

2024-2025 Budget
Expenditures and Revenues



Mansfield Township School District
February 15, 2024

Dr. Gary McCartney – Interim Superintendent
Mr. Paul DeAngelo – Business Administrator

Mansfield Township School District Board of Education

Constance Quinn, President

Linda Watters, Vice President

Judy Irwin

Jonathan Lemp

Alison Lorentson

Diane Margolin

Jonathan Rood

Jennifer Rosenblum

James J. Winand



Salaries

Major Drivers	Description	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget
100	Salary	\$ 6,584,455	\$ 6,709,517	\$ 6,900,816	\$ 6,753,485	TBD/CBA

Benefits-Healthcare Only

Major Drivers	Description	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget
291	Benefits	\$ 2,187,206	\$ 2,215,613	\$ 2,086,521	\$ 2,299,684	\$ 2,437,665

Benefits-PERS Only

241	Benefits-PERS	\$ 116,411	\$ 130,243	\$ 140,833	\$ 164,357	\$ 198,872
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Transportation

20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget	Difference
\$ 391,718.28	\$ 480,459.23	\$ 615,488.34	\$ 521,435.00	\$ 572,768.00	\$ 51,333.00

Year	Annual Avg. CPI(-U)	Annual % Change
2010	218.1	1.6%
2011	224.9	3.2%
2012	229.6	2.1%
2013	233.0	1.5%
2014	236.7	1.6%
2015	237.0	0.1%
2016	240.0	1.3%
2017	245.1	2.1%
2018	251.1	2.4%
2019	255.7	1.8%
2020	258.8	1.2%
2021	271.0	4.7%
2022	292.7	8.0%
2023	304.7	4.1%

Supplies – Staff and Students

Major Drivers	Description	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget
610	Supplies	\$ 146,126	\$ 31,038	\$ 67,494	\$ 65,000	\$ 76,500

Teacher orders historically \$100.00 and with inflation, we are looking at \$150.00 orders for 24/25.

Facilities – Buildings and Grounds Fuel Oil and Electricity

Major Drivers	Description	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget
262	Fuel Oil	\$ 39,202	\$ 55,458	\$ 95,255	\$ 84,000	\$ 90,000
262	Electricity	\$ 50,855	\$ 45,288	\$ 69,091	\$ 84,000	\$ 90,000

Technology

Description	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget
Technology	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000

Mansfield Township School District Board of Education
Expenditures Major Drivers Only 2024-2025
February 15, 2024

Major Drivers	Description	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget
100	Salary	\$ 6,584,455	\$ 6,709,517	\$ 6,900,816	\$ 6,753,485	TBD/CBA
291	Benefits	\$ 2,187,206	\$ 2,215,613	\$ 2,086,521	\$ 2,299,684	\$ 2,437,665
241	Benefits-PERS	\$ 116,411	\$ 130,243	\$ 140,833	\$ 164,357	\$ 198,872
270	Transportation	\$ 391,718	\$ 480,459	\$ 615,488	\$ 521,435	\$ 572,768
262	Fuel Oil	\$ 39,202	\$ 55,458	\$ 95,255	\$ 84,000	\$ 90,000
262	Electricity	\$ 50,855	\$ 45,288	\$ 69,091	\$ 84,000	\$ 90,000
610	Supplies	\$ 146,126	\$ 31,038	\$ 67,494	\$ 65,000	\$ 76,500
800	Technology	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Totals		\$ 9,550,974	\$ 9,702,617	\$ 10,010,498	\$ 10,006,961	\$ 3,500,805

Mansfield Township School District Board of Education

Revenue Presentation

Budget Year 2024-2025

February 15, 2024

Mansfield Township School District Board of Education
Revenue 2024-2025
February 15, 2024

Local Sources (2% Tax rate; Banked Cap, or below; Healthcare Waiver)

State Sources (Equalization Aid; Special Education; Transportation; Security)

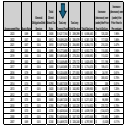
Federal Sources (IDEA; Title (ESEA); Food Service; etc.)

Mansfield Township School District Board of Education
Revenue 2024-2025
February 15, 2024

- State Equalization Aid was designed to find balance between rich and poor districts
 - Local Fair Share (formula; needs to be at adequacy)
 - Adequacy (Cost of Each Student) Focus on Enrollment
- OVER to UNDER
- Hold Harmless Provision (State froze School Aid for 8 years)
 - S2 Phased Out Adjustment Aid
 - 2% Tax Cap

Mansfield Township School District Board of Education
 State Revenue 2024-2025
 February 15, 2024


Enrollment	2008/09	2009/10		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Students	689	723		586	531	547	544	582	585
STATE AID SUMMARY									
Fiscal Year	2008/09	2009/10		2019/20	2020/21	2021/22	2022/23	2023/24	24/25 PROJECTION
Adjustment Aid	\$ -	\$ 148,563							
Equalization Aid	\$ 2,924,593	\$ 2,167,243		\$ 2,979,731	\$ 3,008,166	\$ 3,008,166	\$ 3,008,166	\$ 2,819,868	\$ 2,819,868
Transportation Aid	\$ 252,913	\$ 310,056		\$ 273,159	\$ 273,159	\$ 273,159	\$ 273,159	\$ 273,159	\$ 273,159
Special Education Categorical Aid	\$ 349,587	\$ 351,837		\$ 417,731	\$ 417,072	\$ 429,127	\$ 429,127	\$ 439,697	\$ 439,697
Security Aid	\$ 67,209	\$ 65,252		\$ 85,007	\$ 85,007	\$ 85,007	\$ 85,007	\$ 85,007	\$ 85,007
Totals	\$ 3,594,302	\$ 3,042,951		\$ 3,755,628	\$ 3,783,404	\$ 3,795,459	\$ 3,795,459	\$ 3,617,731	\$ 3,617,731
State Aid Impact S2 - 23/24 & 24/25								\$ (188,298)	\$ (188,298)
Restored State Aid 23/24								\$ 124,032	\$ -



Mansfield Township School District Board of Education

Local Revenue 2024-2025

February 15, 2024

Assessment Year	Basic Rate	General Obligation Debt Service	Total Direct School Tax Rate	 Tax Levy General Fund	Tax Levy Debt Service	Total Tax Levy	Increase (decrease) over (under) the Prior Year In Dollars	Increase (decrease) over (under) the Prior Year In Percentage
2023	0.89	0.04	0.926	\$ 6,217,164	\$ 289,299	\$ 6,506,463	\$ 125,325	1.96%
2022	0.87	0.04	0.912	\$ 6,095,259	\$ 285,879	\$ 6,381,138	\$ 117,028	1.86%
2021	0.87	0.04	0.910	\$ 5,979,230	\$ 284,880	\$ 6,264,110	\$ 210,335	3.47%
2020	0.85	0.04	0.890	\$ 5,773,698	\$ 280,077	\$ 6,053,775	\$ 115,083	1.94%
2019	0.84	0.04	0.880	\$ 5,660,488	\$ 278,204	\$ 5,938,692	\$ 113,022	1.94%
2018	0.83	0.04	0.870	\$ 5,549,498	\$ 276,172	\$ 5,825,670	\$ 111,196	1.95%
2017	0.81	0.04	0.850	\$ 5,440,686	\$ 273,788	\$ 5,714,474	\$ 109,413	1.95%
2016	0.79	0.04	0.830	\$ 5,334,006	\$ 271,055	\$ 5,605,061	\$ 34,191	0.61%
2015	0.79	0.04	0.830	\$ 5,268,633	\$ 302,237	\$ 5,570,870	\$ 300,632	5.70%
2014	0.74	0.05	0.790	\$ 4,927,038	\$ 343,200	\$ 5,270,238	\$ 308	0.01%
2013	0.77	0.05	0.820	\$ 4,927,038	\$ 342,892	\$ 5,269,930	\$ 64,970	1.25%
2012	0.75	0.05	0.800	\$ 4,867,038	\$ 337,922	\$ 5,204,960	\$ (6,861)	-0.13%
2011	0.75	0.05	0.800	\$ 4,867,038	\$ 344,783	\$ 5,211,821	\$ 96,989	1.90%
2010	0.73	0.05	0.780	\$ 4,771,606	\$ 343,226	\$ 5,114,832	\$ 275,723	5.70%
2009	0.70	0.03	0.730	\$ 4,626,544	\$ 212,565	\$ 4,839,109	\$ (134,537)	-2.70%
2008	0.70	0.05	0.750	\$ 4,626,544	\$ 347,102	\$ 4,973,646	\$ 175,665	3.66%
2007	0.69	0.05	0.740	\$ 4,469,733	\$ 328,248	\$ 4,797,981	\$ (5,526)	-0.11%

Mansfield Township School District Board of Education
Revenue 2024-2025
February 15, 2024

- Bottom Line; State took \$188,000 from the District in 23/24 because by their calculations, Mansfield is not paying its' Local Fair Share.
- To Add insult to injury, the State Tax Cap is 2% making it very difficult to get to Local Fair Share
 - This is where the Tools Come into Play

Mansfield Township School District Board of Education
 Local Revenue 2024-2025
 February 15, 2024

Local Revenue	2% Tax Levy	Banked Cap	Healthcare Waiver	Total Local Tax	Average Taxpayer Increase per Month
24-25	\$ 124,343	\$ 70,842	\$ 97,506	\$ 292,691	\$24
24-25	\$ 124,343	\$ 70,842	\$ -	\$ 195,185	\$16
24-25	\$ 124,343	\$ -	\$ -	\$ 124,343	\$10
23-24	\$ 121,905				

Mansfield Township School District Board of Education
Local Revenue 2024-2025
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Raise Taxes or Cut Expenses