

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	477.0	462.0	588.0
On Roll Special Ed Full-Time	77.0	91.0	99.0
On Roll Subtotal	554.0	553.0	687.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Special Ed	1.0	4.0	4.0
Received		23.0	26.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	11,455,015	11,684,115	11,917,798
	Total Tax Levy	10-121x	11,455,015	11,684,115	11,917,798
	Total Tuition	10-1300	188,001	168,000	306,577
	Unrestricted Miscellaneous Revenues	10-1XXX	208,660	140,000	264,881
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	200
	Interest Earned on Maintenance Reserve	10-1XXX	234	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	662	100	100
	Total Revenues from Local Sources		11,852,572	11,992,415	12,489,656
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	190,861	291,577	349,680
	Extraordinary Aid	10-3131	196,873	195,000	189,150
	Categorical Special Education Aid	10-3132	563,123	610,176	654,363
	Equalization Aid	10-3176	59,647	59,647	0
	Categorical Security Aid	10-3177	50,397	55,430	73,797
	Other State Aids	10-3XXX	6,370	0	0
	State Reimbursement for Menstrual Products	10-3301	0	0	300
	Total Revenues from State Sources		1,067,271	1,211,830	1,267,290
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,231,510	1,360,912
	Adjustment for Prior Year Encumbrances		0	265,343	0
	Actual Revenues (Over)/Under Expenditures		-77,268	0	0
General Fund Revenues	Total Operating Budget		12,842,575	14,701,098	15,117,858
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,395	2,000	2,000
	Scholarship Fund Revenue	20-1770	1,007	0	0
	Total Revenues from Local Sources	20-1XXX	12,402	2,000	2,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	11,808	11,934	0
	Other Restricted Entitlements	20-32XX	0	97,115	0
	Total Revenues from State Sources		11,808	109,049	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	23,634	24,198	25,811
	Title II	20-4451-4455	8,090	12,040	10,845
	Title IV	20-4471-4474	10,198	13,363	10,000
	ARP-IDEA Basic	20-4419	14,478	0	0
	IDEA Part B (Handicapped)	20-4420-4429	139,005	125,230	130,560
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	30,492	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,356	19,566	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	6,428	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	13,841	0	0
	ARP-ESSER	20-4540	49,290	1,354	0
	CRRSA Act-ESSER II	20-4534	8,335	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	596	0	0
	CRRSA Act-Mental Health Grant	20-4536	19	0	0
	Total Revenues from Federal Sources		306,762	195,751	177,216
Special Revenue Fund Revenues	Total Grants and Entitlements		328,539	304,800	177,216
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	1,266	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	245,115	255,319	254,394
	Total Revenues from Local Sources		245,115	255,319	254,394
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	83,339	86,809	86,494
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	109,901
	Total Local Repayment of Debt		329,720	342,128	450,789
	Actual Revenues (Over)/Under Expenditures		-84,605	0	0
Debt Service Fund Revenues	Total Repayment of Debt		245,115	342,128	450,789
All Fund Revenues	Total Revenues/Sources		13,416,229	15,348,026	15,745,863
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,416,229	15,348,026	15,745,863

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,251,331	3,530,197	3,657,993
	Special Education-Instruction	11-2XX-100-XXX	1,266,146	1,402,399	1,425,828
	Basic Skills/Remedial-Instruction	11-230-100-XXX	385,263	406,220	409,138
	Bilingual Education-Instruction	11-240-100-XXX	13,632	15,750	16,990
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,015	39,650	40,050
	Summer School	11-422-XXX-XXX	0	0	14,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	206,403	720,000	610,720
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	37,806	39,165	40,728
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,774	164,570	173,272
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	271,785	295,781	244,322
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	580,836	659,480	752,644
	Undistributed Expenditures-Guidance	11-000-218-XXX	109,170	119,492	170,516
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	502,560	527,329	541,306
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	290,894	300,139	325,115
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	139,446	177,852	151,102
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	52,213	95,498	93,820
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	394,223	415,614	421,464
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	348,390	369,167	380,928
	Undistributed Expenditures-Central Services	11-000-251-XXX	260,237	294,463	304,425
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,256,163	1,411,203	1,384,156
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	835,685	869,791	930,080
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,342,455	2,712,421	2,741,852
	Total Undistributed Expenditures		7,780,040	9,171,965	9,266,450
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	150,000
	Interest Earned on Current Expense Emergency Res	10-607	0	100	200
General Fund Current Expenses	Total General Current Expense		12,726,427	14,566,381	14,980,749

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	9,893	3,000	7,600
	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		54,732	47,939	52,539
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	61,416	86,778	84,570
	General Fund Grand Total		12,842,575	14,701,098	15,117,858
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	11,808	11,934	0
	Other	20-XXX-XXX-XXX	0	97,115	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	11,808	109,049	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	23,634	24,198	25,811
	Title II	20-XXX-XXX-XXX	8,090	12,040	10,845
	Title IV	20-XXX-XXX-XXX	10,198	13,363	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	139,005	125,230	130,560
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	14,478	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	8,335	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	596	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	19	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	49,290	1,354	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	30,492	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,356	19,566	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	6,428	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	13,841	0	0
	Total Federal Projects	20-XXX-XXX-XXX	306,762	195,751	177,216
Special Revenue Fund Expenses	Total Special Revenue Funds		328,539	304,800	177,216

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	245,115	342,128	450,789
	Total Debt Service Funds		245,115	342,128	450,789
All Fund Expenses	Total Expenditures/Appropriations		13,416,229	15,348,026	15,745,863
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,416,229	15,348,026	15,745,863

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	885,238	632,301	460,095	288,715
	Repayment of Debt	25,296	109,901	109,901	0
Restricted for General Operating Budget	Capital Reserve	378,292	428,954	429,054	429,154
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	317,251	467,485	467,585	617,685
	Legal Reserve	2,251,101	2,248,836	1,189,532	0
	Unemployment Fund	142,657	141,500	141,500	141,500
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,129	50,129	50,229	50,429
	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	20,837	23,263	25,263	27,263
	Scholarship Fund	2,766	2,773	2,773	2,773
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,243	\$22,321	\$20,701	\$23,551	\$19,401
Total Classroom Instruction	\$11,896	\$12,112	\$11,286	\$12,719	\$10,509
Classroom-Salaries and Benefits	\$11,060	\$11,271	\$10,496	\$11,864	\$9,832
Classroom-General Supplies and Textbooks	\$568	\$431	\$522	\$554	\$445
Classroom-Purchased Services	\$269	\$410	\$269	\$301	\$232
Total Support Services	\$4,447	\$4,963	\$4,646	\$5,267	\$4,417
Support Services-Salaries and Benefits	\$3,434	\$3,653	\$3,406	\$3,751	\$3,128
Total Administrative Costs	\$2,350	\$2,434	\$2,272	\$2,523	\$2,072
Administration Salaries and Benefits	\$1,965	\$2,149	\$1,977	\$2,232	\$1,836
Total Operations and Maintenance of Plant	\$2,541	\$2,731	\$2,406	\$2,940	\$2,309
Operations and Maintenance-Salaries and Benefits	\$1,281	\$1,372	\$1,221	\$1,498	\$1,158
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$2	\$75	\$84	\$94	\$76
Total Equipment Costs	\$22	\$19	\$5	\$5	\$11
Legal Costs	\$59	\$62	\$81	\$54	\$51
Employee Benefits as a percentage of salaries*	33.86%	31.80%	33.56%	33.86%	33.10%

*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 2024-25 revised appropriations and the 2025-26 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	Mt. Laurel School District	116,187	Tuition plus cost of RBT
300	Westampton School District	28,826	Shared OT service
	SHIF dividend	37,000	Health insurance dividend
	SRECS	25,216	Revenue from solar panels
	Faculty fees	1,400	Fees from faculty use
	Erate	22,139	Erate reimbursement

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Bulk purchases through State Contracts and COOP	0
Insurance Coverages and Benefits	Participation in Joint Insurance Funds for health, liability, property, cyber and professional coverage.	0
Others	Member of ACES Natural Gas and Electric Consortium	0
Special Education Services	MTSD outsources special education services to BCSSSD	0
Technology Services	MTSD outsources technology needs to Northern Burlington Regional School District	0
Transportation Services, including Fuel	MTSD outsources transportation and fuel needs to Northern Burlington Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	11,917,798
	(D) Total School Levy	12,172,192
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,022,933,700
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,476,734,040
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1651
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.1899
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8070
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8243

Employee Contract List for District

Name	Category	Measure
Danielle Dolci	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$130,073
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$6,700
	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 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 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 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	\$206,606
	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