

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	458.0	457.0	457.0
On Roll Special Ed Full-Time	79.0	87.0	87.0
On Roll Subtotal	537.0	544.0	544.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	12.0	11.0	0.0

## 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	10,271,381	10,476,809	10,794,317
	Total Tuition	10-1300	133,361	147,162	115,000
	Unrestricted Miscellaneous Revenues	10-1XXX	30,499	0	98,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources			10,435,241	10,624,171
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	162,397	162,397	162,397
	Extraordinary Aid	10-3131	140,931	0	0
	Categorical Special Education Aid	10-3132	393,264	394,306	427,803
	Equalization Aid	10-3176	59,647	59,647	59,647
	Categorical Security Aid	10-3177	50,397	50,397	50,397
	Other State Aids	10-3XXX	4,930	0	0
	Total Revenues from State Sources			811,566	666,747
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	614,095	1,121,574	943,689
	Adjustment for Prior Year Encumbrances		0	1,718	0
	Actual Revenues (Over)/Under Expenditures		-937,073	0	0
General Fund Revenues	Total Operating Budget		10,923,829	12,414,210	12,651,450
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,484	0	0
	Total Revenues from Local Sources	20-1XXX	2,484	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,646	23,326	26,825
	Title II	20-4451-4455	10,396	7,712	8,869
	Title IV	20-4471-4474	8,141	10,000	11,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	170,630	109,154	125,527
	Total Revenues from Federal Sources			219,813	150,192
Special Revenue Fund Revenues	Total Grants and Entitlements		222,297	150,192	172,721
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	181	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	1,020,193	1,220,513	1,293,074
	Total Revenues from Local Sources		1,020,193	1,220,513	1,293,074
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	33,116	33,544	31,419
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	182
	Total Local Repayment of Debt		1,053,490	1,254,057	1,324,675
	Actual Revenues (Over)/Under Expenditures		115,710	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,169,200	1,254,057	1,324,675
All Fund Revenues	Total Revenues/Sources		12,315,326	13,818,459	14,148,846
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,315,326	13,818,459	14,148,846

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	2,875,212	3,266,185	3,039,796
	Special Education-Instruction	11-2XX-100-XXX	1,160,460	1,312,556	1,376,828
	Basic Skills/Remedial-Instruction	11-230-100-XXX	274,549	358,189	356,024
	Bilingual Education-Instruction	11-240-100-XXX	38,076	1,150	1,150
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,802	51,920	43,232
	Summer School	11-422-XXX-XXX	0	50,920	44,826
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	114,798	58,284	300,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,000	37,382	41,343
	Undistributed Expenditures-Health Services	11-000-213-XXX	142,198	164,080	150,451
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	269,243	283,415	270,138
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	541,318	534,329	737,711
	Undistributed Expenditures-Guidance	11-000-218-XXX	168,132	80,537	76,007
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	358,896	465,297	473,866
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	288,087	324,247	285,386
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	9,104	154,439	135,722
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	94,525	164,743	59,045
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	360,996	382,365	348,908
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	295,417	340,405	329,750
	Undistributed Expenditures-Central Services	11-000-251-XXX	247,245	218,284	210,077
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	946,413	1,205,427	1,130,844
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	519,802	599,685	680,515
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,026,488	2,111,346	2,486,292
	Total Undistributed Expenditures		6,428,662	7,124,265	7,716,055
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		10,783,761	12,165,335	12,578,061

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	95,229	86,217	12,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,839	146,987	44,839
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		140,068	233,254	57,389
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	15,621	16,000
	General Fund Grand Total		10,923,829	12,414,210	12,651,450
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,484	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,646	23,326	26,825
	Title II	20-XXX-XXX-XXX	10,396	7,712	8,869
	Title IV	20-XXX-XXX-XXX	8,141	10,000	11,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	170,630	109,154	125,527
	Total Federal Projects	20-XXX-XXX-XXX	219,813	150,192	172,721
Special Revenue Fund Expenses	Total Special Revenue Funds		222,297	150,192	172,721
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,169,200	1,254,057	1,324,675
	Total Debt Service Funds		1,169,200	1,254,057	1,324,675
All Fund Expenses	Total Expenditures/Appropriations		12,315,326	13,818,459	14,148,846
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,315,326	13,818,459	14,148,846

**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	77,473	77,628	77,678	77,728
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	116,205	116,334	116,434	116,534
	Legal Reserve	1,509,961	1,805,673	797,828	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,000	50,050	50,100
	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	475,708	509,590	395,861	250,000
	Repayment of Debt	115,892	182	182	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	\$17,974	\$18,872	\$20,228	\$21,192	\$21,358
Total Classroom Instruction	\$10,297	\$10,409	\$11,187	\$11,602	\$11,709
Classroom-Salaries and Benefits	\$9,803	\$9,739	\$10,351	\$10,749	\$10,920
Classroom-General Supplies and Textbooks	\$396	\$453	\$548	\$568	\$486
Classroom-Purchased Services	\$97	\$217	\$287	\$285	\$303
Total Support Services	\$3,573	\$4,289	\$4,631	\$4,814	\$5,002
Support Services-Salaries and Benefits	\$2,284	\$3,034	\$3,248	\$3,324	\$3,451
Total Administrative Costs	\$2,241	\$2,117	\$1,985	\$2,131	\$2,117
Administration Salaries and Benefits	\$1,774	\$1,832	\$1,710	\$1,774	\$1,850
Total Operations and Maintenance of Plant	\$1,861	\$2,031	\$2,295	\$2,515	\$2,413
Operations and Maintenance-Salaries and Benefits	\$1,037	\$1,139	\$1,128	\$1,315	\$1,274
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1	\$16	\$118	\$119	\$104
Total Equipment Costs	\$80	\$177	\$147	\$159	\$23
Legal Costs	\$85	\$68	\$80	\$83	\$46
Employee Benefits as a percentage of salaries*	30.61%	31.33%	32.76%	28.96%	35.06%

\*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
100	Tax Levy	107,972	Budgeted above tax levy due to the use of banked cap
300	SRECS	98,000	Funds will come from the selling of solar energy.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Technology Services	District uses a shared service for technology services with Northern Burlington Regional School District	0
Transportation Services, including Fuel	District uses a shared service for transportation and fuel with Northern Burlington Regional School District	0

**Estimated Tax Rates**

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	10,794,317
	(D) Total School Levy	12,087,391
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,007,732,374
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,246,299,601
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0711
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1995
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8661
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9699

Employee Contract List for District

Name	Category	Measure
Danielle Morolda	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,216
	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	20
	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	\$5,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	max paid for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max paid for unused vaca leave - retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	not paid out for 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
Danielle Morolda	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	
Tiffany Moutis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,794
	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	

Employee Contract List for District

Name	Category	Measure
Tiffany Moutis	Total Allowances Amount	\$5,150
	Total Bonuses Amount	\$22,021
	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	\$27,506
	Contractual Post-Employment Benefit Description of Payout of Sick days	max paid for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max paid for unused vaca leave - retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	there is no pay out for personal days
	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	