

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	133.0	125.0	120.0
On Roll Special Ed Full-Time	26.0	27.0	31.0
On Roll Subtotal	159.0	152.0	151.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	5.5	4.5	6.5
Sent to Other Districts Special Ed	3.5	3.5	4.5

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,129,904	2,172,502	2,215,953
	Unrestricted Miscellaneous Revenues	10-1XXX	246,489	285,000	344,123
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	500
	Total Revenues from Local Sources		2,376,393	2,457,603	2,561,576
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,101,670	2,293,660	2,356,586
	Categorical Transportation Aid	10-3121	31,046	31,804	32,959
	Extraordinary Aid	10-3131	37,763	42,027	42,027
	Categorical Special Education Aid	10-3132	181,368	185,138	185,138
	Categorical Security Aid	10-3177	19,290	34,039	34,039
	Other State Aids	10-3XXX	13,741	0	0
	Total Revenues from State Sources		2,384,878	2,586,668	2,650,749
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,955	199,786	261,483
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	49,500
	Withdrawal from Maintenance Reserve	10-310	0	125,000	165,011
	Actual Revenues (Over)/Under Expenditures		-261,483	0	0
General Fund Revenues	Total Operating Budget		4,501,743	5,369,057	5,688,319
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,530	1,000	8,000
	Total Revenues from Local Sources	20-1XXX	10,530	1,000	8,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	3,718	3,661	3,661
	Other Restricted Entitlements	20-32XX	0	5,000	0
	Total Revenues from State Sources		3,718	8,661	3,661
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	15,298	41,106	35,000
	Title II	20-4451-4455	0	4,414	3,775
	IDEA Part B (Handicapped)	20-4420-4429	41,999	45,966	39,100
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	36,198	13,802	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	21,142	18,858	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	11,680	28,321	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-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	34,573	10,427	0
	ARP-ESSER	20-4540	231,627	37,035	0
	Total Revenues from Federal Sources		392,517	199,929	77,875
Special Revenue Fund Revenues	Total Grants and Entitlements		407,061	208,590	81,536
All Fund Revenues	Total Revenues/Sources		4,908,804	5,577,647	5,769,855
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,908,804	5,577,647	5,769,855

Monmouth			Deal Boro			
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	1,439,246	1,505,725	1,592,986	
	Special Education-Instruction	11-2XX-100-XXX	248,970	366,287	392,271	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	28,363	54,624	34,230	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	34,474	46,940	42,985	
	Summer School	11-422-XXX-XXX	3,580	8,000	7,750	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	386,444	472,274	443,997	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	47,862	50,016	60,661	
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,275	78,618	85,180	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	125,497	127,000	130,000	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	78,660	72,000	80,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	86,632	117,235	114,811	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	119,363	117,194	140,338	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,739	58,630	78,003	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,028	15,500	15,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	209,935	217,720	224,263	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,700	6,500	7,110	
	Undistributed Expenditures-Central Services	11-000-251-XXX	138,476	145,600	132,305	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	589,307	866,794	945,211	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	169,701	284,000	284,370	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	619,442	753,150	825,699	
	Total Undistributed Expenditures		2,697,061	3,382,231	3,566,948	
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	1,000
	General Fund Current Expenses	Total General Current Expense		4,451,694	5,363,907	5,638,170
	Capital Outlay	Equipment	12-XXX-XXX-730	0	5,000	0
Facilities Acquisition and Construction Services		12-000-400-XXX	149	149	49,649	
Increase In Capital Reserve		10-604	49,900	0	0	
Interest Deposit to Capital Reserve		10-604	0	1	500	
Total Capital Outlay			50,049	5,150	50,149	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		4,501,743	5,369,057	5,688,319
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	3,718	3,661	3,661
	Other	20-XXX-XXX-XXX	0	5,000	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,718	8,661	3,661
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	15,298	41,106	35,000
	Title II	20-XXX-XXX-XXX	0	4,414	3,775
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	41,999	45,966	39,100
	ARP-ESSER Grant Program	20-487-xxx-xxx	231,627	37,035	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	36,198	13,802	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	21,142	18,858	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	11,680	28,321	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	34,573	10,427	0
	Total Federal Projects	20-XXX-XXX-XXX	392,517	199,929	77,875
Special Revenue Fund Expenses	Total Special Revenue Funds		407,061	208,590	81,536
All Fund Expenses	Total Expenditures/Appropriations		4,908,804	5,577,647	5,769,855
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,908,804	5,577,647	5,769,855

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	322,228	371,777	301,504	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	100	50,000	75,001	26,001
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	212,000	212,000	212,100	48,089
	Legal Reserve	129,513	339,492	209,979	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	8,551	8,255	9,255	17,255
	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	\$23,033	\$25,163	\$27,103	\$30,313	\$32,509
Total Classroom Instruction	\$13,291	\$14,756	\$15,293	\$17,098	\$18,381
Classroom-Salaries and Benefits	\$12,406	\$13,551	\$14,175	\$15,889	\$17,031
Classroom-General Supplies and Textbooks	\$517	\$562	\$689	\$682	\$678
Classroom-Purchased Services	\$367	\$643	\$429	\$526	\$672
Total Support Services	\$3,090	\$3,810	\$3,828	\$4,280	\$4,800
Support Services-Salaries and Benefits	\$1,707	\$2,036	\$2,163	\$2,418	\$2,806
Total Administrative Costs	\$2,205	\$2,360	\$2,247	\$2,511	\$2,505
Administration Salaries and Benefits	\$1,848	\$1,942	\$1,794	\$2,006	\$1,955
Total Operations and Maintenance of Plant	\$4,017	\$3,818	\$5,110	\$5,715	\$6,278
Operations and Maintenance-Salaries and Benefits	\$300	\$299	\$286	\$320	\$366
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$429	\$417	\$614	\$687	\$531
Total Equipment Costs	\$14	\$0	\$29	\$33	\$0
Legal Costs	\$27	\$103	\$118	\$132	\$132
Employee Benefits as a percentage of salaries*	26.59%	28.16%	30.48%	30.34%	31.49%

*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	Summer Camp	225,000	Rent out building
	DSN Spring Summer Weekend Field Rental	5,950	Weekend Softball Games sundays mornings
	DSN BasketBall Fall Winter Spring 2 X week	16,000	Basketball Clinics
	DSN FALL FOOTBALL	5,900	Weekend Sundays Football
	BBALL 1 time a week LB MEN LEAGUE 40weeks	8,000	BBALL GAMES
	DRAMA KIDS 1 Time Week durning school year	2,900	Drama Club
	Other Misc GYM USAGE Field usages	15,673	BBALL, DANCE RECITAL, Charity BBALL GAMES
	Preschoo1	16,000	Rent out the classroom for Preschool
	Summer Weekend Prayer Services	25,000	Weekend Prayer services Sat morning and evenings
	Loch Arbour Business Services	23,700	Providing shared services for Business Office services

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Loch Arbour Board of Education	0
Custodial and Maintenance Services	Maintenance for softball and soccer lining for games fall and spring with ocean township schools	0
Food Services	Ocean Township Schools	0
Municipal/Public Works	Garbage Pick up Deal Boro	0
Recycling	Deal Boro	0
Transportation Services, including Fuel	MOESC, OCEAN TOWNSHIP SCHOOLS - Jointure with Shore regional for the HS Students	0

Estimated Tax Rates

Municipality	Category	Amount
Deal Borough	(A) General Fund School Levy	2,215,953
	(D) Total School Levy	2,215,953
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	4,296,290,300
	(H) Estimated Equalized Valuation (as of 10/01/23)	4,425,971,258
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0516
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0516
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0501
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0501

Employee Contract List for District

Name	Category	Measure
Carol Osterbye	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$79,781
	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	25
	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	\$250
	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	\$27,274
	Contractual Post-Employment Benefit Description of Payout of Sick days	TBD - Capped at the State Amount of 15K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	as of todays salary - Contract negot
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Do not get paid out
	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
Carol Osterbye	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
Donato J. Saponaro	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$178,378
	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	06/30/28
	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
Donato J. Saponaro	Total Allowances Amount	\$5,700
	Total Bonuses Amount	\$10,899
	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	\$57,732
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at 15K amount as of today TBD
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Negotiated Contract paid out
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days do not get paid out
	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
Pia Lordi	Job Title	Business Administrator
	Job Title II	Board Sec, Facilities
	Base Annual Salary Amount	\$167,856
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	5645

Employee Contract List for District

Name	Category	Measure
Pia Lordi	Job Title Other District	Buisness Adminstrator / B
	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	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
	Total Allowances Amount	\$3,600
	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	\$53,568
	Contractual Post-Employment Benefit Description of Payout of Sick days	TBD - Capped at the State Rate 15K number as of today
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem rate - negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days do not get paid out
	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

Employee Contract List for District

Name	Category	Measure
Pia Lordi	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