

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,938.0	1,851.0	1,836.0
On Roll Special Ed Full-Time	320.0	319.0	355.0
On Roll Special Ed Shared-Time	2.0	4.0	0.0
On Roll Subtotal	2,260.0	2,174.0	2,191.0
In Private School Placements	34.0	32.0	0.0
Sent to Other Districts Special Ed	3.0	2.0	0.0
Received	14.0	11.0	0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	34,250,431	34,935,440	35,634,149
	Total Tuition	10-1300	71,689	50,475	50,000
	Transportation Fees from Individuals	10-1410	26,100	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	630,328	100,000	75,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	5,000
	Total Revenues from Local Sources		34,978,548	35,085,915	35,764,149
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	103,500	103,500	103,500
	Extraordinary Aid	10-3131	512,044	400,000	400,000
	Categorical Special Education Aid	10-3132	1,163,707	1,429,982	1,615,855
	Categorical Security Aid	10-3177	175,630	175,630	175,630
	Total Revenues from State Sources		1,954,881	2,109,112	2,294,985
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	575,183	89,406
	Withdrawal from Capital Reserve for Local Share	10-307	0	456,381	0
	Withdrawal from Maintenance Reserve	10-310	0	150,000	0
	Actual Revenues (Over)/Under Expenditures		-608,627	0	0
General Fund Revenues	Total Operating Budget		36,324,802	38,376,591	38,148,540
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	41,037	5,350	5,350
	Total Revenues from Local Sources	20-1XXX	41,037	5,350	5,350
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	171,959	181,997
	State Grants Through Intermediate Sources	20-3700	77,876	0	0
	Total Revenues from State Sources		77,876	171,959	181,997
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	169,446	189,443	161,027
	Title II	20-4451-4455	58,608	50,041	42,534
	Title IV	20-4471-4474	15,492	13,560	11,526
	I.D.E.A. Part B (Handicapped)	20-4420-4429	493,281	548,184	465,956
	CARES Act Education Stabilization Fund	20-4530	0	147,638	0
	CARES-Digital Divide Grant	20-4531	0	6,960	0
	Coronavirus Relief Fund (CRF)	20-4532	0	57,902	0
Total Revenues from Federal Sources		736,827	1,013,728	681,043	

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		855,740	1,191,037	868,390
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	7,564	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	3,168,716	3,518,509	3,835,482
	Total Revenues from Local Sources		3,168,716	3,518,509	3,835,482
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	471,376	603,222	1,376,587
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3,715	7,564
	Total Local Repayment of Debt		3,647,656	4,125,446	5,219,633
	Actual Revenues (Over)/Under Expenditures		-4,493	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,643,163	4,125,446	5,219,633
All Fund Revenues	Total Revenues/Sources		40,823,705	43,693,074	44,236,563
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		40,823,705	43,693,074	44,236,563

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	12,231,673	12,775,069	12,521,348
	Special Education-Instruction	11-2XX-100-XXX	3,194,694	3,350,327	3,466,939
	Bilingual Education-Instruction	11-240-100-XXX	44,719	50,334	45,002
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	257,193	283,378	265,292
	School-Sponsored Athletics-Instruction	11-402-100-XXX	573,374	726,900	708,562
	Summer School	11-422-XXX-XXX	0	4,394	4,394
	Other Instructional Programs-Instruction	11-4XX-100-XXX	184	2,000	2,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,958,082	2,625,812	3,043,123
	Undistributed Expenditures-Health Services	11-000-213-XXX	420,284	489,521	489,601
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,288,151	1,379,656	1,401,950
	Undistributed Expenditures-Guidance	11-000-218-XXX	742,620	785,475	747,214
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,002,445	1,099,051	1,080,452
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	634,924	710,137	702,577
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	377,525	392,841	285,641
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	0	100,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	681,202	782,773	716,306
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,807,056	1,909,546	1,857,720
	Undistributed Expenditures-Central Services	11-000-251-XXX	300,698	322,351	306,171
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	393,356	444,078	469,563
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,096,927	3,383,904	3,351,983
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	913,314	841,240	795,073
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,251,505	5,477,538	5,636,511
	Undistributed Expenditures-Food Services	11-000-310-930	93,458	5,289	5,289
		Total Undistributed Expenditures		19,961,547	20,649,212
General Fund Current Expenses	Total General Current Expense		36,263,384	37,841,614	38,002,711

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	6,889	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,362	78,596	140,829
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	53,167	456,381	0
	Interest Deposit to Capital Reserve	10-604	0	0	5,000
	Total Capital Outlay		61,418	534,977	145,829
General Fund Expenses and Transfers	General Fund Grand Total		36,324,802	38,376,591	38,148,540
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	41,037	5,350	5,350
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	9,774	9,774
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	49,425	39,565	58,917
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	28,451	74,088	62,182
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	16,320	16,320
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	4,212	6,804
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	28,000	28,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	77,876	171,959	181,997
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	169,446	189,443	161,027
	Title II	20-XXX-XXX-XXX	58,608	50,041	42,534
	Title IV	20-XXX-XXX-XXX	15,492	13,560	11,526
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	493,281	548,184	465,956
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	147,638	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	6,960	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	57,902	0
	Total Federal Projects	20-XXX-XXX-XXX	736,827	1,013,728	681,043
Special Revenue Fund Expenses	Total Special Revenue Funds		855,740	1,191,037	868,390
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,643,163	4,125,446	5,219,633
	Total Debt Service Funds		3,643,163	4,125,446	5,219,633
All Fund Expenses	Total Expenditures/Appropriations		40,823,705	43,693,074	44,236,563
Expenses Net of Transfers	Total Expenditures Net of Transfers		40,823,705	43,693,074	44,236,563

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	570,381	1,018,249	561,868	566,868
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	150,000	0	0
	Legal Reserve	400,980	209,406	89,406	0
	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	1,019,802	987,897	532,714	532,714
	Repayment of Debt	6,786	11,279	7,564	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,201	\$14,229	\$14,685	\$15,826	\$15,593
Total Classroom Instruction	\$8,313	\$8,249	\$8,429	\$9,028	\$8,934
Classroom-Salaries and Benefits	\$7,965	\$7,953	\$8,074	\$8,681	\$8,564
Classroom-General Supplies and Textbooks	\$245	\$202	\$259	\$220	\$248
Classroom-Purchased Services	\$103	\$94	\$96	\$127	\$122
Total Support Services	\$2,287	\$2,340	\$2,498	\$2,652	\$2,611
Support Services-Salaries and Benefits	\$2,003	\$2,073	\$2,164	\$2,287	\$2,213
Total Administrative Costs	\$1,712	\$1,654	\$1,590	\$1,871	\$1,811
Administration Salaries and Benefits	\$1,397	\$1,403	\$1,324	\$1,534	\$1,502
Total Operations and Maintenance of Plant	\$1,451	\$1,496	\$1,555	\$1,714	\$1,694
Operations and Maintenance-Salaries and Benefits	\$761	\$741	\$906	\$861	\$869
Board Contribution to Food Services	\$0	\$41	\$0	\$2	\$2
Total Extracurricular Costs	\$421	\$428	\$581	\$542	\$521
Total Equipment Costs	\$6	\$3	\$0	\$0	\$0
Legal Costs	\$80	\$64	\$50	\$82	\$68
Employee Benefits as a percentage of salaries*	22.89%	22.35%	24.06%	22.21%	23.21%

*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 2020-21 revised appropriations and the 2021-22 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.

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	35,371,423
	(D) Total School Levy	39,971,905
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,395,347,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,594,208,852
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4767
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6687
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3635
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5408

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	\$154,793
	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
Frank Mauriello	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director Special Services
	Base Annual Salary Amount	\$146,098
	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	

Employee Contract List for District

Name	Category	Measure
Frank Mauriello	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
	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	\$231,931
	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
Rui Dionisio	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/19/19
	End Date of Contract	06/30/24
	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation day 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

Employee Contract List for District

Name	Category	Measure
Rui Dionisio	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