

LEA 030 - Alleghany 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	\$ 128,724	0.92%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	199,971	1.43%
114	Principal/Headmaster	350,644	2.51%
115	Finance Officer	71,685	0.51%
116	Assistant Principal (Non-teaching)	98,190	0.70%
117	Other Assistant Principal Assignment	-	0.00%
118	Assistant Superintendent	39,025	0.28%
121	Teacher	4,745,441	33.94%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	-	0.00%
124	Foreign Exchange (VIF)	-	0.00%
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	116	0.00%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	478,683	3.42%
132	Instructional Support II - Advanced Pay Scale	127,025	0.91%
133	Psychologists	64,030	0.46%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	12,310	0.09%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	349,036	2.50%
143	Tutor (Within the instructional day)	34,101	0.24%
144	Interpreter, Brailist, Translator, Education Interpreter	3,751	0.03%
145	Therapist	139,602	1.00%
146	School-Based Specialist	245,641	1.76%
147	Monitor	2,424	0.02%
148	Non-Certified Instructor	17,608	0.13%
149	School Resource Officer	-	0.00%
151	Office Support	602,802	4.31%
152	Technician	53,264	0.38%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	39,305	0.28%
163	Substitute Teacher - Staff Development Absence	7,838	0.06%
164	Substitute Teacher - Full-Time Non-Certified	29,493	0.21%
165	Substitute - Non-Teaching	32,995	0.24%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	286	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	6,760	0.05%
171	Driver	204,811	1.46%
172	Driver Overtime	-	0.00%
173	Custodian	310,055	2.22%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	83,614	0.60%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	35,606	0.25%
181	Supplement/Supplementary Pay	537,230	3.84%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	5,000	0.04%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	20,299	0.15%
192	Additional Responsibility Stipend	11,460	0.08%
193	Mentor Pay Stipend	150	0.00%
195	Planning Period Stipend	-	0.00%

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Salary			
196	Staff Development Participant Pay	1,073	0.01%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	14,738	0.11%
199	Overtime Pay	4,422	0.03%
Subtotal:		\$ 9,109,208	65.15%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 665,349	4.76%
221	Employer's Retirement Cost - Regular	2,184,973	15.63%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance Cost	1,346,353	9.63%
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	40,648	0.29%
185	Bonus Leave Payoff	-	0.00%
186	Short Term Disability Pay - Beyond Six Months	-	0.00%
188	Annual Leave Payoff	79,739	0.57%
189	Short Term Disability Pay – First Six Months	17,263	0.12%
Subtotal:		\$ 4,334,326	31.00%
Purchased Services			
311	Contracted Services	\$ 30,495	0.22%
312	Workshop Expenses	28,082	0.20%
313	Contracted Instructional Substitutes	-	0.00%
314	Marketing Costs	-	0.00%
315	Reproduction Costs	-	0.00%
316	Commercial Driver's License Medical Exam Expenses	-	0.00%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contract Services	3,050	0.02%
319	Other Professional/Technical Contract Services	2,220	0.02%
321	Public Utilities - Electric Services	4,776	0.03%
322	Public Utilities - Natural Gas	2,752	0.02%
323	Public Utilities - Water/Sewer	469	0.00%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	-	0.00%
327	Rentals/Leases	-	0.00%
331	Pupil Transportation - Contracted	4,939	0.04%
332	Travel Reimbursement	52	0.00%
333	Field Trips	731	0.01%
341	Telephone	436	0.00%
342	Postage	8	0.00%
343	Telecommunications Services	8,640	0.06%
344	Mobile Communication Costs	1,275	0.01%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	3,745	0.03%
352	Employee Education Reimbursement	-	0.00%
353	Certification/Licensing Fees	-	0.00%
Subtotal:		\$ 91,669	0.66%
Supplies & Materials			
411	Supplies and Materials	\$ 192,956	1.38%
412	State Textbooks	-	0.00%
413	Other Textbooks	29,748	0.21%
414	Library Books (Regular and Replacement)	13,172	0.09%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	45,468	0.33%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	80,514	0.58%
423	Gas/Diesel Fuel	63,871	0.46%
424	Oil	(2,487)	-0.02%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	9,751	0.07%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	7,745	0.06%
462 Computer Equipment - Inventoried	3,833	0.03%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	(86)	0.00%
Subtotal:	\$ 444,484	3.18%
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	2,267	0.02%
Subtotal:	\$ 2,267	0.02%
Other		
361 Membership Dues and Fees	\$ 250	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:	\$ 250	0.00%
Grand Total:	\$ 13,982,203	100.00%

Notes: 1) Based on MFR

