



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY:

Municode: 2007 Filename: 2007_fba_2024.xlsm

Website: www.hillsidenj.us

Phone Number: 973-926-3002

Mailing Address: 1409 Liberty Avenue

Municipality: Hillside State: NJ Zip: 07205

Government Type:

Election Type:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dahlia		Vertresse	12/31/2025	mayordvertreese@hillside.us

Chief Administrative Officer

Hope		Smith		hsmith@hillsidenj.us
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Chief Financial Officer

Glynn		Jones		gjones@hillsdienj.us
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Municipal Clerk

Brook		Nieves		bnieves@hillsidenj.us
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Registered Municipal Accountant

John		Swisher		jswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Craig		Epps	12/31/2025	cepps@hillsidenj.us
Lisa		Bonnano	12/31/2025	lbonnano@hillsidenj.us
Rob		Rios	12/31/2025	rrios@hillsidenj.us
Andrea		Hyatt	12/31/2023	ahyatt@hillsidenj.us
Salonia		Saxon	12/31/2027	ssaxon@hillsidenj.us
Daryl		Joyner	12/31/2027	djoyner@hillsidenj.us
David		Feuerstein	12/31/2027	dfeuerstein@hillsidenj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	3.282	\$29,713,031.41	40.95%	\$3,777.98	Municipal Purpose Tax	ACTUAL	\$31,841,928.08
Municipal Library	0.096	\$869,653.38	1.20%	\$110.51	Municipal Library	ACTUAL	\$972,937.00
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	3.439	\$31,136,524.00	42.91%	\$3,958.70	Local School District	ESTIMATED	\$32,070,619.72
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.153	\$10,440,524.73	14.39%	\$1,327.24	County Purposes	ESTIMATED	\$10,753,740.47
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.043	\$396,625.23	0.55%	\$49.50	County Open Space	ESTIMATED	\$408,523.99
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	8.013	\$72,556,358.75	100.00%	\$9,223.92	Total ESTIMATED amount to be raised by taxes		\$76,047,749.26
Total Taxable Valuation as of	October 1, 2023	\$913,017,800.00			Revenue Anticipated, Excluding Tax Levy		17,933,547.46
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		49,631,339.19
Current Year Average Residential Assessment		\$115,112.00			Total Non-Municipal Tax Levy		\$43,232,884.18
					Amount to be Raised by Taxes - Before RUT		\$74,930,675.91
					Reserve for Uncollected Taxes (RUT)		\$1,117,073.35
					Total Amount to be Raised by Taxes		\$76,047,749.26
					% of Tax Collections used to Calculate RUT		98.53%
					If % used exceeds the actual collection % then reference the statutory exception used		

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-20.03%	(\$1,252,000.00)	\$6,252,000.00	\$5,000,000.00	\$5,000,000.00							
08	Local Revenue	-0.07%	(\$4,204.76)	\$5,996,204.76	\$5,992,000.00	\$5,992,000.00							
09	State Aid (without offsetting appropriation)	10.86%	\$471,672.32	\$4,344,524.00	\$4,816,196.32	\$4,816,196.32							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$13,198.46	\$13,198.46	\$13,198.46							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.09%	(\$2,764,148.46)	\$2,789,512.59	\$25,364.13	\$25,364.13							
08	Other Special Items	24.12%	\$165,424.60	\$685,934.83	\$851,359.43	\$851,359.43							
15	Receipts from Delinquent Taxes	-18.82%	(\$286,409.84)	\$1,521,838.96	\$1,235,429.12	\$1,235,429.12							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.43%	\$1,057,188.43	\$30,784,739.65	\$31,841,928.08	\$31,841,928.08							
07	Minimum Library Tax	11.88%	\$103,283.62	\$869,653.38	\$972,937.00	\$972,937.00							
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	-4.71%	(\$2,509,194.09)	\$53,257,606.63	\$50,748,412.54	\$50,748,412.54	\$0.00	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	13.00	1.08%	\$28,712.00	\$2,651,708.00	\$2,680,420.00	\$2,680,420.00								
21	Land-Use Administration			0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00								
22	Uniform Construction Code	4.00	6.00	3.34%	\$16,332.00	\$488,668.00	\$505,000.00	\$505,000.00								
23	Insurance			-3.79%	(\$300,071.00)	\$7,919,571.00	\$7,619,500.00	\$7,619,500.00								
25	Public Safety	119.00	17.00	-0.49%	(\$81,851.00)	\$16,820,680.00	\$16,738,829.00	\$16,734,170.00	\$4,659.00							
26	Public Works	21.00	1.00	-20.63%	(\$1,355,472.00)	\$6,570,472.00	\$5,215,000.00	\$5,215,000.00								
27	Health and Human Services	3.00		-70.45%	(\$843,434.00)	\$1,197,139.00	\$353,705.00	\$333,000.00	\$20,705.00							
28	Parks and Recreation	2.00	4.00	-3.57%	(\$19,901.00)	\$557,901.00	\$538,000.00	\$538,000.00								
29	Education (including Library)			11.88%	\$103,284.00	\$869,653.00	\$972,937.00	\$972,937.00								
30	Unclassified	6.00		-30.81%	(\$336,720.00)	\$1,092,720.00	\$756,000.00	\$656,000.00	\$100,000.00							
31	Utilities and Bulk Purchases			5.89%	\$256,676.00	\$4,359,086.00	\$4,615,762.00	\$4,615,762.00								
32	Landfill / Solid Waste Disposal			-100.00%	(\$355,468.00)	\$355,468.00	\$0.00									
35	Contingency			-100.00%	(\$500.00)	\$500.00	\$0.00									
36	Statutory Expenditures			0.69%	\$40,704.00	\$5,869,408.00	\$5,910,112.00	\$5,910,112.00								
37	Judgements			-100.00%	(\$200,000.00)	\$200,000.00	\$0.00									
42	Shared Services			4.29%	\$3,500.00	\$81,500.00	\$85,000.00	\$85,000.00								
43	Court and Public Defender	5.00	2.00	6.56%	\$26,348.00	\$401,652.00	\$428,000.00	\$428,000.00								
44	Capital			21.62%	\$80,000.00	\$370,000.00	\$450,000.00	\$450,000.00								
45	Debt			5.47%	\$105,883.00	\$1,934,308.00	\$2,040,191.00	\$2,040,191.00								
46	Deferred Charges			62.60%	\$251,363.00	\$401,520.00	\$652,883.00	\$652,883.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-28.87%	(\$453,446.00)	\$1,570,519.00	\$1,117,073.00	\$1,117,073.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		166.00	43.00	-5.64%	(\$3,034,061.00)	\$53,782,473.00	\$50,748,412.00	\$50,623,048.00	\$125,364.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	169	\$9,612,300.00	1.06%	15A	Public Schools	13	\$42,205,800.00	35.51%
2	Residential	5,651	\$695,642,400.00	76.82%	15B	Other Schools	1	\$1,074,900.00	0.90%
3A/3B	Farm			0.00%	15C	Public Property	101	\$20,866,200.00	17.56%
4A	Commercial	245	\$75,785,300.00	8.37%	15D	Church and Charities	29	\$18,709,200.00	15.74%
4B	Industrial	159	\$113,013,800.00	12.48%	15E	Cemeteries & Graveyards	2	\$13,225,900.00	11.13%
4C	Apartments	21	\$10,883,200.00	1.20%	15F	Other Exempt	78	\$22,773,000.00	19.16%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property	1	\$602,695.00	0.07%					
Total		6,246	\$905,539,695.00	100.00%					
Average Ratio (%), Assessed to True Value		31.02%							
Equalized Valuation, Taxable Properties		\$2,918,812,950.00							
Total # of property tax appeals filed in 2023		County Tax Board							
		State Tax Court							
Number of 2023 County Tax Board decisions appealed to Tax Court									
Number of pending property tax appeals in State Tax Court									
Amount paid out by municipality for tax appeals in 2023									

Total		224	\$118,855,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		13.13%		

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		7.00	97,874.75	\$86,500.00		\$4,757.50		\$6,617.25
Supervisory Staff (Department Heads & Managers)	14.00	2.00	1,840,714.15	\$1,207,180.00		\$175,770.00	\$365,414.88	\$92,349.27
Police Officers (Including Superior Officers)	60.00		11,756,976.51	\$7,175,365.04	\$462,048.16	\$2,442,569.00	\$1,566,251.82	\$110,742.49
Fire Fighters (Including Superior Officers)	46.00		9,706,311.31	\$5,567,935.85	\$811,716.05	\$1,981,153.00	\$1,253,001.46	\$92,504.95
All Other Union Employees not listed above	46.00	17.00	7,164,362.42	\$4,844,387.00	\$158,457.29	\$577,130.00	\$1,201,670.54	\$382,717.59
All Other Non-Union Employees not listed above		17.00	86,120.00	\$80,000.00				\$6,120.00
Totals	166.00	43.00	30,652,359.14	\$18,961,367.89	\$1,432,221.50	\$5,181,379.50	\$4,386,338.70	\$691,051.55

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

YES

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	66.00	\$15,406.00	\$1,016,796.00	64.00	\$14,449.32	\$924,756.48
Parent & Child	28.00	\$27,576.00	\$772,128.00	30.00	\$25,864.32	\$775,929.60
Employee & Spouse (or Partner)	9.00	\$30,812.00	\$277,308.00	11.00	\$28,898.64	\$317,885.04
Family	54.00	\$42,982.00	\$2,321,028.00	56.00	\$40,313.64	\$2,257,563.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	157.00		\$4,387,260.00	161.00		\$4,276,134.96
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	38	\$5,003.64	\$190,138.32	41	\$4,612.56	\$189,114.96
Parent & Child	3	\$12,353.52	\$37,060.56	3	\$11,465.64	\$34,396.92
Employee & Spouse (or Partner)	74	\$10,007.74	\$740,572.76	70	\$15,521.52	\$1,086,506.40
Family	23	\$45,567.84	\$1,048,060.32	24	\$42,487.68	\$1,019,704.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	138.00		\$2,015,831.96	138.00		\$2,329,722.60
GRAND TOTAL	295.00		\$6,403,091.96	299.00		\$6,605,857.56

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

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	1,174.00	\$628,399.36	129.00	\$98,852.26	2,170.74	\$159,308.29			1,752.00	\$893,822.37	Yes	Yes	No
Fire			1,034.00	\$507,755.62	633.67	\$36,856.72	2,526.85	\$1,240,533.30	1,870.83	\$1,440,824.36	Yes	Yes	No
Civilian	481.71	\$1,109,753.74	254.74	\$70,082.39	1,594.51	\$76,113.07	5.00	\$978.95			Yes	Yes	No

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

Gross Debt				Deductions				Net Debt				Current Year Budget				2025 Budget				2026 Budget				All Additional Future Years' Budgets											
Local School Debt								\$0.00				Utility Fund - Principal																							
Regional School Debt								\$0.00				Utility Fund - Interest																							
Utility Fund Debt												Bond Anticipation Notes - Principal																							
												Bond Anticipation Notes - Interest				\$285,252.57																			
				\$100,600.00				\$100,600.00				\$0.00				Bonds - Principal				\$1,135,000.00				\$1,115,000.00				\$1,130,000.00				\$11,670,000.00			
								\$0.00				Bonds - Interest				\$538,662.51				\$488,418.76				\$437,843.76				\$2,199,140.64							
								\$0.00				Loans & Other Debt - Principal				\$73,126.19				\$76,642.41				\$75,835.86				\$287,127.50							
								\$0.00				Loans & Other Debt - Interest				\$8,150.00				\$7,000.00				\$5,675.00				\$16,800.00							
								\$0.00				Total				\$2,040,191.27				\$1,687,061.17				\$1,649,354.62				\$14,173,068.14							
Municipal Purposes												Total Principal				\$1,208,126.19				\$1,191,642.41				\$1,205,835.86				\$11,957,127.50							
Debt Authorized (BNI)				\$18,363,766.71				\$18,363,766.71				Total Interest				\$832,065.08				\$495,418.76				\$443,518.76				\$2,215,940.64							
Notes Outstanding				\$6,730,521.00				\$6,730,521.00				% of Total Current Year Budget				4.02%																			
Bonds Outstanding				\$15,050,000.00				\$141,908.31				\$14,908,091.69																							
Loans and Other Debt				\$554,731.96				\$554,731.96																											
Total (Current Year)				\$40,799,619.67				\$242,508.31				\$40,557,111.36				Description				Debt Not Listed Above															
												Total Guarantees - Governmental																							
												Total Guarantees - Other																							
												Total Capital/Equipment Leases																							
												Total Other																							
Population (2020 census)				22,456								Bond Rating				Moody's				Standard & Poors				Fitch											
Per Capita Gross Debt				\$1,816.87								Rating																							
Per Capita Net Debt				\$1,806.07								Year of Last Rating																							
3 Year Average Property Valuation								\$2,641,183,297.33																											
Net Debt as % of 3 Year Average Property Valuation								1.54%																											
												Mark "X" if Municipality has no bond rating																							
												Sheet UFB-10																							

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)
