

Notice is hereby given to the legal voters of the Mansfield Township School District, in the County of Warren, Mansfield Township School District, of the State of New Jersey, that a Public Hearing will be held in All Purpose Room of the Mansfield Township Elementary School 50 Port Murray Road, Port Murray, New Jersey, on May 7, 2024 Executive Session 7:00 p.m. to 7:30 p.m, and Public Budget Meeting 7:30 p.m. for the purpose of conducting a public hearing on the following budget for the Mansfield Township school year.

Advertised Enrollments			
Enrollment Categories	October 15, 2022 Actual	October 13, 2023 Actual	October 15, 2024 Estimated
Pupils On Roll Regular Full-Time	442	491	509
Pupils On Roll - Special Full-Time	109	96	104
Subtotal - Pupils On Roll	551	587	613
Private School Placements	0	2	1
Pupils Received	8	8	0

Warren - Mansfield Twp Advertised Revenues				
Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,095,259	6,217,164	6,341,507
Total Tuition	10-1300	74,994	68,125	50,152
Unrestricted Miscellaneous Revenues	10-1XXX	134,159	25,000	0
Interest Earned on Maintenance Reserve	10-1XXX	0	100	0
Interest Earned on Capital Reserve Funds	10-1XXX	0	100	0
Total Revenues from Local Sources		6,304,412	6,310,489	6,391,659
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	273,159	273,159	460,086
Extraordinary Aid	10-3131	7,153	65,000	0
Categorical Special Education Aid	10-3132	439,697	439,697	647,818
Equalization Aid	10-3176	3,008,166	2,819,868	3,802,907
Categorical Security Aid	10-3177	85,007	85,007	160,619
Other State Aids	10-3XXX	255,901	59,405	0
Total Revenues from State Sources		4,069,083	3,742,136	5,071,430
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	25,349	17,675	25,289
Total Revenues from Federal Sources		25,349	17,675	25,289

Budgeted Fund Balance-Operating Budget	10-303	150,564	275,795	2,496
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	150,100	250,000	0
Withdrawal from Maintenance Reserve	10-310	0	225,000	0
Adjustment for Prior Year Encumbrances		0	32,160	0
Actual Revenues (Over)/Under Expenditures		-141,409	0	0
Total Operating Budget		10,558,099	10,853,255	11,490,874
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	24,345	1,000	2,500
Other Revenue from Local Sources	20-1XXX	2,334	0	0
Total Revenues from Local Sources	20-1XXX	26,679	1,000	2,500
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	13,451	0	0
Other Restricted Entitlements	20-32XX	5,019	0	0
Total Revenues from State Sources		18,470	0	0

Revenues from Federal Sources:				
Title I	20-4411-4416	84,930	85,000	85,000
Title II	20-4451-4455	15,165	13,000	13,000
Title III	20-4491-4494	17,832	27,000	27,000
Title IV	20-4471-4474	10,000	10,000	10,000
IDEA Part B (Handicapped)	20-4420-4429	172,323	165,200	178,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	51,121	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,500	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	22,500	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	24,990	0	0
ARP-ESSER	20-4540	505,156	400,000	0
FEMA/Other Restricted Recovery Sources	20-4526	63,986	0	0
Other	20-4XXX	110,624	34,000	41,500
ARP Homeless Children and Youth I Grant	20-4545	31,290	0	0
Total Revenues from Federal Sources		1,128,417	734,200	354,500
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,352	500	0
Total Grants and Entitlements		1,174,918	735,700	357,000

Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	285,879	289,299	289,362
Total Revenues from Local Sources		285,879	289,299	289,362
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	171,771	173,826	173,863
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment of Debt		457,650	463,126	463,225
Total Repayment of Debt		457,650	463,126	463,225
Total Revenues/Sources		12,190,667	12,052,081	12,311,099
Total Revenues/Sources Net of Transfers		12,190,667	12,052,081	12,311,099

Warren - Mansfield Twp Advertised Appropriations				
Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	3,441,881	3,190,978	3,379,576
Special Education-Instruction	11-2XX-100-XXX	1,482,621	1,263,235	1,428,708
Basic Skills/Remedial-Instruction	11-230-100-XXX	0	8,510	94,976
Bilingual Education-Instruction	11-240-100-XXX	169,530	180,139	188,447
Community Services Programs/Operations	11-800-330-XXX	4,450	3,500	3,500
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	51,418	70,000	121,378
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,388	18,131	18,131
Undistributed Expenditures-Health Services	11-000-213-XXX	71,276	126,110	90,812
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	327,021	256,125	377,021
Undistributed Expenditures-Guidance	11-000-218-XXX	167,398	184,442	187,757
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	353,756	330,600	340,157

Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	108,374	125,371	136,595
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	199,911	280,389	341,969
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,034	14,600	16,600
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	380,799	394,332	399,554
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	222,837	234,409	246,381
Undistributed Expenditures-Central Services	11-000-251-XXX	192,721	177,881	192,577
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	459,807	752,461	621,113
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	615,488	521,435	581,435
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,086,522	2,449,684	2,697,605
Total Undistributed Expenditures		5,254,750	5,935,970	6,369,085
Interest Earned on Maintenance Reserve	10-606	0	100	0
Total General Current Expense		10,353,232	10,582,432	11,464,292

Capital Expenditures:				
Facilities Acquisition and Construction Services	12-000-400-XXX	48,794	252,925	2,925
Increase In Capital Reserve	10-604	144,263	0	0
Interest Deposit to Capital Reserve	10-604	0	100	0
Total Capital Outlay		193,057	253,025	2,925
Transfer of Funds to Charter Schools	10-000-100-56X	11,810	17,798	23,657
General Fund Grand Total		10,558,099	10,853,255	11,490,874

Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,334	0	0
Student Activity Fund	20-475-XXX-XXX	25,697	1,500	2,500
Other State Projects:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	13,451	0	0
Other	20-XXX-XXX-XXX	5,019	0	0
Total Other State Projects		18,470	0	0
Total State Projects	20-XXX-XXX-XXX	18,470	0	0

Federal Projects:				
Title I	20-XXX-XXX-XXX	84,930	85,000	85,000
Title II	20-XXX-XXX-XXX	15,165	13,000	13,000
Title III	20-XXX-XXX-XXX	17,832	27,000	27,000
Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	172,323	165,200	178,000
Other	20-XXX-XXX-XXX	174,610	34,000	41,500
ARP-ESSER Grant Program	20-487-xxx-xxx	505,156	400,000	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	51,121	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,500	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	22,500	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	24,990	0	0
ARP Homeless Children and Youth I	20-495-xxx-xxx	31,290	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,128,417	734,200	354,500
Total Special Revenue Funds		1,174,918	735,700	357,000

Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	457,650	463,126	463,225
Total Debt Service Funds		457,650	463,126	463,225
Total Expenditures/Appropriations		12,190,667	12,052,081	12,311,099
Total Expenditures Net of Transfers		12,190,667	12,052,081	12,311,099

Warren - Mansfield Twp Advertised Recapitulation of Balances				
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)	552,082	528,291	252,496	250,000
(Repayment of Debt)	1	1	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
-Capital Reserve	476,014	470,177	220,277	220,277
-Adult Education Programs	0	0	0	0
-Maintenance Reserve	526,240	526,240	301,340	301,340
-Legal Reserve	0	0	0	0
-Unemployment Fund	246,962	246,962	246,962	246,962
-Tuition Reserve	0	0	0	0
-Current Expense Emergency Reserve	0	0	0	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
-State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
(Special Revenue Fund)				
-Student Activity Fund	12,468	11,116	10,616	10,616
-Scholarship Fund	0	0	0	0
(Repayment of Debt)				
-Restricted for Repayment of Debt	0	0	0	0

Warren - Mansfield Twp 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	\$17,102	\$17,610	\$17,905	\$17,078	\$17,613
Total Classroom Instruction	\$11,349	\$12,014	\$11,325	\$10,802	\$11,376
Classroom-Salaries and Benefits	\$11,249	\$11,862	\$11,135	\$10,621	\$11,188
Classroom-General Supplies and Textbooks	\$75	\$135	\$135	\$129	\$137
Classroom-Purchased Services	\$25	\$16	\$56	\$53	\$52
Total Support Services	\$2,838	\$2,902	\$3,156	\$3,011	\$3,245
Support Services-Salaries and Benefits	\$2,548	\$2,752	\$2,826	\$2,696	\$2,848
Total Administrative Costs	\$1,810	\$1,770	\$1,854	\$1,768	\$1,760
Administration Salaries and Benefits	\$1,470	\$1,388	\$1,514	\$1,444	\$1,427
Total Operations and Maintenance of Plant	\$1,043	\$913	\$1,504	\$1,435	\$1,172
Operations and Maintenance-Salaries and Benefits	\$606	\$333	\$576	\$549	\$572
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$90	\$0	\$0	\$0	\$0
Legal Costs	\$73	\$91	\$45	\$43	\$41
Employee Benefits as a percentage of salaries*	32.54%	30.22%	36.96%	36.96%	37.36%

*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 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.

The complete budget will be on file and open to examination at Mansfield Township Business Office at the Mansfield Township Elementary School 50 Port Murray Road, Port Murray, New Jersey 07865, Warren County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.