

LEA 410 - Guilford County 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	\$ 148,718	0.03%
112	Associate and Deputy Superintendent	1,296,813	0.25%
113	Director and/or Supervisor	1,077,125	0.21%
114	Principal/Headmaster	10,482,393	2.02%
115	Finance Officer	121,417	0.02%
116	Assistant Principal (Non-teaching)	5,317,659	1.02%
117	Other Assistant Principal Assignment	536,690	0.10%
118	Assistant Superintendent	-	0.00%
121	Teacher	189,619,553	36.49%
122	Interim Teacher – (Paid at Non-certified Rate)	609,014	0.12%
123	JROTC Teacher	-	0.00%
124	Foreign Exchange (VIF)	8,686,469	1.67%
125	New Teacher Orientation	68,924	0.01%
126	Extended Contracts	5,927	0.00%
127	Master Teacher	3,171,468	0.61%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	39,510	0.01%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	17,947,292	3.45%
132	Instructional Support II - Advanced Pay Scale	8,074,547	1.55%
133	Psychologists	2,909,464	0.56%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	4,271,858	0.82%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	20,116,603	3.87%
143	Tutor (Within the instructional day)	33,124	0.01%
144	Interpreter, Brailist, Translator, Education Interpreter	105,783	0.02%
145	Therapist	3,036,189	0.58%
146	School-Based Specialist	525,387	0.10%
147	Monitor	-	0.00%
148	Non-Certified Instructor	22,221	0.00%
149	School Resource Officer	-	0.00%
151	Office Support	14,329,750	2.76%
152	Technician	-	0.00%
153	Administrative Specialist (Central Support)	747,839	0.14%
162	Substitute Teacher - Regular Teacher Absence	2,057,105	0.40%
163	Substitute Teacher - Staff Development Absence	23,530	0.00%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	809,668	0.16%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	4,510	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	1,122,702	0.22%
171	Driver	11,631,351	2.24%
172	Driver Overtime	412,666	0.08%
173	Custodian	2,508,817	0.48%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	4,364,486	0.84%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	1,605,005	0.31%
181	Supplement/Supplementary Pay	5,787,655	1.11%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	1,224,472	0.24%
191	Curriculum Development Pay	246,862	0.05%
192	Additional Responsibility Stipend	1,359,935	0.26%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

Updated on: September 5, 2025

Printed: 9/19/2025

Page 1 of 3

LEA 410 - Guilford County 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		54,897	0.01%
197	Staff Development Instructor		13,480	0.00%
198	Tutorial Pay		27,289	0.01%
199	Overtime Pay		278,204	0.05%
		Subtotal: \$	326,834,369	62.90%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	24,597,961	4.73%
221	Employer's Retirement Cost - Regular		75,544,655	14.54%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		46,808,620	9.01%
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		913,454	0.18%
185	Bonus Leave Payoff		25,331	0.00%
186	Short Term Disability Pay - Beyond Six Months		227,308	0.04%
188	Annual Leave Payoff		2,189,718	0.42%
189	Short Term Disability Pay – First Six Months		220,032	0.04%
		Subtotal: \$	150,527,078	28.97%
Purchased Services				
311	Contracted Services	\$	7,538,231	1.45%
312	Workshop Expenses		759,692	0.15%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		55,360	0.01%
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 Contracted Services		-	0.00%
319	Other Professional/Technical Contract Services		3,732,853	0.72%
321	Public Utilities - Electric Services		2,407,016	0.46%
322	Public Utilities - Natural Gas		573,728	0.11%
323	Public Utilities - Water/Sewer		829,169	0.16%
324	Waste Management		39,763	0.01%
325	Contracted Repairs and Maintenance – Land and Buildings		-	0.00%
326	Contracted Repairs and Maintenance - Equipment		320,058	0.06%
327	Rentals/Leases		7,345	0.00%
331	Pupil Transportation - Contracted		4,219,627	0.81%
332	Travel Reimbursement		13,327	0.00%
333	Field Trips		210,067	0.04%
341	Telephone		714,779	0.14%
342	Postage		38	0.00%
343	Telecommunications Services		166,475	0.03%
344	Mobile Communication Costs		-	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		925,212	0.18%
352	Employee Education Reimbursement		133	0.00%
353	Certification/Licensing Fees		28,975	0.01%
		Subtotal: \$	22,541,848	4.34%
Supplies & Materials				
411	Supplies and Materials	\$	8,324,342	1.60%
412	State Textbooks	\$	-	0.00%
413	Other Textbooks		1,935,827	0.37%
414	Library Books (Regular and Replacement)		3,485	0.00%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		3,832,072	0.74%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		1,430,783	0.28%
423	Gas/Diesel Fuel		2,131,120	0.41%
424	Oil		60,971	0.01%

Updated on: September 5, 2025

Printed: 9/19/2025

Page 2 of 3

LEA 410 - Guilford County 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			
425	Tires and Tubes	485,715	0.09%
451	Food Purchase	-	0.00%
453	Food Processing Supplies	-	0.00%
459	Other Food Purchases	79,582	0.02%
461	Furniture and Equipment - Inventoried	165,907	0.03%
462	Computer Equipment - Inventoried	763,957	0.15%
471	Sales and Use Tax Expense	2,000	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:		\$ 19,215,760	3.70%
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	444,447	0.09%
542	Purchase of Computer Hardware - Capitalized	-	0.00%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	248	0.00%
Subtotal:		\$ 444,695	0.09%
Other			
361	Membership Dues and Fees	\$ 66,290	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	-	0.00%
Subtotal:		\$ 66,290	0.01%
Grand Total:		\$ 519,630,040	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

