Committee Meeting 10/15/13 Orange City (Essex) 0717 Please see Color Key at bottom of sheet for limits on answers Answer Question General Management - GM Comments 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, No 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 in the preceding vear? Has your municipality reviewed its policies and staffing requirements for providing traffic 2 safety around utility and construction work, and implemented policies to assure that the most efficient and cost-effective approach is taken? Traffic safety policies for utility and construction work should balance the interests of public safety with those of controlling costs. For example, uniformed police officers controlling a cul-de-sac may be excessive; while Yes parking a policeman in a patrol car on a major highway to act in lieu of a "crash truck" may be insufficient and could endanger the officer. An appropriate traffic safety plan should include parameters governing when police officers, flag men and safety apparatus are used in different circumstances. Has your municipality adopted a vehicle use policy prohibiting personal use of municipal vehicles, 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 Yes employee's W-2 (unless the vehicle meets the "qualified non-personal vehicle" criteria specified by the IRS)? 4 Has the appropriate administrative official reviewed the State Comptroller's June 25, 2013 Report with respect to local government legal fees, and does your municipality follow the Yes best practices outlined in the checklist annexed as an Appendix to the report? MONICIPAL CLERK'S OFFICE

717		Orange City (Essex)	
1/	Anne	Please see Color Key at bottom of sheet for limits on answers	
	Answer	Question	
5	S No	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.ni.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?	Comments
	Vac	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 current year when approved by governing body; most recent annual financial statement and audits; notification(s) for solicitation of bids and RFPs; easily accessible contact information for elected and appointed officials, municipal administrator or manager, municipal clerk, police chief, municipal court administrator and all department heads; and meeting dates, minutes and agendas for the governing body, planning board, board of adjustment and all commissions?	1.
7 - Co W	No	Does your municipality require its elected officials to attend on an annual basis at least one instructional course, approved for continuing education credit by DLGS, 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 also be satisfied through in-house education provided by a professional, vendor or staff member provided they have significant expertise in their profession and routinely prepare public presentations.	The Municipality has staturoty authority over elected officials to require such attendance, however it is common practice for elected officials to attend NJLM and other courses.
	Yes a	Are ordinances codified on an annual basis, with both the code and any uncodified ordinances (including salary ordinances) made available online?	

747		Orange City (Essex)	
717		Please see Color Key at bottom of sheet for limits on answers	
	Answer	Question	
	3	With regard to your municipality's collective bargaining agreements that replaced contracts	Comments
		The mis on or diter 1/1/11, is the overall impact of the aggregate accompanie assets to the	
55	N/A	an average increase of 2% or less per year over the contract term? An example of such	
	14/7	analysis can be found on the "PERC Summary Form; Public Sector; Non-Police and Non-Fire;	There have been no new agreements.
100		Section V impact of Settlement" and "DEDC Survey Description of Settlement" and "Description of Settlement" and "D	l are nave been no new agreements.
		Section V Impact of Settlement" and "PERC Summary Form; Police and Fire; Section VII Impact of Settlement"	
	100	Financial Standards & Procurement - FS	
310		Internal accounting a sector of	IS THE PERSON OF
	1.72	Internal accounting control processes, procedures and authorizations are designed to	
5 75		saleguard assets and to limit the risk of loss or misstatement. Does your CEO evaluate and	
10	Yes	discuss this risk assessment annually with your governing hody or an appropriate	
		subcommittee of the governing body (such as the Audit or Finance Committee) with a few	
		on developing accounting control processes, procedures and authorizations designed to limit	
		the risk of loss or misstatement?	
	o de la compa	An accounting policy manual documenting all internal accounting control processes,	
100	Yes	procedures and authorizations is of great value for staff to understand these safeguards. Are	, N
	T e S	internal accounting control processes, proceedings and the se safeguards. Are	
14.14		internal accounting control processes, procedures and authorizations documented and communicated to staff?	
		Sommunicated to Staff?	

4.50		Orange City (Essex)	
17		Please see Color Key at bottom of sheet for limits on answers	
\dashv	Answer	Question	Comments
12	Yes	With respect to note sales, proper disclosure and communication with potential bidders can yield optimal results for a municipality. Knowing when to sell on a negotiated or competitive basis, aggregating note sales as much as possible, along with casting a "wide net" to attract the maximum number of bidders for a competitive note sale, is critical to achieving the lowest possible interest rate. Is your municipality doing all of the following: 1) comparing any negotiated proposals with actual market data to assess whether a competitive sale is more optimal; 2) marketing note sales beyond publishing the notice required by N.J.S.A. 40A:2-30 and beyond displaying a notice on your municipal website; 3) consolidating note sales to a single sale per year, unless unexpected circumstances lead to an unavoidable need for a second sale; 4) issuing a prospectus, official statement or other document to potential lenders disclosing all material financial and budget information; and 5) refraining from conducting competitive note sales around the time of major holidays (such as, but not limited to, the period between Christmas and New Year's Day) except only in those circumstances where notes are coming due and need to be renewed?	
	13 Yes	Changes in energy markets could potentially offer substantial savings for local governments. Local Finance Notice 2012-12 provides important guidance on the competitive procurement of energy. Has your CFO, head purchasing official or other appropriate municipal official evaluated and discussed with your governing body (or an appropriate subcommittee thereof) whether the cooperative or competitive procurement of energy would benefit your municipality?	
	Yes	Having a Finance Committee can provide an efficient means to represent the governing body by performing in depth research, plans and reviews in fiscal areas such as audit, budget and accounting workflow rules, as well as evaluating vendor, professional and labor contracts. Does your municipality have a Finance Committee made up of at least one governing body member, the chief administrative officer, CFO, head purchasing agent and other appropriate personnel, as may be needed, that meets at least monthly and discusses all significant financial issues?	

717		Orange City (Essex)	
/1/	Answer	Please see Color Key at bottom of sheet for limits on answers	
	MISWEL	Question	Comments
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 2011 audit been 1) identified in the corrective action plan and 2) addressed such that they are not repeated in the 2012 audit? If the answer is no, please list the repeat findings in the comments section and, upon appeal by the municipality, the Director shall determine based on the comment(s) whether the finding(s) is/are sufficiently material to warrant a "no" answer.	Comments
16	No	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 for this question 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 reconciled.	

		Orange City (Essex)	
717		Please see Color Key at bottom of sheet for limits on answers	
	Answer	Question	
	No	The Local Finance Board recently adopted new rules, outlined in Local Finance Notice 2013-17, expanding municipalities' ability to purchase goods and services with procurement cards. The most significant change is the elimination of the prior per-transaction monetary limitation on P-Cards (15% of local unit's bid threshold) where a Qualified Purchasing Agent manages a local unit's P-Card program. Has your CFO, head purchasing official or other appropriate municipal official evaluated and discussed with your governing body (or an appropriate subcommittee thereof) how and whether a procurement card program could benefit the municipality or, if a procurement card program already exists, whether the program complies with the new regulations?	Comments
State of the last	No	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?	
	QQL III	Budget Preparation and Presentation - BP	
9	Yes	Has your municipality fully and accurately disclosed in the "Budget Message" section of your CY2013/SFY 2014 budget the following: Revenues at Risk; Non-Recurring Cost Reductions; Anticipated CY2014/SFY 2015 Appropriation Increases; and Structural Balance Offsets as detailed in Local Finance Notice 2011-37?	

_+		Orange City (Essex)	
7		Please see Color Key at bottom of sheet for limits on answers	
	Answer	Question	0
	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?	Comments
	21 No	In preparing your annual budget for the current year it is important that the impact that these decisions may have on future years' budgets be presented, evaluated and considered before final action is taken. Long term plans concerning revenue, appropriations, tax levy, tax levy cap and surplus are critical toward sustaining (or achieving) a solid fiscal condition. Are projections calculated and discussed in sufficient detail so that the governing body understands 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 (2) future year's budgets?	
	NO	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?	
2	Yes	Do elected officials receive status reports at least quarterly on all budget revenues and appropriations as they correspond to the annual adopted budget?	

廾		Orange City (Essex)	
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	Answer	Question	
	Yes	Given the potential fiscal impact of property tax appeals on municipalities, the Tax Assessor and CFO should review the status of filed appeals on a regular basis to determine their effect on future budgets and plan accordingly. With input and approval from the governing body, this plan should include an evaluation of current assessment values and should consider setting aside an adequate estimated reserve to fund potentially successful state tax court appeals. Has your municipality considered a property reassessment/revaluation to counter the effect of successful residential tax appeals? In answering this question, a yes answer indicates that the municipality either 1) determined after reviewing assessed values that a reassessment/revaluation is unnecessary due to assessed values accurately reflecting market values (resulting in a small number of successful appeals); or 2) if the impact of appeals is significant, a revaluation plan has been filed with your County Board of Taxation.	Comments
	No	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?	
2		N.J.S.A. 40A:4-62.1 allows for the creation of a dedicated trust fund to reserve funds budgeted during years with relatively little snowfall for use in future years when excessive snowfalls may exceed budgeted funds. In your 2013 Budget, has your municipality appropriated at least the average of snow removal expenses incurred over a minimum of 3 years?	
IN		Health Insurance - HI	
1		Does your municipality exclude from healthcare coverage part-time elected and appointed officials (less than 35 hours per week)?	
	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?	

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/ 1/	Answer	Please see Color Key at bottom of sheet for limits on answers	
IIC	Allawei	Question	Comments
29	Yes	As explained in Local Finance Notices <u>2011-20R</u> and <u>2011-34</u> , P.L. 2011 c. 78 requires employees to contribute toward healthcare based on a percentage of total premium cost, subject to a four-year phase-in. Has your municipality implemented the employee healthcare contribution provisions contained in P.L.2011 c. 78?	
30	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)?	
31	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?	The City has SHBP
	32 N/A	If your municipality does not participate in the State Health Benefits Program (SHBP), have competitive proposals for health insurance been solicited in the last three years (including from the Division of Pensions and Benefits for SHBP health insurance coverage)?	The City has SHBP

17	Answer	Orange City (Essex) Please see Color Key at bottom of sheet for limits on answers	
	Answer	Personnel PE	Comments
	Yes	N.J.S.A. 43:15A-7.2 and 43:15C-2(b)(4) preclude independent contractors and individuals performing professional services for any municipality or agency (e.g. municipal attorney, auditor, planner) under a professional services contract awarded pursuant to the Local Public Contracts Law from membership in the Public Employees' Retirement System (PERS) and Defined Contribution Retirement Program (DCRP). This is discussed further in Local Finance Notice 2007-28. Has your municipality reviewed the status of your independent contractors and professional services providers to ensure they are not deemed eligible for PERS and/or DCRP?	
	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, municipal managers/administrators, municipal clerks, CFOs, public works superintendents, police chiefs and other department heads are typically classified as having exempt status and are not entitled to overtime pay. Other municipal employees may also be classified as exempt under the FLSA (you should consult with your 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.	

4.		Orange City (Essex)	
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	Answer	Question	
	3 <i>5</i> N/A	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?	There are no new contracts or agreements
	36 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 and additional documents that would allow the public to view how your municipality's salaries have changed over a three year period?	
	31 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?	
	N/A	Has your municipality instituted a policy to not compensate employees for sick leave accumulated after a certain date?	Existing collective bargaining agreement apply
	3 ^Q Yes	Does your municipality limit the carry forward of accrued vacation time to no more than the amount earned in the previous year (meaning no employee hired after the effective date of the limitation policy can keep in any given year more vacation time that they earned in the prior year)?	эттэ -д эттепт ирргу
	No	Does the municipal governing body approve all payments for accumulated absences pursuant to the requirements of N.J.A.C. 5:30-15.4, as discussed in Local Finance Notice CFO-2002-1?	
	川 No	Does your municipality provide annual employment practice liability training for elected officials, managers, administrators, department heads and supervisors?	

		Orange City (Essex)	
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- 1	Answer	Question	
2	Yes	Does your municipality have a transitional duty program (light duty) to encourage employees out on workers compensation to return to work?	Comments
	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.	
	No	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 \$584 for disabilities beginning on or after 1/1/13. 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.	
5	Yes	Has your municipality adopted an ordinance, resolution, regulation or policy eliminating longevity awards, bonuses or payments for non-union employees?	
6 P	rospective	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	The City is currently in contract negotiations

0717		Orange City (Essex)	
	Answer	Please see Color Key at bottom of sheet for limits on answers	
		Question Disaster Preparedness/Resillancy - DP	Comments
	47 Prospective	Has your municipality 1) reviewed within the past year its master plan and zoning ordinances and, if changes are recommended by your engineer, planner or land use board to ensure greater resiliency in the face of flooding and storm damage, with a plan to implement such changes; and 2) amended your zoning ordinances as necessary to allow homeowners to raise conforming structures to the Base Flood Elevation (BFE) set by the new FEMA maps?	Recommendations have been submitted to the Planning Board
4		Has your municipality within the past year reviewed and updated as necessary its emergency management plan, taking into account lessons learned from the impact of Superstorm Sandy and other recent natural disasters?	
49	N/A	P.L. 2013, c. 37, known as the "Sandy Integrity Monitor Law", requires the State Treasurer to assign monitors to recovery and rebuilding-related contracts \$5 million or above, and grants the Treasurer discretion to assign monitors on contracts below \$5 million. Pursuant to authority granted under the law, all Sandy-related recovery and rebuilding contracts over \$2 million awarded by local governments must be reported to the State Department of Treasury. Please access Treasury's Sandy website at http://www.state.pi.us/treasury/s	The City has no contracts over the \$2 million threshold
50	Prospective	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.ni.gov/dep/floodcontrol/about.htm . Does your municipality have a Community Rating System ranking of at least Class 9?	The City is currently in negotiations with the County

		Orange City (Essex)	
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	Answer	Question	
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	0	Select	
	26	Yes	
		No	
		N/A	
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3	72%	Score %	
	20%	Percent Withheld	
		Chief Administrative Officer's Certification	
		I hereby certify that the information provided in this Best Practices Inventory is accurate	
		to the best of my knowledge.	Certification #(s)
		Name & Title	N-0781
			Date
	-	Adrian O. Mapp, Finance Director Chief Financial Officer's Certification	10/16/2013
		I hereby certify that the information provided in this Best Practices Inventory is accurate	
		to the best of my knowledge.	Certification #(s)
		Name	N-0857
	Service of the servic	Joy Lascari, Chief Financial Officer	Date
		Municipal Clerk's Certification	10/16/2013
		I hereby certify that the Governing Body of the City of Orange Township in the County of	
		Essex discussed the CY 2013/SFY 2014 Best Practice Inventory as completed	
		herein at a public meeting on October 15, 2013, with the Inventory results, and the certification	
		thereof by the Chief Administrative and Chief Financial Officers, respectively, to be stated in	
		the minutes of said public meeting.	Certification #(s)
		Name	
			Date

717				Orange City (Essex)				
/1/		Please see Color Key at bottom of sheet for limits on answers						
	Answer	Question						
		Madeline F. S	mith, Deputy Munici	Comments				
		Red = Repeat C	luestion; Prospective:	10/16/2013				
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	1001 8	pplicable" 41-50		y system y impact on total aid				
		33-40	100%	No penalty				
		25-32	80%	Lose 20% which equals 1% of total aid				
		17-24	60%	Lose 40% which equals 2% of total aid				
		9-16	40%	Lose 60% which equals 3% of total aid				
		0-8	<u>20%</u> 0%	Lose 80% which equals 4% of total aid				
			0%	Lose 100% which equals 5% of total aid				
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