LEA 270 - Currituck 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	$	139,429	0.38%
112	Associate and Deputy Superintendent		-	0.00%
113	Director and/or Supervisor		276,846	0.76%
114	Principal/Headmaster		911,846	2.49%
115	Finance Officer		22,727	0.06%
116	Assistant Principal (Non-teaching)		329,329	0.90%
117	Other Assistant Principal Assignment		-	0.00%
118	Assistant Superintendent		115,407	0.31%
121	Teacher		12,650,272	34.53%
122	Interim Teacher – (Paid at Non-certified Rate)		-	0.00%
123	JROTC Teacher		71,856	0.20%
124	Foreign Exchange (VIF)		-	0.00%
125	New Teacher Orientation		-	0.00%
126	Extended Contracts		42,804	0.12%
127	Advanced Teaching Roles		458,964	1.25%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap		-	0.00%
129_1	Held Harmless Salary		1,944	0.01%
129_2	Held Harmless Salary		-	0.00%
131	Instructional Support I - Regular Teacher Pay Scale		1,141,139	3.11%
132	Instructional Support II - Advanced Pay Scale		350,534	0.96%
133	Psychologists		276,575	0.75%
134	Teacher Mentor		-	0.00%
135	Instructional Facilitators		61,550	0.17%
141	Teacher Assistant - Other		-	0.00%
142	Teacher Assistant - NCLB		1,746,028	4.77%
143	Tutor (Within the instructional day)		2,715	0.01%
144	Interpreter, Braillist, Translator, Education Interpreter		717	0.00%
145	Therapist		53,333	0.15%
146	School-Based Specialist		196,526	0.54%
147	Monitor		285,691	0.78%
148	Non-Certified Instructor		63,270	0.17%
149	School Resource Officer		-	0.00%
151	Office Support		643,829	1.76%
152	Technician		132,207	0.36%
153	Administrative Specialist (Central Support)		-	0.00%
162	Substitute Teacher - Regular Teacher Absence		98,940	0.27%
163	Substitute Teacher - Staff Development Absence		49,623	0.14%
164	Substitute Teacher - Full-Time Non-Certified		22,550	0.06%
165	Substitute - Non-Teaching		9,570	0.03%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)		-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)		60,563	0.17%
171	Driver		1,052,994	2.87%
172	Driver Overtime		74,117	0.20%
173	Custodian		991,201	2.71%
174	Cafeteria Workers		-	0.00%
175	Skilled Trades		302,135	0.82%
176	Manager		-	0.00%
177	Work Study Student		-	0.00%
180	Bonus Pay (Not Subject to Retirement)		85,454	0.23%
181	Supplement/Supplementary Pay		631,205	1.72%
182	Employee Allowances Taxable		-	0.00%
183	Bonus Pay (Subject to Retirement)		-	0.00%
187	Salary Differential		2,488	0.01%
191	Curriculum Development Pay		-	0.00%
192	Additional Responsibility Stipend		92,793	0.25%
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		6,000	0.02%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		9,044	0.02%
199	Overtime Pay		41,758	0.11%
		Subtotal:	**$ 23,505,972**	**64.15%**
Employee Benefits				
211	Employer's Social Security Cost- Regular	$	1,719,884	4.69%
221	Employer's Retirement Cost - Regular		5,724,053	15.62%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance Cost		2,937,729	8.02%
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		64,164	0.18%
185	Bonus Leave Payoff		-	0.00%
186	Short Term Disability Pay - Beyond Six Months		-	0.00%
188	Annual Leave Payoff		144,158	0.39%
189	Short Term Disability Pay – First Six Months		47,006	0.13%
		Subtotal:	**$ 10,636,995**	**29.03%**
Purchased Services				
311	Contracted Services	$	612,702	1.67%
312	Workshop Expenses		54,368	0.15%
313	Contracted Instructional Substitutes		-	0.00%
314	Marketing Costs		300	0.00%
315	Reproduction Costs		-	0.00%
316	Commercial Driver's License Medical Exam Expenses		5,703	0.02%
317	Psychological Contract Services		-	0.00%
318	Speech and Language Contract Services		-	0.00%
319	Other Professional/Technical Contract Services		4,863	0.01%
321	Public Utilities - Electric Services		13,849	0.04%
322	Public Utilities - Natural Gas		3,914	0.01%
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		1,414	0.00%
327	Rentals/Leases		1,320	0.00%
331	Pupil Transportation - Contracted		306,123	0.84%
332	Travel Reimbursement		10,475	0.03%
333	Field Trips		11,588	0.03%
341	Telephone		35,011	0.10%
342	Postage		1,842	0.01%
343	Telecommunications Services		-	0.00%
344	Mobile Communication Costs		1,811	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		30,408	0.08%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		3,368	0.01%
		Subtotal:	**$ 1,099,061**	**3.00%**
Supplies & Materials				
411	Supplies and Materials	$	474,478	1.29%
412	State Textbooks		-	0.00%
413	Other Textbooks		63,477	0.17%
414	Library Books (Regular and Replacement)		24,793	0.07%
415	Community College/University Textbooks		-	0.00%
418	Computer Software and Supplies		208,920	0.57%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		323,900	0.88%
423	Gas/Diesel Fuel		240,312	0.66%
424	Oil		11,378	0.03%

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PRC ALL - Total Expenditures (All Programs)

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Object	Category/Object Code Description		Annual Expenditures	%
Salary				
425	Tires and Tubes		9,915	0.03%
451	Food Purchase		-	0.00%
453	Food Processing Supplies		-	0.00%
459	Other Food Purchases		-	0.00%
461	Furniture and Equipment - Inventoried		16,713	0.05%
462	Computer Equipment - Inventoried		14,011	0.04%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)		(335)	0.00%
		Subtotal: **$**	**1,387,562**	**3.79%**
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		-	0.00%
542	Purchase of Computer Hardware - Capitalized		-	0.00%
551	Purchase of Vehicles		-	0.00%
552	License and Title Fees		10,030	0.03%
		Subtotal: **$**	**10,030**	**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		-	0.00%
379	Other Insurance and Judgments		568	0.00%
381	Debt Service - Principal		-	0.00%
391	Tax Payments		-	0.00%
715	Transfers to Multiple Enterprise Fund		-	0.00%
		Subtotal: **$**	**568**	**0.00%**
		Grand Total: **$**	**36,640,188**	**100.00%**

Notes: 1) Based on MFR

