

MANASQUAN BOARD OF
EDUCATION
2025~2026 Budget Proposal

2025~2026 Budget

Program Changes and Initiatives

The budget includes the following:

- Demolition, abatement and replacement of carpet in remaining classrooms
- International Baccalaureate courses to begin
- Two pick-up trucks with plows and liftgates to replace aging fleet ('03 and '15)
- Anticipated Staffing Changes:
 - (2) F/T High School Teachers retiring and will be replaced
 - F/T Paraprofessional retired and will be replaced
 - Addition of a F/T BCBA (formerly a .5 shared service with Belmar)
- New lease of computers to continue the District's 1:1 computer initiative
- Additional interactive whiteboards in various classrooms
- Construction related to the January 2023 referendum anticipated to be completed



Other Major Factors Impacting the Proposed Budget

- Payment #5 of 26 for the fieldhouse shared services agreement
- \$100,000 deposit to capital reserve for sod and turf (lower and fieldhouse) replacement
- \$190,000 withdrawal of capital reserve for abatement and replacement of all carpet in classrooms
- Enrollment:

School	25-26 Budget
MES	490
MHS	905
Totals	1,395

- Out of District Placements/Transportation
- Increased cost of health benefits (tax levy cap adjustment used)
 - 8% Medical/Rx
 - 10% Dental

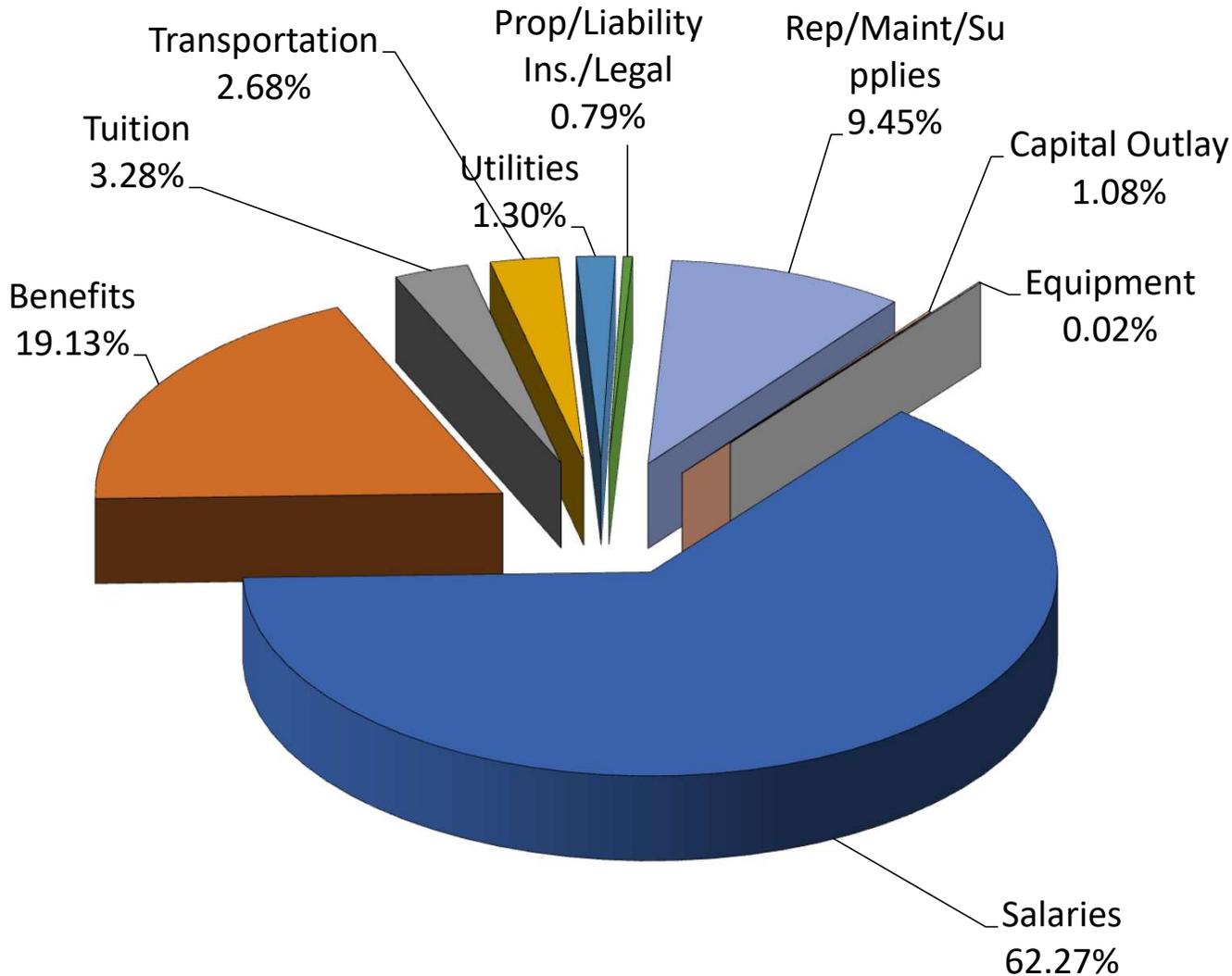
Budget Breakdown 2025~2026

- Total Budget: \$38,294,245 up \$982,896 or 2.63% from the revised 2023-2024 budget of \$37,311,349
- Administrative Per Pupil Cost is \$2,583 – down from \$2,585 in the 2024-2025 revised budget (This amount is below the regional limit of \$2,677 imposed by the state)
- Proposed Per Pupil Cost: \$23,805 – up from \$23,368 in the 2024-2025 revised budget

General Fund (Operating Budget) State Aid

- General fund state aid has increased in the amount of \$55,952 or 6% for 2025-2026 (from \$932,525 to \$988,477)
- State Aid accounts for only 2.77% of our General Fund Budget

General Fund Appropriations (District)



Fixed Expenses - (89.45%)

Salaries	62.27%
Benefits	19.13%
Tuition	3.28%
Transportation	2.68%
Utilities	1.30%
Ins/Prop/Liab/Legal	0.79%

Discretionary Expenses - (10.55%)

Rep/Maint./Supplies	9.45%
Capital Outlay	1.08%
Equipment	.02%

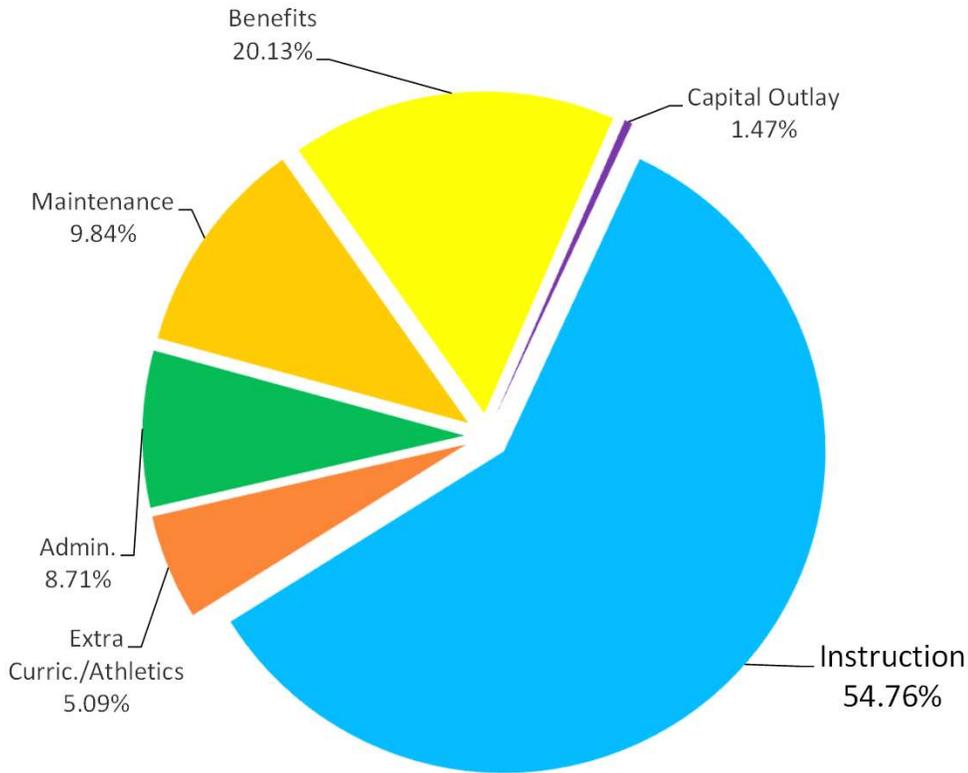
Total General Fund Budget* 100%

*Excludes Special Revenues & Debt Service

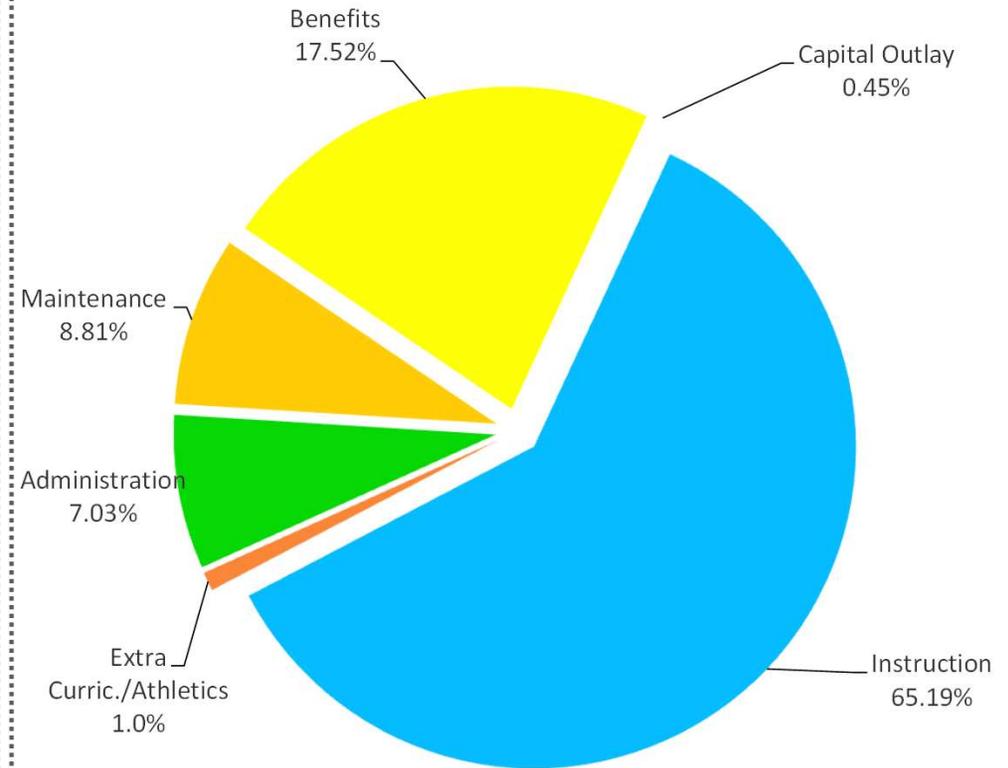
% noted above as compared to total budget

General Fund Appropriations (By School)

MHS Estimated Expenses \$22,009,733*



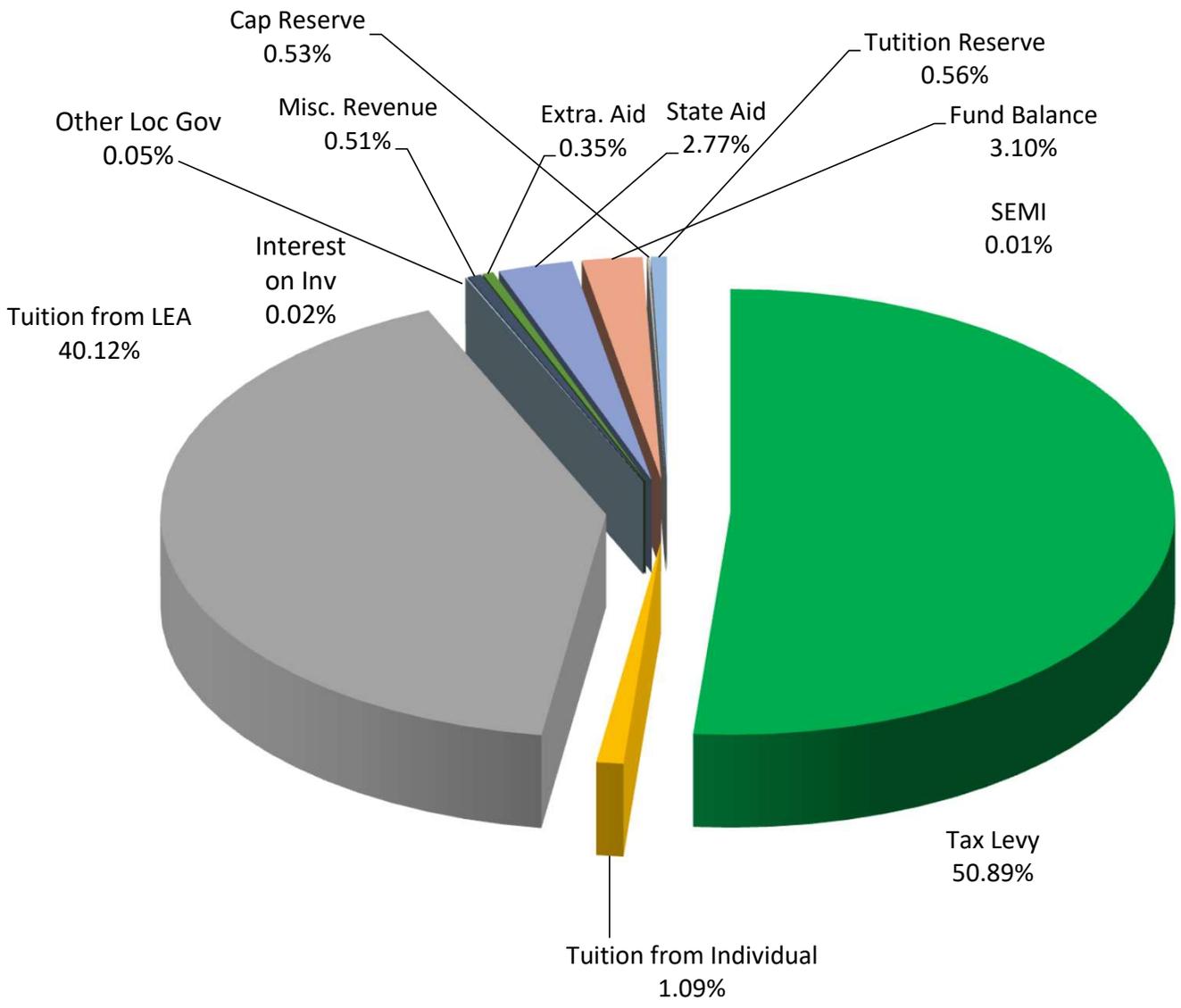
MES Estimated Expenses \$13,612,065*



* Includes proportionate share of district level expenses

% noted above as compared to total school amount not total district amount

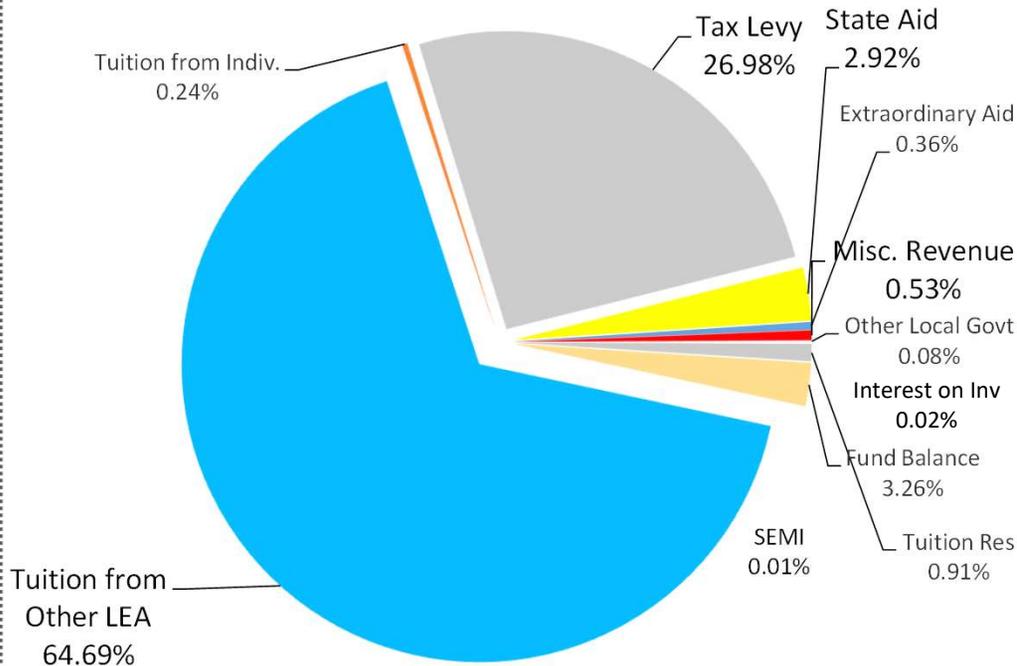
General Fund Revenues (District)



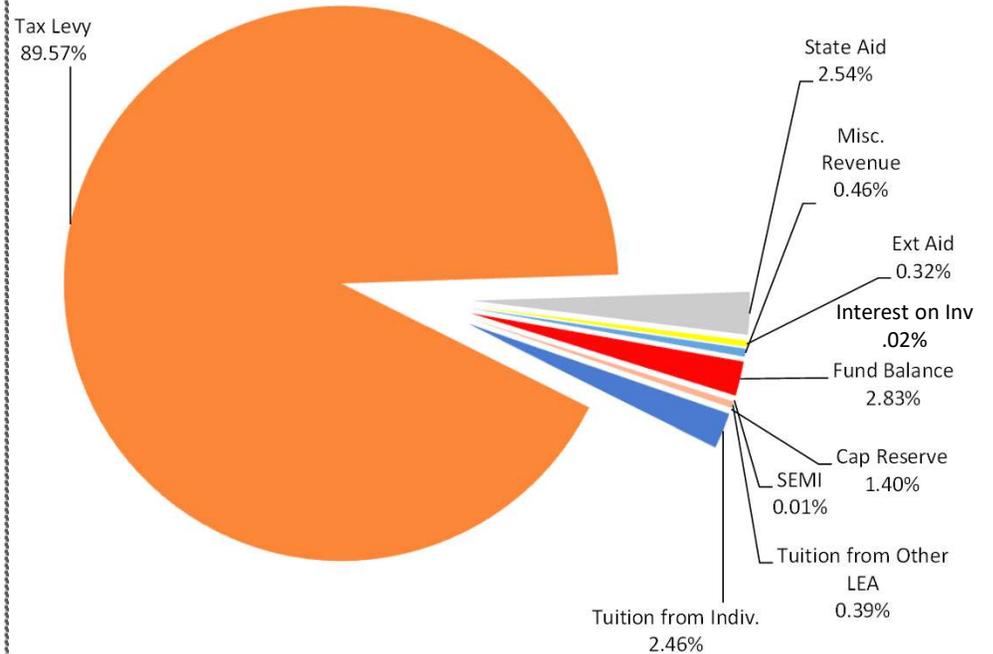
% noted above as compared to total budget

General Fund Revenues (By School)

MHS Estimated Revenues \$22,009,733*



MES Estimated Revenues \$13,612,065*



* Includes proportionate share of district level expenses and tuition adjustments
 % noted above as compared to total school amount not total district amount

Manasquan High School Highlights



- *Professional Development
- *Curriculum Writing
- *Course Implementation



- *Full Complement of Honor Academic Honor Societies
- *Summer Learning
 - Technology Integration
 - Business Academy
 - Law & Government Academy
 - Mathematics Advancement



- *Professional development an exploration scheduled to offer a full PLTW program in 2026-2027

MES – Upper Elementary School Highlights

➤ Continuation of following:

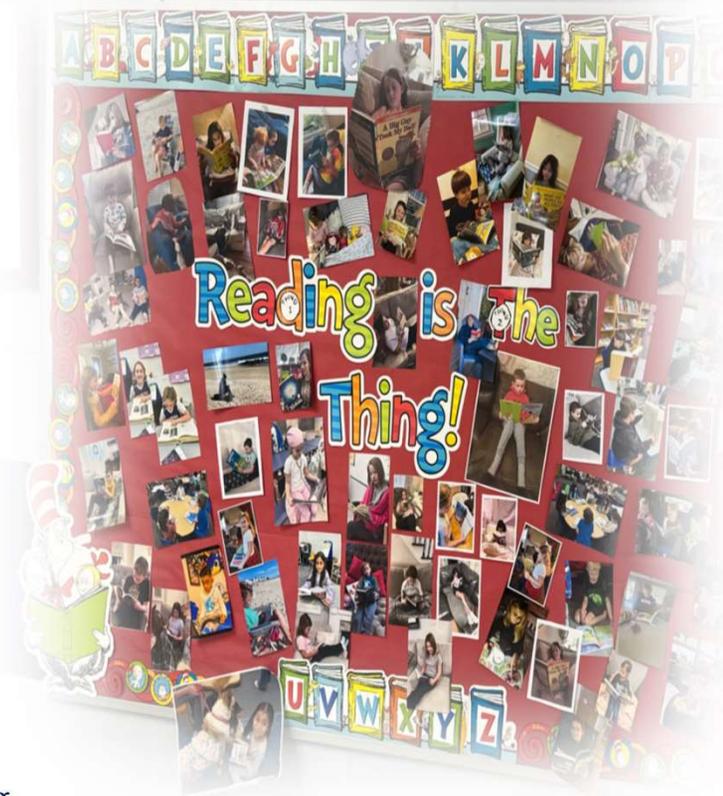
- Wit & Wisdom and Actively Learn in ELA
- i-Ready assessment/instruction and ReadyMath programs
- SAVVAS Science
- Membership in PLTW and PLTW courses (App Creators and Med Detectives)
- Materials/experiences for electives (fitness, podcasting, civics, multimedia literacy, SEL)
- Community Warriors program

➤ Additional Items:

- Use of i-Ready Literacy assessment and instruction across grade levels
- Additional hands-on materials for science and STEM projects for use in classroom and G&T
- Executive function and sensory supports for students (planners, standing desks, fidgets, wobble pads)
- Book study items and other materials for use in PLCs

MES – Lower Elementary School Highlights

- New Curriculum Writing to ensure rigor, district, and state standard expectations are being met (Social Studies/Science Standard Audit, K-2 Report Card revamp)
- Summer Professional Development focused on small group instruction design.
 - Grade K Early Literacy/Mathematics Cohort (Year 4)
 - Grade 1 – 2 Literacy/Mathematics Cohort Year 3
 - Grade 3 – 4 Literacy/Mathematics Cohort Year 2
- Continuation of “What it Means to Be a Warrior”
- Continuation of Summer ESY Programs
- Continuation of Summer ESL Program to support English Language Learners
- Continuation of Summer Skills Program for students entering Grades 1-8 to address learning gaps and provide needed remediation
- Continuation of Sending District PD Consortium for ELA and Guided Math
- Continuation of the Warrior Clubhouse Before/Aftercare Program



MES – Lower Elementary School Highlights



- Continuation of ELA curriculum for K – 5 and Geodes (K-2)
- Continuation of K-8 Mathematics Program (Ready Math, Curriculum Associates)
- Continuation of Wilson Foundations Program in PreK - grade 3 (multisensory language program)
- Integration of iReady ELA Diagnostic benchmark and MyPath resources (Curriculum Associates)
- Continuation of K-8 utilization of iReady online assessment and MyPath practice program (Curriculum Associates)
- Continuation of K-8 Science Program (Savvas)

What is the Tax Rate Equation?

$$\text{Total Levy} \div \text{Assessed Value} = \text{Rate}$$

Total Levy	÷	Assessed Value ¹	=	Rate
\$19,751,258	÷	\$2,078,894,600	=	.009501

Proposed Tax Rate per \$100 of assessed value = .9501

Budgetary Tax Rate 2024-2025	.9461
Proposed Rate 2025-2026	.9501
Increase of	.004 or 0.422%

¹Preliminary net valuation provided by Monmouth County, subject to change

Proposed Tax Impact

Budgetary Estimated Net Taxable Valuation

2022-2023	2023-2024	2024-2025	2025-2026
\$2,024,018,500	\$2,036,021,100	\$2,059,675,300	\$2,078,894,600

School Tax Rate

\$0.8946	\$0.8475	\$0.9461	\$0.9501
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*Please Note:

- Net valuation amount is an estimate, subject to change based on outcome of the appeal process, which is not yet complete
- Average home assessment and preliminary tax rate will change if net valuation changes
- The final tax rate is struck by the Board of Taxation at the end of May
- Tax rates comparisons are based on the budgetary tax rates in each year

Calculating Your Annual School Tax

$(\text{Assessed Value} / 100) \times \text{School Tax Rate}$

Example using average residential assessment:

$(\$661,863^1 / 100) \times .9501$

Equals \$6,288.36

¹Preliminary net valuation provided by Monmouth County, subject to change

Proposed Tax Impact

Assessed Value as it Appears on Your Tax Bill	Budgetary School Tax 2024-2025 \$0.9461 per \$100	Budgetary School Tax 2025-2026 \$0.9501 per \$100	Annual Tax Increase	Monthly Tax Increase
\$100,000.00	\$946.10	\$950.10	\$4.00	\$0.33
\$300,000.00	\$2,838.30	\$2,850.30	\$12.00	\$1.00
\$500,000.00	\$4,730.50	\$4,750.50	\$20.00	\$1.67
\$661,863.00	\$6,261.89	\$6,288.36	\$26.47	\$2.21
\$700,000.00	\$6,622.70	\$6,650.70	\$28.00	\$2.33
\$800,000.00	\$7,568.80	\$7,600.80	\$32.00	\$2.67
\$900,000.00	\$8,514.90	\$8,550.90	\$36.00	\$3.00

¹Preliminary net valuation provided by Monmouth County, subject to change