

Monmouth

Deal Boro

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	148.0	142.0	148.0
On Roll Special Ed Full-Time	13.0	15.0	17.0
On Roll Subtotal	161.0	157.0	165.0
In Private School Placements		1.0	2.0
Sent to Other Districts Regular	12.0	9.5	12.5
Sent to Other Districts Special Ed	3.0	5.0	6.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,007,056	2,047,197	2,088,141
	Unrestricted Miscellaneous Revenues	10-1XXX	23,920	127,815	180,540
	Total Revenues from Local Sources		2,030,976	2,175,012	2,268,681
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,946,822	1,968,422	1,928,334
	Categorical Transportation Aid	10-3121	31,046	31,046	31,046
	Categorical Special Education Aid	10-3132	150,346	151,104	163,506
	Categorical Security Aid	10-3177	18,769	18,769	18,769
	Other State Aids	10-3XXX	109	0	0
	Total Revenues from State Sources		2,147,092	2,169,341	2,142,655
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	623,806	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,025,387	0
	Withdrawal from Maintenance Reserve	10-310	0	89,500	102,000
	Actual Revenues (Over)/Under Expenditures		162,824	0	0
General Fund Revenues	Total Operating Budget		4,340,692	6,083,048	4,513,336
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,363	46,469	0
	Title II	20-4451-4455	4,627	3,936	3,346
	I.D.E.A. Part B (Handicapped)	20-4420-4429	41,366	40,430	34,366
	CARES Act Education Stabilization Fund	20-4530	0	30,822	0
	Coronavirus Relief Fund (CRF)	20-4532	0	8,368	0
	Crrsa Act-Essex II	20-4534		0	119,541
	Crrsa Act-Learning Acceleration Grant	20-4535		0	25,000
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		92,376	130,025	227,253
	Special Revenue Fund Revenues	Total Grants and Entitlements		92,376	130,025
All Fund Revenues	Total Revenues/Sources		4,433,068	6,213,071	4,740,589
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,433,068	6,213,071	4,740,589

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,311,016	1,355,778	1,361,837	
	Special Education-Instruction	11-2XX-100-XXX	145,392	209,307	244,445	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,002	37,243	39,177	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	31,568	44,020	41,110	
	Summer School	11-422-XXX-XXX	15,599	15,000	13,392	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	212,086	336,025	428,817	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,710	17,500	17,376	
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,040	61,500	68,550	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	122,158	125,000	127,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	87,020	100,954	97,793	
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,545	72,575	66,575	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	53,873	82,750	76,413	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	42,226	62,450	50,442	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,404	15,500	15,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	184,631	194,346	200,642	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,860	7,725	5,500	
	Undistributed Expenditures-Central Services	11-000-251-XXX	135,467	147,323	149,280	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	771,380	698,043	593,838	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	85,928	145,760	192,750	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	593,681	663,750	674,750	
	Undistributed Expenditures-Food Services	11-000-310-930	15,178	9,500	0	
		Total Undistributed Expenditures		2,495,175	2,730,691	2,765,226
	General Fund Current Expenses	Total General Current Expense		4,032,762	4,392,039	4,465,167
	Capital Outlay	Equipment	12-XXX-XXX-730	2,527	10,000	10,000
Facilities Acquisition and Construction Services		12-000-400-XXX	305,413	655,521	38,149	
Capital Reserve-Transfer to Capital Projects		12-000-400-931	0	1,025,488	0	
Total Capital Outlay			307,940	1,691,007	48,149	
General Fund Expenses and Transfers	General Fund Grand Total		4,340,692	6,083,046	4,513,336	

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Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
	Title I	20-XXX-XXX-XXX	46,383	46,469	0
	Title II	20-XXX-XXX-XXX	4,627	3,936	3,346
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	41,386	40,430	34,366
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	30,822	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	8,368	0
	Crrsa Act-Essee II Grant Program	20-483-xxx-xxx		0	119,541
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	92,376	130,025	227,253
Special Revenue Fund Expenses	Total Special Revenue Funds		92,376	130,025	227,253
All Fund Expenses	Total Expenditures/Appropriations		4,433,068	6,213,071	4,740,589
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,433,068	6,213,071	4,740,589

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Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,025,486	1,025,467	50,100	50,100
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	212,000	212,000	212,000	110,000
	Legal Reserve	276,188	276,188	0	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	253,480	90,855	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,989	\$23,488	\$23,000	\$24,906	\$23,295
Total Classroom Instruction	\$11,847	\$12,878	\$13,381	\$14,059	\$13,701
Classroom-Salaries and Benefits	\$10,778	\$11,828	\$12,310	\$13,218	\$12,860
Classroom-General Supplies and Textbooks	\$744	\$692	\$710	\$452	\$485
Classroom-Purchased Services	\$325	\$357	\$361	\$389	\$357
Total Support Services	\$3,090	\$3,101	\$3,257	\$3,468	\$3,228
Support Services-Salaries and Benefits	\$1,799	\$1,763	\$1,673	\$1,801	\$1,670
Total Administrative Costs	\$1,871	\$2,096	\$2,157	\$2,322	\$2,240
Administration Salaries and Benefits	\$1,589	\$1,713	\$1,733	\$1,866	\$1,822
Total Operations and Maintenance of Plant	\$3,707	\$4,690	\$4,423	\$4,462	\$3,613
Operations and Maintenance-Salaries and Benefits	\$193	\$812	\$281	\$302	\$282
Board Contribution to Food Services	\$38	\$96	\$77	\$61	\$0
Total Extracurricular Costs	\$400	\$422	\$499	\$537	\$505
Total Equipment Costs	\$112	\$16	\$59	\$64	\$61
Legal Costs	\$49	\$116	\$124	\$134	\$121
Employee Benefits as a percentage of salaries*	28.12%	29.54%	31.56%	31.63%	31.50%

*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 2020-21 revised appropriations and the 2021-22 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 aide. 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.

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Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
	RENTAL	160,400	Rental of building in the summer for an 8 week camp and rental at night and weekends in the summer, also rent the fields out on the weekends we also rent 2 classrooms for a preschool here.
300	Loch Arbour Business Services	20,000	Provide Business Office Services for the non operating school district

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Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	ocean township provides food services and cafeteria	0
Municipal/Public Works	Garbage disposal	0
Transportation Services, Including Fuel	MOESC	0

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Estimated Tax Rates

Municipality	Category	Amount
Deal Borough	(A) General Fund School Levy	2,088,141
	(D) Total School Levy	2,088,141
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,469,689,062
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,846,774,226
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0846
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0846
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0734
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0734

Employee Contract List for District

Name	Category	Measure
Donato Saponaro	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$153,180
	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	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	\$2,200
	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	\$30,279
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to the capped amount of 15K once vested in the district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	paid out at the per diem rate - contract driven
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal turn in to sick days - 3 carry over only
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	