

Ocean - Lakewood Twp

Notice is hereby given to the legal voters of the Lakewood Township school district, in the County of Ocean, of the State of New Jersey, that a Public Hearing will be held at the Lakewood High School Commons of the Lakewood Board of Education, (855 Somerset Avenue, Lakewood, NJ 08701- Enter Door #14 from the main parking lot), on Monday, May 8, 2023 at 7:00pm for the purpose of conducting a public hearing on the following budget for the 2023-2024 school year. The Board may address personnel and business matters in addition to the Public Hearing. The Board may convene into Executive Session during this meeting if needed. Formal action will be taken.

This budget has not yet been approved by the Executive Ocean County Superintendent of Schools and will be revised upon approval.

If you have any questions regarding this notice, please contact the Business Office during regular business hours from 8:00 A.M. to 4:00 P.M. by calling (732) 364-2400 ext. 7044 or by e-mailing to kcampbell@lakewoodpiners.org

/s/ Kevin Campbell, Assistant Business Administrator/Board Secretary

Advertised Enrollments

Enrollment Categories	October 15, 2021 Actual	October 15, 2022 Actual	October 13, 2023 Estimated
Pupils On Roll Regular Full-Time	3,855	3,577	3,649
Pupils On Roll Regular Shared-Time	154	133	144
Pupils On Roll Reg Accr. Adult High Sch	0	6	0
Pupils On Roll - Special Full-Time	1,375	1,305	1,326
Pupils On Roll - Special Shared-Time	15	20	20
Subtotal - Pupils On Roll	5,399	5,041	5,139
Private School Placements	372	408	398
Pupils Sent to Other Districts - Reg Prog	3	1	1
Pupils Sent to Other Dists - Spec Ed Prog	18	20	20
Pupils Received	0	4	0
Pupils in State Facilities	10	10	10

Ocean - Lakewood Twp
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	107,988,169	109,483,316	110,435,673
Total Tuition	10-1300	225,416	0	0
Rents and Royalties	10-1910	13,638	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	1,360,274	1,456,994	3,350,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	5,000	5,000
Total Revenues from Local Sources		109,587,497	110,945,310	113,790,673
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,052,169	3,052,174	3,505,873
Extraordinary Aid	10-3131	17,345,485	15,000,000	17,000,000
Categorical Special Education Aid	10-3132	3,613,771	4,470,003	5,347,332
Equalization Aid	10-3176	14,958,784	14,958,782	14,958,782
Categorical Security Aid	10-3177	2,186,875	2,186,868	2,763,710
Department of Education Loan Against State Aid	10-3199	0	24,054,721	93,489,390
Other State Aids	10-3XXX	2,602,173	2,156,975	2,500,000
State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	286,294	0	0
Total Revenues from State Sources		44,045,551	65,879,523	139,565,087
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,176,885	1,190,546	1,062,766
Total Revenues from Federal Sources		1,176,885	1,190,546	1,062,766
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	20,341,169	10,000,000
Withdrawal from Unemployment Fund Balance	10-309	0	4,067,876	0
Adjustment for Prior Year Encumbrances	10-320	0	601,216	175,000
Actual Revenues (Over)/Under Expenditures		0	7,448,139	0
Total Operating Budget		-18,611,998	0	0
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	191,428	75,000	75,000
Scholarship Fund Revenue	20-1770	179	100,000	100,000
Other Revenue from Local Sources	20-1XXX	1,221,225	3,264,892	0
Total Revenues from Local Sources	20-1XXX	1,412,832	3,439,892	175,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	225,801	225,801
Preschool Education Aid	20-3218	3,196,306	2,479,216	3,834,756
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	122,865	0
Nonpublic Teacher Stem Grant	20-3212	29,542	0	0
Other Restricted Entitlements	20-32XX	0	58,494,344	58,494,344
State Grants Through Intermediate Sources	20-3700	46,875,826	0	0
Total Revenues from State Sources		50,101,674	61,322,226	62,554,901
Revenues from Federal Sources:				
Title I	20-4411-4416	13,332,962	24,196,664	24,196,664
Title II	20-4451-4455	1,336,481	2,611,593	2,611,593
Title III	20-4491-4494	481,210	1,126,174	1,126,174
Title IV	20-4471-4474	1,051,123	1,552,392	1,552,392
ARP-IDEA Preschool	20-4409	117,964	101,744	0
ARP-IDEA Basic	20-4419	2,115,360	475,302	0
IDEA Part B (Handicapped)	20-4420-4429	9,679,583	13,029,595	13,029,595
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	683,559	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	46,604	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	46,604	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	45,000	0
Staffing Grant				
Vocational Education	20-4430	0	440,374	440,374
Addressing Student Learning Loss Grant	20-4533	0	36,768	0
ARP-ESSER	20-4540	41,980,184	66,170,355	20,000,000
CARES Act Education Stabilization Fund	20-4530	3,529,543	24,776	0
CRRSA Act-ESSER II	20-4534	41,341,214	6,780,251	0
CRRSA Act-Learning Acceleration Grant	20-4535	960,243	2,127,966	0
Other	20-4XXX	2,109,824	0	0
CRRSA Act-Mental Health Grant	20-4536	14,000	31,000	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	438,545	0	0

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Ocean - Lakewood Twp
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP Homeless Children and Youth I Grant	20-4545	304,340	0	0
Total Revenues from Federal Sources		118,792,576	119,526,721	62,956,792
Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	1,495,412	191,577
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,139	160,885	10,000
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		18,147	154,611	25,000
Total Grants and Entitlements		170,329,368	186,099,747	125,913,270
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,659,995	1,677,766	1,687,521
Total Revenues from Local Sources		1,659,995	1,677,766	1,687,521
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	671,793	678,175	682,029
Budgeted Fund Balance	40-303	0	222	0
Total Local Repayment of Debt		2,331,788	2,356,163	2,369,550
Actual Revenues (Over)/Under Expenditures		2,206	0	0
Total Repayment of Debt		2,333,994	2,356,163	2,369,550
Total Revenues/Sources		308,861,297	398,929,689	392,876,346
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	1,495,412	191,577
Total Revenues/Sources Net of Transfers		308,861,297	397,434,277	392,684,769

Ocean - Lakewood Twp
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	1,021,764	6,347,527	6,229,414
Special Education-Instruction	11-2XX-100-XXX	2,369,286	2,729,273	2,878,504
Bilingual Education-Instruction	11-240-100-XXX	57,763	116,221	185,196
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	55,176	20,200
School-Sponsored Athletics-Instruction	11-402-100-XXX	2,609	1,011,104	1,358,948
Summer School	11-422-XXX-XXX	0	1,199,952	2,100,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	51,035,641	55,436,033	60,130,948
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,515	160,681	159,039
Undistributed Expenditures-Health Services	11-000-213-XXX	90,402	128,002	128,196
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,507,939	6,395,700	8,063,190
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	4,464,459	5,909,834	6,824,782
Undistributed Expenditures-Guidance	11-000-218-XXX	63,842	209,450	210,000
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,527,738	5,409,136	5,200,536
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	142,486	1,870,397	2,255,863
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	60,000	80,346
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	34,867	42,000	44,600
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	15,845,011	17,953,276	21,200,034
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	69,539	72,516	110,907
Undistributed Expenditures-Central Services	11-000-251-XXX	237,547	1,798,441	2,154,055
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	85,290	1,225,121	1,415,500
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,332,547	13,123,813	14,687,930
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,180,909	19,975,889	47,810,102
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,915,206	25,601,878	34,238,000
Total Undistributed Expenditures		103,534,938	155,372,167	204,714,028
Total General Current Expense		106,986,360	166,831,420	217,486,290
Capital Expenditures:				
Equipment	12-XXX-XXX-730	72,106	39,396	38,500
Facilities Acquisition and Construction Services	12-000-400-XXX	961,933	5,470,031	6,055,549
Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
Total Capital Outlay		1,034,039	5,514,427	6,099,049
Transfer of Funds to Charter Schools	10-000-100-56X	0	16,710	1,674,431
General Fund Contribution to School Based Budgeting	10-000-520-930	28,177,536	38,111,222	39,333,756
General Fund Grand Total		136,197,935	210,473,779	264,593,526
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,221,225	3,264,892	0
Student Activity Fund	20-475-XXX-XXX	195,567	235,885	85,000
Scholarship Fund	20-476-XXX-XXX	18,326	254,611	125,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	1,918,904	2,179,729	2,222,210
Support Services	20-218-200-XXX	1,258,598	1,991,060	2,000,284
Facility Acquisition and Construction Services	20-218-400-XXX	18,804	29,640	29,640
Total Preschool Education Aid	20-218-XXX-XXX	3,196,306	4,200,429	4,252,134
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	2,137,714	2,689,434	2,689,434
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	26,753,343	33,239,193	33,239,193
Nonpublic Handicapped Services	20-XXX-XXX-XXX	6,757,624	7,462,428	7,462,428
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,919,546	4,745,552	4,745,552
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,456,522	1,671,682	1,671,682
Nonpublic Security Aid	20-XXX-XXX-XXX	6,722,735	8,686,055	8,686,055
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	29,542	0	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	122,865	0
Other	20-XXX-XXX-XXX	128,342	0	0
Total Other State Projects		46,905,368	58,617,209	58,494,344
Total State Projects	20-XXX-XXX-XXX	50,101,674	62,817,638	62,746,478
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,332,962	21,891,889	22,196,664
Title II	20-XXX-XXX-XXX	1,336,481	2,611,593	2,611,593
Title III	20-XXX-XXX-XXX	481,210	1,126,174	1,126,174
Title IV	20-XXX-XXX-XXX	1,051,123	1,552,392	1,552,392
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	9,679,583	13,029,595	13,029,595
Vocational Education	20-XXX-XXX-XXX	0	440,374	440,374
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	2,115,360	475,302	0

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Ocean - Lakewood Twp
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	117,964	101,744	0
CARES Act Education Stabilization Fund	20-477-XXX-XXX	3,529,543	24,776	0
Other	20-XXX-XXX-XXX	1,758,672	0	0
Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	351,152	0	0
Addressing Student Learning Loss Grant	20-480-xxx-xxx	0	36,768	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	41,341,214	6,780,251	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	960,243	2,127,966	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	14,000	31,000	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	438,545	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	41,980,184	66,170,355	20,000,000
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	683,559	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	46,604	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	46,604	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
ARP Homeless Children and Youth I	20-495-xxx-xxx	304,340	0	0
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	0	2,304,775	2,000,000
Total Federal Projects	20-XXX-XXX-XXX	118,792,576	119,526,721	62,956,792
Total Special Revenue Funds		170,329,368	186,099,747	125,913,270
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,333,994	2,356,163	2,369,550
Total Debt Service Funds		2,333,994	2,356,163	2,369,550
Total Expenditures/Appropriations		308,861,297	398,929,689	392,876,346
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	1,495,412	191,577
Total Expenditures Net of Transfers		308,861,297	397,434,277	392,684,769

Ocean - Lakewood Twp
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	14,622,004	28,343,894	10,755,026	4,060,513
(Repayment of Debt)	2,428	222	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	2,014,190	4,944,338	881,462	886,462
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	7,686,826	10,992,313	3,305,487	0
--Unemployment Fund	66,987	476,216	25,000	0
--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
(Special Revenue Fund)				
--Student Activity Fund	185,375	181,236	20,351	10,351
--Scholarship Fund	197,758	179,611	25,000	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Ocean - Lakewood Twp
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,111	\$14,530	\$20,470	\$26,256	\$29,366
Total Classroom Instruction	\$11,052	\$8,514	\$10,522	\$14,815	\$17,185
Classroom-Salaries and Benefits	\$9,768	\$8,268	\$8,832	\$13,392	\$15,489
Classroom-General Supplies and Textbooks	\$718	\$236	\$801	\$677	\$700
Classroom-Purchased Services	\$566	\$10	\$889	\$746	\$996
Total Support Services	\$4,151	\$3,902	\$4,825	\$5,749	\$6,208
Support Services-Salaries and Benefits	\$3,472	\$3,076	\$3,420	\$4,042	\$4,126
Total Administrative Costs	\$2,287	\$1,376	\$1,860	\$2,295	\$2,263
Administration Salaries and Benefits	\$1,643	\$959	\$1,441	\$1,670	\$1,652
Total Operations and Maintenance of Plant	\$2,225	\$688	\$2,900	\$2,951	\$3,245
Operations and Maintenance-Salaries and Benefits	\$443	\$8	\$341	\$400	\$606
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$325	\$14	\$303	\$354	\$387
Total Equipment Costs	\$26	\$19	\$0	\$28	\$34
Legal Costs	\$330	\$244	\$44	\$132	\$130
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$415	\$0	\$438	\$509	\$432
Employee Benefits as a percentage of salaries*	46.84%	36.63%	4.85%	42.70%	52.75%

*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 2022-23 revised appropriations and the 2023-24 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.

Ocean - Lakewood Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Lease/purchase Middle School trailers	1	\$454,910	N	N	
Tree Removal- District Wide	2	\$25,000	N	N	
Other Capital Projects/Windows, Etc- District Wide	3	\$3,050,000	N	N	
Asbestos Abatement- District Wide	4	\$100,000	N	N	
Door Replacements- District Wide	5	\$150,000	N	N	
Classroom Flooring- District Wide	6	\$100,000	N	N	
Paving- HS/Business Office	7	\$690,000	N	N	
Tennis Court Tile System- High School	8	\$275,000	N	N	
Track Fencing/Resurfacing- High School	9	\$675,000	N	N	
Concrete Walkways- High School	10	\$288,500	N	N	
Gym Bleachers- Middle School	11	\$96,500	N	N	
Gym Ceiling Repairs- Middle School	12	\$100,000	N	N	
Concrete Walkways- District Wide	13	\$50,000	N	N	

Ocean - Lakewood Twp
 Advertised Blended Resource SBB Statement

Budget Category	2021-22 Ac tual	2022-23 R evised	2023-24 Pr oposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	30,283,916	38,111,222	39,333,756
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	2,304,775	2,000,000
Total SBB Resources	30,283,916	40,415,997	41,333,756
Appropriations:			
Instruction (15-XXX-100-XXX)	25,285,661	33,215,733	34,240,070
Support Services (15-XXX-2XX-XXX)	4,998,254	7,143,770	7,003,686
Equipment (15-XXX-XXX-73X)	1	56,494	90,000
Total SBB Appropriations	30,283,916	40,415,997	41,333,756

The complete budget will be on file and open to examination at the Lakewood Board of Education, 200 Ramsey Avenue, Lakewood, NJ 08701, Ocean County New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.