

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	125.0	127.0	132.0
On Roll Special Ed Full-Time	15.0	15.0	15.0
On Roll Subtotal	140.0	142.0	147.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,406,446	2,591,942	2,643,781
	Total Tax Levy	10-121x	2,406,446	2,591,942	2,643,781
	Unrestricted Miscellaneous Revenues	10-1XXX	20,213	5,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	50
	Other Restricted Miscellaneous Revenues	10-1XXX	197	0	0
	Total Revenues from Local Sources			2,426,856	2,596,942
General Fund Revenues from State Sources	School Choice Aid	10-3116	197,078	211,134	225,022
	Categorical Transportation Aid	10-3121	11,068	11,068	10,901
	Extraordinary Aid	10-3131	29,774	24,000	30,000
	Categorical Special Education Aid	10-3132	109,083	116,898	131,919
	Categorical Security Aid	10-3177	9,976	9,976	21,393
	Adjustment Aid	10-3178	31,349	31,349	0
	Other State Aids	10-3XXX	1,820	0	0
	Total Revenues from State Sources			390,148	404,425
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	70,000	131,594
	Adjustment for Prior Year Encumbrances		0	46,832	0
	Actual Revenues (Over)/Under Expenditures		-173,690	0	0
General Fund Revenues	Total Operating Budget		2,643,314	3,118,199	3,199,760
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,604	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	14,604	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	29,857	10,273	10,273
	Preschool Education Aid	20-3218	199,682	392,392	388,207
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	3,111	0	0
	Total Revenues from State Sources			232,650	402,665

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	36,720	4,118	0
	Title II	20-4451-4455	4,713	2,406	1,925
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	39,396	40,437	32,350
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	21,076	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	12,300	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	19,346	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	15,843	0	0
	Other	20-4XXX	20,058	0	0
		Total Revenues from Federal Sources		179,452	56,961
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	14,263	60,368	62,524
Special Revenue Fund Revenues	Total Grants and Entitlements		447,362	524,994	508,279
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	124,615	126,233	124,517
	Interest on Investments	40-1510	1	0	0
	Miscellaneous	40-1XXX	1	0	0
		Total Revenues from Local Sources		124,616	126,233
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	64,196	65,029	64,145
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		188,812	191,263	188,663
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		188,813	191,263	188,663
All Fund Revenues	Total Revenues/Sources		3,279,489	3,834,456	3,896,702
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	14,263	60,368	62,524
	Total Revenues/Sources Net of Transfers		3,265,226	3,774,088	3,834,178

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	985,140	1,033,499	955,755
	Special Education-Instruction	11-2XX-100-XXX	220,892	229,375	289,409
	Basic Skills/Remedial-Instruction	11-230-100-XXX	39,802	69,175	32,756
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,325	14,408	14,469
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	94,519	193,033	250,645
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,421	12,950	17,258
	Undistributed Expenditures-Health Services	11-000-213-XXX	14,039	24,513	23,688
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	104,994	120,500	115,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	8,900	6,001	10,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	31,082
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	15,351	9,500	16,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	0	107,250
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	4,130	1,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	767	1,000	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	109,599	112,268	85,690
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,263	41,914	37,700
	Undistributed Expenditures-Central Services	11-000-251-XXX	104,759	94,004	99,636
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	13,853	12,988
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	332,008	452,125	380,910
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	76,522	79,609	86,941
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	463,209	570,138	610,629
		Total Undistributed Expenditures		1,382,351	1,735,538
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
General Fund Current Expenses	Total General Current Expense		2,639,510	3,081,995	3,180,906
Capital Outlay	Equipment	12-XXX-XXX-730	0	32,400	15,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	3,804	3,804	3,804
	Interest Deposit to Capital Reserve	10-604	0	0	50
		Total Capital Outlay		3,804	36,204
General Fund Expenses and Transfers	General Fund Grand Total		2,643,314	3,118,199	3,199,760

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	159,253	255,480	229,367
	Support Services	20-218-200-XXX	83,910	197,280	231,637
	Facility Acquisition and Construction Services	20-218-400-XXX	639	10,273	0
	Total Preschool Education Aid	20-218-XXX-XXX	243,802	463,033	461,004
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	3,111	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	246,913	463,033	461,004
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	36,720	4,118	0
	Title II	20-XXX-XXX-XXX	4,713	2,406	1,925
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	39,396	40,437	32,350
	Other	20-XXX-XXX-XXX	20,058	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	21,076	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	12,300	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	19,346	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	15,843	0	0
	Total Federal Projects	20-XXX-XXX-XXX	179,452	56,961	42,275
Special Revenue Fund Expenses	Total Special Revenue Funds		447,362	524,994	508,279
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	188,813	191,263	188,663
	Total Debt Service Funds		188,813	191,263	188,663
All Fund Expenses	Total Expenditures/Appropriations		3,279,489	3,834,456	3,896,702
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	14,263	60,368	62,524
	Total Expenditures Net of Transfers		3,265,226	3,774,088	3,834,178

Advertised Recapitulation of Balances

Fund Balance Category	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	322,030	324,925	281,594	250,000
	Repayment of Debt	3	2	1	0
Restricted for General Operating Budget	Capital Reserve	33,500	33,503	58,503	58,553
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	61,439	99,892	154,892	154,992
	Legal Reserve	26,669	126,669	100,000	0
	Unemployment Fund	52,779	52,975	52,975	52,975
	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
Restricted for Special Revenue Fund	Student Activity Fund	10,150	3,757	3,757	3,757
	Scholarship Fund	0	0	0	0
Restricted for 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	\$21,910	\$19,726	\$20,181	\$22,548	\$22,052
Total Classroom Instruction	\$13,561	\$12,844	\$12,596	\$14,074	\$12,933
Classroom-Salaries and Benefits	\$12,678	\$12,001	\$11,816	\$13,257	\$12,116
Classroom-General Supplies and Textbooks	\$584	\$476	\$424	\$427	\$476
Classroom-Purchased Services	\$299	\$367	\$357	\$391	\$341
Total Support Services	\$1,589	\$1,900	\$2,715	\$2,647	\$4,128
Support Services-Salaries and Benefits	\$561	\$930	\$1,666	\$1,581	\$3,134
Total Administrative Costs	\$2,207	\$2,279	\$1,972	\$2,316	\$2,064
Administration Salaries and Benefits	\$1,939	\$2,005	\$1,742	\$1,882	\$1,788
Total Operations and Maintenance of Plant	\$4,440	\$2,585	\$2,765	\$3,362	\$2,782
Operations and Maintenance-Salaries and Benefits	\$562	\$703	\$664	\$712	\$745
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$95	\$99	\$113	\$126	\$123
Total Equipment Costs	\$189	\$5	\$306	\$301	\$102
Legal Costs	\$122	\$128	\$102	\$190	\$116
Employee Benefits as a percentage of salaries*	27.40%	28.66%	35.30%	33.40%	34.46%

*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's Internet 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Central Regional - Food Prep	0
Insurance Coverages and Benefits	NJSIG - Joint Insurance Fund	0
	NJ State Health Benefit Plan	0
Municipal/Public Works	Snow Removal	0
Purchasing	Use of Ed-Data and ESCNJ for school purchasing	0
Recycling	Island Heights Twp.	0
Social Worker/Psychologist	Central Regional - Shared School Psychologist	0
Staffing - Other	Seaside Heights Elementary - Shared Spanish Teacher	0
	Shared PIC for PEA program	0

Estimated Tax Rates

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,643,781
	(D) Total School Levy	2,768,298
	(B) Estimated Net Taxable Valuation (as of 02/01/25)	385,720,200
	(H) Estimated Equalized Valuation (as of 10/01/24)	580,155,951
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6854
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7177
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4557
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4772

Employee Contract List for District

Name	Category	Measure
Lisa Royer	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,075
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,200
	Total Bonuses Amount	\$3,250
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	At Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At Speration
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Lisa Royer	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Tim Rehm	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$84,872
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	12/31/25
	Contracted Number of Annual Work Days	160
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Tim Rehm	Total Allowances Amount	\$1,300
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	