

Ocean - Lacey Township School District

NOTICE IS HEREBY GIVEN to the legal voters of the Lacey Township School District, in the County of Ocean, of the State of New Jersey, that a Public Hearing will be held in the Lacey Township High School Lecture Hall of the Lacey Township Board of Education, 73 Haines Street, Lanoka Harbor, New Jersey, on Friday, June 21, 2024 at 4:00 pm, for the purpose of conducting a public hearing on the following budget for the 2024-2025 school year.

Advertised Enrollments

	October 15, 2022	October 13, 2023	October 15, 2024
Enrollment Categories	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	2,929	2,867	3,142
Pupils On Roll Regular Shared-Time	56	60	51
Pupils On Roll - Special Full-Time	782	792	792
Pupils On Roll - Special Shared-Time	59	42	40
Subtotal - Pupils On Roll	3,826	3,761	4,025
Private School Placements	20	20	23
Pupils Sent to Other Districts - Reg Prog	0	4	3
Pupils Sent to Other Dists - Spec Ed Prog	4	9	8
Pupils Received	5	4	1
Pupils in State Facilities	0	1	1

Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	51,985,356	53,192,929	58,459,029
Total Tuition	10-1300	235,395	128,300	35,680
Transportation Fees from Individuals	10-1410	12,545	12,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	698,562	1,175,190	1,118,250
Interest Earned on Maintenance Reserve	10-1XXX	0	0	25
Interest Earned on Capital Reserve Funds	10-1XXX	0	0	2,500
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	196,409	0	0
Total Revenues from Local Sources		53,128,267	54,508,419	59,615,484
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	228,519	228,519	228,519
Extraordinary Aid	10-3131	801,340	635,482	754,637
Categorical Special Education Aid	10-3132	2,504,516	2,504,516	2,504,516
Equalization Aid	10-3176	11,223,051	7,254,061	4,048,159
Categorical Security Aid	10-3177	483,794	483,794	483,794
Other State Aids	10-3XXX	3,114,953	0	1,472,656
State Reimbursements from Securing Our Children's Future Bond Act	10-3256	46,224	0	0
Total Revenues from State Sources		18,402,397	11,106,372	9,492,281
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	99,494	56,072	60,268
Total Revenues from Federal Sources		99,494	56,072	60,268
Budgeted Fund Balance-Operating Budget	10-303	0	3,723,894	2,150,715
Withdrawal from Capital Reserve for Local Share	10-307	0	813,401	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	258,599	0
Withdrawal from Maintenance Reserve	10-310	0	500,000	0
Adjustment for Prior Year Encumbrances		0	795,049	0
Actual Revenues (Over)/Under Expenditures		2,961,749	0	0
Total Operating Budget		74,591,907	71,761,806	71,318,748
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	421,060	116,983	0
Scholarship Fund Revenue	20-1770	31,917	354	0
Other Revenue from Local Sources	20-1XXX	0	351,626	351,626
Total Revenues from Local Sources	20-1XXX	452,977	468,963	351,626
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	3,323,279	4,527,600
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	73,320	0	0
Nonpublic Teacher Stem Grant	20-3212	0	15,000	0
Other Restricted Entitlements	20-32XX	76,000	0	0
Total Revenues from State Sources		149,320	3,338,279	4,527,600
Revenues from Federal Sources:				
Title I	20-4411-4416	780,939	683,192	633,281
Title II	20-4451-4455	127,621	122,903	87,046
Title IV	20-4471-4474	42,295	0	0
ARP-IDEA Preschool	20-4409	23,863	0	0

ARP-IDEA Basic	20-4419	71,529	0	0
IDEA Part B (Handicapped)	20-4420-4429	1,106,060	950,000	953,714
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	316,978	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,317	39,088	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	14,132	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	824	45,000	0
Staffing Grant				
Addressing Student Learning Loss Grant	20-4533	1,733	0	0
ARP-ESSER	20-4540	566,507	2,960,327	200,000
CARES-Digital Divide Grant	20-4531	721	0	0
CRRSA Act-ESSER II	20-4534	499,462	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	44,045	0	0
CRRSA Act-Mental Health Grant	20-4536	38,925	0	0
ARP Homeless Children and Youth II Grant	20-4546	23,054	0	0
Total Revenues from Federal Sources		3,661,005	4,800,510	1,874,041
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	1,131,900
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-67,322	-116,983	0

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-2,867	-354	0
Total Grants and Entitlements		4,193,113	8,490,415	7,885,167

Repayment of Debt:

Revenues from Local Sources:

Local Tax Levy	40-1210	3,014,615	2,827,986	2,741,973
Total Revenues from Local Sources		3,014,615	2,827,986	2,741,973

Revenues from State Sources:

Debt Service Aid Type II	40-3160	558,485	560,864	560,727
Total Local Repayment of Debt		3,573,100	3,388,850	3,302,700
Total Repayment of Debt		3,573,100	3,388,850	3,302,700
Total Revenues/Sources		82,358,120	83,641,071	82,506,615
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	1,131,900
Total Revenues/Sources Net of Transfers		82,358,120	83,641,071	81,374,715

Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	19,664,812	18,687,589	19,859,142
Special Education-Instruction	11-2XX-100-XXX	10,112,011	9,760,462	9,577,526
Bilingual Education-Instruction	11-240-100-XXX	191,948	195,050	141,180
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	453,575	429,412	380,570
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,029,505	971,171	1,005,498
Before/After School Programs	11-421-XXX-XXX	0	0	10,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,994,481	2,334,748	2,509,983
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	250,273	234,485	180,193
Undistributed Expenditures-Health Services	11-000-213-XXX	817,822	836,523	903,786
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,112,250	1,004,585	1,340,747
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	306,605	277,930	1,292,853
Undistributed Expenditures-Guidance	11-000-218-XXX	1,551,436	1,527,815	1,366,012
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,661,206	1,505,981	1,682,425
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,574,457	1,698,867	1,386,437
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	355,862	375,854	135,310
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	42,374	56,355	54,250
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,181,330	1,176,978	1,235,472
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,594,010	1,626,752	1,663,722
Undistributed Expenditures-Central Services	11-000-251-XXX	540,885	583,801	553,770
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	684,164	702,344	753,791
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	5,532,911	5,885,255	5,670,128
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,430,709	3,599,397	3,547,144
Personal Services-Employee Benefits	11-XXX-XXX-2XX	15,812,165	16,381,336	15,904,932
Total Undistributed Expenditures		38,442,940	39,809,006	40,180,955
Interest Earned on Maintenance Reserve	10-606	0	0	25
Total General Current Expense		69,894,791	69,852,690	71,154,896

Capital Expenditures:

Equipment	12-XXX-XXX-730	680,684	86,360	0
Facilities Acquisition and Construction Services	12-000-400-XXX	4,016,432	1,822,756	161,352
Interest Deposit to Capital Reserve	10-604	0	0	2,500
Total Capital Outlay		4,697,116	1,909,116	163,852
General Fund Grand Total		74,591,907	71,761,806	71,318,748

Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	351,626	351,626
Student Activity Fund	20-475-XXX-XXX	353,738	0	0
Scholarship Fund	20-476-XXX-XXX	29,050	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	0	2,000,045	2,657,227
Support Services	20-218-200-XXX	0	1,258,326	2,936,273
Facility Acquisition and Construction Services	20-218-400-XXX	0	64,908	66,000
Total Preschool Education Aid	20-218-XXX-XXX	0	3,323,279	5,659,500
Other State Projects:				
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	0	15,000	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	73,320	0	0
Other	20-XXX-XXX-XXX	76,000	0	0
Total Other State Projects		149,320	15,000	0
Total State Projects	20-XXX-XXX-XXX	149,320	3,338,279	5,659,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	780,939	683,192	633,281
Title II	20-XXX-XXX-XXX	127,621	122,903	87,046
Title IV	20-XXX-XXX-XXX	42,295	0	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,106,060	950,000	953,714
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	71,529	0	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	23,863	0	0
Bridging the Digital Divide Program	20-478-XXX-XXX	721	0	0
Addressing Student Learning Loss Grant	20-480-xxx-xxx	1,733	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	499,462	0	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	44,045	0	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	38,925	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	566,507	2,960,327	200,000
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	316,978	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,317	39,088	0

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	14,132	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	824	45,000	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	23,054	0	0
Total Federal Projects	20-XXX-XXX-XXX	3,661,005	4,800,510	1,874,041
Total Special Revenue Funds		4,193,113	8,490,415	7,885,167
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,573,100	3,388,850	3,302,700
Total Debt Service Funds		3,573,100	3,388,850	3,302,700
Total Expenditures/Appropriations		82,358,120	83,641,071	82,506,615
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	1,131,900
Total Expenditures Net of Transfers		82,358,120	83,641,071	81,374,715

Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2022	Audited Balance 06-30-2023	Estimated Balance 06-30-2024	Estimated Balance 06-30-2025
Unrestricted:				
(General Operating Budget)	2,951,899	4,781,336	2,703,024	975,813
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	7,815,555	5,548,745	235,344	237,844
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,151,773	501,773	1,773	1,798
--Legal Reserve	1,402,681	1,069,086	423,504	0
--Unemployment Fund	84,604	281,014	281,014	281,014
--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
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
(Special Revenue Fund)				
--Student Activity Fund	214,551	281,873	398,856	398,856
--Scholarship Fund	16,189	19,056	19,410	19,410
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Per Pupil Cost Calculations					
Total Budgetary Comparative Per Pupil Cost	\$16,698	\$17,112	\$16,758	\$18,107	\$17,479
Total Classroom Instruction	\$10,594	\$10,682	\$10,270	\$11,068	\$10,514
Classroom-Salaries and Benefits	\$10,016	\$10,370	\$9,848	\$10,562	\$10,020
Classroom-General Supplies and Textbooks	\$406	\$173	\$173	\$246	\$245
Classroom-Purchased Services	\$172	\$139	\$249	\$261	\$249
Total Support Services	\$2,293	\$2,583	\$2,555	\$3,050	\$3,240
Support Services-Salaries and Benefits	\$1,958	\$2,087	\$2,148	\$2,583	\$2,672
Total Administrative Costs	\$1,323	\$1,362	\$1,397	\$1,419	\$1,365
Administration Salaries and Benefits	\$1,110	\$1,147	\$1,185	\$1,194	\$1,148
Total Operations and Maintenance of Plant	\$1,818	\$1,783	\$1,877	\$1,909	\$1,722
Operations and Maintenance-Salaries and Benefits	\$1,145	\$1,200	\$1,218	\$1,219	\$1,108
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$509	\$509	\$467	\$476	\$447
Total Equipment Costs	\$174	\$181	\$0	\$41	\$17
Legal Costs	\$40	\$37	\$26	\$39	\$36
Employee Benefits as a percentage of salaries*	34.31%	35.62%	38.68%	36.16%	36.73%

*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 2023-24 revised appropriations and the 2024-25 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.

The School District reserves the right to undertake facilities related projects as necessary. In addition, the School District may either deposit funds into or withdraw funds from either the Maintenance Reserve or the Capital Reserve to make improvements to any of its facilities.

The complete budget will be on file and open to examination at the Administration Building, 200 Western Boulevard, Lanoka Harbor, Ocean County, New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.