

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2022-2023 District Expenditures by LEA and Object Code as of 6/30/2023

Object Category/Object Code Description	Annual Expenditures	%
Salary		
111 Superintendent	\$ 154,728	0.06%
112 Associate and Deputy Superintendent	-	0.00%
113 Director and/or Supervisor	639,601	0.24%
114 Principal/Headmaster	4,523,574	1.66%
115 Finance Officer	113,364	0.04%
116 Assistant Principal (Non-teaching)	2,533,534	0.93%
117 Other Assistant Principal Assignment	91,414	0.03%
118 Assistant Superintendent	55,555	0.02%
121 Teacher	110,036,588	40.44%
122 Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123 JROTC Teacher	-	0.00%
124 Foreign Exchange (VIF)	4,560,430	1.68%
125 New Teacher Orientation	39,120	0.01%
126 Extended Contracts	329,840	0.12%
127 Master Teacher	-	0.00%
128 Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1 Held Harmless Salary	2,157	0.00%
129_2 Held Harmless Salary	5,915	0.00%
131 Instructional Support I - Regular Teacher Pay Scale	12,006,961	4.41%
132 Instructional Support II - Advanced Pay Scale	2,668,365	0.98%
133 Psychologists	541,660	0.20%
135 Instructional Facilitators	2,469,029	0.91%
141 Teacher Assistant - Other	-	0.00%
142 Teacher Assistant - NCLB	11,866,601	4.36%
143 Tutor (Within the instructional day)	20,396	0.01%
144 Interpreter, Brailist, Translator, Education Interpreter	306,016	0.11%
145 Therapist	1,847,261	0.68%
146 School-Based Specialist	679,890	0.25%
147 Monitor	-	0.00%
148 Non-Certified Instructor	733,340	0.27%
149 School Resource Officer	-	0.00%
151 Office Support	668,244	0.25%
152 Technician	-	0.00%
153 Administrative Specialist (Central Support)	-	0.00%
162 Substitute Teacher - Regular Teacher Absence	80,562	0.03%
163 Substitute Teacher - Staff Development Absence	6,955	0.00%
164 Substitute Teacher - Full-Time Non-Certified	-	0.00%
165 Substitute - Non-Teaching	22,179	0.01%
166 Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)	375,148	0.14%
171 Driver	6,493,526	2.39%
172 Driver Overtime	632,912	0.23%
173 Custodian	7,886,052	2.90%
174 Cafeteria Workers	-	0.00%
175 Skilled Trades	2,303,829	0.85%
176 Manager	-	0.00%
177 Work Study Student	-	0.00%
180 Bonus Pay (Not Subject to Retirement)	1,083,553	0.40%
181 Supplement/Supplementary Pay	2,011,292	0.74%
182 Employee Allowances Taxable	-	0.00%
183 Bonus Pay (Subject to Retirement)	703,388	0.26%
187 Salary Differential	31,105	0.01%
191 Curriculum Development Pay	-	0.00%
192 Additional Responsibility Stipend	499,000	0.18%
193 Mentor Pay Stipend	-	0.00%
195 Planning Period Stipend	-	0.00%
196 Staff Development Participant Pay	-	0.00%
197 Staff Development Instructor	-	0.00%
198 Tutorial Pay	58,817	0.02%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
199 Overtime Pay	60,387	0.02%
Subtotal:	\$ 179,142,286	65.83%
Employee Benefits		
211 Employer's Social Security Cost- Regular	\$ 12,917,640	4.75%
221 Employer's Retirement Cost - Regular	42,283,196	15.54%
229 Other Retirement Cost	-	0.00%
231 Employer's Hospitalization Insurance	22,797,994	8.38%
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	383,353	0.14%
185 Bonus Leave Payoff	6,909	0.00%
186 Short Term Disability Pay - Beyond Six Months	127,713	0.05%
188 Annual Leave Payoff	998,622	0.37%
189 Short Term Disability Pay – First Six Months	186,698	0.07%
Subtotal:	\$ 79,702,125	29.29%
Purchased Services		
311 Contracted Services	\$ 371,877	0.14%
312 Workshop Expenses	121,101	0.04%
313 Contracted Instructional Substitutes	3,901	0.00%
314 Marketing Costs	-	0.00%
315 Reproduction Costs	-	0.00%
316 Commercial Driver's License Medical Exam Expenses	-	0.00%
317 Psychological Contract Services	84,439	0.03%
318 Speech and Language Contracted Services	-	0.00%
319 Other Professional/Technical Contract Services	2,634,281	0.97%
321 Public Utilities - Electric Services	472,288	0.17%
322 Public Utilities - Natural Gas	112,132	0.04%
323 Public Utilities - Water/Sewer	73,441	0.03%
324 Waste Management	50,207	0.02%
325 Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326 Contracted Repairs and Maintenance - Equipment	614,685	0.23%
327 Rentals/Leases	4,463	0.00%
329 Other Property Services	-	0.00%
331 Pupil Transportation - Contracted	131,327	0.05%
332 Travel Reimbursement	8,532	0.00%
333 Field Trips	53,381	0.02%
341 Telephone	6,215	0.00%
342 Postage	6	0.00%
343 Telecommunications Services	88,847	0.03%
344 Mobile Communication Costs	-	0.00%
345 Security Monitoring	-	0.00%
351 Tuition Reimbursements	274,634	0.10%
352 Employee Education Reimbursement	-	0.00%
353 Certification/Licensing Fees	-	0.00%
Subtotal:	\$ 5,105,758	1.88%
Supplies & Materials		
411 Supplies and Materials	\$ 770,616	0.28%
412M State Textbooks (MFR Data Source)	\$ -	0.00%
413 Other Textbooks	339,584	0.12%
413M Other Textbooks (MFR Data Source)	-	0.00%
414 Library Books (Regular and Replacement)	-	0.00%
415 Community College/University Textbooks	85,680	0.03%
418 Computer Software and Supplies	2,263,798	0.83%
421 Fuel for Facilities	-	0.00%
422 Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	1,052,082	0.39%
423 Gas/Diesel Fuel	2,917,457	1.07%
424 Oil	45,057	0.02%
425 Tires and Tubes	125,943	0.05%
451 Food Purchase	-	0.00%

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Object Category/Object Code Description	Annual Expenditures	%
Salary		
459 Other Food Purchases	-	0.00%
461 Furniture and Equipment - Inventoried	94,145	0.03%
462 Computer Equipment - Inventoried	266,532	0.10%
471 Sales and Use Tax Expense	-	0.00%
472 Sales and Use Tax Refund (Contra-expenditure)	-	0.00%
Subtotal:	\$ 7,960,893	2.93%
Capital Outlay		
522 General Contract	\$ -	0.00%
524 Electrical Contract	-	0.00%
529 Miscellaneous Contracts and Other Charges	-	0.00%
532 Improvements to Existing Sites	-	0.00%
541 Purchase of Furniture & Equipment - Capitalized	172,824	0.06%
542 Purchase of Computer Hardware - Capitalized	-	0.00%
551 Purchase of Vehicles	-	0.00%
552 License and Title Fees	30,112	0.01%
Subtotal:	\$ 202,935	0.07%
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%
378 Scholastic Accident Insurance	-	0.00%
379 Other Insurance and Judgments	-	0.00%
715 Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:	\$ -	0.00%
Grand Total:	\$ 272,113,998	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M & 413M are based on MFR data; the rest is based on JHA351EG-R01
 2) Excludes State Fiscal Recovery Funds (PRC 140-142)

