Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
		General Management - GM	
1	Yes	Sharing services has been promoted for many years as a means to control costs. In addition to sharing resources such as labor, facilities and equipment with a county or with neighboring communities, shared services include similar agreements with school boards, independent authorities and fire districts. Shared services do not include cooperative purchasing, cooperative pricing or commodity resale agreements. Did your municipality actively negotiate (i.e. meet with representatives from a neighboring town, your county or another local unit) and/or enter into at least one new shared service agreement, or actively negotiate or enter into the renewal of at least one existing shared service agreement, in the preceding year?	
2	N/A	If a final judgment has been entered against the municipality and there is no further adjudication, or if the municipality reaches a final settlement, has your municipality satisfied its obligations under a final judgment or settlement in a timely fashion pursuant to their terms (e.g. tax appeals, tort claims, contractual disputes)? This question cannot be answered "Yes" if your municipality has satisfied a judgment or settlement but additional interest and/or other penalties have been imposed as a result of noncompliance with the terms thereof. This question does not apply to claims adjudicated or settled by the municipality's JIF or insurance carrier.	
3	Yes	Has your municipality adopted a vehicle use policy prohibiting personal use of municipal vehicles (except for commuting), and providing that employees authorized to use such vehicles for commuting to/from work have a fringe benefit value added to the gross income reported on the employee's W-2 (unless the vehicle meets the "qualified non-personal vehicle" criteria specified by the IRS)? **Only answer "N/A" if your municipality does not have any municipally-owned vehicles.**	
4	Yes	Has the appropriate administrative official reviewed the State Comptroller's June 25, 2013 Report on local government legal fees, and does your municipality follow the best practices outlined in the checklist annexed as an Appendix to the report?	
5	Yes	Does your municipality maintain an up-to-date municipal website containing at minimum the following: past three years adopted budgets; the current year's proposed budget (including the full adopted budget for the current year when approved by the governing body); most recent annual financial statement and audits; notification(s) for solicitation of bids and RFPs; and meeting dates, minutes and agendas for the governing body, planning board, board of adjustment and all commissions?	
6	Yes	Does your municipality require its elected officials to attend on an annual basis at least one instructional course covering the responsibilities and obligations of elected officials (for example: ethics, municipal finance, labor relations, risk management, shared services, purchasing, land use administration, personnel, technology etcetera)? This item may be satisfied either through a course approved for continuing education credit by DLGS, or in-house education provided by a professional, vendor or staff member (provided they have significant expertise in their profession and routinely prepare public presentations).	

Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
7	No	With regard to your municipality's collective bargaining agreements that replaced contracts expiring on or after 1/1/11, is the overall impact of the aggregate economic costs limited to an average increase of 2% or less per year over the contract term?	Salary Increases are limited to 2% but the total aggregate costs may exceed 2% due to Step Ups
8	N/A	A municipality's participation in FEMA's National Flood Insurance Program Community Rating System can lead to significant flood insurance premium reductions for its homeowners. An explanation of the program may be found on FEMA's website at http://www.fema.gov/national-flood-insurance-program/national-flood-insurance-program-community-rating-system, and more information on how the NJDEP's statewide CRS coordinator can assist with improving your rating can be found at http://www.nj.gov/dep/floodcontrol/about.htm. Does your municipality have, or is your municipality in the process of attaining, a Community Rating System ranking of at least Class 9?	
9	No	If the ratio of assessed values to market values in your municipality is presently less than 65%, is your municipality in the process of conducting a reassessment or revaluation?	
10	Yes	The Local Government Ethics Law, designed to ensure transparency in government, requires local government officers to file Financial Disclosure Forms. Compliance by local elected officials is particularly important. Have all of your local elected officials filed their Financial Disclosure Form in 2015 that covers the 2014 calendar year?	
11	N/A	Many municipalities have created one or more authorities (including fire districts, utilities authorities, redevelopment authorities, housing authorities, port authorities, etc.) to provide greater focus and attention on addressing a public need, or to reduce governing body burdens. While creation of an authority is often appropriate, and many authorities successfully fulfill their missions, authorities with weak membership or insufficient local-level monitoring can become wasteful, inefficient and unresponsive to the public they serve. N.J.S.A. 40A:5A-20 allows a local governing body to dissolve an authority subject to certain parameters and with Local Finance Board approval. Municipalities should at least annually assess the authority or authorities they created and publicly discuss their findings and conclusions. Findings and conclusions should address whether the authority's continued existence is appropriate, and whether the authority is appropriately and efficiently serving its residents. Does the governing body meet at least once annually to discuss an assessment of the authority or authorities they have created?	

Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
		Finance & Audit - FA	
12	Yes	Internal accounting control processes, procedures and authorizations are designed to safeguard assets and to limit the risk of loss or misstatement. 1) Are internal accounting control processes, procedures and authorizations documented and communicated to staff; and 2) Does your Administrator/Manager or CFO, as appropriate, evaluate and discuss risk assessment annually with your governing body or an appropriate subcommittee thereof (such as the Audit or Finance Committee) with a focus on developing and updating accounting control processes, procedures and authorizations? **If you selected "yes", please state in the Comment section in the approximate date of the discussion and whether the discussion was with the governing body or, if with a subcommittee thereof, name the subcommittee.**	Discussed annually with Finance Committee during budget preparation. March 2015.
13	Yes	In Local Finance Notice 2007-5, the Division issued guidance concerning the collection and accounting of fees by mayors for the performance of marriage and civil union ceremonies. If your municipality's mayor collects fees for performing weddings and civil unions, are the guidelines on pages 2 and 3 of LFN 2007-5 being followed?	
14	Yes	Does your municipality have a Finance Committee (or equivalent) made up of one or more members of the governing body and other appropriate personnel, as may be needed, that meets at least quarterly and discusses all significant financial issues? **If you answer "Yes", phrase state in the Comment section the approximate date of your municipality's most recent Finance Committee meeting.**	7/20/2015
15	No	Audit findings address areas needing improvement. Ignoring these findings devalues the process; therefore, municipalities should correct noted deficiencies. Have all audit findings from the 2013 audit been 1) identified in the corrective action plan and 2) addressed such that they are not repeated in the 2014 audit? **If the answer is no, please list the repeat findings in the comments section. Only answer "N/A" if there were no audit findings in 2013. If your municipality wishes to appeal the result of this question, the Director shall determine based on the comment(s) whether the finding(s) is/are sufficiently material to warrant a "no" answer.**	Repeat Finding: Maintenance of Encumbrance Accounting System. Identified in Corrective Action Plan and discussed with department heads.

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
16	Yes	The CFO should be capable of preparing the annual financial statement, annual debt statement and budget schedules. Excessive auditor assistance on these documents could create a perception that the auditor is not truly independent of the client in auditing the client's financial statements. At a minimum, each CFO should prepare balanced and reconciled financial records including books of original entry, general ledgers, subsidiary ledgers and other computer reports that accurately analyze and reflect the municipality's financial position. These records should have sufficient detail for an accountant with sufficient knowledge of New Jersey's municipal accounting system to extract information necessary to prepare financial and debt statements. This requires that, within acceptable tolerance, all financial transactions (cash and non-cash) be posted in the general ledger and that all general ledger accounts be supported by subsidiary ledgers, reports, reconciliations or are otherwise analyzed. A "yes" answer is appropriate if 1) your CFO prepares the annual financial statement, annual debt statement and annual budget, or 2) your CFO presents balanced and reconciled financial records, or 3) you are retaining outside assistance to do so from an individual or entity separate from your municipality's audit firm. *Please note that item #2 cannot count as a "yes" answer if the Report of Audit contains comments and recommendations regarding the General Ledger or Cash Account balances not being reconciled.*	
17	Yes	Grant programs can create a significant burden on a municipality's cash flow if program expenses are either not timely reimbursed or are charged to other operating accounts instead of to the grant. Are all grant revenues, along with their corresponding appropriations, reviewed at least quarterly to determine that all program expenses have 1) been filed for reimbursement and 2) have been properly charged to the grant, with follow up communication to grantor agencies in instances where payments are delayed?	
18	Yes	N.J.S.A. 40A:5-4 requires municipalities to complete their annual audit for the preceding fiscal year within 6 months after the close of its fiscal year. Further, N.J.S.A. 40A:5-6 requires the municipality's auditor to submit a certified duplicate copy of the audit report and recommendations with the Division within 5 days after filing the original with the municipal clerk. Has your municipality received its completed audit for the preceding fiscal year within the statutory timeframe, and confirmed that your auditor has filed a certified duplicate copy of the audit report with the Division? **You may only answer this question "N/A" if the Director expressly granted an extension in response to a governing body resolution petitioning for same.**	
19	Yes	For its most recent audit period completed, has the municipality: 1) not had findings reported in the Schedule of Findings and Questioned Costs related to potential or actual questioned costs; or 2) not accrued a liability or made payment to a grantor for questioned costs or disallowed expenditures; or 3) not been notified of an amount that must be refunded to a grantor as a result of a contract audit or for any other reason?	
20	Yes	Pursuant to N.J.S.A. 40A: 2-40, the chief financial officer each municipality shall, before the end of the first month of the fiscal year, file their Annual Debt Statement with the Division of Local Government Services. The annual debt statement must be filed electronically following the procedure described in Local Finance Notice 2013-3. Did your municipality file its electronic Annual Debt Statement for the preceding fiscal year with the Division no later than January 31 (July 31 for SFY municipalities)?	
21	Yes	Local Finance Notice 2014-09 contains important information about the need for municipalities that have certain outstanding debt to abide by requirements to annually disclose certain information with respect to financial conditions. The continuing financial disclosure obligations are required by federal law and local agreements executed as part of past issuances of debt. Failure to comply can result in penalties against local governments and individual officers responsible for various filings. Failure to comply can also result in a lack of access to capital markets. Has your CFO done all of the following: (1) reviewed Local Finance Notice 2014-09; and (2) undertaken, or caused to be undertaken, a review of past compliance with such requirements?	
22	Yes	Is your municipality up to date and fully compliant with continuing disclosure obligations as discussed in the previous question?	

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
		Procurement - P	
23	Yes	Municipalities and their agencies are allowed to prohibit the award of public contracts to business entities that have made certain campaign contributions exceeding $300 and to limit the contributions that the holders of a contract can make during the term of a contract to $300. A model ordinance concerning pay-to-play can be found at http://www.nj.gov/dca/divisions/dlgs/resources/muni_st_docs/ pay_to_play_ordinance-contractor.doc. Has your municipality adopted a pay-to-play ordinance pursuant to N.J.S.A. 40A:11-51 that is more restrictive than state statutory requirements?	
24	N/A	Pursuant to N.J.S.A. 52:15C-10(a), municipalities (among other government entities) must notify the State Comptroller within no later than 20 business days of awarding most contracts greater than $2 million but less than $10 million. For contracts $10 million or more, N.J.S.A. 52:15C-10(b) requires written notification to the State Comptroller of any negotiation or solicitation no later than 30 days before advertisement; from which point the State Comptroller has 30 days to approve the procurement moving forward unless said period is waived. Further information on the law and applicable forms is available on the State Comptroller's website. Did your municipality comply with the notice and approval provisions of N.J.S.A. 52:15C-10 in the prior year?	
25	Yes	The Prompt Payment Law, enacted as P.L. 2006 c.96, establishes timing standards for the payment of obligations under a wide range of construction-related contracts. The law seeks to ensure that contractors submitting bills for completed work are paid on a timely, established schedule, and that the full chain of subcontractors receive timely payment from their hiring contractor. Local Finance Notice 2006-21 discusses the law and its impact on local governments. Have your municipality's claim payment procedures been reviewed by legal counsel and appropriate municipal staff to ensure compliance with the Prompt Payment Law?	
26	Yes	Has your municipality established a chain of command as required by N.J.A.C. 5:34-6.1(b) to ensure appropriate individuals are in place to determine when emergency procurement is necessary, and to ensure that the provisions for emergency purchasing set forth in N.J.S.A. 40A:11-6 are properly implemented?	
27	Yes	N.J.S.A. 40A:11-5 (a)(i) states that, if a municipality utilizes the professional services exemption from the Local Public Contracts Law, "The governing body shall in each instance state supporting reasons for its action in the resolution awarding each contract and shall forthwith cause to be printed once, in the official newspaper, a brief notice stating the nature, duration, service and amount of the contract, and that the resolution and contract are on file and available for public inspection in the office of the clerk of the [] municipality...". With respect to the award of professional services contracts, is your municipality complying with the above referenced provision of the Local Public Contracts Law?	

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
		Budget Preparation and Presentation - BP	
28	Yes	In preparing your annual budget it is important for both the governing body and public to understand the concept of surplus and how it accumulates (or declines) over the years. A formal policy regarding surplus serves as a basis for decisions concerning future financial solvency, and the lack of a policy could lead bond rating agencies to downgrade your municipality's credit rating. In developing said surplus policy your CFO should analyze and explain at least a five-year trend of surplus; illustrating the factors causing each annual increase or decrease. A surplus policy with realistic and sustainable goals can then be determined. Does your municipality have a written policy goal for the amount of surplus available in support of municipal operations, and is this goal evaluated annually?	
29	Yes	In preparing your annual budget, it is important that the impact that current budgeting decisions may have on future years' budgets be presented, evaluated and considered before the governing body takes final action. Long term plans concerning revenue, appropriations, tax levy, tax levy cap and surplus are critical to sustaining (or achieving) a solid fiscal condition. Are budget projections 1) factoring in the impact that the current year's budget may have on the future tax levy (as restricted by the levy cap) and future surplus balances for at least *two* future year's budgets, and 2) are these budget projections discussed with the governing body?	
30	N/A	Certain municipalities have indirectly pledged prompt payment (i.e. issued a guarantee) of debt service with respect to debt issued by counties, independent authorities or developers. Bond Rating Agencies (e.g. Moody's, Fitch, Standard & Poor's) have downgraded certain municipalities' bond ratings to below investment grade for lack of preparation in the event a lender calls in a debt guarantee. If your municipality guarantees any debt, are direct service revenues that may be pledged against debt repayment monitored by the municipal CFO; and to the extent that cash flow from pledged revenue will not satisfy the debt repayment, are sufficient funds held in reserve to satisfy the guarantee or is an existing authorization in place to issue debt (e.g. a bond ordinance) in the event a lender calls in the guarantee?	
31	Yes	Do elected officials receive a **written** status report at least quarterly on all budget revenues and appropriations as they correspond to the annual adopted budget?	
32	Yes	In developing your multi-year capital plan, is your municipality dedicating sufficient revenues to fund maintenance, repair and eventual replacement of infrastructure such as roads, storm sewers, sanitary sewers and water systems?	
33	Yes	N.J.S.A. 40A:4-5 requires that calendar year municipalities approve their introduced budgets no later than February 10 (or August 10 for state fiscal year municipalities) unless the Director sets forth a later date pursuant to N.J.S.A. 40A:4-5.1. Did your municipality approve its introduced current year budget no later than the date provided by law or as extended by the Director in Local Finance Notice 2014-21? **This question may only be answered N/A if your municipality is under State Supervision.**	
34	Yes	N.J.S.A. 40A:4-10 requires that calendar year municipalities adopt their budgets no later than March 20 (or September 20 for state fiscal year municipalities), unless the Director sets forth a later date pursuant to N.J.S.A. 40A:4-5.1. Did your municipality adopt its current year budget no later than the date provided by law or as extended by the Director in Local Finance Notice 2014-21? **This question may only be answered "N/A" if your municipality is under State Supervision, or delayed its budget adoption because it awaited a Division determination concerning a grant award or Transitional Aid award.**	

Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
		Health Insurance - HI	
35	No	Does your municipality exclude from healthcare coverage part-time elected and appointed officials (less than 35 hours per week)? **Only answer "yes" if no part-time elected or appointed officials receive health benefits. If your municipality has part-time elected or appointed officials who elect to take State Health Benefits Program (SHBP) health benefits (or receive a waiver for not doing so) by virtue of serving in their position continuously since May 21, 2010, you must answer "No". If you answered "No", please list in the Comments section the name and title of each elected or appointed official receiving either health benefits or a waiver payment in lieu of health benefits.**	Councilman Petruzzelli
36	Yes	Does your municipality conduct a monthly review of health benefit covered lives itemized on health insurance invoices to determine that health insurance invoices do not include employees, former employees, spouses or dependents who should no longer be receiving coverage?	
37	N/A	Municipalities frequently contract with or designate insurance brokers to secure healthcare coverage from insurance carriers. Brokers are typically paid by third-party administrators (TPA's) hired to collect, review and pay healthcare bills. The municipality pays the TPA, who in turn pays the broker. Broker fees are often directly related to the amount of insurance premiums or fees paid by the municipality (i.e. the higher the premium, the larger the broker's commission). Thus, the municipality-broker-TPA arrangement is vulnerable to abuse because brokers could face conflicting incentives in seeking lower-cost insurance alternatives. If your municipality contracts with or otherwise designates an insurance broker, is the structure for broker payments set at a flat-fee rather than on a commission basis (so as to mitigate the risk of brokers recommending more expensive insurance coverage to earn higher fees)?	
38	N/A	The State Health Benefits Program (SHBP) offers medical, prescription and dental coverage options for more than 850,000 participants, including employees, dependents and retirees. All plans have substantial networks of healthcare providers, and provide services nationwide. 62% of municipalities, and 33% of counties, within New Jersey participate in SHBP. If your municipality has non-SHBP coverage, as your collective bargaining agreements come up for renegotiation, do your municipality's negotiation proposals seek contract provisions allowing its employees to be switched to SHBP or another non-SHBP plan of lesser cost?	
39	N/A	Prior to municipal officers and employees being required to substantially share in the cost of their health benefits, there was no disincentive to officers and employees accepting coverage even though they had alternative coverage. Many municipalities would offer payments in lieu of health benefits to encourage officers and employees to voluntarily drop coverage, provided they had coverage from another source. The policy often saved money by replacing the expensive cost of providing health care with the less expensive payment in lieu of health benefits. The need to pay officers and employees money to not take a health insurance benefit they can receive from another source has lessened, because the cost of premium sharing will cause officers and employees to drop coverage if alternative coverage is available. Has your governing body had a thorough and adequate discussion about its current policy regarding payments in lieu of health benefits, its impact on the municipal budget, and whether said payments are still warranted? **"N/A" is only applicable where the municipality has a policy of not making payments in lieu of health benefits.**	

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
		Personnel - PE	
40	Yes	The Fair Labor Standards Act (FLSA) is a federal law that establishes minimum wage, overtime pay, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in Federal, State, and local governments. The law requires that overtime pay must be paid for all hours over 40 hours in a work week except for those employees classified as exempt and thus not entitled to overtime. Management employees such as elected officials, managers/administrators, municipal clerks, CFOs, public works superintendents, police chiefs and other department heads are typically classified as having exempt status and thus not entitled to overtime pay. Other municipal employees may also be classified as exempt under the FLSA (you should consult with labor counsel for more detailed guidance). Does your municipality refrain from paying overtime to employees who are classified as exempt under the FLSA? *In answering this question, be aware that exempt status would also preclude overtime pay for time worked during emergencies, attendance at night meetings, participation in training sessions, and police "off-duty" assignments (a/k/a "Jobs in Blue"). Also, please note that compensated leave time in lieu of cash payments is considered to be a form of overtime pay unless such leave is utilized in the same pay period.*	
41	Yes	N.J.S.A. 34:13A-8.2 requires public employers, including municipalities, to file with the Public Employment Relations Commission (PERC) a copy of all contracts negotiated with public employee representatives. This includes, but is not limited to, collective bargaining agreements, memoranda of understanding, contract amendments, and "side letter" or "side bar" agreements. Copies of same may be emailed to contracts@perc.state.nj.us. Has your municipality filed all current contracts with PERC?	
42	Yes	Does your municipality make available to the public free of charge, either through an internet posting or on-site review, documents that show the current salaries of all personnel?	
43	Yes	Accurate records of employee time are critical not only for financial accountability, but also effective management of your workforce. Is your municipality ensuring that 1) employees complete and file standardized forms, either electronically or by paper, to verify all employee time worked (e.g. time cards, electronic time keeping); 2) your personnel/human resources office maintains records accounting for all employee leave time earned and used; and 3) supervisors are reviewing and approving/denying employee time and attendance documentation before those records are submitted to management and, in the case of department heads, is such documentation reviewed and verified independently?	

Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		*Please see Color Key at bottom of sheet for limits on answers*	
	Answer	Question	Comments
44	Yes	Has your municipality instituted a policy to not compensate employees for sick leave accumulated after a certain date?	
45	Yes	Does your municipality have a transitional duty program (light duty) to encourage employees out on workers compensation to return to work?	
46	No	The State Workers Compensation Law provides that, when an employee receives a work-related injury producing temporary disability, the employee is entitiled to wage-continuation equal to 70% of the employee's weekly wages, subject to a maximum compensation as determined by the Commissioner of Labor. Does your municipality limit benefits for work-related injuries to the above statutory benefit? The answer to this question can be "prospective" if such a provision was imposed by an arbitrator in binding arbitration but the municipality is seeking to eliminate such a contractual obligation through collective bargaining.	
47	N/A	The weekly benefit rate provided under the State Temporary Disability Law for a non-work-related injury is calculated on the basis of claimant's average weekly wage. Each claimant is paid 2/3 of their average weekly wage up to the maximum amount payable, which is $604 for disabilities beginning on or after 1/1/15. Does your municipality refrain from supplementing the Temporary Disability benefit? The answer to this question can be "prospective" if such a provision was imposed by an arbitrator in binding arbitration but the municipality is seeking to eliminate such a contractual obligation through collective bargaining. **Only answer "N/A" if your municipality does not participate in the State Temporary Disability Program.**	
48	Yes	Has your municipality adopted an ordinance, resolution, regulation or policy eliminating longevity awards, bonuses or payments for non-union employees?	
49	No	For any employees covered by a collective bargaining agreement, has your municipality eliminated longevity awards, bonuses or payments for employees hired on or after a specified date, and refrained from increasing longevity awards, bonuses or payments for employees hired before a specified date? The answer to this question can be "prospective" if such provisions were imposed by an arbitrator in binding arbitration but the municipality is seeking to eliminate such a contractual obligation through collective bargaining.	
50	Yes	Employee personnel manuals or handbooks serve as a valuable tool to convey a municipality's policies, procedures and benefits. Many insurance carriers encourage the adoption of such a document and offer discounted rates for their use. These publications should review employees' rights and obligations in areas ranging from discrimination, safety, violence, and harassment to vacation and sick days, holidays, use of township vehicles, smoking and political activity, among others. Has your municipality adopted or updated an employee personnel manual/handbook by resolution or ordinance within the last five years? **If yes, please provide in the Comments section the date of the meeting during which the personnel manual was adopted.**	Most recent update 12/23/2014

Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		***Please see Color Key at bottom of sheet for limits on answers***	
	Answer	**Question**	**Comments**
	0	Select	
	35	Yes	
	6	No	
	9	N/A	
	0	Prospective	
	50	**Total Answered:**	
	44	Score (Yes + N/A + Prospective)	
	88%	Score %	
	0%	Percent Withheld	
		Chief Administrative Officer's Certification	
		I hereby certify that the information provided in this Best Practices Inventory is accurate	Certification #(s) C-1067
		to the best of my knowledge.	
		Christina M Ariemma	**Date 10/7/2015**
		Borough Administrator/Clerk	
		Chief Financial Officer's Certification	
		I hereby certify that the information provided in this Best Practices Inventory is accurate	Certification #(s) N-0766
		to the best of my knowledge.	
		Sandy Bruns	**Date**
		CFO/Treasurer/Assistant Borough Administrator	
		Municipal Clerk's Certification	
		I hereby certify that the Governing Body of the Borough of Garwood in the County of	
		Union will discuss the CY 2015/SFY 2016 Best Practice Inventory as	
		completed herein at a public meeting on October 13, 2015, with the Inventory results, and the	
		certification thereof by the Chief Administrative and Chief Financial Officers, respectively, to	Certification #(s) C-1067
		be stated in the minutes of said public meeting.	
		Christina M Ariemma	**Date 10/7/2015**

Best Practices Worksheet CY 2015/SFY2016

		Garwood Borough (Union)	
2006		***Please see Color Key at bottom of sheet for limits on answers***	
	Answer	**Question**	**Comments**
		Red = Repeat Question; Prospective answers not permitted	
		Blue = Questions where neither "not applicable" nor "N/A" answers are permitted	
		Green = Repeat questions where neither "Prospective" nor "Not Applicable" are permitted	
		No Color = "Yes"; "No"; "Prospective" and "Not Applicable" are all permissible answers	

# of Questions scored yes, prospective, or "not applicable"	Amount of Aid Disbursed	Impact on final 5% aid payment/impact on total aid
41-50	100%	No penalty
33-40	80%	Lose 20% which equals 1% of total aid
25-32	60%	Lose 40% which equals 2% of total aid
17-24	40%	Lose 60% which equals 3% of total aid
9-16	20%	Lose 80% which equals 4% of total aid
0-8	0%	Lose 100% which equals 5% of total aid

Question	Table of Weblinks
4	http://nj.gov/comptroller/news/docs/press_local_government_legal_fees.pdf
8	http://www.fema.gov/national-flood-insurance-program-community-rating-system
8	http://www.nj.gov/dep/floodcontrol/about.htm
13	http://www.nj.gov/dca/divisions/dlgs/lfns/07/2007-5.doc
20	http://www.nj.gov/dca/divisions/dlgs/lfns/13/2013-3.pdf
21	http://www.nj.gov/dca/divisions/dlgs/lfns/14/2014-09.pdf
23	http://www.nj.gov/dca/divisions/dlgs/resources/muni_st_docs/pay_to_play_ordinance-contractor.doc
24	http://www.nj.gov/comptroller/compliance/index.html
25	http://www.nj.gov/dca/divisions/dlgs/lfns/06/2006-21.doc
33 & 34	http://www.nj.gov/dca/divisions/dlgs/lfns/14/2014-21.pdf

BOROUGH OF GARWOOD

UNION COUNTY, NEW JERSEY

MUNICIPAL BUILDING
403 SOUTH AVENUE
GARWOOD, NJ 07027

RESOLUTION NO. 15-272

WHEREAS, Local Finance Notice #2015-17 requires municipalities to complete and submit "Best Practice Inventory Worksheet" to determine the final 5% allocation of State Aid entitlement; and

WHEREAS, in accordance with LFN #2015-17 the completed form must be an agenda item for discussion at a public meeting of the Mayor and Council. The Municipal Clerk is required to certify that the inventory was presented to the Governing Body for public discussion.

THEREFORE BE IT RESOLVED, by the Mayor and Council of the Borough of Garwood, County of Union, State of New Jersey hereby acknowledge receipt of the Best Practices Worksheet CY2015; and

BE IT FURTHER RESOVED, that the Municipal Clerk and Chief Financial Officer be and are hereby authorized to sign and submit the CY2015 Best Practice Inventory Worksheet presented at the meeting of the Mayor and Council held on Tuesday, October 13, 2015.

I, Christina M Ariemma, Municipal Clerk of the Borough of Garwood hereby attest that this Resolution was adopted by the Council of the Borough of Garwood on October 13, 2015.

Christina M Ariemma

CHRISTINA M. ARIEMMA, Municipal Clerk