LEA 290 - Davidson 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	$ 156,312	0.11%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	515,024	0.37%
114	Principal/Headmaster	3,034,053	2.21%
115	Finance Officer	-	0.00%
116	Assistant Principal (Non-teaching)	1,894,699	1.38%
117	Other Assistant Principal Assignment	134,789	0.10%
118	Assistant Superintendent	248,580	0.18%
121	Teacher	53,783,018	39.15%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	118,450	0.09%
124	Foreign Exchange (VIF)	814,864	0.59%
125	New Teacher Orientation	17,960	0.01%
126	Extended Contracts	101,840	0.07%
127	Advanced Teaching Roles	222,579	0.16%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	1,775	0.00%
129_2	Held Harmless Salary	7,230	0.01%
131	Instructional Support I - Regular Teacher Pay Scale	5,786,456	4.21%
132	Instructional Support II - Advanced Pay Scale	1,855,427	1.35%
133	Psychologists	180,774	0.13%
134	Teacher Mentor	-	0.00%
135	Instructional Facilitators	1,145,618	0.83%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	5,497,265	4.00%
143	Tutor (Within the instructional day)	83,432	0.06%
144	Interpreter, Braillist, Translator, Education Interpreter	32,125	0.02%
145	Therapist	157,206	0.11%
146	School-Based Specialist	21,379	0.02%
147	Monitor	125,857	0.09%
148	Non-Certified Instructor	239,267	0.17%
149	School Resource Officer	-	0.00%
151	Office Support	2,682,182	1.95%
152	Technician	-	0.00%
153	Administrative Specialist (Central Support)	-	0.00%
162	Substitute Teacher - Regular Teacher Absence	492,272	0.36%
163	Substitute Teacher - Staff Development Absence	79,772	0.06%
164	Substitute Teacher - Full-Time Non-Certified	120	0.00%
165	Substitute - Non-Teaching	428,227	0.31%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	1,049	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	87,940	0.06%
171	Driver	1,413,731	1.03%
172	Driver Overtime	115,823	0.08%
173	Custodian	3,177,466	2.31%
174	Cafeteria Workers	15,716	0.01%
175	Skilled Trades	889,498	0.65%
176	Manager	15,937	0.01%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	449,077	0.33%
181	Supplement/Supplementary Pay	2,088,565	1.52%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	-	0.00%
187	Salary Differential	-	0.00%
191	Curriculum Development Pay	1,600	0.00%
192	Additional Responsibility Stipend	35,025	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		4,751	0.00%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		22,870	0.02%
199	Overtime Pay		293,323	0.21%
	Subtotal:	**$**	**88,470,924**	**64.39%**
Employee Benefits				
211	Employer's Social Security Cost- Regular	$	6,411,754	4.67%
221	Employer's Retirement Cost - Regular		21,088,875	15.35%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance Cost		13,104,266	9.54%
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		167,291	0.12%
185	Bonus Leave Payoff		21,766	0.02%
186	Short Term Disability Pay - Beyond Six Months		-	0.00%
188	Annual Leave Payoff		558,729	0.41%
189	Short Term Disability Pay – First Six Months		90,318	0.07%
	Subtotal:	**$**	**41,442,999**	**30.16%**
Purchased Services				
311	Contracted Services	$	1,534,817	1.12%
312	Workshop Expenses		41,495	0.03%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		-	0.00%
315	Reproduction Costs		381,762	0.28%
316	Commercial Driver's License Medical Exam Expenses		29,531	0.02%
317	Psychological Contract Services		90,875	0.07%
318	Speech and Language Contract Services		442,756	0.32%
319	Other Professional/Technical Contract Services		397,573	0.29%
321	Public Utilities - Electric Services		3,791	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		5,147	0.00%
327	Rentals/Leases		-	0.00%
331	Pupil Transportation - Contracted		38,426	0.03%
332	Travel Reimbursement		81,056	0.06%
333	Field Trips		18,963	0.01%
341	Telephone		-	0.00%
342	Postage		-	0.00%
343	Telecommunications Services		44,447	0.03%
344	Mobile Communication Costs		101	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		171,272	0.12%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		14,380	0.01%
	Subtotal:	**$**	**3,296,392**	**2.40%**
Supplies & Materials				
411	Supplies and Materials	$	1,012,248	0.74%
412	State Textbooks		-	0.00%
413	Other Textbooks		174,942	0.13%
414	Library Books (Regular and Replacement)		19,994	0.01%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		917,904	0.67%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		870,818	0.63%
423	Gas/Diesel Fuel		894,200	0.65%
424	Oil		6,421	0.00%

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Object Category/Object Code Description				Annual Expenditures	%
Salary					
425	Tires and Tubes			121,830	0.09%
451	Food Purchase			-	0.00%
453	Food Processing Supplies			-	0.00%
459	Other Food Purchases			615	0.00%
461	Furniture and Equipment - Inventoried			50,097	0.04%
462	Computer Equipment - Inventoried			79,942	0.06%
471	Sales and Use Tax Expense			-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)			(4,068)	0.00%
		Subtotal:	**$**	**4,144,943**	**3.02%**
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			12,000	0.01%
542	Purchase of Computer Hardware - Capitalized			-	0.00%
551	Purchase of Vehicles			-	0.00%
552	License and Title Fees			22,975	0.02%
		Subtotal:	**$**	**34,975**	**0.03%**
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			850	0.00%
379	Other Insurance and Judgments			1,146	0.00%
381	Debt Service - Principal			-	0.00%
391	Tax Payments			-	0.00%
715	Transfers to Multiple Enterprise Fund			-	0.00%
		Subtotal:	**$**	**1,996**	**0.00%**
		Grand Total:	**$**	**137,392,228**	**100.00%**

Notes: 1) Based on MFR