

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	529.0	508.0	558.0
On Roll Special Ed Full-Time	82.0	79.0	81.0
On Roll Subtotal	611.0	587.0	639.0
Sent to Other Districts Regular		1.0	0.0
Received	12.0	10.0	1.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,549,498	5,660,488	5,773,698
	Total Tuition	10-1300	64,601	50,000	41,805
	Unrestricted Miscellaneous Revenues	10-1XXX	41,953	1,200	28,195
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	100
	Total Revenues from Local Sources			5,656,052	5,711,888
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	273,159	273,159	273,159
	Categorical Special Education Aid	10-3132	396,644	417,072	417,072
	Equalization Aid	10-3176	2,979,731	2,979,731	3,069,211
	Categorical Security Aid	10-3177	85,007	85,007	85,007
	Other State Aids	10-3XXX	204,700	0	0
	Total Revenues from State Sources			3,939,241	3,754,969
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	27,868	16,235	18,245
	Total Revenues from Federal Sources		27,868	16,235	18,245
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	34,941	155,342	203,301
	Withdrawal from Capital Reserve for Local Share	10-307	78,494	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	545,000	471,960
	Withdrawal from Maintenance Reserve	10-310	0	1	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	143,100
	Actual Revenues (Over)/Under Expenditures			-257,574	0
General Fund Revenues	Total Operating Budget		9,479,022	10,183,435	10,524,953
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	87,933	74,800	75,000
	Title II	20-4451-4455	18,038	15,790	16,000
	Title III	20-4491-4494	16,817	14,200	14,500
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	171,735	179,000	179,000
	Total Revenues from Federal Sources			304,523	293,790
Special Revenue Fund Revenues	Total Grants and Entitlements		304,523	293,790	294,500

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	276,172	278,204	280,076
	Total Revenues from Local Sources		276,172	278,204	280,076
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	165,940	167,159	168,286
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		442,112	445,364	448,362
Debt Service Fund Revenues	Total Repayment of Debt		442,112	445,364	448,362
All Fund Revenues	Total Revenues/Sources		10,225,657	10,922,589	11,267,815
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,225,657	10,922,589	11,267,815

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,204,751	3,233,069	3,338,782
	Special Education-Instruction	11-2XX-100-XXX	1,169,383	1,268,033	1,226,088
	Basic Skills/Remedial-Instruction	11-230-100-XXX	68,134	88,205	156,767
	Bilingual Education-Instruction	11-240-100-XXX	34,464	34,200	34,455
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	173,878	61,378
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,701	16,094	16,489
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,607	74,975	76,883
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	211,398	220,538	213,578
	Undistributed Expenditures-Guidance	11-000-218-XXX	84,306	94,614	92,034
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	321,079	315,386	321,060
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,300	1,500	96,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,597	171,076	210,038
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,208	22,549	17,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	342,629	339,797	348,358
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	168,203	194,047	217,068
	Undistributed Expenditures-Central Services	11-000-251-XXX	187,574	183,847	199,907
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	591,462	553,230	554,698
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	450,829	443,488	451,390
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,995,748	2,179,211	2,387,388
	Total Undistributed Expenditures		4,610,641	4,984,230	5,263,269
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Increase In Maintenance Reserve	10-606	75,000	1	0
	Interest Earned on Current Expense Emergency Res	10-607	0	100	0
General Fund Current Expenses	Total General Current Expense		9,162,373	9,607,938	10,019,461
Capital Outlay	Equipment	12-XXX-XXX-730	56,388	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,730	547,925	494,885
	Increase In Capital Reserve	10-604	202,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	0	100
	Total Capital Outlay		271,118	547,925	494,985

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	45,531	27,572	10,430
	Transfer of Funds to Resident Renaissance Schools	10-000-100-571	0	0	77
	General Fund Grand Total		9,479,022	10,183,435	10,524,953
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	87,933	74,800	75,000
	Title II	20-XXX-XXX-XXX	18,038	15,790	16,000
	Title III	20-XXX-XXX-XXX	16,817	14,200	14,500
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	171,735	179,000	179,000
	Total Federal Projects	20-XXX-XXX-XXX	304,523	293,790	294,500
Special Revenue Fund Expenses	Total Special Revenue Funds		304,523	293,790	294,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	442,112	445,364	448,362
	Total Debt Service Funds		442,112	445,364	448,362
All Fund Expenses	Total Expenditures/Appropriations		10,225,657	10,922,589	11,267,815
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,225,657	10,922,589	11,267,815

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	893,354	1,016,860	471,860	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	291,251	366,251	366,351	366,451
	Legal Reserve	28,802	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	143,000	143,000	143,100	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	411,481	608,643	453,301	250,000
	Repayment of Debt	1	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,766	\$13,840	\$14,567	\$15,342	\$14,924
Total Classroom Instruction	\$9,237	\$9,426	\$10,033	\$10,558	\$10,157
Classroom-Salaries and Benefits	\$8,780	\$9,078	\$9,774	\$10,281	\$9,935
Classroom-General Supplies and Textbooks	\$351	\$240	\$114	\$122	\$115
Classroom-Purchased Services	\$106	\$108	\$145	\$155	\$108
Total Support Services	\$1,728	\$1,838	\$1,968	\$2,072	\$2,152
Support Services-Salaries and Benefits	\$1,672	\$1,762	\$1,858	\$1,954	\$1,900
Total Administrative Costs	\$1,331	\$1,445	\$1,481	\$1,562	\$1,549
Administration Salaries and Benefits	\$1,150	\$1,193	\$1,237	\$1,301	\$1,285
Total Operations and Maintenance of Plant	\$1,429	\$1,090	\$1,044	\$1,107	\$1,025
Operations and Maintenance-Salaries and Benefits	\$555	\$573	\$595	\$626	\$568
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$36	\$90	\$0	\$0	\$0
Legal Costs	\$16	\$43	\$32	\$34	\$31
Employee Benefits as a percentage of salaries*	31.50%	33.42%	37.37%	35.04%	37.15%

\*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 2019-20 revised appropriations and the 2020-21 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Curriculum Services shared with Cluster Schools	0
Insurance Coverages and Benefits	NJ SBIG - Insurance Coverage - Property, W/C, etc...	0
Others	Shared Services Weatherworks with other schools	0
Purchasing	Hunterdon/Warren ESC Purchasing Co-op, Fuel oil, and School Supplies	0
	South Jersey Technology Partnership for Technology	0
Staffing - Other	Behavioral Shared Services with other schools	0
Transportation Services, including Fuel	Shared Services with Warren Hills, Franklin, Sussex, and WCSSS	0



Estimated Tax Rates

Municipality	Category	Amount
Mansfield Twp	(A) General Fund School Levy	5,773,698
	(D) Total School Levy	6,053,774
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	673,450,875
	(H) Estimated Equalized Valuation (as of 10/01/19)	749,611,392
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8573
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8989
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7702
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8076

Employee Contract List for District

Name	Category	Measure
Annette Stankavish	Job Title	Other
	Job Title II	Other
	Base Annual Salary Amount	\$91,971
	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	07/01/19
	End Date of Contract	06/30/20
	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	13
	Description of Other Contracted Non-Working Days	Training
	Total Allowances Amount	\$100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$948
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,425
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Annette Stankavish	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
Anthony Giordano	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$148,625
	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	09/01/18
	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	13
Description of Other Contracted Non-Working Days	Training	

Employee Contract List for District

Name	Category	Measure
Anthony Giordano	Total Allowances Amount	\$2,651
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,154
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max \$15K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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	
John Melitsky	Job Title	Principal
	Job Title II	Principal
	Base Annual Salary Amount	\$116,182
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
John Melitsky	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	13
	Description of Other Contracted Non-Working Days	Training
	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,512
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,475
	Contractual Post-Employment Benefit Description of Payout of Sick days	Balance of Time
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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

Employee Contract List for District

Name	Category	Measure
John Melitsky	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
Paul DeAngelo	Job Title	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$104,760
	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	07/01/19
	End Date of Contract	06/30/20
	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	13
	Description of Other Contracted Non-Working Days	Training
	Total Allowances Amount	\$9,232
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9,384
	District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$2,550	
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement	

Employee Contract List for District

Name	Category	Measure
Paul DeAngelo	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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