

DCA BEST PRACTICES – August Version as amended by the Sept. FAQ

Overall Comment – NJMMA is supportive of the development of a “Best Practices” Guideline for municipalities to follow. The key issue is the discretion allowing municipal officials to implement the “Best Practice”. Is the stated Best Practice a goal or a specific requirement? What works in one municipality may not in another but the end result may be accomplished in both.

The “Best Practices Checklist” initially distributed by the Dept. of Community Affairs contained implementation detail which may not be relevant nor do-able in all municipalities. In addition, many of the cited “best practices” deviate from similar “best practices” as cited by other national organizations resulting in the need for specific clarification in some cases. The September FAQ issued by the department seems to indicate that the stated Best Practices are “goals” and municipalities have some flexibility in meeting these goals.

Each of the DCA Best Practices are listed below with comments on their interpretation and implementation. The DCA original Checklist is in bold letters.

Categories:

GENERAL MANAGEMENT ADMINISTRATIVE:

1. Do you require your Elected Officials to attend basic courses on their responsibilities and obligations in Local Government? (Courses should include: Budgeting, Policy Setting, Local Government Contracting, Risk Management, and Open Public Records Act. These courses should be coordinated through, Rutgers, County and State League of Municipalities, Mayor’s Association, NJAC and JIFs)

Need definition on scope of training, number of hours involved, etc (e.g. does the League one day new official training suffice?)

Is this an annual requirement or one that must be met when a person is first elected? (example – the training requirements for Housing Authority and Planning / Zoning Boards members)

What is the scope of this “best practice”: everyone or just some? What happens if some people cannot attend?

2. Has your municipality established an "Absence from Meetings Policy" for elected officials/appointed board members?

Since there is a specific state law on this subject, is not this Best Practice already in place for all municipalities? Is DCA looking for more restrictive local policies? Will

municipalities who adhere to the current state law be penalized for not having more restrictive policies?

3. Do you share service of a Tax Assessor, Tax Collector or Chief Financial Officer?

The correct “Best Practice” is a function of the size of the municipality and the specific work load of the position. Depending upon the number of line items a municipality may be best served by full time employees and as such any “sharing” of services may be a moot issue.

As per the FAQ, “The intent and context is whether the community is operating as efficiently as possible considering its needs.” Will the DCA be making that determination?

If a person works part time in more than one jurisdiction as a part time employee, does this count as a “shared professional”?

4. Did you renew Shared Service Contracts or Agreements during the last calendar/fiscal year?

Shared Service contracts are generally multi-year contracts that are renewed in a particular year. It is assumed that the real issue is the existence of Shared Service Agreements when practical. As a general premise, the use of short term shared service agreements is not a “best practice” and should not be encouraged.

Given the above reality, the Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice.

5. Does your municipality maintain an up-to-date municipal website containing, but not limited to the following?

- a. Both proposed and adopted budgets for at least 3 years;**
- b. Notification(s) for solicitation of Bids and RFPs;**
- c. Employee business contact information;**
- d. Minutes and Agendas - Governing Body, Planning Board, Board of Adjustment and Commissions;**
- e. Proposed ordinances for public hearing and all other required public notices**
- F. Display annual up-to-date Municipal and Land Use Ordinances on website.**

The question should be revised to a more generic starting question about whether or not any website exists, and then follow up with the more detailed questions about what the website contains. If the answer to the controlling question was "no", then the rest of the sub-category questions should not be taken into account for the percentage of yes-versus-

no answers. Otherwise, a municipality without a website is penalized 7 times with a "no" check mark for one question.

The Sept. FAQ seems to provide the local flexibility needed to address most concerns over this Best Practice.

If this is a mandate of a municipal website and a municipality is going to be penalized by a "no" answer (through the loss of state aid), then the state mandate state pay issue is raised.

6. In the last year, did you participate in any type of strategic planning process designed to help you restructure to reduce costs?

Define "strategic planning" - does extensive budget analysis or a lay off plan satisfy this requirement?

If an alternate separate review process is required, how extensive must it be? For example if one function is reviewed in depth, does this meet the requirement?

PERSONNEL

1. Do you have a Personnel Manual and/or Employee Handbook?

If you are a civil service municipality, does the use of state regulations count?
If you have a detailed local personnel ordinance, does this count?

2. Do you conduct Ethics Training?

Is this by use of outside parties or in house discussions? How many hours are required?
Who must attend?

3. Does your municipality provide annual Employment Practice Liability training for Elected Officials, Managers, Administrators, Department Heads and Supervisors?

What is the scope of this training? How many hours? How frequently must someone attend? In addition, many municipalities provide training to their administrative staff but not the elected officials (or offer but do not require their elected officials to attend). If this is required in the elected official annual training (see #1 above) then is this duplicative?

4. Has your municipality in contract negotiations considered overtime assignments to be based on the work to be performed rather than seniority?

This subject is mandatorily negotiable - an employer may want to do so but be precluded by union interests. If the employer requests but is not successful, is this a yes answer?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of the timing of contract renewals.

5. Do your new contract increases limit salary & wages to 2% or less?

If a municipality cannot get a 2% limit due to fact finding and/or arbitration rulings, how should they answer this question?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of the timing of contract renewals.

6. Does your municipality limit Health Benefits to full-time (35 or more hours weekly), excluding from coverage all part-time employees, elected or appointed officials?

A change in health benefits eligibility is mandatorily negotiable and can only be done thru a new labor contract. Existing Part time employees may be in a collective bargaining agreement and any change would be subject to these negotiations whereas new employees may be subject to recent changes in state law.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of the timing of contract renewals.

7. Has your municipality implemented cost sharing for health benefits of at least 1.5 percent of salary for all employees?

The new law governing this issue is very specific in its phase in of the requirement, leaving a municipality with little control over the outcome (unless the unions cooperate).

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of the timing of contract renewals.

8. Has your municipality reviewed its accrued absence policy?

Accrued absence policies are included in labor contracts. The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of the timing of contract renewals.

What does “review” mean – simply read it or implement/ manage/change it?

9. Does your municipality have a policy for use of municipal vehicles?

10. Does your municipality have an approval process for overtime that is not limited to the department head?

This question needs definition. Does it mean that approval of overtime is by a department head or a higher authority or a lower authority? Or does it mean that department head overtime is subject to overtime approval by a higher authority?

If this relates to department heads, does a yes mean that department head receives overtime? Or is a “no” a more prudent answer?

11. Does the municipality review overtime by department by category year over year?

Define "by category". e.g. - emergency vs. scheduled vs. shift shortage vs ???

12. Does your municipality maintain a minimum work year of 2080 hours, for all full time employees?

Hours of work are mandatorily negotiable. In many white collar unions 1820 hours is the standard work year and any change would require successful contract negotiations. If a municipality is not successful in getting a contract changed to increase hours of work, how should the municipality answer this question?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of the timing of contract renewals, however the FAQ indicates that hours should be designated for each employee. Does this mean DCA would like a roster of employees and the hours they work per year?

PROCUREMENT PRACTICES

1. Has your municipality solicited for competitive insurance proposals or self-insured funds in the last three years? (Liability and/or Health)

If the municipality is a part of a JIF, and the competitive quoting is the responsibility of the JIF, is this a “yes” answer?

Why 3 years? Some “experts” say every 5 years is preferable, especially in health where costs tend to “average out” over longer period of time? If a municipality does this on a 5 year cycle, is this acceptable?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice.

2. Are you utilizing the Fair and Open process for Professional Service Agreements?

3. Does your municipality utilize some or all contract awards through the "Fair and Open" versus "Nonfair and Open" process?

4. Do you RFP Professional Services Agreements at least every three years?

5. Do you employ a Qualified Purchasing Agent?

FINANCIAL MANAGEMENT

I. Did you adopt your budget without a waiver from the Local Finance Board?

This item needs further clarification. The waiver may have been for circumstances outside the control of the municipality (e.g. tax appeals or a catastrophic loss due to weather, loss of interest income, etc.) rather than difficulty with expenditure increases. -If this is the reason for the appeal, then should not the municipality be able to answer “yes”?

2. Did the municipality introduce and adopt its last budget within the filing deadline?

This question needs definition: filing deadline – Statutory versus DLGS guidance?

If this question is referring to the statutory filing deadline, this was not possible due to the delay in the issuance of the required state aid certifications and the delays in review by DLGS.

If the question is the DLGS Guidelines, then the emphasis should be on introduction and not adoption since the adoption deadlines requires certifications by the State that often cannot be obtained within their stated initial Guideline.

3. Did your municipality hold a tax lien sale within the past year, and all eligible properties included, ensuring the property stays current or return to, a tax paying basis?

4. Have you conducted an annual random internal controls review and documentation inspection to ensure that controls are functioning as required?

Is this not a requirement of the Annual Audit? If so, then every municipality should be able to answer yes.

5. Does your most recent Audit Report reflect that the general ledger, fixed asset accounting and encumbrance systems are in place, and maintained on a current basis?

Should not these be three questions and not one given the fact that you can have met some but not all?

6. Do you conduct a revaluation at intervals frequent enough to ensure that the discrepancy between assessed valuation and fair market value of properties is no more than 30%?

The maintenance of a sales ratio of less than 30% is not a recognized “best practice” in and of itself. Many States assess at less than full market value. Maintenance of a 30% sales ratio is not as critical as maintaining the co-efficient of deviation among the properties in each value class. If the coefficient remains reasonable, any slippage in the sales ratio will not result in an inequitable distribution of taxes among local tax payers. Consequently if this is to remain a “Best Practice” it should be expanded to address the larger issue of the “Co-efficient of Deviation”.

Revaluations and/or reassessments are a very expensive undertaking and result in several years of financial unrest as the appeal process resolves any disputes. This should be done in a controlled manner with some consideration of the economic forces currently impacting property values.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice; however for the reasons cited above, DLGS must be very selective in enforcing this Best Practice as stated.

7. Do you participate in the purchase of fuel, electric or gas in bulk through Cooperative Purchasing (County/State) and or a member of a SEM (Sustainable Energy Meeting) or any other similar group purchase program?

This is not a “best practice” in and of itself. If you are a large enough consumer with large storage facilities, you can obtain the same pricing as obtained by other small consumers who purchase in bulk very often with small storage facilities. This issue must be reviewed by each buyer based upon their specific volume and supplier availability. The Best Practice is whether or the final cost obtain is equal to or less than the cost obtained in other Cooperative Bids.

8. Did you file your Annual Statutory Debt Statement within the required time period?

9. Did you file your Annual Financial Statement within the required time period?

10. Do you annually review and update your investment policy and compare it to actual investments at least once a year to document that principle is maintained, and interest is maximized?

Annually is not common; normally these reviews, if done in depth, are done every couple of years.

11. Do your municipal utilities show a five year infrastructure plan, including holding rates stable and/or less than 2.0%, as well as fund balance stability?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice.

If a municipality operates utilities but maintains a current year plus 4 year financial – projection / plan, does this count?

If a municipality operates utilities but is under a DEP requirement for infrastructure upgrades / improvements that will result in rate increases more than 2%, should the municipality answer “no” even though it is under a state mandated cost increase?

12. Does the municipality obtain a Type II SAS 70 Report, for service providers, including but not limited to Payroll Service and Third Party Administrators for self insurance funds?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice. Many municipalities have cost effective in house operations.

13. Have you reviewed your banking relationships within the past two years to ensure that you are receiving the best value for your deposits?

BUDGET PREPARATION

General statement – Very often the same information is provided but in a different format. Does this count or must the specific “best practice” govern? Given the broad statement in the September FAQ about budgeting, it is assumed that the stated 5 year requirements, the specific use of certain charts...etc., are general goals and not specific mandates. The real issue is providing to the elected officials and the participating public adequate budget information.

1. Did you prepare a five year summary showing the amount of surplus anticipated and the percentage of the budget that this represents?

This information is normally in the Annual Audit statement received later in the year.

2. Did the summary demonstrate the entities ability to retain and regenerate fund balance at a sufficient level to maintain the entities current Bond Rating?

This information is normally in the Annual audit statement received later in the year.

The real issue is: what is the “best practice” in terms of the amount of unappropriated surplus as a % of the total budget or revenues or ????. Should not DLGS come out with a guideline similar to those issues by the DOE for this topic?

3. Did your municipality prepare a five year analysis showing the surplus utilized compared to the surplus regenerated?

This information is normally in the annual audit statement received later in the year.

4. Did you prepare a detailed schedule of appropriations by the following categories: (Including a chart showing the amounts compared by category for five years)?

- Salary and Wages
- Other Expenses
- Deferred Charges
- Capital Debt Service
- Reserve for Uncollected Taxes

This question needs clarification. Do the categories given correspond to the standard summary of budget accounts reflected on the official DLGS budget forms? Or is the question referring to appropriations for any one department or account ?

If the question references the budget as a whole, obviously everyone checks “yes” since this is the document sent to DLGS. However the State format is for two years.

The real issue here is the requirement for 5 year history / projection. If so, what 5 years: the prior 3, the current, and the proposed budget? Or the prior 2 the current, the proposed budget plus one projection? Or is this discretionary to the local jurisdiction?

5. Was a five year chart or graph prepared showing, in declining order, the largest dollar line items to the smallest dollar line items?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format.

6. Was a five year analysis prepared showing the expense categories with the largest dollar increase year over year and the expense categories with the largest percentage increase?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format.

7. Did you prepare an analysis of major cost centers such as. Health Insurance, Energy, Pension, Salaries for the last five years, showing year over year and cumulative increases?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format. E. g. The requirement for a “cumulative increase” may not be reasonable in all cases and should be a suggested format and not a required format.

8. Did your municipality begin internal budget discussions with reviews of historical budget vs. actual data for the past three years on a department by department basis?

Define “internal discussions” do you mean the review at the department level or with elected officials?

9. Were departmental budget requests above a certain threshold presented and discussed by the respective department heads?

Presented to whom? The Mayor, the Manager/Administrator, the elected governing body? This varies by the form of government.

10. Do you use charting and graphing in your budget analysis for pictorial analysis of major items and their respective percentage of the total budget?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format.

The use of "charts" is a function of the data required by the elected officials to fully understand the budget. In some municipalities the elected officials may prefer alternate data representations as being more meaningful (charts by nature are not as accurate as specific data comparisons - they tend to highlight major changes but not minor variations)

BUDGET PRESENTATION

General statement – Very often the same information is provided but in a different format. Does this count or must the specific “best practice” govern? Given the broad statement in the September FAQ about budgeting, it is assumed that the stated 5 year requirements, the specific use of certain charts, etc., are general goals and not specific mandates. The real issue is providing to the elected officials and the participating public adequate budget information.

NJSA 40A:5-48 required that DCA to develop a “User Friendly” budget for municipalities to use for public use. To date that has not been developed. Many municipalities have been reluctant to change their existing practices until these new requirements are met in order to avoid confusing the data accumulation processes as well as the involvement of their elected officials.

1. Was a multi-year budget history and projection showing three years of history and two years or projections prepared in a "Viewer Friendly" style for public use?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format.

2. Did your municipality categorize revenue into five to ten major groupings and prepare a five year history to demonstrate the revenue trend and the entities ability to realize the amounts anticipated in the current year?

Are these grouping different from the grouping used by the DLGS budget format? Or can we use these standardized groupings?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format.

3. Did your budget presentation list the percent increase year-after-year for each line item? .

Each line item in what budget? The detailed DLGS format (which includes detail for every appropriation category) or by function groupings or ???

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what historic information is provided and in what format.

4. Did your budget presentation present the percentage increases in line items from highest percentage increase to lowest?

How specific is this "best practice"? In some budgets the percentage increases may not be as viable as the absolute increases.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice in terms of allowing local flexibility in determining what information is provided and in what format.

5. Does the budget presentation present each department's costs, inclusive of direct & indirect costs, as a percentage of the overall budget?

The inclusion of "indirect costs" is a reasonable "best practice"; however it is contrary to the existing budget format and regulations of the DLGS. To implement this "best practice" requires the Administration to prepare two or more budget documents, one to show the "best practices" and another to comply with the DLGS mandates on budget submission. This issue then is how accurate are the "indirect cost" estimates? For example, how do you distribute the cost of a central garage operation? For personnel overhead costs, do you have to identify them specifically for each employee or by general percentage estimate? Is this a reasonable expenditure of staff effort if the elected officials do not request the information?

PUBLIC SAFETY

I. Has your municipality appointed a Safety Officer out of current municipal workforce to train management and staff in formal risk assessment process to decrease liability claims and injuries?

Many municipalities contract for this service thru their JIF since the position requires specific and up to date information and knowledge. The "best practice" should be to have the safety officer and not necessarily require that that person be an employee.

2. Do you maintain a formal Safety Program which includes written policies and claims review?

If this is done thru a JIF or shared agreement, is a "yes" answer permissive?

3. Do you retain a management approved physician for workers compensation claims management?

If this is done thru a JIF or shared agreement, is a "yes" answer permissive?

4. Is your Police Department accredited by the Commission on Accreditation of Law Enforcement Agencies, Inc., (CALEA) or have senior officers had advanced training through professional agencies/academy?

Over 90 municipalities receive free state police coverage or are in shared service agreements for police services.

The cost of seeking and obtaining accreditation is significant and may not be “affordable” within the 2% property tax cap. The same comment goes for sending senior officers to the FBI Academy or other similar training expenses.

5. Is your Police/Fire Dispatch handled by civilian (non-sworn) employees?

Many municipalities receive dispatching thru a regional, county, or shared service agreement as such this question may not be applicable except to the lead agency.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice, given the diversity in emergency communication practices. .

6. Does your Fire Department (controlled agency) participate in the NFIRS reporting system?

In many municipalities fire is handled by third party agencies (Fire Districts or even self contained volunteer fire departments). The municipality has limited or no control over these.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice given the limited control of many municipalities over fire perations. .

7. Does your municipality have a Shared Service Agreement for Firearms Range utilization or use of county facilities?

Many municipalities especially the larger staffed operations have their own fire arms range and instructors. It is not unusual for this to be more cost effective than using a third party facility given the cost of scheduling the twice a year required training. if the municipality has this capability they must answer "no" to this question even though their operation is a "best practice" given their scheduling cost savings.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice, given the diversity in how local governments meet their police training requirements .

PUBLIC WORKS

1. Do you have Shared Service Agreements, either as a provider or receiver, for public works equipment, rolling stock or services on a regular basis?

The answer to this question is partially a function of the size of the municipal operation and the availability of equipment, etc., from neighboring municipalities. It is not a "universal best practice" per se but is specific to the circumstances of each municipality.

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice. given the diversity in organizational size and complexity.

2. Did you evaluate your solid waste removal and recycling costs in the last 3 years or when contracts expire? (Either municipal operated or contracted out)

Solid waste and recycling collection and disposal may be separate operations in some localities with different collection processes for each component (for example, in some counties, recycling is handled by a county agency) (or it is not unusual for the municipality to contract its solid waste collection but to handle recycling in house). As a minimum the question should be split into two parts.

Solid waste contracts can be up to 5 years in length so the "best practice" should read "upon renewal" if a contract operation is in effect.

Not all municipalities provide trash collection for their residents as they are "subscription service" municipalities with no municipal involvement.

The detail required for a thorough analysis of a in house collection operation requires a significant amount of staff time and / or expertise or the use of a third party analysis - Given the budget constraints in place at this time, it may not be financially feasible to complete this work on a reoccurring cycle, especially if the sanitation / recycling manpower also perform other work in the municipality (e.g. snow removal operations)

3. Have you limited your publicly funded pick-up of trash and recycling to curb-side or central drop-off service?

Recent court decisions in reference to multifamily structures require municipalities to provide container service as well as pick up on site. Consequently this "best practice" is not realistic or under municipal control

4. Do you maintain a minimum recycling rate of 35% or above?

If both recycling and solid waste are contracted out, data may not be available to know the

specific recycling rate in any one jurisdiction.

5. Have you increased your local recycling collection by at least 5% in the last year?

If both recycling and solid waste are contracted out, data may not be available to know the specific recycling rate in any one jurisdiction.

6. If your municipality issues published or posted newsletters to the residents, did it promote recycling efforts & solid waste management in compliance with the storm water regulations?

If the municipality no longer published a newsletter for financial reasons, then they must answer "no" to this question, even if they use a web site as the alternate. Some municipalities meet the solid waste mandates by fliers with tax bills etc.

The Best Practice should be the wide dissemination of the information and not the methodology.

HEALTH

1. Do you have a local Health Department and employ a full-time Health Officer?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice given the fact that most municipalities receive health services via county health departments, regional health departments or shared services.

2. Do you share health services or welfare services with another municipality or county?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice given the fact that most municipalities receive health services via county health departments, regional health departments or shared services.

If you are a larger population jurisdiction it is normal for you to have a local health Department which may be self sufficient and not providing services to others.

As to welfare services most municipalities have assigned this function to their county agency, does this count as "shared"?

3. Do you employ outside services for a local nurse or share with another municipality?

The Sept. FAQ seems to provide local flexibility to address most concerns over this Best Practice given the fact that most municipalities receive health services via county health departments, regional health departments or shared services. Since most municipalities do not have a local health department and consequently do not have a local nurse as a budgeted position, which would necessitate a “no” response” if the checklist were taken literally.

ENERGY AND UTILITIES

1. Have you conducted energy audit at all municipal facilities to evaluate heating, lighting, ventilating and air conditioning systems updates that may reduce energy consumption?

This is a relatively new concern (given state grants, etc.) and not all municipalities have yet to complete the process for all buildings.

2. Do you participate in the League's Sustainable Jersey Certification program?

Is this a new requirement – if so what is the cost / benefit ratio for participation in terms of effective local cost reduction (as the program is paperwork intensive, requiring staff hours that small towns may not have).

3. Are you a certified Sustainable Jersey town?

Is this a new requirement – if so what is the cost / benefit ratio for participation in terms of effective local cost reduction (as the program is paperwork intensive, requiring staff hours that small towns may not have).

4. Has the municipality conducted an inventory of all active telephone numbers that are billed to the municipality?

5. Does the municipality have a cell phone policy? If so, does it conduct spot reviews of the itemized bills?

Many municipalities do not provide cell phones to their staff, hence there is no need for a policy.

6. Does the municipality review its calling plan to ensure appropriate level?

MUNICIPAL SCHOOL RELATIONSHIPS

I. Have you held or scheduled a "Joint Yearly Open Public Meeting" between the School Board and the Governing Body to discuss Community needs and shared services?

Although this is a reasonable "best practice", this is not under the control of the municipality since the Board of Education is an independent agency and may not participate.

Can an active elected official (s) liaison process be as effective? Does the hearing regarding a defeated school budget count?

2. Do you share playing fields/recreation services with your Board of Education?

Although this is a reasonable "best practice", this is not under the control of the municipality since the Board of Education is an independent agency and may not participate.

3. Do you share equipment with the Board of Education?

Although this is a reasonable "best practice", this is not under the control of the municipality since the Board of Education is an independent agency and may not participate.

4. Have you held a joint budget presentation of the municipal and school budgets to the Community?

Although this is a reasonable "best practice", this is not under the control of the municipality since the Board of Education is an independent agency and may not participate.

The budget cycles of the Municipality and the Board differ. It is not common for the Board of Education to make a specific municipal presentation of its budget unless the budget is defeated in the annual election.

The municipality and Board of Education are on different budget cycles and formats. A joint meeting may in fact be counterproductive since it may result in a lot of confusion between the budgets of the municipality and the board of education/.

Final Statement:

The checklist includes many items which are in fact beyond the responsibility and scope of operation of many CFO's. If the check list is to have this financial impact it must be an official document of the elected officials of the municipality and not the CFO.