Union Union County Vocational Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,569.0	1,591.0	1,591.0
On Roll Regular Shared-Time	268.0	252.0	450.0
On Roll Special Ed Full-Time	38.0	49.0	45.0
On Roll Special Ed Shared-Time	258.0	313.0	136.0
On Roll Subtotal	2,133.0	2,205.0	2,222.0
In Post-Secondary Full Time	84.0	79.0	79.0

Union Union County Vocational Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
	County Tax Levy	10-1210	5,130,476	5,233,086	5,337,748
	Tuition from Local Education Authorities	10-1310	0	11,640,000	11,640,000
Constal Fund Devenues from Level Courses	Other Tuition	10-1320-1340	11,523,985	440,000	440,000
General Fund Revenues from Local Sources	Unrestricted Miscellaneous Revenues	10-1XXX	221,450	400,000	400,000
	Interest Earned on Capital Reserve Funds	10-1XXX	596	50	50
	Total Revenues from Local Sources		16,876,507	17,713,136	17,817,798
	Categorical Special Education Aid	10-3132	965,247	1,665,799	1,665,799
	Equalization Aid	10-3176	5,340,530	6,586,304	8,567,034
	Categorical Security Aid	10-3177	48,058	201,372	201,372
General Fund Revenues from State Sources	PARCC Readiness Aid	10-3181	16,700	0	0
General Fund Revenues from State Sources	Per Pupil Growth Aid	10-3182	16,700	0	0
	Professional Learning Community Aid	10-3183	17,080	0	0
	Aid for Adult and Post-Graduate Programs	10-3191	109,515	0	0
	Total Revenues from State Sources		6,513,830	8,453,475	10,434,205
	Budgeted Fund Balance-Operating Budget	10-303	0	477,780	1,160,160
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	521,269	0
	Actual Revenues (Over)/Under Expenditures		-892,917	0	0
General Fund Revenues	Total Operating Budget		22,497,420	27,165,660	29,412,163
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	286,757	0	0
Special Revenue Fund Revenues from State Sources	Total Revenues from State Sources		286,757	0	0
	Title I	20-4411-4416	194,108	100,000	100,000
	Title II	20-4451-4455	8,448	0	0
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	214,713	150,000	150,000
	Other	20-4XXX	595,500	350,000	350,000
	Total Revenues from Federal Sources		1,012,769	600,000	600,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,299,526	600,000	600,000
All Fund Revenues	Total Revenues/Sources		23,796,946	27,765,660	30,012,163
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		23,796,946	27,765,660	30,012,163

Union Union County Vocational Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
	Vocational Programs	11-3XX-100-XXX	10,936,782	12,887,696	14,071,281
General Fund Current Expenses for Instruction	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	290,080	329,066	339,066
	Other Instructional Programs-Instruction	11-4XX-100-XXX	69,277	257,934	268,145
	Undistributed Expenditures-Health Services	11-000-213-XXX	133,498	137,079	139,872
	Undistributed Expenditures-Guidance	11-000-218-XXX	840,634	1,105,886	1,240,999
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	39,577	235,781	330,693
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	29,600	45,639	40,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,173	57,700	57,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	587,575	694,686	687,813
General Fund Current Expenses for Support Services	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	922,223	1,144,072	1,293,717
	Undistributed Expenditures-Central Services	11-000-251-XXX	564,760	679,860	671,321
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	86,145	101,983	104,742
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,338,172	4,154,196	4,430,295
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	53,435	105,000	112,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,010,978	4,456,294	5,001,641
	Total Undistributed Expenditures		10,645,770	12,918,176	14,111,293
General Fund Current Expenses	Total General Current Expense		21,941,909	26,392,872	28,789,785
	Facilities Acquisition and Construction Services	12-000-400-XXX	46,147	46,147	46,147
Capital Outlay	Increase In Capital Reserve	10-604	0	77,780	0
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		46,147	123,977	46,197
	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	320,949	386,968	359,098
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	167,030	198,228	151,883
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	487,979	585,196	510,981
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	21,385	63,615	65,200
Special School Expenses for Vocational Evening	Total Vocational Evening-Local	13-629-X00-XXX	21,385	63,615	65,200
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	509,364	648,811	576,181
General Fund Expenses and Transfers	General Fund Grand Total		22,497,420	27,165,660	29,412,163
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	286,757	0	0

Union Union County Vocational Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	286,757	0	0
	Title I	20-XXX-XXX-XXX	194,108	100,000	100,000
	Title II	20-XXX-XXX-XXX	8,448	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	214,713	150,000	150,000
	Other	20-XXX-XXX-XXX	595,500	350,000	350,000
	Total Federal Projects	20-XXX-XXX-XXX	1,012,769	600,000	600,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,299,526	600,000	600,000
All Fund Expenses	Total Expenditures/Appropriations		23,796,946	27,765,660	30,012,163
Expenses Net of Transfers	Total Expenditures Net of Transfers		23,796,946	27,765,660	30,012,163

Union Union County Vocational Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
	Capital Reserve	1,301,337	1,601,338	1,679,168	1,679,218
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
Postricted for Conoral Operating Budget	Legal Reserve	477,780	637,940	160,160	0
Restricted for General Operating Budget	Tuition Reserve	0	0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Liprostricted	General Operating Budget	1,324,205	1,349,845	2,349,845	1,349,845
Unrestricted	Repayment of Debt	0	0		

Union

Union County Vocational

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,232	\$11,475	\$12,393	\$13,134	\$14,282
Total Classroom Instruction	\$6,938	\$7,176	\$7,611	\$8,016	\$8,772
Classroom-Salaries and Benefits	\$5,988	\$6,175	\$6,707	\$6,750	\$7,348
Classroom-General Supplies and Textbooks	\$462	\$408	\$425	\$529	\$635
Classroom-Purchased Services	\$487	\$593	\$480	\$738	\$789
Total Support Services	\$718	\$729	\$898	\$994	\$1,145
Support Services-Salaries and Benefits	\$686	\$710	\$853	\$949	\$1,101
Total Administrative Costs	\$1,380	\$1,414	\$1,514	\$1,608	\$1,702
Administration Salaries and Benefits	\$1,221	\$1,237	\$1,306	\$1,390	\$1,480
Total Operations and Maintenance of Plant	\$1,857	\$1,831	\$2,034	\$2,173	\$2,316
Operations and Maintenance-Salaries and Benefits	\$350	\$357	\$397	\$452	\$494
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$196	\$193	\$202	\$204	\$211
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$11	\$13	\$31	\$30	\$30
Employee Benefits as a percentage of salaries*	28.87%	29.49%	26.63%	27.32%	28.53%

^{*}Does not include pension and social security paid by the State on-behalf of the district.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: http://www.state.nj.us/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

^{**}Federal and State funds in the blended resource school-based budgets.

Name	Category	Measure
	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$126,031
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	15
Gwendolyn Franklin	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,642
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal time not carried over, converts to sick days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Name	Category	Measure
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Gwendolyn Franklin	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,253
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
Overa dale va Desara	Member of Collective Bargaining Unit (CBU)?	N
Gwendolyn Ryan	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Name	Category	Measure
	Total Allowances Amount	\$2,915
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not carried over, converts to sick days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Cwondolyn Byon	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Gwendolyn Ryan	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,253
Janet Behrmann	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Name	Category	Measure
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,221
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Janet Behrmann	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal time not carried over, converts to sick days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Name	Category	Measure
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Janet Behrmann	Additional Comment 1	None Reported
Janet Derimanii	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$211,820
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
Vacancy	Contracted Number of Annual Vacation Days	29
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,147
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$10,000
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation

Name	Category	Measure
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal time not carried over, converts to sick days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Vacancy	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported