

LEA 410 - Guilford 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	\$ 156,916	0.03%
112	Associate and Deputy Superintendent	1,195,028	0.23%
113	Director and/or Supervisor	1,289,585	0.25%
114	Principal/Headmaster	10,396,208	2.00%
115	Finance Officer	116,172	0.02%
116	Assistant Principal (Non-teaching)	5,265,500	1.01%
117	Other Assistant Principal Assignment	585,480	0.11%
118	Assistant Superintendent	-	0.00%
121	Teacher	187,464,897	36.01%
122	Interim Teacher – (Paid at Non-certified Rate)	660,765	0.13%
123	JROTC Teacher	542,685	0.10%
124	Foreign Exchange (VIF)	9,098,289	1.75%
125	New Teacher Orientation	58,193	0.01%
126	Extended Contracts	-	0.00%
127	Advanced Teaching Roles	3,301,876	0.63%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	50,250	0.01%
129_1	Held Harmless Salary	43,660	0.01%
129_2	Held Harmless Salary	-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale	15,781,963	3.03%
132	Instructional Support II - Advanced Pay Scale	8,303,319	1.60%
133	Psychologists	3,123,607	0.60%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	3,764,452	0.72%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	19,686,740	3.78%
143	Tutor (Within the instructional day)	42,690	0.01%
144	Interpreter, Brailist, Translator, Education Interpreter	479,178	0.09%
145	Therapist	3,266,468	0.63%
146	School-Based Specialist	452,898	0.09%
147	Monitor	-	0.00%
148	Non-Certified Instructor	-	0.00%
149	School Resource Officer	-	0.00%
151	Office Support	11,411,335	2.19%
152	Technician	-	0.00%
153	Administrative Specialist (Central Support)	716,263	0.14%
162	Substitute Teacher - Regular Teacher Absence	2,034,841	0.39%
163	Substitute Teacher - Staff Development Absence	36,068	0.01%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	1,382,935	0.27%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	113	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	749,801	0.14%
171	Driver	10,994,388	2.11%
172	Driver Overtime	422,045	0.08%
173	Custodian	5,694,926	1.09%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	4,458,479	0.86%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	1,864,720	0.36%
181	Supplement/Supplementary Pay	5,610,109	1.08%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%

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Object Category/Object Code Description		Annual Expenditures	%
Salary			
187	Salary Differential	1,350,289	0.26%
191	Curriculum Development Pay	59,353	0.01%
192	Additional Responsibility Stipend	1,091,011	0.21%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%
196	Staff Development Participant Pay	67,991	0.01%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	183,395	0.04%
199	Overtime Pay	373,488	0.07%
Subtotal: \$		323,628,369	62.17%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 24,531,128	4.71%
221	Employer's Retirement Cost - Regular	76,381,153	14.67%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance Cost	47,837,545	9.19%
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	1,052,528	0.20%
185	Bonus Leave Payoff	22,182	0.00%
186	Short Term Disability Pay - Beyond Six Months	76,129	0.01%
188	Annual Leave Payoff	2,661,129	0.51%
189	Short Term Disability Pay – First Six Months	212,881	0.04%
Subtotal: \$		152,774,675	29.35%
Purchased Services			
311	Contracted Services	\$ 10,495,597	2.02%
312	Workshop Expenses	261,669	0.05%
313	Contracted Instructional Substitutes	-	0.00%
314	Marketing Costs	30,352	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 Contract Services	-	0.00%
319	Other Professional/Technical Contract Services	5,036,300	0.97%
321	Public Utilities - Electric Services	2,792,897	0.54%
322	Public Utilities - Natural Gas	758,173	0.15%
323	Public Utilities - Water/Sewer	783,867	0.15%
324	Waste Management	37,398	0.01%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	248,146	0.05%
327	Rentals/Leases	12,235	0.00%
331	Pupil Transportation - Contracted	7,508,626	1.44%
332	Travel Reimbursement	25,290	0.00%
333	Field Trips	43,793	0.01%
341	Telephone	-	0.00%
342	Postage	53	0.00%
343	Telecommunications Services	86,991	0.02%
344	Mobile Communication Costs	-	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	860,828	0.17%
352	Employee Education Reimbursement	52	0.00%
353	Certification/Licensing Fees	55,575	0.01%
Subtotal: \$		29,037,841	5.58%

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Salary			
Supplies & Materials			
411	Supplies and Materials	\$ 5,750,652	1.10%
412	State Textbooks	-	0.00%
413	Other Textbooks	1,028,511	0.20%
414	Library Books (Regular and Replacement)	-	0.00%
415	Community College/University Textbooks	-	0.00%
418	Computer Software and Supplies	4,105,717	0.79%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	1,445,558	0.28%
423	Gas/Diesel Fuel	561,293	0.11%
424	Oil	64,162	0.01%
425	Tires and Tubes	125,809	0.02%
451	Food Purchase	-	0.00%
453	Food Processing Supplies	-	0.00%
459	Other Food Purchases	25,116	0.00%
461	Furniture and Equipment - Inventoried	55,579	0.01%
462	Computer Equipment - Inventoried	629,874	0.12%
471	Sales and Use Tax Expense	81,184	0.02%
472	Sales and Use Tax Refund (Contra-expenditure)	(415)	0.00%
Subtotal:		\$ 13,873,039	2.66%
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	42,284	0.01%
542	Purchase of Computer Hardware - Capitalized	19,162	0.00%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	1,239	0.00%
Subtotal:		\$ 62,685	0.01%
Other			
361	Membership Dues and Fees	\$ 62,360	0.01%
363	Assessments/Penalties	-	0.00%
371	Liability Insurance	616,057	0.12%
372	Vehicle Liability Insurance	382,432	0.07%
373	Property Insurance	90,431	0.02%
375	Fidelity Bond Premium	814	0.00%
378	Scholastic Accident Insurance	36,095	0.01%
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:		\$ 1,188,189	0.23%
Grand Total:		\$ 520,564,797	100.00%

Notes: 1) Based on MFR

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Object Category/Object Code Description
Salary

Annual Expenditures

%

