

Township of Lakewood
Ocean - Lakewood Township

Notice is hereby given to the legal voters of the LAKEWOOD school district, in the County of OCEAN, of the State of New Jersey, that a Public Hearing will be held in the Lakewood High School Commons of the Lakewood Board of Education, located at 855 Somerset Avenue, Lakewood, NJ, on **Monday, May 7, 2018 at 6:30p.m.**, for the purpose of conducting a public hearing on the following budget for the 2018-2019 school year.

“This budget has not been approved by the Ocean Executive County Superintendent of Schools. The revenue line item “DOE Loan Against State Aid” has not been certified by the Commissioner of Education. Upon certification by the Commissioner of Education, another public hearing will be held at which time an amended budget with the certified amount will be approved.”

Advertised Enrollments

| Enrollment Categories | October | | |
|---|-----------------|-----------------|--------------------|
| | 14, 2016 Actual | 13, 2017 Actual | 15, 2018 Estimated |
| Pupils On Roll Regular Full-Time | 4,860 | 4,741 | 4,827 |
| Pupils On Roll Regular Shared-Time | 75 | 59 | 59 |
| Pupils On Roll - Special Full-Time | 929 | 1,026 | 1,035 |
| Pupils On Roll - Special Shared-Time | 18 | 10 | 10 |
| Subtotal - Pupils On Roll | 5,882 | 5,836 | 5,931 |
| Private School Placements | 296 | 343 | 400 |
| Pupils Sent to Contracted Preschool Prog | 1 | 0 | 0 |
| Pupils Sent to Other Districts - Reg Prog | 14 | 15 | 16 |
| Pupils Sent to Other Dists - Spec Ed Prog | 17 | 20 | 2 |
| Pupils Received | 165 | 128 | 150 |
| Pupils in State Facilities | 6 | 7 | 7 |

Ocean - Lakewood Twp
Advertised Revenues

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|---|--------------|----------------|-----------------|------------------|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 94,088,028 | 96,961,999 | 99,772,089 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 1,785,661 | 1,279,059 | 750,000 |
| Subtotal - Revenues From Local Sources | | 95,873,689 | 98,241,058 | 100,522,089 |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 4,199,793 | 4,199,793 | 4,618,995 |
| Extraordinary Aid | 10-3131 | 4,542,906 | 5,200,000 | 5,200,000 |
| Categorical Special Education Aid | 10-3132 | 3,053,082 | 3,155,515 | 3,155,515 |
| Equalization Aid | 10-3176 | 15,070,904 | 15,070,904 | 15,070,904 |
| Categorical Security Aid | 10-3177 | 2,186,868 | 2,186,868 | 2,186,868 |
| Parcc Readiness Aid | 10-3181 | 58,370 | 58,370 | 0 |
| Per Pupil Growth Aid | 10-3182 | 58,370 | 58,370 | 0 |
| Professional Learning Community Aid | 10-3183 | 63,220 | 63,220 | 0 |
| Doe Loan Against State Aid | 10-3199 | 5,640,183 | 8,522,678 | 28,182,090 |
| Other State Aids | 10-3XXX | 3,334,884 | 4,912,133 | 5,800,000 |
| Subtotal - Revenues From State Sources | | 38,208,580 | 43,427,851 | 64,214,372 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 1,324,838 | 820,831 | 820,831 |
| ARRA/SEMI Revenue | 10-4210 | 50,186 | 0 | 0 |
| Subtotal - Revenues From Federal Sources | | 1,375,024 | 820,831 | 820,831 |
| Transfers From Other Funds | 10-5200 | 2,618,689 | 1,925,635 | 0 |
| Other Financing Sources | 10-5XXX | 476,248 | 0 | 0 |
| Adjustment For Prior Year Encumbrances | | 0 | 850,794 | 0 |
| Actual Revenues (Over)/Under Expenditures | | -288,710 | 0 | 0 |
| Total Operating Budget | | 138,263,520 | 145,266,169 | 165,557,292 |
| Grants and Entitlements: | | | | |
| Other Revenue From Local Sources | 20-1XXX | 1,670,624 | 1,684,584 | 2,841,806 |
| Total Revenues From Local Sources | 20-1XXX | 1,670,624 | 1,684,584 | 2,841,806 |
| Revenues from State Sources: | | | | |
| Preschool Education Aid - Pr Yr Carryover | 20-3218 | 0 | 100,000 | 410,440 |
| Preschool Education Aid | 20-3218 | 1,964,679 | 1,981,985 | 1,981,985 |
| Other Restricted Entitlements | 20-32XX | 24,829,068 | 22,104,706 | 29,875,640 |
| Total Revenues From State Sources | | 26,793,747 | 24,186,691 | 32,268,065 |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 16,368,812 | 12,482,452 | 15,384,901 |
| Title II | 20-4451-4455 | 919,037 | 534,204 | 1,680,032 |
| Title III | 20-4491-4494 | 367,293 | 395,361 | 399,063 |
| Title IV | 20-4471-4474 | 0 | 0 | 210,495 |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 7,048,779 | 5,612,780 | 6,979,545 |
| Vocational Education | 20-4430 | 0 | 0 | 388,426 |
| Preschool Development Expansion Grant | 20-4527 | 2,417,714 | 2,632,194 | 2,692,164 |
| Other | 20-4XXX | 330,627 | 293,194 | 0 |
| Total Revenues From Federal Sources | | 27,452,262 | 21,950,185 | 27,734,626 |
| Total Grants And Entitlements | | 55,916,633 | 47,821,460 | 62,844,497 |
| Repayment of Debt: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 1,286,269 | 1,612,273 | 1,621,931 |
| Total Revenues From Local Sources | | 1,286,269 | 1,612,273 | 1,621,931 |
| Revenues from State Sources: | | | | |
| Debt Service Aid Type II | 40-3160 | 961,119 | 651,615 | 655,519 |
| Budgeted Fund Balance | 40-303 | 0 | 1 | 0 |
| Total Local Repayment Of Debt | | 2,247,388 | 2,263,889 | 2,277,450 |
| Total Repayment Of Debt | | 2,247,388 | 2,263,889 | 2,277,450 |
| Total Revenues/Sources | | 196,427,541 | 195,351,518 | 230,679,239 |
| Total Revenues/Sources Net of Transfers | | 196,427,541 | 195,351,518 | 230,679,239 |

Ocean - Lakewood Twp
Advertised Appropriations

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|--|----------------|----------------|-----------------|------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs - Instruction | 11-1XX-100-XXX | 17,632,682 | 18,497,379 | 3,528,330 |
| Special Education - Instruction | 11-2XX-100-XXX | 6,632,902 | 7,099,038 | 1,721,084 |
| Basic Skills/Remedial - Instruction | 11-230-100-XXX | 855,758 | 883,938 | 0 |
| Bilingual Education - Instruction | 11-240-100-XXX | 3,154,499 | 3,404,091 | 331,462 |
| School-Spon. Co/Extra Curr. Actvts. - Inst | 11-401-100-XXX | 121,374 | 147,759 | 7,500 |
| School-Sponsored Athletics - Instruction | 11-402-100-XXX | 859,911 | 283,433 | 280,502 |
| Before/After School Programs | 11-421-XXX-XXX | 324,610 | 58,060 | 0 |
| Summer School | 11-422-XXX-XXX | 875,977 | 1,025,122 | 917,375 |
| Instructional Alternative Ed Program | 11-423-XXX-XXX | 51,647 | 115,000 | 0 |
| Community Services Programs/Operations | 11-800-330-XXX | 420 | 1,000 | 1,015 |
| Support Services: | | | | |
| Undistributed Expenditures - Instruction (Tuition) | 11-000-100-XXX | 30,505,479 | 31,966,636 | 39,195,842 |
| Undist. Expend.-Attendance And Social Work | 11-000-211-XXX | 245,238 | 258,965 | 130,010 |
| Undist. Expenditures - Health Services | 11-000-213-XXX | 455,951 | 504,277 | 80,848 |
| Undist. Expend.-Speech, OT, PT And Related Svcs | 11-000-216-XXX | 3,436,016 | 3,518,735 | 3,571,028 |
| Undist Expend-Oth Supp Serv Std-Extra Serv | 11-000-217-XXX | 2,266,009 | 2,732,351 | 2,751,585 |
| Undist. Expenditures - Guidance | 11-000-218-XXX | 1,109,955 | 1,140,741 | 141,639 |
| Undist. Expenditures - Child Study Teams | 11-000-219-XXX | 3,214,676 | 3,042,391 | 3,074,583 |
| Undist. Expend.-Improv. Of Inst. Serv. | 11-000-221-XXX | 1,150,932 | 1,284,203 | 1,294,638 |
| Undist. Expend.-Edu. Media Serv./Library | 11-000-222-XXX | 456,098 | 399,691 | 0 |
| Undist. Expend.-Instr. Staff Training Serv. | 11-000-223-XXX | 100,068 | 102,124 | 26,158 |
| Undist. Expend.-Support Serv.-Gen. Admin. | 11-000-230-XXX | 3,837,423 | 2,124,037 | 3,900,352 |
| Undist. Expend.-Support Serv.-School Admin. | 11-000-240-XXX | 3,041,283 | 3,087,464 | 44,767 |
| Undist. Expend. - Central Services | 11-000-251-XXX | 1,020,217 | 1,192,084 | 1,287,785 |
| Undist. Expend. - Admin. Info Technology | 11-000-252-XXX | 716,818 | 914,171 | 794,009 |
| Undist. Expend.-Oper. And Maint. Of Plant Serv. | 11-000-26X-XXX | 7,730,756 | 7,754,359 | 8,550,297 |
| Undist. Expend.-Student Transportation Serv. | 11-000-270-XXX | 25,732,995 | 28,703,031 | 33,078,756 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 19,997,879 | 22,451,966 | 27,823,887 |
| Total Undistributed Expenditures | | 105,017,793 | 111,177,226 | 125,746,184 |
| Total General Current Expense | | 135,527,573 | 142,692,046 | 132,533,452 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 2,534,961 | 618,503 | 148,000 |
| Facilities Acquisition And Const. Serv. | 12-000-400-XXX | 200,986 | 13,369 | 639 |
| Total Capital Outlay | | 2,735,947 | 631,872 | 148,639 |
| Transfer Of Funds To Charter Schools | 10-000-100-56X | 0 | 1,942,251 | 3,502,055 |
| General Fund Contribution To SBB | 10-000-520-930 | 0 | 0 | 29,373,146 |
| General Fund Grand Total | | 138,263,520 | 145,266,169 | 165,557,292 |
| Special Grants and Entitlements: | | | | |
| Local Projects | 20-XXX-XXX-XXX | 1,670,624 | 1,684,584 | 2,841,806 |
| Preschool Education Aid: | | | | |
| PEA Instruction | 20-218-100-XXX | 1,035,761 | 969,284 | 1,173,632 |
| Support Services | 20-218-200-XXX | 928,918 | 1,112,701 | 1,218,793 |
| Total Preschool Education Aid | 20-218-XXX-XXX | 1,964,679 | 2,081,985 | 2,392,425 |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 1,448,453 | 1,237,136 | 1,572,296 |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 13,571,157 | 10,939,321 | 11,134,417 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 5,843,143 | 5,996,601 | 11,000,000 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 2,143,490 | 1,975,030 | 2,867,126 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 598,453 | 1,119,014 | 1,084,951 |
| Nonpublic Security Aid | 20-XXX-XXX-XXX | 1,224,372 | 544,411 | 2,216,850 |
| Vocational Education | 20-XXX-XXX-XXX | 0 | 293,193 | 0 |
| Total Other State Projects | | 24,829,068 | 22,104,706 | 29,875,640 |
| Total State Projects | 20-XXX-XXX-XXX | 26,793,747 | 24,186,691 | 32,268,065 |
| Preschool Expansion Grant Instruction | 20-220-100-XXX | 938,443 | 1,001,022 | 1,136,465 |
| Preschool Expansion Grant Support Services | 20-220-200-XXX | 1,479,271 | 1,595,142 | 1,555,699 |
| Preschool Expansion Grant Fac Acquisition And Constr. Services | 20-220-400-XXX | 0 | 36,030 | 0 |
| Preschool Expansion Grant | 20-220-XXX-XXX | 2,417,714 | 2,632,194 | 2,692,164 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 16,368,812 | 12,482,452 | 13,478,226 |
| Title II | 20-XXX-XXX-XXX | 919,037 | 534,204 | 1,680,032 |
| Title III | 20-XXX-XXX-XXX | 367,293 | 395,361 | 399,063 |
| Title IV | 20-XXX-XXX-XXX | 0 | 0 | 210,495 |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 7,048,779 | 5,612,780 | 6,979,545 |
| Vocational Education | 20-XXX-XXX-XXX | 0 | 0 | 388,426 |

Ocean - Lakewood Twp
Advertised Appropriations

| Budget Category | Account | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|--|----------------|----------------|-----------------|------------------|
| Other | 20-XXX-XXX-XXX | 330,627 | 293,194 | 0 |
| Contribution To SBB - Other Federal Projects | 20-XXX-520-930 | 0 | 0 | 1,906,675 |
| Total Federal Projects | 20-XXX-XXX-XXX | 27,452,262 | 21,950,185 | 27,734,626 |
| Total Special Revenue Funds | | 55,916,633 | 47,821,460 | 62,844,497 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 2,247,388 | 2,263,889 | 2,277,450 |
| Total Debt Service Funds | | 2,247,388 | 2,263,889 | 2,277,450 |
| Total Expenditures/Appropriations | | 196,427,541 | 195,351,518 | 230,679,239 |
| Total Expenditures Net of Transfers | | 196,427,541 | 195,351,518 | 230,679,239 |

Ocean - Lakewood Twp
Advertised Recapitulation of Balances

| Budget Category | Audited Balance 06-30-2016 | Audited Balance 06-30-2017 | Estimated Balance 06-30-2018 | Estimated Balance 06-30-2019 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|
| Unrestricted: | | | | |
| --General Operating Budget | -6,824,592 | -4,353,898 | 0 | 0 |
| --Repayment of Debt | 1 | 1 | 0 | 0 |
| Restricted for Specific Purposes - General Operating Budget: | | | | |
| --Capital Reserve | 0 | 0 | 0 | 0 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 0 | 0 | 0 | 0 |
| --Legal Reserve | 0 | 0 | 0 | 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 |
| Repayment of Debt: | | | | |
| --Restricted for Repayment of Debt | 0 | 0 | 0 | 0 |

Ocean - Lakewood Twp
Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations | 2015-16 Actual Costs | 2016-17 Actual Costs | 2017-18 Original Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget |
|--|----------------------|----------------------|-------------------------|------------------------|-------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$12,504 | \$13,635 | \$13,918 | \$14,791 | \$15,858 |
| Total Classroom Instruction | \$6,987 | \$7,427 | \$7,861 | \$8,219 | \$8,984 |
| Classroom-Salaries and Benefits | \$6,437 | \$6,906 | \$7,279 | \$7,631 | \$8,284 |
| Classroom-General Supplies and Textbooks | \$248 | \$215 | \$282 | \$272 | \$321 |
| Classroom-Purchased Services | \$301 | \$306 | \$299 | \$316 | \$379 |
| Total Support Services | \$2,549 | \$2,875 | \$2,795 | \$3,132 | \$3,261 |
| Support Services-Salaries and Benefits | \$2,068 | \$2,257 | \$2,181 | \$2,388 | \$2,542 |
| Total Administrative Costs | \$1,357 | \$1,465 | \$1,487 | \$1,596 | \$1,584 |
| Administration Salaries and Benefits | \$1,067 | \$1,120 | \$1,176 | \$1,259 | \$1,355 |
| Total Operations and Maintenance of Plant | \$1,246 | \$1,395 | \$1,369 | \$1,443 | \$1,574 |
| Operations and Maintenance-Salaries and Benefits | \$201 | \$200 | \$199 | \$211 | \$225 |
| Board Contribution to Food Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$233 | \$225 | \$89 | \$106 | \$110 |
| Total Equipment Costs | \$76 | \$437 | \$14 | \$109 | \$31 |
| Legal Costs | \$123 | \$131 | \$112 | \$148 | \$104 |
| Employee Benefits as a percentage of salaries* | 45.37% | 45.89% | 50.19% | 50.32% | 60.87% |

*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 2017-18 revised appropriations and the 2018-19 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
Advertised Blended Resource SBB Statement

| Budget Category | 2016-17 Actual | 2017-18 Revised | 2018-19 Proposed |
|---|----------------|-----------------|------------------|
| Resources: | | | |
| Adjustment for Prior Year Encumbrances | 0 | 0 | 0 |
| General Fund Contribution (15-5200) | 0 | 0 | 29,373,146 |
| Restricted State Entitlements (15-32XX) | 0 | 0 | 0 |
| Restricted Federal Entitlements (15-44XX) | 0 | 0 | 1,906,675 |
| Total SBB Resources | 0 | 0 | 31,279,821 |
| Appropriations: | | | |
| Instruction (15-XXX-100-XXX) | | | 26,088,788 |
| Support Services (15-XXX-2XX-XXX) | | | 5,162,533 |
| Equipment (15-XXX-XXX-73X) | | | 28,500 |
| Total SBB Appropriations | | | 31,279,821 |

The complete budget will be on file and open to examination at the Administration building, 200 Ramsey Avenue, Lakewood, Ocean County New Jersey between the hours of 10:00 am and 3:00pm 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.