LEA 490 - Iredell-Statesville Schools

Fiscal Year 2025-2026 Annual District Expenditures by PRC - as of 6/30/2026

PRC	PRC Description	Annual Expenditures
001	Classroom Teachers	55,056,843
002	Central Office Administration	1,162,086
003	Non-Instructional Support Personnel	7,574,727
004	K-5 Program Enhancement Teachers	3,530,334
005	School Building Administration	5,877,103
006	School Health Personnel - Position	3,265,902
007	Instructional Support Personnel - Certified	3,399,294
008	School Health Personnel Conversion to Dollars	-
009	Non-Contributory Employee Benefits	1,296,106
010	Dollars for Certified Personnel	-
011	NBPTS Educational Leave	166,750
012	Driver Training	503,067
013	Career Technical Education - Months of Employment	7,688,870
014	Career Technical Education - Program Support Funds	1,025,503
015	School Technology Fund	245,295
016	Summer Reading Camps	267,261
019	Small County Supplemental Funding	-
020	International Faculty Exchange Teachers (IFE)	2,499,545
021	Military Differential Pay	-
022	Advanced Teaching Roles	-
024	Disadvantaged Student Supplemental Funding	841,487
025	Advanced Teaching Roles Salary Supplements	-
027	Teacher Assistants	5,976,959
028	Highly Qualified NC Teaching Graduate	-
029	Behavioral Support	100,350
030	Digital Learning Initiative (DLI) Grant	92,902
031	Low-Wealth Counties Supplemental Funding	-
032	Children with Disabilities	15,719,161
034	Academically/Intellectually Gifted	1,260,388
037	Restart Schools and Renewal School System	18,065,121
042	Child and Family Support Teams (CFST) – School Nurses	-
043	Child and Family Support Teams	-
046	Third Grade Teacher Bonus	131,075
048	Principal and Other Teacher Performance Bonus	352,769
054	Limited English Proficiency (LEP)	1,400,157
055	Cooperative Innovative High Schools (CIHS)	540,000
056	Transportation of Pupils	8,632,742
057	LEA Direct Purchase of Replacement School Buses	-
061	Classroom Materials/Instructional Supplies and Equipment	-
062	Small County and Low Wealth signing Bonus for Teachers	-
063	Children with Disabilities - Special Funds	-
066	Teacher Assistant Tuition Reimbursement Program	-
067	Assistant Principal Intern - MSA Student	-
068	Alternative Programs and Schools	-
069	At-Risk Student Services	4,501,774
071	Supplemental Funds for Teachers Compensation	1,927,709
073	School Connectivity	156,681
078	Digital Learning Initiative: Digital Literacy Solutions	-
079	Education Workforce and Innovative Program	-
081	Transportation Reserve Fund for Homeless and Foster Children	-
083	CTE Credential Program Support	171,047
085	Literacy Intervention	350,043
087	Stop Arm Enhancement Funds	6,000
088	Feminine Hygiene Grant Program	5,000
089	Children with Disabilities - Special State Reserve	557,289
094	Average Daily Membership (ADM) Growth	-
095	Special Dollar Allotment	-
096	Special Position Allotment	-
131	Textbooks and Digital Resources (State Fund 1)	950,460
153	LEA System Modernization	-
230	Hurricane Relief and Recovery	-
251	Economically Disadvantaged Public School	-

LEA 490 - Iredell-Statesville Schools

Fiscal Year 2025-2026 Annual District Expenditures by PRC - as of 6/30/2026

PRC	PRC Description	Annual Expenditures
252	Teacher Apprentice Grant Program	-
253	CTE Health and Career Promotion	-
255	NBPTS Certification Support	8,075
256	CTE Homebuilding Grant	-
	Total:	**$ 155,305,876**

Notes: 1) Based on MFR

LEA ALL - Total Expenditures (All Districts)

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	$	15,839,040	0.14%
112	Associate and Deputy Superintendent		5,128,562	0.05%
113	Director and/or Supervisor		66,506,923	0.60%
114	Principal/Headmaster		219,592,085	1.98%
115	Finance Officer		9,141,189	0.08%
116	Assistant Principal (Non-teaching)		155,590,010	1.40%
117	Other Assistant Principal Assignment		11,435,182	0.10%
118	Assistant Superintendent		11,582,205	0.10%
121	Teacher		3,957,628,725	35.68%
122	Interim Teacher – (Paid at Non-certified Rate)		3,221,767	0.03%
123	JROTC Teacher		13,016,806	0.12%
124	Foreign Exchange (VIF)		210,057,363	1.89%
125	New Teacher Orientation		1,181,847	0.01%
126	Extended Contracts		4,541,043	0.04%
127	Advanced Teaching Roles		32,996,194	0.30%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap		107,794	0.00%
129_1	Held Harmless Salary		1,001,126	0.01%
129_2	Held Harmless Salary		253,505	0.00%
131	Instructional Support I - Regular Teacher Pay Scale		449,140,011	4.05%
132	Instructional Support II - Advanced Pay Scale		98,998,234	0.89%
133	Psychologists		43,145,453	0.39%
134	Teacher Mentor		68,161	0.00%
135	Instructional Facilitators		75,903,962	0.68%
141	Teacher Assistant - Other		10,174,308	0.09%
142	Teacher Assistant - NCLB		446,816,291	4.03%
143	Tutor (Within the instructional day)		7,379,792	0.07%
144	Interpreter, Braillist, Translator, Education Interpreter		5,499,686	0.05%
145	Therapist		52,963,246	0.48%
146	School-Based Specialist		31,079,559	0.28%
147	Monitor		24,865,988	0.22%
148	Non-Certified Instructor		11,470,779	0.10%
149	School Resource Officer		9,854,669	0.09%
151	Office Support		243,955,198	2.20%
152	Technician		16,612,796	0.15%
153	Administrative Specialist (Central Support)		10,856,597	0.10%
162	Substitute Teacher - Regular Teacher Absence		48,508,822	0.44%
163	Substitute Teacher - Staff Development Absence		1,888,700	0.02%
164	Substitute Teacher - Full-Time Non-Certified		2,806,607	0.03%
165	Substitute - Non-Teaching		15,696,305	0.14%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)		49,640	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)		10,586,391	0.10%
171	Driver		193,307,779	1.74%
172	Driver Overtime		14,568,030	0.13%
173	Custodian		206,363,858	1.86%
174	Cafeteria Workers		670,422	0.01%
175	Skilled Trades		76,960,004	0.69%
176	Manager		4,525,176	0.04%
177	Work Study Student		280,540	0.00%
180	Bonus Pay (Not Subject to Retirement)		37,440,329	0.34%
181	Supplement/Supplementary Pay		194,360,092	1.75%
182	Employee Allowances Taxable		32,287	0.00%
183	Bonus Pay (Subject to Retirement)		1,836,731	0.02%
187	Salary Differential		2,186,269	0.02%
191	Curriculum Development Pay		1,799,507	0.02%
192	Additional Responsibility Stipend		9,544,036	0.09%
193	Mentor Pay Stipend		3,650,633	0.03%
195	Planning Period Stipend		301,428	0.00%

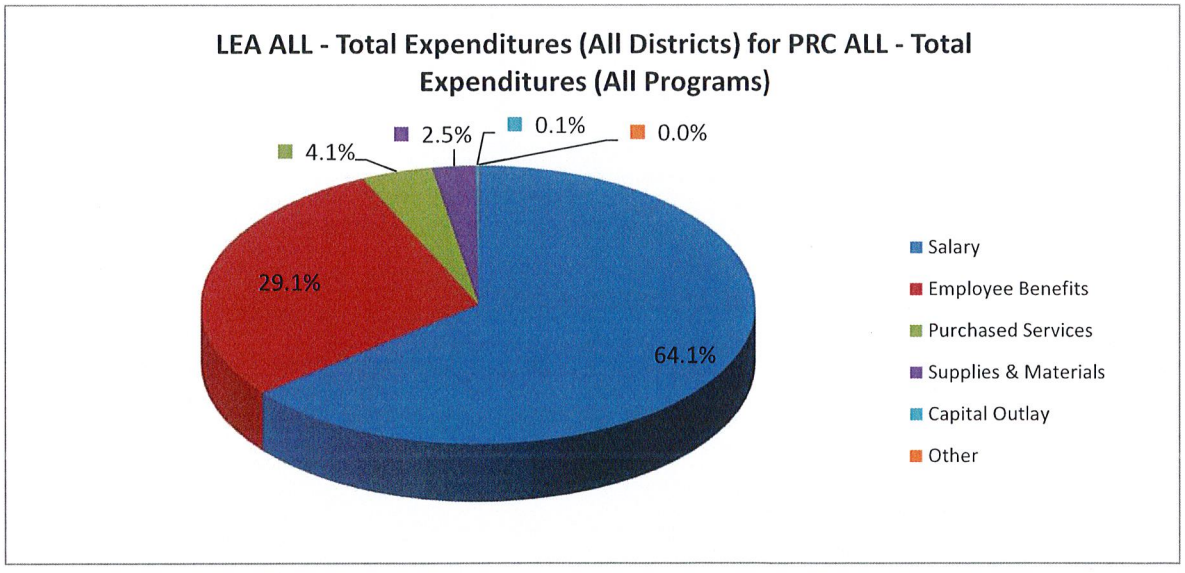
LEA ALL - Total Expenditures (All Districts)

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				
196	Staff Development Participant Pay		3,456,831	0.03%
197	Staff Development Instructor		334,201	0.00%
198	Tutorial Pay		10,695,381	0.10%
199	Overtime Pay		13,266,230	0.12%
		Subtotal:	**$ 7,112,722,322**	**64.12%**
Employee Benefits				
211	Employer's Social Security Cost- Regular	$	518,173,119	4.67%
221	Employer's Retirement Cost - Regular		1,657,509,018	14.94%
229	Other Retirement Cost		51,840	0.00%
231	Employer's Hospitalization Insurance Cost		967,313,007	8.72%
232	Employer's Workers' Comp Insurance Cost		26,680	0.00%
233	Employer's Unemployment Insurance Cost		-	0.00%
234	Employer's Dental Insurance Cost		596,969	0.01%
235	Employer's Life Insurance Cost		3,003	0.00%
184	Longevity Pay		21,757,210	0.20%
185	Bonus Leave Payoff		1,054,928	0.01%
186	Short Term Disability Pay - Beyond Six Months		1,333,715	0.01%
188	Annual Leave Payoff		49,388,231	0.45%
189	Short Term Disability Pay – First Six Months		5,079,910	0.05%
		Subtotal:	**$ 3,222,287,629**	**29.05%**
Purchased Services				
311	Contracted Services	$	225,253,648	2.03%
312	Workshop Expenses		9,434,240	0.09%
313	Contracted Instructional Substitutes		30,716,546	0.28%
314	Marketing Costs		349,394	0.00%
315	Reproduction Costs		2,730,922	0.02%
316	Commercial Driver's License Medical Exam Expenses		851,680	0.01%
317	Psychological Contract Services		1,827,694	0.02%
318	Speech and Language Contract Services		12,990,998	0.12%
319	Other Professional/Technical Contract Services		76,457,222	0.69%
321	Public Utilities - Electric Services		13,083,817	0.12%
322	Public Utilities - Natural Gas		2,115,930	0.02%
323	Public Utilities - Water/Sewer		2,001,714	0.02%
324	Waste Management		451,556	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings		306,455	0.00%
326	Contracted Repairs and Maintenance - Equipment		3,555,877	0.03%
327	Rentals/Leases		323,167	0.00%
331	Pupil Transportation - Contracted		50,983,148	0.46%
332	Travel Reimbursement		2,073,672	0.02%
333	Field Trips		2,773,348	0.03%
341	Telephone		393,735	0.00%
342	Postage		87,630	0.00%
343	Telecommunications Services		2,946,617	0.03%
344	Mobile Communication Costs		821,439	0.01%
345	Security Monitoring		3,583	0.00%
351	Tuition Reimbursements		14,596,519	0.13%
352	Employee Education Reimbursement		80,875	0.00%
353	Certification/Licensing Fees		955,182	0.01%
		Subtotal:	**$ 458,166,609**	**4.13%**
Supplies & Materials				
411	Supplies and Materials	$	72,406,364	0.65%
412	State Textbooks		536,070	0.00%
413	Other Textbooks		32,786,847	0.30%
414	Library Books (Regular and Replacement)		322,090	0.00%
415	Community College/University Textbooks		2,093,737	0.02%
418	Computer Software and Supplies		60,618,179	0.55%
421	Fuel for Facilities		190,316	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		34,845,966	0.31%
423	Gas/Diesel Fuel		40,508,508	0.37%
424	Oil		1,063,400	0.01%

LEA ALL - Total Expenditures (All Districts)
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				
425	Tires and Tubes		7,083,333	0.06%
451	Food Purchase		333,935	0.00%
453	Food Processing Supplies		9,627	0.00%
459	Other Food Purchases		222,150	0.00%
461	Furniture and Equipment - Inventoried		6,257,486	0.06%
462	Computer Equipment - Inventoried		22,502,515	0.20%
471	Sales and Use Tax Expense		156,552	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)		(135,727)	0.00%
		Subtotal:	**281,801,348**	**2.54%**
Capital Outlay				
522	General Contract	$	85,817	0.00%
529	Miscellaneous Contracts and Other Charges		128,220	0.00%
532	Improvements to Existing Sites		-	0.00%
541	Purchase of Furniture & Equipment - Capitalized		7,978,131	0.07%
542	Purchase of Computer Hardware - Capitalized		1,657,572	0.01%
551	Purchase of Vehicles		1,002,755	0.01%
552	License and Title Fees		1,166,825	0.01%
		Subtotal:	**12,019,321**	**0.11%**
Other				
361	Membership Dues and Fees	$	700,582	0.01%
363	Assessments/Penalties		10,808	0.00%
371	Liability Insurance		1,469,466	0.01%
372	Vehicle Liability Insurance		902,265	0.01%
373	Property Insurance		495,287	0.00%
375	Fidelity Bond Premium		814	0.00%
378	Scholastic Accident Insurance		43,932	0.00%
379	Other Insurance and Judgments		71,254	0.00%
381	Debt Service - Principal		400,000	0.00%
391	Tax Payments		4,854	0.00%
715	Transfers to Multiple Enterprise Fund		970,159	0.01%
		Subtotal:	**5,046,632**	**0.05%**
		Grand Total:	**11,092,043,861**	**100.00%**

Notes: 1) Based on MFR