

LEA 900 - Union County Public Schools

PRC ALL - Total Expenditures (All Programs)

Fiscal Year 2021-2022 District Expenditures by LEA and Object Code as of 6/30/2022

Object Category/Object Code Description		Annual Expenditures	%
Salary			
111	Superintendent	\$ 150,289	0.06%
112	Associate and Deputy Superintendent	-	0.00%
113	Director and/or Supervisor	513,710	0.20%
114	Principal/Headmaster	4,062,863	1.58%
115	Finance Officer	109,644	0.04%
116	Assistant Principal (Non-teaching)	2,746,731	1.07%
117	Other Assistant Principal Assignment	407,081	0.16%
118	Assistant Superintendent	149,207	0.06%
121	Teacher	105,848,334	41.27%
122	Interim Teacher – (Paid at Non-certified Rate)	-	0.00%
123	JROTC Teacher	226,401	0.09%
124	Foreign Exchange (VIF)	4,190,529	1.63%
125	New Teacher Orientation	16,971	0.01%
126	Extended Contracts	429,080	0.17%
127	Master Teacher	47,420	0.02%
128	Re-employed Retired Teacher - Exempt from the Earnings Cap	-	0.00%
129_1	Held Harmless Salary	84,868	0.03%
129_2	Held Harmless Salary	1,758,769	0.69%
131	Instructional Support I - Regular Teacher Pay Scale	11,396,905	4.44%
132	Instructional Support II - Advanced Pay Scale	2,642,928	1.03%
133	Psychologists	467,238	0.18%
135	Instructional Facilitators	2,070,429	0.81%
141	Teacher Assistant - Other	-	0.00%
142	Teacher Assistant - NCLB	9,612,827	3.75%
143	Tutor (Within the instructional day)	316,230	0.12%
144	Interpreter, Brailist, Translator, Education Interpreter	370,002	0.14%
145	Therapist	1,850,475	0.72%
146	School-Based Specialist	726,347	0.28%
147	Monitor	556,866	0.22%
148	Non-Certified Instructor	602,032	0.23%
149	School Resource Officer	-	0.00%
151	Office Support	691,085	0.27%
152	Technician	-	0.00%
153	Administrative Specialist (Central Support)	402,796	0.16%
162	Substitute Teacher - Regular Teacher Absence	290,383	0.11%
163	Substitute Teacher - Staff Development Absence	17,973	0.01%
164	Substitute Teacher - Full-Time Non-Certified	-	0.00%
165	Substitute - Non-Teaching	15,177	0.01%
166	Teacher Assistant Salary When Substituting (Staff Development Absence)	-	0.00%
167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)	49,087	0.02%
171	Driver	6,396,157	2.49%
172	Driver Overtime	527,938	0.21%
173	Custodian	6,779,894	2.64%
174	Cafeteria Workers	-	0.00%
175	Skilled Trades	2,250,556	0.88%
176	Manager	-	0.00%
177	Work Study Student	-	0.00%
180	Bonus Pay (Not Subject to Retirement)	1,070,300	0.42%
181	Supplement/Supplementary Pay	1,156,181	0.45%
182	Employee Allowances Taxable	-	0.00%
183	Bonus Pay (Subject to Retirement)	734,125	0.29%
187	Salary Differential	31,105	0.01%
191	Curriculum Development Pay	-	0.00%
192	Additional Responsibility Stipend	712,160	0.28%
193	Mentor Pay Stipend	-	0.00%
195	Planning Period Stipend	-	0.00%

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196	Staff Development Participant Pay	-	0.00%
197	Staff Development Instructor	-	0.00%
198	Tutorial Pay	112,135	0.04%
199	Overtime Pay	77,218	0.03%
Subtotal:		\$ 172,668,445	67.32%
Employee Benefits			
211	Employer's Social Security Cost- Regular	\$ 12,468,662	4.86%
221	Employer's Retirement Cost - Regular	38,107,391	14.86%
229	Other Retirement Cost	-	0.00%
231	Employer's Hospitalization Insurance	22,185,300	8.65%
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	369,841	0.14%
185	Bonus Leave Payoff	18,715	0.01%
186	Short Term Disability Pay - Beyond Six Months	16,339	0.01%
188	Annual Leave Payoff	1,137,446	0.44%
189	Short Term Disability Pay – First Six Months	84,203	0.03%
Subtotal:		\$ 74,387,897	29.00%
Purchased Services			
311	Contracted Services	\$ 256,225	0.10%
312	Workshop Expenses	58,490	0.02%
313	Advertising Cost	3,014	0.00%
314	Printing and Binding Fees	-	0.00%
315	Reproduction Costs	-	0.00%
316	Commercial Driver's License Medical Exam Expenses	10,920	0.00%
317	Psychological Contract Services	-	0.00%
318	Speech and Language Contracted Services	-	0.00%
319	Other Professional/Technical Contract Services	2,087,327	0.81%
321	Public Utilities - Electric Services	451,293	0.18%
322	Public Utilities - Natural Gas	107,878	0.04%
323	Public Utilities - Water/Sewer	74,272	0.03%
324	Waste Management	33,719	0.01%
325	Contracted Repairs and Maintenance – Land and Buildings	-	0.00%
326	Contracted Repairs and Maintenance - Equipment	216,383	0.08%
327	Rentals/Leases	4,938	0.00%
331	Pupil Transportation - Contracted	220,585	0.09%
332	Travel Reimbursement	6,742	0.00%
333	Field Trips	38,900	0.02%
341	Telephone	-	0.00%
342	Postage	16	0.00%
343	Telecommunications Services	-	0.00%
344	Mobile Communication Costs	-	0.00%
345	Security Monitoring	-	0.00%
351	Tuition Reimbursements	176,306	0.07%
352	Employee Education Reimbursement	142	0.00%
353	Certification/Licensing Fees	-	0.00%
Subtotal:		\$ 3,747,148	1.46%
Supplies & Materials			
411	Supplies and Materials	\$ 901,406	0.35%
412M	State Textbooks (MFR Data Source)	\$ -	0.00%
413	Other Textbooks	287,375	0.11%
414	Library Books (Regular and Replacement)	-	0.00%
415	Community College/University Textbooks	50,400	0.02%
418	Computer Software and Supplies	1,589,462	0.62%
421	Fuel for Facilities	-	0.00%
422	Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	1,003,632	0.39%
423	Gas/Diesel Fuel	1,177,100	0.46%
424	Oil	16,392	0.01%

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Object Category/Object Code Description		Annual Expenditures	%
Salary			
425	Tires and Tubes	153,699	0.06%
451	Food Purchase	-	0.00%
453	Food Processing Supplies	-	0.00%
459	Other Food Purchases	-	0.00%
461	Furniture and Equipment - Inventoried	181,393	0.07%
462	Computer Equipment - Inventoried	93,936	0.04%
471	Sales and Use Tax Expense	-	0.00%
472	Sales and Use Tax Refund (Contra-expenditure)	(13,330)	-0.01%
Subtotal:		\$ 5,441,464	2.12%
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	176,711	0.07%
542	Purchase of Computer Hardware - Capitalized	-	0.00%
551	Purchase of Vehicles	-	0.00%
552	License and Title Fees	43,913	0.02%
Subtotal:		\$ 220,624	0.09%
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	4,564	0.00%
381	Debt Service-Principal	-	0.00%
715	Transfers to Multiple Enterprise Fund	-	0.00%
Subtotal:		\$ 4,564	0.00%
Grand Total:		\$ 256,470,142	100.00%

Notes: 1) PRC 130 (State Textbooks) and Object Code 412M are based on MFR data; the rest is based on JHA351EG-R01

2) Excludes CRF Funds (PRC 121 - 129 and PRC 132 - 138)

3) Excludes State Fiscal Recovery Funds (PRC 140-141)

