

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2023-2024 District Expenditures by LEA and Object Code as of 6/30/2024

| Object Category/Object Code Description | Annual Expenditures | % |
|--|---------------------|--------|
| Salary | | |
| 111 Superintendent | \$ 160,800 | 0.06% |
| 112 Associate and Deputy Superintendent | - | 0.00% |
| 113 Director and/or Supervisor | 639,264 | 0.22% |
| 114 Principal/Headmaster | 4,864,191 | 1.68% |
| 115 Finance Officer | 117,900 | 0.04% |
| 116 Assistant Principal (Non-teaching) | 2,674,411 | 0.92% |
| 117 Other Assistant Principal Assignment | 164,185 | 0.06% |
| 118 Assistant Superintendent | 131,014 | 0.05% |
| 121 Teacher | 115,090,022 | 39.76% |
| 122 Interim Teacher – (Paid at Non-certified Rate) | - | 0.00% |
| 123 JROTC Teacher | - | 0.00% |
| 124 Foreign Exchange (VIF) | 4,818,912 | 1.66% |
| 125 New Teacher Orientation | 41,154 | 0.01% |
| 126 Extended Contracts | 309,000 | 0.11% |
| 127 Master Teacher | - | 0.00% |
| 128 Re-employed Retired Teacher - Exempt from the Earnings Cap | - | 0.00% |
| 129_1 Held Harmless Salary | 12,615 | 0.00% |
| 129_2 Held Harmless Salary | 1,113 | 0.00% |
| 131 Instructional Support I - Regular Teacher Pay Scale | 12,544,682 | 4.33% |
| 132 Instructional Support II - Advanced Pay Scale | 2,769,914 | 0.96% |
| 133 Psychologists | 739,633 | 0.26% |
| 134 Teacher Mentor | - | 0.00% |
| 135 Instructional Facilitators | 2,395,745 | 0.83% |
| 141 Teacher Assistant - Other | - | 0.00% |
| 142 Teacher Assistant - NCLB | 12,555,494 | 4.34% |
| 143 Tutor (Within the instructional day) | 21,254 | 0.01% |
| 144 Interpreter, Brailist, Translator, Education Interpreter | 249,453 | 0.09% |
| 145 Therapist | 1,730,329 | 0.60% |
| 146 School-Based Specialist | 797,790 | 0.28% |
| 147 Monitor | 1,252,801 | 0.43% |
| 148 Non-Certified Instructor | 772,552 | 0.27% |
| 149 School Resource Officer | - | 0.00% |
| 151 Office Support | 760,582 | 0.26% |
| 152 Technician | - | 0.00% |
| 153 Administrative Specialist (Central Support) | - | 0.00% |
| 162 Substitute Teacher - Regular Teacher Absence | 26,893 | 0.01% |
| 163 Substitute Teacher - Staff Development Absence | 2,798 | 0.00% |
| 164 Substitute Teacher - Full-Time Non-Certified | - | 0.00% |
| 165 Substitute - Non-Teaching | 19,761 | 0.01% |
| 166 Teacher Assistant Salary When Substituting (Staff Development Absence) | - | 0.00% |
| 167 Teacher Assistant Salary When Substituting (Regular Teacher Absence) | 196,784 | 0.07% |
| 171 Driver | 6,841,085 | 2.36% |
| 172 Driver Overtime | 818,936 | 0.28% |
| 173 Custodian | 8,353,562 | 2.89% |
| 174 Cafeteria Workers | - | 0.00% |
| 175 Skilled Trades | 2,348,292 | 0.81% |
| 176 Manager | - | 0.00% |
| 177 Work Study Student | - | 0.00% |
| 180 Bonus Pay (Not Subject to Retirement) | 1,841,952 | 0.64% |
| 181 Supplement/Supplementary Pay | 2,507,641 | 0.87% |
| 182 Employee Allowances Taxable | - | 0.00% |
| 183 Bonus Pay (Subject to Retirement) | 1,063,249 | 0.37% |
| 187 Salary Differential | 31,105 | 0.01% |
| 191 Curriculum Development Pay | - | 0.00% |
| 192 Additional Responsibility Stipend | 109,890 | 0.04% |
| 193 Mentor Pay Stipend | - | 0.00% |
| 195 Planning Period Stipend | 2,088 | 0.00% |

Updated on: September 26, 2024

Printed: 10/17/2024

Page 1 of 3

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2023-2024 District Expenditures by LEA and Object Code as of 6/30/2024

| Object Category/Object Code Description | Annual Expenditures | % |
|---|-----------------------|---------------|
| Salary | | |
| 196 Staff Development Participant Pay | 1,138 | 0.00% |
| 197 Staff Development Instructor | 1,971 | 0.00% |
| 198 Tutorial Pay | 43,950 | 0.02% |
| 199 Overtime Pay | 144,381 | 0.05% |
| Subtotal: | \$ 189,970,283 | 65.64% |
| Employee Benefits | | |
| 211 Employer's Social Security Cost- Regular | \$ 13,929,949 | 4.81% |
| 221 Employer's Retirement Cost - Regular | 45,733,550 | 15.80% |
| 229 Other Retirement Cost | - | 0.00% |
| 231 Employer's Hospitalization Insurance | 24,230,659 | 8.37% |
| 232 Employer's Workers' Comp Insurance Cost | - | 0.00% |
| 234 Employer's Dental Insurance Cost | - | 0.00% |
| 235 Employer's Life Insurance Cost | - | 0.00% |
| 184 Longevity Pay | 378,802 | 0.13% |
| 185 Bonus Leave Payoff | 27,890 | 0.01% |
| 186 Short Term Disability Pay - Beyond Six Months | 75,235 | 0.03% |
| 188 Annual Leave Payoff | 1,082,366 | 0.37% |
| 189 Short Term Disability Pay – First Six Months | 81,336 | 0.03% |
| Subtotal: | \$ 85,539,787 | 29.55% |
| Purchased Services | | |
| 311 Contracted Services | \$ 712,985 | 0.25% |
| 312 Workshop Expenses | 176,653 | 0.06% |
| 313 Contracted Instructional Substitutes | 567,174 | 0.20% |
| 314 Marketing Costs | - | 0.00% |
| 315 Reproduction Costs | - | 0.00% |
| 316 Commercial Driver's License Medical Exam Expenses | 12,720 | 0.00% |
| 317 Psychological Contract Services | - | 0.00% |
| 318 Speech and Language Contracted Services | - | 0.00% |
| 319 Other Professional/Technical Contract Services | 3,473,250 | 1.20% |
| 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 | 209,601 | 0.07% |
| 327 Rentals/Leases | 4,579 | 0.00% |
| 331 Pupil Transportation - Contracted | 21,450 | 0.01% |
| 332 Travel Reimbursement | 30,069 | 0.01% |
| 333 Field Trips | 52,862 | 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 | 282,875 | 0.10% |
| 352 Employee Education Reimbursement | - | 0.00% |
| 353 Certification/Licensing Fees | - | 0.00% |
| Subtotal: | \$ 5,544,218 | 1.92% |
| Supplies & Materials | | |
| 411 Supplies and Materials | \$ 717,226 | 0.25% |
| 412 State Textbooks | \$ - | 0.00% |
| 413 Other Textbooks | 251,661 | 0.09% |
| 414 Library Books (Regular and Replacement) | - | 0.00% |
| 415 Community College/University Textbooks | 73,219 | 0.03% |
| 418 Computer Software and Supplies | 1,441,266 | 0.50% |
| 421 Fuel for Facilities | - | 0.00% |
| 422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze | 1,339,505 | 0.46% |
| 423 Gas/Diesel Fuel | 2,049,705 | 0.71% |
| 424 Oil | 24,067 | 0.01% |

Updated on: September 26, 2024

Printed: 10/17/2024

Page 2 of 3

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2023-2024 District Expenditures by LEA and Object Code as of 6/30/2024

| Object Category/Object Code Description | Annual Expenditures | % |
|---|---------------------|-------------------------------|
| Salary | | |
| 425 Tires and Tubes | 295,524 | 0.10% |
| 451 Food Purchase | - | 0.00% |
| 453 Food Processing Supplies | - | 0.00% |
| 459 Other Food Purchases | 203 | 0.00% |
| 461 Furniture and Equipment - Inventoried | 202,678 | 0.07% |
| 462 Computer Equipment - Inventoried | 1,721,885 | 0.59% |
| 471 Sales and Use Tax Expense | - | 0.00% |
| 472 Sales and Use Tax Refund (Contra-expenditure) | (3,897) | 0.00% |
| Subtotal: | \$ 8,113,043 | 2.80% |
| Capital Outlay | | |
| 522 General Contract | \$ - | 0.00% |
| 532 Improvements to Existing Sites | - | 0.00% |
| 541 Purchase of Furniture & Equipment - Capitalized | 225,220 | 0.08% |
| 542 Purchase of Computer Hardware - Capitalized | - | 0.00% |
| 551 Purchase of Vehicles | - | 0.00% |
| 552 License and Title Fees | 39,920 | 0.01% |
| Subtotal: | \$ 265,140 | 0.09% |
| Other | | |
| 361 Membership Dues and Fees | \$ 900 | 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% |
| 715 Transfers to Multiple Enterprise Fund | - | 0.00% |
| Subtotal: | \$ 900 | 0.00% |
| Grand Total: | | \$ 289,433,371 100.00% |

Notes: 1) Based on JHA351EG-R01
 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

