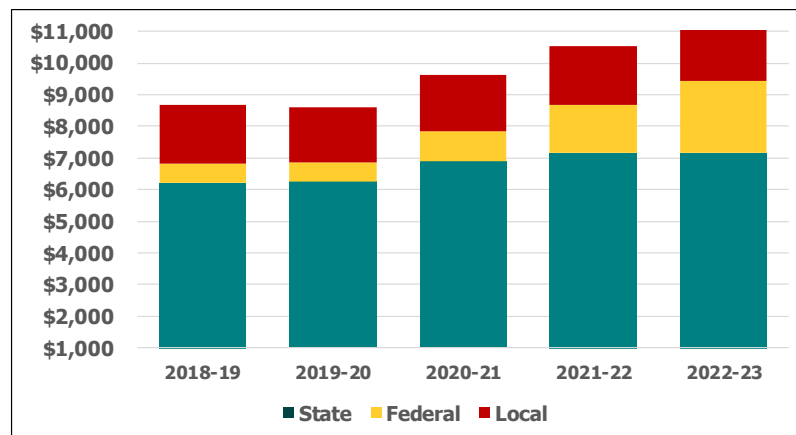
## CHARTER SCHOOL PAYMENTS



2019-20	2020-21	2021-22	2022-23	2023-24
\$ 4,002,863	\$ 5,074,862	\$ 5,592,756	\$ 5,995,262	\$ 6,565,883

\*This is the latest data available\*

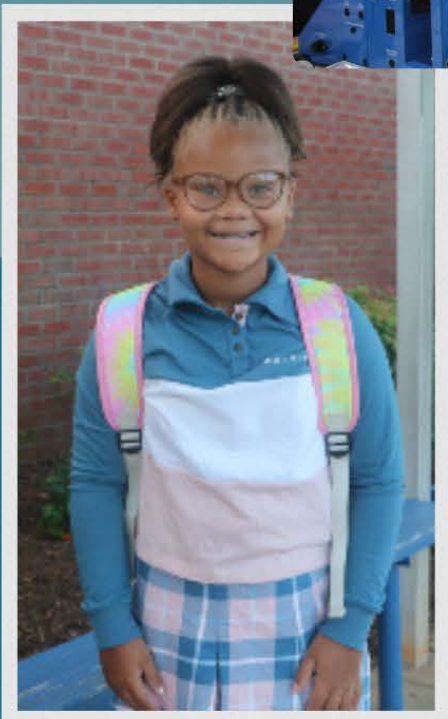
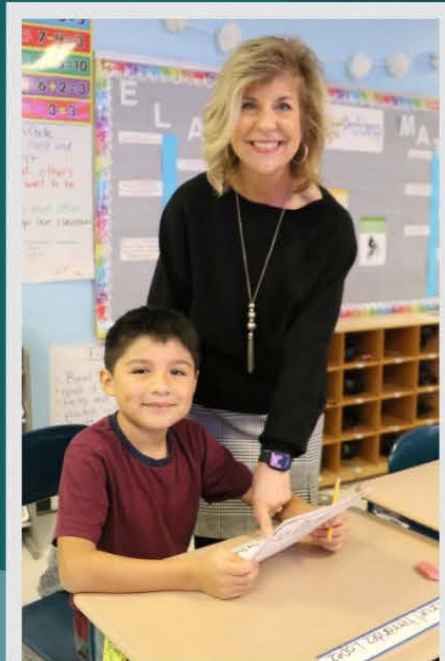
## PER PUPIL EXPENDITURES



	2018-19	2019-20	2020-21	2021-22	2022-23
<b>State</b>	\$ 6,227	\$ 6,250	\$ 6,884	\$ 7,150	\$ 7,177
<b>Federal</b>	609	602	969	1,527	2,275
<b>Local</b>	1,829	1,752	1,769	1,869	1,998
<b>TOTAL</b>	<b>\$ 8,665</b>	<b>\$ 8,604</b>	<b>\$ 9,622</b>	<b>\$ 10,546</b>	<b>\$ 11,450</b>
<b>State Rank out of 115 LEAs</b>	<b>109</b>	<b>112</b>	<b>103</b>	<b>109</b>	<b>92</b>

\*This is the latest data available\*

**SOURCE:** 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
TOTAL	29,841	30,341	30,341

State Initial Allotment Formulas and Projections  
FY 2023-24 - This is the latest data available

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>	
Classroom Teachers <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	
Teacher Assistants	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
Instructional Support	1 per 222.49 in ADM (includes Mental Health Positions)	
School Building Administration Principals  Assistant Principals	1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible based on at least 100 ADM only. 1 month per 98.53 in ADM	
Career Technical Ed. - Program Support	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$39.25 funding factor)	
Classroom Materials/Instructional Supplies and Equipment	\$ 30.17 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	
Textbooks	\$32.26 per ADM in grades K-12 (Indian Gaming funds are not included)	
Employee Benefits		
Category	Basis of Allotment	
Social Security Rate	7.65%	
Retirement Rate	24.50%	
Hospitalization Rate	\$ 7,397 / year	



State Initial Allotment Formulas and Projections  
FY 2023-24 - This is the latest data available

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 <i>(Funding Factors are rounded)</i>		
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.</i> <i>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	<i>\$229.5 per ADM in 9th Grade ADM (LEA, CS, Private and Federal)</i>		
Limited English Proficiency	<i>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).</i>		

# Gaston County Schools

## FY 2024-25 School Allotment Formulas

(Subject to Final Budget Allocation)

	Elementary	Middle	High
State Instructional Supplies	\$36.77/ADM	\$36.77/ADM	\$36.77/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
Local Athletics - General		\$12,000	\$22,000
Local Athletics - Field Maintenance		\$1,500	\$2,750
Local Athletic Travel		\$700	\$1,500
Local Band - General		\$6,000-\$10,000	\$6,500-\$14,000
Local Band - Instrument Repairs		\$1.25/ADM	\$2.25/ADM
Local 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 their school improvement teams can also modify allotments for their school 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:

FY 2023-24 State Table:	Base	Met	Exceeded
ADM 0 - 200	\$75,526.00	\$83,078.00	\$90,631.00
ADM 201 - 400	\$79,302.00	\$87,232.00	\$95,162.00
ADM 401 - 700	\$83,078.00	\$91,386.00	\$99,694.00
ADM 701 - 1,000	\$86,855.00	\$95,450.00	\$104,226.00
ADM 1,001 - 1,600	\$90,631.00	\$99,694.00	\$108,757.00
ADM over 1,600	\$94,407.00	\$103,848.00	\$113,288.00

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:

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

## High School Athletic Supplements 2024-2025

Sport	Position	Base Supplements	Years of Experience					
			1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	<b>Athletic Director</b>	\$ 5,500	\$ 5,775	\$ 5,885	\$ 6,050	\$ 6,270	\$ 6,545	\$ 6,875
<b>Football</b>	Head Coach	\$ 4,500	\$ 4,725	\$ 4,815	\$ 4,950	\$ 5,130	\$ 5,355	\$ 5,625
	Assistant Coach	\$ 2,100	\$ 2,205	\$ 2,247	\$ 2,310	\$ 2,394	\$ 2,499	\$ 2,625
	JV Coach	\$ 2,100	\$ 2,205	\$ 2,247	\$ 2,310	\$ 2,394	\$ 2,499	\$ 2,625
<b>Basketball</b>	Head Coach (Boys)	\$ 2,500	\$ 2,625	\$ 2,675	\$ 2,750	\$ 2,850	\$ 2,975	\$ 3,125
	Assistant Coach (Boys)	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	Head Coach (Girls)	\$ 2,500	\$ 2,625	\$ 2,675	\$ 2,750	\$ 2,850	\$ 2,975	\$ 3,125
	Assistant Coach (Girls)	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	JV Coach (Boys)	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,577	\$ 1,656
	JV Coach (Girls)	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,577	\$ 1,656
<b>Wrestling</b>	Head Coach	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	Assistant Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>First Responder</b>	Fall = \$2000 Winter = \$850 Spring = \$650	\$ 4,000	\$ 4,200	\$ 4,280	\$ 4,400	\$ 4,560	\$ 4,760	\$ 5,000
<b>Baseball</b>	Head Coach	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	Assistant Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	JV Coach	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,585	\$ 1,656
<b>Softball</b>	Head Coach	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	Assistant Coach	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	JV Coach	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,577	\$ 1,656
<b>Track</b>	Head Coach (Boys)	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,565	\$ 2,813
	Assistant Coach (Boys)	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	Head Coach (Girls)	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	Assistant Coach (Girls)	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
<b>Soccer</b>	Head Coach (Boys)	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	Assistant Coach (Boys)	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	JV Coach (Boys)	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,577	\$ 1,656
	Head Coach (Girls)	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	Assistant Coach (Girls)	\$ 1,200	\$ 1,260	\$ 1,284	\$ 1,320	\$ 1,368	\$ 1,428	\$ 1,500
	JV Coach (Girls)	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,577	\$ 1,656
<b>Cross Country</b>	Head Coach (Boys)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
	Head Coach (Girls)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
<b>Tennis</b>	Head Coach (Boys)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
	Head Coach (Girls)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
<b>Swimming</b>	Head Coach	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
	Assistant Coach	\$ 1,100	\$ 1,155	\$ 1,177	\$ 1,210	\$ 1,254	\$ 1,309	\$ 1,375
<b>Golf</b>	Head Coach (Boys)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
	Head Coach (Girls)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
<b>Volleyball</b>	Head Coach	\$ 2,250	\$ 2,363	\$ 2,408	\$ 2,475	\$ 2,565	\$ 2,678	\$ 2,813
	JV Coach	\$ 1,325	\$ 1,391	\$ 1,418	\$ 1,458	\$ 1,511	\$ 1,577	\$ 1,656
<b>Cheerleading</b>	Advisor (Football)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
	Advisor (Basketball)	\$ 1,500	\$ 1,575	\$ 1,605	\$ 1,650	\$ 1,710	\$ 1,785	\$ 1,875
	Advisor (JV Football)	\$ 1,100	\$ 1,155	\$ 1,177	\$ 1,210	\$ 1,254	\$ 1,309	\$ 1,375
	Advisor (JV Basketball)	\$ 1,100	\$ 1,155	\$ 1,177	\$ 1,210	\$ 1,254	\$ 1,309	\$ 1,375
<b>Summer Conditioning</b>	All Sports (Boys and Girls)	\$ 1,100	\$ 1,155	\$ 1,177	\$ 1,210	\$ 1,254	\$ 1,309	\$ 1,375

## Middle School Athletic Supplements 2024-2025

Sport		Position	Base Supplements	Years of Experience				
				1 - 3	4 - 6	7 - 10	11 - 15	16 - 20
	Athletic Director	\$ 3,500	\$ 3,675	\$ 3,745	\$ 3,850	\$ 3,990	\$ 4,165	\$ 4,375
Football	Head Coach	\$ 1,650	\$ 1,733	\$ 1,766	\$ 1,815	\$ 1,881	\$ 1,964	\$ 2,063
	Assistant Coaches	\$ 1,000	\$ 1,050	\$ 1,070	\$ 1,100	\$ 1,140	\$ 1,190	\$ 1,250
Basketball	Coach (Boys)	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
	Coach (Girls)	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Baseball	Coach	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Softball	Coach	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Wrestling	Coach	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Track	Coach (Boys)	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
	Coach (Girls)	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Soccer	Coach (Boys)	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
	Coach (Girls)	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Golf	Coach	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
Volleyball	Coach	\$ 1,300	\$ 1,365	\$ 1,391	\$ 1,430	\$ 1,482	\$ 1,547	\$ 1,625
First Responder	Fall 1 = \$800 Fall 2 = \$400 Winter = \$400 Spring = \$400	\$ 2,200	\$ 2,310	\$ 2,354	\$ 2,420	\$ 2,508	\$ 2,618	\$ 2,750
Cheerleading	Advisor (Football)	\$ 1,000	\$ 1,050	\$ 1,070	\$ 1,100	\$ 1,140	\$ 1,190	\$ 1,250
	Advisor (Basketball)	\$ 1,000	\$ 1,050	\$ 1,070	\$ 1,100	\$ 1,140	\$ 1,190	\$ 1,250
	Assistant	\$ 550	\$ 578	\$ 589	\$ 605	\$ 627	\$ 655	\$ 688
Years of Coaching Experience	Experience Increase - Percent of Base Supplement (HS & MS)							
1-3	5%							
4-6	7%							
7-10	10%							
11-15	14%							
16-20	19%							
21+	25%							



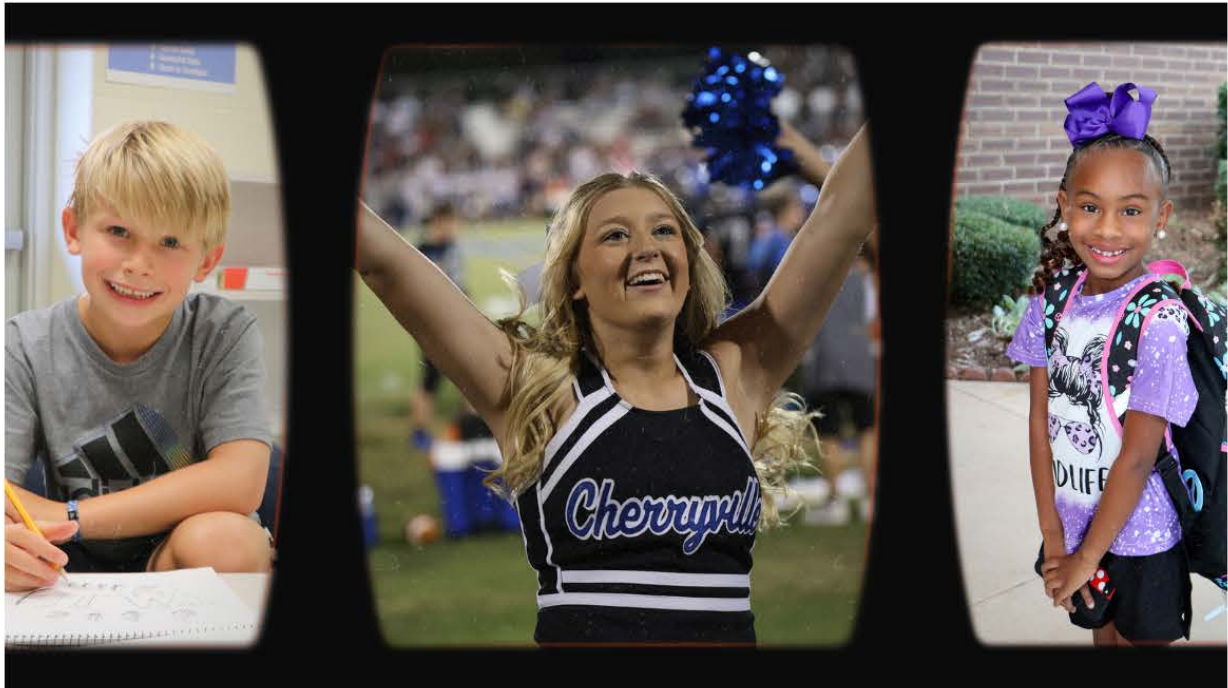
# Gaston County Schools

## Teacher and Instructional Support Supplement Schedule 2023-2024 School Year

	Bachelor's Annual	10 Month	12 Month
A0	\$ 3,184.30	\$ 318.43	\$ 265.36
A1	\$ 3,229.70	\$ 322.97	\$ 269.14
A2	\$ 3,275.00	\$ 327.50	\$ 272.92
A3	\$ 3,478.90	\$ 347.89	\$ 289.91
A4	\$ 3,524.20	\$ 352.42	\$ 293.68
A5	\$ 3,569.60	\$ 356.96	\$ 297.47
A6	\$ 3,626.20	\$ 362.62	\$ 302.18
A7	\$ 3,682.90	\$ 368.29	\$ 306.91
A8	\$ 3,728.20	\$ 372.82	\$ 310.68
A9	\$ 3,773.50	\$ 377.35	\$ 314.46
A10	\$ 3,818.80	\$ 381.88	\$ 318.23
A11	\$ 3,864.10	\$ 386.41	\$ 322.01
A12	\$ 3,909.50	\$ 390.95	\$ 325.79
A13	\$ 3,966.10	\$ 396.61	\$ 330.51
A14	\$ 4,011.40	\$ 401.14	\$ 334.28
A15	\$ 4,056.80	\$ 405.68	\$ 338.07
A16	\$ 4,102.10	\$ 410.21	\$ 341.84
A17	\$ 4,147.40	\$ 414.74	\$ 345.62
A18	\$ 4,192.70	\$ 419.27	\$ 349.39
A19	\$ 4,238.00	\$ 423.80	\$ 353.17
A20	\$ 4,283.40	\$ 428.34	\$ 356.95
A21	\$ 4,340.00	\$ 434.00	\$ 361.67
A22	\$ 4,385.30	\$ 438.53	\$ 365.44
A23	\$ 4,430.60	\$ 443.06	\$ 369.22
A24	\$ 4,475.60	\$ 447.56	\$ 372.97
A25	\$ 4,520.60	\$ 452.06	\$ 376.72
A26	\$ 4,565.60	\$ 456.56	\$ 380.47
A27	\$ 4,610.60	\$ 461.06	\$ 384.22
A28	\$ 4,655.60	\$ 465.56	\$ 387.97
A29	\$ 4,700.60	\$ 470.06	\$ 391.72
A30	\$ 4,745.60	\$ 474.56	\$ 395.47
A31	\$ 4,745.60	\$ 474.56	\$ 395.47
A32	\$ 4,745.60	\$ 474.56	\$ 395.47
A33	\$ 4,745.60	\$ 474.56	\$ 395.47
A34	\$ 4,745.60	\$ 474.56	\$ 395.47
A35+	\$ 4,745.60	\$ 474.56	\$ 395.47

	Master's Annual	10 Month	12 Month
M0	\$ 3,490.30	\$ 349.03	\$ 290.86
M1	\$ 3,535.60	\$ 353.56	\$ 294.63
M2	\$ 3,580.90	\$ 358.09	\$ 298.41
M3	\$ 3,796.20	\$ 379.62	\$ 316.35
M4	\$ 3,841.50	\$ 384.15	\$ 320.13
M5	\$ 3,898.10	\$ 389.81	\$ 324.84
M6	\$ 3,943.50	\$ 394.35	\$ 328.63
M7	\$ 3,988.80	\$ 398.88	\$ 332.40
M8	\$ 4,034.10	\$ 403.41	\$ 336.18
M9	\$ 4,079.40	\$ 407.94	\$ 339.95
M10	\$ 4,124.70	\$ 412.47	\$ 343.73
M11	\$ 4,170.10	\$ 417.01	\$ 347.51
M12	\$ 4,215.40	\$ 421.54	\$ 351.28
M13	\$ 4,260.70	\$ 426.07	\$ 355.06
M14	\$ 4,306.00	\$ 430.60	\$ 358.83
M15	\$ 4,351.30	\$ 435.13	\$ 362.61
M16	\$ 4,396.70	\$ 439.67	\$ 366.39
M17	\$ 4,442.00	\$ 444.20	\$ 370.17
M18	\$ 4,487.30	\$ 448.73	\$ 373.94
M19	\$ 4,532.60	\$ 453.26	\$ 377.72
M20	\$ 4,577.90	\$ 457.79	\$ 381.49
M21	\$ 4,623.30	\$ 462.33	\$ 385.28
M22	\$ 4,713.90	\$ 471.39	\$ 392.83
M23	\$ 4,758.90	\$ 475.89	\$ 396.58
M24	\$ 4,803.90	\$ 480.39	\$ 400.33
M25	\$ 4,848.90	\$ 484.89	\$ 404.08
M26	\$ 4,893.90	\$ 489.39	\$ 407.83
M27	\$ 4,938.90	\$ 493.89	\$ 411.58
M28	\$ 4,983.90	\$ 498.39	\$ 415.33
M29	\$ 5,028.90	\$ 502.89	\$ 419.08
M30	\$ 5,073.90	\$ 507.39	\$ 422.83
M31	\$ 5,073.90	\$ 507.39	\$ 422.83
M32	\$ 5,073.90	\$ 507.39	\$ 422.83
M33	\$ 5,073.90	\$ 507.39	\$ 422.83
M34	\$ 5,073.90	\$ 507.39	\$ 422.83
M35+	\$ 5,073.90	\$ 507.39	\$ 422.83

# Operating Requests



This section provides statistical data from Gaston County.



## Gaston County Schools

### Factors Impacting the FY 2024-25 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 2024-25 of \$60.0 million, represents an increase of approximately 13.1% over the \$53.0 million appropriated by the County for FY 2023-24. The current Budget Request is impacted by external as well as internal factors, most of which are beyond our control.

Some of the external factors impacting the FY 2024-25 budget include:

1. COVID-related funding:

A substantial amount of funding and support has been provided to school districts and other organizations over the past four years in response to the 2020 pandemic. However, this additional funding will expire in 2024-25. No COVID-related funding is included in the Gaston County Schools (GCS) Budget Request for 2024-25. Any on-going support that had been funded using COVID-related funds will either have to be discontinued or funded from some other means.

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 resulted in supply chain issues which have caused delays in imported and specialty items such as electronics and computers. This could negatively impact the costs of critically needed equipment and supplies.

3. Salary Adjustments, Retirement Contribution and Health Insurance Rates:

Last year the State budget included mandated increases for employee compensation, employer matching retirement contributions and health insurance premiums. The State budget also provided guidance regarding the FY 2024-25 salary increases and State mandated employer provided benefit costs. However, the General Assembly has the authority to make changes to such guidance which could impact our budget.

4. State Election Results:

There will be a new Governor, Lieutenant Governor and State Superintendent of Education elected in November 2024. The results of these elections could have an impact on the level and priorities of future State funding for public education.

5. Inflation:

Inflation is expected to have a significant impact on our FY 2024-25 budget. The average annual inflation rate in 2023 was around 4.1% while the average core rate of inflation for 2023 was around 4.8%. Based on a review of several economic reports, the budgeted inflation rate for 2024 is projected to be 2.4% for goods and services and 8.3% for utility

costs due to a rate increase request from one of our largest utility providers. An increase in the actual inflation rate could negatively impact our budget.

6. Charter Schools Growth:

The operation of new and expanding charter schools in our district and the surrounding area presents an ongoing risk to our local budget. Over the past five years there has been an increase in charter school enrollment from 2,708 students to 4,233 students. This is an increase of 56.3%. In 2023-2024, 12.2% of Gaston County students were enrolled in charter schools resulting in approximately \$6.5 million of County funding being remitted to charter schools. A continued increase in charter school enrollment will have a negative impact on our level of County funding.

Some of the internal factors impacting the FY 2024-25 budget include:

1. Certified Employee Salary Supplement Adjustment:

GCS has increased salary supplements for certified staff (teachers, social workers, guidance counsellors, etc.) by \$4.7 million over the past ten years in order to try to bring supplements in line with the State average and to retain highly qualified and experienced staff. However, while the GCS average certified staff salary supplement has increased over the past ten years, we are still well below the State average and other comparable-sized school districts. The cost to bring our salary supplements more in line with comparable-sized districts would be a significant local expense.

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 and
- e) 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. Student Mobile Device Availability:

GCS has been providing every student with a mobile device for the past several years. We were able to use COVID-related funding to purchase new devices for students in 2<sup>nd</sup>, 6<sup>th</sup> and 9<sup>th</sup> grades. This ensures that we are able to retire outdated devices with current devices. With the expiration of this funding source, we have requested that the County provide local funds for this important program. Without these funds, we will have to make some decisions on the viability of this program or find another funding source.

Gaston County Schools  
Revenue History and  
FY 2024-25 Funding Request

Operating Revenue	Adopted Budget					Proposed
REVENUE	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Gaston County Appropriation	\$ 50,311,704	\$ 49,811,704	\$ 51,501,704	\$ 52,501,704	\$ 53,001,704	\$ 59,963,704
Other Miscellaneous Revenue	750,000	750,000	750,000	750,000	750,000	750,000
Fund Balance Appropriated	-	-	-	-	-	-
REVENUE	\$ 51,061,704	\$ 50,561,704	\$ 52,251,704	\$ 53,251,704	\$ 53,751,704	\$ 60,713,704
EXPENDITURES	\$ 51,061,704	\$ 50,561,704	\$ 52,251,704	\$ 53,251,704	\$ 53,751,704	\$ 60,713,704

Capital Outlay Revenue	Adopted Budget					Proposed
REVENUE	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
County Funds	\$ 2,227,000	\$ 1,227,000	\$ 1,227,000	\$ 2,227,000	\$ 2,227,000	\$ 6,700,000
State Funds	-	-	-	-	-	-
REVENUE	\$ 2,227,000	\$ 1,227,000	\$ 1,227,000	\$ 2,227,000	\$ 2,227,000	\$ 6,700,000
EXPENDITURES	\$ 2,227,000	\$ 1,227,000	\$ 1,227,000	\$ 2,227,000	\$ 2,227,000	\$ 6,700,000



# Gaston County Schools

## Amended FY 23-24 Budget, Proposed Expense Increases and Funding Request

### FY 2024-25

		FY 2023-24			FY 2024-25		
Purpose Code	Description	Amended Budget	Per Pupil Funding	Increase (Decrease) Over FY 2023-24	Funding Request	Per Pupil Funding	
Sources of Expenses:							
51000	Regular Instructional Services	\$ 10,890,547	\$ 359	\$ 3,982,822	\$ 14,873,369	\$ 480	
52000	Special Populations Services	\$ 1,902,608	\$ 63	\$ 485,008	\$ 2,387,616	\$ 77	
53000	Alternative Programs annd Services	\$ 325,823	\$ 11	\$ 66,119	\$ 391,942	\$ 13	
54000	School Administration Services	\$ 5,502,286	\$ 181	\$ 235,624	\$ 5,737,910	\$ 185	
55000	Co-Curricular Services	\$ 2,377,444	\$ 78	\$ 92,942	\$ 2,470,386	\$ 80	
58000	School Based Support Services	\$ 2,978,530	\$ 98	\$ 308,688	\$ 3,287,218	\$ 106	
61000	System-wide Support Services	\$ 880,378	\$ 29	\$ 26,918	\$ 907,296	\$ 29	
62000	Special Population Support Services	\$ 183,300	\$ 6	\$ 8,038	\$ 191,338	\$ 6	
63000	Alternative Programs and Services	\$ 163,832	\$ 5.4	\$ 5,422	\$ 169,254	\$ 5	
64000	Technology Support Services	\$ 1,814,363	\$ 60	\$ 44,739	\$ 1,859,102	\$ 60	
65000	Operational Support Services	\$ 16,781,662	\$ 553	\$ 1,024,058	\$ 17,805,720	\$ 574	
66000	Financial & Human Resource Service	\$ 1,343,529	\$ 44	\$ 51,447	\$ 1,394,976	\$ 45	
67000	Accountability Services	\$ 481,294	\$ 16	\$ 16,458	\$ 497,752	\$ 16	
68000	System-wide Pupil Support Services	\$ 556,672	\$ 18	\$ 55,283	\$ 611,955	\$ 20	
69000	Policy and Leadership	\$ 1,769,436	\$ 58	\$ 58,434	\$ 1,827,870	\$ 59	
72000	Nutrition Services	\$ -	\$ -	\$ -	\$ -	\$ -	
81000	Payments to Other Govt. Units	\$ 5,800,000	\$ 191	\$ 500,000.00	\$ 6,300,000	\$ 203	

Total Current Expenses	\$ 53,751,704	\$ 1,772	\$ 6,962,000	\$ 60,713,704	\$ 1,959
Adjusted For Expense Reduction Funded from Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Current Expenses</b>	<b>\$ 53,751,704</b>	<b>\$ 1,772</b>	<b>\$ 6,962,000</b>	<b>\$ 60,713,704</b>	<b>\$ 1,959</b>

#### Sources of Revenues:

County Appropriation	\$ 53,001,704	\$ 1,747	\$ 6,962,000	\$ 59,963,704	\$ 1,934
Other - Fines/Forfeitures	\$ 700,000	\$ 23	\$ -	\$ 700,000	\$ 23
Interest	\$ 50,000	\$ 2	\$ -	\$ 50,000	\$ 2
Other/Erate??		\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 53,751,704</b>	<b>\$ 1,772</b>	<b>\$ 6,962,000</b>	<b>\$ 60,713,704</b>	<b>\$ 1,959</b>

**Average Daily Membership**

**30,341** <sup>(1)</sup>

**30,999** <sup>(2)</sup>

Notes:

(1) Based on NCDPI FY 2023-24 ADM Projection

(2) Based on GCS FY 2024-25 Projections ADM

**Gaston County Schools**  
**Budgeted Expenditures**  
**FY 2023-24 (Amended) FY 2024-25 (Budget Request)**

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

				FY 23-24 Budget	FY 24-25 Increases	FY 24-25 Budget
Fund	Purpose	Description	Object Description			
20	51000	Regular Instructional Services	1000 Salaries, Other Personnel Payments	3,725,369	3,723,945	7,449,314
			2000 Employer Provided Benefits	2,512,128	335,768	2,847,896
			3000 Purchased Services	1,943,047	48,557	1,991,604
			4000 Supplies and Materials	2,710,003	(125,447)	2,584,556
			<b>Sub-Total</b>	<b>10,890,547</b>	<b>3,982,822</b>	<b>14,873,369</b>
	52000	Special population Services	1000 Salaries, Other Personnel Payments	1,458,202	337,398	1,795,600
			2000 Employer Provided Benefits	444,406	147,610	592,016
			<b>Sub-Total</b>	<b>1,902,608</b>	<b>485,008</b>	<b>2,387,616</b>
	53000	Alternative Programs & Services	1000 Salaries, Other Personnel Payments	225,700	56,900	282,600
			2000 Employer Provided Benefits	75,050	16,992	92,042
			3000 Purchased Services	22,484	(6,734)	15,750
			4000 Supplies and Materials	2,589	(1,039)	1,550
			<b>Sub-Total</b>	<b>325,823</b>	<b>66,119</b>	<b>391,942</b>
	54000	School Leadership Services	1000 Salaries, Other Personnel Payments	3,772,986	346,887	4,119,873
			2000 Employer Provided Benefits	1,627,858	(125,607)	1,502,251
			3000 Purchased Services	-	-	-
			4000 Supplies and Materials	101,442	14,344	115,786
			<b>Sub-Total</b>	<b>5,502,286</b>	<b>235,624</b>	<b>5,737,910</b>
	55000	Co-Curricular Services	1000 Salaries, Other Personnel Payments	1,232,939	155,901	1,388,840
			2000 Employer Provided Benefits	138,205	369,341	507,546
			3000 Purchased Services	1,006,300	(432,300)	574,000
			4000 Supplies and Materials	-	-	-
			<b>Sub-Total</b>	<b>2,377,444</b>	<b>92,942</b>	<b>2,470,386</b>
	58000	School Based Services	1000 Salaries, Other Personnel Payments	1,965,765	77,375	2,043,140
			2000 Employer Provided Benefits	766,749	114,259	881,008
			3000 Purchased Services	224,330	59,740	284,070
			4000 Supplies and Materials	21,686	57,314	79,000
			<b>Sub-Total</b>	<b>2,978,530</b>	<b>308,688</b>	<b>3,287,218</b>
	61000	System-wide Support Services	1000 Salaries, Other Personnel Payments	516,930	51,440	568,370
			2000 Employer Provided Benefits	202,910	7,866	210,776
			3000 Purchased Services	95,634	(8,684)	86,950
			4000 Supplies and Materials	64,904	(23,704)	41,200
			<b>Sub-Total</b>	<b>880,378</b>	<b>26,918</b>	<b>907,296</b>
20	62000	Special Population Support Services	1000 Salaries, Other Personnel Payments	125,244	8,018	133,261
			2000 Employer Provided Benefits	56,040	2,037	58,077
			3000 Purchased Services	2,017	(2,017)	-
			<b>Sub-Total</b>	<b>183,300</b>	<b>8,038</b>	<b>191,338</b>

**Gaston County Schools**  
**Budgeted Expenditures**  
**FY 2023-24 (Amended) FY 2024-25 (Budget Request)**

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

				<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 24-25</b>
<b>Fund</b>	<b>Purpose</b>	<b>Description</b>	<b>Object Description</b>	<b>Budget</b>	<b>Increases</b>	<b>Budget</b>
<b>63000</b>	<b>Alternative Programs and Services</b>		1000 Salaries, Other Personnel Payments	105,457	8,084	113,541
			2000 Employer Provided Benefits	43,318	3,595	46,913
			3000 Purchased Services	9,904	(4,904)	5,000
			4000 Supplies and Materials	5,153	(1,353)	3,800
			<b>Sub-Total</b>	<b>163,832</b>	<b>5,422</b>	<b>169,254</b>
<b>64000</b>	<b>Technology Support Services</b>		1000 Salaries, Other Personnel Payments	315,388	92,503	407,891
			2000 Employer Provided Benefits	129,001	45,377	174,377
			3000 Purchased Services	1,078,581	(139,795)	938,786
			4000 Supplies and Materials	291,394	46,654	338,048
			<b>Sub-Total</b>	<b>1,814,363</b>	<b>44,739</b>	<b>1,859,102</b>
<b>65000</b>	<b>Operational Support Services</b>		1000 Salaries, Other Personnel Payments	3,284,808	771,909	4,056,717
			2000 Employer Provided Benefits	1,541,891	225,653	1,767,544
			3000 Purchased Services	10,247,332	(182,947)	10,064,385
			4000 Supplies and Materials	1,559,220	312,854	1,872,074
			5000 Capital Outlay	148,410	(103,410)	45,000
			<b>Sub-Total</b>	<b>16,781,662</b>	<b>1,024,058</b>	<b>17,805,720</b>
<b>66000</b>	<b>Financial &amp; Human Resource Services</b>		1000 Salaries, Other Personnel Payments	339,787	41,061	380,849
			2000 Employer Provided Benefits	157,462	7,665	165,127
			3000 Purchased Services	758,542	1,458	760,000
			4000 Supplies and Materials	87,737	1,263	89,000
			<b>Sub-Total</b>	<b>1,343,529</b>	<b>51,447</b>	<b>1,394,976</b>
<b>67000</b>	<b>Accountability Services</b>		1000 Salaries, Other Personnel Payments	260,067	9,420	269,487
			2000 Employer Provided Benefits	111,268	6,469	117,737
			3000 Purchased Services	73,200	1,000	74,200
			4000 Supplies and Materials	36,759	(431)	36,328
			<b>Sub-Total</b>	<b>481,294</b>	<b>16,458</b>	<b>497,752</b>
<b>68000</b>	<b>System-wide Pupil Support Services</b>		1000 Salaries, Other Personnel Payments	263,103	43,050	306,154
			2000 Employer Provided Benefits	119,913	26,488	146,401
			3000 Purchased Services	69,104	496	69,600
			4000 Supplies and Materials	104,551	(14,751)	89,800
			<b>Sub-Total</b>	<b>556,672</b>	<b>55,283</b>	<b>611,955</b>
<b>69000</b>	<b>Policy, Leadership and Public Relations Services</b>		1000 Salaries, Other Personnel Payments	733,221	30,949	764,170
			2000 Employer Provided Benefits	287,256	17,744	305,000
			3000 Purchased Services	690,031	9,969	700,000
			4000 Supplies and Materials	58,928	(228)	58,700
			<b>Sub-Total</b>	<b>1,769,436</b>	<b>58,434</b>	<b>1,827,870</b>

Gaston County Schools  
 Budgeted Expenditures  
 FY 2023-24 (Amended) FY 2024-25 (Budget Request)

Expenditure By Fund, Purpose and Object Codes

				FY 23-24 Budget	FY 24-25 Increases	FY 24-25 Budget
Fund	Purpose	Description	Object Description			
20	81000	Transfers to Other Entities	7000 Transfers to Charter Schools	5,800,000	500,000	6,300,000
<b>Sub-Total</b>				<b>5,800,000</b>	<b>500,000</b>	<b>6,300,000</b>
<b>Total</b>				<b>53,751,704</b>	<b>6,962,001</b>	<b>60,713,704</b>
<b>Revenue Sources</b>						
County Appropriation/Request				53,001,704		59,963,704
Fines/Forfeitures				700,000	-	700,000
Interest				50,000	-	50,000
<b>Total</b>				<b>53,751,704</b>	<b>6,962,000</b>	<b>60,713,704</b>

Gaston County Schools  
Budget Survey Results  
FY 2024-25

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.

Funding Priorities	% in Top Five Priorities					Change 2020-24
	2020	2021	2022	2023	2024	
Increase Teacher Supplement	67%	75%	79%	78%	85%	18%
Increase Classified Salaries	47%	51%	65%	67%	60%	13%
More Teacher Assistants	34%	25%	41%	34%	40%	6%
Increase Student Support	51%	51%	40%	43%	33%	-18%
Upgrade School Safety Systems	26%	24%	26%	33%	28%	2%
Increase Funding for EC Students	14%	15%	18%	27%	25%	10%
Increase Principal/AP Supplement	13%	18%	21%	29%	24%	11%
Expand CTE Program Offerings	18%	16%	14%	11%	19%	1%
Offer More ESL classes	3%	7%	7%	12%	18%	15%
Upgrade Interior of Schools	19%	21%	26%	15%	18%	-3%
Increase Funding for the Arts	22%	14%	20%	15%	17%	-5%
Increase Instructional Support	20%	18%	13%	14%	16%	-4%
Increase Training for Teachers	17%	11%	8%	11%	14%	-3%
Provide More Computing Devices	23%	35%	19%	11%	11%	-12%
Expand Instructional Programs	14%	18%	10%	12%	10%	-4%
Increase Number of AP Classes	16%	14%	10%	10%	9%	-7%
Provide More Choice Options	9%	8%	13%	10%	8%	-1%
Improve Exterior Appearance	21%	16%	10%	12%	7%	-9%
Expand AIG Program	4%	12%	12%	5%	5%	1%
More School Support Staff	6%	5%	8%	8%	5%	-1%
Increase Number of Library Books	11%	10%	4%	3%	4%	-7%
Expand Classroom Libraries	12%	8%	6%	5%	4%	-8%
Respondents	197	179	268	178	281	



# FY 2024-25 Local Funding Expansion Request

## Gaston County Schools Funding Request

Recommendation Item	Expenditures		
	Ongoing	New	Total
<b>Ongoing Expenditures</b>			
Replace End-of-Life Student Mobile Devices	\$ 2,125,000	\$ -	\$ 2,125,000
Inflation - Operating Expenses and Utilities	785,000	-	785,000
State Increase in Employee Compensation	502,000	-	502,000
State Increase in Employer Paid Benefits	550,000	-	550,000
<b>New Expenditures</b>			
Certified Employee Supplement Increase	-	3,000,000	3,000,000
<b>Total</b>	<b>\$ 3,962,000</b>	<b>\$ 3,000,000</b>	<b>\$ 6,962,000</b>

## Ongoing Expenditures (FY 2024-25)

**School:** All Schools  
**Department:** Technology Support Services  
**Project Title:** Replace End-of-Life Student Mobile Devices  
**Total Cost:** \$ 2,125,000

### 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 is about \$295, resulting in a cost of \$2,125,000 for all Chromebooks. Future expenses are budgeted to be \$2,190,000 in the second year and \$2,255,000 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 Annual Increases

Expenditure	FY 2024-25 Planning	FY 2025-26 Planning	FY 2026-27 Planning	Total
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-
Hardware and Software	2,125,000	2,190,000	2,255,000	6,570,000
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 2,125,000</b>	<b>\$ 2,190,000</b>	<b>\$ 2,255,000</b>	<b>\$ 6,570,000</b>

Requested by: Dr. Aaron Slutsky, Chief Technology Officer

Approved by: Dr. Morgen Houchard, Superintendent

## Ongoing Expenditures (FY 2024-25)

**School:** All Schools  
**Department:** Finance  
**Project Title:** Inflation - Operating Expenses and Utilities  
**Total Cost:** \$ 785,000

### 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 February 2024, the Congressional Budget Office (CBO) reported that their projected core personal consumption expenditures (PCE) inflation would be 2.4% in 2024. The core PCE price index removes food and energy prices which tend to be more volatile. Our expenditures for services, supplies, materials, equipment and technology for the FY 2024-25 are projected to be about \$14,500,000. Based on the projected core inflation rate 2.4% for 2024, we are requesting \$350,000 in funding to offset the impact of the expected inflation costs for operational expenses. Also, Duke Energy has received approval of a 8.3% price increase in 2024. Our total utility costs (electric and natural gas) are projected to be \$5,300,000 for FY 2024-25. Therefore, we are requesting funds totaling \$435,000 for increased utility costs for FY 2024-25. The total projected impact of inflation for operating expenses (\$350,000) and utilities (\$435,000) is \$785,000 for FY 2024-25. We are budgeting for inflation to be 2.2% for the second and third year and utilities to increase 3.1% in 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 Annual Increases

Expenditure	FY 2024-25 Planning	FY 2025-26 Planning	FY 2026-27 Planning	Total
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	785,000	505,000	515,000	1,805,000
<b>Total</b>	<b>\$ 785,000</b>	<b>\$ 505,000</b>	<b>\$ 515,000</b>	<b>\$ 1,805,000</b>

Requested by: Gary F. Hoskins, Associate Superintendent and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

## Ongoing Expenditures (FY 2024-25)

**School:** All Schools  
**Department:** Finance  
**Project Title:** State Increase in Employee Compensation  
**Total Cost:** \$ 502,000

### Project Description

Salary adjustments for all classified and certified employees that are paid from local proceeds.

### Background & Justification / Status

The State budget for FY 2024-25 provides for a 3.0% salary increase for all employees paid from state funding. This budget request provides for a comparable 3.0% salary increase for all employees that are paid using local proceeds. Our local payroll this year is projected to be \$16.7 million. Therefore, a 3% increase in the salaries of our locally paid employees would amount to \$502,000 for FY 2024-25. We are budgeting a 3.0% increase for local employee 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 Annual Increases

Expenditure	FY 2024-25 Planning	FY 2025-26 Planning	FY 2026-27 Planning	Total
Salaries	\$ 502,000	\$ 521,000	\$ 537,000	\$ 1,560,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 502,000</b>	<b>\$ 521,000</b>	<b>\$ 537,000</b>	<b>\$ 1,560,000</b>

Requested by: Gary F. Hoskins, Associate Superintendent and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

## Ongoing Expenditures (FY 2024-25)

**School:** All Schools  
**Department:** Finance  
**Project Title:** State Increase in Employer Paid Benefits  
**Total Cost:** \$ 550,000

### Project Description

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

### Background & Justification / Status

The biennial State budget for FY 2023-24 and FY 2024-25 was approved in October 2023. This budget increased health insurance premiums by 7.1% from \$7,557 to \$8,095. This would increase total cost by approximately \$89,000 for employees paid from local funds. We are also projecting a 5.0% increase in the employer retirement contribution rate from 25.0% to 26.3%. This change would increase the employer retirement contribution costs to our local budget by \$290,000. Additionally, the State budget includes a 3.0% salary adjustment for employees. This increase will result in higher employer retirement and social security matching costs of approximately \$170,000 to our local budget. These changes total \$550,000 for FY 2024-25. A 3% annual increase would result in an increase to \$567,000 for FY 2025-26 and \$583,000 for FY 2026-27.

### 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 Annual Increases

Expenditure	FY 2024-25 Planning	FY 2025-26 Planning	FY 2026-27 Planning	Total
Salaries and Benefits	\$ 550,000	\$ 567,000	\$ 583,000	\$ 1,700,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 550,000</b>	<b>\$ 567,000</b>	<b>\$ 583,000</b>	<b>\$ 1,700,000</b>

Requested by: Gary F. Hoskins, Associate Superintendent and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

## New Expenditures (FY 2024-25)

**School:** All Schools  
**Department:** Finance  
**Project Title:** Certified Employee Salary Supplement Adjustment  
**Total Cost:** \$ 3,000,000

### 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 local salary supplement than most of our peers. In an effort to improve teacher retention and make GCS compensation more competitive with our peers, the County has increased the certified employee salary supplement by \$2,500,000 over the last five years. This averages \$500,000 per year, or \$185 per year for each certified employee (after employer provided retirement benefits). While this annual increase has been helpful, the average GCS certified salary supplement of \$3,860 for FY 2022-23 is still significantly below the State average of \$5,984. GCS's local supplement also continues to fall well below the average certified salary supplements of Union County (\$5,286) and Cabarrus County (\$6,039) which are similar in size and location to us. In fact, despite the recent increases in the local supplement over the past ten years, the average GCS supplement is now further behind the State average, Cabarrus County, Union County as well as Lincoln County (\$5,050). While our average supplement is still slightly higher than Cleveland County (\$3,591), they have increased at a faster rate over the past 10 years than GCS. We will need to increase our local salary supplement by more than \$500,000 each year if we are going to be at a more competitive level with our peers. In order to increase our average certified salary supplement from \$3,860 to \$5,000, which is comparable to Lincoln County, we would need to increase our salary supplement by \$3,000,000. This increase is needed to improve teacher retention and provide a competitive salary to our certified employees.

### 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 Annual Increases

Expenditure	FY 2024-25 Planning	FY 2025-26 Planning	FY 2026-27 Planning	Total
Salaries and Benefits	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
<b>Total</b>	<b>\$ 3,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,000,000</b>

Requested by: Gary F. Hoskins, Associate Superintendent and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent



# Capital Request



## **Gaston County Schools**

### **Capital Budget Request**

### **FY 2024-25**

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) annual County capital outlay.

In May 2018, the voters of Gaston County passed a \$250 million school bond referendum in an effort to address a significant portion of the capital needs of GCS. The County issued \$60 million in funding from this bond referendum in November 2018. These bond funds were 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 2023 the County issued an additional \$80 million in funding from this bond referendum. These funds are being used to build a new Grier Middle school and to continue addressing critical capital needs throughout the district. There is currently \$110 million remaining in unissued school bonds from the \$250 million bond referendum.

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, vehicle and furniture replacements and minor capital upgrades.

For the past couple of years, GCS has received \$2.2 million in funding from the County for building maintenance and repairs. This amounts to about \$0.43 per square foot. Given the fact that about 75% 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. We are requesting \$6.7 million, or \$1.31 per square foot, in capital funding for annual routine maintenance and capital repairs. This is consistent with the median routine maintenance rate of \$1.31 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 2023 entitled, *Managing for Results in America's Great City Schools*. This report was based on data collected during the 2021-22 school year. Based on the information presented in the report, the cost per square foot for routine maintenance ranged from \$1.66 in the upper quartile to \$1.09 in the lower quartile. This equates to a range of \$8.5 million to \$5.6 million for GCS. The median cost for routine maintenance was \$1.31 per square foot, which equates to \$6.7 million for GCS. Details are provided on the following pages.

# Managing for Results in America's Great City Schools 2023

RESULTS FROM FISCAL YEAR 2021-22

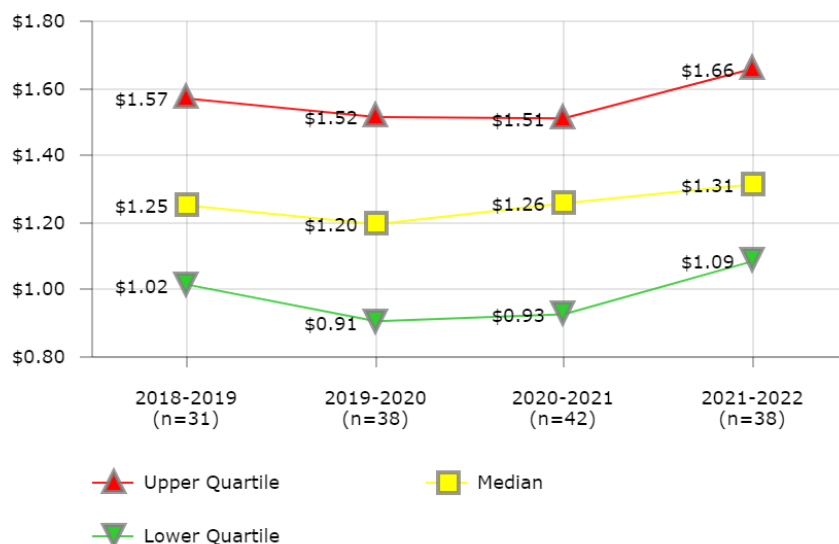


A REPORT OF THE PERFORMANCE MEASUREMENT AND BENCHMARKING PROJECT

OCTOBER 2023

## MAINTENANCE &amp; OPERATIONS

## Routine Maintenance - Cost per Square Foot



## 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 (2021-2022)

- Boston Public Schools
- Cleveland Metropolitan School District
- Denver Public Schools
- Guilford County School District
- Jackson Public School District (MS)
- Miami-Dade County Public Schools
- Orange County Public School District
- Palm Beach County School District
- Pinellas County Schools
- St. Louis Public Schools

District	2018-2019	2019-2020	2020-2021	2021-2022
1	\$0.62			
3	\$0.68	\$1.28	\$1.36	
4	\$1.02	\$1.13	\$1.25	\$1.31
5		\$0.98	\$1.14	\$1.95
7	\$1.67	\$1.51		
8	\$1.62	\$1.06	\$1.11	\$1.09
9	\$1.31	\$1.20	\$1.14	\$1.55
10	\$1.30	\$1.17	\$1.35	\$1.28
11				\$1.46
12	\$1.49	\$8.09	\$1.51	\$1.69
13	\$1.09		\$1.13	\$1.15
14		\$1.30	\$1.51	\$1.62
15			\$0.53	\$0.51
16			\$1.25	
18	\$1.57		\$1.27	
20	\$1.57	\$1.52	\$1.71	\$2.16
21		\$0.91		
23	\$1.15	\$0.66	\$1.26	\$1.57
24			\$1.34	\$1.31
25	\$1.23	\$1.38	\$2.84	\$2.98
26		\$0.91	\$0.92	\$0.47
27	\$1.33	\$1.30		
28	\$1.37	\$0.85	\$1.49	\$1.46
30	\$1.11	\$1.19	\$1.98	\$1.32
32	\$1.25	\$0.80	\$0.68	\$0.65
35	\$1.57	\$2.01	\$1.86	
37		\$0.79	\$0.78	\$0.89
39		\$1.87	\$0.38	
40		\$4.52	\$1.48	\$1.62
41		\$1.45	\$1.82	\$1.82
43	\$1.75			
44	\$1.74	\$1.36	\$1.43	
46		\$1.61	\$1.64	\$1.88
47	\$1.18	\$1.16	\$1.48	\$1.19
48	\$0.90	\$0.89	\$0.80	\$0.76
49	\$0.57	\$0.68	\$0.51	\$1.03
50	\$1.96	\$1.90	\$1.89	\$2.36
51	\$1.35	\$1.76		
52	\$3.69	\$3.71	\$3.66	
53	\$0.95	\$0.90	\$0.93	\$1.09
54		\$0.49		
55		\$1.04	\$1.01	\$1.14
57	\$1.15	\$0.93		\$1.05
58				\$1.65
62			\$1.75	\$3.41
63			\$0.88	\$0.97
67		\$3.43	\$3.46	\$2.52
68			\$0.48	\$1.48
71				\$1.66
76	\$1.00	\$1.24	\$1.18	
91			\$0.79	
97	\$1.03	\$1.01	\$0.95	\$0.95
431	\$0.84			
461				\$1.10
3249			\$1.24	\$1.20

**Gaston County Schools**  
**Capital Outlay Budget**  
**FY 2024-25**

Revenues	Adopted Budget					Proposed 2024-25
	2019-20	2020-21	2021-22	2022-23	2023-24	
County Funds	\$ 2,227,000	\$ 1,227,000	\$ 1,227,000	\$ 2,227,000	\$ 2,227,000	\$ 6,700,000
State Funds - ADM Funds	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,700,000</b>

Expenditures	Adopted Budget					Proposed 2024-25
	2019-20	2020-21	2021-22	2022-23	2023-24	
Technology	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000
Vehicles	150,000	100,000	100,000	225,000	-	150,000
General Renovations	1,882,000	1,027,000	1,027,000	2,002,000	2,219,000	6,300,000
Furniture, Fixtures and Equipment	95,000	50,000	50,000	-	8,000	150,000
<b>TOTAL COUNTY CAPITAL</b>	<b>\$ 2,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 1,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 2,227,000</b>	<b>\$ 6,700,000</b>