

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

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	\$ 165,528	0.06%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	382,857	0.13%
114 Principal/Headmaster	5,014,326	1.70%
115 Finance Officer	121,440	0.04%
116 Assistant Principal (Non-teaching)	2,852,223	0.97%
117 Other Assistant Principal Assignment	108,167	0.04%
118 Assistant Superintendent	248,952	0.08%
121 Teacher	117,707,843	39.86%
122 Interim Teacher – (Paid at Non-certified Rate)	5,946	0.00%
123 JROTC Teacher	-	0.00%
124 Foreign Exchange (VIF)	4,727,002	1.60%
125 New Teacher Orientation	51,358	0.02%
126 Extended Contracts	342,280	0.12%
127 Master Teacher	302,316	0.10%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	5,994	0.00%
129_2 Held Harmless Salary	583	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	12,310,302	4.17%
132 Instructional Support II - Advanced Pay Scale	2,758,767	0.93%
133 Psychologists	836,201	0.28%
134 Teacher Mentor	-	0.00%
135 Instructional Facilitators	2,207,908	0.75%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	14,379,894	4.87%
143 Tutor (Within the instructional day)	-	0.00%
144 Interpreter, Brailist, Translator, Education Interpreter	210,746	0.07%
145 Therapist	1,985,049	0.67%
146 School-Based Specialist	785,540	0.27%
147 Monitor	1,558,665	0.53%
148 Non-Certified Instructor	757,097	0.26%
149 School Resource Officer	-	0.00%
151 Office Support	804,648	0.27%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Teacher - Regular Teacher Absence	930	0.00%
163 Substitute Teacher - Staff Development Absence	-	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	13,463	0.00%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	131,238	0.04%
171 Driver	7,647,535	2.59%
172 Driver Overtime	756,938	0.26%
173 Custodian	8,778,189	2.97%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	2,479,119	0.84%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	1,357,822	0.46%
181 Supplement/Supplementary Pay	2,497,879	0.85%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	768,829	0.26%
187 Salary Differential	-	0.00%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	85,997	0.03%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	2,164	0.00%

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Salary		
196 Staff Development Participant Pay	33,116	0.01%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	1,983	0.00%
199 Overtime Pay	149,588	0.05%
Subtotal:	\$ 195,336,422	66.15%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 14,346,849	4.86%
221 Employer's Retirement Cost - Regular	45,269,265	15.33%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	25,640,623	8.68%
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	399,770	0.14%
185 Bonus Leave Payoff	6,768	0.00%
186 Short Term Disability Pay - Beyond Six Months	85,590	0.03%
188 Annual Leave Payoff	1,117,379	0.38%
189 Short Term Disability Pay – First Six Months	123,977	0.04%
Subtotal:	\$ 86,990,221	29.46%
Purchased Services		
311 Contracted Services	\$ 421,885	0.14%
312 Workshop Expenses	152,548	0.05%
313 Contracted Instructional Substitutes	2,150,957	0.73%
314 Marketing Costs	-	0.00%
315 Reproduction Costs	-	0.00%
316 Commercial Driver's License Medical Exam Expenses	9,150	0.00%
317 Psychological Contract Services	-	0.00%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Contract Services	2,699,944	0.91%
321 Public Utilities - Electric Services	20,391	0.01%
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	8,111	0.00%
327 Rentals/Leases	5,574	0.00%
331 Pupil Transportation - Contracted	11,261	0.00%
332 Travel Reimbursement	15,477	0.01%
333 Field Trips	50,879	0.02%
341 Telephone	-	0.00%
342 Postage	129	0.00%
343 Telecommunications Services	-	0.00%
344 Mobile Communication Costs	-	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	351,325	0.12%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	7,125	0.00%
Subtotal:	\$ 5,904,756	2.00%
Supplies & Materials		
411 Supplies and Materials	\$ 587,579	0.20%
412 State Textbooks	\$ -	0.00%
413 Other Textbooks	197,484	0.07%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	133,807	0.05%
418 Computer Software and Supplies	2,272,750	0.77%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	937,865	0.32%
423 Gas/Diesel Fuel	1,627,385	0.55%
424 Oil	35,193	0.01%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
425 Tires and Tubes	210,272	0.07%
451 Food Purchase	-	0.00%
453 Food Processing Supplies	-	0.00%
459 Other Food Purchases	446	0.00%
461 Furniture and Equipment - Inventoried	70,834	0.02%
462 Computer Equipment - Inventoried	654,131	0.22%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	(15,630)	-0.01%
Subtotal:	\$ 6,712,116	2.27%
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	304,543	0.10%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	22,069	0.01%
Subtotal:	\$ 326,613	0.11%
Other		
361 Membership Dues and Fees	\$ 1,400	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:	\$ 1,400	0.00%
Grand Total:		\$ 295,271,528 100.00%

Notes: 1) Based on MFR
 2) Excludes State Fiscal Recovery Funds (PRC 140)

