



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY:

Municode: 2007 Filename: 2007_fbi_2023.xlsm

Website: hillsidenj.us

Phone Number: 973-926-3002

Mailing Address: 1409 Liberty Avenue

Municipality: Hillside State: NJ Zip: 07205

Mayor

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

Chief Administrative Officer

Hope		Smith		hsmith@hillsidenj.us
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Chief Financial Officer

Glynn		Jine		gjones@hillsidenj.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
Chris		Mobley	12/31/2023	cmobley@hillsidenj.us
Gerald		Freedman	12/31/2023	gfreedman@hillsidenj.us
Andrea		Hyatt	12/31/2023	ahyatt@hillsidenj.us
Don		DeAugustine	12/31/2023	ddeagustine@hillsidenj.us
Lisa		Bonnano	12/31/2025	lbonnano@hillsidenj.us
Rob		Rios	12/31/2025	rrios@hillsidenj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	3.220	\$29,126,143.42	40.56%	\$3,706.61	Municipal Purpose Tax	ACTUAL	\$29,713,031.41
Municipal Library	0.089	\$799,239.60	1.11%	\$102.45	Municipal Library	ACTUAL	\$869,653.38
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	3.408	\$30,831,509.00	42.93%	\$3,923.02	Local School District	ESTIMATED	\$31,756,454.27
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.182	\$10,695,018.61	14.89%	\$1,360.62	County Purposes	ESTIMATED	\$11,015,869.17
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.040	\$365,601.26	0.51%	\$46.04	County Open Space	ESTIMATED	\$376,569.30
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	7.939	\$71,817,511.89	100.00%	\$9,138.74	Total ESTIMATED amount to be raised by taxes		\$73,731,577.53
Total Taxable Valuation as of	October 1, 2022	\$905,539,695.00			Revenue Anticipated, Excluding Tax Levy		20,476,169.37
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		49,488,335.41
Current Year Average Residential Assessment		\$115,112.00			Total Non-Municipal Tax Levy		\$43,148,892.74
					Amount to be Raised by Taxes - Before RUT		\$72,161,058.78
					Reserve for Uncollected Taxes (RUT)		\$1,570,518.75
					Total Amount to be Raised by Taxes		\$73,731,577.53
					% of Tax Collections used to Calculate RUT		97.86%
					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		70,379,005.50
					Total Tax Levy, CY 2022		71,905,554.33
					% of Taxes Collected, CY 2022		97.88%
					Delinquent Taxes - December 31, 2022		\$2,654,463.31

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	103.32%	\$3,177,000.00	\$3,075,000.00	\$6,252,000.00	\$6,252,000.00							
08	Local Revenue	-7.81%	(\$515,047.71)	\$6,591,047.71	\$6,076,000.00	\$6,076,000.00							
09	State Aid (without offsetting appropriation)	-4.30%	(\$195,246.46)	\$4,539,770.46	\$4,344,524.00	\$4,344,524.00							
08	Uniform Construction Code Fees	-2.89%	(\$17,826.76)	\$617,826.76	\$600,000.00	\$600,000.00							
	<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	-66.64%	(\$828,129.94)	\$1,242,775.31	\$414,645.37	\$414,645.37							
08	Other Special Items	-71.05%	(\$1,450,222.99)	\$2,041,222.99	\$591,000.00	\$591,000.00							
15	Receipts from Delinquent Taxes	-48.65%	(\$1,895,150.36)	\$3,895,150.36	\$2,000,000.00	\$2,000,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.87%	(\$261,951.39)	\$29,974,982.80	\$29,713,031.41	\$29,713,031.41							
07	Minimum Library Tax	8.81%	\$70,413.78	\$799,239.60	\$869,653.38	\$869,653.38							
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	-3.63%	(\$1,916,161.83)	\$52,777,015.99	\$50,860,854.16	\$50,860,854.16	\$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			6.25%	\$160,000.00	\$2,560,000.00	\$2,720,000.00	\$2,720,000.00								
21	Land-Use Administration			0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00								
22	Uniform Construction Code			14.53%	\$59,000.00	\$406,000.00	\$465,000.00	\$465,000.00								
23	Insurance			18.73%	\$1,272,936.90	\$6,795,000.00	\$8,067,936.90	\$8,059,000.00	\$8,936.90							
25	Public Safety			2.64%	\$410,536.72	\$15,536,562.33	\$15,947,099.05	\$15,900,000.00	\$47,099.05							
26	Public Works			3.65%	\$193,413.44	\$5,296,155.07	\$5,489,568.51	\$5,453,600.00	\$35,968.51							
27	Health and Human Services			-13.48%	(\$88,429.89)	\$655,930.80	\$567,500.91	\$335,000.00	\$232,500.91							
28	Parks and Recreation			15.89%	\$75,140.00	\$473,000.00	\$548,140.00	\$458,000.00	\$90,140.00							
29	Education (including Library)			8.81%	\$70,413.00	\$799,240.00	\$869,653.00	\$869,653.00								
30	Unclassified			-33.42%	(\$530,159.87)	\$1,586,159.87	\$1,056,000.00	\$956,000.00	\$100,000.00							
31	Utilities and Bulk Purchases			1.68%	\$71,941.10	\$4,287,144.90	\$4,359,086.00	\$4,359,086.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			11.61%	\$598,300.00	\$5,151,223.00	\$5,749,523.00	\$5,749,523.00								
37	Judgements			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
42	Shared Services			1.88%	\$1,500.00	\$80,000.00	\$81,500.00	\$81,500.00								
43	Court and Public Defender			2.34%	\$9,000.00	\$384,000.00	\$393,000.00	\$393,000.00								
44	Capital			270.00%	\$270,000.00	\$100,000.00	\$370,000.00	\$370,000.00								
45	Debt			69.30%	\$791,801.82	\$1,142,505.82	\$1,934,307.64	\$1,934,307.64								
46	Deferred Charges			-37.16%	(\$237,445.97)	\$638,966.37	\$401,520.40	\$401,520.40								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-31.72%	(\$729,481.25)	\$2,300,000.00	\$1,570,518.75	\$1,570,518.75								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	4.95%	\$2,398,466.00	\$48,462,388.16	\$50,860,854.16	\$50,346,208.79	\$514,645.37	\$0.00	\$0.00	\$0.00	\$0.00	\$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, 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	169	\$9,382,300.00	1.04%	15A	Public Schools	\$42,205,800.00	35.64%	
2	Residential	5,652	\$694,297,300.00	76.74%	15B	Other Schools	\$1,074,900.00	0.91%	
3A/3B	Farm			0.00%	15C	Public Property	\$20,866,200.00	17.62%	
4A	Commercial	245	\$75,764,200.00	8.37%	15D	Church and Charities	\$18,709,200.00	15.80%	
4B	Industrial	161	\$113,714,800.00	12.57%	15E	Cemeteries & Graveyards	\$13,225,900.00	11.17%	
4C	Apartments	21	\$10,883,200.00	1.20%	15F	Other Exempt	\$22,353,600.00	18.87%	
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property		\$648,273.00	0.07%					
Total		6,248	\$904,690,073.00	100.00%	Total		0	\$118,435,600.00	100.00%
Average Ratio (%), Assessed to True Value				34.66%	Percentage of Exempt vs. Non-Exempt Properties				
Equalized Valuation, Taxable Properties				\$2,610,184,861.51					
Total # of property tax appeals filed in 2022		County Tax Board	39.00						
		State Tax Court	22.00						
Number of 2022 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 2022									

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	3	\$384,148.30	\$15,897,800.00	\$1,262,126.34
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	3	384,148.30	15,897,800.00	1,262,126.34

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	55,443.50	\$49,000.00		\$2,695.00		\$3,748.50
Supervisory Staff (Department Heads & Managers)	14.00	1.00	1,791,955.40	\$1,167,177.30		\$179,287.00	\$356,202.04	\$89,289.06
Police Officers (Including Superior Officers)	60.00		11,682,797.18	\$7,088,221.27	\$416,021.91	\$2,548,767.00	\$1,527,007.79	\$102,779.21
Fire Fighters (Including Superior Officers)	48.00		9,202,223.10	\$5,372,811.07	\$720,521.51	\$1,809,293.00	\$1,221,691.76	\$77,905.76
All Other Union Employees not listed above	46.00	17.00	6,875,261.15	\$4,613,205.68	\$148,826.87	\$589,085.00	\$1,171,233.37	\$352,910.23
All Other Non-Union Employees not listed above		17.00	80,737.50	\$75,000.00				\$5,737.50
Totals	168.00	42.00	29,688,417.84	\$18,365,415.32	\$1,285,370.29	\$5,129,127.00	\$4,276,134.96	\$632,370.27

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	64.00	\$14,449.32	\$924,756.48	62.00	\$11,904.72	\$738,092.64
Parent & Child	30.00	\$25,864.32	\$775,929.60	28.00	\$21,425.04	\$599,901.12
Employee & Spouse (or Partner)	11.00	\$28,898.64	\$317,885.04	14.00	\$23,938.56	\$335,139.84
Family	56.00	\$40,313.64	\$2,257,563.84	56.00	\$33,345.96	\$1,867,373.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	161.00		\$4,276,134.96	160.00		\$3,540,507.36
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	41	\$4,612.56	\$189,114.96	37	\$7,019.94	\$259,737.78
Parent & Child	3	\$11,465.64	\$34,396.92	8	\$12,663.99	\$101,311.92
Employee & Spouse (or Partner)	70	\$15,521.52	\$1,086,506.40	70	\$16,811.14	\$1,176,779.80
Family	24	\$42,487.68	\$1,019,704.32	23	\$34,913.49	\$803,010.27
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	138.00		\$2,329,722.60	138.00		\$2,340,839.77
GRAND TOTAL	299.00		\$6,605,857.56	298.00		\$5,881,347.13

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

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

[illegible]

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; 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		Utility Fund - Principal							
Regional School Debt					\$0.00		Utility Fund - Interest							
<u>Utility Fund Debt</u>							Bond Anticipation Notes - Principal							
							Bond Anticipation Notes - Interest							
					\$0.00		Bonds - Principal		\$1,120,000.00	\$1,135,000.00	\$1,115,000.00	\$12,800,000.00		
					\$0.00		Bonds - Interest		\$588,568.76	\$538,662.51	\$488,418.76	\$2,636,984.40		
					\$0.00		Loans & Other Debt - Principal		\$58,029.55	\$62,626.19	\$76,642.41	\$362,963.36		
					\$0.00		Loans & Other Debt - Interest		\$9,062.50	\$8,150.00	\$7,000.00	\$22,475.00		
					\$0.00									
							Total		\$1,775,660.81	\$1,744,438.70	\$1,687,061.17	\$15,822,422.76		
<u>Municipal Purposes</u>														
Debt Authorized (BNI)		\$3,397,938.71			\$3,397,938.71		Total Principal		\$1,178,029.55	\$1,197,626.19	\$1,191,642.41	\$13,162,963.36		
Notes Outstanding		\$3,761,000.00			\$3,761,000.00		Total Interest		\$597,631.26	\$546,812.51	\$495,418.76	\$2,659,459.40		
Bonds Outstanding		\$16,170,000.00			\$16,170,000.00		% of Total Current Year Budget		3.49%					
Loans and Other Debt		\$622,261.51			\$622,261.51									
							Description		Debt Not Listed Above					
Total (Current Year)		\$23,951,200.22		\$0.00	\$23,951,200.22		Total Guarantees - Governmental							
							Total Guarantees - Other							
							Total Capital/Equipment Leases							
							Total Other							
Population (2020 census)							22,456							
Per Capita Gross Debt							\$1,066.58							
Per Capita Net Debt							\$1,066.58							
3 Year Average Property Valuation							\$2,401,525,797.33							
Net Debt as % of 3 Year Average Property Valuation							1.00%							
							Bond Rating		Moody's	Standard & Poors	Fitch			
							Rating							
							Year of Last Rating							
							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)
