



Municipality:	Titusville	State:	NJ	Zip:	08560
----------------------	------------	---------------	----	-------------	-------

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	0.409	\$16,070,001.57	13.72%	\$1,989.40
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$1,190,724.00	1.02%	\$145.77
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.102	\$3,966,616.00	3.39%	\$495.60
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.740	\$68,288,753.00	58.31%	\$8,453.90
County Purposes	0.614	\$24,113,785.97	20.59%	\$2,985.17
County Library	0.062	\$2,443,301.77	2.09%	\$302.46
County Board of Health			0.00%	\$0.00
County Open Space	0.027	\$1,043,757.03	0.89%	\$129.20
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.985	\$117,116,939.34	100.00%	\$14,501.50
Total Taxable Valuation as of	October 1, 2020	\$3,816,199,773.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$485,884.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
0.409		0.437	6.73%	
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$16,070,001.57		\$16,672,293.36	3.75%	\$602,291.79
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$1,989.40		\$2,123.31	6.73%	\$133.91
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$16,672,293.36
Municipal Library		
Municipal Open Space	ACTUAL	\$1,144,860.00
Municipal Arts and Culture		
Fire Districts (total levies)	ACTUAL	\$4,149,565.00
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$68,019,000.00
County Purposes	ESTIMATED	\$24,162,845.00
County Library	ESTIMATED	\$2,444,000.00
County Board of Health		
County Open Space	ESTIMATED	\$1,044,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$117,636,563.36
Revenue Anticipated, Excluding Tax Levy		8,113,407.65
Budget Appropriations, before Reserve for Uncollected Taxes		23,526,989.78
Total Non-Municipal Tax Levy		\$100,964,270.00
Amount to be Raised by Taxes - Before RUT		\$116,377,852.13
Reserve for Uncollected Taxes (RUT)		\$1,258,711.23
Total Amount to be Raised by Taxes		\$117,636,563.36
% of Tax Collections used to Calculate RUT		98.93%
If % used exceeds the actual collection % then reference the statutory exception used		40A:4-41c(1) 3 yr avg
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2020		115,832,713.49
Total Tax Levy, CY 2020		117,497,683.57
% of Taxes Collected, CY 2020		98.58%
Delinquent Taxes - December 31, 2020		\$1,754,687.82

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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	58.01%	\$833,701.30	\$1,437,106.75	\$2,270,808.05	\$1,730,000.00			\$91,400.00	\$449,408.05			
08	Local Revenue	-3.04%	(\$80,340.73)	\$2,639,341.17	\$2,559,000.44	\$1,399,217.00			\$71,221.44	\$1,088,562.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$1,634,156.99	\$1,634,157.00	\$1,634,157.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.38%	\$1,985.38	\$527,431.77	\$529,417.15	\$529,417.15							
08	Additional Revenue Offset by Appropriations	76.10%	\$225,454.07	\$296,277.42	\$521,731.49	\$505,000.00				\$16,731.49			
10	Public and Private Revenue	-32.57%	(\$338,344.61)	\$1,038,744.68	\$700,400.07	\$700,400.07							
08	Other Special Items	27.42%	\$102,905.72	\$375,299.67	\$478,205.39	\$252,216.43	\$222,235.40		\$3,753.56				
15	Receipts from Delinquent Taxes	41.09%	\$396,922.20	\$966,077.80	\$1,363,000.00	\$1,363,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.75%	\$602,291.79	\$16,070,001.57	\$16,672,293.36	\$16,672,293.36							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-3.85%	(\$45,864.00)	\$1,190,724.00	\$1,144,860.00		\$1,144,860.00						
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	6.49%	\$1,698,711.13	\$26,175,161.82	\$27,873,872.95	\$24,785,701.01	\$1,367,095.40	\$0.00	\$166,375.00	\$1,554,701.54	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions 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	WATER Utility	SEWER Utility	Utility	Utility	Utility
20 General Government	10.00	6.00	-8.11%	(\$311,469.87)	\$3,841,346.43	\$3,529,876.56	\$1,913,339.56		\$150,000.00		\$157,925.00	\$1,308,612.00			
21 Land-Use Administration	4.00	0.00	-4.77%	(\$22,133.95)	\$463,815.95	\$441,682.00	\$441,682.00								
22 Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23 Insurance			9.03%	\$254,270.82	\$2,816,793.18	\$3,071,064.00	\$3,071,064.00								
25 Public Safety	37.00	5.00	-4.17%	(\$160,489.06)	\$3,849,055.06	\$3,688,566.00	\$3,688,566.00								
26 Public Works	25.00		3.34%	\$75,383.99	\$2,259,046.01	\$2,334,430.00	\$2,334,430.00								
27 Health and Human Services	5.00	1.00	22.51%	\$99,483.78	\$442,031.22	\$541,515.00	\$541,515.00								
28 Parks and Recreation	4.00		-1.26%	(\$3,178.16)	\$252,860.16	\$249,682.00	\$249,682.00								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-34.04%	(\$365,304.61)	\$1,073,025.68	\$707,721.07	\$707,721.07								
31 Utilities and Bulk Purchases			-1.36%	(\$7,000.00)	\$515,000.00	\$508,000.00	\$508,000.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			11.24%	\$226,124.72	\$2,011,992.28	\$2,238,117.00	\$2,234,087.00				\$1,000.00	\$3,030.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services	1.00	2.00	0.73%	\$5,882.59	\$807,389.56	\$813,272.15	\$813,272.15								
43 Court and Public Defender	3.00	2.00	-8.52%	(\$25,280.31)	\$296,585.31	\$271,305.00	\$271,305.00								
44 Capital			0.54%	\$1,379.00	\$254,721.00	\$256,100.00	\$250,000.00					\$6,100.00			
45 Debt			8.24%	\$586,000.71	\$7,114,399.69	\$7,700,400.40	\$6,326,326.00		\$1,217,095.40		\$7,450.00	\$149,529.00			
46 Deferred Charges			#DIV/0!	\$262,430.54		\$262,430.54	\$175,000.00					\$87,430.54			
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			10.66%	\$121,217.54	\$1,137,493.69	\$1,258,711.23	\$1,258,711.23								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	89.00	16.00	2.72%	\$737,317.73	\$27,136,555.22	\$27,873,872.95	\$24,785,701.01	\$0.00	\$1,367,095.40	\$0.00	\$166,375.00	\$1,554,701.54	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	307	\$30,077,200.00	0.79%
2 Residential	5,921	\$2,758,499,500.00	72.28%
3A/3B Farm	855	\$254,671,970.00	6.67%
4A Commercial	178	\$503,361,900.00	13.19%
4B Industrial	24	\$259,006,400.00	6.79%
4C Apartments	7	\$4,551,600.00	0.12%
5A/5B Railroad	10	\$0.00	0.00%
6A/6B Business Personal Property	1	\$6,031,203.00	0.16%
Total	7,303	\$3,816,199,773.00	100.00%
Average Ratio (%), Assessed to True Value		94.19%	
Equalized Valuation, Taxable Properties		\$4,051,597,593.16	
Total # of property tax appeals filed in 2020		County Tax Board	142.00
		State Tax Court	7.00
Number of 2020 County Tax Board decisions appealed to Tax Court		2.00	
Number of pending property tax appeals in State Tax Court		2.00	
Amount paid out by municipality for tax appeals in 2020		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$60,659,000.00	11.27%
15B Other Schools	4	\$11,395,600.00	2.12%
15C Public Property	248	\$206,842,200.00	38.42%
15D Church and Charities	107	\$225,687,100.00	41.92%
15E Cemeteries & Graveyards	12	\$2,251,500.00	0.42%
15F Other Exempt	20	\$31,521,200.00	5.86%
Total	408	\$538,356,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		14.11%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	5.00	25,454.87	\$23,646.00	\$0.00	\$0.00	\$0.00	\$1,808.87
Supervisory Staff (Department Heads & Managers)	11.50		1,721,448.32	\$1,281,416.86	\$10,000.00	\$154,890.97	\$171,089.78	\$104,050.71
Police Officers (Including Superior Officers)	29.00		4,939,626.00	\$3,060,831.48	\$231,254.27	\$912,127.78	\$468,703.39	\$266,709.08
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	42.50	3.00	4,485,625.49	\$2,782,232.24	\$146,400.00	\$380,339.99	\$939,635.53	\$237,017.73
All Other Non-Union Employees not listed above	8.50	47.00	1,186,887.17	\$862,824.85	\$20,800.00	\$93,459.28	\$138,918.90	\$70,884.14
Totals	91.50	55.00	12,359,041.85	\$8,010,951.43	\$408,454.27	\$1,540,818.02	\$1,718,347.60	\$680,470.53

Is the Local Government required to comply with NJSA 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	27.50	\$12,744.00	\$350,460.00	26.00	\$11,510.50	\$299,273.00
Parent & Child	2.00	\$24,181.00	\$48,362.00	3.00	\$21,832.68	\$65,498.04
Employee & Spouse (or Partner)	9.00	\$29,340.00	\$264,060.00	10.00	\$25,620.15	\$256,201.50
Family	46.00	\$37,239.00	\$1,712,994.00	42.00	\$34,573.65	\$1,452,093.30
Employee Cost Sharing Contribution (enter as negative -)			(\$541,548.00)			(\$622,541.58)
Subtotal	84.50		\$1,834,328.00	81.00		\$1,450,524.26
<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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	37	\$11,882.02	\$439,634.74	35	\$10,389.34	\$363,626.90
Parent & Child	2	\$21,785.22	\$43,570.44	2	\$16,566.96	\$33,133.92
Employee & Spouse (or Partner)	17	\$25,529.69	\$434,004.73	15	\$23,314.56	\$349,718.40
Family	6	\$38,889.94	\$233,339.64	3	\$36,915.36	\$110,746.08
Employee Cost Sharing Contribution (enter as negative -)			(\$125,159.16)			(\$83,086.60)
Subtotal	62.00		\$1,025,390.39	55.00		\$774,138.70
GRAND TOTAL	146.50		\$2,859,718.39	136.00		\$2,224,662.96

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)?

NO

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

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt	Current Year Budget		2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal	\$116,121.00	\$115,000.00	\$115,000.00	\$836,000.00
Regional School Debt		\$32,508,459.87	\$32,508,459.87	\$0.00	Utility Fund - Interest	\$40,858.00	\$32,555.00	\$29,155.00	\$99,892.50
				Bond Anticipation Notes - Principal					
Utility Fund Debt					Bond Anticipation Notes - Interest	\$689.00			
Arts and Culture				\$0.00	Bond Anticipation Notes - Interest	\$143,725.00			
Water		\$29,150.00	\$29,150.00	\$0.00	Bonds - Principal	\$4,969,450.00	\$5,885,000.00	\$6,015,000.00	\$41,408,000.00
Sewer		\$1,518,970.00	\$196,000.00	\$1,322,970.00	Bonds - Interest	\$1,212,462.00	\$1,329,803.96	\$1,150,633.54	\$3,994,871.46
0				\$0.00	Loans & Other Debt - Principal	\$45,492.13	\$23,087.82		
0				\$0.00	Loans & Other Debt - Interest	\$1,145.27	\$230.88		
0				\$0.00					
				Total		\$6,529,942.40	\$7,385,677.66	\$7,309,788.54	\$46,338,763.96
<u>Municipal Purposes</u>									
Debt Authorized		\$120,000.00		\$120,000.00	Total Principal	\$5,131,752.13	\$6,023,087.82	\$6,130,000.00	\$42,244,000.00
Notes Outstanding		\$17,370,689.00	\$17,370,689.00	\$0.00	Total Interest	\$1,398,190.27	\$1,362,589.84	\$1,179,788.54	\$4,094,763.96
Bonds Outstanding		\$59,188,000.00	\$9,428,303.00	\$49,759,697.00	% of Total Current Year Budget	23.43%			
Loans and Other Debt		\$68,579.95		\$68,579.95					
Total (Current Year)		\$110,803,848.82	\$59,532,601.87	\$51,271,246.95					
Population (2010 census)		17,304							
Per Capita Gross Debt		\$6,403.37							
Per Capita Net Debt		\$2,962.97							
3 Yr. Average Property Valuation		\$4,196,092,264.33							
Net Debt as % of 3 Year Avg Property Valuation				1.22%					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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