

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	115.0	125.0	142.0
On Roll Special Ed Full-Time	17.0	15.0	15.0
On Roll Subtotal	132.0	140.0	157.0
In Private School Placements		1.0	2.0
Sent to Other Districts Special Ed	2.0		1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,327,020	2,406,446	2,591,942
	Unrestricted Miscellaneous Revenues	10-1XXX	9,867	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	11	0	0
	Other Restricted Miscellaneous Revenues	10-1XXX	26	0	0
	Total Revenues from Local Sources		2,336,924	2,411,446	2,596,942
General Fund Revenues from State Sources	School Choice Aid	10-3116	186,536	197,078	211,134
	Categorical Transportation Aid	10-3121	11,068	11,068	11,068
	Extraordinary Aid	10-3131	0	0	24,000
	Categorical Special Education Aid	10-3132	86,612	109,083	116,898
	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	2,030	0	0
	Total Revenues from State Sources		327,571	358,554	404,425
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	70,000	70,000
	Adjustment for Prior Year Encumbrances		0	14,689	0
	Actual Revenues (Over)/Under Expenditures		129,925	0	0
General Fund Revenues	Total Operating Budget		2,794,420	2,854,689	3,071,367
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,223	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	19,223	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	148,505	239,813	392,392
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,561	0	0
	Total Revenues from State Sources		154,066	239,813	392,392
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,923	36,720	0
	Title II	20-4451-4455	3,395	4,713	2,800
	Title IV	20-4471-4474	0	10,000	0
	ARP-IDEA Basic	20-4419	6,189	0	0
	IDEA Part B (Handicapped)	20-4420-4429	36,014	39,396	36,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	28,924	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,327	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	20,654	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	29,157	0	0
	Addressing Student Learning Loss Grant	20-4533	0	345	0
	ARP-ESSER	20-4540	72,688	0	0
	CARES Act Education Stabilization Fund	20-4530	0	20,422	0
	CARES-Digital Divide Grant	20-4531	0	20,654	0
	Other	20-4XXX	0	28,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	18,157	0
	Total Revenues from Federal Sources		235,271	178,407	38,800
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	14,263	60,368
Special Revenue Fund Revenues	Total Grants and Entitlements		403,538	437,483	496,560
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	176,659	124,615	126,233
	Interest on Investments	40-1510	3	0	0
	Miscellaneous	40-1XXX	3	0	0
	Total Revenues from Local Sources		176,662	124,615	126,233
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	63,329	64,196	65,029
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	1
	Total Local Repayment of Debt		239,991	188,813	191,263
	Actual Revenues (Over)/Under Expenditures		398	0	0
Debt Service Fund Revenues	Total Repayment of Debt		240,389	188,813	191,263
All Fund Revenues	Total Revenues/Sources		3,438,347	3,480,985	3,759,190
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	14,263	60,368
	Total Revenues/Sources Net of Transfers		3,438,347	3,466,722	3,698,822

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	915,964	990,088	1,019,572
	Special Education-Instruction	11-2XX-100-XXX	393,842	270,717	274,304
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	24,684	31,437
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,372	13,741	14,068
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	29,617	85,737	163,890
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,643	20,744	14,603
	Undistributed Expenditures-Health Services	11-000-213-XXX	18,125	18,666	21,292
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	105,744	104,994	120,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	10,044	11,205	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	12,854	16,850	17,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,573	5,000	5,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	1,000	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	104,211	117,244	102,062
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	13,000	36,263	38,104
	Undistributed Expenditures-Central Services	11-000-251-XXX	112,465	105,636	98,052
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	554,305	399,468	406,838
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	73,203	64,427	79,609
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	409,654	564,421	600,232
	Total Undistributed Expenditures			1,470,438	1,551,655
General Fund Current Expenses	Total General Current Expense		2,790,616	2,850,885	3,019,563
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	48,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	3,804	3,804	3,804
	Total Capital Outlay		3,804	3,804	51,804
General Fund Expenses and Transfers	General Fund Grand Total		2,794,420	2,854,689	3,071,367

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	80,663	165,894	228,667
	Support Services	20-218-200-XXX	43,522	87,028	224,093
	Facility Acquisition and Construction Services	20-218-400-XXX	24,320	1,154	0
	Total Preschool Education Aid	20-218-XXX-XXX	148,505	254,076	452,760
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,561	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	154,066	254,076	452,760
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,923	36,720	0
	Title II	20-XXX-XXX-XXX	3,395	4,713	2,800
	Title IV	20-XXX-XXX-XXX	0	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	36,014	39,396	36,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	6,189	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	20,422	0
	Other	20-XXX-XXX-XXX	0	28,000	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	20,654	0
	Addressing Student Learning Loss Grant	20-480-xxx-xxx	0	345	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	18,157	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	72,688	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	28,924	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,327	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	20,654	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	29,157	0	0
Total Federal Projects	20-XXX-XXX-XXX	235,271	178,407	38,800	
Special Revenue Fund Expenses	Total Special Revenue Funds		403,538	437,483	496,560
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	240,389	188,813	191,263
	Total Debt Service Funds		240,389	188,813	191,263
All Fund Expenses	Total Expenditures/Appropriations		3,438,347	3,480,985	3,759,190

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	14,263	60,368
	Total Expenditures Net of Transfers		3,438,347	3,466,722	3,698,822

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	281,949	322,030	252,030	208,699
	Repayment of Debt	401	3	1	0
Restricted for General Operating Budget	Capital Reserve	33,489	33,500	33,500	33,500
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	61,439	61,439	61,439	61,439
	Legal Reserve	0	26,669	26,669	0
	Unemployment Fund	52,752	52,779	52,779	52,779
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	5,128	10,150	10,150	10,150
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,558	\$21,910	\$20,263	\$20,996	\$20,181
Total Classroom Instruction	\$12,936	\$13,561	\$12,854	\$13,372	\$12,596
Classroom-Salaries and Benefits	\$12,160	\$12,678	\$11,895	\$12,311	\$11,816
Classroom-General Supplies and Textbooks	\$577	\$584	\$567	\$453	\$424
Classroom-Purchased Services	\$199	\$299	\$392	\$608	\$357
Total Support Services	\$1,733	\$1,589	\$1,927	\$2,034	\$2,715
Support Services-Salaries and Benefits	\$741	\$561	\$948	\$988	\$1,666
Total Administrative Costs	\$2,328	\$2,207	\$2,413	\$2,393	\$1,972
Administration Salaries and Benefits	\$2,104	\$1,939	\$2,239	\$2,149	\$1,742
Total Operations and Maintenance of Plant	\$3,420	\$4,440	\$2,954	\$3,053	\$2,765
Operations and Maintenance-Salaries and Benefits	\$758	\$562	\$1,076	\$792	\$664
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$117	\$95	\$92	\$122	\$113
Total Equipment Costs	\$0	\$189	\$8	\$8	\$306
Legal Costs	\$100	\$122	\$67	\$108	\$102
Employee Benefits as a percentage of salaries*	26.68%	27.40%	35.26%	33.75%	35.30%

*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 2023-24 revised appropriations and the 2024-25 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	MISC Revenue Interest, Rents Insurance Claims	5,000	Miscellaneous Sources Insurance Claims, Refunds Interest

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Central Regional prepares Food and delivers to Island Heights	0
Insurance Coverages and Benefits	Insurance coverage through NJSIG Joint Insurance Fund	0
	New Jersey State Health Plan	0
Municipal/Public Works	Borough of Island Heights provides our snow removal	0
Purchasing	Utilize State Contracts and ESCNJ to make group purchases under statewide cooperative bids	0
Recycling	Borough of Island Heights picks up schools recycling	0
Social Worker/Psychologist	Central Regional shares a school psychologist with Island Heights	0
Staffing - Other	Share Spanish Teacher Seaside Heights School District	0
	Share Preschool Instructional Coach and Specialist	0

Estimated Tax Rates

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,591,942
	(D) Total School Levy	2,718,175
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	381,684,600
	(H) Estimated Equalized Valuation (as of 10/01/23)	515,341,093
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6791
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7122
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5030
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5275

Employee Contract List for District

Name	Category	Measure
Lisa Royer	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,781
	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	112
	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	\$2,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	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	

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	\$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
Timothy 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)	\$0
	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 \$15,000 payout for unused time
	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	