

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	446.0	463.0	503.0
On Roll Special Ed Full-Time	75.0	91.0	94.0
On Roll Subtotal	521.0	554.0	597.0
In Private School Placements	1.0		1.0
Sent to Other Districts Special Ed	2.0	1.0	3.0
Received	13.0		13.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,010,203	11,230,407	11,455,015
	Total Tuition	10-1300	72,700	105,326	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	137,692	126,497	135,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	129	50	100
	Interest Earned on Maintenance Reserve	10-1XXX	234	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	179	50	100
	Other Restricted Miscellaneous Revenues	10-1XXX	12,015	0	0
	Total Revenues from Local Sources			11,233,152	11,462,430
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	162,397	162,397	190,861
	Extraordinary Aid	10-3131	239,993	0	0
	Categorical Special Education Aid	10-3132	409,471	473,059	563,123
	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
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	27,580	0	0
	Total Revenues from State Sources			954,415	745,500
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,608,329	1,617,492
	Adjustment for Prior Year Encumbrances		0	294,542	0
	Actual Revenues (Over)/Under Expenditures		-760,153	0	0
General Fund Revenues	Total Operating Budget		11,427,414	14,110,801	14,171,835
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,592	0	2,000
	Total Revenues from Local Sources	20-1XXX	11,592	0	2,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,838	22,870	26,301
	Title II	20-4451-4455	7,234	8,319	9,567
	Title IV	20-4471-4474	11,637	11,500	13,225
	Arp-Idea Preschool	20-4409	1,883	10,781	0
	Arp-Idea Basic	20-4419	0	22,063	14,478
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,562	113,803	130,873
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	13,000	50,000	19,101

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	1,644	40,000	19,674
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	1,314
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	5,099	45,000	16,052
	Arp-ESSER	20-4540	104,763	47,489	46,888
	CRRSA Act-ESSER II	20-4534	33,739	71,773	70,933
	CRRSA Act-Learning Acceleration Grant	20-4535	21,848	5,669	4,919
	CRRSA Act-Mental Health Grant	20-4536	44,585	0	0
	Total Revenues from Federal Sources			351,832	489,267
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-4,353	0	-2,000
Special Revenue Fund Revenues	Total Grants and Entitlements		359,071	489,267	373,325
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,228,100	1,299,541	245,115
	Total Revenues from Local Sources		1,228,100	1,299,541	245,115
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	83,339
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	57	0
	Total Local Repayment of Debt		1,228,100	1,299,598	328,454
Debt Service Fund Revenues	Total Repayment of Debt		1,228,100	1,299,598	328,454
All Fund Revenues	Total Revenues/Sources		13,014,585	15,899,666	14,873,614
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,014,585	15,899,666	14,873,614

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,026,223	3,448,370	3,515,025
	Special Education-Instruction	11-2XX-100-XXX	1,300,109	1,434,991	1,531,613
	Basic Skills/Remedial-Instruction	11-230-100-XXX	302,397	359,634	401,922
	Bilingual Education-Instruction	11-240-100-XXX	0	1,150	1,150
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	1,000	28,400
	Summer School	11-422-XXX-XXX	1,900	41,866	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	73,853	375,000	420,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,574	37,856	37,856
	Undistributed Expenditures-Health Services	11-000-213-XXX	140,596	160,595	156,272
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	259,127	278,812	279,706
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	554,495	671,852	644,186
	Undistributed Expenditures-Guidance	11-000-218-XXX	101,416	109,276	113,455
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	453,368	536,693	530,059
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	289,728	348,467	347,581
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	136,885	150,664	158,638
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	37,726	114,851	64,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	380,211	359,739	428,880
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	331,376	344,856	357,094
	Undistributed Expenditures-Central Services	11-000-251-XXX	226,371	234,069	242,913
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,053,534	1,290,215	1,210,676
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	585,336	840,925	918,728
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,014,758	2,526,336	2,599,292
	Total Undistributed Expenditures		6,675,354	8,380,206	8,510,086
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Increase In Maintenance Reserve	10-606	0	100,000	0
	Interest Earned on Current Expense Emergency Res	10-607	0	50	100
General Fund Current Expenses	Total General Current Expense		11,305,983	13,767,367	13,988,396

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	8,925	11,800	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,839	44,839	44,839
	Increase In Capital Reserve	10-604	0	150,000	0
	Interest Deposit to Capital Reserve	10-604	0	50	100
	Total Capital Outlay		53,764	206,689	44,939
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	67,667	136,745	138,500
	General Fund Grand Total		11,427,414	14,110,801	14,171,835
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	7,239	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,838	22,870	26,301
	Title II	20-XXX-XXX-XXX	7,234	8,319	9,567
	Title IV	20-XXX-XXX-XXX	11,637	11,500	13,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,562	113,803	130,873
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	22,063	14,478
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,883	10,781	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	33,739	71,773	70,933
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	21,848	5,669	4,919
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	44,585	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	104,763	47,489	46,888
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	13,000	50,000	19,101
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,644	40,000	19,674
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	1,314
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,099	45,000	16,052
	Total Federal Projects	20-XXX-XXX-XXX	351,832	489,267	373,325
Special Revenue Fund Expenses	Total Special Revenue Funds		359,071	489,267	373,325

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,228,100	1,299,598	328,454
	Total Debt Service Funds		1,228,100	1,299,598	328,454
All Fund Expenses	Total Expenditures/Appropriations		13,014,585	15,899,666	14,873,614
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,014,585	15,899,666	14,873,614

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	879,224	960,346	702,020	276,325
	Repayment of Debt	57	57	0	0
Restricted for General Operating Budget	Capital Reserve	227,949	228,128	378,178	378,278
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	216,803	217,037	317,137	317,237
	Legal Reserve	2,189,117	2,541,800	1,191,797	0
	Unemployment Fund	61,500	173,246	173,246	173,246
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	50,129	50,179	50,279
	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	16,118	20,471	20,471	22,471
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,333	\$20,182	\$21,983	\$22,680	\$21,367
Total Classroom Instruction	\$11,299	\$11,107	\$12,076	\$12,497	\$11,997
Classroom-Salaries and Benefits	\$10,693	\$10,275	\$11,141	\$11,493	\$11,276
Classroom-General Supplies and Textbooks	\$384	\$613	\$619	\$632	\$380
Classroom-Purchased Services	\$223	\$219	\$316	\$372	\$341
Total Support Services	\$4,596	\$4,578	\$5,142	\$5,283	\$4,748
Support Services-Salaries and Benefits	\$3,257	\$3,389	\$3,553	\$3,584	\$3,262
Total Administrative Costs	\$2,194	\$2,211	\$2,234	\$2,207	\$2,204
Administration Salaries and Benefits	\$1,969	\$1,911	\$1,938	\$1,991	\$1,882
Total Operations and Maintenance of Plant	\$2,237	\$2,279	\$2,523	\$2,685	\$2,350
Operations and Maintenance-Salaries and Benefits	\$1,232	\$1,243	\$1,247	\$1,342	\$1,233
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$2	\$2	\$63
Total Equipment Costs	\$20	\$17	\$21	\$21	\$0
Legal Costs	\$36	\$84	\$48	\$64	\$84
Employee Benefits as a percentage of salaries*	30.84%	29.32%	32.00%	33.25%	32.90%

*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 2022-23 revised appropriations and the 2023-24 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	Tuition is from the PreK program and after school clubs	100,000	Tuition is from the PreK program and after school clubs
190	Tuition is from the PreK and after school club programs	100,000	Tuition is from the PreK and after school club programs
300	Unrestricted revenue is generated from SRECS and misc revenue	135,000	Unrestricted revenue is generated from SRECS and misc revenue

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Technology Services	MTSD outsources technology to Northern Burlington Regional School District	0
Transportation Services, including Fuel	MTSD outsources transportation to Northern Burlington Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	11,455,015
	(D) Total School Levy	11,700,130
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,015,280,102
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,360,908,279
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1283
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1524
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8417
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8597

Employee Contract List for District

Name	Category	Measure
Danielle Dolci	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,530
	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	07/01/22
	End Date of Contract	06/30/23
	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	Total of vac, sick, pers
	Total Allowances Amount	\$7,340
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,586
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,699
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	This is total payout of vacation days as of July 1
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days turn into sick days at the end of the year
	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 Reported
	Base Annual Salary Amount	\$191,019
	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	Total of vac, sick, pers	

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	\$33,485
	Contractual Post-Employment Benefit Description of Payout of Sick days	This amount is max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	This is total payout of vacation days as of July 1
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days turn into sick days at the end of the year
	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	