

LEA 490 - Iredell-Statesville Schools

Fiscal Year 2024-2025 Annual District Expenditures by PRC - as of 6/30/2025

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	58,150,419
002	Central Office Administration	1,145,956
003	Non-Instructional Support Personnel	7,456,157
004	K-5 Program Enhancement Teachers	3,485,994
005	School Building Administration	6,245,223
006	School Health Personnel - Position	3,699,843
007	Instructional Support Personnel - Certified	3,607,121
008	School Health Personnel Conversion to Dollars	-
009	Non-Contributory Employee Benefits	1,308,468
010	Dollars for Certified Personnel	-
011	NBPTS Educational Leave	98,710
012	Driver Training	493,782
013	Career Technical Education - Months of Employment	7,575,083
014	Career Technical Education - Program Support Funds	821,108
015	School Technology Fund	242,926
016	Summer Reading Camps	358,933
019	Small County Supplemental Funding	-
020	International Faculty Exchange Teachers (IFE)	2,144,030
021	Military Differential Pay	-
022	Advanced Teaching Roles	-
023	CTE Modernization and Support Grant	-
024	Disadvantaged Student Supplemental Funding	814,794
027	Teacher Assistants	6,070,715
028	Highly Qualified NC Teaching Graduate	1,921
029	Behavioral Support	110,589
030	Digital Learning Initiative (DLI) Grant	87,880
031	Low-Wealth Counties Supplemental Funding	-
032	Children with Disabilities	14,615,573
034	Academically/Intellectually Gifted	1,247,553
037	Restart Schools and Renewal School System	11,932,768
039	School Safety Grant For School Resource Officers	-
040	School Safety Grant	399,996
042	Child and Family Support Teams – School Nurses	-
043	Child and Family Support Teams	-
046	Third Grade Reading Teacher Bonus	95,552
048	Principal and Other Teacher Performance Bonus	312,804
054	Limited English Proficiency (LEP)	1,213,021
055	Cooperative Innovative High Schools (CIHS)	540,000
056	Transportation of Pupils	8,425,826
057	LEA Direct Purchase of Replacement School Buses	-
061	Classroom Materials/Instructional Supplies and Equipment	-
062	Small County and Low Wealth signing Bonus for Teachers	-
063	Children with Special Needs - Developmental Day Centers	268,650
064	CTE Grade Expansion Program Grant	-
065	Coding and Mobile Application Grant	-
066	Teacher Assistant Tuition Reimbursement Program	-
067	Assistant Principal Intern - MSA Student	92,120
068	Alternative Programs and Schools	-
069	At-Risk Student Services	4,724,546
071	Supplemental Funds for Teachers Compensation	1,739,386
073	School Connectivity	219,466
078	Digital Learning Initiative: Digital Literacy Solutions	-
079	CTE - Education and Workforce Innovation	-
081	Transportation Reserve Fund for Homeless and Foster Children	-
083	CTE Credential Program Support	141,451
085	Literacy Intervention	367,339
087	Stop Arm Enhancement Funds	-
088	Feminine Hygiene Grant Program	-
089	Children with Disabilities - Special State Reserve	239,442
094	Average Daily Membership (ADM) Growth	1,754,875
095	Special Dollar Allotment	-
096	Special Position Allotment	-

Updated on: September 5, 2025

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Page 1 of 2

LEA 490 - Iredell-Statesville Schools**Fiscal Year 2024-2025 Annual District Expenditures by PRC - as of 6/30/2025**

PRC	PRC Description	Annual Expenditures
131	Textbooks and Digital Resources (State Fund 1)	796,858
153	LEA System Modernization	-
230	Hurricane Relief and Recovery	-
251	Economically Disadvantaged Public School	-
252	Teacher Apprentice Grant Program	-
253	CTE Health and Career Promotion	-
254	Increasing Engagement in Stem Grant	-
255	NBPTS Certification Support	25,650
256	CTE Homebuilding Grant	-
257	Middle School Reading	-
258	Plasma Games Grant Program	388,980
Total:		\$ 153,461,509

Notes: 1) Based on MFR

LEA 490 - Iredell-Statesville 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	\$ 156,312	0.10%
112	Associate and Deputy Superintendent	135,740	0.09%
113	Director and/or Supervisor	407,422	0.27%
114	Principal/Headmaster	3,292,565	2.15%
115	Finance Officer	115,368	0.08%
116	Assistant Principal (Non-teaching)	2,470,842	1.61%
117	Other Assistant Principal Assignment	171,936	0.11%
118	Assistant Superintendent	-	0.00%
121	Teacher	60,519,837	39.44%
122	Interim Teacher – (Paid at Non-certified Rate)	8,970	0.01%
123	JROTC Teacher	308,613	0.20%
124	Foreign Exchange (VIF)	1,652,885	1.08%
125	New Teacher Orientation	19,684	0.01%
126	Extended Contracts	235,550	0.15%
127	Master Teacher	-	0.00%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	23,467	0.02%
129_2	Held Harmless Salary	5,857	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	5,739,574	3.74%
132	Instructional Support II - Advanced Pay Scale	1,181,986	0.77%
133	Psychologists	348,469	0.23%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	1,941,869	1.27%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	3,696,819	2.41%
143	Tutor (Within the instructional day)	26,698	0.02%
144	Interpreter, Brailist, Translator, Education Interpreter	-	0.00%
145	Therapist	682,065	0.44%
146	School-Based Specialist	191,468	0.12%
147	Monitor	780,596	0.51%
148	Non-Certified Instructor	721,266	0.47%
149	School Resource Officer	-	0.00%
151	Office Support	2,358,542	1.54%
152	Technician	8,615	0.01%
153	Administrative Specialist (Central Support)	149,977	0.10%
162	Substitute Teacher - Regular Teacher Absence	-	0.00%
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)	1,144	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	688,946	0.45%
171	Driver	3,364,186	2.19%
172	Driver Overtime	197,610	0.13%
173	Custodian	3,806,230	2.48%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	1,133,906	0.74%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	441,287	0.29%
181	Supplement/Supplementary Pay	2,074,257	1.35%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	234,284	0.15%
187	Salary Differential	78,751	0.05%
191	Curriculum Development Pay	61,452	0.04%
192	Additional Responsibility Stipend	47,975	0.03%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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Page 1 of 3

LEA 490 - Iredell-Statesville 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			
196	Staff Development Participant Pay	14,000	0.01%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	22,845	0.01%
199	Overtime Pay	264,355	0.17%
Subtotal:		\$ 99,784,221	65.02%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 7,180,856	4.68%
221	Employer's Retirement Cost - Regular	23,294,607	15.18%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	13,764,918	8.97%
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	241,998	0.16%
185	Bonus Leave Payoff	20,363	0.01%
186	Short Term Disability Pay - Beyond Six Months	-	0.00%
188	Annual Leave Payoff	580,023	0.38%
189	Short Term Disability Pay – First Six Months	152,999	0.10%
Subtotal:		\$ 45,235,764	29.48%
Purchased Services			
311	Contracted Services	\$ 2,399,009	1.56%
312	Workshop Expenses	139,610	0.09%
313	Contracted Instructional Substitutes	397,576	0.26%
314	Marketing Costs	9,020	0.01%
315	Reproduction Costs	5,617	0.00%
316	Commercial Driver's License Medical Exam Expenses	20,610	0.01%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contracted Services	-	0.00%
319	Other Professional/Technical Contract Services	459,500	0.30%
321	Public Utilities - Electric Services	47,799	0.03%
322	Public Utilities - Natural Gas	-	0.00%
323	Public Utilities - Water/Sewer	1,215	0.00%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	3,682	0.00%
327	Rentals/Leases	105	0.00%
331	Pupil Transportation - Contracted	6,142	0.00%
332	Travel Reimbursement	79,526	0.05%
333	Field Trips	144,111	0.09%
341	Telephone	-	0.00%
342	Postage	1,676	0.00%
343	Telecommunications Services	282,478	0.18%
344	Mobile Communication Costs	9,381	0.01%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	139,217	0.09%
352	Employee Education Reimbursement	-	0.00%
353	Certification/Licensing Fees	25,650	0.02%
Subtotal:		\$ 4,171,924	2.72%
Supplies & Materials			
411	Supplies and Materials	\$ 1,363,936	0.89%
412	State Textbooks	\$ -	0.00%
413	Other Textbooks	151,483	0.10%
414	Library Books (Regular and Replacement)	-	0.00%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	672,603	0.44%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	422,716	0.28%
423	Gas/Diesel Fuel	758,484	0.49%
424	Oil	20,679	0.01%

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PRC ALL - Total Expenditures (All Programs)

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	97,247	0.06%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	11,232	0.01%
461 Furniture and Equipment - Inventoried	447,911	0.29%
462 Computer Equipment - Inventoried	60,634	0.04%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 4,006,926	2.61%
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	206,647	0.13%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	-	0.00%
Subtotal:	\$ 206,647	0.13%
Other		
361 Membership Dues and Fees	\$ 11,027	0.01%
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	45,000	0.03%
Subtotal:	\$ 56,027	0.04%
Grand Total:	\$ 153,461,509	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

