

Best Practices Worksheet CY 2018/SFY2019

Teaneck Township (Bergen)					
0260		<i>Please see Color Key at bottom of sheet for limits on answers</i>			
	Answer	Question	Comments		
		Core Competencies			
1	No	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?			
2	Yes	Has your municipality filed a copy of all current shared service agreements and amendments thereto, for which it provides a shared service, along with the estimated savings for each party, with the Division as required by N.J.S.A. 40A:65-4b (excluding cooperative purchasing agreements governed by the Local Public Contracts Law)?			
3	N/A	If a final judgment has been entered against the municipality in a legal matter such as a tax appeal, tort claim, or contractual dispute, and there is no further adjudication, or if the municipality reached a final settlement of a legal matter in the past year, has your municipality satisfied its obligations under the final judgment or settlement in a timely fashion pursuant to its terms? 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 for noncompliance with its terms. This question does not apply to claims adjudicated or settled by the municipality's JIF or insurance carrier.			
4	No	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. <u>Have all of your local elected officials filed their Financial Disclosure Form in 2018 that covers the 2017 calendar year?</u>	Two former Councilmembers did not file.		

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5	N/A	If the amount of a final judgment not covered by a JIF or an insurance carrier exceeds the amount of reserves set aside through prudent fiscal planning, has your municipality submitted a timely refunding bond application to the Local Finance Board in order to satisfy the judgment?			
6	Yes	Has your municipality adopted a written vehicle use policy prohibiting personal use of municipal vehicles except for commuting? Only answer "N/A" if your municipality does not have any municipally-owned vehicles.			
7	N/A	Having conducted a review of several LOSAP Programs across the State, on June 30, 2015 the Office of the State Comptroller issued a report raising concerns about LOSAP program oversight and contributions not being made in compliance with applicable rules and regulations. Local Finance Notice 2016-3 discusses the report's findings and provides updated guidance on LOSAP administration. If your municipality administers a LOSAP Program, have relevant officials reviewed LFN 2016-3 to ensure compliance with the LOSAP statute and implementing regulations?			
8	Yes	Did your municipality file its Annual Financial Statement (AFS) with DLGS by the statutory deadline (Which may include the extended deadline of February 26, where applicable)?			
9	Yes	Have all audit findings from the 2017 audit been identified in the corrective action plan? Please list the date the corrective action plan was submitted to DLGS under Comments. Only answer "N/A" if there were no audit findings in the 2017 audit.	Wednesday, October 31, 2018		
10	No	Have all audit findings from the 2016 audit been and addressed such that they are not repeated in the 2017 audit? If not, please list any repeat findings under Comments. Only answer "N/A" if there were no audit findings in the 2017 audit.	Finding No. 2017-001 Criteria or Specific Requirements: Our audit of bank reconciliations		
11	No	Has your municipality received its completed audit for the preceding fiscal year within the statutory timeframe, and confirmed that its 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.			

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12	Yes	Did your municipality file its Annual Debt Statement for the preceding fiscal year with the Division no later than January 31 or July 31, as appropriate?		
13	Yes	Is your municipality fully compliant with all outstanding debt disclosure obligations as contained in Local Finance Notice 2014-09?		
14	N/A	The "Director's Ratio" (the average ratio of assessed to true market value) for each municipality as determined by the Director of the Division of Taxation, in the Table of Equalized Valuations promulgated annually pursuant to N.J.S.A. 54:1-35.1. A Director's Ratio of lower than 85 percent generally reflects inequitable assessments and the need for revaluation. N.J.A.C. 18:12A-1.14. If the ratio of assessed values to market values in your municipality is presently less than 85%, has your municipality retained an assessor, issued an RFP for revaluation services, or voted to conduct a revaluation within the next two years?		
15	N/A	Effective for CY2017/SFY2018 and CY2018/SFY2019 municipal budgets, the annual maximum contribution a municipality can appropriate for use by its volunteer fire companies or board of fire commissioners pursuant to N.J.S.A. 40A:14-34 is \$150,750. In any municipality where there are more than three volunteer fire companies or fire districts, the governing body may appropriate an additional \$50,000 annually for each additional volunteer company or fire district. At least 50% of the municipality's annual appropriation must be used by a volunteer fire company or board of fire commissioners for the purchase of fire equipment, materials and supplies. N.J.S.A. 40A:14-34 requires the volunteer fire company or fire district to provide the municipal governing body, on an annual basis, an accounting of the use of all municipal funds. See Local Finance Notice 2017-6R for further details. Is your municipality obtaining from each volunteer fire company or fire district an accounting of the use of all municipal funds?		
16	No	Did your municipality introduce and adopt its current year budget no later than the dates required by law or extended by the Director in Local Finance Notice 2017-26? This question may only be answered N/A if your municipality is under State Supervision or was instructed by the Division to delay budget adoption.		

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17	No	Revenue earned from construction code enforcement fees must be dedicated to enforcing the UCC. N.J.A.C. 5:23-4.17 and 4.18 and Local Finance Notice 2017-15 establish detailed parameters governing municipal construction code fees. Can your municipality certify that its UCC enforcement fees do not exceed the level necessary?		
18	N/A	Bid Prequalification standards can comprise an anti-competitive practice. to ensure a fair and open process, state law requires the Director of the Division of Local Government Services to approve all prequalification regulations enacted by contracting units subject to the Local Public Contracts Law. Is your municipality compliant with the obligations set forth in N.J.S.A. 40A:11-25, including seeking Director approval prior to implementing and enforcing all prequalification regulations? "N/A" is only applicable where the municipality has not adopted any prequalification regulations.		
19	Yes	Does your municipality publish the required notices regarding professional services contracts to keep the public informed about the cost of professional services?		
20	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 . <u>Has your municipality filed all current contracts with PERC?</u>		
21	Yes	Has your municipality taken measures to prevent employee discrimination and promote equal pay for all groups protected under the Law Against Discrimination (N.J.S.A. 10:5-1 et seq.) in light of the "Diane B. Allen Equal Pay Act" (P.L. 2018, c. 9), which greatly increases municipal liability for the failure to assure such protections?		
		Additional Best Practices		

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22	Yes	Has your municipality explored shared service opportunities with other local governments (including boards of education) within the past year? In the Comments section, please identify all shared service opportunities explored, whether an agreement resulted and, where no agreement was reached, the reason(s) why.	Agreements Reached with BOE: Vehicle Maintenance, Diesel Fuel, Rock Salt, Gasoline, Snow Removal. Pending - Unified Fire response with neighboring municipalities, and emergency shelters (BOE).		
23	No	Have sufficient reserves been allocated towards satisfying any potential final judgment or settlement in a legal matter that is presently ongoing, including toward any deductible requirement imposed by the municipality's JIF or insurance carrier?			

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24	Yes	Does your municipality add a fringe benefit value to the gross income reported on the employee's W-2 for employees authorized to use municipal vehicles for commuting to/from work (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.			
25	N/A	Within the past year, has your municipality's governing body assessed the authority or authorities it has created to ascertain whether they continue to serve the public interest and are more efficient than other means of providing the same services and/or financing public facilities?			
26	N/A	Have the governing body's findings and conclusions from the annual review of its authorities been discussed as a public agenda item at a scheduled governing body meeting?			
27	N/A	Has the governing body's findings and conclusion from the annual review of its authorities been incorporated into the publicly available meeting minutes? (Please identify the meeting date under "Comments.")			

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28	Yes	Payments In Lieu of Taxes (PILOTs) are often used to spur economic development. It is imperative that municipalities monitor PILOT agreements to ensure recipients comply with all agreement terms, including timely payment and reporting. Does your municipality have an appropriate official designated to monitor exemptions granted pursuant to the Long-Term Exemption Law, N.J.S.A. 40A:20-1 et seq., and Five-Year Exemptions/Abatements granted pursuant to N.J.S.A. 40A:21-1 et seq.?		
29	Yes	Does your municipality have a documented process for ensuring compliance with the terms of each PILOT agreement?		
30	Prospective	In the past year, has your municipality analyzed whether changes to its master plan and zoning ordinances could improve flood and storm resiliency? For towns that have experienced repeated or extended power outages in the past few years, please note in the comments whether public utilities have improved a) communications and b) performance in responding to those outages.		
31	Prospective	If your engineer, planner, or land use board has recommended changes as part of the municipality's review of its master plan and zoning ordinances for flood and storm resiliency, is there a plan to implement the recommended changes? Please answer "No" or "Prospective" if your municipality has not reviewed its master plan and zoning ordinances to analyze whether changes could improve flood and storm resiliency.		
32	Prospective	Has your municipality designated at least one staff member or consultant for community and economic development? One example would be a liaison designated to engage with businesses, developers, and investors to solicit redevelopment proposals.		
33	Yes	Does your municipality regularly coordinate planning, zoning, and development review activities (e.g. interdepartmental meetings)?		
34	Yes	Does your municipality actively maintain an inventory of blighted and vacant properties that would benefit from redevelopment?		

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35	Prospective	Does your municipality have a current community and/or economic development plan with established metrics?		
36	Yes	Does your municipality regularly review and measure progress toward the development goals set forth in its community and/or economic development plan?		
37	Yes	Does your municipality's capital improvement program coordinate the replacement of infrastructure to avoid disturbance of recent capital projects and avoid duplicated efforts?		
38	Yes	Is your municipality dedicating sufficient revenues to fund maintenance, repair and replacement of environmental and transportation infrastructure?		
39	No	Municipalities are encouraged to investigate all available grant opportunities; however, certain grants require commitment of matching funds, staffing levels, etc. For each grant accepted within the past year, have each grant's benefits exceeded or are they expected to exceed the actual and/or potential costs of the grant.		
40	Yes	While the issuance and renewal of bond anticipation notes can be a reasonable and prudent financing mechanism, failing to take advantage of low interest rates on permanent financing can cause municipalities to incur unnecessary carrying and issuing costs. Has your municipality evaluated its outstanding bond anticipation notes and developed a strategy to move toward permanent financing?		
41	Yes	Local Finance Notice 2018-13 discusses the Local Finance Board's recent adoption of regulations permitting all local units, county colleges, and school district boards of education/boards of trustees to use standard electronic funds transfer (EFT) technologies for payments. Has your municipality's chief financial officer and head procurement official reviewed this Notice with the governing body to determine where the use of electronic payment methods could benefit the municipality?		
42	Yes	Has your municipality assessed whether the Local Finance Board's adopted EFT regulations require changes in the municipality's current claims payment procedures as pertain to electronic payment methods?		

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43	Yes	Does your municipality have a professional or professionals capable of evaluating and recommending PILOTs assess the utility and value of a PILOT before formalizing negotiations and entering into a PILOT agreement?		
44	Prospective	Other states such as California and Florida have enacted Property Assessed Clean Energy (PACE) legislation that authorizes municipalities to establish programs for public or private financing of energy, water and storm resilience projects through the use of voluntary special assessments for certain property owners. There is currently a bill pending before the New Jersey Legislature, S-1611, that would authorize these PACE programs in New Jersey. Is this something that your municipality would take advantage of?		
45	Yes	Does your municipality have a professional planner on staff?		
46	Prospective	The New Jersey Infrastructure Bank (NJIB, formerly NJEIT) offers low-cost financing to local governments to reduce the cost of transportation and environmental infrastructure projects. If your municipality will require financing for such projects, will it consider financing through NJIB?		
47	Prospective	Have you evaluated the SALT Charitable Contribution Law (P.L. 2018, c.8) and considered its implementation?		
48	No	Does your municipality buy hybrid vehicles in all cases except where no hybrid is available that meets the municipality's needs? You may respond "N/A" only if the municipality does not own any vehicles.		
49	No	Does your municipality own any electric vehicles?		
50	Yes	Is your municipality adhering to the mandatory, proven emergency procurement standards to ensure a process that minimizes costs to the municipality?		
51	Yes	Has your municipality adopted and implemented a more restrictive pay-to-play ordinance than the state's pay-to-play laws?		
52	No	Does your municipality only provide health care benefits for full time employees and officials (ie: >30 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".		

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53	Yes	Does your municipality have a policy that fixes the reimbursement rate for full-time employees who waive benefits at the lesser of 25% or \$5,000, after deducting the employee's required contribution from the premium cost?		
54	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). <u>Does your municipality refrain from paying overtime to employees who are classified as exempt under the FLSA?</u>		
55	Yes	Does your municipality ensure that employees complete and file standardized forms to verify all employee time worked (e.g. time cards, electronic time keeping)?		
56	Yes	Does your municipality maintain centralized records accounting for all employee leave time earned and used?		
57	Yes	Are all employee time and attendance documentation reviewed and independently verified before payroll/processing?		

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	<i>This survey is intended to gauge the needs, priorities, and capacities of municipalities with designated Opportunity Zones, to aid the State in helping these communities attract locally-appropriate businesses, investment, and development and make the most of their Opportunity Zone designations.</i>			
		<i>For more information about Opportunity Zones, click the following link:</i>	https://www.state.nj.us/dca/divisions/lps/opp_zones.html	
		<i>For an interactive map of New Jersey Opportunity Zones, click the following link:</i>	http://njdca.maps.arcgis.com/apps/View/index.html?appid=e2c7f2634ced45cd91c3ca52ab3f9989	
62	Select	Has your municipality developed a strategy around attracting businesses and investment to its Opportunity Zones?		
63	Select	<i>If "No", would you like help developing a strategy?</i>		
64	Select	Does your municipality employ a professional or professionals that engage with developers, investors, or businesses and thoroughly review proposed projects?		
65	Select	Has your municipality been approached by developers, investors, or businesses interested in making Opportunity Zone investments (i.e. business development/expansion, property development) within your municipality?		
66		<i>If "Yes", who were you specifically approached by (check all that apply)?</i>		
		<input type="checkbox"/> Local Business Owner		
		<input type="checkbox"/> Other Business Owner		
		<input type="checkbox"/> Local Investor		
		<input type="checkbox"/> Other Investor		
		<input type="checkbox"/> Local Developer		
		<input type="checkbox"/> Other Developer		
67		<i>If approached by a developer or business owner, which category would they fall into?</i>		
		<input type="checkbox"/> Residential developer, real estate development, or property management company		
		<input type="checkbox"/> Retail		

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		<input type="checkbox"/> Light industrial		
		<input type="checkbox"/> Heavy industrial		
		<input type="checkbox"/> Restaurant, entertainment, or hospitality		
		<input type="checkbox"/> Professional services		
		<input type="checkbox"/> Information technology		
		<input type="checkbox"/> Other (please describe in column E)		
68		<i>What information were they seeking from your municipality (if applicable)?</i>		
		<input type="checkbox"/> Info on zoning, permitting, and approval process		
		<input type="checkbox"/> Info on local tax incentives and subsidies such as tax abatements, PILOTs, & Redevelopment Area Bonds		
		<input type="checkbox"/> Info on vacant land and available properties		
		<input type="checkbox"/> Info on redevelopment areas		
		<input type="checkbox"/> Info on existing development activity		
		<input type="checkbox"/> Other (please describe in column E)		
69	Select	If your municipality has one or more Areas in Need of Redevelopment, has it reviewed and updated them within the past three years?		
70	Select	In terms of real estate and economic development, which area (if any) is your top priority?		
71	Select	Which is more important, development of vacant sites and land or redevelopment of existing structures?		
72	Select	What type of capital improvement does your municipality see as its top priority?		
73		After people, what are your municipality's distinctive assets?		
		<input type="checkbox"/> Education		
		<input type="checkbox"/> Tourism		
		<input type="checkbox"/> Affordable		
		<input type="checkbox"/> Transit Access		
		<input type="checkbox"/> Industrial Hub		

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	<input type="checkbox"/> Transportation			
	<input type="checkbox"/> Business Hub			
	<input type="checkbox"/> Cultural Center			
	<input type="checkbox"/> Entertainment Venue			
	<input type="checkbox"/> Other (please describe in column E)			
74	What are the major challenges to development in your municipality?			
	<input type="checkbox"/> Lack of employment opportunities			
	<input type="checkbox"/> Limited range of housing options			
	<input type="checkbox"/> Lack of developable sites			
	<input type="checkbox"/> Preserving existing community character			
	<input type="checkbox"/> Limited access to public services			
	<input type="checkbox"/> Poor public infrastructure			
	<input type="checkbox"/> Poor access to transportation			
	<input type="checkbox"/> Access to essential services reachable within 10 min. by foot or other mode of transport			
	<input type="checkbox"/> Below average math and language arts proficiency scores			
	<input type="checkbox"/> Lack of child care facilities			
	<input type="checkbox"/> Stranded assets			
	<input type="checkbox"/> Lack of high speed internet connectivity			
	<input type="checkbox"/> Environmental contamination			
	<input type="checkbox"/> Lack of interest from developers and investors			
75	What type of economic development is your municipality actively pursuing?			
	<input type="checkbox"/> Retail			
	<input type="checkbox"/> Light industrial			
	<input type="checkbox"/> Heavy industrial			
	<input type="checkbox"/> Transportation/logistics			
	<input type="checkbox"/> Tourism			
	<input type="checkbox"/> Transit			
	<input type="checkbox"/> Restaurants/entertainment/leisure activity			
	<input type="checkbox"/> Office space			
	<input type="checkbox"/> Tech			
	<input type="checkbox"/> Higher Ed			

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	Answer	Question	Comments		
		<input type="checkbox"/> Energy			
		<input type="checkbox"/> Not pursuing economic development			
		Do you have an up-to-date list of:			
76	Select	<i>Distinctive community assets</i>			
77	Select	<i>Abandoned and blighted properties</i>			
78	Select	<i>Foreclosed properties</i>			
79	Select	<i>Commercial projects planned to begin within 1 year</i>			
80	Select	<i>Municipal projects planned to begin within 1 year</i>			
81	Select	<i>Planned business expansions</i>			
82	Select	<i>The 10 largest private employers in your municipality</i>			
83	Select	<i>Stalled projects due to funding gaps</i>			
84		If "Yes", provide the name of each project, the full address, a short description that includes the primary developer (if applicable), the estimated value of the development (i.e. total permitted value), and the reason for lack of progress.			
	Name	Address (street number, street name, town, zip code)	Description and Developer	Estimated Value	Reason for Lack of Progress
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
85	Select	Does your municipality have any other known, upcoming development projects within its Opportunity Zone(s)? (See DCA interactive map for zone boundaries):			
		http://njdca.maps.arcgis.com/apps/View/index.html?appid=e2c7f2634ced45cd91c3ca52ab3f9989			
86		If "Yes", provide the name of each project, the full address, a short description that includes the primary developer (if applicable), the estimated value of the development (i.e. total permitted value), and its status (if known)			

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	Answer	Question	Comments		
	Name	Address (street number, street name, town, zip code)	Description and Developer	Estimated Value	Status
1					Select
2					Select
3					Select
4					Select
5					Select
6					Select
7					Select
8					Select
9					Select
10					Select
11					Select
12					Select
13					Select
14					Select
15					Select
16					Select
17					Select
18					Select
19					Select
20					Select
21					Select
22					Select
23					Select
24					Select
25					Select

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		Red = Repeat Question; Prospective answers not permitted		
		Blue = Questions where neither "not applicable" nor "N/A" answers are permitted		
		Green = Questions where neither "Prospective" nor "Not Applicable" are permitted		
		No Color = "Yes"; "No"; "Prospective" and "Not Applicable" are all permissible answers		
	Score	Aid Withheld		
	46-61	No aid withholding		
	36-45	25% of final aid payment withheld		
	26-35	50% of final aid payment withheld		
	0-25	100% of final aid payment withheld		
	Question	Table of Weblinks		
	8	https://www.nj.gov/dca/divisions/dlgs/lfns/17/2017-07.pdf		
	13	http://www.nj.gov/dca/divisions/dlgs/lfns/14/2014-09.pdf		
	15	https://www.nj.gov/dca/divisions/dlgs/lfns/17/2017-6R.pdf		
	16	https://www.nj.gov/dca/divisions/dlgs/lfns/17/2017-26.pdf		
	17	https://www.nj.gov/dca/divisions/dlgs/lfns/17/2017-15.pdf		
	18	https://www.nj.gov/dca/divisions/dlgs/lfns/16/2016-12.pdf		
	41	https://www.nj.gov/dca/divisions/dlgs/lfns/18/2018-13.pdf		
	51	http://www.nj.gov/dca/divisions/dlgs/resources/muni_st_docs/pay_to_play_ordinance-contractor.doc		
	58	https://www.nj.gov/dca/divisions/dlgs/lfns/17/2017-27.pdf		