

# MANASQUAN BOARD OF EDUCATION

## Proposed 2021-2022 Budget

The budget includes the following:

- Increase of current course offerings:
  - The History & Evolution of Television & Film
  - Podcasting
  - Musical Theatre
  - Civics
  - Introduction to Engineering Design
  - Principles of Engineering
  - Cultural Arts Through Literacy
  - College Algebra
- Anticipated Staffing Changes:
  - Part-Time Art Teacher made Full-Time (MES)
  - Full-Time Physical Education Teacher
  - Full-Time Guidance Counselor
  - Full-Time Mathematics Teacher
  - Full-Time Physics Teacher
- Continuation of the district's one-to-one technology initiative
- New Applied Behavioral Analysis program funded by tuition savings and revenues
- Renovation of drainage system under MES fields
- MHS auditorium upgrades
- Construction of field house through shared services agreement with the Borough

# Other Major Factors Impacting the Proposed Budget

- Payment #4 of 6 toward CDL Balance
- Payment #4 of 5 toward the Turf Lease
- Payment #1 of 26 toward Field house Shared Services Agreement
- \$109,000 deposit to capital reserve for turf and sod replacement as needed
- Enrollment:

| School        | June 2020    | March 2021   |
|---------------|--------------|--------------|
| MES           | 534          | 526          |
| MHS           | 953          | 991          |
| <b>Totals</b> | <b>1,487</b> | <b>1,524</b> |

- Out of District Placements/Transportation

# Budget Breakdown 2021-2022

➤ Total Budget: \$32,498,134, up \$610,784 (up 1.92%) from the 2020-2021 revised budget

➤ NOTE: Total budget figures have increased \$335,062 from the tentative budget approved in March due to the addition of the following state and federal grants:

➤ ESSER II - \$265,062

➤ Learning Acceleration - \$25,000

➤ Mental Health - \$45,000

➤ Administrative Per Pupil Cost is \$1,949 – down from \$1,967 in the 2020-2021 revised budget (This amount is below the regional limit of \$2,252 imposed by the state)

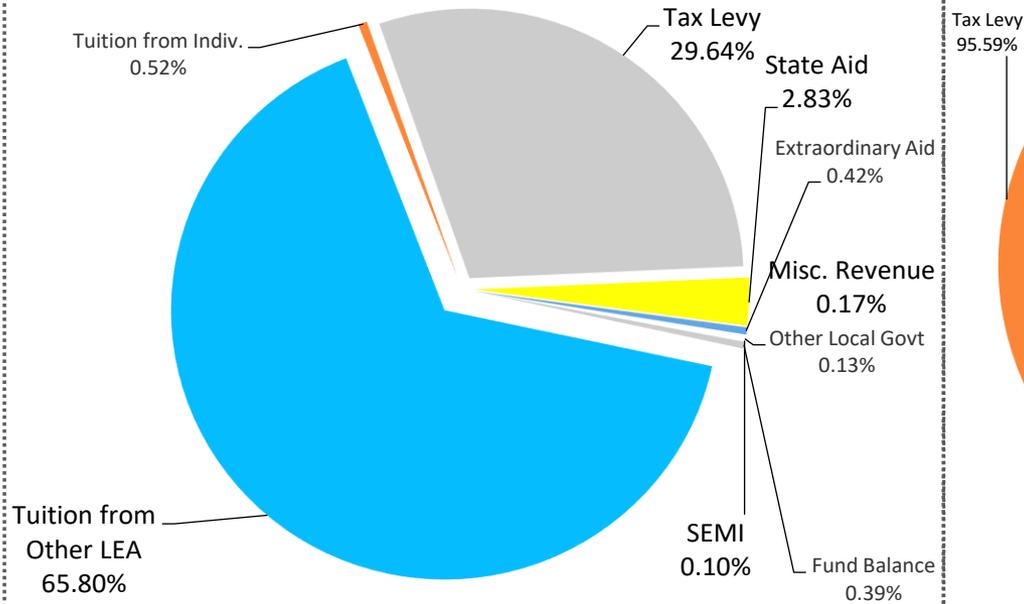
➤ Proposed Per Pupil Cost: \$18,378 – up from \$17,702 in the 2020-2021 revised budget

## General Fund (Operating Budget) State Aid

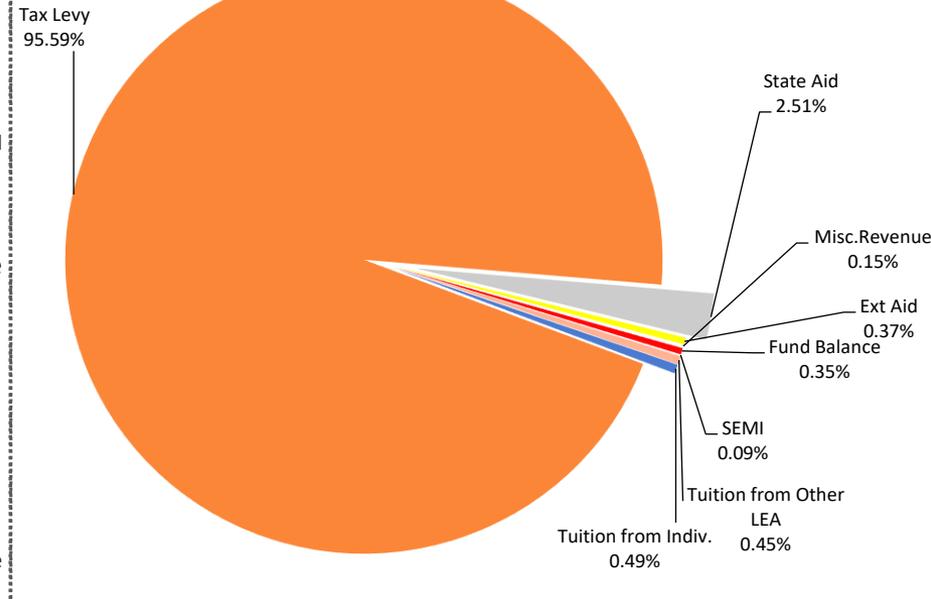
- General fund state aid has increased in the amount of \$48,722 (6.40%) for 2021-2022
- State Aid accounts for only 2.71 of our General Fund Budget

# General Fund Revenues (By School)

**MHS Estimated Revenues \$18,589,800\***



**MES Estimated Revenues \$11,270,035\***



## Funding Sources

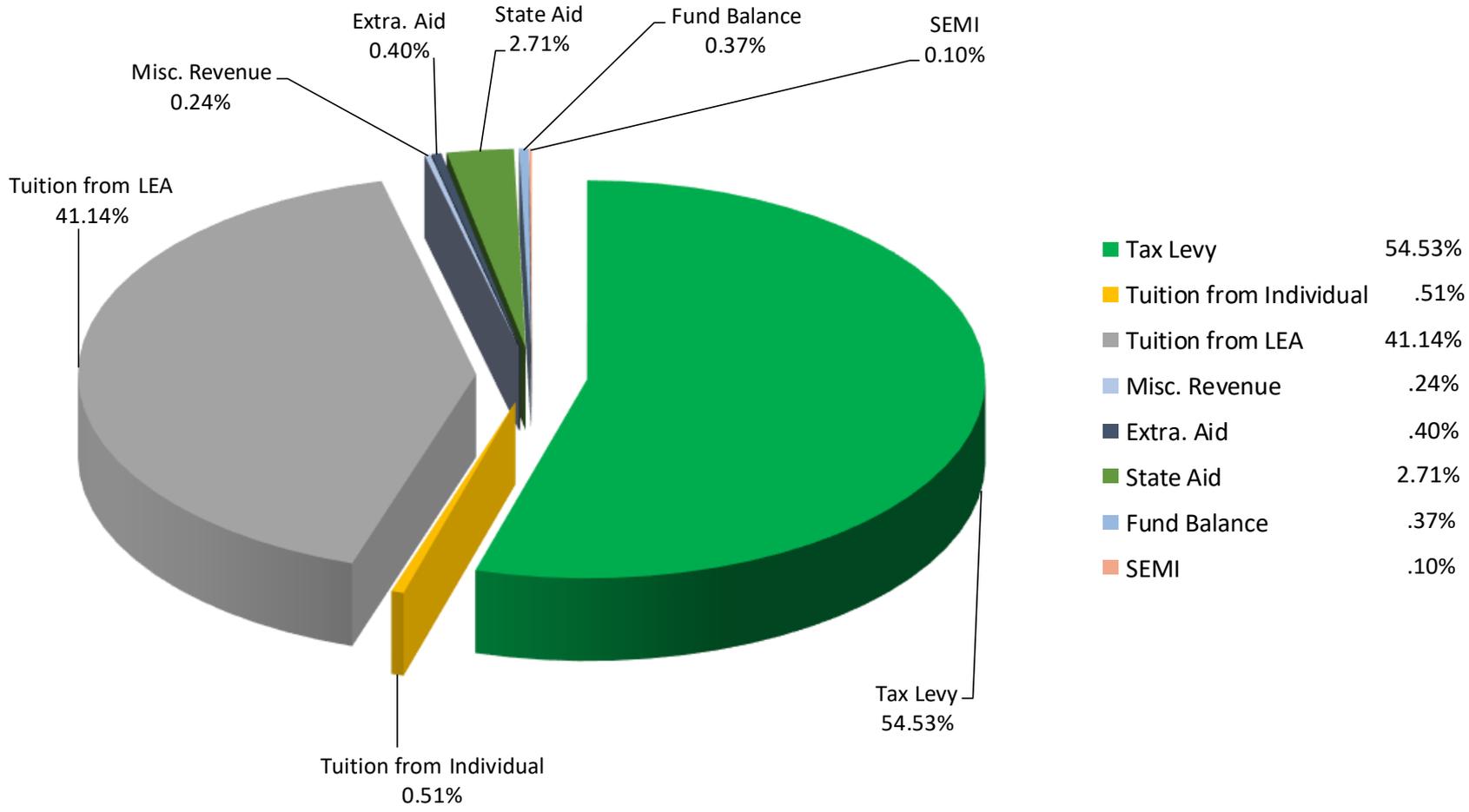
- ✓ Est. Tuition (652.5 Reg Ed x \$17,018 & 26 LLD x \$20,434 parent paid \$97,066) = \$11,635,529 + Tuit Adj. + Resource Rm.
- ✓ Tax Levy
- ✓ State Aid
- ✓ Extraordinary Aid
- ✓ Misc. Revenue
- ✓ SEMI – Medicaid Reimb.
- ✓ Fund Balance

## Funding Sources

- ✓ Est. Tuition (\$55,224)
- ✓ Tax Levy
- ✓ State Aid
- ✓ Extraordinary Aid
- ✓ Misc. Revenue
- ✓ SEMI–Medicaid Reimb.
- ✓ Fund Balance

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

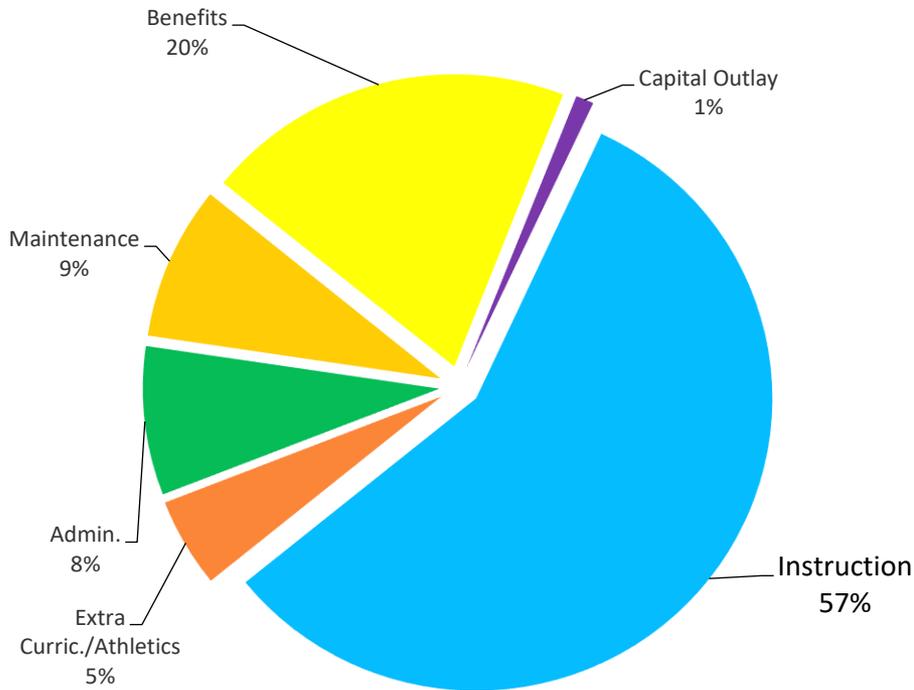
# General Fund Revenues (District)



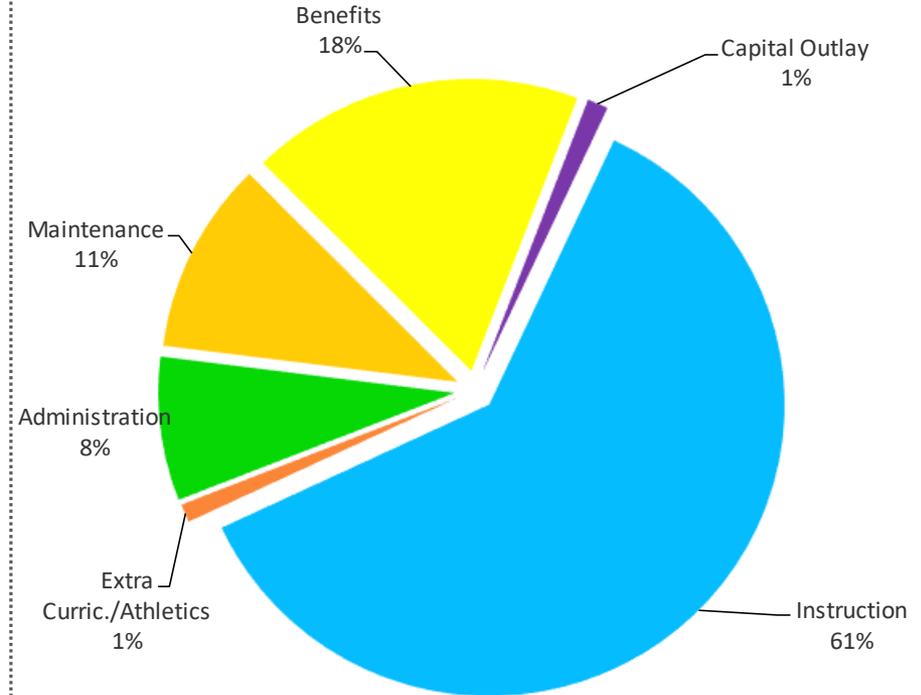
*% noted above as compared to total budget*

# General Fund Appropriations (By School)

MHS Estimated Expenses \$18,589,800\*



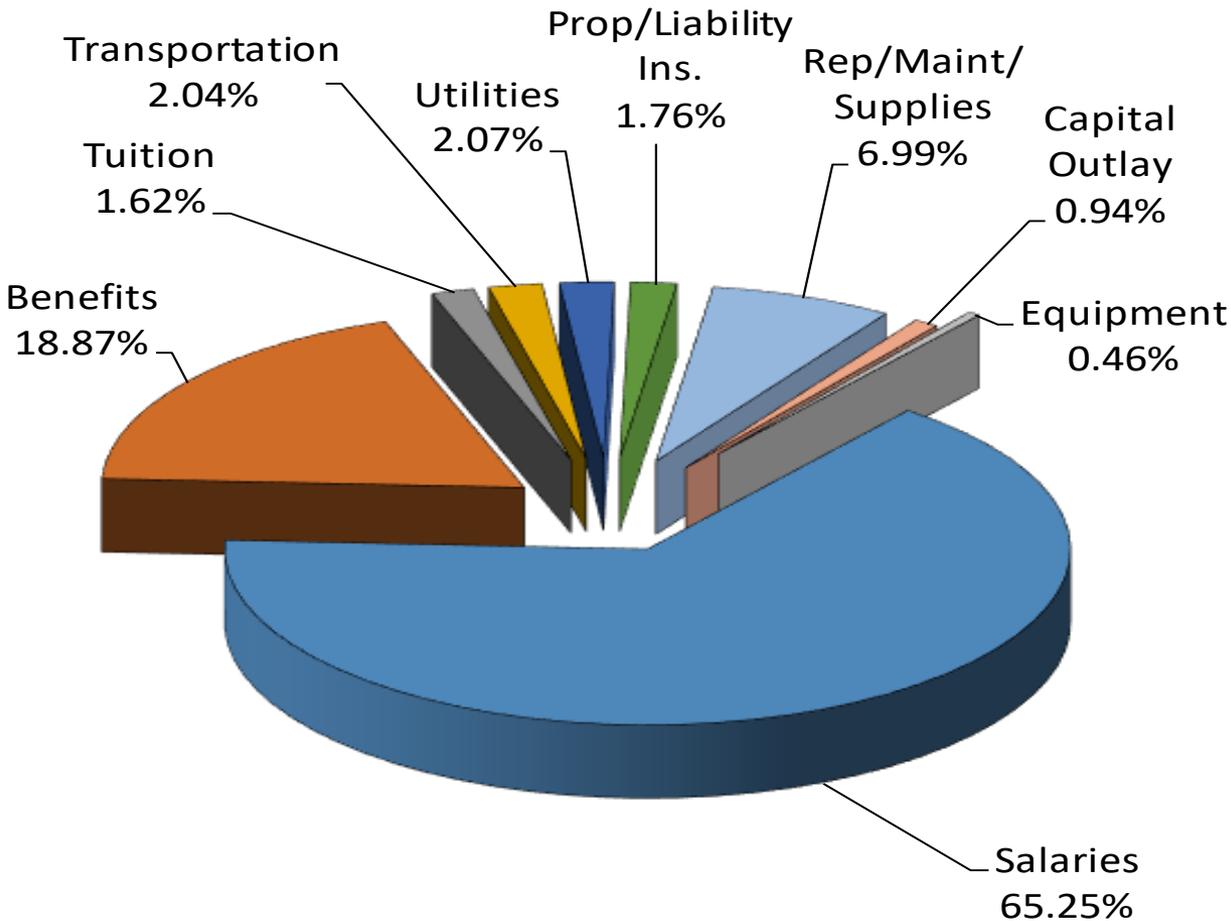
MES Estimated Expenses \$11,270,035\*



\* Includes proportionate share of district level expenses

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

# General Fund Appropriations (District)



## Fixed Expenses - (91.61%)

|                            |               |
|----------------------------|---------------|
| <b>Salaries</b>            | <b>65.25%</b> |
| <b>Benefits</b>            | <b>18.87%</b> |
| <b>Tuition</b>             | <b>1.62%</b>  |
| <b>Transportation</b>      | <b>2.04%</b>  |
| <b>Utilities</b>           | <b>2.07%</b>  |
| <b>Ins/Prop/Liab/Legal</b> | <b>1.76%</b>  |

## Discretionary Expenses - (8.39%)

|                            |              |
|----------------------------|--------------|
| <b>Rep/Maint./Supplies</b> | <b>6.99%</b> |
| <b>Capital Outlay</b>      | <b>.94%</b>  |
| <b>Equipment</b>           | <b>.46%</b>  |

## Total General Fund Budget\* 100%

\*Excludes Special Revenues & Debt Service

*% noted above as compared to total budget*

# MHS Academics – New Courses

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2021-2022 school year.

## ➤ **Increase of new current course offerings:**

### ➤ **Intro to Engineering Design (PLTW)**

- The major focus of this course is to expose students to the design process, research and analysis, teamwork, communication methods, global and human impacts, engineering standards and technical documentation. Students use 3-D solid modeling design software to help them design solutions to solve proposed problems and learn how to document their work and communicate solutions to peers and members of the professional community. The course will be the introduction course in the Pre-Engineering strand of courses.

### ➤ **Principles Of Engineering (PLTW)**

- The second of three foundation courses in the Project Lead The Way engineering strand. POE is a high school-level survey course of engineering. The course exposes students to some of the major concepts that they will encounter in a postsecondary engineering course of study. Students have an opportunity to investigate engineering and high-tech careers. POE gives students the opportunity to develop skills and understanding of course concepts through activity, project, and problem-based (APPB) learning.

### ➤ **Podcasting**

- Podcasting 101 will explore the ins and outs of valuable intellectual property, modern broadcasting practices and creation of audio/video podcasting. Students will establish their inner “host” by functioning out of the MHS Studio as their very own Podcast Studio Network. In this class students can cover a multitude of topics from Sports/Entertainment Criticism, Interview Shows and MHS-centric Podcasts.

# MHS Academics – New Courses (Continued)

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2021-2022 school year.

## ➤ **Increase of new current course offerings:**

### ➤ **The History & Evolution of Television & Film**

- This course will explore the history of the fight for equality and cultural representation on screen. This course will cover the current nature of expansion within the film/tv industry to create a balance within on-screen and off-screen initiatives through inclusion, diversity and gender roles. This class will include screenings of culturally rich and immersive television and film while also diving into the importance of inclusivity and balance in production overall.

### ➤ **Civics**

- This course is designed to help students to develop a better understanding of the operation of our government and the responsibilities of public life and social issues faced today so they can make informed decisions necessary to lead this nation throughout the 21st century and to keep our democracy strong. This course serves as an elective in the LLD program.

### ➤ **College Algebra**

- This capstone course for Grade 12 Seniors continues the study of algebraic skills first learned in Algebra and extends these skills to the types of problems covered in college algebra. This course offering serves as a fourth-year mathematics. Problems in the course are approached from a variety of perspectives, including graphical, numerical, and algebraic.

# MHS Academies

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2021-2022 school year.

## ➤ **Academy Information:**

- Academy of Engineering (New Affiliation with Project Lead the Way)– Current Enrollment – 100 Students Introduction to Engineering & Design
  - Introduction to Engineering Robotics
  - The Business of Architecture & Construction
  - Fundamentals of Engineering Design (NJIT 2 credits)
  
- Academy of Finance – Current Enrollment -174 Students – affiliation Georgian Court University
  - Business and Financial Literacy
  - Principles of Accounting (Georgian Court University 3 credits)
  - Economics (Georgian Court University 3 credits)
  - Entrepreneurship (Georgian Court University 3 credits)
  - Financial Planning (Georgia Court University 3 credits)
  - Principles of Accounting II
  - Sports and Entertainment Marketing

# MHS Academies (Continued)

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2021-2022 school year.

## ➤ **Academy Information (Continued):**

- Academy of Health Careers – Current Enrollment -161 Students – affiliation Rutgers University
  - Anatomy & Physiology 1 (Rutgers University no credit earned) as of the 20-21 school year
  - Medical Terminology (Rutgers University 3 credits)
  - Emergency & Clinical Care (Rutgers University 2 credits)
  - Dynamics of Health Care in Society (Rutgers University 3 credits)
  - Scientific Principles of Nutrition (Rutgers University no credit earned) as of the 20-21 school year
  - Nutrition & the Lifespan (Rutgers University 3 credits)
  - Fundamentals of Health & Wellness (Rutgers University 3 credits)
  
- Public Service Academy – Current Enrollment -35 Students – affiliation Brookdale Community College
  - Continuation of Criminal Justice (Brookdale Community College 3 Credits)
  - Continuation of Criminology (Brookdale Community College 3 Credits)
  - Continuation of Class 1 Certification
  - Reserved Spots in the Police Academy
  
- Academy of Fine and Performing Arts- Enrollment-44 Students
  - Internship and Shadowing Opportunities
    - NJPAC, Newark
    - Middletown Arts Center, Middletown
    - Social Animal Press, Ocean Grove, Print Making
    - Main Street Gallery, Main Street, Manasquan

## ➤ **Curriculum Writing focusing on new NJSLA Standards in World Language, Science, Visual & Performing Arts**

# MES Academics

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the Elementary School for the 2021-22 school year.

- Continuation of K-6 Mathematics Program (Ready Math, Curriculum Associates)
- Utilization of iReady online assessment program in Grades K-8 (Curriculum Associates)
- Continuation IXL online assessment program for Grades 6-8 (ELA, Soc St, Sci)
- Continuation of K-5 Houghton Mifflin Harcourt English Language Arts (ELA) Program – Renewal of Think Central online component
- Continuation of Wilson Foundations Program in K-3 (multisensory language program)
- Continuation of Actively Learn in Grades 6-8 (online texts, videos, articles)
- Continuation of K-5 Science Program – Renewal of Interactive Science online component
- Continuation of STEMscopes in Grades 6-8 (interactive, digital science lessons)
- Continuation of GIZMOs in Grades 6-8 (online math & science simulations)
- Continuation of the K-8 STEM Program utilizing STEM manipulatives and resources
- Continuation of Summer STEM Camps (Grades 3-8)
- Continuation of Summer ESY Programs for our special needs children
- 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 ELA Sending District Professional Development Consortium
- Continuation of Guided Math Sending District Professional Development Consortium
- New Curriculum Writing to ensure rigor, district and state expectations are being met
- Continuation of the Warrior Clubhouse Before/Aftercare Program

# What is the Tax Rate Equation?

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

| Total Levy   | ÷ | Assessed Value <sup>1</sup> | = | Rate   |
|--------------|---|-----------------------------|---|--------|
| \$17,732,164 | ÷ | \$2,024,726,500             | = | .00876 |

Proposed Tax Rate per \$100 of assessed value = .876

|                         |                |
|-------------------------|----------------|
| Rate 2020-2021          | .867           |
| Proposed Rate 2021-2022 | .876           |
| Increase of             | .0103 or 1.03% |

<sup>1</sup>Preliminary net valuation provided by Monmouth County, subject to change

# Proposed Tax Impact

| Net Valuation Taxable |                 |                 |                  |
|-----------------------|-----------------|-----------------|------------------|
| 2018-2019             | 2019-2020       | 2020-2021       | 2020-2021        |
| \$1,985,174,775       | \$2,000,496,675 | \$2,005,799,300 | \$2,024,726,500* |

| School Tax Rate |         |         |         |
|-----------------|---------|---------|---------|
| \$0.815         | \$0.838 | \$0.867 | \$0.876 |



## \*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

# Calculating Your Annual School Tax

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

Example using average residential assessment:

$(\$638,846 / 100) \times .876$

Equals \$5,596.29

# Proposed Tax Impact

| Assessed Value as it Appears on Your Tax Bill | School Tax 2020-2021 \$0.867 per \$100 | School Tax 2021-2022 \$0.876 per \$100 | Annual Tax Increase | Monthly Tax Increase |
|---|--|--|---------------------|----------------------|
| \$ 100,000                                    | \$ 867.00                              | \$ 876.00                              | \$ 9.00             | \$ 0.75              |
| \$ 300,000                                    | \$ 2,601.00                            | \$ 2,628.00                            | \$ 27.00            | \$ 2.25              |
| \$ 500,000                                    | \$ 4,335.00                            | \$ 4,380.00                            | \$ 45.00            | \$ 3.75              |
| <b>\$ 638,846</b>                             | <b>\$ 5,538.79</b>                     | <b>\$ 5,596.29</b>                     | <b>\$ 57.50</b>     | <b>\$ 4.79</b>       |
| \$ 700,000                                    | \$ 6,069.00                            | \$ 6,132.00                            | \$ 63.00            | \$ 5.25              |
| \$ 800,000                                    | \$ 6,936.00                            | \$ 7,008.00                            | \$ 72.00            | \$ 6.00              |
| \$ 900,000                                    | \$ 7,803.00                            | \$ 7,884.00                            | \$ 81.00            | \$ 6.75              |