

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,902.0	1,906.0	1,867.0
On Roll Regular Shared-Time	1.0		0.0
On Roll Special Ed Full-Time	288.0	305.0	355.0
On Roll Special Ed Shared-Time	2.0	6.0	6.0
On Roll Subtotal	2,193.0	2,217.0	2,228.0
In Private School Placements	35.5	33.0	33.0
Sent to Other Districts Special Ed	2.0	2.5	2.5
Received	32.0	28.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	31,810,340	33,336,868	34,250,431
Total Tuition	10-1300	149,745	185,894	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	328,411	260,000	200,000
Subtotal - Revenues From Local Sources		32,288,496	33,782,762	34,530,431
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,303	103,500	103,500
Extraordinary Aid	10-3131	397,431	250,000	250,000
Categorical Special Education Aid	10-3132	880,894	1,008,607	1,163,707
Categorical Security Aid	10-3177	38,359	175,630	175,630
PARCC Readiness Aid	10-3181	21,960	0	0
Per Pupil Growth Aid	10-3182	21,960	0	0
Professional Learning Community Aid	10-3183	21,290	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	5,010	0	0
Subtotal - Revenues From State Sources		1,406,207	1,537,737	1,692,837
Budgeted Fund Balance - Operating Budget	10-303	0	20,737	119,785
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	114,000
Withdrawal From Maint. Reserve	10-310	242,916	0	0
Actual Revenues (Over)/Under Expenditures		274,621	0	0
Total Operating Budget		34,212,240	35,341,236	36,457,053
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	60,511	243,619	243,619
Total Revenues From Local Sources	20-1XXX	60,511	243,619	243,619

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	150,597	142,373	142,373
Total Revenues From State Sources		150,597	142,373	142,373
Revenues from Federal Sources:				
Title I	20-4411-4416	193,507	198,596	198,596
Title II	20-4451-4455	36,917	63,700	63,700
Title IV	20-4471-4474	2,077	19,722	19,722
I.D.E.A. Part B (Handicapped)	20-4420-4429	490,527	525,035	525,035
Total Revenues From Federal Sources		723,028	807,053	807,053
Total Grants And Entitlements		934,136	1,193,045	1,193,045
Repayment of Debt:				
Transfers From Other Funds	40-5200	3,070	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,884,205	2,961,821	3,168,716
Total Revenues From Local Sources		2,884,205	2,961,821	3,168,716
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	665,025	664,785	471,376
Budgeted Fund Balance	40-303	0	9,032	3,071
Total Local Repayment Of Debt		3,552,300	3,635,638	3,643,163
Actual Revenues (Over)/Under Expenditures		21,712	0	0
Total Repayment Of Debt		3,574,012	3,635,638	3,643,163
Total Revenues/Sources		38,720,388	40,169,919	41,293,261
Total Revenues/Sources Net of Transfers		38,720,388	40,169,919	41,293,261

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,822,376	11,785,544	12,661,157
Special Education - Instruction	11-2XX-100-XXX	2,721,766	3,155,945	3,340,823
Basic Skills/Remedial - Instruction	11-230-100-XXX	140,836	0	0
Bilingual Education - Instruction	11-240-100-XXX	46,650	49,066	49,322
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	238,482	243,270	264,992
School-Sponsored Athletics - Instruction	11-402-100-XXX	581,912	648,272	645,971
Other Instructional Programs - Instruction	11-4XX-100-XXX	1,830	0	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,775,591	3,259,596	2,920,458
Undist. Expenditures - Health Services	11-000-213-XXX	432,650	445,048	460,540
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	798,690	1,263,969	1,265,817
Undist. Expenditures - Guidance	11-000-218-XXX	646,757	745,857	794,333
Undist. Expenditures - Child Study Teams	11-000-219-XXX	789,181	981,195	1,031,783
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	631,717	618,760	663,429
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	328,953	334,609	357,610
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	581,707	689,655	670,401
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,861,335	1,793,029	1,827,233
Undist. Expend. - Central Services	11-000-251-XXX	341,685	378,949	294,683
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	295,180	327,037	330,888
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,219,883	2,740,764	2,600,072
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	813,887	733,517	776,064
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,854,606	5,127,119	5,384,115
Undistributed Expenditures-Food Services	11-000-310-930	0	6,598	0
Total Undistributed Expenditures		18,371,822	19,445,702	19,377,426
Increase In Maintenance Reserve	10-606	81,097	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		34,006,771	35,327,799	36,341,691
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,304	12,075	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,362	1,362	1,362
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	114,000
Increase In Capital Reserve	10-604	178,803	0	0
Total Capital Outlay		205,469	13,437	115,362
General Fund Grand Total		34,212,240	35,341,236	36,457,053
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	60,511	243,619	243,619
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,197	9,932	9,932
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	45,619	40,155	40,155
Nonpublic Handicapped Services	20-XXX-XXX-XXX	54,113	53,598	53,598
Nonpublic Nursing Services	20-XXX-XXX-XXX	19,303	18,042	18,042
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,524	6,696	6,696
Nonpublic Security Aid	20-XXX-XXX-XXX	14,841	13,950	13,950
Total Other State Projects		150,597	142,373	142,373
Total State Projects	20-XXX-XXX-XXX	150,597	142,373	142,373
Federal Projects:				
Title I	20-XXX-XXX-XXX	193,507	198,596	198,596
Title II	20-XXX-XXX-XXX	36,917	63,700	63,700
Title IV	20-XXX-XXX-XXX	2,077	19,722	19,722
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	490,527	525,035	525,035
Total Federal Projects	20-XXX-XXX-XXX	723,028	807,053	807,053
Total Special Revenue Funds		934,136	1,193,045	1,193,045

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,574,012	3,635,638	3,643,163
Total Debt Service Funds		3,574,012	3,635,638	3,643,163
Total Expenditures/Appropriations		38,720,388	40,169,919	41,293,261
Total Expenditures Net of Transfers		38,720,388	40,169,919	41,293,261

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
Unrestricted	General Operating Budget	880,099	826,478	826,478	706,693
Unrestricted	Repayment of Debt	33,815	12,103	3,071	0
Restricted for General Operating Budget	Capital Reserve	89,993	268,796	268,796	154,796
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	242,916	81,097	81,097	81,097
Restricted for General Operating Budget	Legal Reserve	241,737	20,737	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

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	\$13,599	\$13,942	\$14,042	\$14,153	\$14,672
Total Classroom Instruction	\$7,978	\$8,185	\$8,201	\$8,241	\$8,771
Classroom-Salaries and Benefits	\$7,630	\$7,843	\$7,866	\$7,892	\$8,417
Classroom-General Supplies and Textbooks	\$259	\$236	\$264	\$255	\$257
Classroom-Purchased Services	\$88	\$105	\$71	\$93	\$96
Total Support Services	\$1,965	\$2,001	\$2,299	\$2,355	\$2,443
Support Services-Salaries and Benefits	\$1,815	\$1,852	\$1,970	\$1,998	\$2,098
Total Administrative Costs	\$1,655	\$1,670	\$1,682	\$1,696	\$1,661
Administration Salaries and Benefits	\$1,397	\$1,414	\$1,415	\$1,374	\$1,391
Total Operations and Maintenance of Plant	\$1,587	\$1,634	\$1,378	\$1,376	\$1,303
Operations and Maintenance-Salaries and Benefits	\$832	\$857	\$813	\$739	\$730
Board Contribution to Food Services	\$1	\$0	\$0	\$3	\$0
Total Extracurricular Costs	\$396	\$437	\$465	\$468	\$477
Total Equipment Costs	\$8	\$12	\$0	\$5	\$0
Legal Costs	\$65	\$61	\$66	\$81	\$67
Employee Benefits as a percentage of salaries*	21.63%	21.98%	23.07%	22.89%	22.68%

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

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

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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	40520	Mental health outside company ESS	375,000	Second proposal in 1819

ID=Verona Borough

Category	Amount
(A) General Fund School Levy	34,250,431
(D) Total School Levy	37,419,147
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,021,636,100
(H) Estimated Equalized Valuation (as of 10/01/18)	2,485,413,477
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6942
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8509
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3781
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5056

Name=CHARLES MILLER

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	DIR. CURR. AND INST.
Base Annual Salary Amount	\$145,187
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	12
Contracted Number of Annual Personal Days	3
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	\$7,118
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$650
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	SICK DAYS
Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=CHARLES MILLER

Category	Measure
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
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

Name=CHERYL NARDINO

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$166,014
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	24
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	\$2,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$650
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	SICK DAYS
Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=CHERYL NARDINO

Category	Measure
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
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

Name=FRANK MAURIELLO

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	DIR. OF SPEC. ED.
Base Annual Salary Amount	\$139,740
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	12
Contracted Number of Annual Personal Days	3
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	\$6,798
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$650
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	SICK DAYS
Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=FRANK MAURIELLO

Category	Measure
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
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

Name=RUI DIONISIO

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$174,689
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	24
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	\$7,000
Total Bonuses Amount	\$26,710
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$650
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$18,427
Contractual Post-Employment Benefit Description of Payout of Sick days	SICK DAYS
Contractual Post-Employment Benefit Description of Payout of Vacation days	VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=RUI DIONISIO

Category	Measure
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
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