

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	462.0	458.0	481.0
On Roll Special Ed Full-Time	91.0	93.0	105.0
On Roll Subtotal	553.0	551.0	586.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Special Ed	4.0	2.0	2.0
Received	23.0	1.0	20.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	11,684,115	11,917,798	12,156,154
	Total Tax Levy	10-121x	11,684,115	11,917,798	12,156,154
	Total Tuition	10-1300	244,762	306,577	387,439
	Unrestricted Miscellaneous Revenues	10-1XXX	38,490	264,881	234,366
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	8,000	8,000
	Interest Earned on Maintenance Reserve	10-1XXX	236	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	159	100	156
	Total Revenues from Local Sources		11,967,762	12,497,456	12,786,215
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	291,577	349,680	374,966
	Extraordinary Aid	10-3131	218,362	189,150	189,150
	Categorical Special Education Aid	10-3132	610,176	654,363	688,004
	Equalization Aid	10-3176	59,647	0	0
	Categorical Security Aid	10-3177	55,430	73,797	79,540
	Other State Aids	10-3XXX	7,472	0	0
	State Reimbursement for Menstrual Products	10-3301	54	300	300
	Total Revenues from State Sources		1,242,718	1,267,290	1,331,960
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,360,912	999,768
	Adjustment for Prior Year Encumbrances		0	56,925	0
	Actual Revenues (Over)/Under Expenditures		417,088	0	0
General Fund Revenues	Total Operating Budget		13,627,568	15,182,583	15,117,943
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	9,469	2,000	3,000
	Scholarship Fund Revenue	20-1770	1,006	0	0
	Total Revenues from Local Sources	20-1XXX	10,475	2,000	3,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	11,934	0	0
	Total Revenues from State Sources		11,934	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	23,065	25,811	19,358
	Title II	20-4451-4455	12,040	10,845	8,134
	Title IV	20-4471-4474	11,655	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	136,357	130,560	130,560
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	17,226	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,827	0	0
	ARP-ESSER	20-4540	1,040	0	0
	Other	20-4XXX	96,855	0	0
	Total Revenues from Federal Sources		301,065	177,216	165,552
Special Revenue Fund Revenues	Total Grants and Entitlements		321,712	177,216	165,552
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	255,319	254,394	283,941
	Other Miscellaneous	40-1XXX	991	0	0
	Miscellaneous	40-1XXX	991	0	0
	Total Revenues from Local Sources		256,310	254,394	283,941
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	86,809	86,494	87,803
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	109,901	87,800
	Total Local Repayment of Debt		343,119	450,789	459,544
	Actual Revenues (Over)/Under Expenditures		-87,800	0	0
Debt Service Fund Revenues	Total Repayment of Debt		255,319	450,789	459,544
All Fund Revenues	Total Revenues/Sources		14,204,599	15,810,588	15,743,039
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,204,599	15,810,588	15,743,039

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,408,187	3,673,125	3,617,537
	Special Education-Instruction	11-2XX-100-XXX	1,377,690	1,472,485	1,468,557
	Basic Skills/Remedial-Instruction	11-230-100-XXX	378,146	411,012	356,940
	Bilingual Education-Instruction	11-240-100-XXX	15,046	16,990	18,359
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,943	40,050	0
	Summer School	11-422-XXX-XXX	0	14,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	268,499	356,288	436,579
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,164	40,728	42,274
	Undistributed Expenditures-Health Services	11-000-213-XXX	163,560	183,672	189,252
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	276,499	305,934	238,987
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	668,981	793,194	686,908
	Undistributed Expenditures-Guidance	11-000-218-XXX	122,037	170,516	182,172
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	494,098	571,706	548,089
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	291,392	325,115	341,647
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	195,128	158,902	179,117
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	60,239	116,020	60,820
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	412,890	428,709	394,570
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	360,822	378,448	391,211
	Undistributed Expenditures-Central Services	11-000-251-XXX	286,236	331,243	336,363
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,298,457	1,396,635	1,454,047
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	867,948	898,430	865,452
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,435,121	2,805,172	3,208,082
	Undistributed Expenditures-Food Services	11-000-310-930	82,600	0	0
	Total Undistributed Expenditures		8,323,671	9,260,712	9,555,570
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Increase In Maintenance Reserve	10-606	0	150,000	0
	Interest Earned on Current Expense Emergency Res	10-607	0	8,000	8,000
General Fund Current Expenses	Total General Current Expense		13,537,683	15,046,474	15,025,063

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,761	6,600	5,600
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,839	44,839	44,839
	Interest Deposit to Capital Reserve	10-604	0	100	156
	Total Capital Outlay		47,600	51,539	50,595
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	42,285	84,570	42,285
	General Fund Grand Total		13,627,568	15,182,583	15,117,943
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	11,934	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	11,934	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	23,065	25,811	19,358
	Title II	20-XXX-XXX-XXX	12,040	10,845	8,134
	Title IV	20-XXX-XXX-XXX	11,655	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	136,357	130,560	130,560
	Other	20-XXX-XXX-XXX	96,855	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,040	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	17,226	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,827	0	0
	Total Federal Projects	20-XXX-XXX-XXX	301,065	177,216	165,552
Special Revenue Fund Expenses	Total Special Revenue Funds		321,712	177,216	165,552
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	255,319	450,789	459,544
	Total Debt Service Funds		255,319	450,789	459,544
All Fund Expenses	Total Expenditures/Appropriations		14,204,599	15,810,588	15,743,039
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,204,599	15,810,588	15,743,039

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	632,301	474,765	303,385	302,513
	Repayment of Debt	109,901	197,701	87,800	0
Restricted for General Operating Budget	Capital Reserve	428,954	429,113	429,213	429,369
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	467,485	467,721	617,821	617,921
	Legal Reserve	2,248,836	2,188,428	998,896	0
	Unemployment Fund	141,500	150,379	150,379	150,379
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,129	50,129	58,129	66,129
	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	23,263	24,519	26,519	29,519
	Scholarship Fund	2,773	3,279	3,279	3,279
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,321	\$22,645	\$19,401	\$24,743	\$23,444
Total Classroom Instruction	\$12,112	\$12,163	\$10,509	\$13,247	\$12,704
Classroom-Salaries and Benefits	\$11,271	\$11,305	\$9,832	\$12,426	\$11,947
Classroom-General Supplies and Textbooks	\$431	\$547	\$445	\$567	\$542
Classroom-Purchased Services	\$410	\$310	\$232	\$253	\$215
Total Support Services	\$4,963	\$5,082	\$4,417	\$5,840	\$5,285
Support Services-Salaries and Benefits	\$3,653	\$3,600	\$3,128	\$4,010	\$3,773
Total Administrative Costs	\$2,434	\$2,455	\$2,072	\$2,642	\$2,546
Administration Salaries and Benefits	\$2,149	\$2,171	\$1,836	\$2,306	\$2,228
Total Operations and Maintenance of Plant	\$2,731	\$2,704	\$2,309	\$2,896	\$2,897
Operations and Maintenance-Salaries and Benefits	\$1,372	\$1,393	\$1,158	\$1,447	\$1,461
Board Contribution to Food Services	\$0	\$151	\$0	\$0	\$0
Total Extracurricular Costs	\$75	\$83	\$76	\$95	\$0
Total Equipment Costs	\$19	\$5	\$11	\$12	\$10
Legal Costs	\$62	\$76	\$51	\$64	\$60
Employee Benefits as a percentage of salaries*	31.80%	31.46%	33.10%	33.32%	39.26%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 tuition for one student and funding the RBT	116,187	Special education student who is sent to MTSD for education and services
300	Faculty fees	3,000	Rental of facilities
	SRECS	30,000	Solar funds
	Health insurance dividend	25,000	SHIF dividend
	Shared services	23,336	OT services with Westampton School District
	Gov Connection	1,000	Sale of items on Gov Connection
	Scrap metal	1,000	Sale of scrap metal

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Bulk purchases are 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	12,156,154
	(D) Total School Levy	12,440,095
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,038,079,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,811,345,833
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1710
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.1984
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6711
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6868

Employee Contract List for District

Name	Category	Measure
Danielle Dolci	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,135
	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)	\$2,925
	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	07/21/21
	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)	\$8,713
	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