



State of New Jersey

Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY:	1310 Deal Borough - County of Monmouth	▼	Adopted
Municode:	1310	Filename: 1310_fba_2023.xlsm	
Website:	www.dealborough.com		
Phone Number:	732-531-1454		
Mailing Address:	190 Norwood Avenue		
Municipality:	Deal	State:	NJ
	Zip:	07723	

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Samuel		Cohen	5/15/2024	mayor@dealborough.com

Chief Administrative Officer

Stephen Carasia administrator@dealborough.com

Chief Financial Officer

Thomas X Seaman tseaman@redbanknj.org

Municipal Clerk

Stephen Carasia administrator@dealborough.com

Registered Municipal Accountant

John R. Swisher jswisher@scnco.com

Governing Body Members

First Name Middle Name Last Name Term Expires Business Email

Cohen

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.251	\$8,037,567.40	43.55%	\$11,887.73
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.066	\$2,129,904.00	11.54%	\$3,125.86
Regional School District			0.00%	\$0.00
County Purposes	0.215	\$6,879,956.82	37.28%	\$10,182.72
County Library	0.016	\$517,070.12	2.80%	\$757.78
County Board of Health			0.00%	\$0.00
County Open Space	0.028	\$891,612.52	4.83%	\$1,326.12
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	0.576	\$18,456,110.86	100.00%	\$27,280.22

Total Taxable Valuation as of October 1, 2022 \$4,299,200,700.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$4,736,148.54

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.251	0.195	-22.31%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,037,567.40	\$8,386,040.57	4.34%	\$348,473.17

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,887.73	\$9,235.49	-22.31%	(\$2,652.24)

Current Year 2023 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		ESTIMATED	\$8,386,040.57
Municipal Library			
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$2,172,502.08
Regional School District			
County Purposes		ESTIMATED	\$7,705,551.64
County Library		ESTIMATED	\$579,118.53
County Board of Health			
County Open Space		ESTIMATED	\$998,606.02
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$19,841,818.84

Revenue Anticipated, Excluding Tax Levy 6,170,732.08

Budget Appropriations, before Reserve for Uncollected Taxes 13,961,518.08

Total Non-Municipal Tax Levy \$11,455,778.27

Amount to be Raised by Taxes - Before RUT \$19,246,564.27

Reserve for Uncollected Taxes (RUT) \$595,254.57

Total Amount to be Raised by Taxes \$19,841,818.84

% of Tax Collections used to Calculate RUT 97.00%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022 18,222,255.81

Total Tax Levy, CY 2022 18,584,327.11

% of Taxes Collected, CY 2022 98.05%

Delinquent Taxes - December 31, 2022 \$361,577.02

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-10.70%	(\$374,550.00)	\$3,500,000.00	\$3,125,450.00	\$2,500,000.00			\$625,450.00				
08	Local Revenue	-17.22%	(\$594,398.65)	\$3,451,148.65	\$2,856,750.00	\$1,776,750.00			\$1,080,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$455,315.00	\$455,315.00	\$455,315.00			\$0.00				
08	Uniform Construction Code Fees	-54.32%	(\$154,559.20)	\$284,559.20	\$130,000.00	\$130,000.00			\$0.00				
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	3.54%	\$36,029.43	\$1,017,043.22	\$1,053,072.65	\$1,053,072.65			\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$10,000.00	\$0.00	\$10,000.00	\$0.00			\$10,000.00				
10	Public and Private Revenue	221.11%	\$26,746.98	\$12,096.45	\$38,843.43	\$38,843.43			\$0.00				
08	Other Special Items	-97.79%	(\$1,051,305.69)	\$1,075,056.69	\$23,751.00	\$23,751.00			\$0.00				
15	Receipts from Delinquent Taxes	-20.66%	(\$52,064.22)	\$252,064.22	\$200,000.00	\$200,000.00			\$0.00				
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.24%	(\$20,239.57)	\$8,406,280.14	\$8,386,040.57	\$8,386,040.57			\$0.00				
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00				
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00				
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00				
Total		-11.78%	(\$2,174,340.92)	\$18,453,563.57	\$16,279,222.65	\$14,563,772.65	\$0.00	\$0.00	\$1,715,450.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions			\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time	% Difference Current v. Prior Year													
20 General Government	3.00	4.00	5.35%	\$109,843.43	\$2,055,052.00	\$2,164,895.43	\$945,602.00	\$38,843.43			\$1,180,450.00					
21 Land-Use Administration	0.80	0.00	12.02%	\$13,000.00	\$108,150.00	\$121,150.00	\$121,150.00									
22 Uniform Construction Code	1.50	5.00	2.73%	\$7,000.00	\$256,800.00	\$263,800.00	\$263,800.00									
23 Insurance	0.00	0.00	15.52%	\$225,000.00	\$1,450,000.00	\$1,675,000.00	\$1,675,000.00									
25 Public Safety	22.00	14.00	4.14%	\$118,271.36	\$2,856,828.64	\$2,975,100.00	\$2,975,100.00									
26 Public Works	13.00	0.00	-0.13%	(\$1,367.81)	\$1,050,817.81	\$1,049,450.00	\$1,049,450.00									
27 Health and Human Services	0.00	0.00	9.88%	\$4,000.00	\$40,500.00	\$44,500.00	\$44,500.00									
28 Parks and Recreation	2.70	113.00	-0.66%	(\$8,000.00)	\$1,207,000.00	\$1,199,000.00	\$1,199,000.00									
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
31 Utilities and Bulk Purchases	0.00	0.00	15.49%	\$55,000.00	\$355,000.00	\$410,000.00	\$410,000.00									
32 Landfill / Solid Waste Disposa	0.00	0.00	0.00%	\$0.00	\$260,000.00	\$260,000.00	\$260,000.00									
35 Contingency	0.00	0.00	-100.00%	(\$2,500.00)	\$2,500.00	\$0.00	\$0.00									
36 Statutory Expenditures	0.00	0.00	17.23%	\$225,000.00	\$1,306,000.00	\$1,531,000.00	\$1,346,000.00				\$185,000.00					
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	0.00	0.00	1.94%	\$21,929.43	\$1,129,643.22	\$1,151,572.65	\$1,151,572.65									
43 Court and Public Defender	1.00	2.00	0.00%	\$0.00	\$187,500.00	\$187,500.00	\$187,500.00									
44 Capital	0.00	0.00	-46.47%	(\$2,300,056.69)	\$4,950,056.69	\$2,650,000.00	\$2,300,000.00				\$350,000.00					
45 Debt	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
46 Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes	0.00	0.00	-9.11%	(\$59,675.83)	\$654,930.40	\$595,254.57	\$595,254.57									
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Total	44.00	138.00	-8.91%	(\$1,592,556.11)	\$17,871,778.76	\$16,279,222.65	\$14,524,929.22	\$38,843.43	\$0.00	\$0.00	\$1,715,450.00	\$0.00	\$0.00	\$0.00	\$0.00	

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$198,753,600.00	4.62%	15A Public Schools	1	\$13,137,400.00	7.54%
2 Residential	857	\$4,058,879,300.00	94.41%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	16	\$129,979,400.00	74.65%
4A Commercial	15	\$33,550,500.00	0.78%	15D Church and Charities	7	\$31,006,400.00	17.81%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	4	\$8,017,300.00	0.19%	15F Other Exempt	4	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%	Total	28	\$174,123,200.00	100.00%
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	925	\$4,299,200,700.00	100.00%				
Average Ratio (%), Assessed to True Value		100.00%					
Equalized Valuation, Taxable Properties		\$4,299,200,700.00					
Total # of property tax appeals filed in 2022	County Tax Board	17.00		Percentage of Exempt vs.			
	State Tax Court	18.00		Non-Exempt Properties			
Number of 2022 County Tax Board decisions appealed to Tax Court		1.00					
Number of pending property tax appeals in State Tax Court		12.00					
Amount paid out by municipality for tax appeals in 2022		\$1,930.00					

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Sheet UFB-

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USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	3.00	8,758.12	\$8,000.00	\$0.00	\$0.00	\$0.00	\$758.12
Supervisory Staff (Department Heads & Managers)	3.00	0.00	681,780.96	\$487,267.92	\$0.00	\$28,990.08	\$18,073.20	\$147,449.76
Police Officers (Including Superior Officers)	17.00	12.00	3,599,029.32	\$2,418,909.84	\$108,969.72	\$373,020.60	\$98,273.52	\$599,855.64
Fire Fighters (Including Superior Officers)	3.00	3.00	308,200.44	\$227,524.32	\$8,664.60	\$22,752.48	\$18,929.76	\$30,329.28
All Other Union Employees not listed above	12.00	0.00	1,086,003.00	\$792,066.96	\$19,275.84	\$63,370.08	\$47,552.64	\$163,737.48
All Other Non-Union Employees not listed above	9.00	120.00	909,755.16	\$682,419.12	\$13,467.60	\$45,113.76	\$23,704.80	\$145,049.88
Totals	44.00	138.00	6,593,527.00	\$4,616,188.16	\$150,377.76	\$533,247.00	\$206,533.92	\$1,087,180.16

Is the Local Government required to comply with N.J.S.A. 11A (**Civil Service**)? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	17.00	\$13,878.54	\$235,935.18	15.00	\$11,725.00	\$175,875.00
Parent & Child	0.00	\$0.00	\$0.00	1.00	\$21,260.00	\$21,260.00
Employee & Spouse (or Partner)	5.00	\$28,650.12	\$143,250.60	6.00	\$23,450.00	\$140,700.00
Family	14.00	\$42,452.18	\$594,330.52	13.00	\$31,156.00	\$405,028.00
Employee Cost Sharing Contribution (enter as negative -)			(\$208,140.13)			(\$162,481.68)
Subtotal	36.00		\$765,376.17	35.00		\$580,381.32
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	7	\$10,015.46	\$70,108.22	8	\$8,904.00	\$71,232.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	10	\$16,813.07	\$168,130.70	9	\$13,760.00	\$123,840.00
Family	1	\$42,487.68	\$42,487.68	1	\$37,584.00	\$37,584.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	18.00		\$280,726.60	18.00		\$232,656.00
GRAND TOTAL	54.00		\$1,046,102.77	53.00		\$813,037.32

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

				BUDGET, PER CAPITA AND BUDGET IMPACT				
		Gross Debt	Deductions	Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt		\$0.00	\$0.00	\$0.00				
Regional School Debt		\$0.00	\$0.00	\$0.00				
<u>Utility Fund Debt</u>								
Sewer		\$0.00	\$0.00	\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
<u>Municipal Purposes</u>								
Debt Authorized (BNI)		\$0.00	\$0.00	\$0.00				
Notes Outstanding		\$0.00	\$0.00	\$0.00				
Bonds Outstanding		\$0.00	\$0.00	\$0.00				
Loans and Other Debt		\$0.00	\$0.00	\$0.00				
Total (Current Year)		\$0.00	\$0.00	\$0.00				
Population (2020 census)		750						
Per Capita Gross Debt		\$0.00						
Per Capita Net Debt		\$0.00						
3 Year Average Property Valuation		\$3,431,790,672.66						
Net Debt as % of 3 Year Average Property Valuation		0.00%						
				<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

Sewer Authority

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
