LEA 111 - Asheville City 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	$ -	0.00%
112	Associate and Deputy Superintendent	81,029	0.27%
113	Director and/or Supervisor	323,965	1.07%
114	Principal/Headmaster	689,749	2.27%
115	Finance Officer	-	0.00%
116	Assistant Principal (Non-teaching)	319,158	1.05%
117	Other Assistant Principal Assignment	-	0.00%
118	Assistant Superintendent	102,057	0.34%
121	Teacher	11,410,035	37.53%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	-	0.00%
124	Foreign Exchange (VIF)	151,550	0.50%
125	New Teacher Orientation	-	0.00%
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	732	0.00%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	1,107,147	3.64%
132	Instructional Support II - Advanced Pay Scale	345,813	1.14%
133	Psychologists	269,110	0.89%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	485,228	1.60%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	1,438,047	4.73%
143	Tutor (Within the instructional day)	-	0.00%
144	Interpreter, Braillist, Translator, Education Interpreter	-	0.00%
145	Therapist	274,538	0.90%
146	School-Based Specialist	644,265	2.12%
147	Monitor	121	0.00%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	-	0.00%
151	Office Support	31,541	0.10%
152	Technician	-	0.00%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	19,443	0.06%
163	Substitute Teacher - Staff Development Absence	67	0.00%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	26,170	0.09%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	69,418	0.23%
171	Driver	567,694	1.87%
172	Driver Overtime	64,964	0.21%
173	Custodian	889,717	2.93%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	78,419	0.26%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	95,183	0.31%
181	Supplement/Supplementary Pay	-	0.00%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	8,312	0.03%
192	Additional Responsibility Stipend	8,869	0.03%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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Object	Category/Object Code Description		Annual Expenditures	%
Salary				
196	Staff Development Participant Pay		4,683	0.02%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		76,808	0.25%
199	Overtime Pay		84,198	0.28%
		Subtotal:	**$ 19,668,029**	**64.70%**
Employee Benefits				
211	Employer's Social Security Cost- Regular	$	1,412,118	4.64%
221	Employer's Retirement Cost - Regular		4,787,598	15.75%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance Cost		2,864,679	9.42%
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		69,036	0.23%
185	Bonus Leave Payoff		-	0.00%
186	Short Term Disability Pay - Beyond Six Months		15,887	0.05%
188	Annual Leave Payoff		118,423	0.39%
189	Short Term Disability Pay – First Six Months		7,122	0.02%
		Subtotal:	**$ 9,274,863**	**30.51%**
Purchased Services				
311	Contracted Services	$	567,820	1.87%
312	Workshop Expenses		23,329	0.08%
313	Contracted Instructional Substitutes		53,118	0.17%
314	Marketing Costs		-	0.00%
315	Reproduction Costs		-	0.00%
316	Commercial Driver's License Medical Exam Expenses		3,829	0.01%
317	Psychological Contract Services		-	0.00%
318	Speech and Language Contract Services		-	0.00%
319	Other Professional/Technical Contract Services		1,310	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		45,071	0.15%
327	Rentals/Leases		-	0.00%
331	Pupil Transportation - Contracted		17,351	0.06%
332	Travel Reimbursement		11,187	0.04%
333	Field Trips		12,792	0.04%
341	Telephone		-	0.00%
342	Postage		-	0.00%
343	Telecommunications Services		56,607	0.19%
344	Mobile Communication Costs		-	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		39,972	0.13%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		-	0.00%
		Subtotal:	**$ 832,388**	**2.74%**
Supplies & Materials				
411	Supplies and Materials	$	211,336	0.70%
412	State Textbooks		-	0.00%
413	Other Textbooks		23,052	0.08%
414	Library Books (Regular and Replacement)		-	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		114,958	0.38%
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		17,315	0.06%
462	Computer Equipment - Inventoried		168,927	0.56%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)		-	0.00%
		Subtotal: **$**	**535,588**	**1.76%**
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		89,506	0.29%
542	Purchase of Computer Hardware - Capitalized		-	0.00%
551	Purchase of Vehicles		-	0.00%
552	License and Title Fees		734	0.00%
		Subtotal: **$**	**90,239**	**0.30%**
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%
391	Tax Payments		-	0.00%
715	Transfers to Multiple Enterprise Fund		-	0.00%
		Subtotal: **$**	**-**	**0.00%**
		Grand Total: **$**	**30,401,106**	**100.00%**

Notes: 1) Based on MFR

