

LEA 360 - Gaston County Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2025-2026 District Expenditures by LEA and Object Code as of 6/30/2026

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 241,380	0.10%
112 Associate and Deputy Superintendent	252,249	0.11%
113 Director and/or Supervisor	848,403	0.36%
114 Principal/Headmaster	4,997,656	2.14%
115 Finance Officer	123,382	0.05%
116 Assistant Principal (Non-teaching)	2,809,048	1.20%
117 Other Assistant Principal Assignment	144,338	0.06%
118 Assistant Superintendent	135,000	0.06%
121 Teacher	82,202,858	35.25%
122 Interim Teacher – (Paid at Non-certified Rate)	293,977	0.13%
123 JROTC Teacher	413,587	0.18%
124 Foreign Exchange (VIF)	8,107,701	3.48%
125 New Teacher Orientation	50,562	0.02%
126 Extended Contracts	-	0.00%
127 Advanced Teaching Roles	-	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	2,515	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	9,483,504	4.07%
132 Instructional Support II - Advanced Pay Scale	2,244,612	0.96%
133 Psychologists	573,154	0.25%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	428,296	0.18%
141 Teacher Assistant - Other	63,388	0.03%
142 Teacher Assistant - NCLB	5,800,344	2.49%
143 Tutor (Within the instructional day)	38,347	0.02%
144 Interpreter, Brailist, Translator, Education Interpreter	322,723	0.14%
145 Therapist	767,959	0.33%
146 School-Based Specialist	2,196,696	0.94%
147 Monitor	304,248	0.13%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	180,726	0.08%
151 Office Support	3,606,765	1.55%
152 Technician	349,163	0.15%
153 Administrative Specialist (Central Support)	460,815	0.20%
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%
Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
166	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	0.00%
171 Driver	3,552,418	1.52%
172 Driver Overtime	91,668	0.04%
173 Custodian	4,154,019	1.78%
174 Cafeteria Workers	7,230	0.00%
175 Skilled Trades	892,629	0.38%
176 Manager	54,370	0.02%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	686,112	0.29%
181 Supplement/Supplementary Pay	5,111,713	2.19%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	195,776	0.08%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	20,709	0.01%
192 Additional Responsibility Stipend	1,095,036	0.47%
193 Mentor Pay Stipend	8,750	0.00%
195 Planning Period Stipend	-	0.00%

Updated on: September 3, 2026

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Object Category/Object Code Description		Annual Expenditures	%
Salary			
196	Staff Development Participant Pay	376,899	0.16%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	174,827	0.07%
199	Overtime Pay	90,868	0.04%
Subtotal:		\$ 143,956,419	61.73%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 10,503,001	4.50%
221	Employer's Retirement Cost - Regular	32,990,472	14.15%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance Cost	18,969,833	8.13%
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	347,810	0.15%
185	Bonus Leave Payoff	16,203	0.01%
186	Short Term Disability Pay - Beyond Six Months	77,282	0.03%
188	Annual Leave Payoff	1,320,352	0.57%
189	Short Term Disability Pay – First Six Months	67,180	0.03%
Subtotal:		\$ 64,292,133	27.57%
Purchased Services			
311	Contracted Services	\$ 9,346,973	4.01%
312	Workshop Expenses	214,302	0.09%
313	Contracted Instructional Substitutes	3,322,055	1.42%
314	Marketing Costs	39,390	0.02%
315	Reproduction Costs	129,267	0.06%
316	Commercial Driver's License Medical Exam Expenses	-	0.00%
317	Psychological Contract Services	530,304	0.23%
318	Speech and Language Contract Services	743,147	0.32%
319	Other Professional/Technical Contract Services	497,291	0.21%
321	Public Utilities - Electric Services	937,428	0.40%
322	Public Utilities - Natural Gas	153,826	0.07%
323	Public Utilities - Water/Sewer	183,158	0.08%
324	Waste Management	111,797	0.05%
325	Contracted Repairs and Maintenance – Land and Buildings	159,231	0.07%
326	Contracted Repairs and Maintenance - Equipment	55,569	0.02%
327	Rentals/Leases	9,716	0.00%
331	Pupil Transportation - Contracted	1,932,782	0.83%
332	Travel Reimbursement	77,931	0.03%
333	Field Trips	49,435	0.02%
341	Telephone	33,818	0.01%
342	Postage	-	0.00%
343	Telecommunications Services	15,446	0.01%
344	Mobile Communication Costs	1,658	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	318,902	0.14%
352	Employee Education Reimbursement	260	0.00%
353	Certification/Licensing Fees	9,718	0.00%
Subtotal:		\$ 18,873,405	8.09%
Supplies & Materials			
411	Supplies and Materials	\$ 1,637,943	0.70%
412	State Textbooks	-	0.00%
413	Other Textbooks	18,326	0.01%
414	Library Books (Regular and Replacement)	466	0.00%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	1,364,531	0.59%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	636,898	0.27%
423	Gas/Diesel Fuel	1,157,945	0.50%
424	Oil	13,625	0.01%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	217,723	0.09%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	9,151	0.00%
461 Furniture and Equipment - Inventoried	521,522	0.22%
462 Computer Equipment - Inventoried	480,988	0.21%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 6,059,120	2.60%
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	13,895	0.01%
Subtotal:	\$ 13,895	0.01%
Other		
361 Membership Dues and Fees	\$ 7,433	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%
391 Tax Payments	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 6,729	0.00%
Grand Total:	\$ 233,201,701	100.00%

Notes: 1) Based on MFR

