

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	463.0	477.0	529.0
On Roll Special Ed Full-Time	91.0	77.0	90.0
On Roll Subtotal	554.0	554.0	619.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	6.0
Received	0.0	0.0	24.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,230,407	11,455,015	11,684,115
	Total Tuition	10-1300	155,489	100,000	168,000
	Unrestricted Miscellaneous Revenues	10-1XXX	125,320	135,000	140,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources			11,511,216	11,690,315
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	162,397	190,861	291,577
	Extraordinary Aid	10-3131	198,487	195,000	195,000
	Categorical Special Education Aid	10-3132	473,059	563,123	610,176
	Equalization Aid	10-3176	59,647	59,647	59,647
	Categorical Security Aid	10-3177	50,397	50,397	55,430
	Other State Aids	10-3XXX	5,616	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	3,213	0	0
Total Revenues from State Sources			952,816	1,059,028	1,211,830
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,617,492	1,231,510
	Adjustment for Prior Year Encumbrances		0	132,612	0
	Actual Revenues (Over)/Under Expenditures		307,948	0	0
General Fund Revenues	Total Operating Budget		12,771,980	14,499,447	14,435,755
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,587	2,000	2,000
	Scholarship Fund Revenue	20-1770	3,766	0	0
	Other Revenue from Local Sources	20-1XXX	4,580	0	0
	Total Revenues from Local Sources	20-1XXX	15,933	2,000	2,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	0	11,934
	Other Restricted Entitlements	20-32XX	0	0	97,115
	Total Revenues from State Sources		0	0	109,049

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,669	26,301	25,811
	Title II	20-4451-4455	8,189	9,567	10,845
	Title IV	20-4471-4474	7,072	13,225	10,000
	ARP-IDEA Preschool	20-4409	11,391	0	0
	ARP-IDEA Basic	20-4419	7,585	14,478	0
	IDEA Part B (Handicapped)	20-4420-4429	198,159	130,873	130,560
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	5,508	19,101	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,774	19,674	19,566
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	38,546	1,314	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	26,060	16,052	0
	ARP-ESSER	20-4540	17,485	46,888	1,354
	CRRSA Act-ESSER II	20-4534	6,152	70,933	0
	CRRSA Act-Learning Acceleration Grant	20-4535	750	4,919	0
	CRRSA Act-Mental Health Grant	20-4536	396	0	0
	Total Revenues from Federal Sources			365,736	373,325
Special Revenue Fund Revenues	Total Grants and Entitlements		378,537	373,325	307,185
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	698	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,299,541	245,115	255,319
	Total Revenues from Local Sources		1,299,541	245,115	255,319
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	83,339	86,809
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	25,296
	Total Local Repayment of Debt		1,300,239	328,454	367,424
	Actual Revenues (Over)/Under Expenditures		-25,239	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,275,000	328,454	367,424
All Fund Revenues	Total Revenues/Sources		14,425,517	15,201,226	15,110,364
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,425,517	15,201,226	15,110,364

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,214,891	3,661,196	3,506,197
	Special Education-Instruction	11-2XX-100-XXX	1,386,558	1,496,375	1,383,199
	Basic Skills/Remedial-Instruction	11-230-100-XXX	364,186	401,922	415,220
	Bilingual Education-Instruction	11-240-100-XXX	14,527	22,904	23,267
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	943	28,400	39,650
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	146,295	420,000	720,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,315	37,856	39,165
	Undistributed Expenditures-Health Services	11-000-213-XXX	130,558	167,585	164,570
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	262,840	244,795	287,781
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	387,197	686,936	632,272
	Undistributed Expenditures-Guidance	11-000-218-XXX	108,153	121,355	119,492
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	522,839	568,222	527,329
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	331,200	353,581	300,139
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	135,020	173,873	177,852
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	44,635	87,390	86,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	420,518	403,880	437,130
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	338,166	356,955	366,167
	Undistributed Expenditures-Central Services	11-000-251-XXX	255,352	286,913	290,463
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,213,586	1,277,650	1,293,083
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	829,614	918,728	829,141
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,459,885	2,599,292	2,662,421
	Total Undistributed Expenditures			7,622,173	8,705,011
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	100	100
General Fund Current Expenses	Total General Current Expense		12,603,278	14,316,008	14,301,038

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	11,770	0	3,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,839	44,839	44,839
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		56,609	44,939	47,939
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	112,093	138,500	86,778
	General Fund Grand Total		12,771,980	14,499,447	14,435,755
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,580	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	0	11,934
	Other	20-XXX-XXX-XXX	0	0	97,115
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	0	109,049
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,669	26,301	25,811
	Title II	20-XXX-XXX-XXX	8,189	9,567	10,845
	Title IV	20-XXX-XXX-XXX	7,072	13,225	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	198,159	130,873	130,560
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	7,585	14,478	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	11,391	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	6,152	70,933	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	750	4,919	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	396	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	17,485	46,888	1,354
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	5,508	19,101	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,774	19,674	19,566
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	38,546	1,314	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	26,060	16,052	0
	Total Federal Projects	20-XXX-XXX-XXX	365,736	373,325	198,136
Special Revenue Fund Expenses	Total Special Revenue Funds		378,537	373,325	307,185

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,275,000	328,454	367,424
	Total Debt Service Funds		1,275,000	328,454	367,424
All Fund Expenses	Total Expenditures/Appropriations		14,425,517	15,201,226	15,110,364
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,425,517	15,201,226	15,110,364

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	960,346	885,238	459,543	287,337
	Repayment of Debt	57	25,296	25,296	0
Restricted for General Operating Budget	Capital Reserve	228,128	378,292	378,392	378,492
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	217,037	317,251	317,351	317,451
	Legal Reserve	2,541,800	2,251,101	1,059,304	0
	Unemployment Fund	173,246	142,657	142,657	142,657
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,129	50,129	50,229	50,329
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	20,471	20,837	22,837	24,837
	Scholarship Fund	0	2,766	2,766	2,766
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,182	\$21,243	\$21,367	\$23,552	\$20,701
Total Classroom Instruction	\$11,107	\$11,896	\$11,997	\$13,066	\$11,286
Classroom-Salaries and Benefits	\$10,275	\$11,060	\$11,276	\$11,997	\$10,496
Classroom-General Supplies and Textbooks	\$613	\$568	\$380	\$649	\$522
Classroom-Purchased Services	\$219	\$269	\$341	\$421	\$269
Total Support Services	\$4,578	\$4,447	\$4,748	\$5,342	\$4,646
Support Services-Salaries and Benefits	\$3,389	\$3,434	\$3,262	\$3,722	\$3,406
Total Administrative Costs	\$2,211	\$2,350	\$2,204	\$2,428	\$2,272
Administration Salaries and Benefits	\$1,911	\$1,965	\$1,882	\$2,151	\$1,977
Total Operations and Maintenance of Plant	\$2,279	\$2,541	\$2,350	\$2,643	\$2,406
Operations and Maintenance-Salaries and Benefits	\$1,243	\$1,281	\$1,233	\$1,324	\$1,221
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$2	\$63	\$67	\$84
Total Equipment Costs	\$17	\$22	\$0	\$0	\$5
Legal Costs	\$84	\$59	\$84	\$64	\$81
Employee Benefits as a percentage of salaries*	29.32%	33.86%	32.90%	32.39%	33.56%

*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 2023-24 revised appropriations and the 2024-25 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 from individuals for preschool program	168,000	The preschool program is tuition based for gen ed students in district
190	Preschool tuition	168,000	The preschool program is tuition based for all gen ed students
300	SRECs and various vendors	140,000	This revenue is presented by the sales of SRECs and numerous refunds, credits and reimbursements to the district
370	Mansfield Township residents, prek tuition, various vendors, Lakeland Bank	11,992,415	These funds are provided by the tax levy, prek tuition, reimbursements/refunds/credits of vendors and interest accrued in bank accounts
737	Student activities	2,000	This funding will be provided by student activities
745	Student Activities	2,000	This funding will be provided by student activities
807	State of NJ	19,566	These funds will be received from the state and utilized to run our summer 2024 program.
814	Federal funds	1,354	These funds will be received from the state and utilized to run our summer 2024 program.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	MTSD outsources special ed services to BCSSSD	0
Technology Services	MTSD outsources technology needs to Northern Burlington Regional School District	0
Transportation Services, including Fuel	MTSD outsources transportation needs to Northern Burlington Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	11,684,115
	(D) Total School Levy	11,939,434
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,016,799,445
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,428,366,307
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1491
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1742
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8180
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8359

Employee Contract List for District

Name	Category	Measure
Danielle Dolci	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$121,191
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$7,340
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
	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 payout for unused sick leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout for unused vacation leave upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	unused personal days are not paid out
	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	None Reported	

Employee Contract List for District

Name	Category	Measure
Tiffany Moutis	Total Allowances Amount	\$8,800
	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	\$38,523
	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 vacation leave upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of 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	