

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	129.0	131.0	125.0
On Roll Special Ed Full-Time	32.0	29.0	30.0
On Roll Subtotal	161.0	160.0	155.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	4.0	5.0	5.0
Sent to Other Districts Special Ed	2.0	2.5	4.5

Advertised Revenues

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	2,215,953	2,302,130	2,710,238
	Total Tax Levy	10-121x	2,215,953	2,302,130	2,710,238
	Rents and Royalties	10-1910	0	0	318,123
	Unrestricted Miscellaneous Revenues	10-1XXX	275,903	344,123	26,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		2,491,856	2,647,753	3,055,361
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,356,586	2,755,809	2,798,586
	Categorical Transportation Aid	10-3121	32,959	28,986	37,623
	Extraordinary Aid	10-3131	19,324	42,027	42,027
	Categorical Special Education Aid	10-3132	185,138	207,031	212,361
	Categorical Security Aid	10-3177	34,039	31,247	33,315
	Other State Aids	10-3XXX	13,618	0	0
	State Reimbursement for Menstrual Products	10-3301	712	0	0
	Total Revenues from State Sources		2,642,376	3,065,100	3,123,912
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	460,364	295,061
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	49,750	49,750
	Withdrawal from Maintenance Reserve	10-310	0	165,011	190,000
	Actual Revenues (Over)/Under Expenditures		-33,578	0	0
General Fund Revenues	Total Operating Budget		5,100,654	6,387,978	6,714,084
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	29,110	5,000	15,000
	Total Revenues from Local Sources	20-1XXX	29,110	5,000	15,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	3,200	3,200
	Total Revenues from State Sources		0	3,200	3,200
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,167	38,156	28,617
	Title II	20-4451-4455	3,710	4,015	3,012
	IDEA Part B (Handicapped)	20-4420-4429	43,426	44,569	33,427
	Total Revenues from Federal Sources		87,303	86,740	65,056
Special Revenue Fund Revenues	Total Grants and Entitlements		101,151	109,940	68,256

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
All Fund Revenues	Total Revenues/Sources		5,201,805	6,497,918	6,782,340
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,201,805	6,497,918	6,782,340

Advertised Appropriations

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	1,607,245	1,792,722	1,855,848
	Special Education-Instruction	11-2XX-100-XXX	390,925	453,255	410,346
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	32,978	59,052	42,671
	School-Sponsored Athletics-Instruction	11-402-100-XXX	37,905	43,710	45,189
	Summer School	11-422-XXX-XXX	1,445	7,750	8,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	208,713	522,591	425,635
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	60,707	63,825	67,077
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,994	90,165	94,790
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	125,332	130,000	60,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	76,855	86,000	90,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	114,857	118,457	121,072
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	136,923	145,815	153,408
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	60,296	93,400	121,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,731	15,500	15,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	203,736	217,400	208,750
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	9,085	9,875	9,875
	Undistributed Expenditures-Central Services	11-000-251-XXX	129,599	128,705	125,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	871,735	1,047,297	1,121,214
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	142,644	292,861	297,706
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	793,151	1,018,199	1,389,104
	Total Undistributed Expenditures		3,027,358	3,980,090	4,301,131
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	500
General Fund Current Expenses	Total General Current Expense		5,097,856	6,337,579	6,663,685
Capital Outlay	Equipment	12-XXX-XXX-730	2,649	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	149	49,899	49,899
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		2,798	50,399	50,399
General Fund Expenses and Transfers	General Fund Grand Total		5,100,654	6,387,978	6,714,084
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	3,200	3,200

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	3,200	3,200
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,167	38,156	28,617
	Title II	20-XXX-XXX-XXX	3,710	4,015	3,012
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	43,426	44,569	33,427
	Total Federal Projects	20-XXX-XXX-XXX	87,303	86,740	65,056
Special Revenue Fund Expenses	Total Special Revenue Funds		101,151	109,940	68,256
All Fund Expenses	Total Expenditures/Appropriations		5,201,805	6,497,918	6,782,340
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,201,805	6,497,918	6,782,340

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	362,248	343,686	282,942	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	214,000	24,500
	Legal Reserve	609,599	661,739	262,119	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	9,745	25,007	10,007	25,007
	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	\$28,305	\$30,664	\$34,944	\$34,507	\$38,322
Total Classroom Instruction	\$16,359	\$17,806	\$20,425	\$20,170	\$23,365
Classroom-Salaries and Benefits	\$15,182	\$16,335	\$18,982	\$18,744	\$21,623
Classroom-General Supplies and Textbooks	\$639	\$943	\$741	\$731	\$755
Classroom-Purchased Services	\$537	\$528	\$703	\$694	\$987
Total Support Services	\$4,071	\$4,429	\$4,844	\$4,783	\$4,807
Support Services-Salaries and Benefits	\$2,383	\$2,493	\$2,884	\$2,848	\$3,214
Total Administrative Costs	\$2,407	\$2,296	\$2,340	\$2,311	\$2,296
Administration Salaries and Benefits	\$1,989	\$1,906	\$1,795	\$1,773	\$1,731
Total Operations and Maintenance of Plant	\$4,888	\$5,648	\$6,646	\$6,563	\$7,251
Operations and Maintenance-Salaries and Benefits	\$340	\$360	\$365	\$361	\$394
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$558	\$474	\$673	\$665	\$587
Total Equipment Costs	\$15	\$17	\$0	\$0	\$0
Legal Costs	\$59	\$33	\$127	\$125	\$129
Employee Benefits as a percentage of salaries*	30.43%	30.86%	35.07%	35.07%	47.63%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
260	Summer Camp	230,000	Summer Cam From June 25th through August 21st
	DSN BasketBall	25,000	Usage of Gym Sept through Middle of June
	DSN SoftBall	8,550	Usage of Softball Fields April through August
	DSN Football	7,500	Usage of the Soccer Field for Football Sept through November
	Misc Rental	10,023	BBall for other Charity Groups on weekends, PTO Events, DRAMA Kids Rental
	CARE Charity Event	3,500	Special Needs Charity Event Every Summer
	Prayer Services Friday night and Saturdays	25,000	Summer Community Utilizes Gym for Services from the end of june to labor day weekend.
300	Loch Arbour Business Office Services	26,000	Shared Services to do the Business Office and BA Services
	DSN BBALL	25,000	3 nights a week Sept through Middle of June
	DSN SoftBall	8,550	Sundays from April through August
	DSN FootBall	7,500	Sundays Sept through November
	Long Branch Mens BBALL	8,550	Wed Nights last week August through Middle of June
	Misc Rentals	10,023	BBALL from Other Groups , PTO Events on weekends, Drama Kids Rental
	Loch ARbour Business Office Services	26,000	Business Office and Board Secretary Services
	CARE Charity Event	3,500	Special Needs Charity Event for the Community
	Prayer Services Friday nights and Saturdays	25,000	Friday evening and Saturday am and pm services for summer community

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Loch Arbour Board of Education Shared Services for Business Office Services	0
Food Services	Shared Services with Ocean Township School District	0
Municipal/Public Works	Garbage Disposal and Recycling	0
Others	Share Service with Ocean Township School For Lining and Dragging Fields for Soccer and Softball Seasons	0
Recycling	Deal Boro	0
Transportation Services, including Fuel	MOESC, Transportation Jointures with Neighboring School Districts	0

Estimated Tax Rates

Municipality	Category	Amount
Deal Borough	(A) General Fund School Levy	2,710,238
	(D) Total School Levy	2,710,238
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	5,642,778,900
	(H) Estimated Equalized Valuation (as of 10/01/25)	5,447,749,469
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0480
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0480
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0497
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0497

Employee Contract List for District

Name	Category	Measure
Carol Osterbye	Job Title	Administrative Assistant
	Job Title II	NA
	Base Annual Salary Amount	\$83,564
	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	06/30/26
	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	\$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	\$29,328
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at 15000.00 Per Statute
	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 J. Saponaro	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$189,631
	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	\$5,350
	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	Statue is up to \$15000.00
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract Driven - Negotated
	Contractual Post-Employment Benefit Description of Payout of 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	Facilities Director, SSS
	Base Annual Salary Amount	\$182,532
	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	Business Administrator/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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	\$4,530
	Total Stipends Amount	\$34,500
	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	\$62,683
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by Statue 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	do not get paid out for personal 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

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