

LEA 360 - Gaston County Schools**PRC ALL - Total Expenditures (All Programs)**

Fiscal Year 2024-2025 District Expenditures by LEA and Object Code as of 6/30/2025

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 219,427	0.09%
112	Associate and Deputy Superintendent	154,500	0.07%
113	Director and/or Supervisor	903,640	0.38%
114	Principal/Headmaster	5,241,074	2.22%
115	Finance Officer	135,731	0.06%
116	Assistant Principal (Non-teaching)	2,434,473	1.03%
117	Other Assistant Principal Assignment	204,978	0.09%
118	Assistant Superintendent	118,048	0.05%
121	Teacher	85,819,224	36.35%
122	Interim Teacher – (Paid at Non-certified Rate)	474,637	0.20%
123	JROTC Teacher	439,417	0.19%
124	Foreign Exchange (VIF)	8,213,751	3.48%
125	New Teacher Orientation	101,965	0.04%
126	Extended Contracts	-	0.00%
127	Master Teacher	-	0.00%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	-	0.00%
129_2	Held Harmless Salary	14,990	0.01%
131	Instructional Support I - Regular Teacher Pay Scale	11,954,365	5.06%
132	Instructional Support II - Advanced Pay Scale	2,100,473	0.89%
133	Psychologists	509,986	0.22%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	418,723	0.18%
141	Teacher Assistant - Other	25,560	0.01%
142	Teacher Assistant - NCLB	6,299,922	2.67%
143	Tutor (Within the instructional day)	34,483	0.01%
144	Interpreter, Brailist, Translator, Education Interpreter	202,656	0.09%
145	Therapist	868,530	0.37%
146	School-Based Specialist	1,116,642	0.47%
147	Monitor	346,379	0.15%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	809,132	0.34%
151	Office Support	7,144,720	3.03%
152	Technician	251,902	0.11%
153	Administrative Specialist (Central Support)	535,687	0.23%
162	Substitute Teacher - Regular Teacher Absence	894,317	0.38%
163	Substitute Teacher - Staff Development Absence	-	0.00%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	-	0.00%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	618,042	0.26%
171	Driver	3,853,255	1.63%
172	Driver Overtime	90,283	0.04%
173	Custodian	5,805,865	2.46%
174	Cafeteria Workers	26,194	0.01%
175	Skilled Trades	941,633	0.40%
176	Manager	61,280	0.03%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	712,238	0.30%
181	Supplement/Supplementary Pay	3,428,395	1.45%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	-	0.00%
192	Additional Responsibility Stipend	593,622	0.25%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

Updated on: September 5, 2025

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Object Category/Object Code Description		Annual Expenditures		%
Salary				
196	Staff Development Participant Pay		343,924	0.15%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		223,375	0.09%
199	Overtime Pay		107,476	0.05%
		Subtotal: \$	154,794,915	65.57%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	10,995,609	4.66%
221	Employer's Retirement Cost - Regular		34,055,963	14.43%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		16,639,301	7.05%
232	Employer's Workers' Comp Insurance Cost		-	0.00%
233	Employer's Unemployment Insurance Cost		-	0.00%
234	Employer's Dental Insurance Cost		-	0.00%
235	Employer's Life Insurance Cost		-	0.00%
184	Longevity Pay		370,748	0.16%
185	Bonus Leave Payoff		18,021	0.01%
186	Short Term Disability Pay - Beyond Six Months		28,057	0.01%
188	Annual Leave Payoff		1,209,166	0.51%
189	Short Term Disability Pay – First Six Months		25,049	0.01%
		Subtotal: \$	63,341,915	26.83%
Purchased Services				
311	Contracted Services	\$	4,197,814	1.78%
312	Workshop Expenses		138,849	0.06%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		14,101	0.01%
315	Reproduction Costs		48,058	0.02%
316	Commercial Driver's License Medical Exam Expenses		-	0.00%
317	Psychological Contract Services		530,197	0.22%
318	Speech and Language Contracted Services		1,215,338	0.51%
319	Other Professional/Technical Contract Services		2,567,641	1.09%
321	Public Utilities - Electric Services		584,318	0.25%
322	Public Utilities - Natural Gas		50,571	0.02%
323	Public Utilities - Water/Sewer		98,425	0.04%
324	Waste Management		-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		9,829	0.00%
326	Contracted Repairs and Maintenance - Equipment		1,893	0.00%
327	Rentals/Leases		2,420	0.00%
331	Pupil Transportation - Contracted		1,556,627	0.66%
332	Travel Reimbursement		54,335	0.02%
333	Field Trips		41,839	0.02%
341	Telephone		40,897	0.02%
342	Postage		-	0.00%
343	Telecommunications Services		480	0.00%
344	Mobile Communication Costs		1,579	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		527,514	0.22%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		4,275	0.00%
		Subtotal: \$	11,687,000	4.95%
Supplies & Materials				
411	Supplies and Materials	\$	1,456,145	0.62%
412	State Textbooks	\$	-	0.00%
413	Other Textbooks		1,151,716	0.49%
414	Library Books (Regular and Replacement)		9,994	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		726,843	0.31%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		533,749	0.23%
423	Gas/Diesel Fuel		947,168	0.40%
424	Oil		(4,085)	0.00%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	218,700	0.09%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	19,854	0.01%
461 Furniture and Equipment - Inventoried	598,400	0.25%
462 Computer Equipment - Inventoried	557,286	0.24%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 6,215,770	2.63%
Capital Outlay		
522 General Contract	\$ -	0.00%
529 Miscellaneous Contracts and Other Charges	\$ -	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	-	0.00%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	26,601	0.01%
Subtotal:	\$ 26,601	0.01%
Other		
361 Membership Dues and Fees	\$ 510	0.00%
363 Assessments/Penalties	-	0.00%
371 Liability Insurance	-	0.00%
372 Vehicle Liability Insurance	-	0.00%
373 Property Insurance	-	0.00%
375 Fidelity Bond Premium	-	0.00%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance and Judgments	-	0.00%
381 Debt Service - Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 510	0.00%
Grand Total:	\$ 236,066,712	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

