

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	486.0	458.0	486.0
On Roll Special Ed Full-Time	73.0	79.0	79.0
On Roll Subtotal	559.0	537.0	565.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	0.0
Received	1.0	12.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,992,876	10,271,381	10,476,809
	Total Tuition	10-1300	37,112	105,064	147,162
	Rents and Royalties	10-1910	42,462	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	170,722	0	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	50
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	154	0	50
	Total Revenues from Local Sources		10,243,326	10,376,445	10,624,171
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	104,486	162,397	162,397
	Extraordinary Aid	10-3131	158,769	0	0
	Categorical Special Education Aid	10-3132	393,264	393,264	394,306
	Equalization Aid	10-3176	59,647	59,647	59,647
	Categorical Security Aid	10-3177	50,397	50,397	50,397
	Adjustment Aid	10-3178	2	0	0
	PARCC Readiness Aid	10-3181	6,830	0	0
	Per Pupil Growth Aid	10-3182	6,830	0	0
	Professional Learning Community Aid	10-3183	6,100	0	0
	Other State Aids	10-3XXX	6,960	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,470	0	0
	Total Revenues from State Sources		795,755	665,705	666,747
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	614,095	1,121,574
	Adjustment for Prior Year Encumbrances		0	8,618	0
	Actual Revenues (Over)/Under Expenditures		-81,006	0	0
General Fund Revenues	Total Operating Budget		10,958,075	11,664,863	12,412,492
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,609	24,904	21,168
	Title II	20-4451-4455	17,802	9,396	7,987
	Title IV	20-4471-4474	9,507	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	65,667	101,834	86,560
	Total Revenues from Federal Sources		120,585	146,134	124,215

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		120,585	146,134	124,215
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,096,284	1,020,193	1,220,513
	Total Revenues from Local Sources		1,096,284	1,020,193	1,220,513
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	31,347	33,116	33,544
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	115,892	0
	Total Local Repayment of Debt		1,127,631	1,169,201	1,254,057
Debt Service Fund Revenues	Total Repayment of Debt		1,127,631	1,169,201	1,254,057
All Fund Revenues	Total Revenues/Sources		12,206,291	12,980,198	13,790,764
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,206,291	12,980,198	13,790,764

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,980,295	3,122,687	3,209,283
	Special Education-Instruction	11-2XX-100-XXX	1,054,096	1,166,942	1,284,889
	Basic Skills/Remedial-Instruction	11-230-100-XXX	464,477	265,173	331,236
	Bilingual Education-Instruction	11-240-100-XXX	18,543	38,076	1,150
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	7,593	51,920
	School-Sponsored Athletics-Instruction	11-402-100-XXX	240	0	0
	Summer School	11-422-XXX-XXX	0	0	50,920
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	195,150	76,101	162,448
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	34,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	121,347	153,744	160,833
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	661,559	295,727	291,915
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	173,770	577,829	533,860
	Undistributed Expenditures-Guidance	11-000-218-XXX	193,266	175,356	75,189
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	403,211	426,038	445,601
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	12,200	337,127	305,510
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	14,759	13,890	154,504
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	135,237	143,749	162,579
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	403,142	361,511	358,308
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	350,017	372,661	312,750
	Undistributed Expenditures-Central Services	11-000-251-XXX	278,483	208,699	208,881
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	4,500	3,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	913,824	1,140,093	1,139,589
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	522,510	567,775	588,078
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,971,892	2,033,075	2,312,710
	Total Undistributed Expenditures			6,350,367	6,887,875
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
	Interest Earned on Current Expense Emergency Res	10-607	0	0	50
General Fund Current Expenses	Total General Current Expense		10,868,018	11,488,346	12,179,303

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	45,218	131,678	83,300
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,839	44,839	149,839
	Interest Deposit to Capital Reserve	10-604	0	0	50
	Total Capital Outlay		90,057	176,517	233,189
General Fund Expenses and Transfers	General Fund Grand Total		10,958,075	11,664,863	12,412,492
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,609	24,904	21,168
	Title II	20-XXX-XXX-XXX	17,802	9,396	7,987
	Title IV	20-XXX-XXX-XXX	9,507	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	65,667	101,834	86,560
	Total Federal Projects	20-XXX-XXX-XXX	120,585	146,134	124,215
Special Revenue Fund Expenses	Total Special Revenue Funds		120,585	146,134	124,215
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,127,631	1,169,201	1,254,057
	Total Debt Service Funds		1,127,631	1,169,201	1,254,057
All Fund Expenses	Total Expenditures/Appropriations		12,206,291	12,980,198	13,790,764
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,206,291	12,980,198	13,790,764

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
Restricted for General Operating Budget	Capital Reserve	77,319	77,473	77,473	77,523
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	116,173	116,205	116,205	116,305
	Legal Reserve	1,425,055	1,509,961	1,007,845	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,000	50,000	50,050
	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	444,549	475,708	363,729	250,000
	Repayment of Debt	115,892	115,892	0	0

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	\$16,300	\$17,974	\$19,217	\$20,183	\$20,228
Total Classroom Instruction	\$9,274	\$10,297	\$10,502	\$10,879	\$11,187
Classroom-Salaries and Benefits	\$8,615	\$9,803	\$9,767	\$10,065	\$10,351
Classroom-General Supplies and Textbooks	\$623	\$396	\$511	\$550	\$548
Classroom-Purchased Services	\$36	\$97	\$225	\$265	\$287
Total Support Services	\$3,059	\$3,573	\$4,467	\$4,687	\$4,631
Support Services-Salaries and Benefits	\$1,938	\$2,284	\$3,164	\$3,171	\$3,248
Total Administrative Costs	\$2,029	\$2,241	\$2,077	\$2,160	\$1,985
Administration Salaries and Benefits	\$1,606	\$1,774	\$1,703	\$1,766	\$1,710
Total Operations and Maintenance of Plant	\$1,932	\$1,861	\$2,153	\$2,438	\$2,295
Operations and Maintenance-Salaries and Benefits	\$1,063	\$1,037	\$1,138	\$1,362	\$1,128
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$3	\$1	\$17	\$18	\$118
Total Equipment Costs	\$0	\$80	\$270	\$245	\$147
Legal Costs	\$109	\$85	\$64	\$56	\$80
Employee Benefits as a percentage of salaries*	28.01%	30.61%	29.99%	30.06%	32.76%

*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

Line Number	Source	Amount	Explanation
150	New Hanover School District	59,162	tuition for student attending MTES

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Regional curriculum planning consortium	0
Insurance Coverages and Benefits	School Alliance Insurance fund	0
Purchasing	Ed Data cooperative purchasing	0
Staffing - Other	Pemberton Township substitute calling service	0
Technology Services	Northern Burlington Regional jointure	0
Transportation Services, including Fuel	All transportation goes through Northern Burlington Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	10,476,809
	(D) Total School Levy	11,697,322
	(B) Estimated Net Taxable Valuation (as of 03/01/19)	1,000,365,864
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,207,346,937
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0473
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1693
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8678
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9688

Employee Contract List for District

Name	Category	Measure
Tiffany Moutis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,518
	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	07/01/17
	End Date of Contract	06/30/22
	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	\$8,640
	Total Bonuses Amount	\$22,113
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,674
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per administrative code
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 vacation days at 1/260 of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for unused personal days
	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
Tiffany Moutis	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