

Ocean - Long Beach Island

Notice is hereby given to the legal voters of the Long Beach Island school district, in the County of Ocean, of the State of New Jersey, that a Public Hearing will be held at the Long Beach Island Elementary School, 200 S. Barnegat Avenue, Surf City, New Jersey 08008, on April 28, 2026 at 6:00 PM, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	179	165	196
Pupils On Roll - Special Full-Time	15	15	23
Subtotal - Pupils On Roll	194	180	219
Private School Placements	1	1	0
Pupils Sent to Other Dists - Spec Ed Prog	0	0	1
Pupils Received	20	15	0

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Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	7,326,848	7,625,719	7,778,233
Total Tax Levy	10-121x	7,326,848	7,625,719	7,778,233
Total Tuition	10-1300	124,996	60,000	58,000
Unrestricted Miscellaneous Revenues	10-1XXX	96,394	30,000	30,000
Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
Interest Earned on Capital Reserve Funds	10-1XXX	233,124	1,000	1,000
<b>Total Revenues from Local Sources</b>		<b>7,781,362</b>	<b>7,717,719</b>	<b>7,868,233</b>
<b>Revenues from State Sources:</b>				
School Choice Aid	10-3116	615,594	648,270	682,248
Categorical Transportation Aid	10-3121	69,509	76,431	73,799
Extraordinary Aid	10-3131	1,062	0	0
Categorical Special Education Aid	10-3132	156,618	140,448	136,887
Categorical Security Aid	10-3177	31,808	33,318	32,005
Other State Aids	10-3XXX	467	0	0
<b>Total Revenues from State Sources</b>		<b>875,058</b>	<b>898,467</b>	<b>924,939</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	1,426	1,529
Withdrawal from Maintenance Reserve	10-309	0	0	6,000,000
Adjustment for Prior Year Encumbrances	10-310	0	177,000	100,000
Actual Revenues (Over)/Under Expenditures		286,084	0	0
<b>Total Operating Budget</b>		<b>8,942,504</b>	<b>8,834,220</b>	<b>14,894,701</b>
<b>Grants and Entitlements:</b>				
Other Revenue from Local Sources	20-1XXX	2,449	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>2,449</b>	<b>0</b>	<b>0</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	42,281	35,663	0
Title II	20-4451-4455	3,821	2,800	2,240
Title IV	20-4471-4474	10,000	10,000	8,000
IDEA Part B (Handicapped)	20-4420-4429	71,980	72,758	58,206
ARP-ESSER	20-4540	8,864	0	0
<b>Total Revenues from Federal Sources</b>		<b>136,946</b>	<b>121,221</b>	<b>68,446</b>
<b>Total Grants and Entitlements</b>		<b>139,395</b>	<b>121,221</b>	<b>68,446</b>
<b>Total Revenues/Sources</b>		<b>9,081,899</b>	<b>8,955,441</b>	<b>14,963,147</b>
<b>Total Revenues/Sources Net of Transfers</b>		<b>9,081,899</b>	<b>8,955,441</b>	<b>14,963,147</b>

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Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	2,546,801	2,638,131	2,630,584
Special Education-Instruction	11-2XX-100-XXX	361,179	408,459	419,895
Basic Skills/Remedial-Instruction	11-230-100-XXX	144,567	163,875	95,219
Bilingual Education-Instruction	11-240-100-XXX	127	150	150
Before/After School Programs	11-421-XXX-XXX	43,754	45,637	48,443
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	61,038	133,620	135,482
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	87,350	90,738	94,258
Undistributed Expenditures-Health Services	11-000-213-XXX	216,475	209,996	208,883
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	194,047	243,493	244,823
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	92,876	95,868	88,427
Undistributed Expenditures-Guidance	11-000-218-XXX	99,078	103,038	91,007
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	175,439	195,407	181,120
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	156,332	159,797	120,966
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	109	500	500
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,767	6,038	6,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	169,365	222,729	220,764
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	54,483	56,498	33,179
Undistributed Expenditures-Central Services	11-000-251-XXX	189,323	205,020	211,789
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	983,736	1,340,562	1,261,792
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	272,018	364,770	381,092
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,677,323	1,992,802	2,271,268
Undistributed Expenditures-Food Services	11-000-310-930	46,867	48,707	49,200
Total Undistributed Expenditures		4,478,626	5,469,583	5,600,550
Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
Total General Current Expense		7,575,054	8,726,835	8,795,841
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	71,590	97,525	89,000
Facilities Acquisition and Construction Services	12-000-400-XXX	1,295,860	8,860	6,008,860
Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		1,367,450	107,385	6,098,860
General Fund Grand Total		8,942,504	8,834,220	14,894,701
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	2,449	0	0
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	42,281	35,663	0
Title II	20-XXX-XXX-XXX	3,821	2,800	2,240
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	71,980	72,758	58,206
ARP-ESSER Grant Program	20-487-xxx-xxx	8,864	0	0
Total Federal Projects	20-XXX-XXX-XXX	136,946	121,221	68,446
Total Special Revenue Funds		139,395	121,221	68,446
Total Expenditures/Appropriations		9,081,899	8,955,441	14,963,147
Total Expenditures Net of Transfers		9,081,899	8,955,441	14,963,147

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Ocean - Long Beach Island  
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	328,237	252,955	251,529	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	6,805,347	6,657,961	6,204,875	205,875
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	465,036	365,036	189,036	90,036
--Legal Reserve	0	0	0	0
--Unemployment Fund	26,477	27,312	27,312	27,312
--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	0	0	0	0
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$37,377	\$37,617	\$38,718	\$45,708	\$37,800
Total Classroom Instruction	\$20,376	\$21,504	\$20,734	\$24,950	\$21,033
Classroom-Salaries and Benefits	\$18,340	\$19,867	\$18,993	\$23,013	\$19,240
Classroom-General Supplies and Textbooks	\$743	\$230	\$722	\$694	\$661
Classroom-Purchased Services	\$1,293	\$1,407	\$1,020	\$1,243	\$1,132
Total Support Services	\$6,915	\$7,031	\$7,163	\$8,248	\$6,634
Support Services-Salaries and Benefits	\$6,082	\$6,268	\$6,813	\$7,079	\$5,681
Total Administrative Costs	\$2,945	\$2,675	\$2,669	\$3,397	\$2,769
Administration Salaries and Benefits	\$1,912	\$1,937	\$1,850	\$2,369	\$1,916
Total Operations and Maintenance of Plant	\$6,873	\$5,873	\$7,577	\$8,408	\$6,693
Operations and Maintenance-Salaries and Benefits	\$2,801	\$2,798	\$2,727	\$3,223	\$2,781
Board Contribution to Food Services	\$0	\$243	\$220	\$271	\$225
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$1,264	\$372	\$386	\$542	\$406
Legal Costs	\$517	\$274	\$233	\$383	\$228
Employee Benefits as a percentage of salaries*	35.72%	37.52%	41.63%	42.47%	50.40%

\*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Long Beach Island Elementary School Addition	29-2760-020-21-2000	\$6,000,000	N	N	

Included in budget line 620, Budgeted Withdrawal from Capital Reserve - Excess Costs & Other Capital Projects, is \$6,000,000 for other capital project costs to be used for the addition and renovation at the Long Beach Island Elementary School. The total cost of this project is \$12,707,000 which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Learning Standards.

The complete budget will be on file and open to examination at the Long Beach Island Board of Education office, 325 Route 72 – 2<sup>nd</sup> Floor, Manahawkin, New Jersey 08050, 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.