

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	428.0	446.0	468.0
On Roll Special Ed Full-Time	80.0	75.0	95.0
On Roll Subtotal	508.0	521.0	563.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0	2.0	3.0
Received	17.0	13.0	13.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,794,317	11,010,203	11,230,407
	Total Tuition	10-1300	47,500	60,000	105,326
	Unrestricted Miscellaneous Revenues	10-1XXX	34,363	45,080	126,497
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	234	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	164	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	8,584	0	0
	Total Revenues from Local Sources		10,885,162	11,115,483	11,462,430
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	162,397	162,397	162,397
	Extraordinary Aid	10-3131	325,142	0	0
	Categorical Special Education Aid	10-3132	404,951	409,471	473,059
	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	6,670	0	0
	Total Revenues from State Sources		1,009,204	681,912	745,500
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	950,112	1,608,329
	Adjustment for Prior Year Encumbrances		0	80,482	0
	Actual Revenues (Over)/Under Expenditures		-984,008	0	0
General Fund Revenues	Total Operating Budget		10,910,358	12,827,989	13,816,259
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	97	0	2,000
	Total Revenues from Local Sources	20-1XXX	97	0	2,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,118	19,887	22,870
	Title II	20-4451-4455	8,086	7,234	8,319
	Title IV	20-4471-4474	16,363	10,000	11,500
	Arp-Idea Preschool	20-4409	0	1,883	10,781
	Arp-Idea Basic	20-4419	0	22,063	22,063
	I.D.E.A. Part B (Handicapped)	20-4420-4429	79,894	110,138	126,659
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	45,000
	Arp-ESSER	20-4540	0	172,636	47,489
	CARES Act Education Stabilization Fund	20-4530	19,777	17,753	0
	Coronavirus Relief Fund (CRF)	20-4532	18,086	18,753	0
	CRRSA Act-ESSER II	20-4534	28,643	76,869	71,773
	CRRSA Act-Learning Acceleration Grant	20-4535	1,806	25,000	5,669
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		196,773	702,216	502,123
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-97	0	-2,000
Special Revenue Fund Revenues	Total Grants and Entitlements		196,773	702,216	502,123
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,293,074	1,228,100	1,299,541
	Interest on Investments	40-1510	174	0	0
	Miscellaneous	40-1XXX	174	0	0
		Total Revenues from Local Sources		1,293,248	1,228,100
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	31,419	0	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	57
	Total Local Repayment of Debt		1,324,667	1,228,100	1,299,598
	Actual Revenues (Over)/Under Expenditures		8	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,324,675	1,228,100	1,299,598
All Fund Revenues	Total Revenues/Sources		12,431,806	14,758,305	15,617,980
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,431,806	14,758,305	15,617,980

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,816,271	3,230,107	3,370,871
	Special Education-Instruction	11-2XX-100-XXX	1,213,655	1,385,850	1,509,949
	Basic Skills/Remedial-Instruction	11-230-100-XXX	349,617	339,066	325,482
	Bilingual Education-Instruction	11-240-100-XXX	0	1,150	1,150
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	0	1,000
	Summer School	11-422-XXX-XXX	9,010	0	42,866
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	135,967	290,216	420,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,340	39,866	37,856
	Undistributed Expenditures-Health Services	11-000-213-XXX	130,614	164,143	157,491
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	253,639	269,132	273,812
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	605,861	669,007	719,651
	Undistributed Expenditures-Guidance	11-000-218-XXX	86,446	114,111	109,056
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	416,472	553,601	540,709
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	226,230	295,933	320,910
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	134,580	144,991	149,067
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	24,584	74,289	88,710
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	327,326	335,339	384,416
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	321,586	351,717	357,334
	Undistributed Expenditures-Central Services	11-000-251-XXX	215,727	229,845	245,934
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	973,272	1,256,634	1,243,552
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	539,545	656,684	696,191
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,024,059	2,273,135	2,430,913
	Total Undistributed Expenditures		6,451,248	7,718,643	8,175,602
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Increase In Maintenance Reserve	10-606	0	0	100,000
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		10,839,801	12,674,966	13,527,070

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	9,930	18,500	11,800
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,839	44,839	44,839
	Increase In Capital Reserve	10-604	0	0	150,000
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		54,769	63,389	206,689
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	15,788	89,634	82,500
	General Fund Grand Total		10,910,358	12,827,989	13,816,259
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,118	19,887	22,870
	Title II	20-XXX-XXX-XXX	8,086	7,234	8,319
	Title IV	20-XXX-XXX-XXX	16,363	10,000	11,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	79,894	110,138	126,659
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	22,063	22,063
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,883	10,781
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	19,777	17,753	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	18,086	18,753	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	28,643	76,869	71,773
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,806	25,000	5,669
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	172,636	47,489
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	196,773	702,216	502,123
	Special Revenue Fund Expenses	Total Special Revenue Funds		196,773	702,216

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,324,675	1,228,100	1,299,598
	Total Debt Service Funds		1,324,675	1,228,100	1,299,598
All Fund Expenses	Total Expenditures/Appropriations		12,431,806	14,758,305	15,617,980
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,431,806	14,758,305	15,617,980

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	509,888	879,224	768,226	509,900
	Repayment of Debt	65	57	57	0
Restricted for General Operating Budget	Capital Reserve	77,785	227,949	227,999	378,049
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	116,569	216,803	216,903	317,003
	Legal Reserve	1,636,942	2,189,117	1,350,003	0
	Unemployment Fund	10,438	61,500	61,500	61,500
	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 Special Revenue Fund	Student Activity Fund	16,021	16,118	16,118	18,118
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,165	\$20,333	\$20,508	\$22,641	\$21,983
Total Classroom Instruction	\$10,474	\$11,299	\$11,208	\$12,262	\$12,076
Classroom-Salaries and Benefits	\$9,815	\$10,693	\$10,362	\$11,499	\$11,141
Classroom-General Supplies and Textbooks	\$448	\$384	\$552	\$466	\$619
Classroom-Purchased Services	\$211	\$223	\$294	\$297	\$316
Total Support Services	\$4,462	\$4,596	\$4,861	\$5,377	\$5,142
Support Services-Salaries and Benefits	\$3,181	\$3,257	\$3,465	\$3,792	\$3,553
Total Administrative Costs	\$2,036	\$2,194	\$2,163	\$2,241	\$2,234
Administration Salaries and Benefits	\$1,717	\$1,969	\$1,849	\$2,010	\$1,938
Total Operations and Maintenance of Plant	\$2,101	\$2,237	\$2,270	\$2,754	\$2,523
Operations and Maintenance-Salaries and Benefits	\$1,154	\$1,232	\$1,237	\$1,401	\$1,247
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$83	\$0	\$0	\$0	\$2
Total Equipment Costs	\$111	\$20	\$33	\$36	\$21
Legal Costs	\$82	\$36	\$76	\$39	\$48
Employee Benefits as a percentage of salaries*	30.05%	30.84%	34.02%	30.60%	32.00%

\*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 2021-22 revised appropriations and the 2022-23 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
140	Summer Camp will be held and generate revenue in tuition	42,866	Summer camp is a fun, engaging opportunity for students during the month of July. Tuition was based on an interest survey and the cost of running the program.

Shared Services

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

Estimated Tax Rates

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	11,230,407
	(D) Total School Levy	12,529,948
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,010,434,339
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,275,648,902
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1114
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2401
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8804
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9822

Employee Contract List for District

Name	Category	Measure
Danielle Dolci	Job Title	Business Administrator
	Job Title II	none
	Base Annual Salary Amount	\$113,782
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$6,340
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,633
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Will be reimbursed at 1/260th of annual salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Will be reimbursed at 1/260th of annual salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal leave days will accumulate into sick 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 Dolci	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
	Base Annual Salary Amount	\$183,672
	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	07/01/21
	End Date of Contract	06/30/26
	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	\$10,265
	Total Bonuses Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Will be reimbursed at 1/260th of annual salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Will be reimbursed at 1/260th of annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused sick days will accumulate into sick 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	