

Ocean - Island Heights Boro

Notice is hereby given to the legal voters of the Island Heights school district, in the County of Ocean, of the State of New Jersey, that a Public Hearing will be held in the gymnasium of the Island Heights Board of Education, 115 Summit Avenue, Island Heights, NJ 08732 on Tuesday, April 28, 2026 at 5:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2026-27 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	127	130	128
Pupils On Roll - Special Full-Time	15	16	16
Subtotal - Pupils On Roll	142	146	144
Private School Placements	1	0	2
Pupils Sent to Other Dists - Spec Ed Prog	1	0	0
Pupils Received	0	2	0

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Ocean - Island Heights Boro
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	2,591,942	2,643,781	2,794,657
Total Tax Levy	10-121x	2,591,942	2,643,781	2,794,657
Unrestricted Miscellaneous Revenues	10-1XXX	40,753	5,000	12,000
Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
Interest Earned on Capital Reserve Funds	10-1XXX	1,271	50	50
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	805	0	0
Total Revenues from Local Sources		2,634,771	2,648,931	2,806,807
Revenues from State Sources:				
School Choice Aid	10-3116	211,134	225,022	232,316
Categorical Transportation Aid	10-3121	11,068	10,901	12,445
Extraordinary Aid	10-3131	54,474	30,000	30,000
Categorical Special Education Aid	10-3132	116,898	131,919	127,185
Categorical Security Aid	10-3177	9,976	21,393	19,657
Adjustment Aid	10-3178	31,349	0	0
Other State Aids	10-3XXX	1,868	0	0
Total Revenues from State Sources		436,767	419,235	421,603
Budgeted Fund Balance-Operating Budget	10-303	0	131,594	87,747
Withdrawal from Maintenance Reserve	10-310	0	5,850	0
Actual Revenues (Over)/Under Expenditures		-29,333	0	0
Total Operating Budget		3,042,205	3,205,610	3,316,157
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	20,147	5,000	5,000
Total Revenues from Local Sources	20-1XXX	20,147	5,000	5,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	10,273	10,273	0
Preschool Education Aid	20-3218	392,392	388,207	420,940
Total Revenues from State Sources		402,665	398,480	420,940
Revenues from Federal Sources:				
Title I	20-4411-4416	4,118	3,476	0
Title II	20-4451-4455	2,406	1,449	1,231
Title IV	20-4471-4474	10,000	10,000	8,500
IDEA Part B (Handicapped)	20-4420-4429	40,437	39,807	33,836
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	9,373	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	497	0	0
Staffing Grant				
Other	20-4XXX	15,260	0	0
Total Revenues from Federal Sources		82,091	54,732	43,567
Transfers from Operating Budget-Pre-Kindergarten	20-5200	60,368	0	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	62,524	64,760
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-6,429	0	0
Total Grants and Entitlements		558,842	520,736	534,267
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	126,233	124,517	125,954
Interest on Investments	40-1510	3	0	0
Miscellaneous	40-1XXX	3	0	0
Total Revenues from Local Sources		126,236	124,517	125,954
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	65,029	64,145	64,887
Budgeted Fund Balance	40-303	0	1	3
Total Local Repayment of Debt		191,265	188,663	190,844
Actual Revenues (Over)/Under Expenditures		-2	0	0
Total Repayment of Debt		191,263	188,663	190,844
Total Revenues/Sources		3,792,310	3,915,009	4,041,268
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	60,368	0	0
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	62,524	64,760
Total Revenues/Sources Net of Transfers		3,731,942	3,852,485	3,976,508

Ocean - Island Heights Boro
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	994,157	927,127	933,822
Special Education-Instruction	11-2XX-100-XXX	229,375	273,865	249,748
Basic Skills/Remedial-Instruction	11-230-100-XXX	61,854	51,371	53,203
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,112	15,446	13,964
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	214,683	211,414	257,170
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,824	17,193	16,140
Undistributed Expenditures-Health Services	11-000-213-XXX	22,652	26,788	31,469
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,785	113,582	80,000
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	9,000	10,000	5,000
Undistributed Expenditures-Guidance	11-000-218-XXX	0	30,082	31,138
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,166	17,000	7,654
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	116,071	114,622
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,476	1,500	1,500
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	565	1,000	1,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	148,064	132,280	94,775
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	38,104	61,202	51,025
Undistributed Expenditures-Central Services	11-000-251-XXX	94,302	92,261	105,578
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	12,988	13,455
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	474,669	375,896	361,578
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	78,316	59,800	41,362
Personal Services-Employee Benefits	11-XXX-XXX-2XX	528,897	633,940	848,000
Total Undistributed Expenditures		1,704,503	1,912,997	2,061,466
Interest Earned on Maintenance Reserve	10-606	0	100	100
Total General Current Expense		3,006,001	3,180,906	3,312,303
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,400	20,850	0
Facilities Acquisition and Construction Services	12-000-400-XXX	3,804	3,804	3,804
Interest Deposit to Capital Reserve	10-604	0	50	50
Total Capital Outlay		36,204	24,704	3,854
General Fund Grand Total		3,042,205	3,205,610	3,316,157
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	13,718	5,000	5,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	255,480	255,593	232,379
Support Services	20-218-200-XXX	207,553	205,411	253,321
Total Preschool Education Aid	20-218-XXX-XXX	463,033	461,004	485,700
Total State Projects	20-XXX-XXX-XXX	463,033	461,004	485,700
Federal Projects:				
Title I	20-XXX-XXX-XXX	4,118	3,476	0
Title II	20-XXX-XXX-XXX	2,406	1,449	1,231
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	40,437	39,807	33,836
Other	20-XXX-XXX-XXX	15,260	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	9,373	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-491-xxx-xxx	497	0	0
Staffing Grant				
Total Federal Projects	20-XXX-XXX-XXX	82,091	54,732	43,567
Total Special Revenue Funds		558,842	520,736	534,267
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	191,263	188,663	190,844
Total Debt Service Funds		191,263	188,663	190,844
Total Expenditures/Appropriations		3,792,310	3,915,009	4,041,268
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	60,368	0	0
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	62,524	64,760
Total Expenditures Net of Transfers		3,731,942	3,852,485	3,976,508

Ocean - Island Heights Boro
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)	324,925	337,936	250,000	250,000
(Repayment of Debt)	2	4	3	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	33,503	34,774	74,824	74,874
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	99,892	99,892	160,484	160,584
--Legal Reserve	126,669	187,747	87,747	0
--Unemployment Fund	52,975	53,780	53,780	53,780
--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	3,757	10,186	10,186	10,186
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Ocean - Island Heights Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$19,726	\$22,248	\$22,052	\$22,658	\$23,851
Total Classroom Instruction	\$12,844	\$13,761	\$12,933	\$13,224	\$14,303
Classroom-Salaries and Benefits	\$12,001	\$13,256	\$12,116	\$12,384	\$13,676
Classroom-General Supplies and Textbooks	\$476	\$316	\$476	\$514	\$378
Classroom-Purchased Services	\$367	\$188	\$341	\$327	\$248
Total Support Services	\$1,900	\$2,298	\$4,128	\$3,878	\$3,991
Support Services-Salaries and Benefits	\$930	\$1,583	\$3,134	\$2,734	\$3,276
Total Administrative Costs	\$2,279	\$2,481	\$2,064	\$2,632	\$2,605
Administration Salaries and Benefits	\$2,005	\$1,988	\$1,788	\$2,184	\$2,301
Total Operations and Maintenance of Plant	\$2,585	\$3,554	\$2,782	\$2,763	\$2,792
Operations and Maintenance-Salaries and Benefits	\$703	\$685	\$745	\$702	\$845
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$99	\$133	\$123	\$135	\$130
Total Equipment Costs	\$5	\$231	\$102	\$143	\$0
Legal Costs	\$128	\$323	\$116	\$288	\$118
Employee Benefits as a percentage of salaries*	28.66%	31.68%	34.46%	36.69%	49.86%

*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.

The complete budget will be on file and open to examination at the Board office of Island Heights Board of Education, 115 Summit Avenue, Island Heights, Ocean County New Jersey between 8:00 am and 3:00 p.m. 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.