

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	125.0	129.0	125.0
On Roll Special Ed Full-Time	27.0	32.0	33.0
On Roll Subtotal	152.0	161.0	158.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	4.5	4.0	7.0
Sent to Other Districts Special Ed	3.5	2.0	7.0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,172,502	2,215,953	2,302,130
	Total Tax Levy	10-121x	2,172,502	2,215,953	2,302,130
	Unrestricted Miscellaneous Revenues	10-1XXX	285,957	344,123	344,123
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		2,458,459	2,561,576	2,647,753
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,293,660	2,356,586	2,755,809
	Categorical Transportation Aid	10-3121	31,804	32,959	28,986
	Extraordinary Aid	10-3131	38,589	42,027	42,027
	Categorical Special Education Aid	10-3132	185,138	185,138	207,031
	Categorical Security Aid	10-3177	34,039	34,039	31,247
	Other State Aids	10-3XXX	22,155	0	0
	Total Revenues from State Sources		2,605,385	2,650,749	3,065,100
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	261,483	460,364
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	49,500	49,750
	Withdrawal from Maintenance Reserve	10-310	0	165,011	165,011
	Actual Revenues (Over)/Under Expenditures		-260,578	0	0
General Fund Revenues	Total Operating Budget		4,803,266	5,688,319	6,387,978
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,017	8,000	12,000
	Other Revenue from Local Sources	20-1XXX	10,000	0	0
	Total Revenues from Local Sources	20-1XXX	20,017	8,000	12,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	3,661	3,661	3,200
	Total Revenues from State Sources		3,661	3,661	3,200
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,106	40,167	30,000
	Title II	20-4451-4455	4,414	3,710	2,950
	IDEA Part B (Handicapped)	20-4420-4429	45,966	43,426	32,570
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	13,802	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,858	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,321	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 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	10,426	0	0
	ARP-ESSER	20-4540	37,034	0	0
	Total Revenues from Federal Sources		199,927	87,303	65,520
Special Revenue Fund Revenues	Total Grants and Entitlements		222,115	90,964	88,720
All Fund Revenues	Total Revenues/Sources		5,025,381	5,779,283	6,476,698
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,025,381	5,779,283	6,476,698

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,437,585	1,592,986	1,792,722
	Special Education-Instruction	11-2XX-100-XXX	362,122	392,271	453,255
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	44,931	34,230	59,052
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,434	42,985	43,710
	Summer School	11-422-XXX-XXX	4,993	7,750	7,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	292,687	443,997	522,591
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	50,120	60,661	63,825
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,615	85,180	90,165
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	116,966	130,000	130,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	76,100	80,000	86,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	114,233	114,811	118,457
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	119,729	140,338	145,815
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,494	78,003	93,400
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,051	15,000	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	208,550	224,263	217,400
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	8,450	7,110	9,875
	Undistributed Expenditures-Central Services	11-000-251-XXX	141,476	132,305	128,705
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	747,320	945,211	1,047,297
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	170,731	284,370	292,861
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	732,281	825,699	1,018,199
	Total Undistributed Expenditures		2,912,803	3,566,948	3,980,090
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		4,800,868	5,638,170	6,337,579
Capital Outlay	Equipment	12-XXX-XXX-730	2,249	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	149	49,649	49,899
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		2,398	50,149	50,399
General Fund Expenses and Transfers	General Fund Grand Total		4,803,266	5,688,319	6,387,978

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,000	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	3,661	3,661	3,200
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	3,661	3,661	3,200
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,106	40,167	30,000
	Title II	20-XXX-XXX-XXX	4,414	3,710	2,950
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	45,966	43,426	32,570
	ARP-ESSER Grant Program	20-487-xxx-xxx	37,034	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	13,802	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,858	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,321	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	10,426	0	0
	Total Federal Projects	20-XXX-XXX-XXX	199,927	87,303	65,520
Special Revenue Fund Expenses	Total Special Revenue Funds		222,115	90,964	88,720
All Fund Expenses	Total Expenditures/Appropriations		5,025,381	5,779,283	6,476,698
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,025,381	5,779,283	6,476,698

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	371,777	362,248	310,744	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	50,000	50,000	50,500	1,250
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	212,000	212,000	213,000	48,989
	Legal Reserve	339,492	609,599	399,620	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	8,255	9,745	17,745	9,745
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,163	\$28,305	\$32,509	\$30,489	\$34,944
Total Classroom Instruction	\$14,756	\$16,359	\$18,381	\$17,240	\$20,425
Classroom-Salaries and Benefits	\$13,551	\$15,182	\$17,031	\$15,973	\$18,982
Classroom-General Supplies and Textbooks	\$562	\$639	\$678	\$636	\$741
Classroom-Purchased Services	\$643	\$537	\$672	\$631	\$703
Total Support Services	\$3,810	\$4,071	\$4,800	\$4,502	\$4,844
Support Services-Salaries and Benefits	\$2,036	\$2,383	\$2,806	\$2,632	\$2,884
Total Administrative Costs	\$2,360	\$2,407	\$2,505	\$2,349	\$2,340
Administration Salaries and Benefits	\$1,942	\$1,989	\$1,955	\$1,834	\$1,795
Total Operations and Maintenance of Plant	\$3,818	\$4,888	\$6,278	\$5,888	\$6,646
Operations and Maintenance-Salaries and Benefits	\$299	\$340	\$366	\$343	\$365
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$417	\$558	\$531	\$498	\$673
Total Equipment Costs	\$0	\$15	\$0	\$0	\$0
Legal Costs	\$103	\$59	\$132	\$124	\$127
Employee Benefits as a percentage of salaries*	28.16%	30.43%	31.49%	31.49%	35.07%

*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 2024-25 revised appropriations and the 2025-26 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 Building for Summer
	DSN Spring and Summer Sunday Rental Softball Fields	10,000	Softball Kids Leagues Sunday Mornings
	DSN BasketBall Fall Winter and Spring	16,000	BALL Games
	BBALL 1x a week LB Men's League Sept through June	9,000	BALL GAMES
	DRAMA Kids Sept through May	3,500	Drama Club After School 1 time week
	Other Misc Usage	23,373	BALL Clinics, Dance recitals, Charity BBALL Games, CARES Group Rental of entire property for charity even July 4th, Volleyball Clinic spring weekly, Soccer clinic during winter early spring. Summer Sunday bball usage from summer residents.
	Loch Arbour Business Services	25,500	Business office Services
	Weekend Prayer Services Saturdays	25,000	Saturday Morning and Evening Services
	DSN Football Fall	6,750	Sunday Foot Ball Games

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Deal provides Loch Arbour Board of Education with business office and BA Services	0
Custodial and Maintenance Services	Ocean Township, Helps with Lining Fields for the Fall Soccer and Spring Softball Season.	0
Food Services	Ocean Township Shared Services for Food Services	0
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Trash Collection - Boro of Deal	0
Purchasing	MOESC, and MRESC	0
Recycling	Boro of Deal	0
Transportation Services, including Fuel	MOESC and Ocean Township, Non public bussing and Jointures for SPED	0
	Shore Regional - Jointure for Bussing the High School Students for the Send Agreement - Utilized between 4 towns of Deal, Allenhurst, Interlaken and Loch Arbour.	0

Estimated Tax Rates

Municipality	Category	Amount
Deal Borough	(A) General Fund School Levy	2,302,130
	(D) Total School Levy	2,302,130
	(B) Estimated Net Taxable Valuation (as of 03/04/25)	5,646,187,000
	(H) Estimated Equalized Valuation (as of 10/01/24)	5,270,210,985
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0408
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0408
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0437
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0437

Employee Contract List for District

Name	Category	Measure
Carol Osterbye	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$79,966
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$200
	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	\$27,328
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at 15 K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Negotiated amount as per 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

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 Saponaro	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$191,000
	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 Saponaro	Total Allowances Amount	\$5,350
	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	\$67,119
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout is up to statute up to \$15000.00
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract Driven Negotiated
	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	Job Title	Business Administrator
	Job Title II	Board Sec / Facilities
	Base Annual Salary Amount	\$174,999
	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	Job Title Other District	Business Admin/Board Sec
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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	\$3,350
	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	\$58,105
	Contractual Post-Employment Benefit Description of Payout of Sick days	TBD - Capped at State Rate of \$15000.00
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Negotiated in Contract - Perdiem rate
	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	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