

LEA 450 - Henderson County Schools

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	\$ 153,276	0.16%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	251,969	0.26%
114 Principal/Headmaster	2,043,196	2.11%
115 Finance Officer	116,906	0.12%
116 Assistant Principal (Non-teaching)	878,030	0.91%
117 Other Assistant Principal Assignment	172,176	0.18%
118 Assistant Superintendent	245,222	0.25%
121 Teacher	41,816,480	43.10%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	-	0.00%
124 Foreign Exchange (VIF)	-	0.00%
125 New Teacher Orientation	5,573	0.01%
126 Extended Contracts	445,199	0.46%
127 Master Teacher	-	0.00%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	6,621	0.01%
129_2 Held Harmless Salary	2,208	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	3,686,090	3.80%
132 Instructional Support II - Advanced Pay Scale	806,693	0.83%
133 Psychologists	599,075	0.62%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	236,143	0.24%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	3,392,741	3.50%
143 Tutor (Within the instructional day)	453,956	0.47%
144 Interpreter, Brailist, Translator, Education Interpreter	-	0.00%
145 Therapist	514,068	0.53%
146 School-Based Specialist	130,434	0.13%
147 Monitor	333	0.00%
148 Non-Certified Instructor	-	0.00%
149 School Resource Officer	-	0.00%
151 Office Support	1,583,154	1.63%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	161,599	0.17%
162 Substitute Teacher - Regular Teacher Absence	229,696	0.24%
163 Substitute Teacher - Staff Development Absence	15,290	0.02%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	391,244	0.40%
Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
166		
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	161,809	0.17%
171 Driver	1,050,000	1.08%
172 Driver Overtime	128,325	0.13%
173 Custodian	2,557,709	2.64%
174 Cafeteria Workers	58,251	0.06%
175 Skilled Trades	414,507	0.43%
176 Manager	23,608	0.02%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	320,894	0.33%
181 Supplement/Supplementary Pay	1,237,889	1.28%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	-	0.00%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	1,788	0.00%
192 Additional Responsibility Stipend	36,737	0.04%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%

Updated on: September 5, 2025

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Salary			
196	Staff Development Participant Pay	4,440	0.00%
197	Staff Development Instructor	7,937	0.01%
198	Tutorial Pay	54,403	0.06%
199	Overtime Pay	54,620	0.06%
Subtotal:		\$ 64,450,290	66.43%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 4,672,842	4.82%
221	Employer's Retirement Cost - Regular	14,705,885	15.16%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	8,346,267	8.60%
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	151,577	0.16%
185	Bonus Leave Payoff	3,513	0.00%
186	Short Term Disability Pay - Beyond Six Months	18,881	0.02%
188	Annual Leave Payoff	387,402	0.40%
189	Short Term Disability Pay – First Six Months	32,323	0.03%
Subtotal:		\$ 28,318,689	29.19%
Purchased Services			
311	Contracted Services	\$ 1,509,300	1.56%
312	Workshop Expenses	54,513	0.06%
313	Contracted Instructional Substitutes	-	0.00%
314	Marketing Costs	-	0.00%
315	Reproduction Costs	-	0.00%
316	Commercial Driver's License Medical Exam Expenses	13,138	0.01%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contracted Services	-	0.00%
319	Other Professional/Technical Contract Services	323,783	0.33%
321	Public Utilities - Electric Services	6,900	0.01%
322	Public Utilities - Natural Gas	12,606	0.01%
323	Public Utilities - Water/Sewer	499	0.00%
324	Waste Management	-	0.00%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	-	0.00%
327	Rentals/Leases	-	0.00%
331	Pupil Transportation - Contracted	29,524	0.03%
332	Travel Reimbursement	5,241	0.01%
333	Field Trips	12,107	0.01%
341	Telephone	1,693	0.00%
342	Postage	365	0.00%
343	Telecommunications Services	-	0.00%
344	Mobile Communication Costs	20,062	0.02%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	92,079	0.09%
352	Employee Education Reimbursement	6,730	0.01%
353	Certification/Licensing Fees	13,300	0.01%
Subtotal:		\$ 2,101,840	2.17%
Supplies & Materials			
411	Supplies and Materials	\$ 912,348	0.94%
412	State Textbooks	\$ -	0.00%
413	Other Textbooks	61,806	0.06%
414	Library Books (Regular and Replacement)	-	0.00%
415	Community College/University Textbooks	3,548	0.00%
418	Computer Software and Supplies	290,336	0.30%
421	Fuel for Facilities	949	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	306,508	0.32%
423	Gas/Diesel Fuel	294,611	0.30%
424	Oil	3,285	0.00%

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Salary			
425	Tires and Tubes	98,119	0.10%
451	Food Purchase	-	0.00%
453	Food Processing Supplies	-	0.00%
459	Other Food Purchases	501	0.00%
461	Furniture and Equipment - Inventoried	67,442	0.07%
462	Computer Equipment - Inventoried	91,033	0.09%
471	Sales and Use Tax Expense	-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)	(1,075)	0.00%
Subtotal:		\$ 2,129,412	2.19%
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	2,080	0.00%
542	Purchase of Computer Hardware - Capitalized	9,361	0.01%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	6,125	0.01%
Subtotal:		\$ 17,566	0.02%
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	-	0.00%
381	Debt Service - Principal	-	0.00%
715	Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:		\$ -	0.00%
Grand Total:		\$ 97,017,798	100.00%

Notes: 1) Based on MFR

2) Excludes State Fiscal Recovery Funds (PRC 140)

