

DISTRICT BACKGROUND & BASICS

Manasquan school district was established in 1931.

The district is comprised of approximately 230,000 square feet of instructional space in two primary buildings on roughly 15 acres.

Enrollment is currently 1612* of which 954 are in MHS and 658 are in the elementary school.

The district has approximately 205 staff members.

*all enrollment numbers are always subject to verification

BUDGET PROCESS & ROLE OF THE BOARD

It is a primary responsibility of your Board of Education to develop, approve and adopt a responsible fiscal budget which provides for the necessary district obligations while ensuring financial & instructional viability.

The Board serves the interests of the students, staff communities and taxpayers – all stakeholder concerns are important.


BUDGET PROCESS EXPECTATIONS

To provide a “stop gap” in this budget, and to minimize continued enrollment decreases – the committee asked for the following considerations in developing the budget:

1. Maximize utilization of instructors and space
2. 21st century learning tools
3. Expanded curriculum opportunities
4. Security enhancements (and requirements)
5. Facilities upgrades – indoors and out
6. Re-sizing of district resources
7. No disruption to the learning environment
8. Detailed budget-to-actual explanations
9. No additional burden to sending districts or taxpayers

RESOURCE UTILIZATION

It doesn't matter how many resources you have.



If you don't know how to use them,
it will never be enough.

INADVERTENT ENTRY

MONMOUTH - MANASQUAN BORO

NOTICE IS HEREBY GIVEN to the legal voters of the Manasquan school district, in the County of Monmouth, of the State of New Jersey, that a Public Hearing will be held in the High School Media Center of the Manasquan Board of Education, 167 Broad Street, Manasquan, N.J. 08736, on Tuesday, March 26, 2013 at 7:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2013-2014 school year.

Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,442	1,390	1,688
Pupils On Roll Regular Shared-Time	14	11	11
Pupils On Roll - Special Full-Time	205	188	175
Pupils On Roll - Special Shared-Time	32	35	35
Subtotal - Pupils On Roll	1,693	1,624	1,909
Private School Placements	8	9	9
Pupils Sent to Other Districts-Reg Prog	0	1	0
Pupils Sent to Other Dists-Spec Ed Prog	3	2	2
Pupils Received	718	657	661

The above information was published in error. It had no impact on revenue or expenditure calculations, nor on the total amount of the proposed budget.

CORRECTED ENROLLMENT PROJECTIONS:

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This is the corrected information that was re-posted.

WHAT THE BOARD DOES:

- ✓ Approve Administrative recommendations
- ✓ Review & adopt district policies for implementation
- ✓ Assist in the development of district goals
- ✓ Provide for community input
- ✓ Ensure financial transparency
- ✓ Source legislative enhancements & opportunities
- ✓ Protect the interests of the district
- ✓ Provide for a safe environment for students & staff
- ✓ Hire a district Superintendent
- ✓ Approve and adopt a district budget

WHAT ADMINISTRATION DOES:

- ✓ Advertise for and recommend staff
- ✓ Determine budgetary allocations
- ✓ Plan class sizes, scheduling & instructional needs
- ✓ Develop and recommend curriculums
- ✓ Determine space utilization of classrooms
- ✓ Carry out Board, district & mandated policies
- ✓ Recommend courses of action to Board
- ✓ Ensure staff compliance with directives
- ✓ Mentor & support the students and faculty

THE BOARD DOES NOT:

- ✓ Determine day-to-day operations of the schools
- ✓ Impose class sizes or staffing levels
- ✓ Decide school event & activity schedules
- ✓ Dictate allocations for field trips and expenditures

BUDGET STABILITY AND FISCAL RESOURCE ALLOCATION

“The board and administration will allocate our funding in a balanced approach in support of district goals **to enhance the instructional environment for our students, taking into account educational needs, providing for the capital needs of the district and maintaining our district assets in the best means available.**”

HISTORICAL BUDGET ANALYSIS

School Year	ADE/Yr District Enrollment	Budget (11&12)	\$ Increase Over PY	% Increase Over PY
2000-01	1587.5	\$14,456,187		
2001-02	1664.5	\$15,096,290	\$640,103	4.43%
2002-03	1726.3	\$16,422,185	\$1,325,895	8.78%
2003-04	1726.5	\$17,117,055	\$694,870	4.23%
2004-05	1723.1	\$18,095,327	\$978,272	5.72%
2005-06	1720.6	\$21,735,425	\$3,640,098	20.12%
2006-07	1712.3	\$20,580,236	-\$1,155,189	-5.31%
2007-08	1702	\$22,247,680	\$1,667,444	8.10%
2008-09	1712.3	\$23,956,820	\$1,709,140	7.68%
2009-10	1698.6	\$22,782,320	-\$1,174,500	-4.90%
2010-11	1696.8	\$22,789,887	\$7,567	0.03%
2011-12	1666.1	\$25,885,320	\$3,095,433	13.58%
2012-13	1611	\$26,453,967	\$568,647	2.20%

HISTORICAL TAX LEVY ANALYSIS

School Year	Local Tax Levy	\$ Increase in Tax Levy	% Increase in Tax Levy
2000-01	\$7,515,370		
2001-02	\$8,147,490	\$632,120	7.76%
2002-03	\$8,522,727	\$375,237	4.40%
2003-04	\$8,868,714	\$345,987	3.90%
2004-05	\$9,377,354	\$508,640	5.42%
2005-06	\$9,719,400	\$342,046	3.52%
2006-07	\$10,737,772	\$1,018,372	9.48%
2007-08	\$11,000,595	\$262,823	2.39%
2008-09	\$11,440,619	\$440,024	3.85%
2009-10	\$11,922,137	\$481,518	4.04%
2010-11	\$12,171,782	\$249,645	2.05%
2011-12	\$12,171,782	\$0	0.00%
2012-13	\$12,655,951	\$484,169	3.83%

FACTORS AFFECTING THIS BUDGET :

- ✓ Balance of current year budget
- ✓ Enrollment
- ✓ Ongoing negotiations process
- ✓ Contractual obligations
- ✓ Facilities issues – mechanicals, emergencies, etc.
- ✓ Vendors – price of services
- ✓ Funding changes
- ✓ Staff retirements
- ✓ Pending grant applications
- ✓ FEMA CDL Loan program – details pending
- ✓ State mandates

2013-2014 REVENUE PROJECTION

▪Balance Appropriated	\$	156,037
▪Tuition Reserve		125,500
▪Tax Levy		12,655,951
▪Tuition		8,836,064
▪Extraordinary Aid		200,000
▪Misc./Restricted Rev.		57,002
▪State Aid		<u>566,928</u>
Total		\$22,597,482

WHAT THIS BUDGET INCLUDES:

- ✓ No local tax levy increase
- ✓ Restored full-time LDTC
- ✓ No anticipated benefit increases
- ✓ District Security Officer
- ✓ Expanded RSDT program
- ✓ Technology enhancements
- ✓ Security-related upgrades
- ✓ Maintaining of all core programs
- ✓ Preserve extra-curriculars
- ✓ Savings on debt refinancing
- ✓ Teachscape Evaluation System
- ✓ Website improvements

WHAT THIS BUDGET INCLUDES:

ELEMENTARY

- ✓ New K-5 language arts series
- ✓ New cafeteria tables
- ✓ Increased paraprofessional hours
(2 full time, 3 part time)
- ✓ MAPS Program

HIGH SCHOOL

- ✓ Restoration of PSAT testing
- ✓ Increased funding for AP testing

TAX RATE COMPUTATION NO LEVY INCREASE

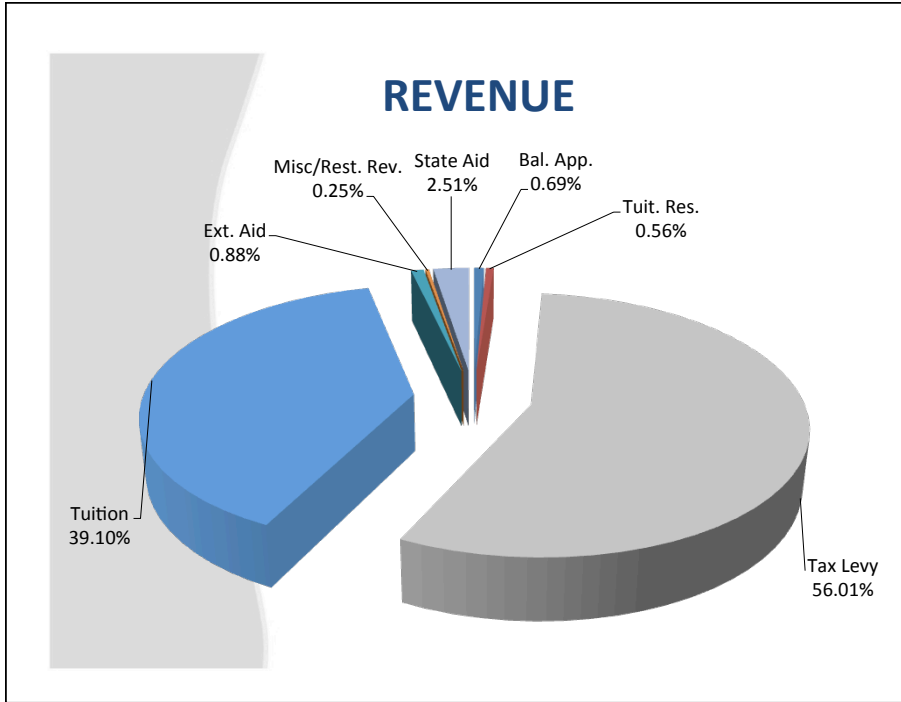
	APR VALUE		473400		4734			
	Rate /100							
	2013	2012	2011	2010	2009	2008	DIFF 11-12	
County Tax		0.332	1571.69	0.341	1614.29	(42.61)	-2.64%	
County Library		0.019	89.95	0.019	89.95	0.00	0.00%	
School District	0.9006	4263.44	0.8546	4045.68	0.825	3905.55	140.13	3.59%
Municipal		0.363	1718.44	0.347	1642.70	75.74	4.61%	
Municipal Open Space		0.005	23.67	0.005	23.67	0.00	0.00%	
County Health		0.007	33.14	0.007	33.14	0.00	0.00%	
County Open Space		0.019	89.95	0.021	99.41	(9.47)	-9.52%	
Fire District 1		0.045	213.03	0.044	208.30	4.73	2.27%	
			7785.54		7617.01	168.53		
Increase or	\$217.76	year		DIFF	\$217.76			
or	\$18.15	month		TOT	5.11%			

TAX IMPACT – NO LEVY INCREASE

Your Assessed Home Value	2013-2014 .9006 per \$100	2012-2013 .8546 per \$100	Annual Tax Increase	Monthly School Tax Increase
\$300,000.00	\$2,701.80	\$2,563.80	\$138.00	\$11.50
\$350,000.00	\$3,152.10	\$2,991.10	\$161.00	\$13.42
\$400,000.00	\$3,602.40	\$3,418.40	\$184.00	\$15.33
\$450,000.00	\$4,052.70	\$3,845.70	\$207.00	\$17.25
\$500,000.00	\$4,503.00	\$4,273.00	\$230.00	\$19.17
\$550,000.00	\$4,953.30	\$4,700.30	\$253.00	\$21.08
\$600,000.00	\$5,403.60	\$5,127.60	\$276.00	\$23.00

COMPARISON OF REVENUES

	2012-13 Adj	2013-14 Prop	Inc/Dec	% Chg	% Tot
Balance Appropriated	349,844	156,037	(193,807)	-55.4 %	.69 %
Maintenance Reserve	850,000	0	(850,000)	-100 %	0 %
Tuition Reserve	150,000	125,500	(24,500)	-16.4 %	.56 %
Tax Levy	12,655,951	12,655,951	0	0 %	56.01 %
Tuition	9,125,136	8,836,064	(289,072)	-3.17 %	39.10 %
Extraordinary Aid	123,366	200,000	76,634	62.12 %	.88 %
Miscellaneous / Restricted	132,742	57,002	(75,740)	-57.06%	.25 %
State Aid	566,928	<u>566,928</u>	<u>0</u>	0 %	2.51 %
Endowment	2,500,000	0	(2,500,000)	-100 %	0 %
Subtotal	26,453,967	22,597,482	(3,856,485)	-14.6 %	100 %
Endowment	(2,500,000)				
Roof Project (MR)	(850,000)				
Total	23,103,967	22,597,482	-506,485	-2.19%	



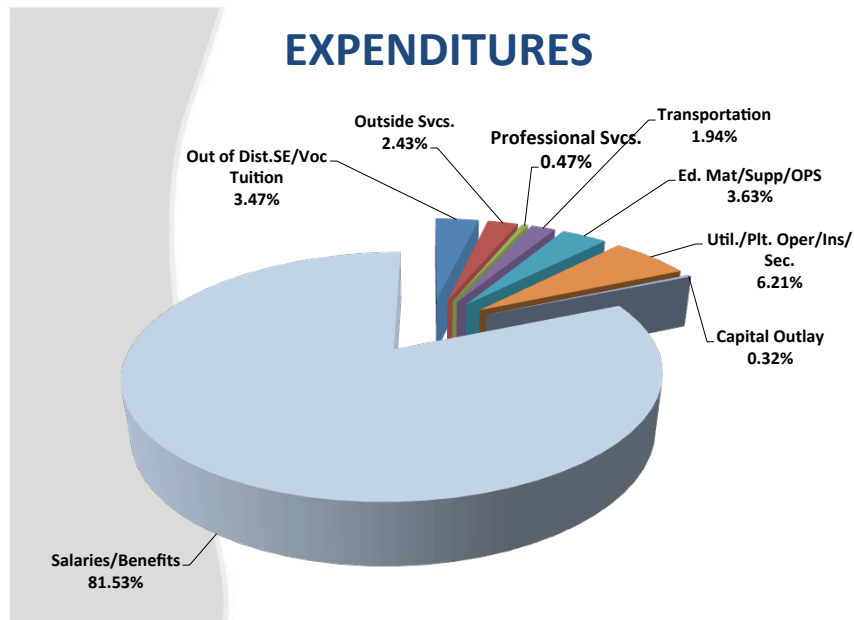
HISTORICAL SD TUITION ANALYSIS

School Year	Regular Rate Only SD Tuition	Annual Tuition \$ Increase	Annual Tuition % Increase	Reg/SE/RR Tuition Revenue
2000-01	\$9,050			\$5,996,679
2001-02	\$9,110	\$60	0.66%	\$5,959,284
2002-03	\$8,510	-\$600	-7.05%	\$6,688,977
2003-04	\$8,930	\$420	4.70%	\$6,862,091
2004-05	\$9,300	\$370	3.98%	\$7,389,472
2005-06	\$9,950	\$650	6.53%	\$8,056,927
2006-07	\$10,250	\$300	2.93%	\$8,225,653
2007-08	\$11,000	\$750	6.82%	\$9,032,585
2008-09	\$11,750	\$750	6.38%	\$9,004,914
2009-10	\$11,870	\$120	1.01%	\$11,922,137
2010-11	\$12,410	\$540	4.35%	\$10,132,677
2011-12	\$12,720	\$310	2.44%	\$9,939,945
2012-13	\$13,315	\$595	4.47%	\$9,125,136
2013-14	13,100	-\$215	-1.64%	\$8,836,064
			4.36%	(\$3,086,073)

COMPARISON OF EXPENDITURES

	2012-13 Adj	2013-14 Prop	Inc/Dec	% Chg	% Tot
Out of Dist. SE / Vocational	794,464	784,712	(9,752)	-1.23%	3.5%
OT/PT/Sp/1 to 1 Svcs	570,757	548,800	(21,957)	-3.85%	2.4%
Professional Services	121,420	106,500	(14,920)	-12.29%	.5%
Transportation	417,741	439,456	21,715	5.20%	1.9%
Ed Materials & Supplies	882,943	820,147	(62,796)	-7.11%	3.6%
Utilities/PO/Ins./Sec.	2,180,739	1,402,923	(777,816)	-35.67%	6.2%
Salaries/Benefits	18,597,494	18,423,144	(174,350)	-0.94%	81.6%
Capital Outlay	<u>2,888,409</u>	<u>71,800</u>	<u>(2,816,609)</u>	<u>-97.51%</u>	.3%
Subtotal	26,453,967	22,597,482	(3,856,485)	-14.58%	100%
Endowment	(2,500,000)				
Roof Project (MR)	(850,000)				
Total	23,103,967	22,597,482	-506,485	-2.19%	

EXPENDITURES



USE OF PRIOR YEAR RESERVES

	2011-2012 Audit	Budgeted 2012-2013	Estimated		Budgeted 2013-2014	Balance After 2013-2014 Budget
			Balance After 2012-2013 Budget	Balance Prior To 2013-2014 Budget		
Capital Reserve	4,628	2	4,630	4,630	2	4,632
Maintenance Reserve	850,000	-850,000	0	0	0	0
Emergency Reserve	50,000	0	50,000	50,000	0	50,000
Tuition Reserve	275,500	-150,000	125,500	125,500	-125,500	0
2012-13 Allocated Surplus	213,684	-213,684	0	0	0	0
2012 Excess Surplus (Audit)	63,879	0	63,879	63,879	-63,879	0
2012 Year End Encumbrances	136,160	-136,160	0	0	0	0
State Recommended Fund Balance	<u>609,864</u>	<u>0</u>	<u>609,864</u>	<u>609,864</u>	<u>-92,158</u>	<u>517,706</u>
Total	2,203,715	-1,349,842	853,873	853,873	-281,535	572,338

CONTEMPLATED OMISSIONS:

- ✓ Industrial Arts program (HS)
- ✓ ½ ESL (HS) and ½ Speech (ES)
- ✓ Physical Education staff member (HS)
- ✓ Guidance Counselor (HS)
- ✓ \$23k in clubs (\$17k HS & \$6k ES)
- ✓ \$47k HS – overall sports & roles
- ✓ 1.5 Secretaries in Board office
- ✓ Custodian (HS)
- ✓ Nurse (ES – resigned)
- ✓ Student Support Services (HS)
- ✓ Outside counseling vendor (HS)

REVENUE GENERATION & COST CONTAINMENT DISCUSSIONS:

- ✓ Cooperative advertising programs
- ✓ Pay-to-play (exploratory)
- ✓ Liquidated unnecessary assets
- ✓ Partnership programs
- ✓ Equitable capital funding arrangements
- ✓ Grant writing possibilities
- ✓ Consolidations & shared services
- ✓ Expanded recruitment efforts
- ✓ Findings of budget consultant

2013-2014 ANTICIPATED REVENUE – MAX CAP

▪ Balance Appropriated		\$	156,037
▪ Tuition Reserve			125,500
▪ Tax Levy	12,655,951		
▪ Additional 2%	253,119		
▪ Banked cap	224,927		
	New Levy		13,133,997
▪ Tuition			8,836,064
▪ Extraordinary Aid			200,000
▪ Misc./Restricted Rev.			57,002
▪ State Aid			<u>566,928</u>
	Total		\$23,075,528

SUMMARY & HEADCOUNT DISTRIBUTION

Category	MES	MHS	District-Wide	Undistributed	Total
	\$8,485,010	\$11,014,761	\$1,853,848	\$1,243,863	\$22,597,482
Staff	ES	HS	Administration	Total	
Administrators	2.0	4.0	2.0	8.0	
Supervisor/Director/B&G Supervisor	0.3	4.4	1.0	5.7	
Certificated Staff (CST is District)	65.3	73.0	5.0	143.3	
Technology	1.25	1.25	0.00	2.5	
Secretaries/AP/Payroll	3.0	7.0	4.5	14.5	
Paraprofessionals	12.0	2.0	0.0	14.0	
Custodians	6.3	6.7	0.0	13.0	
Grounds	0.9	2.1	0.0	3.0	
	91.1	100.5	12.5	204.0	
	45%	49%	6%		

How many non-instructional roles?

INSTRUCTIONAL BREAKDOWN:

Category	Account	ES Salaries	HS Salaries	Salaries District-Wide Services	Sub-Total
K	11 110 100 101	347,530			347,530
1 to 5	11 120 100 101	1,472,665			1,472,665
6 to 8	11 130 100 101	1,012,625			1,012,625
9 to 12	11 140 100 101		3,855,715		3,855,715
Home Instruction	11 150 100 101		35,000		35,000
Attendance	11 000 211 100	12,515	19,850		32,365
Health Services Salaries	11 000 213 100	96,945	97,495		194,440
Speech/OT/PT	11 000 216 100	170,040			170,040
In-Class Aides	11 000 217 100	117,995			117,995
Guidance	11 000 218 104	131,215	312,260		443,475
CST	11 000 219 104			317,140	317,140
Curriculum Development	11 000 221 104	2,000	2,000		4,000
Librarian	11 000 222 100	88,730	63,250		151,980
Technology	11 000 222 177	76,380	104,785		181,165
		3,528,640	4,490,355	317,140	8,336,135

SPECIAL EDUCATION / BASIC SKILLS BILINGUAL

<u>Special Education/Basic Skills/Bilingual</u>					
L/D Salaries	11 204 100 101	28,280	269,195		297,475
ES L/D Salaries - Paraprofessionals	11 204 100 106	5,350	0		5,350
ES MD Salaries	11 212 100 101	125,980			125,980
ES MD Salaries - Paraprofessionals	11 212 100 106	50,600			50,600
RR Salaries	11 213 100 101	571,095	524,380		1,095,475
ES RR Salaries - Paraprofessionals	11 213 100 106	24,360			24,360
ES PSH Salaries	11 216 100 101	62,680			62,680
ES PSH Salaries - Paraprofessionals	11 216 100 106	13,625			13,625
HS SE Home Instruction	11 219 100 101		11,000		11,000
ES Basic Skills	11 230 100 101	5,940			5,940
ES Bilingual	11 240 100 101	81,610			81,610
		969,520	804,575		1,774,095

ADMINISTRATIVE / SUPERVISORY & SECRETARIAL

<u>School Administration</u>					
School Administration	11 000 240 103	269,315	389,710		659,025
ES Department Chairpersons	11 000 240 103	8,470			8,470
Athletic Director	11 000 240 104		143,685		143,685
		277,785	533,395		811,180
<u>Supervisors</u>					
Guidance Director	11 000 218 104		113,150		113,150
Supervisor of CST	11 000 219 104			126,400	126,400
Math Supervisor (Pro-rated)	11 000 221 102		63,680		63,680
District Technology Supervisor	11 000 221 102			87,355	87,355
English & World Language Supervisor	11 000 221 102		100,005		100,005
			276,835	213,755	490,590
<u>Secretarial</u>					
Secretarial and Clerical	11 000 240 105	139,665	211,120		350,785
HS Guidance Secy	11 000 218 105		46,405		46,405
HS CST Secy	11 000 219 105			49,530	49,530
HS Supervisor/Secy (Pro-rated)	11 000 221 105		41,095		41,095
HS Prof Dev/Staff Training Secy (Pro-rated)	11 000 223 105		4,570		4,570
		139,665	303,190	49,530	492,385

BOARD OFFICE

Business Office					
Business Administrator	11 000 251 100			156,345	156,345
Remaining Staff	11 000 251 100			179,390	179,390
					335,735
Superintendents Office					
Treasurer	11 000 230 100			4,500	4,500
Superintendent	11 000 230 100			145,000	145,000
Remaining Staff	11 000 230 100			44,865	44,865
Director District Security				50,000	50,000
					244,365

CUSTODIAL & GROUNDS

Custodial					
Custodial	11 000 262 100	291,840	364,360		656,200
ES Playground/Cafeteria Paraprofessionals	11 000 262 107	58,970	0		58,970
Grounds	11 000 263 100	35,415	84,635		120,050
		386,225	448,995		835,220

STIPENDS (ADDENDUM C) – (PARTIAL)

<u>Stipends (total, Addendum C + others)</u>					
Clubs	11 401 100 100	30,000	100,000		130,000
Sports	11 402 100 100	31,080	288,225		319,305
		61,080	388,225		449,305

DISTRICT BENEFITS DISTRIBUTION

Category	Account	ES Salaries	HS Salaries	District-Wide Services	Sub-Total	Undistributed Benefits
Personnel Services - Unallocated Employee Benefits						
Social Security	11 000 291 220					262,000
Other Retirement Contributions Regular	11 000 291 241					230,000
Unemployment	11 000 291 250					10,000
Worker's Compensation	11 000 291 260					147,350
Dental	11 000 291 270					147,740
Health Benefits (Medical)	11 000 291 270					2,876,695
Prescription	11 000 291 270					548,815
Tuition Reimbursement	11 000 291 280					9,000
Other Employee Benefits Buy Out of Benefits	11 000 291 290					200,022
Other Employee Benefits	11 000 291 290					222,512
						4,654,134
Subtotal of Salaries and Benefits:		5,362,915	7,245,570	1,160,525	13,769,010	4,654,134
Benefits Distribution by Staffing % (4,654,134)		2,094,360	2,280,526	279,248	0	4,654,134

OTHER EXPENDITURES

Category	ES	HS	District-Wide		Total
			Services	Undistributed Costs	
Other Expenses					
Tuition				784,712	784,712
Transportation	16,000	265,370		158,086	439,456
Professional Technical/Educational	67,239	157,185	126,045	259,265	609,734
Contracted Services	86,350	295,673			382,023
Other Purchased Services	37,300	166,305	253,080		456,685
Supplies and Materials	275,560	366,650	10,000		652,210
Other Obj./Dues/Fees	6,370	17,878	24,950	41,800	90,998
Transfers for Officials	6,500	20,000			26,500
Equipment	15,000	15,000			30,000
	510,319	1,304,061	414,075	1,243,863	3,472,318

AVERAGE CLASS SIZES – MHS

Average Class Size	2010-2011	
	School	State
Grade 9	26.7	20.3
Grade 10	22.7	21.0
Grade 11	23.5	20.4
Grade 12	22.9	20.6
Total School	22.4	19.0

Student/Faculty Ratio		
Numbers of students per faculty member.		
	School	State Average
2010-11	12.1	11.2
2009-10	11.9	10.8
2008-09	12.1	11.1

The major subject areas, (language arts, math, social studies, science and foreign lang.) average 20 – 25.

AVERAGE CLASS SIZES – MES

Average Class Size	2010-2011	
	School	State
Kindergarten	19.3	19.4
Grade 1	17.5	19.9
Grade 2	19.5	20.3
Grade 3	22.3	20.6
Grade 4	21.7	21.2
Grade 5	21.0	21.6
Grade 6	20.3	20.7
Grade 7	22.8	20.5
Grade 8	19.5	20.4
Total School	18.9	19.0

Student/Faculty Ratio		
Numbers of students per faculty member.		
	School	State Average
2010-11	10.9	11.1
2009-10	10.8	10.6
2008-09	11.0	10.8

Current K-5 average based on 413 students / 21 staff is 19.6
 Current 6-8 average based on 223 students / 10 staff is 22.3

GOING FORWARD:

- ✓ Intensive reviews of categorical spending
- ✓ Closely monitor expenditures & revenues
- ✓ Implement cost-savings measures
- ✓ Review recommendations
- ✓ Keep the public informed of progress