



State of New Jersey Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1310 Deal Borough - County of Monmouth

Municode: 1310

Website: www.dealborough.com

Phone Number:

Mailing Address:

Introduced

Government Type:

Borough

Election Type:

Non-Partisan (November)

Municipality: Deal State: NJ Zip: 07723

Mayor

Middle Name **Last Name**

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

Chief Administrative Officer

Neuman

Ronen	Neuman	rneuman@dealborough.com
Chief Financial Officer	Cert. Number	

Chief Financial Officer

Municipal Clerk Myung C. 2206 clerk@dealburgh.ca

Myung
Registered Municipal Accountant

R Swisher 5/24/1901 iswisher@scnco.com

Governing Body Members

Middle Name **Last Name** **Term Expires** **Business Email**

WILLIAM COHEN

Jack 5/15/2028

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.178	\$8,817,815.39	41.70%	\$9,676.07	Municipal Purpose Tax	ACTUAL	\$9,080,244.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.045	\$2,215,953.00	10.48%	\$2,446.20	Local School District	ESTIMATED	\$2,282,430.60
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.168	\$8,319,415.47	39.35%	\$9,132.47	County Purposes	ESTIMATED	\$8,818,580.40
County Library	0.011	\$565,944.49	2.68%	\$597.96	County Library	ESTIMATED	\$599,901.16
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.025	\$1,224,226.67	5.79%	\$1,359.00	County Open Space	ESTIMATED	\$1,297,680.27
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	0.427	\$21,143,355.02	100.00%	\$23,211.69	Total ESTIMATED amount to be raised by taxes		\$22,078,836.43
Total Taxable Valuation as of October 1, 2024		<u>\$5,646,187,000.00</u>			Revenue Anticipated, Excluding Tax Levy		12,925,669.75
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		21,330,913.75
Current Year (2025) Average Residential Assessment		<u>\$6,227,584.54</u>			Total Non-Municipal Tax Levy		\$12,998,592.43
Prior Year (2024) Average Residential Assessment		<u>\$5,435,993.67</u>			Amount to be Raised by Taxes - Before RUT		\$21,403,836.43
<u>Prior Year to Current Year Comparison</u>					Reserve for Uncollected Taxes (RUT)		\$675,000.00
<u>Comparison - Municipal Purposes Tax Rate</u>					Total Amount to be Raised by Taxes		\$22,078,836.43
Prior Year	Current Year	% Change (+/-)			% of Tax Collections used to Calculate RUT		96.94%
0.178	0.161	-9.55%			If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$8,817,815.39	\$9,080,244.00	2.98%	\$262,428.61				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$9,676.07	\$10,026.41	3.62%	\$350.34				

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	111.61%	\$4,710,000.00	\$4,220,000.00	\$8,930,000.00	\$8,300,000.00			\$630,000.00				
08	Local Revenue	5.85%	\$203,000.00	\$3,471,750.00	\$3,674,750.00	\$2,574,750.00			\$1,100,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$460,744.00	\$460,744.00	\$460,744.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	2.11%	\$22,659.87	\$1,075,246.68	\$1,097,906.55	\$1,097,906.55							
08	Additional Revenue Offset by Appropriations	180.00%	\$27,000.00	\$15,000.00	\$42,000.00				\$42,000.00				
10	Public and Private Revenue	-55.75%	(\$15,458.71)	\$27,727.91	\$12,269.20	\$12,269.20							
08	Other Special Items	-100.00%	(\$50,639.21)	\$50,639.21	\$0.00								
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.98%	\$262,428.61	\$8,817,815.39	\$9,080,244.00	\$9,080,244.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total		27.71%	\$5,158,990.56	\$18,618,923.19	\$23,777,913.75	\$22,005,913.75	\$0.00	\$0.00	\$1,772,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	Part-Time	% Difference Current v. Prior Year	\$ 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
20 General Government			5.85%	\$118,298.00	\$2,021,302.00	\$2,139,600.00	\$1,024,600.00				\$1,115,000.00				
21 Land-Use Administration			-5.13%	(\$5,650.00)	\$110,150.00	\$104,500.00	\$104,500.00								
22 Uniform Construction Code			0.00%	\$0.00	\$260,800.00	\$260,800.00	\$260,800.00								
23 Insurance			10.02%	\$149,186.00	\$1,489,008.00	\$1,638,194.00	\$1,638,194.00								
25 Public Safety			16.04%	\$498,220.24	\$3,106,579.76	\$3,604,800.00	\$3,604,800.00								
26 Public Works			-2.24%	(\$24,693.87)	\$1,102,443.87	\$1,077,750.00	\$1,077,750.00								
27 Health and Human Services			0.00%	\$0.00	\$44,500.00	\$44,500.00	\$44,500.00								
28 Parks and Recreation			11.64%	\$142,500.00	\$1,224,500.00	\$1,367,000.00	\$1,367,000.00								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
31 Utilities and Bulk Purchases			-0.25%	(\$1,000.00)	\$394,000.00	\$393,000.00	\$393,000.00								
32 Landfill / Solid Waste Disposal			1.96%	\$5,000.00	\$255,000.00	\$260,000.00	\$260,000.00								
35 Contingency			1900.00%	\$19,000.00	\$1,000.00	\$20,000.00	\$20,000.00								
36 Statutory Expenditures			5.03%	\$75,383.39	\$1,500,110.61	\$1,575,494.00	\$1,468,494.00				\$107,000.00				
37 Judgements			-55.75%	(\$15,458.71)	\$27,727.91	\$12,269.20	\$12,269.20								
42 Shared Services			2.09%	\$22,659.79	\$1,086,346.76	\$1,109,006.55	\$1,109,006.55								
43 Court and Public Defender			-3.02%	(\$5,454.28)	\$180,454.28	\$175,000.00	\$175,000.00								
44 Capital			78.85%	\$4,100,000.00	\$5,200,000.00	\$9,300,000.00	\$8,750,000.00				\$550,000.00				
45 Debt			#DIV/0!	\$0.00	\$0.00										
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			13.45%	\$80,000.00	\$595,000.00	\$675,000.00	\$675,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	27.70%	\$5,157,990.56	\$18,618,923.19	\$23,776,913.75	\$22,004,913.75	\$0.00	\$0.00	\$0.00	\$1,772,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	53	\$284,563,700.00	5.04%	15A Public Schools	1	\$15,700,000.00	6.96%
2 Residential	854	\$5,318,357,200.00	94.19%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	18	\$165,306,600.00	73.27%
4A Commercial	14	\$33,480,400.00	0.59%	15D Church and Charities	8	\$44,615,000.00	19.77%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	4	\$9,785,700.00	0.17%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	925	\$5,646,187,000.00	100.00%	Total	27	\$225,621,600.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$5,646,187,000.00		Non-Exempt Properties			
Total # of property tax appeals filed in 2024		County Tax Board	8.00				
		State Tax Court	2.00				
Number of 2024 County Tax Board decisions appealed to Tax Court			26.00				
Number of pending property tax appeals in State Tax Court			28.00				
Amount paid out by municipality for tax appeals in 2024							

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 2024 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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions										Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions										Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions												
Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full					Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full					Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full				
	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate		Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate		Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate
Total Long Term Exemptions - Column Total			0.00	0.00	0.00	Total Long Term Exemptions - Column Total			0.00	0.00	0.00	Total Long Term Exemptions - Column Total			0.00	0.00	0.00	Total Long Term Exemptions - Column Total			0.00	0.00	0.00	Total Long Term Exemptions - PAGE TOTAL			0.00	0.00	0.00			
Mark "X" if Grand Total																																

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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		3.00	8,000.00	\$8,200.00				\$616.00
Supervisory Staff (Department Heads & Managers)	6.00		791,769.33	\$496,700.00		\$59,604.00	\$197,219.43	\$38,245.90
Police Officers (Including Superior Officers)	12.00	0.00	5,172,050.66	\$3,170,070.00	\$120,000.00	\$996,727.00	\$641,158.27	\$244,095.39
Fire Fighters (Including Superior Officers)	3.00	3.00	572,080.84	\$268,660.80	\$10,000.00	\$112,909.45	\$159,823.71	\$20,686.88
All Other Union Employees not listed above	15.00		1,422,952.32	\$940,912.06	\$20,000.00	\$42,323.28	\$347,266.78	\$72,450.20
All Other Non-Union Employees not listed above	2.00	151.00	1,063,676.54	\$1,043,674.54	\$20,000.00		\$0.00	\$2.00
Totals	38.00	157.00	9,030,529.69	\$5,928,217.40	\$170,000.00	\$1,211,563.73	\$1,345,468.19	\$376,096.37

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	23.00	\$17,250.98	\$396,772.54	23.00	\$14,833.61	\$341,173.03
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6.00	\$35,143.52	\$210,861.12	7.00	\$29,709.31	\$207,965.17
Family	14.00	\$49,612.87	\$694,580.18	12.00	\$42,524.28	\$510,291.36
Employee Cost Sharing Contribution (enter as negative -)			(\$200,000.00)			(\$228,641.41)
Subtotal	43.00		\$1,102,213.84	42.00		\$830,788.15
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$11,921.15	\$95,369.20	5	\$5,580.84	\$27,904.20
Parent & Child	1	\$30,295.80	\$30,295.80	4	\$19,978.32	\$79,913.28
Employee & Spouse (or Partner)	11	\$22,170.63	\$243,876.93	7	\$10,893.12	\$76,251.84
Family			\$0.00	3	\$41,893.20	\$125,679.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	20.00		\$369,541.93	19.00		\$309,748.92
GRAND TOTAL	63.00		\$1,471,755.77	61.00		\$1,140,537.07

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
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

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ACCUMULATED ABSENCE LIABILITY**

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ACCUMULATED ABSENCE LIABILITY

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

UFB-9 Accumulated Absence Liability (5)

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

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

USER FRIENDLY BUDGET SECTION - Notes

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