



Budget Request 2026–2027

Morgen A. Houchard, Ed.D.
Superintendent

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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 28053₃

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

2025-2026

Facts and Figures



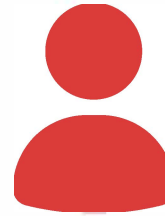
- 29 Elementary/Primary Schools
- 1 Intermediate School
- 11 Middle Schools
- 12 High Schools
- 1 Special Needs School
- 1 Alternative School
- 1 Virtual School (Grades K-12)

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.

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.

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 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.

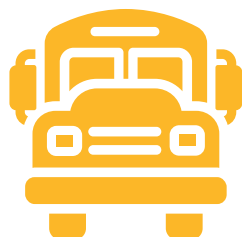
Among the largest school districts in the state, **Gaston County** continues to rank as one of the safest school districts. School resource officers are assigned to all schools, and our schools are equipped with camera, visitor check-in, and buzz-in entry systems to enhance safety.

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.

59

different languages are spoken by students in Gaston County Schools.

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.



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

May 8, 2026



To: Gaston County Board of Commissioners

This 2026-2027 Budget Request provides funding needed to support the vision, mission, and core values of Gaston County Schools. The request reflects our continued commitment to providing high-quality educational opportunities, maintaining safe learning environments, and supporting the students, employees, and families we serve throughout Gaston County.

During the 2025-2026 fiscal year, the County provided \$54.8 million in initial operating support, along with approximately \$10 million in additional funding provided in response to identified district needs, resulting in total operating support of approximately \$64.8 million. In addition, \$3.2 million was reallocated from capital funding to support general operating needs, bringing the total level of financial support impacting operations to approximately \$68 million. These funds were essential in helping the district address immediate operational requirements and continue supporting students and staff.

For the upcoming fiscal year, Gaston County Schools respectfully requests \$60.4 million in local operating funding to assist in supporting the daily operations of the school district. This request includes funding needed to help address rising operational costs, support instructional programs, maintain school safety initiatives, assist with employee recruitment and retention efforts, and provide resources necessary for students and staff.

Gaston County Schools continues to demonstrate excellence in academics, athletics, fine arts, Career and Technical Education, and extracurricular programs. Students and schools consistently earn recognition at the regional, state, and national levels, reflecting the dedication of our students, employees, parents, and community partners.

In addition to operating needs, Gaston County Schools requests \$4.0 million in capital maintenance funding to support ongoing facility upkeep and critical repairs across the district's approximately 5.1 million square feet of school and office space. These funds are essential to preserving safe, functional, and efficient learning environments and protecting the community's long-term investment in public education.

Several accomplishments continue to highlight the strength of our school district:

- Gaston County Schools continues to offer 17 magnet schools and academies that provide students with expanded opportunities in areas such as careers, healthcare, leadership, performing arts, collegiate preparation, and STEAM education.
- School safety remains a top priority, supported through strong partnerships with local law enforcement, updated security systems, visitor management procedures, and resource officers assigned to every school.
- Construction of the new W.P. Grier Middle School was completed in summer 2025 through the 2018 school bonds program, providing students and staff with a modern learning environment designed to support future growth and innovation.

We remain deeply appreciative of the continued partnership and support provided by the Gaston County Board of Commissioners, including the successful implementation of the 2018 school bonds program that continues to fund critical construction, renovation, and repair projects across the district.

Thank you for your consideration of this request and for your continued commitment to the students and families of Gaston County.

Sincerely,

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

Joshua D. Crisp, Chairman
Gaston County Board of Education

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

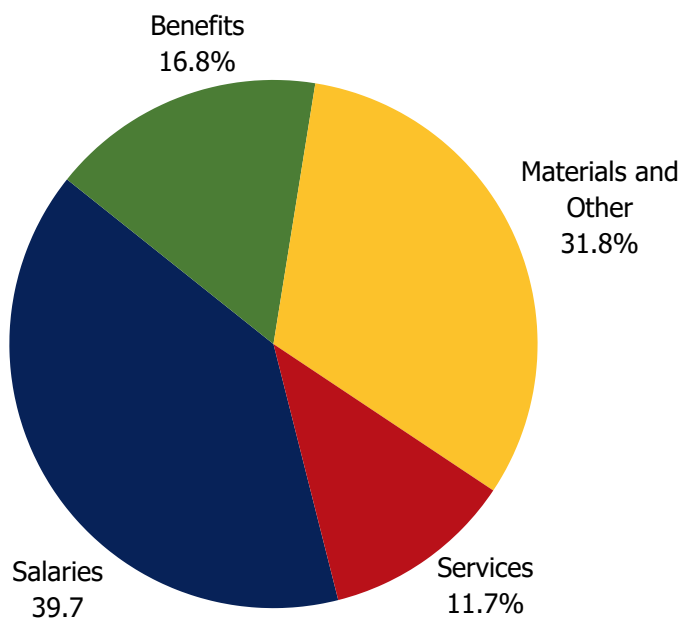
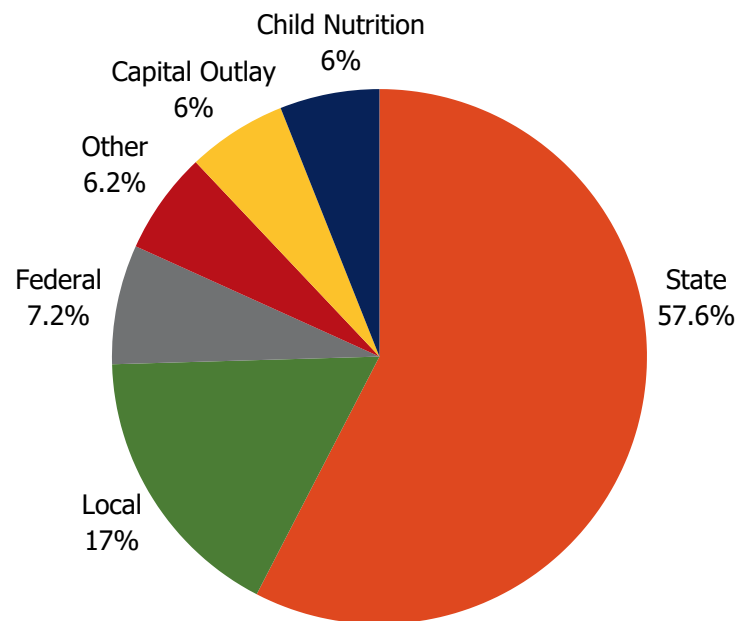
Share clear, relevant, and timely information that fosters trust, encourages engagement, and strengthens connections across the school community.

Gaston County Schools

Budgeted Revenues and Expenditures

FY 2025–2026

Revenues by Source	
State	\$231,985,769
Local	\$68,281,374
Federal	\$29,089,853
Other	\$24,930,360.89
Capital Outlay	\$119,919,899
Child Nutrition	\$24,266,000
Total	\$498,473,255.89

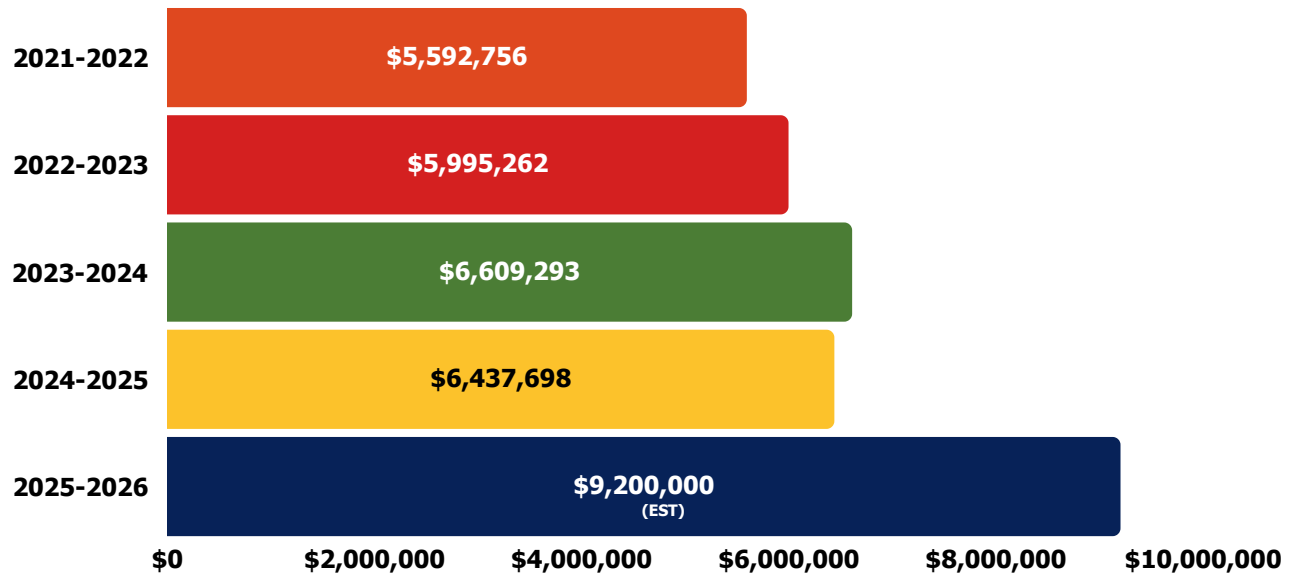


Expenditures by Purpose	
Salaries	\$197,689,824.07
Benefits	\$83,849,589.66
Materials and Other	\$158,603,646.05
Services	\$58,330,196.76
Total	\$498,473,256.54

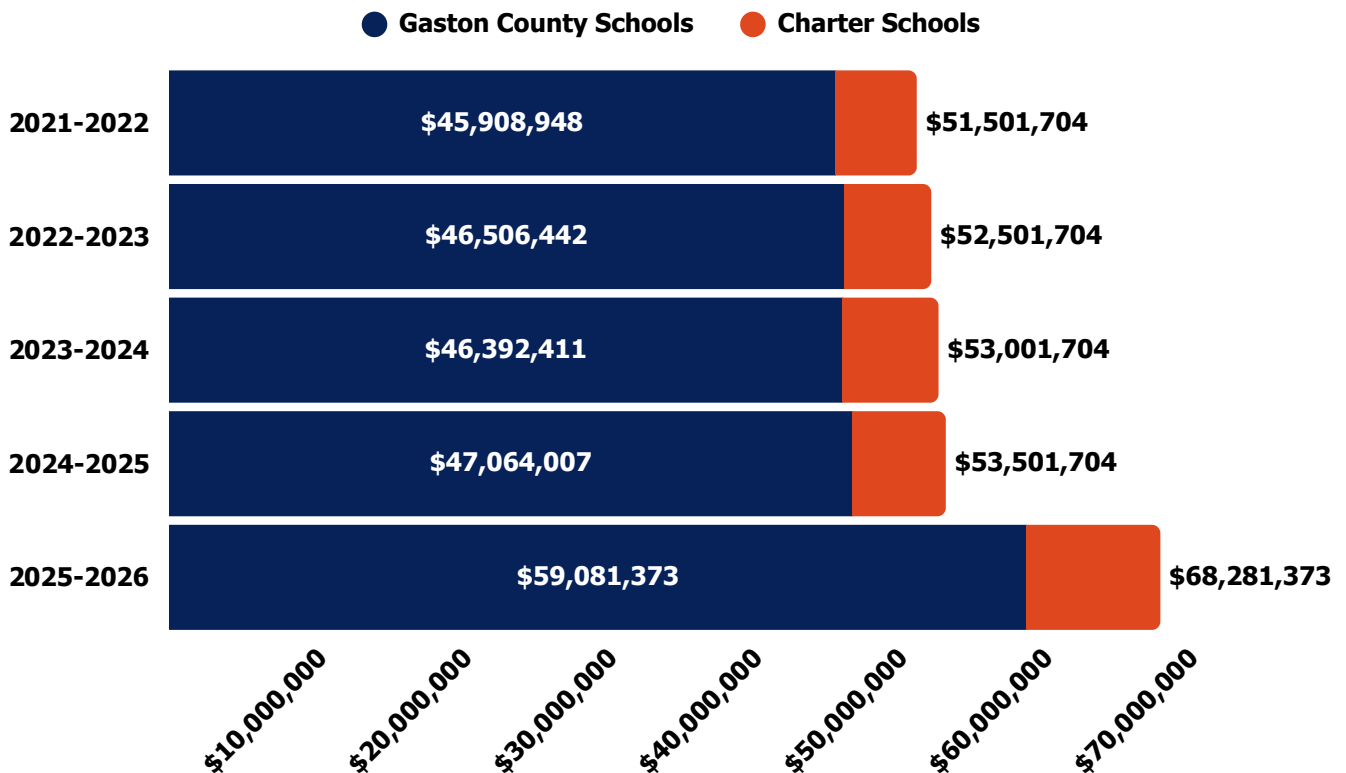


Historical Information

Charter School Payments 5-Year History

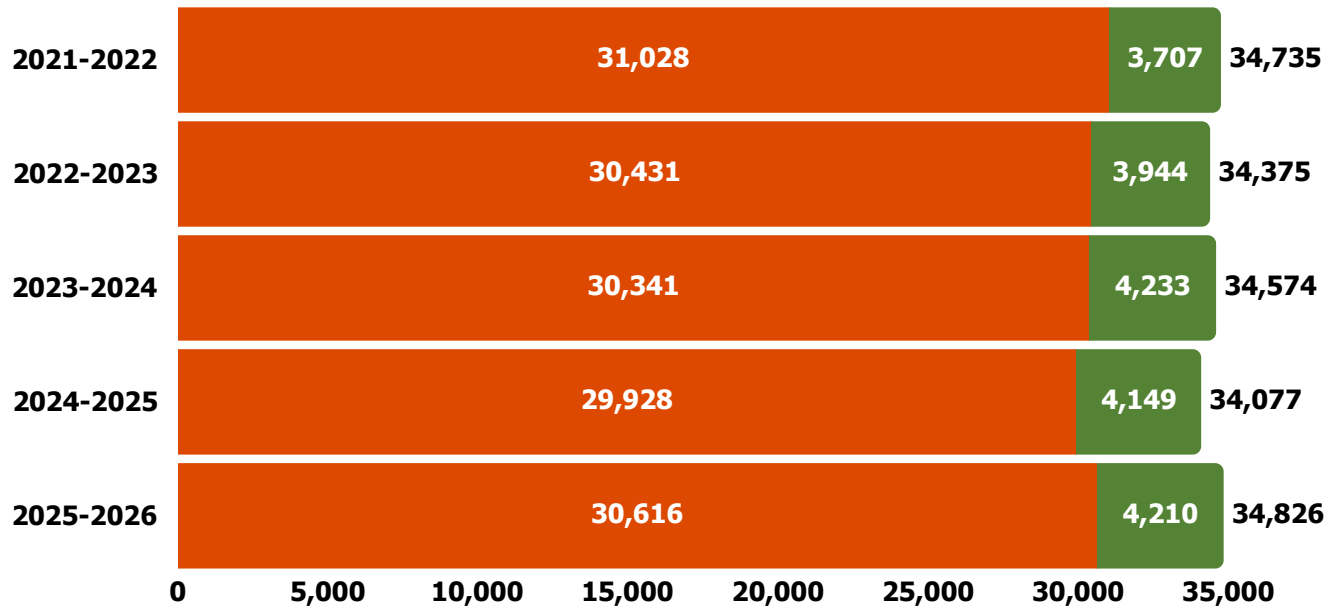


County Appropriation 5-Year History



Student Count 5-Year History

● Gaston County Schools ● Charter Schools



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



State Planning Allotment - ADM Fiscal Year 2025-26

Enter LEA#

360

Gaston County

	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>ALLOTTED</u>
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 Planning Allotment Formulas
2026-27**

Planning Allotment - Base PRCs		
Category	Basis of Allotment (Funding Factors are rounded.)	
Classroom Teachers (PRC 0001)	The average Teacher salary increase is n/a at Planning.	
<i>Grades Kindergarten</i>	1 per 18 in ADM.	
<i>Grade 1</i>	1 per 16 in ADM.	
<i>Grades 2 - 3</i>	1 per 17 in ADM.	
<i>Grades 4 - 6</i>	1 per 24 in ADM.	
<i>Grades 7 - 8</i>	1 per 23 in ADM.	
<i>Grade 9</i>	1 per 26.5 in ADM.	
<i>Grades 10 - 12</i>	1 per 29 in ADM.	
<i>Math/Science/Computer Teachers</i>	1 per county or based on sub agreements.	
<i>International Faculty</i>	IFE Conversions are calculated at the Teacher statewide average salary including benefits (\$79,325).	
Central Office Administration (PRC 0002)	Increase by LEA from 2025-26 Initial Allotments is 0.11% before the allotment proration of 90.84%.	
Noninstructional Support Personnel (PRC 0003)	\$337.11 per ADM.	
	\$6,000 per Textbook Commission members for Clerical Assistants.	
Program Enhancement (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.	
Instructional Support (PRC 0007)	1 per 429.08 ADM rounded to the nearest whole position.	
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). Planning was prorated at 97.90% per funds available.	
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. Planning was prorated at 99.98% per funds available.	
Teacher Assistants (PRC 0027)	The number of classes is determined by a ratio of 1:21. The Funding Factor of \$47,681 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. Planning was prorated at 94.20% per funds available.	
Academically or Intellectually Gifted Students (PRC 0034)	\$1,503.43 per child for 4% of ADM.	
Transportation (PRC 0056)	Planning Allotments are provided by Office of Transportation/Operations. At least 95% of the budget will be released at the time of 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)	\$31.11 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 (\$103.00 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data (\$511.35 per child in poverty). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$332,440). Planning was prorated at 99.87% per funds available.	
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 Planning Allotment Formulas
2026-27**

Planning Allotment - Non-Base PRCs	
Category	Basis of Allotment (Funding Factors are rounded.)
Driver Training (PRC 0012)	\$223.98 per public, charter, private and federal 9th Grade ADM.
School Technology (PRC 0015)	\$11.93 per ADM in grades K-12 including ready to open independent public schools.
Children with Disabilities (Exceptional Children) (PRC 0032)	\$5,601.11 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or a 13% cap of the allotted ADM. Planning was prorated at 98.95% per funds available. Base of \$79,325 per LEA; remainder distributed based on December 1 est. child count of ages 3, 4, and PreK-5, (\$5,528.06) per child. Approved applications, revisions, and grants.
School-Aged	
Preschool	
Developmental Day Centers (3-21) (PRC 0063). Effective FY25, Community Residential Centers, Group Homes, & Special State Reserve allotments are PRC 0089.	
Limited English Proficiency (PRC 0054)	Base of a teacher asst. (\$47,681); remainder based 50% on number of funded LEP students (\$580.32) and 50% on an LEA's concentration of LEP students (\$3,046.52). Planning was prorated at 99.74% per funds available.

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	\$53,525	\$79,325
Program Enhancement Teachers	\$53,475	\$79,258
Principals	\$7,601	\$10,766
Assistant Principals (MOE)	\$6,499	\$9,450
School Health Personnel	\$60,329	\$88,327
Instructional Support	\$59,247	\$86,895
Career Technical Ed. (MOE)	\$5,352	\$7,931
School Resource Officer	\$62,583	\$91,310

Note: Dollars for 2026-27 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, not the dollars. 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	\$53.00	\$55.00	\$57.00
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	\$16,573.00	\$33,873.00

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)	ADs updated for 2025-2026 w/ track asst.						
1-3	5%							
4-6	7%							
7-10	10%							
11-15	14%							
16-20	19%							
21+	25%							

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	\$ 14,130,940	\$ (2,358,112)	\$ 11,772,829
52000	Special Populations Services	1,728,733	11,962	1,740,694
53000	Alternative Programs and Services	3,250,773	(3,013,703)	237,069
54000	School Administration Services	5,701,719	1,765,216	7,466,935
55000	Co-Curricular Services	2,364,940	(178,368)	2,186,572
58000	School Based Support Services	5,253,624	(2,693,485)	2,560,138
61000	System-wide Support Services	1,673,965	(12,147)	1,661,818
62000	Special Population Support Services	146,741	1,780	148,520
63000	Alternative Programs and Services	151,939	(150,769)	1,170
64000	Technology Support Services	1,614,891	160,889	1,775,780
65000	Operational Support Services	16,723,739	(1,498,490)	15,225,249
66000	Financial & Human Resource Services	3,024,750	1,065,791	4,090,540
67000	Accountability Services	283,332	131,672	415,004
68000	System-wide Pupil Support Services	501,379	715,429	1,216,808
69000	Policy and Leadership	2,529,909	(85,332)	2,444,577
81000	Payments to Charter Schools	9,200,000	(1,660,000)	7,540,000
Total Expenses		\$ 68,281,373	\$ (7,797,670)	\$ 60,483,704

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	Increase	FY 2026-27
		Actual Budget	Over FY 2025-26	Funding Request

Sources of Expenses:

51000 Regular Instructional Services	1000 Salaries, Other Personnel Payments	\$ 7,008,669	\$ (1,845,360)	\$ 5,163,309
	2000 Employer Provided Benefits	2,459,198	(625,472)	1,833,726
	3000 Purchased Services	2,753,966	539,849	3,293,815
	4000 Supplies and Materials	1,909,108	(427,128)	1,481,979
	Sub-Total	\$ 14,130,940	\$ (2,358,112)	\$ 11,772,829
52000 Special population Services	1000 Salaries, Other Personnel Payments	\$ 1,305,083	\$ -	\$ 1,305,083
	2000 Employer Provided Benefits	423,650	1	423,651
	4000 Supplies and Materials	-	11,961	11,961
	Sub-Total	\$ 1,728,733	\$ 11,962	\$ 1,740,694
53000 Alternative Programs & Services	1000 Salaries, Other Personnel Payments	\$ 3,018,934	\$ (2,840,000)	\$ 178,934
	2000 Employer Provided Benefits	218,136	(160,000)	58,136
	3000 Purchased Services	13,703	(13,703)	-
	Sub-Total	\$ 3,250,773	\$ (3,013,703)	\$ 237,069
54000 School Leadership Services	1000 Salaries, Other Personnel Payments	\$ 3,965,551	\$ 731,534	\$ 4,697,085
	2000 Employer Provided Benefits	1,646,789	1,025,988	2,672,777
	3000 Purchased Services	10,972	(10,972)	-
	4000 Supplies and Materials	78,408	18,666	97,074
	Sub-Total	\$ 5,701,719	\$ 1,765,216	\$ 7,466,935
55000 Co-Curricular Services	1000 Salaries, Other Personnel Payments	\$ 1,531,450	\$ (58,366)	\$ 1,473,085
	2000 Employer Provided Benefits	331,596	(14,009)	317,587
	3000 Purchased Services	483,185	(126,885)	356,300
	4000 Supplies and Materials	18,709	20,891	39,600
	Sub-Total	\$ 2,364,940	\$ (178,368)	\$ 2,186,572
58000 School Based Services	1000 Salaries, Other Personnel Payments	\$ 3,630,896	\$ (2,083,820)	\$ 1,547,077
	2000 Employer Provided Benefits	1,299,128	(607,218)	691,910
	3000 Purchased Services	300,508	(3,178)	297,330
	4000 Supplies and Materials	23,092	731	23,823
	Sub-Total	\$ 5,253,624	\$ (2,693,485)	\$ 2,560,138
61000 System-wide Support Services	1000 Salaries, Other Personnel Payments	\$ 1,060,652	\$ 6,897	\$ 1,067,549
	2000 Employer Provided Benefits	436,349	26,070	462,419
	3000 Purchased Services	123,011	(43,576)	79,435
	4000 Supplies and Materials	53,952	(1,538)	52,414
	Sub-Total	\$ 1,673,965	\$ (12,147)	\$ 1,661,818

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	\$ 104,474	\$ 0	\$ 104,474
	2000	Employer Provided Benefits	42,266	1,780	44,046
	3000	Purchased Services	-	-	-
	Sub-Total		\$ 146,741	\$ 1,780	\$ 148,520
63000 Alternative Programs and Services	1000	Salaries, Other Personnel Payments	\$ 107,908	\$ (107,908)	\$ -
	2000	Employer Provided Benefits	42,130	(42,130)	-
	4000	Supplies and Materials	1,902	(732)	1,170
	Sub-Total		\$ 151,939	\$ (150,769)	\$ 1,170
64000 Technology Support Services	1000	Salaries, Other Personnel Payments	\$ 335,193	\$ 80,302	\$ 415,495
	2000	Employer Provided Benefits	133,119	51,383	184,502
	3000	Purchased Services	1,041,513	104,270	1,145,783
	4000	Supplies and Materials	105,065	(75,065)	30,000
	Sub-Total		\$ 1,614,891	\$ 160,889	\$ 1,775,780
65000 Operational Support Services	1000	Salaries, Other Personnel Payments	\$ 4,500,942	\$ (600,158)	\$ 3,900,784
	2000	Employer Provided Benefits	2,065,189	(93,651)	1,971,539
	3000	Purchased Services	8,513,125	39,608	8,552,733
	4000	Supplies and Materials	1,644,483	(844,290)	800,193
	Sub-Total		\$ 16,723,739	\$ (1,498,490)	\$ 15,225,249
66000 Financial & Human Resource Services	1000	Salaries, Other Personnel Payments	\$ 1,309,502	\$ 638,267	\$ 1,947,769
	2000	Employer Provided Benefits	625,178	383,649	1,008,827
	3000	Purchased Services	986,808	(401,799)	585,009
	4000	Supplies and Materials	103,262	445,673	548,935
	Sub-Total		\$ 3,024,750	\$ 1,065,791	\$ 4,090,540
67000 Accountability Services	1000	Salaries, Other Personnel Payments	\$ 123,600	\$ 91,803	\$ 215,403
	2000	Employer Provided Benefits	47,398	52,085	99,483
	3000	Purchased Services	65,795	(8,011)	57,784
	4000	Supplies and Materials	46,539	(4,206)	42,333
	Sub-Total		\$ 283,332	\$ 131,672	\$ 415,004
68000 System-wide Pupil Support Services	1000	Salaries, Other Personnel Payments	\$ 311,904	\$ 421,374	\$ 733,278
	2000	Employer Provided Benefits	126,605	218,750	345,355
	3000	Purchased Services	45,379	19,858	65,237
	4000	Supplies and Materials	17,491	55,447	72,938
	Sub-Total		\$ 501,379	\$ 715,429	\$ 1,216,808
69000 Policy, Leadership and Public Relations Services	1000	Salaries, Other Personnel Payments	\$ 1,202,037	\$ (16,532)	\$ 1,185,505
	2000	Employer Provided Benefits	464,097	28,732	492,829
	3000	Purchased Services	803,930	(104,269)	699,661
	4000	Supplies and Materials	59,846	6,737	66,583
	Sub-Total		\$ 2,529,909	\$ (85,332)	\$ 2,444,577

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	Increase	FY 2026-27
		Actual Budget	Over FY 2025-26	Funding Request
81000 Transfers to Other Entities	7000 Payments to Charter Schools	\$ 9,200,000	\$ (1,660,000)	\$ 7,540,000
	Sub-Total	\$ 9,200,000	\$ (1,660,000)	\$ 7,540,000
Total Expenses		\$ 68,281,373	\$ (7,797,670)	\$ 60,483,704

Gaston County Schools FY 2026-2027 Local Funding Request

FY 2026-2027 Local Funding Request

Recommendation Item	Expenditures		
	Ongoing	New	Total
Ongoing Expenditures			
Inflation - Supplies, Contracted Services and Utilities	\$ 470,000	\$ -	\$ 470,000
State Increase in Employee Compensation	792,000	-	792,000
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	\$ -	\$ 500,000	\$ 500,000
Total	\$ 5,182,000	\$ 500,000	\$ 5,682,000

Ongoing Expenditures (FY 2026-27)

School: All Schools
Department: Finance
Project Title: Inflation - Supplies, Contracted Services and Utilities
Total Cost: \$ 470,000

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 \$21,500,000. Based on the projected core PCE inflation rate of 2.4% for 2026, we are requesting an additional \$470,000. 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	470,000	485,000	500,000	1,455,000
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	\$ 470,000	\$ 485,000	\$ 500,000	\$ 1,455,000

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: \$ 792,000

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 additional dollars 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 \$35.6 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 \$792,000. for FY 2026-27.

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	\$ 792,000	\$ 815,760	\$ 840,250	\$ 2,448,010
Materials and Supplies	-	-	-	-
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	\$ 792,000	\$ 815,760	\$ 840,250	\$ 2,448,010

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 applies 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 4% to \$8,935 and the employer retirement contribution rate by 1% to 25.76%. These increases, coupled with a 3.0% projected salary increase, would result in an additional 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 **5.0% annual price increase**, projected future costs are:

Year 2: \$2,460,000

Year 3: \$2,600,000

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	2,460,000	2,600,000	7,410,000
Other Operating Expenses	-	-	-	-
Total	\$ 2,350,000	\$ 2,460,000	\$ 2,600,000	\$ 7,410,000

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: \$ 500,000

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 below the average certified salary supplements of our peer group.

To continue making progress toward a more competitive compensation structure, GCS is requesting an additional \$500,000 increase to the local salary supplement. While this increase will not fully close the gap between GCS and surrounding districts, it will assist in improving teacher retention and supporting efforts to recruit and retain highly qualified certified employees. Continued annual investments in the local supplement will be necessary for GCS to remain competitive with peer districts over time.

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	\$ 500,000	\$ 1,000,000	\$ 1,500,000	\$ 3,000,000
Materials and Supplies	 -	 -	 -	 -
Hardware and Software	 -	 -	 -	 -
Other Operating Expenses	 -	 -	 -	 -
Total	\$ 500,000	\$ 1,000,000	\$ 1,500,000	\$ 3,000,000

Requested by: 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



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.

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 \$4.0 million, or \$0.78 per square foot, in capital funding for annual routine maintenance and capital repairs this year. We plan to increase our request to \$6.0 million over the next two years. This planned increase is intended to steadily align the district with the Council of the Great City Schools' median routine maintenance rate of \$1.35 per square foot.

Capital Maintenance and Repairs (FY 2026-27)

School: All Schools
Department: Facilities
Project Title: Capital Maintenance and Repairs
Total Cost: \$ 4,000,000

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 2026-27 is \$4,000,000, or \$.78 Sq Foot.

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.

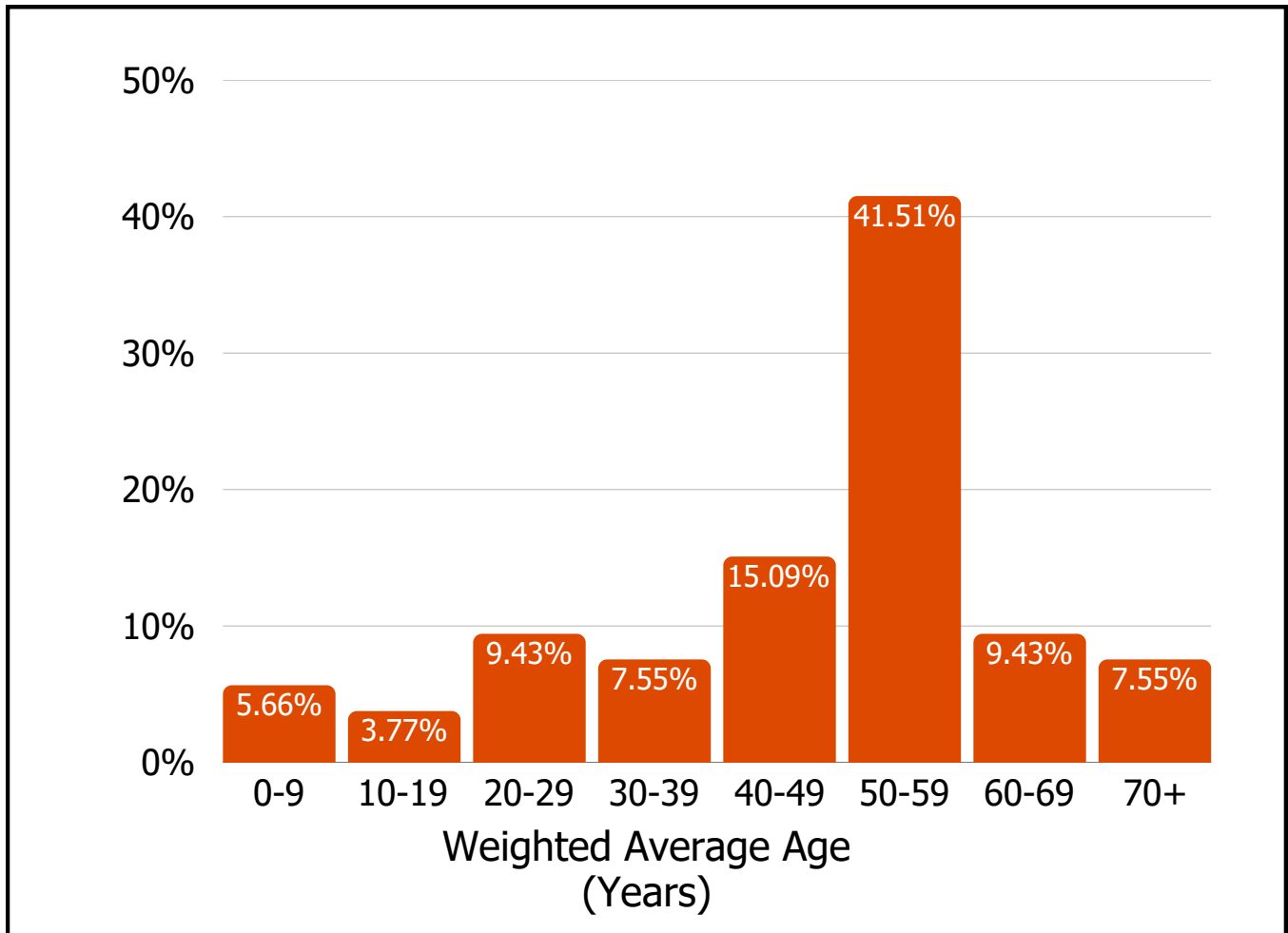
Estimated Annual Increases

Expenditure	FY 2026-27 Planning	FY 2027-28 Planning	FY 2028-29 Planning	Total
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	4,000,000	5,000,000	6,000,000	15,000,000
Hardware and Software	-	-	-	-
Other Operating Expenses	-	-	-	-
Total	\$ 4,000,000	\$ 5,000,000	\$ 6,000,000	\$ 15,000,000

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

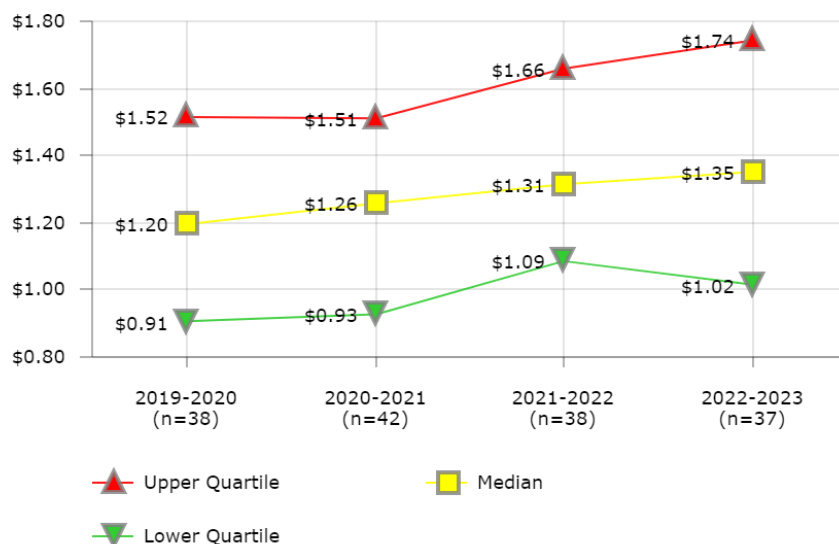


A REPORT OF THE PERFORMANCE MEASUREMENT AND BENCHMARKING PROJECT

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	\$ 57,333,704
Student Chromebooks	-	-	-	2,100,000	2,000,000	2,350,000
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	\$60,483,704
Expenses	\$52,251,704	\$53,251,704	\$53,751,704	\$56,401,704	\$56,801,704	\$60,483,704

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	\$4,000,000
State Funds	-	-	-	-	-	-
Revenue	\$2,227,000	\$2,227,000	\$2,227,000	\$2,227,000	\$2,000,000	\$4,000,000
Expenses	\$2,227,000	\$2,227,000	\$2,227,000	\$2,227,000	\$2,000,000	\$4,000,000