

**UNION - UNION COUNTY VOCATIONAL  
Advertised Enrollments**

<b>ENROLLMENT CATEGORIES</b>	<b>October 14, 2011 Actual</b>	<b>October 15, 2012 Actual</b>	<b>October 15, 2013 Estimated</b>
Pupils On Roll Regular Full-Time	1,234	1,263	1,309
Pupils On Roll Regular Shared-Time	316	384	300
Pupils On Roll - Special Full-Time	8	16	10
Pupils On Roll - Special Shared-Time	301	224	275
Subtotal - Pupils On Roll	1,859	1,887	1,894
Post-Secondary - Full Time	119	120	125

**UNION - UNION COUNTY VOCATIONAL  
Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	4,332,048	4,332,048	4,418,689
Tuition From LEAS	10-1310	9,264,875	9,484,000	9,764,000
Other Tuition	10-1320-1340	648,842	715,000	687,500
Unrestricted Miscellaneous Revenues	10-1XXX	395,660	400,000	400,000
Subtotal - Revenues From Local Sources		14,641,425	14,931,048	15,270,189
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	865,955	938,746	946,786
Equalization Aid	10-3176	4,416,580	4,648,981	4,643,708
Categorical Security Aid	10-3177	0	46,209	43,442
Subtotal - Revenues From State Sources		5,282,535	5,633,936	5,633,936
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	200,505	0	0
Subtotal - Revenues From Federal Sources		200,505	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	565,016	171,156
Withdrawal From Cap Res-For Local Share	10-307	0	0	1,000,000
Adjustment For Prior Year Encumbrances		0	202,510	0
Actual Revenues (Over)/Under Expenditures		-642,257	0	0
Total Operating Budget		19,482,208	21,332,510	22,075,281
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	79,408	0	0
Total Revenues From Local Sources	20-1XXX	79,408	0	0
Revenues from State Sources:				

**UNION - UNION COUNTY VOCATIONAL  
Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other Restricted Entitlements	20-32XX	416,166	0	0
Total Revenues From State Sources		416,166	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	121,496	100,000	100,000
Title II	20-4451-4455	11,447	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	201,550	150,000	150,000
Vocational Education	20-4430	542,524	0	0
Adult Basic Education	20-4440	30,000	0	0
Other	20-4XXX	34,466	350,000	350,000
Total Revenues From Federal Sources		941,483	600,000	600,000
Total Grants And Entitlements		1,437,057	600,000	600,000
Total Revenues/Sources		20,919,265	21,932,510	22,675,281
Total Revenues/Sources Net of Transfers		20,919,265	21,932,510	22,675,281

**UNION - UNION COUNTY VOCATIONAL  
Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	8,978,077	9,805,808	10,047,484
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	209,368	180,000	185,000
Support Services:				
Undist. Expenditures - Guidance	11-000-218-XXX	556,422	605,000	600,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	220,238	230,200	296,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	24,222	25,000	25,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	30,282	40,000	40,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	459,298	581,000	541,300
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	885,961	940,683	925,500
Undist. Expend. - Central Services	11-000-251-XXX	606,356	706,660	622,700
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	0	67,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,290,574	3,695,249	3,527,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	23,725	60,000	70,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,039,041	3,290,000	3,420,141
Total Undistributed Expenditures		9,136,119	10,173,792	10,135,641
Total General Current Expense		18,323,564	20,159,600	20,368,125
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,187	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	624,754	554,710	1,071,156
Total Capital Outlay		634,941	554,710	1,071,156
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	391,061	385,000	396,000
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	107,788	180,200	185,000

**UNION - UNION COUNTY VOCATIONAL  
Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	498,849	565,200	581,000
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	24,854	45,000	45,000
Vocational Evening-Local-Support Serv.	13-629-200-XXX	0	8,000	10,000
Total Vocational Evening - Local	13-629-X00-XXX	24,854	53,000	55,000
Total Special Schools	13-XXX-XXX-XXX	523,703	618,200	636,000
General Fund Grand Total		19,482,208	21,332,510	22,075,281
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	79,408	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	416,166	0	0
Total Other State Projects		416,166	0	0
Total State Projects	20-XXX-XXX-XXX	416,166	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	121,496	100,000	100,000
Title II	20-XXX-XXX-XXX	11,447	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	201,550	150,000	150,000
Vocational Education	20-XXX-XXX-XXX	542,524	0	0
Adult Education	20-XXX-XXX-XXX	30,000	0	0
Other	20-XXX-XXX-XXX	34,466	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	941,483	600,000	600,000
Total Special Revenue Funds		1,437,057	600,000	600,000
Total Expenditures/Appropriations		20,919,265	21,932,510	22,675,281
Total Expenditures Net of Transfers		20,919,265	21,932,510	22,675,281

**UNION - UNION COUNTY VOCATIONAL**  
**Advertised Recapitulation of Balances**

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	1,163,010	1,541,543	918,932	762,535
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,000,337	1,750,337	2,000,337	1,000,337
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	771,104	207,164	14,759	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0		

**UNION - UNION COUNTY VOCATIONAL  
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,973	\$11,844	\$11,745	\$11,758	\$11,723
Total Classroom Instruction	\$6,281	\$7,111	\$7,049	\$7,049	\$7,125
Classroom-Salaries and Benefits	\$5,757	\$6,103	\$6,111	\$6,107	\$6,175
Classroom-General Supplies and Textbooks	\$509	\$717	\$524	\$526	\$543
Classroom-Purchased Services	\$15	\$291	\$414	\$416	\$408
Total Support Services	\$647	\$678	\$662	\$661	\$694
Support Services-Salaries and Benefits	\$629	\$657	\$628	\$628	\$646
Total Administrative Costs	\$1,478	\$1,525	\$1,530	\$1,529	\$1,509
Administration Salaries and Benefits	\$1,254	\$1,356	\$1,252	\$1,251	\$1,227
Legal Costs	\$11	\$9	\$30	\$30	\$35
Total Operations and Maintenance of Plant	\$2,279	\$2,207	\$2,223	\$2,237	\$2,107
Operations and Maintenance-Salaries and Benefits	\$536	\$342	\$319	\$319	\$325
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$141	\$165	\$130	\$130	\$132
Total Equipment Costs	\$195	\$7	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	25.55%	26.72%	26.80%	26.80%	27.26%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

\*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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance), when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

**UNION - UNION COUNTY VOCATIONAL  
Unusual Revenues and Appropriations**

Item	Line Number	Source	Amount	Explanation
1	200	1319 Full time regular Ed students	7914000.00	\$6000 tuition per student received
1	220	125 post secondary full time students	687500.00	\$5500 tuition per pupil
2	200	300 shared time regular ed students	750000.00	\$2500 tuition per student received
3	200	275 shared time special ed students	1100000.00	\$4000 tuition per student received



**UNION - UNION COUNTY VOCATIONAL  
Employee Contract List for District**

NAME=Gwendolyn Franklin

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	HR Director
Base Annual Salary Amount	\$105,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/13
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	
Total Allowances Amount	2031
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	30000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum allowed

**UNION - UNION COUNTY VOCATIONAL  
Employee Contract List for District**

**NAME=Gwendolyn Franklin**

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

**NAME=Peter A. Capodice**

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$184,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

**UNION - UNION COUNTY VOCATIONAL  
Employee Contract List for District**

NAME=Peter A. Capodice

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/13
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	
Total Allowances Amount	4731
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	10000
Total Contractual Post-Employment Benefit Amount	30000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum allowed
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

**UNION - UNION COUNTY VOCATIONAL  
Employee Contract List for District**

**NAME=Peter A. Capodice**

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

**NAME=Sue Anne Marcello**

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$130,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/13
End Date of Contract	06/30/13
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

**UNION - UNION COUNTY VOCATIONAL  
Employee Contract List for District**

**NAME=Sue Anne Marcello**

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4535
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	30000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum allowed
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	