



**State of New Jersey
Local Government Services**

Year: 2019 Municipal User Friendly Budget

Municipality: Union City
Municode: 0910
Website: <https://www.ucnj.com>
Phone Number: 201-348-5745
Mailing Address: 3715 Palisade Avenue
 Union City, NJ 07087
 US

Introduce or
 Adopted? Submitted
 4/2/19

First Name	Middle Name	Last Name	Term Expires	Business Email
Mayor				
Brian	P	Stack	5/20/2018	mayorstack@ucnj.com
Chief Administrative Officer				
Chief Financial Officer				
Tammy	Lyn	Zucca	12/31/2020	tzucca@ucnj.com
Municipal Clerk				
Erin		Knoedler		eknoedler@ucnj.com
Registered Municipal Accountant				
Linda		Kish		lkish@dgdcpas.com
Governing Body Members				

USER FRIENDLY BUDGET SECTION – PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies – ALL entities levying property taxes					Current Year 2019 Budget										
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy								
Municipal Purpose Tax	4.596	68,539,503.00	56.76 %	\$5,331.36	Municipal Purpose Tax	Estimated	70,763,173.70								
Municipal Library	0.080	1,187,277.19	0.98 %	\$92.80	Municipal Library	Actual	1,284,177.75								
Municipal Open Space	0.000		0.00 %	\$0.00	Municipal Open Space	Estimated									
Other Special Districts (total levies)	0.000		0.00 %	\$0.00	Other Special Districts (total levies)										
Local School District	1.034	15,418,637.00	12.77 %	\$1,199.44	Local School District	Actual	15,418,637.00								
Regional School District	0.000		0.00 %	\$0.00	Regional School District										
County Purposes	1.194	17,802,508.62	14.74 %	\$1,385.04	County Purposes	Estimated	17,676,676.31								
County Library	0.000		0.00 %	\$0.00	County Library										
County Board of Health	0.000		0.00 %	\$0.00	County Board of Health										
County Open Space	0.000		0.00 %	\$0.00	County Open Space	Estimated									
Other County Levies (total)	1.194	17,802,508.62	14.74 %	\$1,385.04	Other County Levies (total)		17,676,676.31								
Total (Calendar Year 2017 Budget)	8.10	120,750,434.43	100.00 %	\$9,393.68	Total ESTIMATED amount to be raised by taxes		\$122,819,341.07								
Total Taxable Valuation as of October 1, 2018 <u>1,492,625,199.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>116,000</u> <hr/> Prior Year to Current Year Comparison <hr/> Comparison – Municipal Purposes Tax Rate					Revenue Anticipated, Excluding Tax Levy <u>69,121,477.90</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>140,000,704.19</u> Total Non-Municipal Tax Levy <u>50,771,989.62</u> Amount to be Raised by Taxes – Before RUT <u>121,651,215.91</u> Reserve for Uncollected Taxes (RUT) <u>1,366,717.73</u> Total Amount to be Raised by Taxes <u>123,017,933.64</u> <hr/> % of Tax Collections used to Calculate RUT <u>0.9888900936</u> <hr/> If % used exceeds the actual collection % then reference the statutory exception used										
Comparison – Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">4.596</td> <td style="text-align: right;">4.741</td> <td style="text-align: right;">3.15 %</td> <td></td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	4.596	4.741	3.15 %		% of Tax Collections used to Calculate RUT		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
4.596	4.741	3.15 %													
Comparison – Municipal Purposes Tax Levy					If % used exceeds the actual collection % then reference the statutory exception used										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">68,539,503.00</td> <td style="text-align: right;">70,763,173.70</td> <td style="text-align: right;">3.24 %</td> <td style="text-align: right;">2,223,670.70</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	68,539,503.00	70,763,173.70	3.24 %	2,223,670.70	% of Tax Collections used to Calculate RUT		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
68,539,503.00	70,763,173.70	3.24 %	2,223,670.70												
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">5,331.36</td> <td style="text-align: right;">5,499.56</td> <td style="text-align: right;">3.15 %</td> <td style="text-align: right;">168.20</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	5,331.36	5,499.56	3.15 %	168.20	Total Tax Revenue, Collections PY 2018		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
5,331.36	5,499.56	3.15 %	168.20												
					Total Tax Levy, PY 2018										
					% of Taxes Collected, PY 2018										
					Delinquent Taxes – December 31, 2018										

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
08	Surplus	-38.96	-1,723,487.17	4,423,487.17	2,700,000.00	2,700,000.00	
08	Local Revenue	-0.39	-18,899.93	4,889,818.21	4,870,918.28	4,870,918.28	
09	State Aid (without offsetting appropriation)	48.85	16,000,000.00	32,750,162.00	48,750,162.00	48,750,162.00	
08	Uniform Construction Code Fees	0.00	-0.80	1,634,966.80	1,634,966.00	1,634,966.00	
	<i>Special Revenue Items w/ Prior Written Consent</i>						
11	Shared Services Agreements	18.83	696,869.01	3,701,383.65	4,398,252.66	4,398,252.66	
08	Additional Revenue Offset by Appropriations						
10	Public and Private Revenue	0.53	1,266,524.09	2,405,923.33	3,672,447.42	3,672,447.42	
08	Other Special Items	-5.05	-161,169.55	3,192,541.01	3,031,371.46	3,031,371.46	
15	Receipts from Delinquent Taxes	-26.89	-23,302.04	86,662.12	63,360.08	63,360.08	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	-100.00	-68,162,330.00	68,162,330.00			
07	Minimum Library Tax	8.16	96,900.56	1,187,277.19	1,284,177.75	1,284,177.75	
54	Open Space Levy Tax						
07	Addition to Local District School Tax						
08	Deficit General Budget						
	Total	-42.50	-52,028,895.83	122,434,551.48	70,405,655.65	70,405,655.65	

USER FRIENDLY BUDGET SECTION – ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)
(Continued for Utility)

Utility	Surplus	Local Revenue	Shared Services Agreement	Other Special Items	Deficit General Budget	Total

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

FCOA		Budgeted Positions		% 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	2019 Total Utilities
		Full-Time	Part-Time								
20	General Government	36.00	37.00	7.22	453,927.22	6,291,123.78	6,745,051.00	6,745,051.00			
21	Land-Use Administration			-5.77	-10,747.83	186,247.83	175,500.00	175,500.00			
22	Uniform Construction Code	12.00	20.00	-2.37	-38,886.58	1,643,137.58	1,604,251.00	1,604,251.00			
23	Insurance			18.02	3,637,368.30	20,183,882.69	23,821,250.99	23,821,250.99			
25	Public Safety	234.00	122.00	1.07	465,674.39	43,691,519.38	44,157,193.77	44,105,269.00	51,924.77		
26	Public Works	71.00	150.00	15.40	2,200,938.77	14,291,646.88	16,492,585.65	13,553,000.00	2,939,585.65		
27	Health and Human Services	5.00	9.00	13.80	173,876.99	1,260,428.01	1,434,305.00	1,112,540.00	321,765.00		
28	Parks and Recreation	9.00	86.00	-24.03	-533,829.30	2,221,854.30	1,688,025.00	1,189,500.00	498,525.00		
29	Education (including Library)			8.16	96,900.56	1,187,277.19	1,284,177.75	1,284,177.75			
30	Unclassified			-19.86	-84,500.47	425,559.56	341,059.09	341,059.09			
31	Utilities and Bulk Purchases			6.83	244,929.53	3,585,070.47	3,830,000.00	3,830,000.00			
32	Landfill / Solid Waste Disposal										
35	Contingency										
36	Statutory Expenditures			8.94	783,025.57	8,754,693.17	9,537,718.74	9,537,718.74			
37	Judgements										
42	Shared Services			9.00	363,161.66	4,035,091.00	4,398,252.66	4,398,252.66			
43	Court and Public Defender	18.00	2.00	1.56	25,577.26	1,637,422.74	1,663,000.00	1,663,000.00			
44	Capital			-50.00	-400,000.00	800,000.00	400,000.00	400,000.00			
45	Debt			2.95	313,970.89	10,646,109.67	10,960,080.56	10,960,080.56			
46	Deferred Charges			1,021.16	10,445,364.57	1,022,888.41	11,468,252.98	11,468,252.98			
48	Debt – Type 1 School District										
50	Reserve for Uncollected Taxes			6.35	69,751.92	1,098,373.24	1,168,125.16	1,168,125.16			
55	Surplus General Budget					122,962,325.00					
	Total	385.00	426.00	13.79	17,108,130.21	124,060,699.14	141,168,829.35	137,357,028.93	3,811,800.42		

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Structural Budget Imbalance Line Item	Line Item Put "X" in cell to the left that corresponds to the type of imbalance	Amount	Comment/Explanation
Special Municipal Urban Aid (Transitional Aid)	Structural Imbalance Offset	20,000,000.00	

Sheet UFB-4

**USER FRIENDLY BUDGET SECTION
LONG TERM TAX EXEMPTIONS**

Project Name	Type of Project	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Tax Rate
Union Plaza	Affordable Housing	330,765.75	17,695,000.00	1,232,279.80
Holy Rosary Senior Residence	Affordable Housing	29,247.60	3,987,200.00	277,669.00
Monestary	Affordable Housing	24,594.64	4,888,800.00	340,456.03
Suede	Affordable Housing	20,000.00	1,716,800.00	119,557.95
Horizon Heights	Affordable Housing	16,361.75	4,447,100.00	309,696.04
Palisade Urban Renewal	Affordable Housing	34,826.60	2,079,000.00	144,781.56
SERV	Affordable Housing	4,009.40	225,000.00	15,669.00
UC Renaissance	Affordable Housing	10,654.08	850,000.00	59,194.00
Long Term Exemptions: TOTALS		470,459.82	35,888,900.00	2,499,303.38

Sheet UFB-6

**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
1.00	Governing Body	0.00	5.00	\$83,967.00	\$78,000.00	\$	\$	\$	\$5,967.00
2.00	Supervisory Staff (Department Heads & Managers)	11.00	3.00	\$1,312,083.00	\$944,299.00	\$	\$75,544.00	\$220,000.00	\$72,240.00
3.00	Police Officers (Including Superior Officers)	234.00	122.00	\$29,268,000.00	\$21,300,000.00	\$1,050,000.00	\$1,788,000.00	\$4,680,000.00	\$450,000.00
4.00	Fire Fighters (Including Superior Officers)			\$	\$	\$	\$	\$	\$
5.00	All Other Union Employees not listed above	104.00	118.00	\$14,011,778.00	\$10,317,144.00	\$0.00	\$825,372.00	\$2,080,000.00	\$789,262.00
6.00	All Other Non-Union Employees not listed above	36.00	178.00	\$4,842,124.00	\$3,564,309.00	\$0.00	\$285,145.00	\$720,000.00	\$272,670.00
	Total	385.00	426.00	\$49,517,952.00	\$36,203,752.00	\$1,050,000.00	\$2,974,061.00	\$7,700,000.00	\$1,590,139.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)?

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

	# Covered Members Prior Year	Annual Cost Estimate per Employee Prior Year	Total Cost Prior Year	# of Covered Members Current Year	Annual Cost per Employee Current Year	Total Cost Current Year
Active Employees _ Health Benefits – Annual Cost						
Single Coverage	155	14,196	2,200,380	141	13,685	1,929,585
Parent & Child	58	24,909	1,444,722	56	24,102	1,349,712
Employee & Spouse (or Partner)	38	31,391	1,192,858	40	30,273	1,210,920
Family	140	38,870	5,441,800	149	37,105	5,528,645
Employee Cost Sharing Contribution			-2,034,911			-1,944,108
Subtotal	391.00		8,244,849.00	386.00		8,074,754.00
Elected Officials – Health Benefits – Annual Cost						
Single Coverage						
Parent & Child						
Employee & Spouse (or Partner)						
Family						
Employee Cost Sharing Contribution						
Subtotal	0.00		0.00	0.00		0.00
Retirees – Health Benefits – Annual Cost						
Single Coverage	108	16,110	1,739,880	108	15,381	1,661,148
Parent & Child	9	28,467	256,203	14	27,155	380,170
Employee & Spouse (or Partner)	142	36,161	5,134,862	151	34,003	5,134,453
Family	96	44,642	4,285,632	81	41,964	3,399,084
Employee Cost Sharing Contribution						
Subtotal	354.00		10,574,855.00	355.00		11,416,577.00
GRAND TOTAL	740.00		18,649,609.00	746.00		19,661,426.00

Is medical coverage provided by the SHBP?

No

Is prescription drug coverage provided by the SHBP?

No

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal Basis for Benefit
Department of Public Affairs	1,309.00	337,352.66	Approved Labor Agreement
Department of Revenue and Finance	2,131.00	853,922.18	Approved Labor Agreement
Department of Public Safety	25,403.00	9,873,066.50	Approved Labor Agreement
Department of Parks and Buildings and Grounds	1,364.00	184,984.93	Approved Labor Agreement
Department of Public Works	5,490.00	934,038.57	Approved Labor Agreement
Total	35,697.00	12,183,364.84	
Total Funds Reserved as of end of 2018		0.00	
Total Funds Appropriated in 2019		0.00	

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	CY+1 Budget	CY+2 Budget	All Additional Future Years' Budgets
Local School Debt	10,000,000.00	10,000,000.00		Utility Fund – Principal				
Regional School Debt				Utility Fund – Interest				
				Bond Anticipation Notes – Principal	1,285,000.00			
				Bond Anticipation Notes – Interest	1,396,221.76			
Utility Fund Debt				Bonds – Principal	4,385,000.00	4,220,000.00	4,400,000.00	29,295,000.00
				Bonds – Interest	1,874,325.50	1,693,825.50	1,512,388.00	7,237,789.50
				Loans & Other Debt – Principal	297,419.23	315,610.52	320,429.82	1,148,816.65
				Loans & Other Debt – Interest	62,702.69	50,215.32	37,172.82	23,454.36
				Total	9,300,669.18	6,279,651.34	6,269,990.64	37,705,060.51
<u>Municipal Purposes</u>				Total Principal	5,967,419.23	4,535,610.52	4,720,429.82	30,443,816.65
Debt Authorized	3,660,100.00		3,660,100.00	Total Interest	3,333,249.95	1,744,040.82	1,549,560.82	7,261,243.86
Notes Outstanding	54,750,617.00		54,750,617.00	% of Total Current Year Budget	6.59			
Bonds Outstanding	42,300,000.00	21,740,000.00	20,560,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	13,470,979.00		13,470,979.00	Total Guarantees – Governmental				
Total Current Year	124,181,696.00	31,740,000.00	92,441,696.00	Total Guarantees – Other				
				Total Capital/Equipment Leases	1,658,288.03	1,669,327.99	1,658,732.18	4,581,048.57
				Total Other				
Population (census)	69,296.00			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	1,792.05			Rating	Baa1			
Per Capita Net Debt	1,334.01			Year of Last Rating	2018			
3 Yr. Average Property Valuation		\$3,594,946,607.67						
Net Debt as % of 3 Year Avg Property Valuation		2.57						

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION – SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing		Interlocal Agreement BOE Crossing Guards		9/1/2018	6/30/2019	\$1,588,188.00
Providing		Interlocal Agreement BOE - Off Duty Police		7/1/2018	6/30/2019	\$100,000.00
Providing		Shared Service Board of Education				\$387,500.00
Providing		Shared Service Board of Education				\$
Providing		General Administration - Interlocal Agreements SRO's		9/1/2018	6/30/2019	\$687,936.66
Providing		Shared Service Trash & Recycling Pick Up				\$485,928.00
Providing		Shared Service Board of Education				\$
Providing		Shared Service Board of Education				\$687,936.66
Providing		Shared Service Board of Education				\$805,600.00
Providing		General Administration - Interlocal Agreements Ron Dario Pool		8/1/2013	7/31/2018	\$136,000.00
Providing		General Administration - Interlocal Agreements Solid Waste		9/1/2015	8/31/2018	\$485,928.00
Providing		Shared Service Board of Education				\$
Providing		General Administration - Interlocal Agreements SLEO III's		9/1/2018	6/30/2019	\$805,600.00
Providing		Shared Service Board of Education				\$
Providing		General Administration - Interlocal Agreements Recreation Lease		1/1/2015	12/31/2019	\$387,500.00
Providing		General Administration - Interlocal Agreements Snow		11/1/2016	10/31/2019	\$100,000.00

USER FRIENDLY BUDGET SECTION – LIST OF AUTHORITIES AND FIRE DISTRICTS

Account Name

USER FRIENDLY BUDGET SECTION – NOTES

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