

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,906.0	1,938.0	1,976.0
On Roll Special Ed Full-Time	305.0	320.0	334.0
On Roll Special Ed Shared-Time	6.0	2.0	0.0
On Roll Subtotal	2,217.0	2,260.0	2,310.0
In Private School Placements	33.0	34.0	34.0
Sent to Other Districts Special Ed	2.5	3.0	1.0
Received	28.0	14.0	13.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	33,336,868	34,250,431	34,935,440
	Total Tuition	10-1300	100,020	80,000	50,475
	Unrestricted Miscellaneous Revenues	10-1XXX	378,051	200,000	100,000
	Total Revenues from Local Sources		33,814,939	34,530,431	35,085,915
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	103,500	103,500	103,500
	Extraordinary Aid	10-3131	460,596	250,000	400,000
	Categorical Special Education Aid	10-3132	1,008,607	1,163,707	1,429,982
	Categorical Security Aid	10-3177	175,630	175,630	175,630
	Total Revenues from State Sources		1,748,333	1,692,837	2,109,112
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	20,737	119,785	575,183
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	456,381
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	114,000	0
	Withdrawal from Maintenance Reserve	10-310	81,097	0	150,000
	Adjustment for Prior Year Encumbrances		0	70,945	0
	Actual Revenues (Over)/Under Expenditures		-665,249	0	0
General Fund Revenues	Total Operating Budget		34,999,857	36,527,998	38,376,591
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	91,502	243,619	200,000
	Total Revenues from Local Sources	20-1XXX	91,502	243,619	200,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	164,690	184,548	184,548
	Total Revenues from State Sources		164,690	184,548	184,548
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	195,956	186,246	158,309
	Title II	20-4451-4455	42,050	78,437	66,671
	Title IV	20-4471-4474	17,031	23,255	19,767
	I.D.E.A. Part B (Handicapped)	20-4420-4429	483,588	477,974	406,278
	Total Revenues from Federal Sources		738,625	765,912	651,025
Special Revenue Fund Revenues	Total Grants and Entitlements		994,817	1,194,079	1,035,573
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	3,715	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,961,821	3,168,716	3,518,509
	Total Revenues from Local Sources		2,961,821	3,168,716	3,518,509
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	664,785	471,376	603,222
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,071	3,715
	Total Local Repayment of Debt		3,630,321	3,643,163	4,125,446
	Actual Revenues (Over)/Under Expenditures		5,317	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,635,638	3,643,163	4,125,446
All Fund Revenues	Total Revenues/Sources		39,630,312	41,365,240	43,537,610
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		39,630,312	41,365,240	43,537,610

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	11,657,797	12,646,756	12,610,722
	Special Education-Instruction	11-2XX-100-XXX	3,093,533	3,330,356	3,190,775
	Bilingual Education-Instruction	11-240-100-XXX	48,109	49,322	50,334
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	230,565	277,197	277,197
	School-Sponsored Athletics-Instruction	11-402-100-XXX	557,369	646,984	854,211
	Other Instructional Programs-Instruction	11-4XX-100-XXX	8,377	368	2,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,890,777	3,053,015	3,042,991
	Undistributed Expenditures-Health Services	11-000-213-XXX	443,153	455,247	476,829
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,099,501	1,266,381	1,363,170
	Undistributed Expenditures-Guidance	11-000-218-XXX	741,100	795,246	787,975
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	915,749	1,027,139	1,100,100
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	611,872	663,929	688,523
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	338,165	364,725	383,674
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	750,856	678,984	681,961
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,778,866	1,827,233	1,785,532
	Undistributed Expenditures-Central Services	11-000-251-XXX	295,525	314,683	324,407
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	325,882	334,500	288,870
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,838,672	2,737,780	3,185,414
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	824,404	884,502	954,427
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,058,342	4,887,175	5,869,736
	Undistributed Expenditures-Food Services	11-000-310-930	0	166,339	0
	Total Undistributed Expenditures			18,912,864	19,456,878
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	150,000	0	0
General Fund Current Expenses	Total General Current Expense		34,658,614	36,407,861	37,918,848
Capital Outlay	Equipment	12-XXX-XXX-730	12,075	4,775	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	27,583	1,362	1,362
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	114,000	456,381
	Interest Deposit to Capital Reserve	10-604	301,585	0	0
	Total Capital Outlay			341,243	120,137

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		34,999,857	36,527,998	38,376,591
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	91,502	243,619	200,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	8,346	9,962	9,962
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	64,806	58,917	58,917
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,050	62,182	62,182
	Nonpublic Nursing Services	20-XXX-XXX-XXX	18,042	18,333	18,333
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,696	6,804	6,804
	Nonpublic Security Aid	20-XXX-XXX-XXX	21,750	28,350	28,350
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	164,690	184,548	184,548
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	195,956	186,246	158,309
	Title II	20-XXX-XXX-XXX	42,050	78,437	66,671
	Title IV	20-XXX-XXX-XXX	17,031	23,255	19,767
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	483,588	477,974	406,278
	Total Federal Projects	20-XXX-XXX-XXX	738,625	765,912	651,025
Special Revenue Fund Expenses	Total Special Revenue Funds		994,817	1,194,079	1,035,573
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,635,638	3,643,163	4,125,446
	Total Debt Service Funds		3,635,638	3,643,163	4,125,446
All Fund Expenses	Total Expenditures/Appropriations		39,630,312	41,365,240	43,537,610
Expenses Net of Transfers	Total Expenditures Net of Transfers		39,630,312	41,365,240	43,537,610

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	268,796	570,381	456,381	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	81,097	150,000	150,000	0
	Legal Reserve	20,737	400,980	400,980	280,980
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	826,478	1,019,802	900,017	444,834
	Repayment of Debt	12,103	6,786	3,715	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,942	\$14,201	\$14,672	\$14,374	\$14,685
Total Classroom Instruction	\$8,185	\$8,313	\$8,771	\$8,475	\$8,429
Classroom-Salaries and Benefits	\$7,843	\$7,965	\$8,417	\$8,133	\$8,074
Classroom-General Supplies and Textbooks	\$236	\$245	\$257	\$245	\$259
Classroom-Purchased Services	\$105	\$103	\$96	\$97	\$96
Total Support Services	\$2,001	\$2,287	\$2,443	\$2,374	\$2,498
Support Services-Salaries and Benefits	\$1,852	\$2,003	\$2,098	\$2,063	\$2,164
Total Administrative Costs	\$1,670	\$1,712	\$1,661	\$1,625	\$1,590
Administration Salaries and Benefits	\$1,414	\$1,397	\$1,391	\$1,347	\$1,324
Total Operations and Maintenance of Plant	\$1,634	\$1,451	\$1,303	\$1,332	\$1,555
Operations and Maintenance-Salaries and Benefits	\$857	\$761	\$730	\$705	\$906
Board Contribution to Food Services	\$0	\$0	\$0	\$74	\$0
Total Extracurricular Costs	\$437	\$421	\$477	\$471	\$581
Total Equipment Costs	\$12	\$6	\$0	\$2	\$0
Legal Costs	\$61	\$80	\$67	\$65	\$50
Employee Benefits as a percentage of salaries*	21.98%	22.89%	22.68%	20.43%	24.06%

*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 2019-20 revised appropriations and the 2020-21 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

Line Number	Source	Amount	Explanation
190	Tuition from parents	50,475	We anticipate to have less revenue from tuition for the 2021 school year.
765	Chapter 192/193	184,548	Chapter 192/193

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	HEALTH AND DENTAL INSURANCE POOLED WITH OTHER LEA'S	0
	PROPERTY, LIABILITY AND WORKER'S COMP. INSURANCE POOLED WITH OTHER LEA'S	0
Municipal/Public Works	TOWNSHIP OF VERONA PAYS FOR TRASH REMOVAL	0
	TOWNSHIP OF VERONA ASSISTS WITH SNOW REMOVAL AND LANDSCAPING	0
Purchasing	SCHOOL SUPPLIES BID WITH OTHER LEA'S	0
Transportation Services, including Fuel	SUSSEX REGIONAL TRANSPORTATION CO-OP	0

Estimated Tax Rates

Municipality	Category	Amount
Verona Borough	(A) General Fund School Levy	34,935,440
	(D) Total School Levy	38,453,949
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,397,145,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,545,722,757
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4574
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6042
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3723
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5105

Employee Contract List for District

Name	Category	Measure
Charles Miller	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director Curriculum
	Base Annual Salary Amount	\$151,091
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	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	11
	Description of Other Contracted Non-Working Days	HOLIDAYS
	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	max payout for 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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Charles Miller	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
Cheryl Nardino	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$172,721
	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	07/01/20
	End Date of Contract	06/30/21
	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	11
	Description of Other Contracted Non-Working Days	HOLIDAYS

Employee Contract List for District

Name	Category	Measure
Cheryl Nardino	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	max payout for sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	non
	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
	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	
Frank Mauriello	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director Special Services
	Base Annual Salary Amount	\$142,535
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Frank Mauriello	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	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	11
	Description of Other Contracted Non-Working Days	HOLIDAYS
	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	max payout for 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
	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

Employee Contract List for District

Name	Category	Measure
Frank Mauriello	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
Rui Dionisio	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$211,220
	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	07/01/20
	End Date of Contract	06/30/21
	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	11
	Description of Other Contracted Non-Working Days	HOLIDAYS
	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	max payout for sick days

Employee Contract List for District

Name	Category	Measure
Rui Dionisio	Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days max payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
	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