

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	104.0	115.0	128.0
On Roll Special Ed Full-Time	17.0	17.0	15.0
On Roll Subtotal	121.0	132.0	143.0
Sent to Other Districts Special Ed	2.0	2.0	1.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,327,020	2,327,020	2,406,446
	Unrestricted Miscellaneous Revenues	10-1XXX	14,865	6,239	5,000
	Other Restricted Miscellaneous Revenues	10-1XXX	2,475	0	0
	Total Revenues from Local Sources		2,344,360	2,333,259	2,411,446
General Fund Revenues from State Sources	School Choice Aid	10-3116	180,306	186,536	197,078
	Categorical Transportation Aid	10-3121	11,068	11,068	11,068
	Categorical Special Education Aid	10-3132	79,209	86,612	109,083
	Categorical Security Aid	10-3177	9,976	9,976	9,976
	Adjustment Aid	10-3178	31,349	31,349	31,349
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources		313,648	325,541	358,554
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	56,000	70,000
	Adjustment for Prior Year Encumbrances		0	211,402	0
	Actual Revenues (Over)/Under Expenditures		-84,874	0	0
General Fund Revenues	Total Operating Budget		2,573,134	2,926,202	2,840,000
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,810	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	13,810	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	188,636	199,682
	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	78,508	0
	Total Revenues from State Sources		0	267,144	199,682
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	19,923	15,938
	Title II	20-4451-4455	1,654	3,395	2,716
	Arp-Idea Basic	20-4419	0	6,189	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	37,050	36,014	28,811
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	16,338	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	23,662	0
	Arp-ESSER	20-4540	0	42,500	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	30,721	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	38,250	20,000
	Total Revenues from Federal Sources		139,425	276,271	67,465
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	14,263
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		296	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		153,531	548,415	286,410
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	17,658	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	167,012	176,659	124,615
	Interest on Investments	40-1510	2	0	0
	Miscellaneous	40-1XXX	2	0	0
	Total Revenues from Local Sources		167,014	176,659	124,615
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	62,428	63,329	64,196
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	401	2
	Total Local Repayment of Debt		247,100	240,389	188,813
	Actual Revenues (Over)/Under Expenditures		10	0	0
Debt Service Fund Revenues	Total Repayment of Debt		247,110	240,389	188,813
All Fund Revenues	Total Revenues/Sources		2,973,775	3,715,006	3,315,223
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	14,263
	Total Revenues/Sources Net of Transfers		2,973,775	3,715,006	3,300,960

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	897,959	873,010	973,115
	Special Education-Instruction	11-2XX-100-XXX	358,019	383,842	325,160
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,853	10,292	10,741
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	40,944	92,466	85,737
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,866	24,718	25,605
	Undistributed Expenditures-Health Services	11-000-213-XXX	40,058	25,572	20,004
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,142	90,000	100,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	2,083	12,000	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	12,202	16,700	16,850
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	5,029	6,450	5,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,487	1,000	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	119,030	100,494	107,966
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	66	50,230	36,263
	Undistributed Expenditures-Central Services	11-000-251-XXX	109,073	112,119	117,636
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	394,728	542,978	382,492
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	39,677	51,104	51,427
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	407,114	529,423	565,200
		Total Undistributed Expenditures		1,301,499	1,655,254
General Fund Current Expenses	Total General Current Expense		2,569,330	2,922,398	2,836,196
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	3,804	3,804	3,804
	Total Capital Outlay		3,804	3,804	3,804
General Fund Expenses and Transfers	General Fund Grand Total		2,573,134	2,926,202	2,840,000
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	14,106	5,000	5,000

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	109,241	110,219
	Support Services	20-218-200-XXX	0	55,075	102,573
	Facility Acquisition and Construction Services	20-218-400-XXX	0	24,320	1,153
	Total Preschool Education Aid	20-218-XXX-XXX	0	188,636	213,945
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	78,508	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	267,144	213,945
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	19,923	15,938
	Title II	20-XXX-XXX-XXX	1,654	3,395	2,716
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,050	36,014	28,811
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	6,189	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	30,721	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	38,250	20,000
	Arp ESSER Grant Program	20-487-xxx-xxx	0	42,500	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	16,338	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	23,662	0
	Total Federal Projects	20-XXX-XXX-XXX	139,425	276,271	67,465
	Special Revenue Fund Expenses	Total Special Revenue Funds		153,531	548,415
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	247,110	240,389	188,813
	Total Debt Service Funds		247,110	240,389	188,813
All Fund Expenses	Total Expenditures/Appropriations		2,973,775	3,715,006	3,315,223
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	14,263
	Total Expenditures Net of Transfers		2,973,775	3,715,006	3,300,960

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	315,165	299,321	243,321	173,321
	Repayment of Debt	413	403	2	0
Restricted for General Operating Budget	Capital Reserve	33,489	33,489	33,489	33,489
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,439	61,439	61,439	61,439
	Legal Reserve	0	0	0	0
	Unemployment Fund	50,276	52,752	52,752	52,752
	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	5,424	5,128	5,128	5,128
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,213	\$20,558	\$19,691	\$22,297	\$20,263
Total Classroom Instruction	\$13,840	\$12,936	\$13,100	\$13,566	\$12,854
Classroom-Salaries and Benefits	\$12,795	\$12,160	\$12,280	\$12,645	\$11,895
Classroom-General Supplies and Textbooks	\$663	\$577	\$485	\$573	\$567
Classroom-Purchased Services	\$383	\$199	\$336	\$349	\$392
Total Support Services	\$1,640	\$1,733	\$1,435	\$1,715	\$1,927
Support Services-Salaries and Benefits	\$539	\$741	\$489	\$715	\$948
Total Administrative Costs	\$2,050	\$2,328	\$2,308	\$2,615	\$2,413
Administration Salaries and Benefits	\$1,861	\$2,104	\$2,151	\$2,459	\$2,239
Total Operations and Maintenance of Plant	\$2,572	\$3,420	\$2,726	\$4,283	\$2,954
Operations and Maintenance-Salaries and Benefits	\$929	\$758	\$601	\$670	\$1,076
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$117	\$98	\$95	\$92
Total Equipment Costs	\$0	\$0	\$0	\$184	\$8
Legal Costs	\$78	\$100	\$38	\$39	\$67
Employee Benefits as a percentage of salaries*	27.88%	26.68%	36.31%	34.08%	35.26%

*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 2022-23 revised appropriations and the 2023-24 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 prepares the food and delivers here for the Island Heights Grade School	0
Municipal/Public Works	Borough of Island Heights Snow Removal	0
Recycling	Borough of Island Heights	0
Social Worker/Psychologist	Central Regional shares school psychologist as well as Supervisor of Special Services	0
Technology Services	Shared Service with Seaside Heights Borough	0

Estimated Tax Rates

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,406,446
	(D) Total School Levy	2,531,061
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	372,151,261
	(H) Estimated Equalized Valuation (as of 10/01/22)	480,699,582
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6466
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6801
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5006
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5265

Employee Contract List for District

Name	Category	Measure
LISA ROYER	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,263
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$0
	Total Bonuses Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
TIMOTHY REHM	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,400
	Full-Time Equivalent (FTE)	0.7
	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
TIMOTHY REHM	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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	