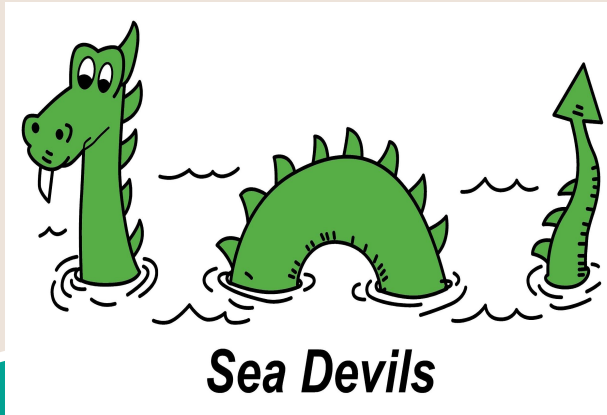


Island Heights Elementary Board of Education



2025-2026
School District Budget





- Revenue/State Aid
- Cost Drivers/Expenditures
- Budget Summary
- Administrative Costs
- Projects - Facilities
- Tax Impact

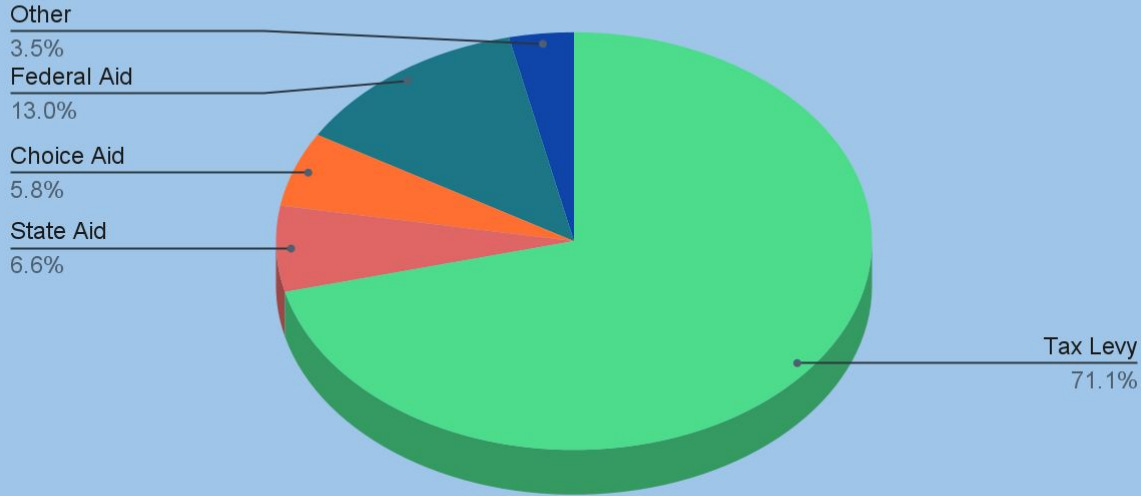
Revenue Sources in the 2025-2026 Budget



- Categorical State Aid
- School Choice Aid
- Federal Aid - IDEA, ESEA (budgeted at 20% reduction)
- Preschool Education Aid
- Other - Miscellaneous and Fund Balance

School Funding

Revenue



- State Aid - Categorical Aid (Transportation, Special Education, Security, Extraordinary, and Debt Service Aid)
- Federal Aid - IDEA and NCLB, PEA
- Other - Miscellaneous

Categorical State Aid received—Last five years



<u>Year</u>	<u>State Aid</u>	<u>Increase</u>
2021-2022	\$311,908	\$8,128
2022-2023	\$325,541	\$13,633
2023-2024	\$358,554	\$33,013
2024-2025	\$380,425	\$21,871
2025-2026	\$389,235	\$8,810

Cost drivers in the 2025-2026 budget



- Staff Salaries
- Health Benefits - 18-20% increase
- Special Education/Services - Unpredictable
- Transportation
- Liability Insurance
- Utilities - 20% increase in electric costs
- Pension - 17% increase

These categories represent over 83% of the total budget.

- Other areas impacting costs in the budget include:
 - Expiration of federal grant funds
 - Cost of doing business

Budget Spending By Category

Salaries	\$1,977,277.00	50.77%
Benefits/PERS	\$706,673.00	18.15%
Tuition/Trans	\$357,350.00	9.18%
Debt	\$188,662.00	4.84%
Special Ed	\$137,500.00	3.53%
Maintenance	\$99,000.00	2.54%
Utilities	\$78,500.00	2.02%
PEA Inclusion	\$60,368.00	1.55%
Liability Ins	\$49,000.00	1.26%
Inst. Supplies	\$45,000.00	1.16%
Class III	\$43,000.00	1.10%
Other	\$38,065.00	0.98%
Shared Services	\$32,000.00	0.82%
Prof Services	\$24,000.00	0.62%
Textbooks	\$18,000.00	0.46%
Clubs	\$16,000.00	0.41%
Equipment	\$15,000.00	0.39%
Lease/Equipment	\$9,000.00	0.23%
Total	\$3,894,395.00	100.00%

- Over 90% of this budget is non-discretionary
- Over 50% of this budget is in classroom instruction

2025-2026 School Budget Snapshot



Investing in our district

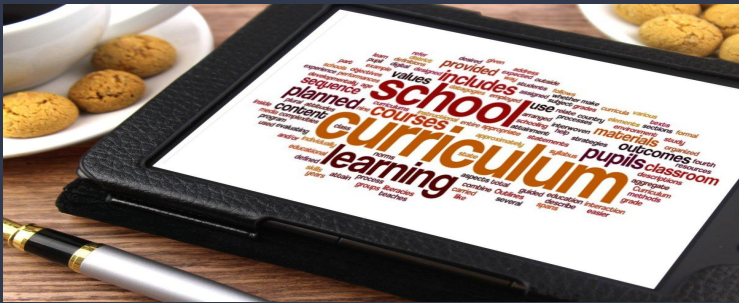


Budget Summary



- The budget is at the statutory cap
- The budget required \$95,000 in reductions to get to the budget cap.
- The 2025-2026 budget maintains all programs, staff and services.
- State aid overall increased just over \$8,800 from the prior year.
- Surplus of \$100,000 generated from the previous school year is being used to support the 2025-2026 budget.
- Moving back to a Superintendent/Principal Model
- Includes a Supervisor position to provide instructional, administrative and curriculum support.

Curriculum - Materials, Resources, and Programs



- High Performing District (Private School in a public setting)
- Full-Day Preschool
- Gifted and Talented Program – Weekly Class Enrichment K-2 and the SAIL program for Grades 3-6 for qualified students
- Basic Skills Program – Weekly pull-out and push-in support offered to students that qualify through our STARS program
- Technology – We are a 1:1 Chromebook School.
- Adding a new Science program

Student Health and Wellness



- Physical Education and Health are taught by our certified Health and PE Teacher
- Character Education is taught weekly as part of the district wellness initiative
- The district has a part-time Guidance Counselor and part-time Social Worker on staff to support our students.
- Part-time Director of Special Services

Extra-Curricular Activities



- There are several club programs for students Grades 2-6 including Chorus, Book Club, Band, Broadcast Club, Sports and Arts and Crafts.
- The Sea Devil Running Club (Grades 3-6) prepare students to run the annual River to the Bay 5K.
- The Y-Kids program before and after school provides an opportunity for childcare for our families
- Band and Chorus is offered to students Grades 4-6 which includes performances in our Winter and Spring concerts.
- Weekly music classes are offered to all students

School Safety



- A Full-Time SLEO Class III officer is in our building daily
- Vestibule and door swipes
- Singlewire/InformaCast is used to account for students and staff during drills and live events
- The 6th Grade Safety Patrol will continue in the upcoming school year.

Shared Services



- Preschool Instructional Coach, Preschool Intervention and Referral Specialist – Seaside Heights
- Community Parent Involvement Specialist – Seaside Heights
- Spanish Teacher – Seaside Heights
- Shared Services with the Township - **Keeps Tax Dollars in Island Heights.**

Administrative Costs



- The districts proposed Administrative Cost Per Pupil in the 2025-2026 budget is \$2,064. This is \$613 less per pupil than the Central Regional limit of \$2,677. This means we are spending \$88,885 less than the regional average.

Capital Projects



- The district will be reviewing parking lot options behind the school including but not limited to paving and striping. Funds for this project would come from Capital Reserve
- The door swipes and key fobs will need to be reprogrammed as the current programming is out of date and we can no longer add new fobs.

Tax Impact 2025-2026 Budget



What is the tax impact for the 2025-2026 school budget?



- The average value for a home in Island Heights is \$420,860
- The school tax rate will increase by .005 cents.
- The tax impact on the average home in Island Heights (\$420,860) will be \$44.00 annually or \$3.67 per month
- The tax impact for every \$100,000 of assessed value (not market value) is \$10.35 annually.



QUESTIONS