

MANASQUAN BOARD OF EDUCATION

Proposed 2022~2023 Budget

The budget includes the following:

- Increase of current course offerings:
 - Additional PLTW Course Offerings
 - Adult/Transitional CLI Program
 - AP Micro/Macro Economics
 - Civil Action in Democracy
 - Historical Perspective, Research and Debate
 - Science in the Kitchen
 - Conversational Spanish
 - Grade 4 Band
 - SEL Electives

- Anticipated Staffing Changes:
 - P/T Behaviorist
 - F/T Paraprofessional (Pre-kindergarten)
 - F/T Technology Education Teacher

- Continuation of the district's one-to-one technology initiative

- Expansion of the Center for Learning and Independence to include a grades 9-12 and an ages 18-21 section

- Additional pre-kindergarten classroom

- Conclusion of fieldhouse construction



Other Major Factors Impacting the Proposed Budget

- CDL Payments #5 and #6 of 6 forgiven
- Payment #5 of 5 toward the Turf Lease
- Payment #2 of 26 toward Field house Shared Services Agreement
- \$75,000 deposit to capital reserve for turf and sod replacement as needed
- Enrollment:

School	March 2021	March 2022
MES	529	516
MHS	995	984
Totals	1,524	1,500

- Out of District Placements/Transportation

Budget Breakdown 2022~2023

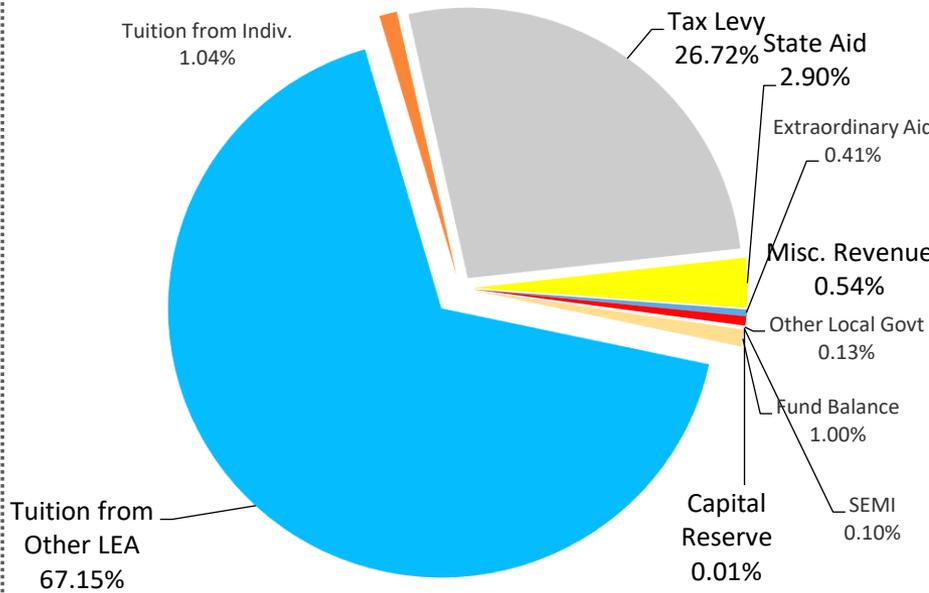
- Total Budget: \$33,344,171, down \$5,467,039 or -14.09% from the revised 2021-2022 budget of \$38,811,210
 - NOTE: Revised 21-22 budget includes additional appropriations and revenues of \$5,550,940 relating to the construction of the fieldhouse and one-time COVID grants
 - Increase of \$846,037 or 2.60% from 2021-2022 anticipated budget
- Administrative Per Pupil Cost is \$2,059 – down from \$2,063 in the 2021-2022 revised budget (This amount is below the regional limit of \$2,308 imposed by the state)
- Proposed Per Pupil Cost: \$19,845 – down from \$20,364 in the 2021-2022 revised budget

General Fund (Operating Budget) State Aid

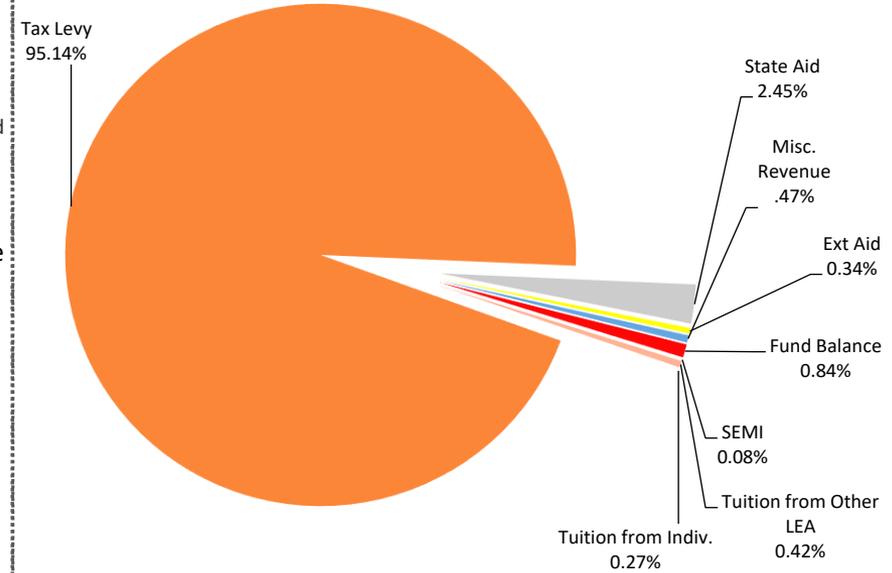
- General fund state aid has increased in the amount of \$43,422 (6.91%) for 2022-2023
- State Aid accounts for only 2.73 of our General Fund Budget

General Fund Revenues (By School)

MHS Estimated Revenues \$19,093,546*



MES Estimated Revenues \$12,196,996*



Funding Sources

- ✓ Est. Tuition (635 Reg Ed x \$17,693; 25 LLD x \$28,434; parent paid \$199,058; 7 CLI x \$51,778) = \$12,308,351 + Tuit Adj. + Resource Rm.
- ✓ Tax Levy
- ✓ State Aid
- ✓ Extraordinary Aid
- ✓ Misc. Revenue
- ✓ SEMI – Medicaid Reimb.
- ✓ Fund Balance

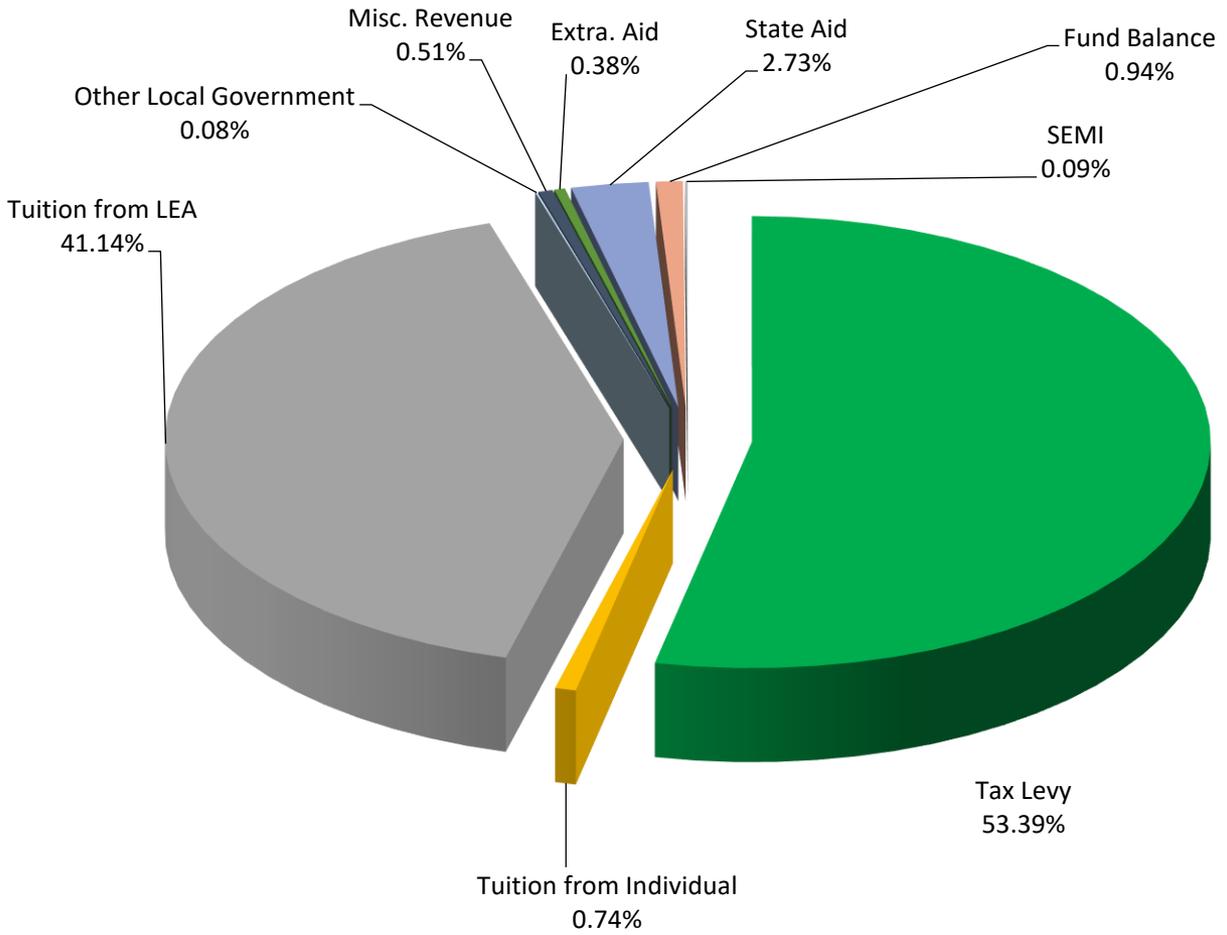
Funding Sources

- ✓ Est. Tuition (\$83,961)
- ✓ 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

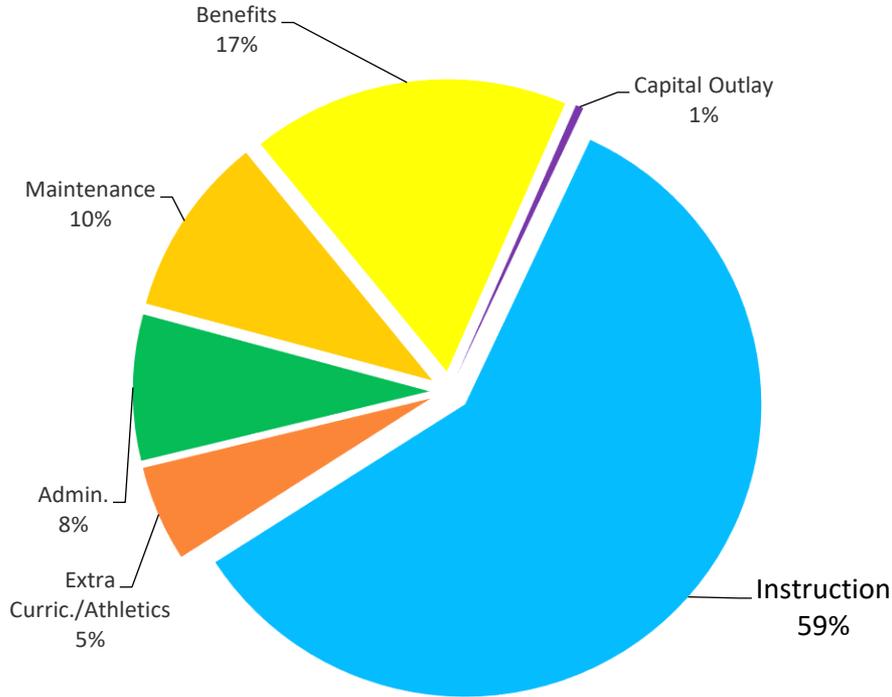
General Fund Revenues (District)



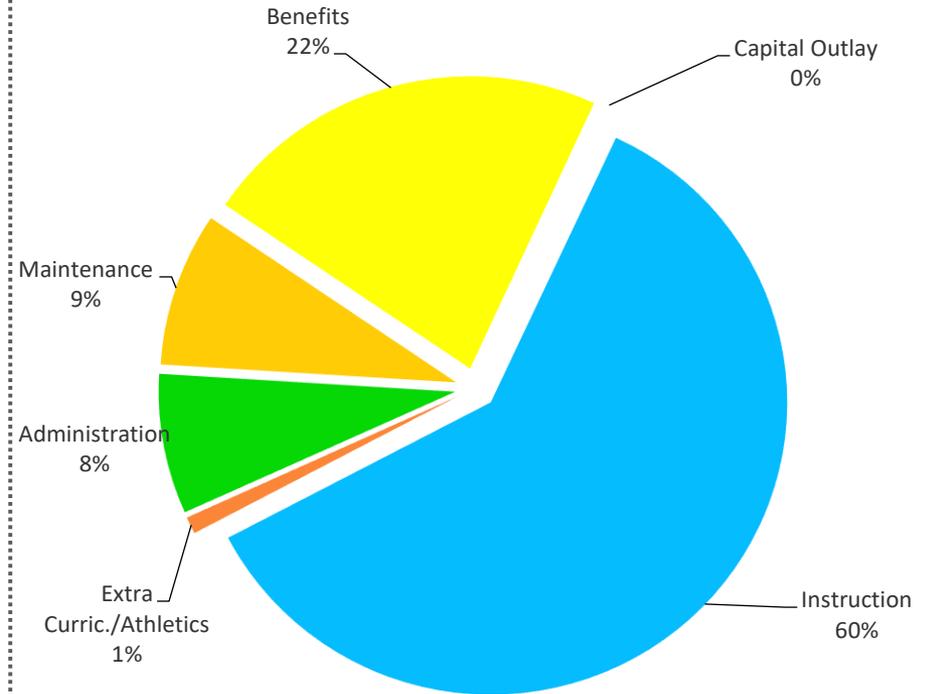
% noted above as compared to total budget

General Fund Appropriations (By School)

MHS Estimated Expenses \$19,093,546*



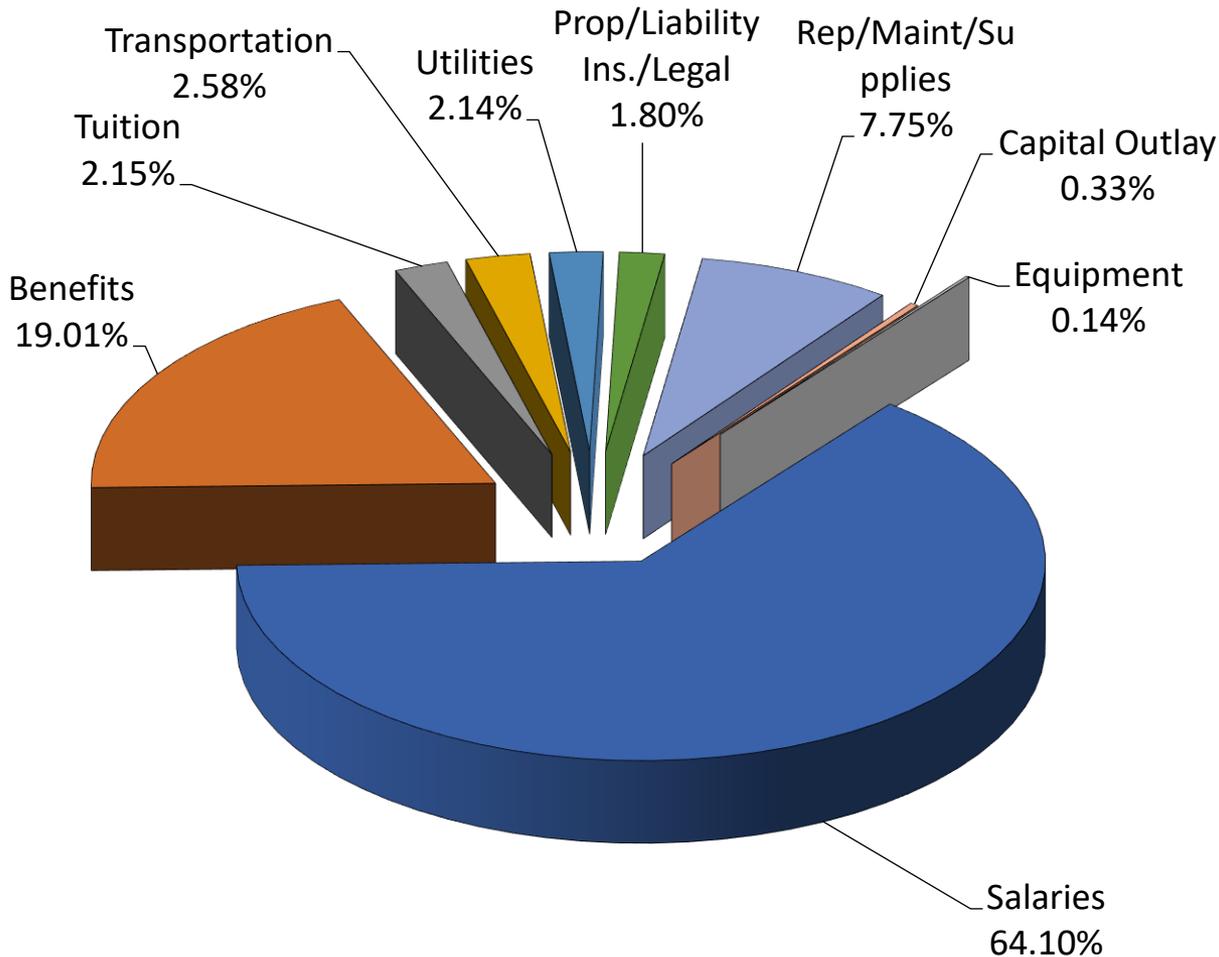
MES Estimated Expenses \$12,196,996*



* 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 - (91.78%)

Salaries	64.10%
Benefits	19.01%
Tuition	2.15%
Transportation	2.58%
Utilities	2.14%
Ins/Prop/Liab/Legal	1.80%

Discretionary Expenses - (8.22%)

Rep/Maint./Supplies	7.75%
Capital Outlay	.33%
Equipment	.14%

Total General Fund Budget* 100%

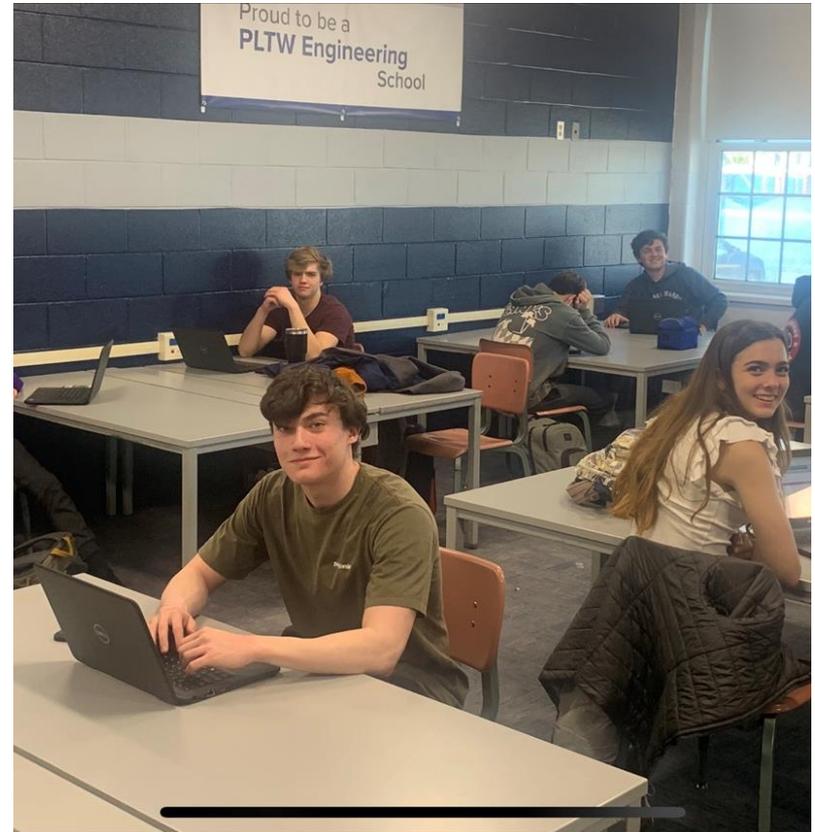
*Excludes Special Revenues & Debt Service

% noted above as compared to total budget

MHS Highlights/Programs

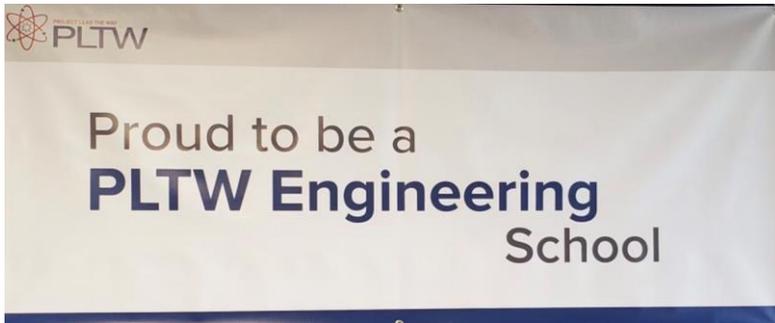
The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2022-2023 school year.

- PSAT testing for grades 9, 10 & 11
- Advanced Placement testing for all participating students (23 Courses)
- Project Lead the Way – Engineering
- Project Lead the Way – Biomedical Sciences
- Access to guidance counselors over the summer
- Home Instruction



MHS Highlights/Programs

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2022-2023 school year.



- Digital Electronics (PLTW - Engineering)
- Civil Engineering (PLTW - Engineering)
- Architecture (PLTW – Engineering)
- Principles of Biomedical Sciences (PLTW – Biomedical Sciences)
- Human Body Systems (PLTW – Biomedical Sciences)
- AP Microeconomics & AP Macroeconomics – Full Year, 5 Credits
- Civil Action in Democracy
- Historical Perspective, Research and Debate
- Science in the Kitchen
- Conversational Spanish – Full year, 5 Credits
- Microsoft Suite (On-line Learning)
- Business and Financial Literacy (On-line Learning)

MHS Academies & District Curriculum Initiatives

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2022-23 school year.

➤ **Academy Information:**

➤ **Academy of Engineering (Affiliation with Project Lead the Way)– Current Enrollment – 100 Students**

- Introduction to Engineering & Design
- Introduction to Engineering Robotics
- The Business of Architecture & Construction
- Addition of multiple new PLTW courses

➤ **Academy of Finance – Current Enrollment -188 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 (Georgian Court University 3 credits)
- Principles of Accounting II
- Sports and Entertainment Marketing

➤ **Academy of Health Careers – Current Enrollment -162 Students** – affiliation Rutgers University

- Anatomy & Physiology 1
- Medical Terminology (Rutgers University 3 credits)
- Emergency & Clinical Care (Rutgers University 2 credits)
- Dynamics of Health Care in Society (Rutgers University 3 credits)
- Scientific Principals of Nutrition
- Nutrition & the Lifespan (Rutgers University 3 credits)
- Fundamentals of Health & Wellness (Rutgers University 3 credits)

MHS Academies & District Curriculum Initiatives (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 2022-23 school year.

➤ **Academy Information (Continued):**

- **Public Service Academy – Current Enrollment -100 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- Current Enrollment-92 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 Social Studies, Health & Physical Education, World Language, Life Literacies**

MES Highlights/Programs

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2022-23 school year.

- Continuation of K-8 Mathematics Program (Ready Math, Curriculum Associates)
- Continuation of K-8 utilization of iReady online assessment and MyPath practice program (Curriculum Associates)
- Continuation of K-5 Houghton Mifflin Harcourt English Language Arts (ELA) Program – Renewal of Think Central online component
- Continuation of Wilson Foundations Program in PreK-3 (multisensory language program)
- Continuation of Actively Learn in Grades 6-8 (online texts, videos, articles)
- Implementation of K-8 Science Program – Savaas



MES Highlights/Programs

The proposed budget maintains our academic, as well as a full-range/wide variety of co-curricular programs for the High School for the 2022-23 school year.



- Implementation of 5-8 SEL Electives
- 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 ¹	=	Rate
\$18,106,044	÷	\$2,024,018,500	=	.00894

Proposed Tax Rate per \$100 of assessed value = .894

Rate 2021-2022	.884
Proposed Rate 2022-2023	.894
Increase of	.0113 or 1.13%

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

Proposed Tax Impact

Net Valuation Taxable			
2019-2020	2020-2021	2021-2022	2022-2023
\$1,982,950,975	\$1,998,829,375	\$2,005,799,300	\$2,024,018,500*

School Tax Rate			
\$0.838	\$0.867	\$0.884	\$0.894



*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:

$(\$638,846 / 100) \times .894$

Equals \$5,711.28

Proposed Tax Impact

Assessed Value as it Appears on Your Tax Bill	School Tax 2021-2022 \$0.884 per \$100	School Tax 2022-2023 \$0.894 per \$100	Annual Tax Increase	Monthly Tax Increase
\$ 100,000	\$ 884.00	\$ 894.00	\$ 10.00	\$ 0.83
\$ 300,000	\$ 2,652.00	\$ 2,682.00	\$ 30.00	\$ 2.50
\$ 500,000	\$ 4,420.00	\$ 4,470.00	\$ 50.00	\$ 4.17
\$ 638,846	\$ 5,647.40	\$ 5,711.28	\$ 63.88	\$ 5.32
\$ 700,000	\$ 6,188.00	\$ 6,258.00	\$ 70.00	\$ 5.83
\$ 800,000	\$ 7,072.00	\$ 7,152.00	\$ 80.00	\$ 6.67
\$ 900,000	\$ 7,956.00	\$ 8,046	\$ 90.00	\$ 7.50