

Transitional Aid Application for State Fiscal Year 2012
Division of Local Government Services
Department of Community Affairs

General Instructions: This application must be submitted in its entirety by **September 2, 2011** for funding consideration under this program. Information contained in the application is subject to independent verification by DLGS. Refer to Local Finance Notice 2011-22 when preparing this application for specific instructions and definitions, and review the Submission Checklist on Page 6.

Name of Municipality:		City of Paterson		County:	Passaic
Contact Person:		Russell R. Forenza		Title:	Budget Officer
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I. Aid History

List amount of Transitional or former Discretionary Aid (Extraordinary, Special Municipal, or Capital Cities) received for the last three years, if any:

FY 2011	FY 2010	FY 2009
\$ 28,325,000 *	\$ 27,000,000	\$ 27,000,000

II. Aid Request for Application Year: (All municipalities currently operating under a Transitional Aid MOU are advised that a decrease from prior year funding is likely.)

Amount of aid requested for the Application Year:	\$47,673,588
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An aid request does not constitute guarantee of receipt of any funds.

III. Submission Requirements

The following items must be submitted with, or prior to, submission of this application. Indicate date of submission of each.

Item	Date Submitted to DLGS
Prior Year Annual Financial Statement	August 5, 2011
Previous Year Annual Audit	April 2011
Previous Year Audit Corrective Action Plan	July 11, 2011
Application Year Introduced Budget	September 28, 2011 **
Budget documentation submitted to governing body	August 23, 2011

IV. Application Certification

The undersigned herewith certify that they have reviewed this application and, to the best of their ability, find its contents to be true and that it accurately portrays the circumstances regarding the municipality's fiscal practices and need for financial assistance. By submitting the application, the municipality acknowledges that the law provides that the decision of the Director regarding aid awards is final and not subject to appeal.

Official	Signature	Date
Mayor/Chief Executive Officer		
Governing Body Presiding Officer		
Chief Financial Officer		

*Amount of award (\$100,000 withheld by DCA)

** Proposed date

V-A. Explanation of Need for Transitional Aid

Explain the circumstances that require the need for Transitional Aid in narrative form. Include factors that result in a constrained ability to raise sufficient revenues to meet budgetary requirements, and if such revenues were raised, how it would substantially jeopardize the fiscal integrity of the municipality.

One year ago, the City of Paterson began its fiscal year 2011 with an enormous budget gap of approximately \$77 million, the largest in its two-hundred-plus year history. The Administration was put to task to find ways to close this gaping hole. The following steps were implemented after many months of intensive negotiations:

- Regular and mandatory meetings with 19 bargaining units in an attempt to achieve savings by various alternatives;
- dissecting each of the municipal provided services for a potential fee revision (for more than forty varied services);
- a furlough of non-public safety employees effectuating an 8% pay reduction;
- a layoff of 125 police officers and more than 240 non-uniformed employees;
- a reduction in overtime capacity in the DPW and Police departments;
- a demotion of 9 lieutenants and 25 sergeants;
- a debt service reduction by way of a LFB approved deferral;
- an increase in the City fee schedule, affecting more than 40 services;
- obtaining approval from the Firefighters to eliminate their 2011 salary increase;
- eliminating salaries of all vacant positions and through attrition.

When all was said and done, the actions of the City provided for a reduction in the budgetary gap of almost \$22 million, but only after the City set an unprecedented municipal property tax increase in excess of 28% (almost \$27 million) and the Division of Local Government Services provided the City with state aid of \$28,325,000.

This process of problem-solving to close large annual budget gaps (albeit not to the magnitude of fiscal year 2011's) has been going on for more than two decades. In fact, in 1990, a change from calendar year reporting to fiscal year reporting was enacted to enable the distressed cities in finding a fiscal solution. The City of Paterson was first in line to make the switch, mainly due to its ever-growing budget gap, which had resulted in an actual cash deficit of more than \$38 million in mid-year 1990. While the changeover allowed the City to eliminate its accumulated cash deficit, it had little impact on what was always a structural deficit – that the City of Paterson's costs of operations and services were far in excess of its revenue streams.

The City's strengths are well documented in its recognition from the Division of Local Government Services and the annual audits during the past two decades. What are some of the City's strengths?

1. The ability to maximize all of its annual anticipated revenues, from collection of the property taxes and sewer charges, to the fines collected from traffic and criminal court. Over the years, many of the gaps were closed with what is referred to as 'one-shot' revenues. These included the sale of municipal real property, as well as revenues from forfeited bail and funded improvement authorization balances. The City has depleted its city-owned properties and will not see any revenues in this category for quite some time.

NOT APPLICABLE

V-B Alternate Eligibility Calculation

Complete this section only if Transitional Aid **was not** received in the prior year. If the requirements of this section are met, this application must also reflect that the criteria in Section C, items 2-7 of Local Finance Notice 2011-22 are met.

Part 1 calculates loss of equalized value. If there is a loss of at least *2% of equalized value*, the eligibility criteria is met and the rest of the form does not have to be completed.

If the 2% criterion is **not** met, continue with Part 2 to identify individual revenue losses (exclusive of State CMPTRA/ETR formula aid reductions) or specific, extraordinary appropriation increases (pursuant to Local Finance Notice 2011-22, Item B-8).

Part 1 – Eligibility of Value Loss	Current Year County Equalization Table County Apportionment	Prior Year Director’s Table Equalized Value	Decrease
	(a)	(b)	(c)
Equalized Value Reduction	N/A	N/A	N/A
Percent of loss from prior year (c) divided by (b) as percent:			
If this exceeds 2%, stop and proceed to the next page.			

Part 2 – Demonstration of Revenue Loss/Substantial Cost Increase

Complete Part 2 if eligibility was not met in Part 1. Show: (1) extraordinary revenue losses (exclusive of State CMPTRA/ETR aid reductions, but inclusive of other aid, including payments under various open space State payments in lieu of tax programs), but not as the aggregate of many revenue line items; and (2) or specific, extraordinary increases in appropriations. Describe the item on the cell below each entry. If applicable, indicate in the description of the extraordinary increase in expenditure if the increase was the result of a policy decision made by the municipality (i.e. a back-loaded debt service schedule, deferred payment, costs associated with additional hires, etc.)

Revenue or Appropriation	Prior Year Value	Current Year Value	Amount of Loss/Increase
Description:	NOT APPLICABLE		
Description:			

V-C Actions to Reduce Future Need for Aid

Detail the steps the municipality is taking to reduce the need for aid in the future. Include details about long-term cost cutting and enhanced revenue plans, impact of new development, potential for grants to offset costs, and estimated short and long-term annual savings. Use additional pages if necessary.

The City has or will take the steps listed below to reduce its need for aid, moving forward.

1. Issue Executive Orders to suspend overtime work and remuneration, and restrict and/or prohibit any non-essential spending without the express approval of the Mayor or his designee.
2. Negotiate with Public Safety non-uniformed personnel for either furlough or an alternative with similar cash savings.
3. Negotiate with all bargaining units to open discussions on wage increase freezes and other cost savings.
4. Continue efforts to increase the annual sewer fees.
5. Pursue additional debt service cost savings plan.
6. Complete review of professional liability and workers compensation liability claims and attorney fees for cost reductions and/or containments.
7. Complete review of solid waste privatization versus city-operated collections.
8. Reduce all variable operating budgets in each department by ten percent from SFY2011.
9. Seek out shared service areas for fixed (i.e., heavy equipment) and variable costs.
10. Continue the process of staff reductions through attrition, restructuring via shared services, and layoffs, where necessary.
11. Continue a 10 day furlough on all employees, other than public safety department.
12. Review all services, by department, and quantify the costs of each service provided. Identify any service which may be eliminated or whose costs can be reduced.
13. Continue to review areas where fees are charged (for potential increase) or should be charged. Revise fee ordinance, where applicable.
14. Establishment of a City ordinance governing the maintenance of vacant buildings, including registration requirements and fees for such buildings.
15. Increase the frequency of the In-Rem foreclosure process thereby accelerating additions to city-owned property inventory for sale at public auctions.

16. Pursue potential legislative changes impacting cost reductions and/or to improve efficiencies of the labor pool.
17. Review the surety bail bond deposits within the Municipal Court to take receipt of the bail bond amounts on deposit and unclaimed, where available.
18. Review all policies and procedures pertaining to the factors that impact the tax exempt status of real properties in the City.
19. Review of all of the City's Payment in Lieu of Tax agreements.
20. Requested approval from the A.O.C. to implement municipal court debt collections by a third party vendor on aged court receivables.

VI. Historical Fiscal Statistics

Item	2010	2011	Introduced Application Year
1. Property Tax/Budget Information			
Municipal tax rate	\$1.190	\$1.5668***	\$1.9479***
Municipal Purposes tax levy	\$104,116,122	\$131,116,070	\$178,789,658
Municipal Open Space tax levy	\$0	\$0	\$0
Total general appropriations	\$225,107,309	\$236,992,514	\$246,287,914
2. Cash Status Information			
% Of current taxes collected	*96.24%	96.88%	%
% Used in computation of reserve	98.35%	98.35%	97.28%
Reserve for uncollected taxes	\$3,127,541	\$3,619,733	\$7,229,215
Total year end cash surplus	\$0	\$0	
Total non-cash surplus	\$227,201	\$227,201	
Year end deferred charges	\$6,936,278	\$1,687,751	
3. Assessment Data			
Assessed value (as of 7/1)	\$9,352,698,819	\$9,295,023,415	\$9,178,236,215
Average Residential Assessment	\$354,000	\$354,000	\$351,000
Number of tax appeals granted	2,145	4,678	
Amount budgeted for tax appeals	\$240,646**	\$0	\$0
Refunding bonds for tax appeals	\$0	\$3,250,000	\$ To be determined
4. Full time Staffing Levels			
Uniformed Police - Staff Number	500	363 (A)	364
Total S&W Expenditures	\$41,153,318	\$43,512,307	\$41,151,419
Uniformed Fire - Staff Number	330	304	330
Total S&W Expenditures	\$34,369,218	\$29,919,177	\$30,493,589
All Other Employees - Staff Number	987	856	1,060
Total S&W Expenditures	\$29,201,698	\$29,569,781	\$33,391,043
5. Impact of Proposed Tax Levy			

			Amount
Current Year Taxable Value			9,178,236,215
Introduced Tax Levy			178,789,658
Proposed Municipal Tax Rate	1.9479	Average Res. Value (#4 above)	351,000
Current Year Taxes on Average Residential Value (#4 above)			6,837.13
Prior Year Taxes on Average Residential Value (Municipal)			5,089.76
Proposed Increase in average residential taxes			1,747.37

* 2nd Qtr. taxes not included in accelerated tax sale due to late adoption of the FY 2010 budget affecting final collection rate.

** Amount budgeted for State tax court appeals to supplement reserve account for appeals.

*** Including municipal library tax.

(A) As of June 30, 2011

VII. Application Year Budget Information

A. Year of latest revaluation/reassessment

2007

B. Proposed Budget – Appropriation Cap Information

- Item**
1. Was an appropriation cap index rate ordinance adopted last year?
If YES: % that was used
 2. Amount of appropriation cap bank available going into this year
 3. Is the Application Year budget at (appropriation) cap?
If NO, amount of remaining balance
 4. Does the Application Year anticipate use of a waiver to exceed the appropriation cap?
If YES, amount:

	Yes	No
	X	
3.5%		
\$1,455,509.42		
		X
\$0		
		X
\$		

C. List the five largest item appropriation increases:

	Prior Year Actual	Application Year Proposed	\$ Amount of Increase
Municipal Debt Service	5,464,033	12,380,816	6,916,783
Unemployment	224,000	3,424,000	3,200,000
PFRS/PERS	20,294,382	23,002,282	2,707,900
Hurricane Irene	0	2,475,276	2,475,276
Insurance	35,538,438	37,261,753	1,723,315

D. List all new property tax funded full-time positions planned in the Application Year:

Department/Agency	Position	Number	Dollar Amount
Administration	Principal Personnel Technician	1	68,000

E. Display projected tax levies, local revenues (not grants), anticipated (gradually reduced) Transitional Aid, total salary and wages, and total other expenses projected for the three post-application years:

	Tax Levy	Local Revenues	Transitional Aid	Total S&W	Total OE
First year	133,738,391	69,998,256	46,673,588	101,279,645	206,139,596
Second year	136,413,159	72,498,256	45,673,588	102,292,442	210,262,388
Third year	139,141,428	74,998,256	44,173,588	103,315,367	214,467,636

VIII. Financial Practices

A. Expenditure controls and practices:

Question	Yes	No
1. Is an encumbrance system used for the current fund?	X	
2. Is an encumbrance system used for other funds?	X	
3. Is a general ledger maintained for the current fund?	X	
4. Is a general ledger maintained for other funds?	X	
5. Are financial activities largely automated?	X	
6. Does the municipality operate the general public assistance program?		X
7. Are expenditures controlled centrally (Yes) or de-centrally by dept. (No)?	X	
8. At any point during the year are expenditures routinely frozen?	X	
9. Has the municipality adopted a cash management plan?	X	
10. Have all negative findings in the prior year's audit report been corrected?	X	
If No, list those uncorrected as an appendix.		

B. Risk Management: Indicate ("x") how each type of risk is insured.

Coverage	JIF/HIF	Self	Commercial
General liability		X	
Vehicle/Fleet liability		X	
Workers Compensation		X	
Property Coverage			X
Public Official Liability			X
Employment Practices Liability			X
Environmental			X
Health	SHBP	X	

C. 1) Salary and Employee Contract Information (when more than one bargaining unit for each category, use average):

Question	Police	Fire	Other Contract	Non-Contract
Year of last salary increase	FY 2012	FY 2010	FY 2011	FY 2011
Average percentage increase	2%	3.75%	3.5% & 4%	4%
Last contract settlement date	3/11	7/09	8/08	
Contract expiration date	6/30/2012	7/31/2010	6/30/2011	

2) Explain if any of the following actions have been taken or are under consideration for the Application Year:

Action	Police	Fire	Other Contract	Non-Contract
Furloughs (describe below)				
The City implemented a mandatory ten (10) day furlough plan on all but public safety personnel.				
Wage Freezes (describe below)				
The City will conduct all labor contract negotiations with a freeze on any salary components.				
Layoffs (describe below)				
In the wake of SFY 2011 layoffs, any further plans will be considered, where necessary.				

Application Year SFY 2012	Municipality: Paterson	County: Passaic
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D. Tax Enforcement Practices:

Question	Yes	No
1. Does the municipality use the accelerated tax sale program?	X	
2. When was the last foreclosure action taken or tax assignment sale held: Date:	3/25/09 & 4/15/09	
3. On what dates were tax delinquency notices sent out in 2010: Date:	3/22, 5/11, 8/16, 12/2	
4. Date of last tax sale: Date:	6/28/11	

E. Specialized Service Delivery:

If the answer to either question is "Yes," provide (as an appendix) a cost justification of maintaining the service without changes.

Service	Yes	No
Sworn police or firefighters are used to handle emergency service call-taking and dispatch (in lieu of civilians)		X
The municipality provides rear-yard solid waste collection through the budget		X

F. Other Financial Practices

1. Amount of interest on investment earned in:

Prior Year:	\$127,673	Last Year:	\$49,000	Anticipated Application Year:	\$49,000
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2. List the instruments in which idle funds are invested:

Money Market Accounts	
NJ Cash Management Fund	

3. What was the average return on investments during SFY 2011?

.2008%

4. When was the last time fee schedules were reviewed and updated?

FY 2011

G. Status of Collective Negotiation (Labor) Agreements: List each labor agreement by employee group, contract expiration date, and the status of negotiations of expired contracts.

Employee Group	Expiration Date	Status of Negotiations of Expired Agreement
Superior Officers Association (SOA)	6/30/2012	
Police Benevolent Association (PBA)	6/30/2012	
Fire Chief Contract	Expired	Preliminary discussions
Fire Battalion Chiefs	2010	Preliminary discussions
Fire Captains	2010	Preliminary discussions
Deputy Fire Chiefs	2010	Preliminary discussions
Paterson Firefighters Association	2010	Preliminary discussions

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White Collar Supervisors Local 3474A	6/30/2011	Preliminary discussions
DPW Blue Supervisors Local 3474	6/30/2011	Preliminary discussions
DPW Blue Local 2272	6/30/2011	Preliminary discussions
Free Public Library Local 3474B	6/30/2011	Preliminary discussions
Free Public Library Local 2903	6/30/2011	Preliminary discussions
White Collar Police Civilians, Municipal Court Employees Local 3724	6/30/2011	Preliminary discussions
Division of Health Employees' Assoc. 430	6/30/2011	Preliminary discussions
Police Motor Pool Local 76B	6/30/2011	Preliminary discussions
Crossing Guards Local 74 (SEIU)	6/30/2011	Preliminary discussions
Police Chief Contract	Expired	Ongoing discussions

IX-C. Evaluate existing local revenues, as to whether or not the rates or collections can be increased or imposed, and if so, how changes will be implemented; i.e., recreation fees, utility fees, land use fees, construction, housing, and fire code.

Local Revenues and services provided through the General/Current Fund	Check if services is provided	Are fees charged to cover the costs of the program?	If fees do not cover costs, what is the amount of subsidy?	If there is a subsidy, explain why fees cannot be increased to reduce or eliminate subsidy.
Recreation programs	<input checked="" type="checkbox"/>	No	2,752,627 *	The City falls into a below-average socioeconomic profile.
Swimming Pool	<input checked="" type="checkbox"/>	No	Included above in recreation programs	The City falls into a below- average socioeconomic profile.
Sewer Fees	<input checked="" type="checkbox"/>	Partially	6,000,000	In process with governing body
Uniform Construction Code	<input checked="" type="checkbox"/>	Yes		
Uniform Fire Code	<input checked="" type="checkbox"/>	Yes		
Water Fees	<input type="checkbox"/>			
Land Use Fees	<input type="checkbox"/>			
Parking Fees	<input type="checkbox"/>			
Beach Fees	<input type="checkbox"/>			
Insert other local fees below:	<input type="checkbox"/>		* Proposed introduced budget	

X. Service Delivery

List all services that the municipality contracts to another organization: i.e., shared services with another government agency, including formal and informal shared services, memberships in cooperative purchasing program, private (commercial), or non-profit organization.

Service	Name of Contracted Entity	Estimated Amount of Contract	Year Last Negotiated (as applicable)
Rock Salt	Passaic County	252,000	2010-2011
Calcium Chloride	Passaic County	6,120	2010-2011
Traffic Paint	Morris County Cooperative Pricing	45,000	2010-2011
Office Supplies	Morris County Cooperative Pricing	200,000	2010-2011
Computer Related Supplies	Morris County Cooperative Pricing	25,000	2010-2011
Miscellaneous Office Equipment	Morris County Cooperative Pricing	25,000	2010-2011
Office Furniture	Morris County Cooperative Pricing	50,000	2010-2011
Garbage Collection and Disposal	Board of Education Shared Services	Pending	
Garbage Collection and Disposal	Paterson Housing Authority	95,000	2009-2010
Paterson is the provider of services for the following:	Municipalities:		
Animal Control.	Haledon	6,000	2003
	North Haledon	6,000	2,003
	Prospect Park	6,000	2,003
Ambulance Service	Haledon , Prospect Park	100,000	2011

Paterson is the provider of services for the following: (continued)				
Public Health Administration	Hawthorne, Haledon, North Haledon, Woodland Park	63,059	2011	
Health Education	Totowa & Prospect Park.	Combined Total		
Nursing Supervision				
Health Services Officer				
Flu Clinics				
Recreational Bathing Sanitary Inspector				
Campgrounds Sanitary Inspector				
Youth Camps Sanitary Inspector				
Food Surveillance Sanitary Inspector				
Occupational Health Services Inspector				
Public Health Nuisance Sanitary Inspector				
Control of Acute Communicable Disease – Public Health Nurse Provides Immunizations.				
Rabies				
Tuberculosis Control – Public Health Nurse				
Veneral Disease Control – Public Health Center				
Social Hygiene.				
Infants & Preschool Children - Public Health Nurse				
Lead Poisoning Control – Public Health Nurse				
Improved Pregnancy Outcome – Public Health Nurse				

Application Year SFY 2012	Municipality: Paterson	County: Passaic
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Paterson is the provider of services for the following: (continued)			
Cancer Screening Services – Public Health Center			
Diabetes Control – Public Health Nurse			
Heart & Circulatory Disease – Public Health Nurse			
Health for Older Adults – Public Health Nurse			
Aids Prevention – Health Educator			
Paterson provides grant administrative services for the Ryan-White Grant Program	For Bergen/ Passaic County through various non-profit agencies.	6,117,298 Total grant	2010/2011 funding
Paterson is a provider of gasoline for:	The Paterson Parking Authority	14,137	2010
Paterson provides fire hydrant inspections for:	Passaic Valley Water Commission.	196,950	2010
HUD Neighborhood Stabilization Program Rehabilitation, Acquisition, New Construction of Affordable Housing Units	Paterson Housing Authority	980,000	2010
HUD Section 8 Housing Program Rental Assistance	Paterson Housing Authority	8,000,000	2006
HUD Housing Assistance Qualification & Process	Paterson Housing Authority	100,000	2010

Section XI – Impact of Limited or No Aid Award

Describe in complete detail the impact if aid is not granted for the current fiscal year; **this priority setting requires that the municipality will maintain a minimum level of essential services.** List the appropriate category of impact if the aid is not received. Rank each item from both lists as to the order in which elimination will take place. If across the board cuts will be made, indicate under service. **For rank order purposes, consider the two sections as one list. The cuts outlined here are one that the municipality is committing to make if they do not receive aid.**

Rank Order	Department	# of Layoffs	Effective Date	2011 Full Time Staffing	2012 Full Time Staffing	\$ Amount to be Saved
	Statutory	232	3/7/12	234	232	1,101,207
	Community Development	45	3/7/12	45	45	426,759
	Human Services	85	3/7/12	91	85	919,509
	Legal	20	3/7/12	20	20	256,786
	Public Works	305	3/7/12	305	305	2,974,940
	Administration & Finance	90	3/7/12	92	90	1,049,544
	General Government	40	3/7/12	40	40	425,067
	Police & Fire	937	3/7/12	1,158	937	20,578,868
	Total			1,985	1,754	\$27,732,680

If services will be reduced, describe the service, impact and cost savings associated with it.

Rank Order	Service	Cost Savings	Impact on Services
	Statutory	264,652	Other Expense
	Community Development	56,600	Other Expense
	Human Services	233,695	Health, nursing, labs
	Legal	28,443	Legal
	Public Works	1,157,509	Parks, recreation, auto maintenance, traffic, water & sewer
	Finance & Administration	288,753	Other Expense
	General Government	10,947,413	Health insurance, liability, worker compensation ins., elections
	Police & Fire	868,890	Other Expense
	Unclassified	4,009,475	Solid waste, utilities, gasoline

Total \$17,855,430

XII. Agreement to Improve Financial Position of Municipality

If aid is granted, the municipality will be required to submit to certain reporting conditions and oversight as authorized by law and a Memorandum of Understanding will need to be signed. Please mark each box below indicating that the applicant understands, and agrees to comply with these broad reporting and oversight provisions.

	Yes	No
1. Allow the Director of Local Government Services to assign management, financial, and operational specialists to assess your municipal operations.	X	
2. Implement actions directed by the Director to address the findings of Division staff.	X	
3. Enter into a Memorandum of Understanding and comply with all its provisions, without exception.	X	

XIII. Certification of Past Compliance for Municipalities Currently Operating Under a Transitional Aid MOU:

The undersigned certify that the municipality has complied with all the conditions and requirements of 2010 MOU conditions, including, but not limited to, the following: submission of a Transition Plan, adoption of a pay to play ordinance, receipt of signed approval forms as required prior to hiring personnel and contracting with professional service vendors.

Mayor: _____ Date: _____

Chief Financial Officer: _____ Date: _____

Chief Administrative Officer: _____ Date: _____

XIV. CAMPS Certification (Civil Service municipalities only)

For Civil Service municipalities, the undersigned, being knowledgeable thereof, hereby certify that the municipality has placed the names of all current civil service employees in the NJ "CAMPS" system.

Human Resources or Personnel Director: _____ Date: _____

Chief Financial Officer: _____ Date: _____

XV. CERTIFICATION OF APPLICATION FOR TRANSITIONAL AID

The undersigned acknowledges the foregoing requirements with which the municipality must comply in order to receive aid as outlined above. In addition, included with this application is a copy (printed or electronic) of the budget documentation that supports the budget calculation that was provided to the governing body.

Mayor: _____ Date: _____

Chief Financial Officer: _____ Date: _____

Chief Administrative Officer: _____ Date: _____