

LEA 270 - Currituck 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	\$ 139,429	0.38%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	299,704	0.82%
114 Principal/Headmaster	897,388	2.45%
115 Finance Officer	-	0.00%
116 Assistant Principal (Non-teaching)	309,728	0.85%
117 Other Assistant Principal Assignment	-	0.00%
118 Assistant Superintendent	115,407	0.32%
121 Teacher	12,764,462	34.88%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	33,103	0.09%
124 Foreign Exchange (VIF)	-	0.00%
125 New Teacher Orientation	-	0.00%
126 Extended Contracts	50,789	0.14%
127 Master Teacher	465,162	1.27%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	685	0.00%
129_2 Held Harmless Salary	-	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	1,154,864	3.16%
132 Instructional Support II - Advanced Pay Scale	352,450	0.96%
133 Psychologists	268,716	0.73%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	42,777	0.12%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	1,830,730	5.00%
143 Tutor (Within the instructional day)	4,247	0.01%
144 Interpreter, Brailist, Translator, Education Interpreter	98	0.00%
145 Therapist	71,823	0.20%
146 School-Based Specialist	56,920	0.16%
147 Monitor	284,242	0.78%
148 Non-Certified Instructor	63,270	0.17%
149 School Resource Officer	-	0.00%
151 Office Support	605,485	1.65%
152 Technician	56,230	0.15%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Teacher - Regular Teacher Absence	71,838	0.20%
163 Substitute Teacher - Staff Development Absence	10,773	0.03%
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)	46,722	0.13%
171 Driver	1,206,678	3.30%
172 Driver Overtime	90,498	0.25%
173 Custodian	975,011	2.66%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	271,908	0.74%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	117,825	0.32%
181 Supplement/Supplementary Pay	587,450	1.61%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	965	0.00%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	63,558	0.17%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

Updated on: September 5, 2025

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Object Category/Object Code Description		Annual Expenditures		%
Salary				
196	Staff Development Participant Pay		15,300	0.04%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		12,561	0.03%
199	Overtime Pay		34,949	0.10%
		Subtotal: \$	23,373,745	63.87%
Employee Benefits				
211	Employer's Social Security Cost- Regular	\$	1,714,228	4.68%
221	Employer's Retirement Cost - Regular		5,561,619	15.20%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance		2,779,830	7.60%
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		59,030	0.16%
185	Bonus Leave Payoff		5,752	0.02%
186	Short Term Disability Pay - Beyond Six Months		-	0.00%
188	Annual Leave Payoff		143,095	0.39%
189	Short Term Disability Pay – First Six Months		60,316	0.16%
		Subtotal: \$	10,323,870	28.21%
Purchased Services				
311	Contracted Services	\$	775,239	2.12%
312	Workshop Expenses		27,701	0.08%
313	Contracted Instructional Substitutes		241	0.00%
314	Marketing Costs		-	0.00%
315	Reproduction Costs		-	0.00%
316	Commercial Driver's License Medical Exam Expenses		6,897	0.02%
317	Psychological Contract Services		2,100	0.01%
318	Speech and Language Contracted Services		-	0.00%
319	Other Professional/Technical Contract Services		3,978	0.01%
321	Public Utilities - Electric Services		2,389	0.01%
322	Public Utilities - Natural Gas		2,136	0.01%
323	Public Utilities - Water/Sewer		575	0.00%
324	Waste Management		725	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		-	0.00%
326	Contracted Repairs and Maintenance - Equipment		652	0.00%
327	Rentals/Leases		1,124	0.00%
331	Pupil Transportation - Contracted		213,757	0.58%
332	Travel Reimbursement		13,376	0.04%
333	Field Trips		3,153	0.01%
341	Telephone		62,400	0.17%
342	Postage		4,000	0.01%
343	Telecommunications Services		-	0.00%
344	Mobile Communication Costs		-	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		41,361	0.11%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		3,800	0.01%
		Subtotal: \$	1,165,602	3.19%
Supplies & Materials				
411	Supplies and Materials	\$	706,219	1.93%
412	State Textbooks	\$	362	0.00%
413	Other Textbooks		108,567	0.30%
414	Library Books (Regular and Replacement)		23,818	0.07%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		242,277	0.66%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		138,818	0.38%
423	Gas/Diesel Fuel		237,450	0.65%
424	Oil		9,647	0.03%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	16,501	0.05%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	185,069	0.51%
462 Computer Equipment - Inventoried	3,444	0.01%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 1,672,170	4.57%
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	43,469	0.12%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	14,042	0.04%
Subtotal:	\$ 57,511	0.16%
Other		
361 Membership Dues and Fees	\$ 180	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	496	0.00%
381 Debt Service - Principal	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ 676	0.00%
Grand Total:	\$ 36,593,574	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

