Budget Request 2026-2027

Morgen A. Houchard, Ed.D.
Superintendent

943 Osceola Street - P.O. Box 1397
Gastonia, NC 28053

www.gaston.k12.nc.us

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Gaston County Board of Education



Morgen Houchard, Ed.D.
Superintendent of Schools

BOARD OF EDUCATION



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Vision

To inspire success and a lifetime of learning.

Mission

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

Core Values

Excellence
We strive to create an outstanding educational experience for all students, thus generating pride in our community.

Integrity
We pledge to build trust through transparency, honesty, and respect.

Community
We commit to fostering connections grounded in trust where all feel like family, celebrate together, and thrive in high expectations.

Innovation
We embrace new solutions to address the challenges facing our students, staff, and community.

Gaston County Schools
943 Osceola Street
P.O. Box 1397
Gastonia, North Carolina 28053
www.gaston.k12.nc.us
704-866-6100
GCS 21 Education Station

2025–2026

Facts and Figures



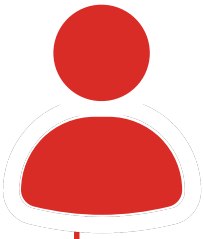
29 Elementary/Primary Schools
1 Intermediate School
11 Middle Schools
12 High Schools
1 Special Needs School
1 Alternative School
1 Virtual School (Grades K-12)

Student Ethnic Distribution

25.8% – African American
0.2% – American Indian
2.1% – Asian
42.5% – Caucasian
0.1% – Hawaiian or Pacific Islander
23.2% – Hispanic
6.1% – Multiracial

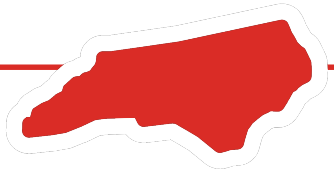
Student Enrollment

Grades K-5 – 13,319
Grades 6-8 – 6,864
Grades 9-13 – 9,982
Total (K-13) – 30,165
Pre-Kindergarten – 212
TOTAL – 30,377
(Pre-Kindergarten - High School)



Gaston County Schools is fully accredited as a quality school system by Cognia, which is the organization that is responsible for reviewing schools and granting accreditation. Each school has earned full accreditation and the "quality school" distinction.

With a renewed focus on academics, Gaston County Schools is experiencing improved student proficiency in reading and math. The goal is to achieve higher results on all end-of-grade and end-of-course state tests.



Gaston County Schools ranks as the 10th largest school district in the state. We have approximately 3,800 full-time and part-time employees, including more than 1,900 classroom teachers – this makes us the second largest employer in Gaston County.

Gaston County Schools offers a comprehensive instructional program with opportunities for every student at every ability level. We offer Advanced Placement (AP), honors, and college-level courses; Career and Technical Education programs; magnet schools and specialized academies; and services for exceptional children as well as a variety of athletic, fine arts, extracurricular, and student support programs.

71% **of our schools met or exceeded academic growth expectations.**

Each year, our school cafeterias serve more than 1.9 million breakfast meals and more than 3.7 million lunches.



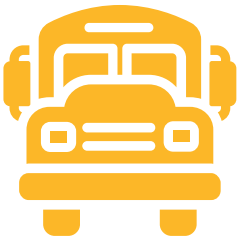
Students in Career and Technical Education (CTE) courses **earned more than 8,900 credentials** in various job-related pathways.

Among the largest school districts in the state, **Gaston County continues to rank as one of the safest school districts**. School resource officers are assigned to all schools, and our schools are equipped with camera, visitor check-in, and buzz-in entry systems to enhance safety.

Gaston County Schools offers 17 magnet school and academy programs that are related to six themed areas: careers, college prep, healthcare and medical sciences, leadership, performing arts, and STEAM.



The graduation rate for the Class of 2025 is 88.8%. This is the highest graduation rate ever for Gaston County Schools since the state began calculating the graduation rate in 2005-2006.



Our school buses travel approximately 12,000 miles a day across Gaston County, transporting more than 15,000 students to and from school.

More than 3,100 students are involved in our academically and intellectually gifted (AIG) program. Robotics, Math Masters, Math Elite, Battle of the Books, Spelling Bee, Poetry and Prose, and the Science and Engineering Fair are among the extracurricular academic activities available for students.

59 **different languages are spoken by students in Gaston County Schools.**



Gaston County Schools is home to two National Blue Ribbon Schools, three North Carolina A+ Schools, a Leader in Me Lighthouse School, and and a N.C. STEM School of Distinction.

February 23, 2026

To: Gaston County Board of Education

This 2026–2027 Budget Request provides the funding needed to support the vision, mission, and core values of Gaston County Schools. It outlines the resources required to offer essential instructional programs, maintain safe schools, and operate in accordance with the policies of the State of North Carolina and the Gaston County Board of Education. The request also supports key academic and student-focused initiatives, efforts to attract and retain qualified personnel, and capital needs related to the repair and maintenance of 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 GCS.

We received $54.0 million from the County to fund school district operations in 2025-2026. Of this amount, we will remit $6.8 million to charter schools, leaving $47.2 million in local funding for Gaston County Schools. These local funds pay for additional instructional support staff and administrators in our schools. It also covers expenditures related to salary supplements for teachers and school administrators,, school maintenance, school safety and security measures, instructional supplies, utilities, insurance, employer paid benefits, and other goods and services essential for operating the school system. My 2026-2027 Local Budget Request for operations is $68.4 million which includes $13.7 million of additional funds. These additional funds include funds to cover costs associated with ongoing expenditures ($6.8 million) and new expenditures ($6.9 million). The requested increase covers historical and projected increases in inflation associated with day-to-day operational expenses, employee salary and benefit increases for both certified and classified employees, additional student mobile devices, funding for our children with disabilities and salary supplement adjustments for certified employees.

In the area of capital maintenance, GCS supports approximately 5.1 million square feet of building space for schools and offices. For 2024-2025, the school system received $4.0 million in capital funding for facility upkeep and repairs, which equates to $0.78 per square foot to maintain buildings. More capital funding is necessary to address the substantial maintenance needs of our aging facilities, as 75% of our school buildings have a weighted average of at least 40 years old. Our current capital maintenance request increases to $4.5 million. However, we are requesting additional funding next year in the amount of $6.9 million or $1.35 per square foot, which is the median maintenance cost per square foot, according to the 2024 Council of the Great City Schools publication.

I respectfully submit the 2026-2027 Budget Request to the Gaston County Board of Education for review and consideration.

Sincerely,

Morgen A. Houchard, Ed.D.
Superintendent

Gaston County Schools Priorities



Academics that Build Pathways to Student Success

Empower all students to identify, explore, and achieve their career and life goals through high-quality instruction and individualized support.



Sustainable Financial Stewardship

Ensure the strategic and transparent use of financial resources to support meaningful education and maintain long-term fiscal sustainability.



Efficient and Responsive Operations and Technology

Maintain efficient and responsive operational systems and technology that provide a safe, healthy, and supportive learning environment for all students and staff.



Comprehensive Student Support

Foster a safe and welcoming school environment by expanding access to comprehensive services that promote students' academic, social, emotional, and physical well-being.



Talent and Workforce Development

Attract, develop, and retain a talented and skilled workforce by cultivating a culture where every employee feels valued, supported, and empowered to grow professionally.

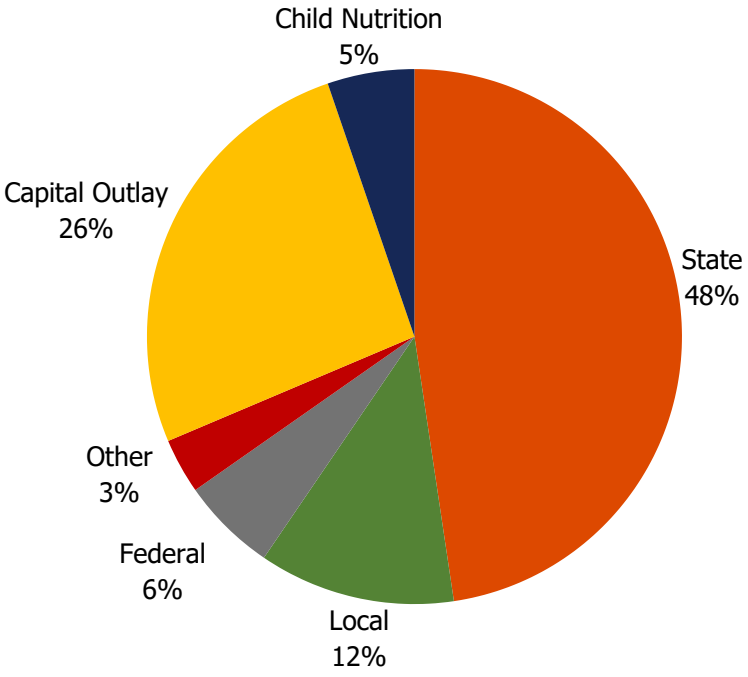


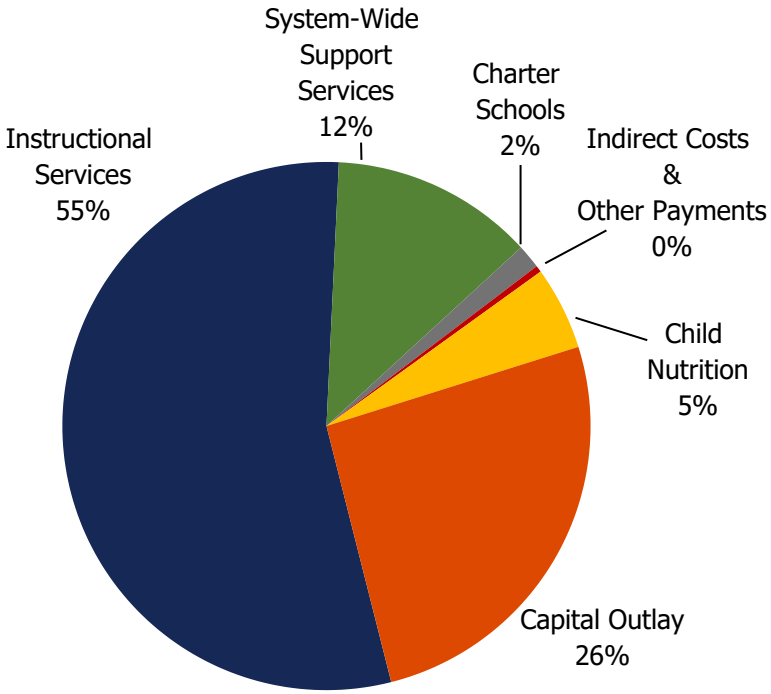
Effective Communication and Partnerships

Share clear, relevant, and timely information that fosters trust, encourages engagement, and strengthens connections across the school community.

Gaston County Schools
Budgeted Revenues and Expenditures
FY 2025-2026

Revenues by Source	
State	$219,986,245
Local	$54,801,704
Federal	$26,625,689
Other	$15,439,434
Capital Outlay	$120,622,817
Child Nutrition	$ 24,266,000
Total	**$461,741,889**

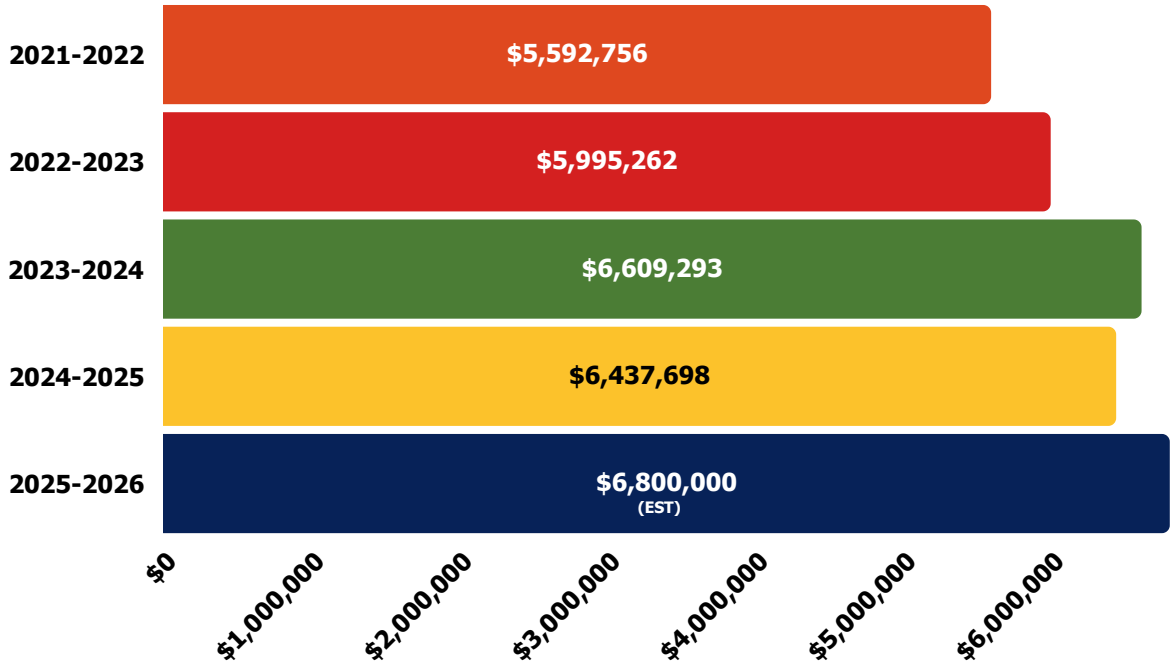




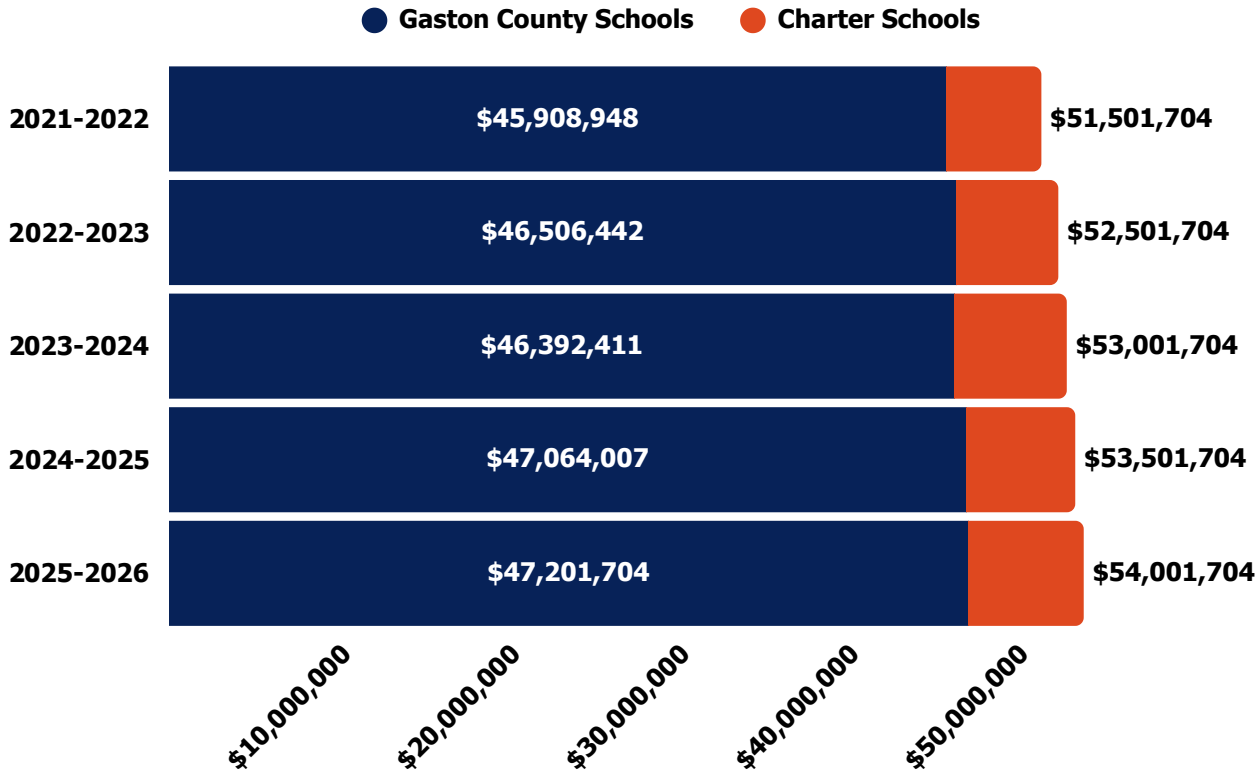
Expenditures by Purpose	
Instructional Services	$252,537,659
System-Wide Support Services	$57,416,388
Charter Schools	$6,800,000
Indirect Costs & Other Payments	$1,841,461
Child Nutrition	$23,541,947
Capital Outlay	$119,604,434
Total	**$461,741,889**

Historical Information

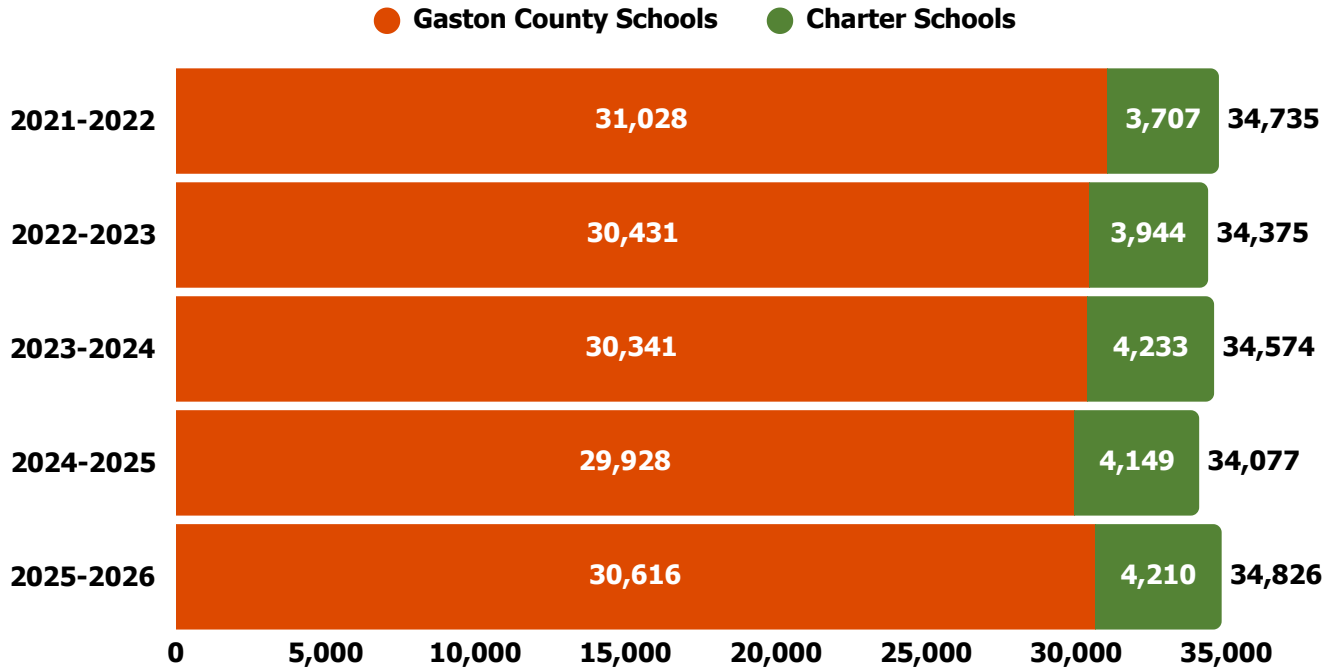
Charter School Payments
5-Year History



County Appropriation
5-Year History



Student Count
5-Year History



Source: NCDPI Allotment System

*These numbers do not include Pre-Kindergarten Students

Local Per Pupil Funding

County	Amount	Rank
Durham	$5,314	3
Buncombe	$4,030	5
Mecklenburg	$3,899	7
New Hanover	$3,741	10
Union	$2,920	22
Cabarrus	$2,535	34
Rowan	$2,460	36
Iredell	$2,369	39
Lincoln	$2,331	42
Catawba	$2,148	46
Gaston	**$1,540**	**69**
Cleveland	$680	92

Source: NCACC County Map Book - 2025



Planning Allotment

Public Schools of North Carolina
North Carolina Department of Public Instruction

State Planning Allotment - ADM
Fiscal Year 2025-26

Enter LEA#

360 **Gaston County**

	ACTUAL	PROJECTED	ALLOTTED
KINDERGARTEN	2,200	2,200	2,200
GRADE 1	2,253	2,253	2,253
GRADE 2	2,223	2,223	2,223
GRADE 3	2,380	2,380	2,380
GRADE 4	2,237	2,237	2,237
GRADE 5	2,184	2,184	2,184
GRADE 6	2,347	2,347	2,347
GRADE 7	2,387	2,387	2,387
GRADE 8	2,444	2,444	2,444
GRADE 9	2,799	2,799	2,799
GRADE 10	2,575	2,575	2,575
GRADE 11	2,338	2,338	2,338
GRADE 12	2,249	2,249	2,249
TOTAL	**30,616**	**30,616**	**30,616**

State Initial Allotment Formulas Per HB125
2025-26

Initial Allotment per HB125 - Base PRCs	
Category	**Basis of Allotment (Funding Factors are rounded.)**
Classroom Teachers (PRC 0001)	The average Teacher salary increase is n/a at Planning.
Grade Kindergarten	1 per 18 in ADM.
Grade 1	1 per 16 in ADM.
Grades 2 - 3	1 per 17 in ADM.
Grades 4 - 6	1 per 24 in ADM.
Grades 7 - 8	1 per 23 in ADM.
Grade 9	1 per 26.5 in ADM.
Grades 10 - 12	1 per 29 in ADM.
Math/Science/Computer Teachers	1 per county or based on sub agreements.
International Faculty	IFE Conversions are calculated at the Teacher statewide average salary including benefits ($79,250).
Central Office Administration (PRC 0002)	Increase by LEA from 2024-25 Initial Allotments is 1.41%
Noninstructional Support Personnel (PRC 0003)	$337.11 per ADM. $6,000 per Textbook Commission members for Clerical Assistants.
Program Enhancement Teachers (PRC 0004)	1 per 1:191 in K-5 ADM.
School Building Administration (PRC005)	Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel.
Principals	Schools opening after 7/1/2011 are eligible for 1 per school with at least 100 ADM.
Assistant Principals	1 month per 98.53 ADM (rounded to nearest whole month).
School Health Personnel (PRC 0006)	1 position per LEA; additional positions per 440.48 ADM rounded to the nearest whole position. PRC change per SL2023-134 (HB259).
Instructional Support (PRC 0007)	1 per 429.08 ADM. PRC change per SL2023-134 (HB259).
Career Technical Ed. - MOE (PRC 0013)	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12. (LIMITED FLEXIBILITY- Salary Increase)
Career Technical Ed. - Program Support (PRC 0014)	$10,000 per LEA with remainder distributed based on ADM in grades 8-12 ($37.98 per ADM).
Small County Supplemental Funding (PRC 019)	**ADM <** / **Allotment** 1,300 / 1,820,000 1,700 / 1,774,700 2,000 / 1,729,400 2,300 / 1,684,100 2,600 / 1,638,800 2,800 / 1,593,500 3,300 / 1,548,200 Please see the allotment policy Manual for Special Provisions.
Disadvantaged Student Supplemental Funding (PRC 0024)	See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.
Teacher Assistants (PRC 0027)	The number of classes is determined by a ratio of 1:21. The Funding Factor of $47,663.35 K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes.
Low Wealth Supplemental Funding (PRC 0031)	See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.
Academically or Intellectually Gifted Students (PRC 0034)	$1,502.34 per child for 4% of ADM.
Transportation (PRC 0056)	Allotments are provided by Office of Transportation/Operations. 98.95% of the current budget was released at Preliminary Initial Allotments (per Transportation formula). Any reserved funds must be distributed after April 1 of that fiscal year and be allocated to all school units based on efficiency.
Classroom Materials/Instructional Supplies/Equipment (PRC 0061)	$31.06 per ADM plus $2.69 per ADM in grades 8 and 9 for PSAT Testing
At-Risk Student Services (PRC 0069)	Each LEA receives the dollar equivalent of one resource officer ($91,310) per high school. Of the remaining funds, 50% is distributed based on ADM ($102.02 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data ($487.03) per child in poverty). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel ($330,758).
Supplemental Funds for Teacher Compensation (PRC 0071)	See the Allotment Policy Manual for formula for allocating supplemental funding to eligible LEAs.
Textbooks (PRC 0131)	$37.15 per ADM in grades K-12.

State Initial Allotment Formulas
2025-26

Initial Allotment per HB125 - Non-Base PRCs	
Category	**Basis of Allotment (Funding Factors are rounded.)**
Driver Training (PRC 0012)	$216.84 per public, charter, private and federal 9th Grade ADM.
School Technology (PRC 0015)	No New Appropriation; Budget is $18m for FY 25-26. $11.79 per ADM in grades K-12.
Children with Disabilities (Exceptional Children) **(PRC 0032)**	
School-Aged	$5,593.34 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or a 13.00% cap of the allotted ADM.
Preschool	Base of $79,250 per LEA; remainder distributed based on December 1 est. child count of ages 3, 4, and PreK- 5, ($5,528.06) per child.
Developmental Day Care (3-21) (PRC 063), Community Residential Centers (PRC 089 effective FY24-25), Group Homes (PRC 089 effective FY24-25)	Approved applications, revisions, and grants.
Limited English Proficiency (PRC 0054)	Using the current formula: Base of a teacher asst. ($47,664); remainder based 50% on number of funded LEP students ($575.81) and 50% on an LEA's concentration of LEP students ($3,067.59).

Employee Benefits	
Category	**Basis of Allotment**
Hospitalization	$8,500 per position per year.
Retirement	24.67% of total salaries.
Social Security	7.65% of total salaries.

Statewide Average Salaries		
Category	**Base**	**Base + Benefits**
Classroom Teachers	$53,469	$79,250
Program Enhancement Teachers	$53,572	$79,386
Principals	$7,782	$11,005
Assistant Principals (MOE)	$6,493	$9,442
School Health Personnel	$60,383	$88,398
Instructional Support	$58,668	$86,129
Career Technical Ed. (MOE)	$5,363	$7,946
School Resource Officer	$62,582	$91,310

Note: Dollars for 2025-26 position/month allotments are based on LEA's average salary including benefits, rather than the statewide average salary. They are still position/month allotments, and you must stay within the positions/months allotted. This calculation is necessary to determine your LEA's allotment per ADM for charter and lab schools.

ABC Transfer Restrictions	
Category	**Restrictions**
Central Office Administration	No funds shall be transferred into this category.
Teacher Assistants	No funds shall be transferred out of this category.
Academically or Intellectually Gifted	No funds shall be transferred out of this category.
CTE Months and Support	Transferred only as permitted by federal law and grants or rules by State Board of Education.
Driver Training	No funds shall be transferred into or out of this category.
Children with Disabilities	No funds shall be transferred out of this category.
Limited English Proficiency	No funds shall be transferred out of this category.
School Technology	No funds shall be transferred into or out of this category.
Average Daily Membership (ADM) Growth	No funds shall be transferred into this category.
Textbooks	No funds shall be transferred into or out of this category.
Hurricane Relief and Recovery	No funds shall be transferred into or out of this category.
Position/MOE Allotments	No transfers into position or MOE categories. No transfers to purchase the same type of position.
Conversions to Dollars	See the Allotment Policy Manual for the conversion rate of a specific PRC.

Gaston County Schools
2026–2027 Traditional School Local Allotment Formulas

	Elementary School	Middle School	High School
Instructional Supplies / Student	$57.00	$59.00	$61.00
Administrative Supplies / Student	$3.50	$4.00	$4.50
Performing/Visual Arts / Student	$0.00	$0.00	$6.00
Band / Student	$0.00	$12.00	$16.00
Athletics / School	$0.00	$17,200.00	$34,250.00

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 2025-26 State Table:	Base	Met	Exceeded
ADM 0 - 200	$77,792	$85,570	$93,350
ADM 201 - 400	$81,681	$89,849	$98,017
ADM 401 - 700	$85,570	$94,128	$102,685
ADM 701 - 1,000	$89,461	$98,406	$107,353
ADM 1,001 - 1,600	$93,350	$102,685	$112,020
ADM over 1,600	$97,239	$106,963	$116,687

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

We provide a supplement for both Principals and Assistant Principals based on the level of the school that they supervise (elementary, middle, high). The local supplement is listed below and is based on the employee's base salary:

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

Middle School Athletic Supplements
2026-2027

Sport	Position	Base Supplements	Years of Experience					
			1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	Athletic Director	$ 3,500	$ 3,675	$ 3,745	$ 3,850	$ 3,990	$ 4,165	$ 4,375
	With CAA	$ 4,000	$ 4,200	$ 4,280	$ 4,400	$ 4,560	$ 4,760	$ 5,000
	With CMAA	$ 5,000	$ 5,250	$ 5,350	$ 5,500	$ 5,700	$ 5,950	$ 6,250
Football	Head Coach	$ 1,650	$ 1,733	$ 1,766	$ 1,815	$ 1,881	$ 1,964	$ 2,063
	Assistant Coaches (2)	$ 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	First Responder by Season Fall 1 = $850 Fall 2 = $450 Winter = $450 Spring = $450	Fall 1 = $850 Fall 2 = $450 Winter = $450 Spring = $450	F1 = $892.50 F2 = $472.50 W = $472.50 S = $472.50	F1 = $909.50 F2 = $481.50 W = $481.50 S = $481.50	F1 = $935 F2 = $495 W = $495 S = $495	F1 = $969 F2 = $513 W = $513 S = $513	F1 = $1011.50 F2 = $535.50 W = $535.50 S = $535.50	F1 = $1062.50 F2 = $562.50 W = $562.50 S = $562.50
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 (17 or more)	$ 550	$ 578	$ 589	$ 605	$ 627	$ 655	$ 688
Track (17 or more girls)	Assistant	$ 550	$ 578	$ 589	$ 605	$ 627	$ 655	$ 688
Track (17 or more boys)	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%

ADs updated for 2025-2026 w/ track asst.

High School Athletic Supplements
2026-2027

Sport	Position	Base Supplements	Years of Experience					
			1 - 3	4 - 6	7 - 10	11 - 15	16 - 20	21 +
	Athletic Director	$ 5,500	$ 5,775	$ 5,885	$ 6,050	$ 6,270	$ 6,545	$ 6,875
	With CAA	$ 6,000	$ 6,300	$ 6,420	$ 6,600	$ 6,840	$ 7,140	$ 7,500
	With CMAA	$ 7,000	$ 7,350	$ 7,490	$ 7,700	$ 7,980	$ 8,330	$ 8,750
Football	Head Coach	$ 4,500	$ 4,725	$ 4,815	$ 4,950	$ 5,130	$ 5,355	$ 5,625
	Assistant Coach (4)	$ 2,100	$ 2,205	$ 2,247	$ 2,310	$ 2,394	$ 2,499	$ 2,625
	JV Coach (1)	$ 2,100	$ 2,205	$ 2,247	$ 2,310	$ 2,394	$ 2,499	$ 2,625
Basketball	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
Wrestling	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
First Responder	First Responder by Season Fall = $2200 Winter = $1000 Spring = $800	Fall= $2200 Winter= $1000 Spring= $800	Fall= $2310 Winter= $1050 Spring= $840	Fall= $2354 Winter= $1070 Spring= $856	Fall= $2420 Winter= $1100 Spring= $880	Fall= $2508 Winter= $1140 Spring= $912	Fall= $2618 Winter= $1190 Spring= $952	Fall= $2750 Winter= $1250 Spring= $1000
Baseball	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
Softball	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
Track	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
Soccer	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
Cross Country	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
Tennis	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
Swimming	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
Golf	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
Volleyball	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
Cheerleading	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
Summer Conditioning	All Sports (Boys and Girls)	$ 1,100	$ 1,155	$ 1,177	$ 1,210	$ 1,254	$ 1,309	$ 1,375

Gaston County Schools
Teacher and Instructional Support Local Supplement Schedule 2025-2026 School Year

	Bachelor's Annual	10 Month	11 Month	12 Month
A0	$3,562.30	$356.23	$323.85	$296.86
A1	$3,607.70	$360.77	$327.97	$300.64
A2	$3,653.00	$365.30	$332.09	$304.42
A3	$3,856.90	$385.69	$350.63	$321.41
A4	$3,902.20	$390.22	$354.75	$325.18
A5	$3,947.60	$394.76	$358.87	$328.97
A6	$4,004.20	$400.42	$364.02	$333.68
A7	$4,060.90	$406.09	$369.17	$338.41
A8	$4,106.20	$410.62	$373.29	$342.18
A9	$4,151.50	$415.15	$377.41	$345.96
A10	$4,196.80	$419.68	$381.53	$349.73
A11	$4,242.10	$424.21	$385.65	$353.51
A12	$4,287.50	$428.75	$389.77	$357.29
A13	$4,344.10	$434.41	$394.92	$362.01
A14	$4,389.40	$438.94	$399.04	$365.78
A15	$4,434.80	$443.48	$403.16	$369.57
A16	$4,480.10	$448.01	$407.28	$373.34
A17	$4,525.40	$452.54	$411.40	$377.12
A18	$4,570.70	$457.07	$415.52	$380.89
A19	$4,616.00	$461.60	$419.64	$384.67
A20	$4,661.40	$466.14	$423.76	$388.45
A21	$4,718.00	$471.80	$428.91	$393.17
A22	$4,763.30	$476.33	$433.03	$396.94
A23	$4,808.60	$480.86	$437.15	$400.72
A24	$4,853.60	$485.36	$441.24	$404.47
A25	$4,898.60	$489.86	$445.33	$408.22
A26	$4,943.60	$494.36	$449.42	$411.97
A27	$4,988.60	$498.86	$453.51	$415.72
A28	$5,033.60	$503.36	$457.60	$419.47
A29	$5,078.60	$507.86	$461.69	$423.22
A30	$5,123.60	$512.36	$465.78	$426.97
A31	$5,123.60	$512.36	$465.78	$426.97
A32	$5,123.60	$512.36	$465.78	$426.97
A33	$5,123.60	$512.36	$465.78	$426.97
A34	$5,123.60	$512.36	$465.78	$426.97
A35+	$5,123.60	$512.36	$465.78	$426.97

	Master's Annual	10 Month	11 Month	12 Month
M0	$3,868.30	$386.83	$351.66	$322.36
M1	$3,913.60	$391.36	$355.78	$326.13
M2	$3,958.90	$395.89	$359.90	$329.91
M3	$4,174.20	$417.42	$379.47	$347.85
M4	$4,219.50	$421.95	$383.59	$351.63
M5	$4,276.10	$427.61	$388.74	$356.34
M6	$4,321.50	$432.15	$392.86	$360.13
M7	$4,366.80	$436.68	$396.98	$363.90
M8	$4,412.10	$441.21	$401.10	$367.68
M9	$4,457.40	$445.74	$405.22	$371.45
M10	$4,502.70	$450.27	$409.34	$375.23
M11	$4,548.10	$454.81	$413.46	$379.01
M12	$4,593.40	$459.34	$417.58	$382.78
M13	$4,638.70	$463.87	$421.70	$386.56
M14	$4,684.00	$468.40	$425.82	$390.33
M15	$4,729.30	$472.93	$429.94	$394.11
M16	$4,774.70	$477.47	$434.06	$397.89
M17	$4,820.00	$482.00	$438.18	$401.67
M18	$4,865.30	$486.53	$442.30	$405.44
M19	$4,910.60	$491.06	$446.42	$409.22
M20	$4,955.90	$495.59	$450.54	$412.99
M21	$5,001.30	$500.13	$454.66	$416.78
M22	$5,091.90	$509.19	$462.90	$424.33
M23	$5,136.90	$513.69	$466.99	$428.08
M24	$5,181.90	$518.19	$471.08	$431.83
M25	$5,226.90	$522.69	$475.17	$435.58
M26	$5,271.90	$527.19	$479.26	$439.33
M27	$5,316.90	$531.69	$483.35	$443.08
M28	$5,361.90	$536.19	$487.45	$446.83
M29	$5,406.90	$540.69	$491.54	$450.58
M30	$5,451.90	$545.19	$495.63	$454.33
M31	$5,451.90	$545.19	$495.63	$454.33
M32	$5,451.90	$545.19	$495.63	$454.33
M33	$5,451.90	$545.19	$495.63	$454.33
M34	$5,451.90	$545.19	$495.63	$454.33
M35+	$5,451.90	$545.19	$495.63	$454.33



Operating Request

Gaston County Schools
Factors Impacting the FY 2025-26 Budget

This Budget Request is based on historical expenditure data, state-mandated increases, and projected inflationary impacts. The FY 2026–27 Budget Request reflects the continued financial pressures facing Gaston County Schools (GCS) as we work to meet the educational needs of our students while maintaining fiscal responsibility. The current request is influenced by a combination of external and internal factors, many of which remain beyond local control.

External Factors Impacting the FY 2026–27 Budget

Federal Funding Uncertainty
GCS relies on federal grant funding, including Title I, Title II, and IDEA, to support essential instructional programs and student services. Ongoing federal budget negotiations and the potential for funding reductions or program restructuring could significantly impact our ability to maintain current service levels for students who depend most on these resources.

Economic Conditions and Global Events
Global economic conditions continue to influence local operating costs. Ongoing international conflicts and geopolitical instability have contributed to volatility in fuel prices and supply chains. Additionally, proposed or enacted trade policies and tariffs on imported goods may increase the cost of instructional materials, technology, and contracted services. Continued uncertainty in these areas presents challenges in forecasting and controlling expenditures.

Salary Adjustments, Retirement Contributions, and Health Insurance Costs
The State of North Carolina mandates employee salary schedules, employer retirement contribution rates, and health insurance premiums. While the state budget for FY 2026–27 has not yet been finalized, projected increases are included based on historical trends and prior legislative actions. Actual costs may differ depending on decisions made by the N.C. General Assembly, creating uncertainty in local budget planning.

State Policy and Legislative Impacts
Recent changes in state leadership and the evolving composition of the General Assembly may influence future education funding priorities and policy decisions. Shifts in legislative focus or funding formulas could have downstream effects on both state and local resources available to GCS.

Inflationary Pressures
Although inflation has moderated compared to prior years, elevated costs continue to affect utilities, transportation, maintenance, instructional supplies, and contracted services. Even modest inflationary increases compound over time, placing ongoing pressure on the district's operating budget. If inflation exceeds current projections, additional financial strain may result.

Charter School Growth and Financial Impact

Charter school enrollment in Gaston County remains in excess of 10%, resulting in a corresponding diversion of local per-pupil funding from GCS. Over recent years, charter enrollment has steadily increased, reducing the funding available to support students remaining in traditional public schools. Continued growth in charter enrollment will further constrain local resources and limit GCS's ability to absorb rising costs without impacting services.

Internal Factors Impacting the FY 2026–27 Budget

Certified Staff Salary Supplements

Since 2019–20, Gaston County Schools has increased local salary supplements for certified staff — including teachers, counselors, and social workers — by more than $2.5 million in an effort to improve competitiveness and retain experienced educators. Despite these investments, GCS salary supplements remain well below the state average and those of comparable districts. Achieving competitive parity would require a significant and sustained increase in local funding.

Teacher Recruitment and Retention Challenges

North Carolina continues to experience persistent teacher shortages, particularly in math, special education, and elementary core subjects. To address these challenges, GCS has implemented several strategies, including:

- Partnerships with local colleges to support teacher assistants in earning four-year education degrees with service commitments to GCS
- Increased use of international faculty for hard-to-fill positions
- Plug-in pay for teachers covering additional classes during planning periods
- Expanded recruitment efforts

While these initiatives help mitigate staffing shortages, they increase operating costs and do not fully resolve long-term workforce challenges.

Student Mobile Device Availability

GCS remains committed to ensuring all students have access to instructional technology. The district replaces devices for rising second, sixth, and ninth grade students to maintain functionality and security while phasing out outdated equipment. Continued local funding support is necessary to sustain this program. Without adequate funding, the district may need to explore alternative approaches that could impact instructional continuity and equity.

Conclusion

The FY 2026–27 Budget Request reflects the ongoing financial realities facing Gaston County Schools. Rising operational costs, funding uncertainties, and increasing demands on educational resources continue to challenge the district's ability to maintain high-quality instructional programs and support services. Continued collaboration and support from the Board of Education and Gaston County Commissioners remain essential as we work together to meet the needs of students, staff, and the community.

Gaston County Schools
Local Budgeted Expenses and Revenues by Purpose Code
FY 2025-26 Actual Budget, Proposed Increases and FY 2026-27 Funding Request

Purpose Code and Description		FY 2025-26 Actual Budget	Increase Over FY 2025-26	FY 2026-27 Funding Request
Sources of Expenses:				
51000	Regular Instructional Services	$ 11,516,758	$ 7,025,202	$ 18,541,960
52000	Special Populations Services	1,766,847	3,448,163	5,215,010
53000	Alternative Programs and Services	288,351	24,280	312,631
54000	School Administration Services	4,494,956	(1,236,233)	3,258,723
55000	Co-Curricular Services	1,855,131	159,131	2,014,262
58000	School Based Support Services	1,476,327	126,784	1,603,111
61000	System-wide Support Services	1,679,632	148,370	1,828,002
62000	Special Population Support Services	143,434	12,806	156,240
63000	Alternative Programs and Services	159,006	14,130	173,136
64000	Technology Support Services	1,976,455	178,914	2,155,369
65000	Operational Support Services	15,893,578	1,526,418	17,419,996
66000	Financial & Human Resource Services	3,417,015	315,575	3,732,590
67000	Accountability Services	289,288	25,848	315,136
68000	System-wide Pupil Support Services	508,857	45,561	554,418
69000	Policy and Leadership	2,536,068	227,051	2,763,119
81000	Payments to Charter Schools	6,800,000	1,610,000	8,410,000
Total Expenses		**$ 54,801,704**	**$ 13,652,000**	**$ 68,453,704**
Sources of Revenues:				
41100	County Appropriation	$ 54,001,704	$ 13,652,000	$ 67,653,704
44100	Fines and Forfeitures	$ 700,000	-	700,000
44500	Interest	$ 100,000	-	100,000
Total Revenues		**$ 54,801,704**	**$ 13,652,000**	**$ 68,453,704**

Gaston County Schools
Local Budgeted Expenses and Revenues by Purpose Code and Object Code
FY 2025-26 Actual Budget, Proposed Increases and FY 2026-27 Funding Request

Purpose Code and Description	Object Code and Description		FY 2025-26 Actual Budget	Increase Over FY 2025-26	FY 2026-27 Funding Request
Sources of Expenses:					
51000 Regular Instructional Services	1000	Salaries, Other Personnel Payments	$ 4,102,455	$ 2,607,654	$ 6,710,109
	2000	Employer Provided Benefits	2,089,309	1,582,309	3,671,618
	3000	Purchased Services	3,289,598	299,764	3,589,362
	4000	Supplies and Materials	2,035,396	185,475	2,220,871
	4620	Student Mobile Devices	-	2,350,000	2,350,000
		Sub-Total	**$ 11,516,758**	**$ 7,025,202**	**$ 18,541,960**
52000 Special population Services	1000	Salaries, Other Personnel Payments	$ 1,333,267	$ 2,220,931	$ 3,554,198
	2000	Employer Provided Benefits	433,580	1,167,232	1,600,812
	4000	Supplies and Materials	-	60,000	60,000
		Sub-Total	**$ 1,766,847**	**$ 3,448,163**	**$ 5,215,010**
53000 Alternative Programs & Services	1000	Salaries, Other Personnel Payments	$ 207,250	$ 11,066	$ 218,316
	2000	Employer Provided Benefits	67,398	11,965	79,363
	3000	Purchased Services	13,703	1,249	14,952
		Sub-Total	**$ 288,351**	**$ 24,280**	**$ 312,631**
54000 School Leadership Services	1000	Salaries, Other Personnel Payments	$ 2,789,178	$ (1,051,069)	$ 1,738,109
	2000	Employer Provided Benefits	1,613,346	(193,588)	1,419,758
	3000	Purchased Services	11,130	1,015	12,145
	4000	Supplies and Materials	81,302	7,409	88,710
		Sub-Total	**$ 4,494,956**	**$ (1,236,233)**	**$ 3,258,723**
55000 Co-Curricular Services	1000	Salaries, Other Personnel Payments	$ 1,014,738	$ 54,183	$ 1,068,921
	2000	Employer Provided Benefits	328,320	58,286	386,606
	3000	Purchased Services	493,362	44,958	538,320
	4000	Supplies and Materials	18,710	1,705	20,415
		Sub-Total	**$ 1,855,131**	**$ 159,131**	**$ 2,014,262**
58000 School Based Services	1000	Salaries, Other Personnel Payments	$ 865,152	$ 46,195	$ 911,347
	2000	Employer Provided Benefits	288,136	51,151	339,287
	3000	Purchased Services	298,793	27,227	326,020
	4000	Supplies and Materials	24,248	2,210	26,457
		Sub-Total	**$ 1,476,327**	**$ 126,784**	**$ 1,603,111**
61000 System-wide Support Services	1000	Salaries, Other Personnel Payments	$ 1,065,713	$ 56,905	$ 1,122,618
	2000	Employer Provided Benefits	411,129	72,987	484,116
	3000	Purchased Services	117,705	10,726	128,431
	4000	Supplies and Materials	85,084	7,753	92,837
		Sub-Total	**$ 1,679,632**	**$ 148,370**	**$ 1,828,002**

Gaston County Schools
Local Budgeted Expenses and Revenues by Purpose Code and Object Code
FY 2025-26 Actual Budget, Proposed Increases and FY 2026-27 Funding Request

Purpose Code and Description	Object Code and Description	FY 2025-26 Actual Budget	Increase Over FY 2025-26	FY 2026-27 Funding Request
62000 Special Population Support Services	1000 Salaries, Other Personnel Payments	$ 101,967	$ 5,445	$ 107,411
	2000 Employer Provided Benefits	41,467	7,362	48,829
	3000 Purchased Services	-	-	-
	Sub-Total	**$ 143,434**	**$ 12,806**	**$ 156,240**
63000 Alternative Programs and Services	1000 Salaries, Other Personnel Payments	$ 111,714	$ 5,965	$ 117,679
	2000 Employer Provided Benefits	44,619	7,921	52,540
	4000 Supplies and Materials	2,674	244	2,918
	Sub-Total	**$ 159,006**	**$ 14,130**	**$ 173,136**
64000 Technology Support Services	1000 Salaries, Other Personnel Payments	$ 423,232	$ 22,598	$ 445,830
	2000 Employer Provided Benefits	171,041	30,364	201,406
	3000 Purchased Services	1,244,134	113,371	1,357,506
	4000 Supplies and Materials	138,048	12,580	150,628
	Sub-Total	**$ 1,976,455**	**$ 178,914**	**$ 2,155,369**
65000 Operational Support Services	1000 Salaries, Other Personnel Payments	$ 4,517,093	$ 241,195	$ 4,758,288
	2000 Employer Provided Benefits	2,066,426	366,846	2,433,272
	3000 Purchased Services	7,620,653	764,430	8,385,083
	4000 Supplies and Materials	1,689,406	153,947	1,843,353
	Sub-Total	**$ 15,893,578**	**$ 1,526,418**	**$ 17,419,995**
66000 Financial & Human Resource Services	1000 Salaries, Other Personnel Payments	$ 1,334,589	$ 71,262	$ 1,405,851
	2000 Employer Provided Benefits	631,376	112,086	743,462
	3000 Purchased Services	1,023,462	93,263	1,116,725
	4000 Supplies and Materials	427,588	38,964	466,552
	Sub-Total	**$ 3,417,015**	**$ 315,575**	**$ 3,732,590**
67000 Accountability Services	1000 Salaries, Other Personnel Payments	$ 127,308	$ 6,798	$ 134,106
	2000 Employer Provided Benefits	49,646	8,813	58,459
	3000 Purchased Services	64,551	5,882	70,433
	4000 Supplies and Materials	47,783	4,354	52,137
	Sub-Total	**$ 289,288**	**$ 25,848**	**$ 315,136**
68000 System-wide Pupil Support Services	1000 Salaries, Other Personnel Payments	$ 309,881	$ 16,546	$ 326,427
	2000 Employer Provided Benefits	125,958	22,361	148,319
	3000 Purchased Services	51,799	4,720	56,519
	4000 Supplies and Materials	21,220	1,934	23,154
	Sub-Total	**$ 508,857**	**$ 45,561**	**$ 554,418**
69000 Policy, Leadership and Public Relations Services	1000 Salaries, Other Personnel Payments	$ 1,211,044	$ 64,665	$ 1,275,709
	2000 Employer Provided Benefits	481,979	85,564	567,543

Gaston County Schools
Local Budgeted Expenses and Revenues by Purpose Code and Object Code
FY 2025-26 Actual Budget, Proposed Increases and FY 2026-27 Funding Request

Purpose Code and Description	Object Code and Description		FY 2025-26 Actual Budget	Increase Over FY 2025-26	FY 2026-27 Funding Request
	3000	Purchased Services	764,174	69,635	833,809
	4000	Supplies and Materials	78,871	7,187	86,058
		Sub-Total	**$ 2,536,068**	**$ 227,051**	**$ 2,763,119**
81000 Transfers to Other Entities	8100	Payments to Charter Schools	$ 6,800,000	$ 1,610,000	$ 8,410,000
		Sub-Total	**$ 6,800,000**	**$ 1,610,000**	**$ 8,410,000**
Total Expenses			**$ 54,801,704**	**$ 13,652,000**	**$ 68,453,704**

Sources of Revenues:

41100	Local Sources General	County Appropriation	$ 54,001,704	$ 13,652,000	$ 67,653,704
44100	Fines and Forfeitures	Fines and Forfeitures	700,000	-	700,000
44500	Interest	Interest	100,000	-	100,000
Total Revenues			**$ 54,801,704**	**$ 13,652,000**	**$ 68,453,704**

Gaston County Schools
FY 2026-2027
Local Funding Request

Gaston County Schools Funding Request

Recommendation Item	Expenditures		
	Ongoing	New	Total
Ongoing Expenditures			
Inflation - Supplies, Contracted Services and Utilities	$ 1,790,000	-	$ 1,790,000
State Increase in Employee Compensation	1,042,000	-	1,042,000
State Increase in Employer Paid Benefits	1,570,000	-	1,570,000
Replace End-of-Life Student Mobile Devices	2,350,000	-	2,350,000
New Expenditures			
Certified Employee Salary Supplement Adjustment	-	$ 3,600,000	$ 3,600,000
Funding for Children with Disabilities	-	3,300,000	3,300,000
Total	**$ 6,752,000**	**$ 6,900,000**	**$ 13,652,000**

Ongoing Expenditures (FY 2026-27)

School: All Schools

Department: Finance

Project Title: Inflation - Supplies, Contracted Services and Utilities

Total Cost: $ 1,790,000

Project Description

The estimated increase in the cost of purchasing services, supplies, materials, equipment, insurance, utilities and technology throughout the school system due to inflation.

Background & Justification / Status

GCS has not received any inflationary adjustments for increases in operating supplies and contracted services over the past three years. During that period of time, the annual average Consumer Price Index (CPI) has been 8.0% in 2022, 4.1% in 2023 and 3.0% in 2024. In response to these inflationary increases GCS requested $655,000 in FY 2023-24, $350,000 in FY 2024-25 and $315,000 in FY 2025-26. These requests total $1,320,000 which had to be absorbed by existing local funds. In September 2025, the Congressional Budget Office reported that their projected core personal consumption expenditures (PCE) inflation would decrease to 2.4% in 2026. The core PCE price index removes food and energy prices which tend to be more volatile. Our local expenditures for contracted services, supplies, materials, equipment and utilities for the current year are projected to be about $19,600,000. Based on the projected core PCE inflation rate of 2.4% for 2026, we are requesting an additional $470,000 in addition to the previously unfunded $1,320,000, or $1,790,000, in funding to offset the impact of the actual and expected inflation costs for operational expenses such as supplies, materials and contracted services. We are budgeting for inflation to be 2.0% for the second and third year.

Potential Impact If Not Funded or Delayed

Local dollars used for other educational 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 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ -	$ -	$ -	$ -
Materials and Supplies	1,790,000	480,000	490,000	2,760,000
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 1,790,000	$ 480,000	$ 490,000	$ 2,760,000

Requested by: James Beckford, Executive Director of Finance and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

Ongoing Expenditures (FY 2026-27)

School: All Schools

Department: Finance

Project Title: State Increase in Employee Compensation

Total Cost: $ 1,042,000

Project Description

Adjustments to the salary of all classified and certified employees that are paid from local proceeds consistent with expected State salary increases.

Background & Justification / Status

The State budget for FY 2024-25 provided a 3.0% salary increase for all employees paid from state funding. In addition, all employees that were paid using local funds also received a 3.0% salary increase. GCS requested $502,000 from the County to pay for this salary increase. However, no funds were provided for this salary increase so other local funds had to be repurposed to cover this salary increase. There is no State budget for FY 2025-26 yet and no state or local salary increases have been paid in FY 2025-2026. We are projecting that the State will approve a 3.0% salary increase for next year. As such , we are requesting a 3.0% salary increase for all employees that are paid using local proceeds. Our local payroll this year is projected to be $17.9 million. This includes certified and classified salaries, bonuses, stipends and substitute payments. Therefore, a 3% increase in the salaries and compensation of our locally paid employees would amount to $540,000 for FY 2026-27. We are requesting funding for the actual salary increases for FY 2024-25 ($502,000) and the projected salary increase for FY 2026-27 ($540,000), which totals $1,042,000. In addition, 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 local salary increases from its existing local budget to match the projected salary increases for State paid employees. This additional expenditure would negatively impact other planned activities and academic programs funded from local sources.

Estimated Annual Increases

Expenditure	FY 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ 1,042,000	$ 553,000	$ 570,000	$ 2,165,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 1,042,000	$ 553,000	$ 570,000	$ 2,165,000

Requested by: James Beckford, Executive Director of Finance and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

Ongoing Expenditures (FY 2026-27)

School: All Schools

Department: Finance

Project Title: State Increase in Employer Paid Benefits

Total Cost: $ 1,570,000

Project Description

Projected and historical increase in employer paid retirement and health insurance benefits rates.

Background & Justification / Status

The state sets the employer paid portion of employee health insurance premiums and the retirement contribution rate. This applys to all employees, whether they are paid using state, federal or local funds. The state provides funding for the increases in employer paid benefits for state paid employees. We have historically requested funding from the County to cover the benefit costs for these employer paid benefits. However, we have not received any local funding for these costs over the past three years. During that three year period employer paid health insurance premiums have increased from $7,767 to $8,500 and the employer retirement contribution has increased from 24.5% to 24.7%. GCS requested local funding in the amount of $1,170,000 to cover these increased costs, but no local funds were provided for this purpose. Based on historical employer benefit increases, GCS projects that the health insurance premiums will increase by 3.5% to $8,800 and the employer retirement contribution rate by 5.3% to 26.0%. These increases, coupled with a 3.0% projected salary increase, would result in an additonal cost of approximately $400,000. A 5.0% increase is projected for the two additional years.

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 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ 1,570,000	$ 420,000	$ 441,000	$ 2,431,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 1,570,000	$ 420,000	$ 441,000	$ 2,431,000

Requested by: James Beckford, Executive Director of Finance and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

Ongoing Expenditures (FY 2026-27)

School: All Schools

Department: Technology Support Services

Project Title: Replace End-of-Life Student Mobile Devices

Total Cost: $ 2,350,000

Project Description

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

Background & Justification / Status

Beginning with the 2020–21 school year, GCS implemented a 1:1 Chromebook program, providing every student in grades K–12 with a dedicated device for use both during the school day and at home. Prior to this initiative, students used shared classroom Chromebooks that were not permitted to leave school.

To sustain this program long term, GCS follows a structured device replacement cycle:

Kindergarten: Each year, one-fourth of K–1 students receive touch Chromebooks.
2nd Grade: Rising 2nd graders receive new Chromebooks, which they retain through 5th grade.
6th Grade: Students receive a new Chromebook to use through 8th grade.
9th Grade: Students receive a new Chromebook to use through 12th grade.

As a result, GCS must purchase new Chromebooks annually for all rising **Kindergarten, 2nd, 6th, and 9th graders.** The projected combined enrollment for these grades is **8,700 students** per year.

With an estimated per-unit cost ranging from **$247 to $278**, the total projected cost for the first year is approximately **$2,350,000.** Based on an anticipated **3.0% annual price increase**, projected future costs are:
Year 2: $2,420,000
Year 3: $2,500,000

This replacement cycle ensures that students consistently have access to reliable devices while allowing GCS to budget for predictable, phased technology investments.

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

Estimated Annual Increases

Expenditure	FY 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ -	$ -	$ -	$ -
Materials and Supplies	-	-	-	-
Hardware and Software	2,350,000	2,420,000	2,500,000	7,270,000
Other Operating Expenses	-	-	-	-
Total	$ 2,350,000	$ 2,420,000	$ 2,500,000	$ 7,270,000

Requested by: Curtis Poplin, Chief Technology Officer

Approved by: Dr. Morgen Houchard, Superintendent

New Expenditures (FY 2026-27)

School: All Schools

Department: Finance

Project Title: Certified Employee Salary Supplement Adjustment

Total Cost: $ 3,600,000

Project Description

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

Background & Justification / Status

As discussed in many previous budget requests, GCS has consistently paid 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. While this annual increase has been helpful, the average GCS certified salary supplement of $4,082 continues to fall well below the average certified salary supplements of our peer group. We 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 $4,082 to $6,000, which is comparable to our peer group, we would need to increase our salary supplement by about $3,600,000. This increase is needed to improve teacher retention and provide a competitive salary to our certified employees. We are projecting an additional increase of $1,000,000 for year two and year three in order to remain competitive with our peer group.

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 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ 3,600,000	$ 1,000,000	$ 1,000,000	$ 5,600,000
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 3,600,000	$ 1,000,000	$ 1,000,000	$ 5,600,000

Requested by: James Beckford, Executive Director of Finance and Chief Financial Officer

Approved by: Dr. Morgen Houchard, Superintendent

Local Teacher Supplements Funding Comparison

Similar Size Districts	Average Supplement
Durham County	$10,355
New Hanover County	$9,399
Johnston County	$9,307
Onslow County	$7,773
Buncombe County	$7,222
State Average	$7,028
Cabarrus County	$6,823
Union County	$6,341
Gaston County	$4,082

Neighboring Districts	Average Supplement
Charlotte-Mecklenburg	$10,264
State Average	7,028
Cabarrus County	6,823
Lincoln County	6,421
Union County	6,341
Cleveland County	5,896
Catawba County	5,758
Iredell-Statesville	4,483
Gaston County	4,082
Rowan-Salisbury	3,873

Source: DPI FY 2024 Table 20 for Peer Group Average Supplement

New Expenditures (FY 2026-27)

School: All Schools

Department: Finance

Project Title: Funding for Children with Disabilities

Total Cost: $ 3,360,000

Project Description

The state does not provide sufficient funding to meet the needs of all of our children with disabilities.

Background & Justification / Status

Just over15% of our total student population of 30,616 is identified as having a disability. However, the state only provides funding for 13% of our student population, leaving over 600 students with disabilities with no state funding. The state per pupil funding allotment for students with disabilies is approximately $5,600. If GCS received funding for all children with disabilities, then we would receive an additional $3,360,000 (600 students x $5,600 funding per student). These funds are used to hire and train qualified Excepeptional Children (EC) teachers and teachers assistants. The funds are also used to hire specialized support services for these students such as one-on-one support, speech thearapists, nurses, psychologists, supplies and materials, etc.

Potential Impact If Not Funded or Delayed

If not funded, we will have to either use other local funds to properly support those children with disabilites that are not funded by the state or use the state proceeds for all students with disabilities at a lower per pupil level of funding. These local funds should be budgeted for other educational purposes and student support.

Estimated Annual Increases

Expenditure	FY 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ 3,300,000	$ 3,399,000	$ 3,500,970	$ 10,199,970
Materials and Supplies	60,000	61,800	63,654	185,454
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 3,360,000	$ 3,460,800	$ 3,564,624	$ 10,385,424

Requested by: Tonya Kales, Associate Superintendent of Academic Services

Approved by: Dr. Morgen Houchard, Superintendent

Capital Maintenance Request

Gaston County Schools
Capital Budget Request
FY 2026-27

Gaston County Schools (GCS) maintains about **5.1 million square feet** of space located across 53 schools 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 for routine and preventative maintenance and repairs..

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. The $110 million remaining in unissued school bonds from the $250 million bond referendum was issued in 2025. These funds are being used for needed classroom additions and other critical facility needs.

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 several 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. 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 2024 entitled, Managing for Results in America's Great City Schools. This report was based on data collected during the 2022-23 school year. Based on the information presented in the report, the cost per square foot for routine maintenance ranged from $1.74 in the upper quartile to $1.02 in the lower quartile. This equates to a range of $8.9 million to $5.2 million for GCS.

We are requesting $4.5 million, or $0.88 per square foot, in capital funding for annual routine maintenance and capital repairs this year. We plan to increase our request to **$6.9 million** next year. This is consistent with the median routine maintenance rate of $1.35 per square foot calculated by the Council of the Great City Schools.

Capital Maintenance and Repairs (FY 2026-27)

School: All Schools

Department: Facilities

Project Title: Capital Maintenance and Repairs

Total Cost: $ 4,500,000

Project Description

Funding for the routine and preventative maintenance and repairs for the District's 5.1 million square feet of school and administrative space.

Background & Justification / Status

Approximately 75% of our schools buildings have a weighted average age of over 40 years. As a result, the cost to maintain these aging facilities and their respective capital systems has been increasing over time. Our goal is to have capital outlay funding at a level consistent with the median routine maintenance rate of $1.35 per square foot as published in the 2024 edition of the *Managing for Results in America's Great City Schools.* Our request for 2025-26 started at $2.2 million and increased to $4,500,000 for 2026-2027 and then $6.9 million, or $1.35 per square foot in 2027-28.

Potential Impact If Not Funded or Delayed

GCS will continue to experience difficulty in proactively maintaining our capital systems such as roofing structures, HVAC units, etc. This will result in less efficient operation of our buildings and the need to make large capital replacements sooner than necessary.

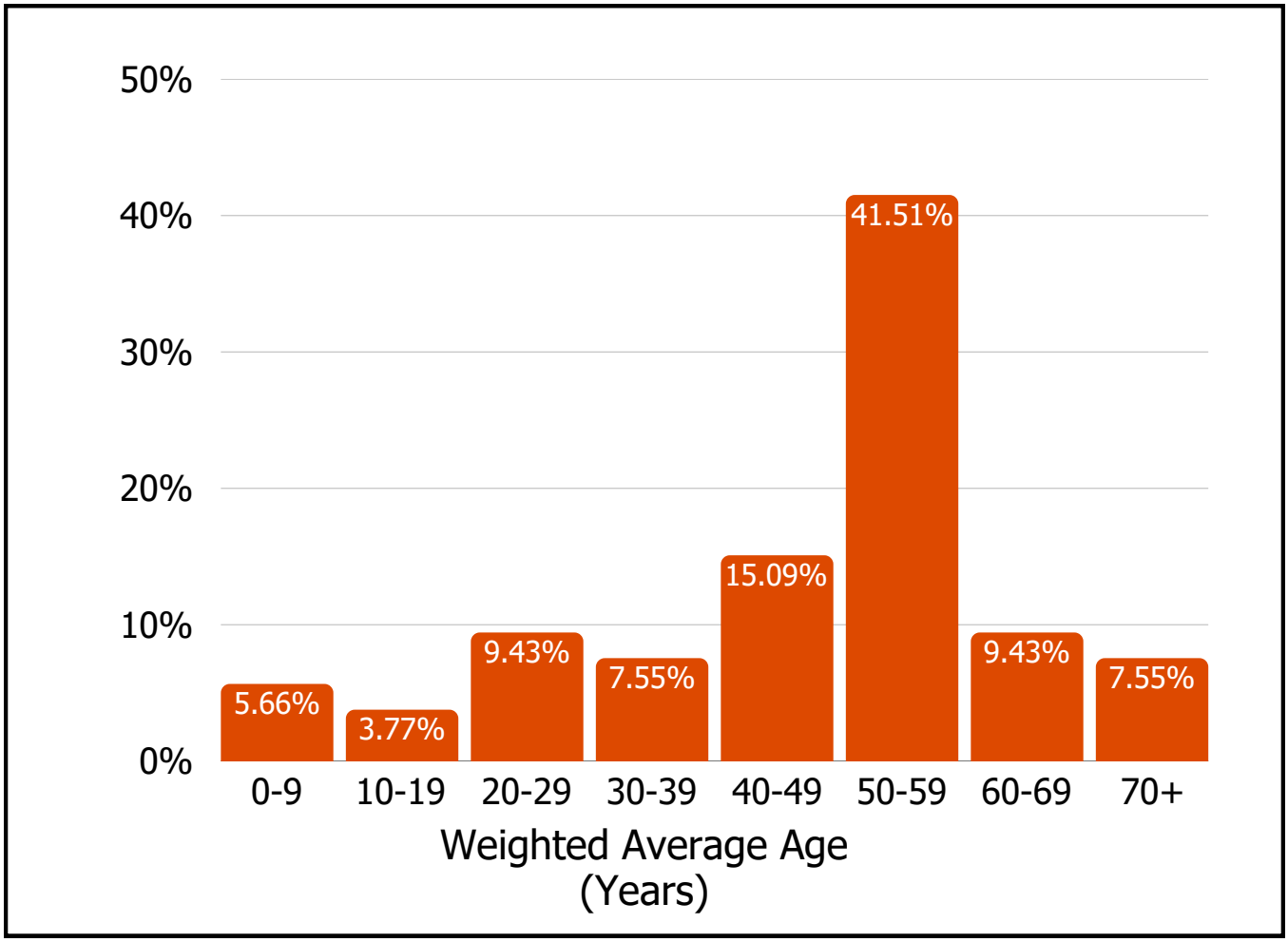
Estimated Annual Increases

Expenditure	FY 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	$ -	$ -	$ -	$ -
Materials and Supplies	4,500,000	6,900,000	6,900,000	18,300,000
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	$ 4,500,000	$ 6,900,000	$ 6,900,000	$ 18,300,000

Requested by: Bessie Harvey, Assistant Superintendent of Operations

Approved by: Dr. Morgen Houchard, Superintendent

Gaston County Schools
Building Ages



Weighted Average Age (Years)	Number of Schools
0-9	3
10-19	2
20-29	5
30-39	4
40-49	8
50-59	22
60-69	5
70+	4
Total	**53**

Managing for Results
in America's Great City Schools
2024

RESULTS FROM FISCAL YEAR 2022-23



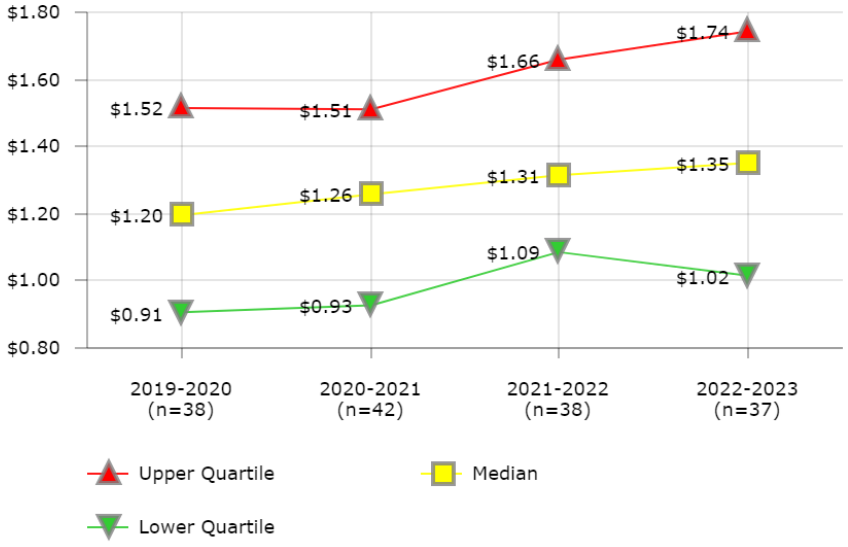
ActPoint KPI
PERFORMANCE MANAGEMENT SYSTEM

A REPORT OF THE PERFORMANCE MEASUREMENT AND BENCHMARKING PROJECT

OCTOBER 2024

MAINTENANCE & 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 (2022-2023)

- Boston Public Schools
- Charlotte-Mecklenburg Schools
- Cleveland Metropolitan School District
- Denver Public Schools
- Houston Independent School District
- Jackson Public School District (MS)
- Jefferson County Public Schools (KY)
- Miami-Dade County Public Schools
- Orange County Public School District
- Seattle Public Schools

District	2019-2020	2020-2021	2021-2022	2022-2023
1				$0.68
3	$1.28	$1.36		$1.40
4	$1.13	$1.25	$1.31	
5	$0.98	$1.14	$1.95	$1.99
7	$1.51			$1.46
8	$1.06	$1.11	$1.09	$1.27
9	$1.20	$1.14	$1.55	$1.73
10	$1.17	$1.35	$1.28	$1.86
11			$1.46	
12	$8.09	$1.51	$1.69	$2.04
13		$1.13	$1.15	$1.25
14	$1.30	$1.51	$1.62	$1.44
15		$0.53	$0.51	$0.50
16		$1.25		$1.19
18		$1.27		$1.35
20	$1.52	$1.71	$2.16	$2.14
21	$0.91			
23	$0.66	$1.26	$1.57	
24		$1.34	$1.31	
25	$1.38	$2.84	$2.98	
26	$0.91	$0.92	$0.47	$0.48
27	$1.30			
28	$0.85	$1.49	$1.46	$1.72
30	$1.19	$1.98	$1.32	$1.30
32	$0.80	$0.68	$0.65	$0.82
35	$2.01	$1.86		$2.72
37	$0.79	$0.78	$0.89	$1.02
39	$1.87	$0.38		$0.55
40	$4.52	$1.48	$1.62	$1.62
41	$1.45	$1.82	$1.82	$1.62
44	$1.36	$1.43		$1.46
46	$1.61	$1.64	$1.88	$2.66
47	$1.16	$1.48	$1.19	$1.17
48	$0.89	$0.80	$0.76	$0.84
49	$0.68	$0.51	$1.03	$1.19
50	$1.90	$1.89	$2.36	$2.41
51	$1.76			
52	$3.71	$3.66		
53	$0.90	$0.93	$1.09	$0.99
54	$0.49			
55	$1.04	$1.01	$1.14	$0.96
57	$0.93		$1.05	$0.66
58			$1.65	$1.98
62		$1.75	$3.41	$1.84
63		$0.88	$0.97	
67	$3.43	$3.46	$2.52	
68		$0.48	$1.48	$1.14
71			$1.66	
76	$1.24	$1.18		
91		$0.79		
97	$1.01	$0.95	$0.95	$1.08
461			$1.10	
3249		$1.24	$1.20	$1.74

Funding Request Summary

Gaston County Schools
Revenue History and
FY 2026-27 Funding Request

Operating Funds	Adopted Budget					Funding Request
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Sources of Revenue:						
Gaston County Appropriation	$ 51,501,704	$ 52,501,704	$ 53,001,704	$ 53,501,704	$ 54,001,704	$ 67,653,704
Student Chromebooks (1)	-	-	-	2,100,000	2,000,000	-
Fines and Forfeitures	700,000	700,000	700,000	700,000	700,000	700,000
Interest	50,000	50,000	50,000	100,000	100,000	100,000
Fund Balance Appropriated	-	-	-	-	-	-
Revenue	**$52,251,704**	**$53,251,704**	**$53,751,704**	**$56,401,704**	**$56,801,704**	**$68,453,704**
Expenses	**$52,251,704**	**$53,251,704**	**$53,751,704**	**$56,401,704**	**$56,801,704**	**$68,453,704**

Capital Maintenance Funds	Adopted Budget					Funding Request
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Sources of Revenue:						
County Capital Outlay (1)	$2,227,000	$2,227,000	$2,227,000	$2,227,000	$2,000,000	$4,500,000
State Funds	-	-	-	-	-	-
Reveune	**$2,227,000**	**$2,227,000**	**$2,227,000**	**$2,227,000**	**$2,000,000**	**$4,500,000**
Expenses	**$2,227,000**	**$2,227,000**	**$2,227,000**	**$2,227,000**	**$2,000,000**	**$4,500,000**

(1) Student Chromebook purchases were provided to GCS as County Capital Outlay in FY 2024-25 and 2025-26 It is reported in 2026-27 as Operating Funds since it is not a capital asset.