LEA 900 - Union County Public 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	$	165,528	0.06%
112	Associate and Deputy Superintendent		-	0.00%
113	Director and/or Supervisor		391,410	0.13%
114	Principal/Headmaster		4,977,338	1.70%
115	Finance Officer		121,440	0.04%
116	Assistant Principal (Non-teaching)		2,936,362	1.00%
117	Other Assistant Principal Assignment		196,279	0.07%
118	Assistant Superintendent		248,952	0.08%
121	Teacher		117,595,506	40.11%
122	Interim Teacher – (Paid at Non-certified Rate)		7,980	0.00%
123	JROTC Teacher		-	0.00%
124	Foreign Exchange (VIF)		6,011,661	2.05%
125	New Teacher Orientation		27,895	0.01%
126	Extended Contracts		162,960	0.06%
127	Advanced Teaching Roles		636,613	0.22%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap		-	0.00%
129_1	Held Harmless Salary		-	0.00%
129_2	Held Harmless Salary		583	0.00%
131	Instructional Support I - Regular Teacher Pay Scale		11,687,597	3.99%
132	Instructional Support II - Advanced Pay Scale		2,658,191	0.91%
133	Psychologists		882,481	0.30%
134	Teacher Mentor		-	0.00%
135	Instructional Facilitators		2,408,001	0.82%
141	Teacher Assistant - Other		-	0.00%
142	Teacher Assistant - NCLB		7,278,107	2.48%
143	Tutor (Within the instructional day)		677,673	0.23%
144	Interpreter, Braillist, Translator, Education Interpreter		230,089	0.08%
145	Therapist		1,435,491	0.49%
146	School-Based Specialist		762,308	0.26%
147	Monitor		1,494,213	0.51%
148	Non-Certified Instructor		726,396	0.25%
149	School Resource Officer		-	0.00%
151	Office Support		1,267,393	0.43%
152	Technician		-	0.00%
153	Administrative Specialist (Central Support)		-	0.00%
162	Substitute Teacher - Regular Teacher Absence		4,051	0.00%
163	Substitute Teacher - Staff Development Absence		-	0.00%
164	Substitute Teacher - Full-Time Non-Certified		-	0.00%
165	Substitute - Non-Teaching		6,574	0.00%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)		930	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)		80,998	0.03%
171	Driver		7,760,833	2.65%
172	Driver Overtime		462,713	0.16%
173	Custodian		9,374,684	3.20%
174	Cafeteria Workers		-	0.00%
175	Skilled Trades		2,360,929	0.81%
176	Manager		-	0.00%
177	Work Study Student		-	0.00%
180	Bonus Pay (Not Subject to Retirement)		1,403,680	0.48%
181	Supplement/Supplementary Pay		3,435,018	1.17%
182	Employee Allowances Taxable		-	0.00%
183	Bonus Pay (Subject to Retirement)		899,233	0.31%
187	Salary Differential		-	0.00%
191	Curriculum Development Pay		-	0.00%
192	Additional Responsibility Stipend		82,503	0.03%
193	Mentor Pay Stipend		-	0.00%
195	Planning Period Stipend		6,300	0.00%

LEA 900 - Union County Public 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				
196	Staff Development Participant Pay		12,300	0.00%
197	Staff Development Instructor		-	0.00%
198	Tutorial Pay		50,847	0.02%
199	Overtime Pay		78,946	0.03%
	Subtotal:	**$**	**191,008,987**	**65.15%**
Employee Benefits				
211	Employer's Social Security Cost- Regular	$	13,960,925	4.76%
221	Employer's Retirement Cost - Regular		44,828,789	15.29%
229	Other Retirement Cost		-	0.00%
231	Employer's Hospitalization Insurance Cost		25,485,727	8.69%
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		352,970	0.12%
185	Bonus Leave Payoff		12,660	0.00%
186	Short Term Disability Pay - Beyond Six Months		45,064	0.02%
188	Annual Leave Payoff		1,061,290	0.36%
189	Short Term Disability Pay – First Six Months		102,158	0.03%
	Subtotal:	**$**	**85,849,583**	**29.28%**
Purchased Services				
311	Contracted Services	$	2,349,004	0.80%
312	Workshop Expenses		217,299	0.07%
313	Contracted Instructional Substitutes		2,291,709	0.78%
314	Marketing Costs		66	0.00%
315	Reproduction Costs		-	0.00%
316	Commercial Driver's License Medical Exam Expenses		9,030	0.00%
317	Psychological Contract Services		-	0.00%
318	Speech and Language Contract Services		-	0.00%
319	Other Professional/Technical Contract Services		3,430,181	1.17%
321	Public Utilities - Electric Services		-	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		7,818	0.00%
327	Rentals/Leases		4,895	0.00%
331	Pupil Transportation - Contracted		60,834	0.02%
332	Travel Reimbursement		11,663	0.00%
333	Field Trips		70,727	0.02%
341	Telephone		-	0.00%
342	Postage		-	0.00%
343	Telecommunications Services		-	0.00%
344	Mobile Communication Costs		-	0.00%
345	Security Monitoring		-	0.00%
351	Tuition Reimbursements		448,970	0.15%
352	Employee Education Reimbursement		-	0.00%
353	Certification/Licensing Fees		11,400	0.00%
	Subtotal:	**$**	**8,913,596**	**3.04%**
Supplies & Materials				
411	Supplies and Materials	$	802,503	0.27%
412	State Textbooks		-	0.00%
413	Other Textbooks		89,719	0.03%
414	Library Books (Regular and Replacement)		-	0.00%
415	Community College/University Textbooks		177,082	0.06%
418	Computer Software and Supplies		2,480,189	0.85%
421	Fuel for Facilities		-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze		986,542	0.34%
423	Gas/Diesel Fuel		1,790,634	0.61%
424	Oil		28,328	0.01%

LEA 900 - Union County Public 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				
425	Tires and Tubes		294,175	0.10%
451	Food Purchase		-	0.00%
453	Food Processing Supplies		-	0.00%
459	Other Food Purchases		36,518	0.01%
461	Furniture and Equipment - Inventoried		40,091	0.01%
462	Computer Equipment - Inventoried		315,179	0.11%
471	Sales and Use Tax Expense		-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)		(17,054)	-0.01%
		Subtotal: **$**	**7,023,905**	**2.40%**
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		305,577	0.10%
542	Purchase of Computer Hardware - Capitalized		35,044	0.01%
551	Purchase of Vehicles		-	0.00%
552	License and Title Fees		32,054	0.01%
		Subtotal: **$**	**372,675**	**0.13%**
Other				
361	Membership Dues and Fees	$	1,313	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%
391	Tax Payments		-	0.00%
715	Transfers to Multiple Enterprise Fund		-	0.00%
		Subtotal: **$**	**1,313**	**0.00%**
		Grand Total: **$**	**293,170,059**	**100.00%**

Notes: 1) Based on MFR

