LEA 111 - Asheville City 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	$ -	0.00%
112	Associate and Deputy Superintendent	111,746	0.36%
113	Director and/or Supervisor	394,577	1.25%
114	Principal/Headmaster	667,561	2.12%
115	Finance Officer	-	0.00%
116	Assistant Principal (Non-teaching)	375,817	1.20%
117	Other Assistant Principal Assignment	29,955	0.10%
118	Assistant Superintendent	-	0.00%
121	Teacher	11,615,109	36.94%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	-	0.00%
124	Foreign Exchange (VIF)	196,634	0.63%
125	New Teacher Orientation	2,861	0.01%
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	8,887	0.03%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	1,047,991	3.33%
132	Instructional Support II - Advanced Pay Scale	355,379	1.13%
133	Psychologists	245,786	0.78%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	633,046	2.01%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	1,412,168	4.49%
143	Tutor (Within the instructional day)	90,597	0.29%
144	Interpreter, Braillist, Translator, Education Interpreter	-	0.00%
145	Therapist	274,895	0.87%
146	School-Based Specialist	572,690	1.82%
147	Monitor	-	0.00%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	-	0.00%
151	Office Support	63,323	0.20%
152	Technician	-	0.00%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	51,266	0.16%
163	Substitute Teacher - Staff Development Absence	-	0.00%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	19,016	0.06%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	41,241	0.13%
171	Driver	520,719	1.66%
172	Driver Overtime	52,768	0.17%
173	Custodian	900,883	2.86%
174	Cafeteria Workers	60,718	0.19%
175	Skilled Trades	106,689	0.34%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	95,578	0.30%
181	Supplement/Supplementary Pay	379,415	1.21%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	300	0.00%
192	Additional Responsibility Stipend	3,000	0.01%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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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		23,887	0.08%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		52,016	0.17%
199	Overtime Pay		79,655	0.25%
		Subtotal: **$**	**20,486,171**	**65.15%**
Employee Benefits				
211	Employer's Social Security Cost- Regular	$	1,472,802	4.68%
221	Employer's Retirement Cost - Regular		4,803,631	15.28%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		2,745,045	8.73%
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		73,651	0.23%
185	Bonus Leave Payoff		3,205	0.01%
186	Short Term Disability Pay - Beyond Six Months		-	0.00%
188	Annual Leave Payoff		99,272	0.32%
189	Short Term Disability Pay – First Six Months		-	0.00%
		Subtotal: **$**	**9,197,606**	**29.25%**
Purchased Services				
311	Contracted Services	$	646,035	2.05%
312	Workshop Expenses		85,163	0.27%
313	Contracted Instructional Substitutes		110,192	0.35%
314	Marketing Costs		-	0.00%
315	Reproduction Costs		-	0.00%
316	Commercial Driver's License Medical Exam Expenses		2,529	0.01%
317	Psychological Contract Services		-	0.00%
318	Speech and Language Contracted Services		-	0.00%
319	Other Professional/Technical Contract Services		1,475	0.00%
321	Public Utilities - Electric Services		-	0.00%
322	Public Utilities - Natural Gas		-	0.00%
323	Public Utilities - Water/Sewer		-	0.00%
324	Waste Management		-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		-	0.00%
326	Contracted Repairs and Maintenance - Equipment		108	0.00%
327	Rentals/Leases		-	0.00%
331	Pupil Transportation - Contracted		99	0.00%
332	Travel Reimbursement		13,485	0.04%
333	Field Trips		1,526	0.00%
341	Telephone		-	0.00%
342	Postage		14	0.00%
343	Telecommunications Services		43,135	0.14%
344	Mobile Communication Costs		1,452	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		40,465	0.13%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		-	0.00%
		Subtotal: **$**	**945,677**	**3.01%**
Supplies & Materials				
411	Supplies and Materials	$	151,037	0.48%
412	State Textbooks	$	-	0.00%
413	Other Textbooks		10,432	0.03%
414	Library Books (Regular and Replacement)		-	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		242,553	0.77%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		-	0.00%
423	Gas/Diesel Fuel		-	0.00%
424	Oil		-	0.00%

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Object	Category/Object Code Description		Annual Expenditures	%
Salary				
425	Tires and Tubes		-	0.00%
451	Food Purchase		-	0.00%
453	Food Processing Supplies		-	0.00%
459	Other Food Purchases		-	0.00%
461	Furniture and Equipment - Inventoried		2,788	0.01%
462	Computer Equipment - Inventoried		138,290	0.44%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)		-	0.00%
		Subtotal: $	**545,101**	**1.73%**
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		242,111	0.77%
542	Purchase of Computer Hardware - Capitalized		27,704	0.09%
551	Purchase of Vehicles		-	0.00%
552	License and Title Fees		1,196	0.00%
		Subtotal: $	**271,011**	**0.86%**
Other				
361	Membership Dues and Fees	$	-	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: $	**-**	**0.00%**
		Grand Total: $	**31,445,565**	**100.00%**

Notes: 1) Based on MFR
2) Excludes State Fiscal Recovery Funds (PRC 140)

