

Ocean County - 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 08734, on Thursday, May 15, 2025 at 6:00 pm, for the purpose of conducting a public hearing on the following budget for the 2025-2026 school year.

Advertised Enrollments

	October 13, 2023	October 15, 2024	October 15, 2025
Enrollment Categories	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	2,867	3,008	3,022
Pupils On Roll Regular Shared-Time	60	65	0
Pupils On Roll - Special Full-Time	792	785	849
Pupils On Roll - Special Shared-Time	42	51	0
Subtotal - Pupils On Roll	3,761	3,909	3,871
Private School Placements	20	19	21
Pupils Sent to Other Districts - Reg Prog	4	7	64
Pupils Sent to Other Dists - Spec Ed Prog	9	10	8
Pupils Received	4	3	1
Pupils in State Facilities	1	0	0

Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	53,192,929	58,459,029	63,759,047
Total Tax Levy	10-121x	53,192,929	58,459,029	63,759,047
Total Tuition	10-1300	259,946	35,680	35,680
Transportation Fees from Individuals	10-1410	20,301	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	1,162,095	1,118,250	288,275
Interest Earned on Maintenance Reserve	10-1XXX	0	25	0
Interest Earned on Capital Reserve Funds	10-1XXX	0	2,500	0
Total Revenues from Local Sources		54,635,271	59,615,484	64,083,002
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	228,519	228,519	1,882,735
Extraordinary Aid	10-3131	981,183	754,637	803,502
Categorical Special Education Aid	10-3132	2,504,516	2,504,516	5,109,113
Equalization Aid	10-3176	7,254,061	4,048,159	0
Categorical Security Aid	10-3177	483,794	483,794	709,038
Other State Aids	10-3XXX	600,387	1,472,656	165,098
Total Revenues from State Sources		12,052,460	9,492,281	8,669,486
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	62,860	60,268	12,015
Total Revenues from Federal Sources		62,860	60,268	12,015
Budgeted Fund Balance-Operating Budget	10-303	0	2,150,715	578,054
Adjustment for Prior Year Encumbrances		0	585,677	0
Actual Revenues (Over)/Under Expenditures		4,551,079	0	0
Total Operating Budget		71,301,670	71,904,425	73,342,557
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	370,040	0	0
Scholarship Fund Revenue	20-1770	26,950	0	0
Other Revenue from Local Sources	20-1XXX	53,782	351,626	351,626
Total Revenues from Local Sources	20-1XXX	450,772	351,626	351,626
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	0	1,224,849
Preschool Education Aid	20-3218	2,098,431	4,527,600	4,758,232
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	127,137	0	0
Nonpublic Teacher Stem Grant	20-3212	0	5,690	15,000
Total Revenues from State Sources		2,225,568	4,533,290	5,998,081
Revenues from Federal Sources:				
Title I	20-4411-4416	779,051	633,281	558,316
Title II	20-4451-4455	103,936	87,046	81,759
Title III	20-4491-4494	13,684	0	0
Title IV	20-4471-4474	54,668	0	0
ARP-IDEA Basic	20-4419	48,383	0	0
IDEA Part B (Handicapped)	20-4420-4429	1,075,865	953,714	822,454
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	28,763	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	21,019	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	970	0	0

ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	44,176	0	0
ARP-ESSER	20-4540	3,092,779	200,000	0
Other	20-4XXX	229,998	0	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	139,508	0	0
ARP Homeless Children and Youth II Grant	20-4546	1,200	0	0
Total Revenues from Federal Sources		5,634,000	1,874,041	1,462,529
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	955,621	1,131,900	1,266,111
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-69,017	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		207	0	0
Total Grants and Entitlements		9,197,151	7,890,857	9,078,347

Repayment of Debt:

Revenues from Local Sources:				
Local Tax Levy	40-1210	2,827,986	2,741,973	2,073,905

Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Total Revenues from Local Sources		2,827,986	2,741,973	2,073,905
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	560,864	560,727	275,945
Total Local Repayment of Debt		3,388,850	3,302,700	2,349,850
Total Repayment of Debt		3,388,850	3,302,700	2,349,850
Total Revenues/Sources		83,887,671	83,097,982	84,770,754
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	955,621	1,131,900	1,266,111
Total Revenues/Sources Net of Transfers		82,932,050	81,966,082	83,504,643

Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	18,764,194	19,546,401	17,752,559
Special Education-Instruction	11-2XX-100-XXX	9,499,513	10,210,555	9,960,173
Bilingual Education-Instruction	11-240-100-XXX	152,021	141,180	141,230
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	392,292	366,639	391,098
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,029,300	979,827	1,005,564
Before/After School Programs	11-421-XXX-XXX	0	20,000	10,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,339,140	2,552,543	2,743,486
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	212,109	183,422	178,039
Undistributed Expenditures-Health Services	11-000-213-XXX	848,965	900,861	969,199
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,085,613	1,391,466	1,523,191
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	273,958	914,277	1,256,974
Undistributed Expenditures-Guidance	11-000-218-XXX	1,434,708	1,382,452	1,542,134
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,625,913	1,656,383	1,664,458
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,601,889	1,231,650	1,404,491
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	369,932	119,995	129,720
Undistributed Expenditures-Instructional Staff Training Services	11-000-252-XXX	42,436	44,770	48,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,120,828	1,314,301	1,066,519
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,573,919	1,825,575	1,721,751
Undistributed Expenditures-Central Services	11-000-251-XXX	558,438	553,130	561,245
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	681,533	774,566	759,859
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	5,653,022	5,510,009	5,443,046
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,914,960	3,572,325	3,453,909
Personal Services-Employee Benefits	11-XXX-XXX-2XX	15,996,337	15,907,432	19,454,060
Total Undistributed Expenditures		39,333,700	39,835,157	43,920,581
Interest Earned on Maintenance Reserve	10-606	0	25	0
Total General Current Expense		69,171,020	71,099,784	73,181,205
Capital Expenditures:				
Equipment	12-XXX-XXX-730	76,960	218,250	0
Facilities Acquisition and Construction Services	12-000-400-XXX	1,362,490	583,891	161,352
Capital Reserve-Transfer to Capital Projects	12-000-400-931	691,200	0	0
Interest Deposit to Capital Reserve	10-604	0	2,500	0
Total Capital Outlay		2,130,650	804,641	161,352
General Fund Grand Total		71,301,670	71,904,425	73,342,557
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	53,782	351,626	351,626
Student Activity Fund	20-475-XXX-XXX	301,023	0	0
Scholarship Fund	20-476-XXX-XXX	27,157	0	0

Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	1,808,824	2,657,227	2,755,273
Support Services	20-218-200-XXX	1,174,564	2,936,273	3,393,919
Facility Acquisition and Construction Services	20-218-400-XXX	70,664	66,000	1,100,000
Total Preschool Education Aid	20-218-XXX-XXX	3,054,052	5,659,500	7,249,192
Other State Projects:				
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	0	5,690	15,000
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	127,137	0	0
Total Other State Projects		127,137	5,690	15,000
Total State Projects	20-XXX-XXX-XXX	3,181,189	5,665,190	7,264,192
Federal Projects:				
Title I	20-XXX-XXX-XXX	779,051	633,281	558,316
Title II	20-XXX-XXX-XXX	103,936	87,046	81,759
Title III	20-XXX-XXX-XXX	13,684	0	0
Title IV	20-XXX-XXX-XXX	54,668	0	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,075,865	953,714	822,454
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	48,383	0	0
Other	20-XXX-XXX-XXX	229,998	0	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	139,508	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	3,092,779	200,000	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	28,763	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	21,019	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	970	0	0

Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	44,176	0	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	1,200	0	0
Total Federal Projects	20-XXX-XXX-XXX	5,634,000	1,874,041	1,462,529
Total Special Revenue Funds		9,197,151	7,890,857	9,078,347
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,388,850	3,302,700	2,349,850
Total Debt Service Funds		3,388,850	3,302,700	2,349,850
Total Expenditures/Appropriations		83,887,671	83,097,982	84,770,754
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	955,621	1,131,900	1,266,111
Total Expenditures Net of Transfers		82,932,050	81,966,082	83,504,643

Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026
Unrestricted:				
(General Operating Budget)	4,781,336	3,037,653	1,310,442	732,388
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,548,745	4,044,144	4,046,644	4,046,644
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	501,773	1,773	1,798	1,798
--Legal Reserve	1,069,086	423,504	0	0
--Unemployment Fund	281,014	333,173	333,173	333,173
--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	281,873	350,890	350,890	350,890
--Scholarship Fund	19,056	18,849	18,849	18,849
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,112	\$16,977	\$17,479	\$18,031	\$18,565
Total Classroom Instruction	\$10,682	\$10,338	\$10,514	\$10,971	\$10,911
Classroom-Salaries and Benefits	\$10,370	\$9,944	\$10,020	\$10,561	\$10,401
Classroom-General Supplies and Textbooks	\$173	\$215	\$245	\$164	\$255
Classroom-Purchased Services	\$139	\$179	\$249	\$246	\$254
Total Support Services	\$2,583	\$2,817	\$3,240	\$3,177	\$3,703
Support Services-Salaries and Benefits	\$2,087	\$2,332	\$2,672	\$2,655	\$3,061
Total Administrative Costs	\$1,362	\$1,339	\$1,365	\$1,487	\$1,455
Administration Salaries and Benefits	\$1,147	\$1,147	\$1,148	\$1,237	\$1,233
Total Operations and Maintenance of Plant	\$1,783	\$1,798	\$1,722	\$1,732	\$1,757
Operations and Maintenance-Salaries and Benefits	\$1,200	\$1,184	\$1,108	\$1,139	\$1,101

Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$509	\$482	\$447	\$453	\$492
Total Equipment Costs	\$181	\$39	\$17	\$74	\$284
Legal Costs	\$37	\$36	\$36	\$43	\$36
Employee Benefits as a percentage of salaries*	35.62%	37.03%	36.73%	36.11%	46.97%

*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 2024-25 revised appropriations and the 2025-26 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.