

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	127.0	130.0	128.0
On Roll Special Ed Full-Time	15.0	16.0	16.0
On Roll Subtotal	142.0	146.0	144.0
In Private School Placements	1.0		2.0
Sent to Other Districts Special Ed	1.0		0.0
Received		2.0	0.0

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund 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	10-1XXX	805	0	0
	Total Revenues from Local Sources		2,634,771	2,648,931	2,806,807
General Fund 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
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		3,042,205	3,205,610	3,316,157
Special Revenue Fund Revenues from Local Sources	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
Special Revenue Fund 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
Special Revenue Fund 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

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	497	0	0
	Other	20-4XXX	15,260	0	0
	Total Revenues from Federal Sources		82,091	54,732	43,567
Special Revenue Fund Revenues from Other Sources	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
Special Revenue Fund Revenues	Total Grants and Entitlements		558,842	520,736	534,267
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	65,029	64,145	64,887
Debt Service Fund Revenues from Other Sources	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
Debt Service Fund Revenues	Total Repayment of Debt		191,263	188,663	190,844
All Fund Revenues	Total Revenues/Sources		3,792,310	3,915,009	4,041,268
Revenues Net of Transfers	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

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for 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
General Fund Current Expenses for 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	26,616
	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	829,038
	Total Undistributed Expenditures		1,704,503	1,912,997	2,061,466
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		3,006,001	3,180,906	3,312,303
Capital Outlay	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 Expenses and Transfers	General Fund Grand Total		3,042,205	3,205,610	3,316,157

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	463,033	461,004	485,700
Special Revenue Fund Expenses for 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 Staffing Grant	20-491-xxx-xxx	497	0	0
	Total Federal Projects	20-XXX-XXX-XXX	82,091	54,732	43,567
Special Revenue Fund Expenses	Total Special Revenue Funds		558,842	520,736	534,267
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	191,263	188,663	190,844
	Total Debt Service Funds		191,263	188,663	190,844
All Fund Expenses	Total Expenditures/Appropriations		3,792,310	3,915,009	4,041,268
Expenses Net of Transfers	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

Advertised Recapitulation of Balances

Fund Balance Category	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 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
Restricted for Special Revenue Fund	Student Activity Fund	3,757	10,186	10,186	10,186
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed 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's Internet 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Manchester Township School District -School Business Administrator	0
Food Services	Central Regional School District	0
Municipal/Public Works	Borough of Island Heights Snow Removal	0
Recycling	Borough of Island Heights	0
Technology Services	Manchester Township School District - Technology Director	0

Estimated Tax Rates

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,794,657
	(D) Total School Levy	2,920,611
	(B) Estimated Net Taxable Valuation (as of 02/03/26)	388,486,300
	(H) Estimated Equalized Valuation (as of 10/01/25)	631,706,846
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7194
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7518
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4424
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4623

Employee Contract List for District

Name	Category	Measure
Lisa Royer	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$145,250
	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	07/01/25
	End Date of Contract	06/30/28
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	\$4,250
	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	\$25,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	At Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At Seperation
	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