

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 in the Commons located at Lakewood High School, 855 Somerset Avenue, Lakewood, New Jersey on Tuesday, May 7, 2019 at 6:30 p.m. for the purpose of conducting a public hearing on the following budget for the 2019-2020 school year.

*** *This budget has not been approved by the Executive Ocean County Superintendent of Schools. Approval is expected prior to the Public Hearing date.* ***

Robert S. Finger, CFE, CGFM, QPA
Interim Business Administrator/Board Secretary

Advertised Enrollments

Enrollment Categories	October	October	October
	13, 2017	15, 2018	15, 2019
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	4,741	4,534	4,556
Pupils On Roll Regular Shared-Time	59	92	92
Pupils On Roll - Special Full-Time	1,026	1,116	1,125
Pupils On Roll - Special Shared-Time	10	7	7
Subtotal - Pupils On Roll	5,836	5,749	5,780
Private School Placements	343	346	346
Pupils Sent to Other Districts - Reg Prog	15	9	9
Pupils Sent to Other Dists - Spec Ed Prog	20	13	13
Pupils Received	128	136	136
Pupils in State Facilities	7	11	12

Ocean - Lakewood Twp
Advertised Revenues

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	96,961,999	100,827,483	103,448,000
Rents And Royalties	10-1910	3,079	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	1,650,263	920,474	1,520,054
Other Restricted Miscellaneous Revenues	10-1XXX	84,000	0	0
Subtotal - Revenues From Local Sources		98,699,341	101,747,957	104,968,054
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	4,199,793	3,052,174	9,183,064
Extraordinary Aid	10-3131	5,546,891	5,200,000	5,525,414
Categorical Special Education Aid	10-3132	3,155,515	3,155,515	12,075,515
Equalization Aid	10-3176	15,070,904	15,070,904	14,958,782
Categorical Security Aid	10-3177	2,186,868	2,186,868	2,186,868
PARCC Readiness Aid	10-3181	58,370	0	0
Per Pupil Growth Aid	10-3182	58,370	0	0
Professional Learning Community Aid	10-3183	63,220	0	0
Doe Loan Against State Aid	10-3199	8,522,678	28,182,090	0
Other State Aids	10-3XXX	5,854,270	7,736,380	21,670,000
State Reimbursement For Lead Testing of Drinking Water	10-3300	5,460	0	0
Subtotal - Revenues From State Sources		44,722,339	64,583,931	65,599,643
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,255,292	820,831	1,090,409
Subtotal - Revenues From Federal Sources		1,255,292	820,831	1,090,409
Adjustment For Prior Year Encumbrances				
Actual Revenues (Over)/Under Expenditures		0	943,092	0
Total Operating Budget		143,330,817	168,095,811	171,658,106
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,161,648	1,602,140	2,582,222
Total Revenues From Local Sources	20-1XXX	3,161,648	1,602,140	2,582,222
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	410,440	410,440
Preschool Education Aid	20-3218	2,061,623	1,981,985	3,579,520
Other Restricted Entitlements	20-32XX	30,748,433	29,875,640	29,875,640
Total Revenues From State Sources		32,810,056	32,268,065	33,865,600
Revenues from Federal Sources:				
Title I	20-4411-4416	16,217,016	16,024,975	15,384,901
Title II	20-4451-4455	1,737,696	1,680,032	1,680,032
Title III	20-4491-4494	502,710	399,063	399,063
Title IV	20-4471-4474	102,406	210,495	210,495
I.D.E.A. Part B (Handicapped)	20-4420-4429	7,262,255	6,979,545	6,979,545
Vocational Education	20-4430	0	388,426	388,426
Preschool Development Expansion Grant	20-4527	2,583,639	2,692,164	0
Other	20-4XXX	407,808	0	0
Total Revenues From Federal Sources		28,813,530	28,374,700	25,042,462
Total Grants And Entitlements		64,785,234	62,244,905	61,490,284
Repayment of Debt:				
Transfers From Other Funds	40-5200	7,657	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,612,273	1,621,931	1,622,951
Total Revenues From Local Sources		1,612,273	1,621,931	1,622,951
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	651,615	655,519	659,028
Budgeted Fund Balance	40-303	0	0	7,659
Total Local Repayment Of Debt		2,271,545	2,277,450	2,289,638
Actual Revenues (Over)/Under Expenditures		-7,658	0	0
Total Repayment Of Debt		2,263,887	2,277,450	2,289,638
Total Revenues/Sources		210,379,938	232,618,166	235,438,028
Total Revenues/Sources Net of Transfers		210,379,938	232,618,166	235,438,028

Ocean - Lakewood Twp
Advertised Appropriations

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,268,714	2,451,625	2,098,318
Special Education - Instruction	11-2XX-100-XXX	10,623	1,809,614	2,063,052
Bilingual Education - Instruction	11-240-100-XXX	37,676	62,925	93,517
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,260	0	0
School-Sponsored Athletics - Instruction	11-402-100-XXX	231,869	920,502	1,045,443
Summer School	11-422-XXX-XXX	903,964	874,532	874,754
Community Services Programs/Operations	11-800-330-XXX	4,165	4,165	4,165
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	33,313,940	40,634,454	46,195,196
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	131,418	148,320	155,242
Undist. Expenditures - Health Services	11-000-213-XXX	124,709	151,485	124,211
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	4,021,606	4,822,476	5,439,589
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	2,330,391	3,634,852	3,788,262
Undist. Expenditures - Guidance	11-000-218-XXX	111,746	60,001	60,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	2,905,391	3,041,671	3,077,437
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,336,800	1,346,935	1,645,040
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	24,267	40,528	35,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	1,956,079	5,239,983	1,937,071
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	48,702	112,532	143,223
Undist. Expend. - Central Services	11-000-251-XXX	1,097,391	1,310,534	1,320,328
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	877,571	1,014,154	819,656
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	7,116,470	8,776,693	8,490,869
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	29,739,226	31,155,570	30,156,653
Personal Services - Employee Benefits	11-XXX-XXX-2XX	21,970,547	26,218,252	27,101,556
Total Undistributed Expenditures		107,106,254	127,708,440	130,490,083
Total General Current Expense		110,564,525	133,831,803	136,669,332
Capital Expenditures:				
Equipment	12-XXX-XXX-730	521,932	307,450	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	10,439	61,270	639
Total Capital Outlay		532,371	368,720	639
Transfer Of Funds To Charter Schools	10-000-100-56X	2,118,057	3,222,884	4,471,605
General Fund Contribution To SBB	10-000-520-930	30,115,864	30,672,404	30,516,530
General Fund Grand Total		143,330,817	168,095,811	171,658,106
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,161,648	1,602,140	2,582,222
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,010,194	1,173,632	1,919,101
Support Services	20-218-200-XXX	1,051,429	1,218,793	1,991,217
Fac Acquisition And Constr. Services	20-218-400-XXX	0	0	79,642
Total Preschool Education Aid	20-218-XXX-XXX	2,061,623	2,392,425	3,989,960
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,484,000	1,572,296	1,572,296
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	17,631,715	11,134,417	11,134,417
Nonpublic Handicapped Services	20-XXX-XXX-XXX	6,123,511	11,000,000	11,000,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,433,368	2,867,126	2,867,126
Nonpublic Technology Initiative	20-XXX-XXX-XXX	952,698	1,084,951	1,084,951
Nonpublic Security Aid	20-XXX-XXX-XXX	2,123,141	2,216,850	2,216,850
Total Other State Projects		30,748,433	29,875,640	29,875,640
Total State Projects	20-XXX-XXX-XXX	32,810,056	32,268,065	33,865,600
Preschool Expansion Grant Instruction	20-220-100-XXX	933,564	1,136,465	0
Preschool Expansion Grant Support Services	20-220-200-XXX	1,622,642	1,555,699	0
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	27,433	0	0
Preschool Expansion Grant	20-220-XXX-XXX	2,583,639	2,692,164	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	14,091,840	13,369,670	13,369,670
Title II	20-XXX-XXX-XXX	1,737,696	1,680,032	1,680,032
Title III	20-XXX-XXX-XXX	502,710	399,063	399,063
Title IV	20-XXX-XXX-XXX	102,406	210,495	210,495
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	7,262,255	6,979,545	6,979,545
Vocational Education	20-XXX-XXX-XXX	0	388,426	388,426
Other	20-XXX-XXX-XXX	407,808	0	0
Contribution To SBB - Other Federal Projects	20-XXX-520-930	2,125,176	2,655,305	2,015,231
Total Federal Projects	20-XXX-XXX-XXX	28,813,530	28,374,700	25,042,462
Total Special Revenue Funds		64,785,234	62,244,905	61,490,284

Ocean - Lakewood Twp
Advertised Appropriations

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,263,887	2,277,450	2,289,638
Total Debt Service Funds		2,263,887	2,277,450	2,289,638
Total Expenditures/Appropriations		210,379,938	232,618,166	235,438,028
Total Expenditures Net of Transfers		210,379,938	232,618,166	235,438,028

Ocean - Lakewood Twp
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2017	Audited Balance 06-30-2018	Estimated Balance 06-30-2019	Estimated Balance 06-30-2020
Unrestricted:				
--General Operating Budget	-4,353,898	-3,100,041	0	0
--Repayment of Debt	1	7,659	7,659	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,635	\$13,287	\$16,186	\$17,200	\$17,368
Total Classroom Instruction	\$7,427	\$7,396	\$8,836	\$9,231	\$9,399
Classroom-Salaries and Benefits	\$6,906	\$6,898	\$8,180	\$8,548	\$8,783
Classroom-General Supplies and Textbooks	\$215	\$219	\$272	\$345	\$265
Classroom-Purchased Services	\$306	\$278	\$384	\$339	\$351
Total Support Services	\$2,875	\$2,864	\$3,564	\$3,862	\$4,225
Support Services-Salaries and Benefits	\$2,257	\$2,245	\$2,579	\$2,857	\$3,059
Total Administrative Costs	\$1,465	\$1,449	\$1,586	\$1,829	\$1,769
Administration Salaries and Benefits	\$1,120	\$1,129	\$1,344	\$1,416	\$1,557
Total Operations and Maintenance of Plant	\$1,395	\$1,222	\$1,605	\$1,682	\$1,599
Operations and Maintenance-Salaries and Benefits	\$200	\$191	\$226	\$233	\$159
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$225	\$79	\$248	\$259	\$299
Total Equipment Costs	\$437	\$89	\$26	\$61	\$20
Legal Costs	\$131	\$124	\$104	\$151	\$18
Employee Benefits as a Percentage of salaries*	45.89%	49.11%	54.11%	54.26%	59.70%

*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 2018-19 revised appropriations and the 2019-20 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	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	30,094,122	30,672,404	30,516,530
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	2,129,691	2,655,305	2,015,231
Total SBB Resources	32,223,813	33,327,709	32,531,761
Appropriations:			
Instruction (15-XXX-100-XXX)	27,348,109	27,914,488	26,833,600
Support Services (15-XXX-2XX-XXX)	4,850,673	5,384,721	5,669,661
Equipment (15-XXX-XXX-73X)	25,031	28,500	28,500
Total SBB Appropriations	32,223,813	33,327,709	32,531,761

The complete budget will be on file and open to examination at the Administration building, 200 Ramsey Avenue, Lakewood, New Jersey 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.