

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	137.0	133.0	139.0
On Roll Special Ed Full-Time	23.0	26.0	31.0
On Roll Subtotal	160.0	159.0	170.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	6.5	5.5	12.0
Sent to Other Districts Special Ed	6.0	3.5	5.0

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	2,088,141	2,129,904	2,172,502
	Unrestricted Miscellaneous Revenues	10-1XXX	254,340	245,600	285,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		2,342,481	2,375,605	2,457,603
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,929,334	2,101,670	2,293,660
	Categorical Transportation Aid	10-3121	31,046	31,046	31,804
	Extraordinary Aid	10-3131	42,027	0	42,027
	Categorical Special Education Aid	10-3132	163,506	181,368	185,138
	Categorical Security Aid	10-3177	18,769	19,290	34,039
	Other State Aids	10-3XXX	23,246	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources		2,227,928	2,333,374	2,586,668
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,955	199,786
	Withdrawal from Maintenance Reserve	10-310	0	120,000	125,000
	Actual Revenues (Over)/Under Expenditures		-334,786	0	0
General Fund Revenues	Total Operating Budget		4,235,623	4,830,934	5,369,057
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,544	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	8,544	1,000	1,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	3,925	3,718	0
	Total Revenues from State Sources		3,925	3,718	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	13,246	15,298	13,005
	Title II	20-4451-4455	1,914	0	0
	Arp-Idea Preschool	20-4409	598	0	0
	Arp-Idea Basic	20-4419	7,013	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	40,911	41,999	35,700
	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	40,000	0	

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	268,661	0
	CRRSA Act-ESSER II	20-4534	119,541	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources			253,223	500,958
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,732	-1,000	-1,000
Special Revenue Fund Revenues	Total Grants and Entitlements		263,960	504,676	48,705
All Fund Revenues	Total Revenues/Sources		4,499,583	5,335,610	5,417,762
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,499,583	5,335,610	5,417,762

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	1,328,045	1,398,694	1,505,725
	Special Education-Instruction	11-2XX-100-XXX	239,570	304,578	366,287
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,353	37,678	54,624
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,155	42,791	46,940
	Summer School	11-422-XXX-XXX	13,290	4,000	8,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	348,704	455,068	472,274
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,791	47,407	50,016
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,480	75,525	78,618
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	101,304	127,000	127,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	103,063	60,800	72,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	66,991	83,577	117,235
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	76,099	107,125	117,194
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	37,441	51,725	58,630
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,870	15,500	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	189,087	208,445	217,720
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,500	5,700	6,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	146,019	143,000	145,600
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	636,814	702,748	866,794
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	165,925	256,495	284,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	553,752	702,828	753,150
	Total Undistributed Expenditures			2,527,840	3,042,943
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		4,175,253	4,830,784	5,363,907
Capital Outlay	Equipment	12-XXX-XXX-730	2,249	0	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	58,121	149	149
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		60,370	150	5,150
General Fund Expenses and Transfers	General Fund Grand Total		4,235,623	4,830,934	5,369,057

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	6,812	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	3,925	3,718	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,925	3,718	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	13,246	15,298	13,005
	Title II	20-XXX-XXX-XXX	1,914	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	40,911	41,999	35,700
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	7,013	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	598	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	119,541	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	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	268,661	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	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	253,223	500,958	48,705
	Special Revenue Fund Expenses	Total Special Revenue Funds		263,960	504,676
All Fund Expenses	Total Expenditures/Appropriations		4,499,583	5,335,610	5,417,762
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,499,583	5,335,610	5,417,762

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	116,955	322,228	320,273	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	100	100	101	102
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	212,000	212,000	212,100	87,200
	Legal Reserve	0	129,513	129,513	0
	Unemployment Fund	78,930	78,930	78,930	78,930
	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	6,819	8,551	9,551	10,551
	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	\$23,301	\$23,033	\$24,519	\$25,906	\$27,103
Total Classroom Instruction	\$13,198	\$13,291	\$14,129	\$14,925	\$15,293
Classroom-Salaries and Benefits	\$12,419	\$12,406	\$13,189	\$13,696	\$14,175
Classroom-General Supplies and Textbooks	\$398	\$517	\$583	\$617	\$689
Classroom-Purchased Services	\$381	\$367	\$357	\$613	\$429
Total Support Services	\$3,171	\$3,090	\$3,474	\$3,673	\$3,828
Support Services-Salaries and Benefits	\$1,667	\$1,707	\$1,904	\$2,013	\$2,163
Total Administrative Costs	\$2,229	\$2,205	\$2,210	\$2,336	\$2,247
Administration Salaries and Benefits	\$1,819	\$1,848	\$1,786	\$1,889	\$1,794
Total Operations and Maintenance of Plant	\$4,534	\$4,017	\$4,196	\$4,434	\$5,110
Operations and Maintenance-Salaries and Benefits	\$298	\$300	\$282	\$298	\$286
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$169	\$429	\$498	\$526	\$614
Total Equipment Costs	\$16	\$14	\$0	\$0	\$29
Legal Costs	\$135	\$27	\$119	\$126	\$118
Employee Benefits as a percentage of salaries*	32.49%	26.59%	31.03%	31.55%	30.48%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Summer CAMP	195,000	Rental of Building for 8 weeks
	rental of softball fields	5,500	Sunday rental of fields
	Rental of Gym for Summer Prayer Services Weekend	5,500	Rental of GYM for Saturday prayer Services
	Business office Serivices for Loch Arbour	22,500	Business Office Services
	Rental of Soccer fields	6,000	DSN Usage of Soccer Field in Fall
	Misc Usage of Gym for BBALL Tournaments / other	18,000	Various Groups
	DRAMA KIDS	1,950	Class room rental for DRAMA CLub during School year
	Preschool Rental of Classroom for year	30,000	Private Preschool rental

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Complete Business Office services to the Loch Arbour Board of Education	0
Custodial and Maintenance Services	Maintenance Services for Athletic Fields with Ocean Township Schools	0
Food Services	Cafeteria Services with SODEXO via Ocean Township Schools	0
Municipal/Public Works	Garbage and Recycling / Bulk Pick Up with the town of DEAL	0
Transportation Services, including Fuel	MOESC and Ocean Township School for SP ED BUSSING	0

Estimated Tax Rates

Municipality	Category	Amount
Deal Borough	(A) General Fund School Levy	2,172,502
	(D) Total School Levy	2,172,502
	(B) Estimated Net Taxable Valuation (as of 11/01/22)	4,299,200,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	3,857,098,218
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0505
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0505
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0563
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0563

Employee Contract List for District

Name	Category	Measure
Donato Saponaro	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$164,080
	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	07/01/20
	End Date of Contract	06/30/23
	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	\$6,200
	Total Bonuses Amount	\$9,035
	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	\$49,225
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped At the 15000.00 once employee is vested
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Negotiated contract amount per deim rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days are not paid out turn to sick if not used
	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
Donato Saponaro	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
Pia Lordi	Job Title	Business Administrator
	Job Title II	Facilites/Tranportation/
	Base Annual Salary Amount	\$161,036
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	5645
	Job Title Other District	Business Administrator /
	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	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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
Pia Lordi	Total Allowances Amount	\$3,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$28,500
	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	\$44,315
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at the 15000 - payout only at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped days - contract driven
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal turns in to sick days
	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	