

NEW JERSEY PUBLIC EMPLOYMENT RELATIONS COMMISSION

In the Matter of Interest Arbitration Between

BOROUGH OF DUMONT

"Public Employer"

-and-

PBA LOCAL 83

"Employee Organization"

Docket No. IA-00-41

**INTEREST ARBITRATION
DECISION AND
AWARD**

**Before
James W. Mastriani
Arbitrator**

Appearances:

For the Employer:

Mark S. Ruderman, Esq.
Ruderman & Glickman, P.C.

For the Union:

Richard D. Loccke, Esq.
Loccke & Correia, P.A.

I was appointed arbitrator by the New Jersey Public Employment Relations Commission in accordance with P.L. 1995, c. 425, in this matter involving the Borough of Dumont [the "Borough"] and PBA, Local 83 [the "PBA"]. Pre-arbitration mediation was held on May 24, 2000. Because the impasse was not resolved, formal interest arbitration hearings were held on February 12, 2001 at which the parties examined witnesses and introduced evidence. Post-hearing briefs were submitted on April 15, 2001. The mandatory terminal procedure of conventional arbitration was used to decide all issues in dispute. Under this procedure, the arbitrator has the authority to fashion an award that he believes represents the most reasonable determination of the issues in dispute.

FINAL OFFERS OF THE PARTIES

THE PBA

1. **Duration:** January 1, 2000 through December 31, 2004.
2. **Wages:**

Effective January 1, 2000	5% across the board
Effective January 1, 2001	5% across the board
Effective January 1, 2002	5% across the board
Effective January 1, 2003	5% across the board
Effective January 1, 2004	5% across the board
3. **Supervisory Rank Differential:** The PBA proposes an additional one percent annually to be added on to the supervisory rank differential.

4. Holidays: The PBA seeks to one additional holiday.
5. Clothing Allowance: The PBA seeks to increase the current \$625 annual clothing allowance by \$100 per year.

THE BOROUGH OF DUMONT

1. Duration: January 1, 2000 through December 31, 2002
2. Wages:

January 1, 1999	2.0% across the board
January 1, 2000	2.0% across the board
January 1, 2001	2.0% across the board
3. Starting Salary: The Borough proposes freeze the starting salary at \$25,971 for the three year contract term for all employees hired on or after January 1, 2000.
4. New Salary Steps: The Borough proposes to add four steps to the salary guide to increase the guide from seven steps in six years to eleven steps in ten years for newly hired employees. Under the Borough's proposal, the first year would continue to have two six-month steps, and excluding the End of Academy Step, the proposed guide would contain ten equidistant steps from starting salary to maximum patrol officer salary. The End of Academy Step would fall one-half of the way between the Starting Salary and the Start of 2nd step.

5. Superior Officer Salary Guide: The Borough proposes to implement a three step salary guide for new Superior Officers with equidistant steps between the lower rank and each rank specified in the bargaining unit.

6. Work Schedule: The Borough proposes to eliminate the 6-3 work schedule and return to the 5-2 work schedule. Specifically, the Borough proposes to delete Paragraph B from Article X:

B. The experimental 6-3 schedule shall remain in full force and effect for the term of this Agreement and continue until a new agreement is executed by the parties. However it is the understanding of the parties that the 6-3 schedule shall be subject to modification by an agreement between the parties based upon the resulting cost.

7. Medical Coverage: The Borough proposes to modify Article XXVI to specify that the employer retains the right to change insurance carriers so long as substantially similar benefits are provided.

8. Sick Leave: The Borough proposes to modify Article XXIII to provide that employees hired after January 1, 2001 shall be eligible for ten sick days per year.

9. Vacation: The Borough proposes to implement a two-tiered vacation schedule so that Officers hired after January 1, 2000 who have twenty or more years of service receive four weeks of vacation.

10. Longevity: The Borough proposes to modify Article XVIII to implement a two-tiered longevity schedule so that Officers hired after January 1, 2000 would not be eligible for longevity.

11. Terminal Leave: The Borough proposes to modify Article XXVI to delete reference to Ordinance No. 690 which provides terminal leave benefits.

The Borough and the PBA have offered testimony and considerable documentary evidence in support of their final offers. In addition to the testimony of Dumont Police Officer Patrick Bland, statements of position and numerous Borough and PBA exhibits were received in evidence. I am required to make a reasonable determination of the above issues giving due weight to those factors set forth in N.J.S.A. 34:13A-16g(1) through (8) which I find relevant to the resolution of these negotiations. I am also required to indicate which of these factors are deemed relevant, satisfactorily explain why the others are not relevant, and provide an analysis of the evidence on each relevant factor. These factors, commonly called the statutory criteria, are as follows:

(1) The interests and welfare of the public. Among the items the arbitrator or panel of arbitrators shall assess when considering this factor are the limitations imposed upon the employer by (P.L. 1976, c. 68 (C. 40A:4-45.1 et seq.)).

(2) Comparison of the wages, salaries, hours, and conditions of employment of the employees involved in the arbitration proceedings with the wages, hours, and conditions of employment of other employees performing the

same or similar services and with other employees generally:

(a) In private employment in general; provided, however, each party shall have the right to submit additional evidence for the arbitrator's consideration.

(b) In public employment in general; provided, however, each party shall have the right to submit additional evidence for the arbitrator's consideration.

(c) In public employment in the same or similar comparable jurisdictions, as determined in accordance with section 5 of P.L. 1995. c. 425 (C.34:13A-16.2) provided, however, each party shall have the right to submit additional evidence concerning the comparability of jurisdictions for the arbitrator's consideration.

(3) The overall compensation presently received by the employees, inclusive of direct wages, salary, vacations, holidays, excused leaves, insurance and pensions, medical and hospitalization benefits, and all other economic benefits received.

(4) Stipulations of the parties.

(5) The lawful authority of the employer. Among the items the arbitrator or panel of arbitrators shall assess when considering this factor are the limitations imposed upon the employer by the P.L. 1976 c. 68 (C.40A:4-45 et seq).

(6) The financial impact on the governing unit, its residents and taxpayers. When considering this factor in a dispute in which the public employer is a county or a municipality, the arbitrator or panel of arbitrators shall take into account to the extent that evidence is introduced, how the award will affect the municipal or county purposes element, as the case may be, of the local property tax; a comparison of the percentage of the municipal purposes element, or in the case of a county, the county purposes element, required to fund the employees' contract in the preceding local budget year with that required under the award for the current local budget year; the impact of the

award for each income sector of the property taxpayers on the local unit; the impact of the award on the ability of the governing body to (a) maintain existing local programs and services, (b) expand existing local programs and services for which public moneys have been designated by the governing body in a proposed local budget, or (c) initiate any new programs and services for which public moneys have been designated by the governing body in its proposed local budget.

- (7) The cost of living.
- (8) The continuity and stability of employment including seniority rights and such other factors not confined to the foregoing which are ordinarily or traditionally considered in the determination of wages, hours and conditions of employment through collective negotiations and collective bargaining between the parties in the public service and in private employment.

BACKGROUND

Dumont is a suburban residential community in Bergen County. It has approximately 17,187 residents and encompasses 1.9 square miles. The average median value of a single value home is \$188,400. Dumont is a well-managed community with an "A" bond rating from Moodys as reflected in Mayor Winant's comments in the Fall 1999 edition of the "Mayor's Message":

I am very pleased that our fiscal initiatives, long range efficiency planning and cost reducing accomplishments are reflected in our tax bills by the fact that our local taxes are the same in 1999 as they were 10 years ago in 1989. That's right, the portion of our total tax bill that supports the programs and services of the Borough of Dumont is the **same dollar for dollar as the taxes we paid 10 years ago in 1989**. It is our understanding that we have set a record within the State of New Jersey. Couple these financial

achievements with our improved provision of services, expanded activities and programs and you see the finest testament to the dedicated efforts from our employees and volunteers who serve us each and every day. (Emphasis in original).

In 2000, Dumont continued to enjoy one of the lowest tax rates in Bergen County. It did, however, raise its municipal tax rate from .763 to .867 to compensate for losses in State aid and to fund a voter approved LOSAP program for voluntary fire and ambulance personnel. Its tax collection rate has exceeded 98.6% in each of the last four years and its projected tax collection rate for 2000 was 98.69%. Total ratables increased from \$952,223,516 in 1999 to \$960,258,513 in 2000. The Borough has maintained a surplus in the past several years, with an actual surplus of \$125,000 in 1999 and a projected surplus of \$70,000 in 2000.

The PBA represents all 27 Police Officers except the Chief. The police roster includes one Captain (presently the Acting Chief) one Lieutenant, four Sergeants and 21 Patrolmen.

POSITIONS OF THE PARTIES

The PBA

The PBA highlights the many ways that its members serve the interest and welfare of the public. The PBA notes that new police activities include bike patrol, civilian watch, crime prevention with seniors, dark house checks, expanded park patrol, EMT-D, bicycle rodeo for kids, child fingerprinting, adopt a cop program, DWI program in conjunction with drivers' education in the high school and drug signs and symptoms training with teachers.

Additionally, the PBA emphasizes that the Borough's Police Department has assumed the dispatch service for the Borough of Haworth, a contiguous community. The PBA points out that the service is performed by dispatch personnel, but the ultimate responsibility for this service falls upon the Dumont Police Officers.

The PBA points out that Dumont is growing and old buildings are being replaced, including the introduction of multiple dwelling units and mini-malls. Parks and schools are being expanded. At the same time, the police department has diminished in size over recent years from a high of 34 Officers to its present complement of 27 Officers. In particular, the PBA points out that though there continue to be 21 Patrolmen, the number of supervisory officers has shrunk. This has limited promotional opportunities for Police Officers and many responsibilities previously performed by supervisors are performed by Police

Officers. Relying upon the testimony of Officer Patrick Bland, the PBA points out that there are only four Sergeants now compared with six on at the beginning of the last contract on January 1, 1996 and only one Lieutenant compared with three at the beginning of the last contract. Nonetheless, the PBA notes that Officer Bland testified that the Department has retained a good esprit de corps and maintained a good reputation both in the community and among other police departments.

Turning to comparison of terms and conditions of employment, the PBA contends that Dumont Police are among the poorest compensated officers of those placed in evidence. In support of this contention, the PBA offered the following chart of comparison salaries in Bergen County.

MUNICIPALITY	1999 PATROL OFFICER TOP STEP BASE RATE
River Edge	\$67,281
Norwood	\$70,416
Cresskill	\$74,274
Demarest	\$68,043
Ridgefield	\$68,303
Tenafly	\$75,260
Oakland	\$68,450
Teaneck	\$65,988
Leonia	\$68,248
Allendale	\$69,280
Edgewater	\$66,082
Fort Lee	\$70,259
Saddle Brook	\$70,039
New Milford	\$64,456
Emerson	\$64,008
East Rutherford	\$67,898
Englewood	\$71,804
Alpine	\$70,524
Dumont	\$63,915
Average	\$68,923

The PBA maintains that this chart demonstrates that Dumont Police earn salaries that are significantly below average and a \$5000 increase would be required simply to raise the 1999 base rate up to average. The PBA asserts that Dumont Police do not receive offsetting benefits which would justify such a low wage position.

The PBA has proposed an increase in clothing allowance. It supports its position seeking an increase in the clothing allowance by comparing Dumont's clothing allowance of \$625 with the average clothing allowance among comparable communities of \$756 per year. The municipalities considered comparable by the PBA for this purpose include Bergenfield, Saddle Brook, Edgewater, Leonia, Cresskill, Northvale, Oakland, Norwood, Teaneck, Allendale, Glen Rock, Fort Lee, New Milford, Emerson, East Rutherford, and Englewood. The annual clothing allowance in these communities ranges from a low of \$600 in Englewood to a high of \$1100 in Leonia.

Similarly, the PBA asserts that Dumont Police receive fewer holidays than average among comparable communities. According to the PBA, Dumont Police receive 13 holidays per year while the average among comparable communities is 13.33 holidays per year. For this analysis, the PBA compares the Borough to Oakland, Bergenfield, Norwood, River Edge, Leonia, Edgewater, Cresskill, Demarest, Glen Rock, Fort Lee, Saddle Brook, New Milford, Emerson, East

Rutherford, and Englewood. Annual holidays received by police in these municipalities range from 13 to 15.

According to the PBA, the Borough's police are poorly paid and receive substantially below average compensation and benefits. At the same time, it points to other police departments receiving salary increases averaging a total of 20.745% over the four year period from 2000 through 2004. The following chart provided by the PBA illustrates these increases.

Municipality	2000	2001	2002	2003	2004
Norwood	4.0	4.0	4.0	4.0	
Harrington Park	3.75	3.9	4.0	4.0	
Cresskill	3.95	3.95	3.95	3.95	
Demarest	4.0				
Bergenfield	4.0				
Northvale		4.0	4.0	4.0	
Ridgefield	4.9				
Tenafly	3.95	3.95			
Oakland	4.0	4.0			
River Edge	4.0	4.0	4.0		
Teaneck PBA	4.0	4.0	4.0	4.0	
Teaneck SOA	4.0	4.0	4.0	4.0	
Leonida	4.0	4.0	4.0	4.0	
Allendale	3.75	3.9			
Edgewater	4.0	4.0	4.0	4.0	
Saddle Brook	4.0	3.9			
New Milford	4.0 (2/2)	3.75			
Emerson	4.0	4.0	4.0	4.0	
East Rutherford	4.0 (2/2)	4.0 (2/2)	4.0	4.0	5.0
Englewood PBA	4.25	4.25	4.25	4.2	
Englewood SOA	4.25	4.25	4.25	4.2	
Alpine	4.0	4.0	4.0	4.0	
Ridgewood	4.5	4.5	4.5	4.5	
Lodi		4.0	5.0		
Closter	4.0	4.0	4.0	4.0	
Average	4.057	4.061	4.115	4.057	5.0

Based upon this chart, the PBA calculates that if one adds the 7.84% needed to reach the average salary to the 20.754% average salary increases for the five year period, the total for the period would be 28.585% over five years, or an average of 5.717%. The PBA notes that its proposal of 5.0% per year would cause a less than average pay rate throughout the contract term.

Turning to private sector comparisons, the PBA asserts that they should not be given great weight in this proceeding. The PBA asserts that private sector comparisons on wages should not be controlling because of the difficulty in comparing the job of a Police Officer with private sector jobs. The PBA points to the hazards and risks associated with police work and their obligations to engage in law enforcement activity whether on or off duty. The PBA offers the following argument in its post-hearing brief [at p 34]:

The police officer lives and works within the narrowly structured statutorily created environment in a paramilitary setting with little or no mobility. The level of scrutiny, accountability and authority are unparalleled in employment generally. The police officer carries deadly force and is licensed to use said force within a great discretionary area. A police officer is charged with access to the most personal and private information of individuals and citizens generally. His highly specialized and highly trained environment puts great stress and demand on the individual.

Noting that the only stipulations between the parties were procedural in nature, the PBA turns to the Borough's lawful authority. The PBA points out that the Borough did not employ its authority to use an index rate of 5% in 2000, but instead chose to use the lower rate of 2.5%. Therefore, the PBA calculates that the Borough waived \$191,012 in flexibility but nonetheless adopted a budget well within that index rate. According to the PBA, the Borough's total allowable appropriations for 2000 were \$8,444,664.00, while the actual amount spent within the Cap was \$8,116,464. The difference of \$328,200 will remain in its Cap Bank. Based upon the Borough's history of carrying a significant Cap Bank each year, the PBA asserts that the Borough will continue to have the benefit of carrying a Cap Bank forward in the future.

The PBA analyzed the census of 21 Patrol Officers, four Sergeants, one Lieutenant and one Captain (who is presently working as the Acting Chief) and calculated a total payroll, based upon 1999 salaries of \$1,760,907 and calculated further that one percent of that payroll equals \$17,609. For purposes of this calculation, the PBA placed all Patrol Officers at top step which it asserts is actually an overestimate of total payroll. Based upon a Cap Bank of \$328,200, the PBA calculates that the sum in the Cap Bank equals 18.64 Police Department salary percentage points. Accordingly, the PBA asserts that the Cap does not pose a problem for the Borough's funding of the PBA's final offer.

Addressing the impact on the residents and taxpayers, the PBA asserts that citizens and taxpayers of Dumont enjoy one of the lowest tax rates in the County. The PBA cites municipal documents which states that Dumont taxes are the third lowest in Bergen County and that administrative costs are the second lowest among the 70 municipalities in Bergen County.

The PBA also points out that the Borough's per capita costs are the fourth lowest in Bergen County and a recent bulletin sent out by the Mayor and Council reflected a "net decrease for 2000" of \$37.00 in taxes. The PBA notes that only 10% of registered voters voted on the school budget, which passed. The PBA cites expansion within the Borough in recent years which has included new buildings erected on vacant land, significant rehabilitation and improvements, and older land uses replaced with more modern ratables. The PBA notes that the Borough's Moody's municipal bond rating is "A".

The PBA asserts that review of the Borough's budget documents for 2000 show that it has the ability to regenerate surplus, with the surplus almost doubling since 1997. The FY 2000 budget also shows an excess in revenue between the amount anticipated and realized according to the PBA. The PBA points out that in 2000 the excess was \$185,435, an amount greater than any prior year. The PBA notes that the unexpended balance of Appropriation Reserves has grown substantially in recent years. The PBA notes that the unexpended balance of appropriation reserves canceled in 2000 from 1999 was \$42,975. Referring to

the Schedule of Fund Balances, the PBA points out that the surplus has doubled in 1999. According to the PBA, over the past years the Borough has averaged \$298,964 in surplus and the balance as of December 31, 2000 was \$320,267 according to the 1999 Report of Audit. The PBA notes that while tax rates have remained stable, assessed values have grown in 2000. In 2000, the total assessed value was \$960,258,513 according to the 1999 Report of Audit. At the same time, the collection rate has exceeded 98% in the last four years with a tax collection rate 98.69% in 1990 and in 2000. The PBA also points out that the Borough's net debt is .53%, significantly inside the 3.5% statutorily permitted on equalized valuation basis. The PBA calculates that the Borough's net debt is \$5,092,381 and it has \$28,748,401 in borrowing power. The PBA points out that it is not suggesting that the Borough incur debt to pay its award, but simply seeks to establish the Borough's fiscal stability. In contrast, the PBA points out that the Borough did not offer witnesses and has not painted a realistic picture of its budgetary scenario. According to the PBA, the Borough has compared appropriations to expenditures, rather than expenditures to expenditures. According to the PBA, this is not a realistic or accurate comparison as appropriations frequently increase beyond expenditure levels of the prior year. According to the PBA, the budget review process typically examines expenditures over the prior year, rather than appropriations versus expenditures. The PBA takes issue with the Borough's analysis projecting a surplus deficit in 2000 because the Borough analyzes appropriations versus expenditures.

According to the PBA, official documents demonstrate that the Borough does have and has had the ability to regenerate surplus.

Instead, the PBA compares the total bargaining unit base salary of \$1,760,907 in 1999 with the gross tax levy of \$30,331,434 and calculates that police salaries constitute 5.8%. The PBA calculates further that 5.8% of a typical tax bill of \$4,000 results in total annual cost to the taxpayer for bargaining unit base wages of \$232.22. Going further, the PBA points out that the monthly value of the entire bargaining unit base wages is only \$19.35. The PBA compares the cost for police services at less than the cost of that same taxpayer's cable television bill. The cost of 1% increase in police salaries has monthly impact on this taxpayer of 19 cents. In contrast, only 10% of residents voted and passed a local property tax budget for the schools which increase the cost of it on a typical home by \$221.44. According to the PBA, the amount of that increase in a single year is almost the same as the cost of the entire base salary structure for the whole bargaining unit of the PBA. Therefore, the PBA argues that there is little impact on the residents and taxpayers of increases in police salaries. Citing the limited turnout to vote on the school budget, the PBA asserts that the Borough's taxpayers are not overburdened and are not tax conscious. The PBA asserts further that the impact of an award of its position in this case would have a de minimus impact in comparison to the total tax structure.

Additionally, the PBA notes the Borough has not replaced retiring police officers and has saved more by not replacing those officers than it would have to spend to award the entire PBA position. The PBA calculates that the cost saved by the Borough by not replacing the two Lieutenants and two Sergeants who retired is \$279,122. When compared to the cost of one percentage point for the entire bargaining unit base wage of \$17,609, the PBA calculates that the total savings of \$279,122 represents 15.85% worth of police salaries. The PBA calculates that its entire last offer position for each contract year is more than accomplished by the savings to the Borough for non-replacement of the separated personnel. The PBA stresses that the Borough will continue this annual savings each and every year until Officers are promoted to replace those who retired. The PBA contends that the Borough's Police are subsidizing the low tax rates, cost reductions, and the exceptional fiscal position of the Borough. The PBA also notes that revised accrued liabilities savings which have been put into effect by State law reflects that the Borough will save \$47,856 in both 2000 in 2001, saving an additional 2.7% in flexibility. The PBA emphasizes that the savings are from the Police and Fire Pension Fund and since the Borough does not have a paid Fire Department, all of the savings may be attributed directly to the Police and Fire Pension System. The PBA argues that there is no appreciable impact on the residents and taxpayers of an award of its position and there is sufficient internal flexibility to fund the entire award without adverse impact on the Borough.

Addressing the cost of living criteria, the PBA acknowledges that cost of living data is below its last offer in this case. However, the PBA points out that the cost of living criteria is only one of eight criteria and cost of living data is regional. The PBA asserts that the cost of living criteria is an indicator only and should not be controlling. According to the PBA, when increases in the cost of living were at or near the double digits, employees did not receive salary increases matching increases in the cost of living. Now that increases in the cost of living are considerably lower, employees should not receive increases identical to increases in the cost of living either. Additionally, when the cost of living is considered, it is relevant to also consider that the Borough's police are paid below average and below other towns which are subject to the same cost of living considerations in Bergen County.

Addressing the continuity and stability of employment, the PBA points out that Dumont is one of the few municipalities where Police Officers leave to work elsewhere. The PBA notes that in March 1997, one Police Officer went to another police department. The PBA points out that it is it seeks to improve the Officers' relative standing and base wages. According to the PBA, average increases will not serve that purpose and will only exacerbate the relative dollar comparisons between these Officers and their peers in other departments. Accordingly, the PBA seeks an award accepting the totality of its final offer.

The Borough of Dumont

The Borough emphasizes the principals set forth in Hillsdale PBA, Local 207 v. Borough of Hillsdale, 131 N.J. 71 (1994) and Township of Washington v. New Jersey State Policemens' Benevolent Association, Inc., Local 206, 137 N.J. 88 (1994). With those principals in mind, the Borough explains that the criterion addressing interest and welfare of the public is meant to balance employee satisfaction, which avoids labor strife while maintaining a stable level of governmental services. Accordingly, the Borough asserts that in considering the interest and welfare of the public, the Arbitrator must consider the Award's effect on the Borough's citizens and taxpayers.

Turning to the comparability and overall compensation factors, the Borough asserts that the legislative intent of the Reform Act was to reduce the reliance on wage and benefit comparability to public employees in the same or similar jurisdictions. Instead, the Borough contends that the Legislature intended to increase the emphasis on comparison with employees in private employment and in public employment in general.

The Borough asserts that private sector comparison of the respective proposals highlights the reasonableness of its proposal. Specifically, the Borough asserts that private sector of wage increases nationwide are significantly below the 5.0% annual increase sought by the PBA. The Borough

cites median first-year weighted average wage increases for all settlements reached in the first three quarters of 2000 as 3.8%, an increase from 3.4% for the same period in 1999. Likewise, the Borough points out that second and third year increases for the first three quarters of 2000 equaled 3.4%, up from 2.5% for second year increases, and 3.2% for third year increases during the same period in 1999. But, the Borough calculates that first-year or weighted average wage increases for the first nine months of 2000 were 1.2% below the wage increases sought by the PBA, and median second and third year weighted average increases were 1.6% below the PBA's demand.

The Borough also highlights the private sector response to increased costs of employee health insurance, noting that private sector employers have required employee contributions to healthcare premiums. The Borough emphasizes that it will continue to provide its Officers and their families with comprehensive medical and dental benefits at no cost to the employees. The Borough also intends to continue to provide an optical plan for employees.

Although the Borough does not seek to introduce a co-payment proposal for health insurance benefits, it does propose to include language specifying that it retains the right to change insurance carriers, so long as substantially similar benefits are provided. The Borough explains that this provision would permit it to obtain benefits at a lower cost without reducing employee benefits. Noting that healthcare costs will rise by double digits in 2001, the Borough points out that

this will be the third year that small employers face double-digit increases in healthcare costs. Citing a New York Times article, the Borough points out that employers will pay \$4026 per employee for health benefits in 2001, a 28% increase over 2000. The Borough also cites a USA Today article stating that employee contributions have increased from an average of 10.2% in 1988 to an average of 17.7% towards the total cost of the medical insurance in 1998. Additional surveys cited by the Borough show that in 2001, large employers increased payroll deductions for health insurance by 20% and raised employee costs in deductibles and co-payments by 15%. The Borough also cites a Star-Ledger report of a survey showing 40% of employers nationwide plan to increase employee payroll deductions for health insurance premiums by 21% in 2001. At the same time, 17% of employers plan to defray costs by increasing employee co-payments, deductibles or out-of-pocket expenses, up from 9% in 2000. Emphasizing that the Borough continues to provide its employees and their dependents with free comprehensive health insurance benefits, the Borough points out that its language proposal will enable it to obtain coverage at the most efficient cost without reducing benefits, and urges adoption of the Borough's medical insurance language modification.

The Borough the cites median wage increases for State and local government contracts during the first nine months of 2000, as reported by the Bureau of National Affairs, at 3.0%, the same as the first three quarters of 1999. The Borough notes that these increases are 2.0% less than the PBA's proposed

wage increases. The Borough also emphasizes public sector settlements at the state level. Specifically, the Borough cites the August 1999 settlements between the Garden State Parkway and IFPTE for a four-year agreement providing increases of 2.5%, 3.0%, 3.5%, 3.5%, and 1.0% midway through the last year of the contract. The Borough calculates that this agreement provides an average of 3.375% per year or 1.625% per year less than that proposed by the PBA. The Borough notes that the Union also agreed to substantial concessions on medical insurance contributions which provide that employees with family coverage will double their monthly contributions to about \$150 per month. The Borough also cites agreements between the State and CWA, covering 35,000 employees where employees receive a total of 14.5% in pay increases over four years, with 2.5% on July 1, 1999, 3.5%, 4.0% and 4.5% over the next three years, for an average annual wage increase of 3.625%. The Borough notes the CWA members also would contribute towards the premium cost of a health maintenance organization. The Borough cites interest arbitration awards between the State and the PBA and the Division of State Police and the State Troopers NCO Association. Specifically, the Borough cites the Award of Interest Arbitrator J.J. Pearson which provided a four-year agreement with a wage freeze in July 1, 1995 through June 30, 1996, a wage freeze in July 1996 through June 30, 1997 plus a \$250 cash payment, followed by a 3.5% wage increase effective July 1, 1997 and a 3.5% wage increase effective July 1, 1998. According to the Borough, that Award provided a 1.75% average increase over the life of the agreement. The August 30, 1999 award by Interest Arbitrator Barbara Zausner

covering the State Troopers NCO Association provided a 0% wage increase on July 1 1996, a 3.75% increase on October 1, 1997, a 3.75% wage increase on July 1, 1998, a 3.25% increase on July 1, 1999, and a 1.5% increase on January 1, 2000, averaging 3.125% over four years, or 1.875% less than the demand by the PBA.

Turning to internal comparisons, the Borough asserts that its 2.0% per year wage offer is more reasonable than the PBA's 5.0% per year salary demand when it is compared with increases received by other Borough employees. The Borough emphasizes that from at least 1995 through 1999, it has provided identical salary increases to its Police, unionized public works employees and non-unionized employees. Specifically, in 1995 all Dumont employees received a 4.0% increase. In 1996, all Borough employees received a 2.0% increase. In 1997, all Borough employees received a 3.0% increase. In 1998, all Borough employees received a 5.5% increase and in 1999 all Borough employees received a 4.25% increase. The Borough notes that in 2000 unionized public works employees and non-unionized employees received a 3.0% salary increase. The Borough urges that this pattern be given careful consideration. The Borough points out that because police salaries significantly exceed other municipal salaries generally, a 3.0% increase would still provide PBA members with dollar salary increase which exceed increases provided to other Dumont employees. Citing the Award of Interest Arbitrator William Weinberg in Hudson County Board of Chosen Freeholders and Fraternal Order of Police Lodge No.

77, PERC, Docket No. IA-79-44, and the Award of Interest Arbitrator Joel Weisblatt in County of Essex and Essex County Corrections Officers and PBA Local 157, PERC, Docket No. IA-84-93, the Borough contends that the concept of pattern settlements is well accepted. Accordingly, the Borough urges that established pattern for 2000 be maintained.

Turning to other comparable municipalities, the Borough urges comparison with other "Northern Valley" municipalities, with the exception of four demographically different communities, Englewood, Bergenfield, Tenafly, and Englewood Cliffs. Specifically, the Borough urges comparison with nine Northern Valley municipalities including Alpine, Closter, Cresskill, Demarest, Harrington Park, Haworth, Northville, Norwood, and Old Tappan. The Borough also considers New Milford as a comparable although New Milford is located in Central Bergen County, because Dumont shares its western border with New Milford. The Borough maintains that Dumont and the comparable communities that it has selected share geographic and demographic similarities. Specifically, the nine Northern Valley municipalities and Dumont cover and similar number of square miles which range from 6.2 in Alpine 21.3 and Northville. In comparison, Dumont covers 1.8 square miles, 4.8 square mile less than the ten Northern Valley municipalities average. Dumont also has the highest density per square mile among these municipalities. Density per square mile among the ten municipalities ranges from 9,548.0 in Dumont to 276.8 in Alpine and averages 2900.7 residents per square mile. Although most of the 10 Northern Valley

municipalities selected as comparable are suburban, the Borough points out that Dumont and Haworth are urban suburban. Similarly Bergenfield, Englewood Cliffs, and Tenafly are urban suburban and Englewood is an urban center. The Borough points out that the PBA also selected nine Northern Valley municipalities as comparable but, without explanation, omitted Englewood Cliffs, Harrington Park, Old Tappan, and Haworth. The Borough points out that Haworth shares its southern border and its dispatch service with Dumont. Noting that the PBA's comparables include one Pascack Valley municipality, three Southeast Bergen municipalities, five Central Bergen municipalities, one Southwest Bergen municipality and four Northwest Bergen municipalities, the Borough asserts that the PBA's list of 23 municipalities does not represent a countywide comparison to Bergen County's 72 municipalities. In other words, the Borough contends that the PBA selected comparable communities without regard to geographic or demographic consistency, and the Borough's comparables are more reliable.

Looking at salaries and benefits, the Borough asserts that its officers receive average or above average wages and benefits. For example, the Borough compares the average combined salary, with night differential and longevity for 25 year patrol officers in Dumont, which is \$72,185 with the comparable municipal average which was \$73,960. The Borough calculates that the municipality average exceeded Dumont's combined salary, night differential and longevity by \$1,775.00. In contrast, the Borough points out that in Haworth,

which shares a geographic border as well as to strong demographic similarities, and dispatch service with Dumont, Police Officers received \$66,077 in combined salary night differential and longevity, or \$6,108 less than the Borough provided to its officers in 1999. The Borough also points out that its officers receive an annual \$600 night differential, which is not provided by any other comparable community.

The Borough also contends that the rank differential between its Police Officers and sergeants is comparable to those of other communities and should not be increased. According to the Borough, in 1999, its sergeants received 6.18% more than its Police Officers at maximum. In contrast, the Borough notes that the differential is similar to be average differential in comparable municipalities of 6.63%. Additionally, the Borough maintains that the average rank differential between Sergeant and Lieutenant, which in 1999 was 5.65%, is similar to the average rank differential among comparable communities which is 5.6%. The Borough points out that the PBA proposes to increase the rank differential between Patrol Officer and Sergeant and between Sergeant and Lieutenant and between Lieutenant and Captain by 1% for each contract year. According to the Borough, under the PBA's proposal, at the end of the agreement its Sergeants would earn 11.18% more than Patrol Officers at the maximum step. The Borough compares this to Bergenfield, which maintains the highest rank differential between sergeants and patrol officers among the comparable communities. According to the Borough, Bergenfield's rank differential is 9.79%.

If the PBA's proposal were granted, the Borough asserts that it would give Dumont the highest rank differential between sergeants and patrol officers by 1.39% and it would exceed the average rank differential between Sergeant and patrol officer in comparable communities by 4.55%. The Borough maintains that the PBA's proposal would result in similar increases in rank differential between Sergeant and Lieutenant, and Lieutenant and Captain. According to the Borough, under the PBA's proposal, the rank differential between Sergeant and Lieutenant would be 10.65% by 2004 which would supersede Bergenfield with the highest rank differential between Sergeant and Lieutenant by 1.41%. Additionally, the Borough calculates that under the PBA's proposal, the rank differential between Sergeant and Lieutenant would exceed the average rank differential by 5.05%. The Borough points out that such a rank differential would be almost double the average rank differential among comparable communities.

Turning to holidays, the Borough asserts that its officers receive average holiday benefits of 13 paid holidays per year. According to the Borough, 11 comparable municipalities also provide officers with 13 paid holidays annually. The Borough maintains that the PBA's proposal to add an additional holiday per year would increase the holiday allotment to 14 holidays per year and would provide the Borough's officers with the highest number of paid holidays per year. Accordingly, the Borough asserts that review of comparable jurisdictions does not support the PBA's holiday proposal.

The Borough asserts that the \$625 annual clothing allowance that it provides is comparable to the average clothing allowance of \$654 among comparable municipalities. In contrast, the PBA's proposal would increase the clothing allowance by \$100 per year, to a total of \$1125 by 2004. In comparison, the Borough points out that Haworth, which provides the most generous clothing allowance, provided a \$900 annual clothing allowance in 1999. According to the Borough, the PBA's proposal would cause the Borough's clothing allowance to exceed Haworth's by \$225 per year and to exceed the average clothing allowance by \$471 annually. The Borough maintains that the PBA's proposal is not justified.

The Borough asserts that it provides its officers with liberal longevity benefits in comparison to comparable municipalities. According to the Borough, which caps its longevity benefits at 12%, it is the highest among comparable municipalities with longevity benefits. The Borough compares the 12% longevity benefits it provides with municipalities such as Harrington Park, which provides longevity benefits of 7% after 23 years of service. The Borough, like several other Bergen County municipalities, seeks to reduce costs by eliminating longevity benefits for new hires. The Borough cites 11 Bergen County municipalities, including Wallington, Rochelle Park, Franklin Lakes, Paramus, Northville, Hillsdale, Bogota, Elmwood Park, Little Ferry, Ridgewood, and Wyckoff that have implemented some form of two-tiered longevity benefits in recent years. The Borough points out that Rochelle Park and Wallington

completely eliminated longevity benefits for new hires and that Midland Park does not provided its officers with longevity benefits. The Borough cites interest arbitration awards covering the Bergen County municipalities of Paramus and Bogota that have included two tiered longevity schedules.

Addressing its proposal to increase the number of steps in the salary guide from six to ten, the Borough points out that at present, its Officers reach maximum salary after six years, while it takes officers in comparable municipalities seven years to reach maximum. The Borough cites the agreement in Alpine to increase the salary guide to ten steps as well as Arbitrator Hammer's Award in Paramus which increased the salary guide from seven to ten steps.

The Borough also maintains that it provides above average vacation benefits among comparable communities. For example, after five years of service, Borough officers receive 15 vacation days annually, or 0.6 days above the 14.4 vacation day average. The Borough notes that three municipalities, Northville, Alpine and Old Tappan, provide only 12 vacation days per year after five years of service. According to the Borough, it continues to provide liberal vacation benefits as the length of service increases. The Borough points out that after ten years of service, its officers receive 20 vacation days annually, which exceeds the average of 19.1 days by 0.9 days per year. The Borough notes that only Cresskill and Norwood provide more liberal vacation benefits after ten years

of service. Accordingly, the Borough asserts that the comparability criteria supports its proposal for a two-tiered vacation schedule.

Looking at other leave, the Borough asserts that its Officers receive more liberal personal leave time when compared to comparable communities. The Borough provides 3 personal leave days per year, while comparable municipalities average 2.2 days per year, according to the Borough. The Borough notes that only Harrington Park Officers receive 4 personal days per year and that Cresskill, Closter, and Alpine do not provide personal leave time.

Additionally, the Borough seeks to reduce sick leave benefits from 15 days per year to ten days per year for officers hired on or after January 1, 2000. According to the Borough, its proposal seeks to reduce overtime costs which stem from the increasing abuse of sick leave within the Police Department. Specifically, the Borough points out that in 1995, its officers took a total of 77 sick days while in 1996 its officers used 129 sick days and in 1997 the number of sick days taken by police increased to 154. The Borough points out that this trend continued with the sick days increasing to 259 in 1998 and to 392 sick days in 1999, or five times the number of sick days taken in 1995. The Borough calculates that through August 2000 overtime costs due to sick totaled \$38,998.78. Accordingly, the Borough asserts that the dramatic increase since in use of sick leave and the corresponding financial court costs support the reasonableness of its sick leave proposal.

Looking at recent settlements among comparable Northern Valley communities, the Borough notes that Haworth, Northvale and Demarest recently reached agreements with their police. In Haworth, a community which borders Dumont and shares a dispatch system with it, the municipality and the PBA settled for a 3.75% increase in 1999, a 3.75% increase in 2000, a 4.0% increase in 2001, and a 4.0% increase in 2002. The Borough notes that these increases averaged 3.875% over the four-year period or 1.125% per year less than the increases sought by the PBA. Additionally, the Borough notes that Haworth officers receive lower salaries than do those in Dumont. According to the Borough, in 1999 Haworth officers with 25 years of service received the combined maximum patrol officer salary, night differential and longevity benefits of \$66,077 or \$6,108 less than Dumont. According to the Borough, the salary and benefit differential between Haworth and Dumont supports a lower wage package in Dumont than that agreed to in Haworth. The Borough points out that Northvale settled with its Police for a 3.5% increase in 1999 and a 3.5% increase in 2000. The Borough also points out that in Demarest, its Police received a 4.0% increase in 1999 and a 3.9% increase in 2000. Additionally, the Borough notes that Demarest was able to freeze its starting salary a \$25,000 per year and added a step to the salary guide. The Borough notes that its 1999 starting salary of \$25,971 is greater than the frozen starting salary in Demarest. Accordingly, the Borough asserts that its Police received average to above average benefits in most categories and the level and benefits that it provides when compared with

recent settlements illustrates the reasonableness of the Borough's proposal over that of the PBA.

According to the Borough, recent settlements and awards for police in Bergen County support the reasonableness of its salary offer. Citing an agreement between the PBA and the Borough of Wallington for a one-year extension to their 1998 - 2000 agreement, the Borough notes that the Wallington Police received 3.5% across the board in each year, including the one year extension in 2001. Wallington and the PBA also agreed to eliminate longevity benefits for new hires and to freeze the starting salary for new hires. The Borough notes that Wallington froze its starting salary at \$23,148 from 1998 for 2000. In Wallington, the starting salary increased to \$23,958 in 2001, well below the 1999 starting salary of \$25,971 in Dumont. The Borough seeks to freeze its starting salary in this proceeding. In support of that proposal, the Borough cites Arbitrator Hammer's Award in Paramus reducing the then current starting salary of \$33,735 to \$25,000 and freezing it at that level from January 1, 1997 through December 31, 1999. The Borough notes that unlike Paramus, it seeks only to freeze, not to reduce, the starting salary for the duration of the agreement.

Turning to the lawful authority of the employer, the Borough points out that the Cap Law places the limits on the overall budget, including salary expenditures. The Borough maintains that it did not adopt a 5% index rate because it would require an increase in taxes. In contrast, the Borough notes

that the PBA's total package has an average cost of 7.62% per year and exceeds the index rate. As a result, the Borough contends that adoption of such a package would require reductions in other expenditures to cover the costs of this Award. The Borough asserts that such reductions could include layoffs or reductions in budgetary appropriations for non-payroll costs.

Analyzing the financial impact on the governing unit, its residents and taxpayers, the Borough asserts that consideration must be given to Dumont's specific economic condition, as well as to the national economy. The Borough maintains that the recent downturn in the national economy and in the stock market has a direct impact upon its ability to raise revenue for taxes. The Borough points out that economic pessimism leads to layoffs such as those announced in December 2000 among corporations such as General Motors, which will reduce its payroll by 15,000 jobs, Whirlpool, which will reduce its payroll by 6,300 jobs, and Motorola, which intends to eliminate 2,870 jobs. The Borough points out that it has the third highest general tax rate in the Northern Valley. The Borough notes that its general tax rate of 2.980 is 15.9% above average and its municipal tax rate has increased dramatically in recent years. According to the Borough, its residents incurred a 38% increase in the municipal tax rate for 1993 through 1999. The Borough maintains that although it provides its Police with average or above average salary, it ranks significantly below the Northern Valley average in income levels, family home values, and its Moody's rating. Specifically, the Borough points out that its per capita income of \$19,349

ranks second lowest among the Northern Valley communities and is \$10,724 below the average per capita income in the Northern Valley. Its median household income of \$48,776 is \$18,937 below the Northern Valley average of \$67,713. Additionally, the Borough points out that its median family income of \$56,006 is third lowest among the Northern Valley communities. The Northern Valley average median family income of \$73,751 exceeds Dumont's median family income by \$17,945. The Borough also maintains that the \$138,400 median value of a single-family home in Dumont is the lowest among the Northern Valley communities. Specifically, the \$280,200 average median value of the single-family home in Northern Valley surpasses the median value of a single-family home in the Borough by \$141,800. The Borough also notes that it received the lowest rating from Moodys among Northern Valley municipalities. The Borough compares ratings ranging from AAA in Bergenfield to AA1 in Alpine to A1 in Harrington Park and Old Tappan to A in Dumont. The Borough maintains that these factors restrict its ability to increase revenues for taxes to provide larger increases and more generous benefits to its Police.

The Borough maintains that it has a predominantly residential base with limited ability for additional growth, the burden of any tax increase would be borne by its residents. Noting that 91% of its tax base is residential, the Borough points out that with 4,934 residential parcels, it has the third highest number of residential parcels among the Northern Valley communities. Additionally, the Borough points out that it has the fewest vacant lots among Northern Valley

communities. With 27 vacant lots compared to the average Northern Valley community, which has 96 vacant lots, the Borough maintains that it cannot obtain new ratables through new construction.

Focusing on its ability to pay, the Borough reviews its FY2000 budget, which included appropriations of \$7,831,504 dollars plus the amount in the Cap Bank for a total of \$8,444,665. The Borough notes that it appropriated \$8,006,608 in an attempt to use fiscal constraint and to minimize the impact of a tax increase on its residents and taxpayers. The Borough points to its four basic revenue sources, the surplus, State aid, "one-shot" deals, and taxes. Addressing the surplus balance, the Borough notes that the surplus has decreased steadily since January 1, 1998. According to the Borough, on January 1, 1998, the surplus balance was \$351,474, of which \$200,000 was appropriated. The Borough points out that by January 1, 1999, the surplus balance dropped to \$277,509 and in 2000 the surplus balance dropped to \$153,095. The Borough, in its 2000 budget, anticipated a surplus balance of \$83,085. The Borough points out that its surplus balance has decreased to the extent that it needs to identify other revenue sources to maintain present budget levels. The Borough points out that State aid has remained stable but the amount of Extraordinary Aid has dropped from \$300,000 in 1999 to \$200,000 in 2000. At the same time, the municipal tax rate increased from 0.763 to 0.857 or 12.32%. The Borough anticipates that it will not be able to make up the difference through State Aid and has no "one-shot" revenues available. Thus, the Borough concludes that

although its citizens have one of the lowest per capita incomes and one of the highest tax rates in Bergen County, they will have to shoulder the burden of additional tax increases while the Borough will have to exercise increased fiscal restraint.

Reviewing significant changes to its budget in FY 2000, the Borough explains all significant increases and decreases. These include that administrative and executive salaries and wages increased by 3.66% representing a Borough-wide 3.0% salary increase plus .66% for overtime not used in 1999. According to the Borough, the decrease in aggregate police salaries and wages from 1999 reflects that three officers retired and were not replaced and those retirements offset longevity increases and the 3.0% Borough-wide salary increase included in the budget. Examining expenditures for FY 2000 as of December 1, 2000, the Borough concluded that once its 3.0% Borough-wide salary increase was implemented, there would be a \$13,955 deficit for police salaries and wages, due largely to increased overtime costs resulting from a tripling of the use of sick leave.

In summary, the Borough asserts that review of its FY 2000 budget and its expenditures during that year shows that it has created a tight budget and attempted to provide all of its employees with reasonable wage increases while maintaining its present level of services. The Borough maintains that it was able to maintain all services in its FY 2000 budget and to provide reasonable salary

increases, but deviation from that budget could have a severe impact upon the balance it has achieved between municipal service levels and salary increases. The Borough maintains that the fiscal constraints present in the FY 2000 budget will only tighten in 2001 and it could be facing either a dramatic tax increase or service or staffing reductions.

The Borough points out that nationally, consumer prices for the year ending October 2000 increased 3.4%, up from 2.7% for 1999. The Borough emphasizes that from 1980 through 1999, the PBA increases exceeded the CPI by 42%, and even with an Award of the 2% per year increases proposed by the Borough, the PBA would remain significantly above the CPI.

Finally, the Borough asserts that its proposal would best allow it to maintain a stable workforce in the police department and throughout the municipality.

DISCUSSION

I am required to issue an award based upon a reasonable determination of all issues in dispute after giving due weight to the statutory criteria which I judge relevant. The Borough and the PBA have articulated fully their positions on the issues and have submitted testimony, evidence and argument on each

statutory criterion to support their respective positions. The testimony, evidence and arguments have been carefully reviewed, considered, and weighed.

Initially, I note that several issues remain in dispute in addition to salary. One principle which is ordinarily and traditionally considered in the determination of wages, hours and conditions of employment through the bargaining process is that a party seeking such change bears the burden of establishing the need for such modification. I apply that principle to the analysis of each issue.

The parties disagree on the duration of the new Agreement. The PBA proposes a five year agreement (2000-2004) while the Borough proposes a three year agreement (2000-2002). A five year agreement expands beyond the evidence introduced into the record by the PBA and the Borough, while a three year agreement would ignore the fact that almost two years have already transpired. The evidence submitted allows for a four year agreement to be awarded (2000-2003) which will enable the parties to enjoy stability and avoid the need to commence negotiations again during the next contract year.

The PBA seeks to add an additional holiday to the 13 holidays per year currently received by Borough police. The Borough urges the rejection of that proposal arguing that its police already receive more than adequate holidays and adding a holiday would simply add to overtime costs. Based upon the PBA's review of holidays provided to police in other communities in Bergen County, the

average number of holidays is 13.33 with the number of holidays provided to police ranging from 13 in most municipalities to 15 in East Rutherford. Only two of the 15 municipalities considered by the PBA provide more than 13 holidays. Based upon this evidence, provision of an additional holiday to Dumont police is not warranted and is not awarded.

The Borough seeks to eliminate the current 6-3 work schedule and return to the 5-2 work schedule. Article X, Paragraph B currently provides:

The experimental 6-3 schedule shall remain in full force and effect for the term of this Agreement and continue until a new agreement is executed by the parties. However it is the understanding of the parties that the 6-3 schedule shall be subject to modification by an agreement between the parties based upon the resulting cost.

Article X, Paragraph B provides a procedure for modifying the work schedule, based upon the resulting costs of implementing the 6-3 schedule. Although the Borough seeks a return to a 5-2 work schedule, this proposal is not supported by data which would reflect excessive costs or scheduling difficulties caused by the 6-3 schedule. The burden to change an existing work schedule in arbitration is a substantial one and has not been met. Thus, the Borough's proposal to change the work schedule is not awarded.

The Borough proposes to modify Article XXVI covering medical benefits to specify that it retains the right to change insurance carriers so long as substantially similar benefits are provided. The Borough maintains that this

proposal "will enable it to obtain coverage at the most efficient cost without reducing benefits." The concept of this proposal is reasonable and it is in the public interest to offer current benefit levels at a more reasonable cost without being constrained by the demands of any one carrier. I award this proposal with the following modifications which must accompany the proposal to allow for any such change to be procedurally appropriate and to reflect contract language corresponding with the Borough's stated purpose. The term "substantially equivalent" shall replace the proposed "substantial similar." Absent an emergency, the Borough shall provide at least 60 days notice of change in insurance carriers to the PBA before any change may be implemented, and upon request, provide the PBA with a detailed summary of the new plan as soon as possible thereafter but no less than 30 days before implementation of the new plan.

The Borough proposes to eliminate terminal leave benefits provided to police upon retirement. The proposal is not limited to new hires. The Borough asserts that the level of cost savings resulting from this proposal would depend upon the number of police officers retiring in future years. Terminal leave benefits are based upon unused sick leave and the Borough has expressed concerns that the use of sick leave has increased dramatically since 1995. Eliminating terminal leave, which compensates police officers for unused sick leave would eliminate an incentive for police officers to refrain from using their sick leave and could exacerbate the current increase in sick leave use. Under

these circumstances, elimination of terminal leave is not justified and is not awarded.

The PBA seeks to increase the current annual clothing allowance of \$625 by \$100 in each year of the agreement. Examination of the annual clothing allowance in comparable municipalities supports some increase but not the dramatic increases sought by the PBA. Virtually all agreements in evidence reflect some increase in this allowance and the allowance in Dumont is on the lower end of the spectrum. An increase of \$25 in 2001, an additional \$25 in 2002 and an additional \$25 in 2003 is warranted raising the allowance to \$700 by the end of the Agreement.

Each party proposes a modification to the salary structure for superior officers. The Borough seeks to create a three step salary guide for newly promoted superior officers with equidistant steps between the lower rank and each rank specified in the bargaining unit. The PBA opposes this proposal and seeks to maintain the present single salary for each rank of superior officer. The PBA also proposes to add 1% per year to the rank differential at each level. The Borough opposes this proposal. According to the Borough, the differentials between ranks is average at each level when compared to other Northern Valley municipalities. Specifically, the differential between Patrolman and Sergeant ranges from 4.60% in Norwood to 9.69% in Bergenfield with the average being 6.63%. Based upon 1999 salaries, the differential between Patrolman and

Sergeant in Dumont is 6.18%. Similarly, the rank differential between Sergeant and Lieutenant ranges from 3.06% in Haworth to 9.24% in Bergenfield with an average differential of 5.6%. Based upon 1999 salaries, the differential between Sergeant and Lieutenant in Dumont is 5.65%. The existing salary structure for superior officers has not been shown to be in need of modification and insufficient justification has been offered in support of each proposal. Each proposal is denied.

The Borough proposes several changes to the salary and benefits package for newly hired police officers. The Borough proposes to freeze the starting salary at the 1999 level of \$25,971 for the duration of this agreement. The Borough also proposes to add four steps to the salary guide for a total of eleven steps in ten years. Additionally, the Borough also proposes that police officers hired after January 1, 2000 not be entitled to longevity. Further, the Borough proposes that newly hired police officers receive four weeks of vacation after 20 years of service instead of after 10 years of service and receive 10 sick days instead of 15 annually. The Borough asserts that while the cost savings from these proposals are speculative because the number of new police officers to be hired is uncertain, the resulting cost savings will serve as some offset to salary increases. The Borough relies upon interest arbitration awards and settlements freezing or lowering starting salaries and points to eleven Bergen County municipalities which recently negotiated two-tiered longevity benefits. The PBA urges rejection of all Borough proposals.

Modification of certain benefits for future employees will provide the Borough with future cost savings which will help insure the continuation of its economic health and also provide a basis for the funding of new salary terms for existing police officers. However, the Borough's proposals to freeze the starting salary, add four steps, modify vacation and sick leave benefits and eliminate longevity for new hires, when considered as a whole, are overly broad in scope. Each, however, will be examined on its merits on an individual basis.

Looking first to vacation benefits, the Borough seeks to delay the receipt of 20 vacation days from ten years of service to 20 years of service. Based upon the Borough's comparison, the average among Northern Valley municipalities is 19.1 days after ten years of service. The number of vacation days provided after ten years range from 16 in Haworth and Northvale to 22 days in Cresskill and 21 days in Norwood. I conclude that there is insufficient justification to award this proposal.

The Borough seeks to reduce the sick leave allotment from 15 days to 10 days per year for newly hired police officers. In support of this proposal the Borough points to the significant increase in the amount of sick leave used in recent years. Specifically, the Borough points out that in 1995, police officers used a total of 77 sick days, and that increased to 129 in 1996, to 154 in 1997 and to 259 in 1998. The Borough points out that in 1999, police officers used

392 sick days, or five times the number used in 1995. The Borough points out that the overtime costs of covering for police officers who are on sick leave has risen dramatically and for the first eight months of 2000, the cost was \$38,998.78. There is no evidence, however, that this benefit has been abused due to lack of verification. The existing sick leave allotment is consistent with this benefit level throughout most of the County and should remain unchanged. However, there is merit to an allotment of twelve sick days for new hires up through the full year in which their salary maximum is reached.

The Borough also seeks to freeze the starting salary for new hires at the 1999 rate of \$25,971 for the duration of this agreement and to add four steps to the salary guide. Specifically, the Borough envisions a salary guide that would include two six month steps in the first year, and excluding the End of Academy Step, the salary guide would then contain ten equidistant steps from starting salary to the maximum patrol officer salary. Under this proposal, the End of Academy Step would fall one-half of the way between the Starting Salary and the Start of the Second Step.

There is merit to a new hire salary schedule with additional time required to reach top step. The record reflects that the Dumont guide compares favorably with comparable communities on the length of time to reach top step and the Borough points out that communities such as Alpine and Paramus now provide for ten-step salary guides for present new hires, although these communities

have higher salary levels than Dumont. There is support for an expansion in the number of steps but not to the extent sought by the Borough. A new hire salary guide shall be implemented effective on the date of the award. It shall retain the two six month steps (Starting Salary and End of Academy) and provide for steps starting each full year thereafter concluding with the start of the seventh year of service rather than the current start of sixth year of service. The steps shall be equidistant in dollar calculation. The starting salary shall remain unchanged during contract years 2001, 2002 and 2003.

The Borough also seeks to eliminate longevity benefits for newly hired police officers. In support of this proposal, the Borough points to eleven Bergen County municipalities that have adopted a two-tiered longevity benefit. Most of those municipalities reduced, but did not eliminate longevity benefits for new hires. For example, in Paramus, new hires are entitled to half of the longevity benefit provided to current police officers until they reached their 15th year, when all police officers receive the same longevity benefit. In Dumont, police officers currently receive longevity benefits of 2% after five years, 4% after 8 years, 6% after 12 years, 8% after 16 years, 10% after 20 years, and 12% after 24 years of service. The Borough correctly notes that Dumont currently has a liberal longevity benefit and that many Bergen County municipalities have implemented certain modifications to this benefit which result in long-term cost savings for new hires. When all of the record evidence is reviewed, considered and weighed on this issue as it relates to current overall salary and benefit levels which exist in

Dumont, the following conclusion is reached. The longevity benefit for new hires should be modified but not eliminated. In particular, the existing longevity program rewards employees who remain in Dumont for a career thereby enhancing the continuity and stability of employment. For new hires, the retention of the existing structure, but without access to the initial step of the scheme will provide for four years of cost savings to the Borough yet maintain the core principal of the program and the benefits which inure to a long-term employee. Accordingly, the new hire longevity schedule shall commence after the eighth, rather than the fifth, year of service and shall read:

9 - 12	4%
13 - 16	6%
17 - 20	8%
21 - 24	10%
25+	12%

I now turn to the issue of salary. The PBA seeks a 5% increase in each of five years, which the Borough proposes increases of 2% in each of three years. I address the parties' salary proposals in the context of a four-year agreement.

The cost of the PBA's proposals, based upon a four year duration, represents a total increase in cost to the Borough of \$436,660 based on all the assumption that all rank and file Officers are at maximum. It is a new money cost annually and is broken down as follows. The PBA proposes a 5% increase in base salary at a cost of \$82,232 effective January 1, 2000. The PBA proposes a

5% increase in base salary at a cost of \$86,343, effective January 1, 2001. The PBA proposes an additional 5% increase in base salary at a cost of \$90,660 effective January 1, 2002 and a final 5% increase in base salary at a cost of \$95,193 effective January 1, 2003. The Borough proposes a 2% increase in base salary at a cost of \$32,892 on January 1, 2000. The Borough proposes an additional 2% increase in base salary at a cost of \$33,550 effective January 1, 2001 and another 2% increase in base salary at a cost of \$34,221 effective January 1, 2002. Thus, the difference in new annual economic costs of the parties' proposals are \$49,340 in 2000, \$52,793 in 2001, and \$56,439 in 2002. The cost differences over three years, based on the new economic costs for each year of the parties' salary proposals represents \$158,592.

The evidence in support of the parties' respective salary proposals is comprehensive. All documentary evidence has been considered. No individual factor or specific area of evidence controls the disposition of this issue. All statutory criteria are relevant and no single criterion controls. Considerable weight must be given to the Borough's finances, a comparison of law enforcement contracts in Bergen County in particular and internal labor agreements within the Borough of Dumont. Consideration must also be given to the revisions and modifications I have awarded for new hires which provide future cost offsets for adjusted terms relating to existing employees. Other factors weighing on the terms awarded include private sector data and cost of

living data. Each party stresses the factors which more strongly favor its respective position.

When all of the statutory criteria are considered and weighed, and after full consideration of the arguments and evidence submitted by the parties in support of their respective positions, I have concluded that a reasonable determination of the wage issue results in wage increases below that proposed by the PBA but above that proposed by the Borough. For the reasons stated below, I award wage increases of 2% effective January 1, 2000, 2% effective July 1, 2000, 4% effective January 1, 2001, 4.25% effective January 1, 2002 and 4.25% effective January 1, 2003 for a total of 16.5% over the four years. The cost of the terms of the award in contract year 2000 are split into a 2% annual cost on January 1, 2000 and an additional 1% annual cost between July 1 and December 31, 2000 representing a 3% payout for contract year 2000. These costs are \$32,892 and \$16,775 respectively for a total cost of \$49,667. There is an additional \$16,775 rollover cost into 2001 which is not expended in year 2000. These figures are based upon an annual payroll cost of \$1,644,640 on January 1, 2000. The new annual economic costs for 2001, 2002 and 2003 are \$68,443, \$75,629 and \$78,844, respectively. When the rollover cost from 2000 to 2001 is calculated the total net economic cost of the award is \$289,421. These figures are exclusive of pre-existing step increases and roll up costs, and assume no resignations, retirements, hiring or promotions and are based upon police officers at maximum step. The new salary schedules shall read as follows:

CURRENT OFFICER SALARY SCHEDULE

	<u>1/1/00</u> <u>2%</u>	<u>7/1/00</u> <u>2%</u>	<u>1/1/01</u> <u>4%</u>	<u>1/1/02</u> <u>4.25%</u>	<u>1/1/03</u> <u>4.25%</u>
Starting Salary	26,490	27,020	28,101	29,295	30,540
End of Academy (6 mos)	29,802	30,398	31,614	32,958	34,359
Start of 2 nd	36,880	37,618	39,122	40,785	42,519
Start of 3 rd	43,959	44,838	46,632	48,613	50,680
Start of 4 th	51,038	52,058	54,141	56,442	58,841
Start of 5 th	58,116	59,278	61,649	64,269	67,000
Start of 6 th	65,195	66,499	69,159	72,098	75,163
Detective	65,195	66,499	69,159	72,098	75,163
Sergeant	68,121	69,483	72,262	75,334	78,535
Detective Sergeant	72,157	73,600	76,544	79,797	83,188
Lieutenant	73,130	74,593	77,576	80,873	84,310
Detective Lieutenant	76,159	77,683	80,790	84,223	87,803
Captain	77,047	78,588	81,731	85,205	88,826

NEW HIRE SALARY SCHEDULE

	<u>2001</u>	<u>2002</u>	<u>2003</u>
Starting Salary	\$28,101	\$28,101	\$28,101
End of Academy (6 mos)	\$33,966	\$34,386	\$34,824
Start of 2 nd	\$39,831	\$40,671	\$41,547
Start of 3 rd	\$45,696	\$46,956	\$48,270
Start of 4 th	\$51,561	\$53,241	\$54,993
Start of 5 th	\$57,426	\$59,526	\$61,716
Start of 6 th	\$63,291	\$65,811	\$68,439
Start of 7 th	\$69,159	\$72,098	\$75,163
Detective	\$69,159	\$72,098	\$75,163
Sergeant	\$72,262	\$75,334	\$78,535
Detective Sergeant	\$76,544	\$79,797	\$83,188
Lieutenant	\$77,576	\$80,873	\$84,310
Detective Lieutenant	\$80,790	\$84,223	\$87,803
Captain	\$81,731	\$85,205	\$88,826

Application of several factors included in N.J.S.A. 34:13A-16g requires review of the Borough's financial posture and the financial impact of the terms of this Award which I have considered in rendering the above terms. These include the interests and welfare of the public [g(1)], the lawful authority of the employer [g(5)] and the financial impact on the governing unit, its residents and taxpayers [g(6)].

Based upon these considerations, I conclude that the terms of this Award are well within the limitations of the Cap Law and the Borough's legal obligations. Using a 2.5% index rate for Cap calculations in its 2000 budget, the Borough total allowable appropriations in 2000 was \$8,635,676. The Borough appropriated \$8,006,608, or \$629,068 under Cap in 2000.

This Award will not have an adverse financial impact upon the Borough, its residents and taxpayers. The Borough is well-managed and has reduced costs over the years to maintain one of the lowest tax rates in Bergen County. This has allowed the Borough to maintain its high level of services with minimal tax increases for municipal purposes over the past decade. The terms of the Award will permit the Borough to continue its practice of maintaining a high level of services while managing and easing future cost increases due to the new hire package.

The record reflects that the Borough has been well managed and is in good economic health. The 2000 Annual Financial Statement reflected an anticipated surplus of \$70,000 and the results of operations included in that Annual Financial Statement of \$231,650 demonstrates the Borough's ability to generate surplus funds. At the close of 2000 the fund balance was \$320,267, almost double the \$152,583 fund balance at the close of 1999. The financial

data also demonstrates tax collection rates consistently at 98.6% or higher since 1997.

The financial data also shows that the Borough has been successful at limiting increases in the municipal tax rate. Though the County and School portions of the tax bill have increased, the Borough has maintained a stable tax rate for several years. Although reductions in State aid and the new expenditures for the LOSAP program led to the first increase in the municipal portion of the Dumont tax bill in over ten years in 2000, Borough residents continue to enjoy one of the lowest tax rates in Bergen County. Additional evidence of the Borough's economic health is demonstrated by its Moodys bond rating of "A" and an increase in assessed values from \$952,223,512 in 1999 to \$960,258,513 in 2000, and a very low proportion of net debt (.53%). Compared to other Bergen County municipalities, Dumont has one of the lowest debt levels per capita, ranking 63rd out of 70 municipalities.

The Borough and the PBA have submitted extensive comparability data dealing with neighboring Bergen County communities and Bergen County communities generally. The communities the Borough has submitted for comparison include Bergenfield, Tenafly, Alpine, Demarest, Closter, Norwood, Northvale, Harrington Park, Haworth and New Milford. The PBA has submitted a chart for the purposes for comparability which include the communities of South Hackensack, Closter, Lodi, Ridgewood, Alpine, Oakland, Tenafly, Ridgefield,

Northvale, Bergenfield, Demarest, Cresskill, River Edge, Norwood, Englewood, East Rutherford, Teaneck, Leonia, Glen Rock, Edgewater, Allendale, Emerson, New Milford, Saddle Brook, Fort Lee and Harrington Park. A review of law enforcement settlements and salaries at patrol maximum submitted by the Borough reflect the following:

	1999	%	2000	%	2001
Bergenfield	1/1 \$67,513 7/1 \$70,214				
Tenaflly	\$75,260	3.9%	\$78,195	3.9%	\$81,245
Alpine			\$73,345	4.0%	\$76,279
Demarest	(4/1/99) \$68,043	3.9%	(4/1/00) \$70,697		
Closter	(4/1/99) \$73,353	(4/1/00) 4%	\$76,287	(4/1/01) 4%	\$79,338
Norwood	\$70,416	4%	\$73,232	4%	\$76,162
Northvale	\$67,926	3.5%	\$70,304	3.5%	\$72,765
Harrington Park		3.75%		3.9%	
Haworth	\$61,182	3.75%	\$63,477	4.0%	\$66,016
New Milford	\$63,290	2% / 2%	\$65,847	3.75%	\$69,682
AVERAGE	\$68,256	3.85%		3.88%	

	%	2002	%	2003
Bergenfield				
Tenaflly				
Alpine	4.0%	\$79,330	4.0%	\$82,503
Demarest				
Closter	(4/1/02) 4%	\$82,512	(4/1/03) 4%	\$85,812
Norwood	4%	\$79,208	4%	\$82,376
Northvale	3.6%	\$75,412	3.36%	\$77,948
Harrington Park	4.0%		4.0%	
Haworth	4.0%	\$68,656		
New Milford				
AVERAGE	3.93%		3.87%	

A review of law enforcement settlements and salaries at patrol maximum submitted by the PBA reflect the following:

	1999	%	2000	%	2001
South Hackensack				(4/1/01) 4%	
Closter	(4/1/99) \$73,353	(4/1/00) 4%	\$76,287	(4/1/01) 4%	\$79,338
Lodi				5%	
Ridgewood		4.5%		4.5%	
Alpine			\$73,345	4.0%	\$76,279
Oakland	\$68,450	3.87%	\$71,100	1/1 3% 7/1 1%	1/1 \$73,250 7/1 \$74,000
Tenafly	\$75,260	3.9%	\$78,195	3.9%	\$81,245
Ridgefield	\$68,302	4.88%	\$71,634		
Northvale	\$67,926	3.5%	\$70,304	3.5%	\$72,765
Bergenfield	1/1 \$67,513 7/1 \$70,214				
Demarest	4/1 \$68,043	3.9%	4/1 \$70,697		
Cresskill	\$66,121		\$68,733	3.95%	\$71,448
River Edge	\$67,281	4%	\$69,972	4%	\$72,771
Norwood	\$70,416	4%	\$73,232	4%	\$76,162
Englewood			\$74,677	4.25%	\$77,851
East Rutherford		2% / 2%	\$70,652	2% / 2%	\$73,496
Teaneck	\$65,988		7/1 \$68,628	4%	
Leonia	\$68,248	4%	\$70,978	4%	\$73,817
Glen Rock			\$73,954	3.5%	\$76,543
Edgewater	7/1 \$66,082	3.9%	\$68,659	3.9%	\$71,405
Allendale	\$69,820	3.75%	\$72,438	3.9%	\$75,263
Emerson	\$64,008	4%	\$66,568	4%	\$69,231
New Milford	\$63,290	2% / 2%	\$65,847	3.75%	\$69,682
Saddlebrook	\$70,036	4.0%	\$72,837	3.9%	\$75,678
Fort Lee	\$70,259	3.72%	\$72,874	3.77%	4%
Harrington Park		3.75%		3.9%	
AVERAGE	\$68,505	3.98%		3.81%	

	%	2002	%	2003
South Hackensack	(4/1/02) 4%		(4/1/03) 4%	
Closter	(4/1/02) 4%	\$82,512	(4/1/03) 4%	\$85,811
Lodi	4%			
Ridgewood	4.5%		4.5%	
Alpine	4.0%	\$79,330	4.0%	\$82,503
Oakland				
Tenafly				
Ridgefield				
Northvale	3.6%	\$75,412	3.36%	\$77,948
Bergenfield				
Demarest				
Cresskill	3.95%	\$74,270	3.95%	\$77,204
River Edge	4%	\$75,682		
Norwood	4%	\$79,208	4%	\$82,376
Englewood	4.25%	\$81,160	4.2%	\$84,569
East Rutherford	4%	\$77,965	4%	7/1 \$81,053
Teaneck	4%		4%	
Leonia	4%	\$76,770	4%	\$79,841

Glen Rock				
Edgewater	4.1%	\$74,333		
Allendale				
Emerson	4%	\$72,000	4%	\$74,880
New Milford				
Saddlebrook				
Fort Lee		\$78,653		
Harrington Park	4.0%		4.0%	
AVERAGE	4.02%		4.0%	

The Borough points out that the PBA currently enjoys a more generous longevity benefit than most of these municipalities and that when the night differential benefit is factored in, these benefits reflect that average salaries in Dumont are closer to the Northern Valley average and should compel an award less than what the PBA has demanded. The PBA points out that the Dumont salary schedule falls below most of the comparable municipalities which justifies an award higher than proposed by the Borough and closer to what it has proposed. The terms of this award average 4.125%. These terms fall well within the range for contract years through 2003 when all of the above municipalities are considered, as well as when all of the terms of the Award are considered as a whole.

The Borough seeks that weight be given to the 3% settlements reached with its non-law enforcement units in contract year 2000 and contends that a pattern compels the same result here. The PBA contends that this internal comparison be given no weight inasmuch as the nature of the respective jobs are so dramatically different that the law enforcement comparisons should be given the most weight. The internal settlement is relevant. The payout of the 2000 contract year is 3% although the split increase provides a rate increase of 4%

into future years. This result is based upon the awarding of overall terms of the four year contract which are unique to this law enforcement contract which contains restructuring in the salary guide and longevity benefits for new hires.

The terms of the award are also consistent with the private sector data setting forth average annual wage increases for jobs covered by unemployment insurance by county. This data, compiled by the New Jersey Department of Labor, reflects that the terms of the award are below average increases in Bergen County although the average salary for Dumont police officers is higher than the average salaries reflected in the data.

I have also considered the cost of living data. This factor does favor the Borough's salary proposal. The PBA acknowledges this fact but makes several arguments rejecting the proposition that this factor should control any wage determination. Weight has been given to the cost of living data to the extent that it is a moderating factor and weighs against an award in the amount proposed by the PBA. However, I do not conclude that the terms of the award must equate to the cost of living data or be the dispositive factor. Further, the record reflects that comparability data in general and also the private sector wage surveys are at levels above the recent annual increases and the cost of living.

The interests and welfare of the public have already been considered in fashioning the terms of this award. Those terms will provide future cost savings

to the Borough, are within the lawful authority of the Borough, will not adversely impact on the financial posture and needs of the governing body or its taxpayers and fall within the range of terms in comparable communities. The terms will have no appreciable effect on the continuity and stability of employment for police officers within the Borough.

Accordingly, and based upon all of the above, I respectfully enter the following Award as a reasonable determination of the issues.

AWARD

1. DURATION

There shall be a four year agreement effective January 1, 2000 through December 31, 2003. All proposals by the Borough and the PBA not awarded herein are denied and dismissed. All provisions of the existing agreement shall be carried forward except for those modified by the terms of this Award.

2. MEDICAL BENEFITS

Article XXVI covering medical benefits is modified to provide that the Borough may change insurance carriers so long as substantially equivalent medical benefits are provided. Absent an emergency, the Borough shall provide at least 60 days notice of any change in insurance carriers to the PBA before any change may be implemented, and upon request, provide the PBA with a detailed summary of the new plan as soon as possible thereafter but no less than 30 days before implementation of the new plan.

3. CLOTHING ALLOWANCE

The clothing allowance shall be increased by \$25 effective January 1, 2001, by an additional \$25 effective January 1, 2002 and by an additional \$25 effective January 1, 2003.

4. LONGEVITY

The longevity schedule for all Police Officers hired on or after the date of this Award shall read as follows:

9 - 12	4%
13 - 16	6%
17 - 20	8%
21 - 24	10%
25+	12%

5. **SICK LEAVE**

Employees hired after the date of this Award shall receive twelve (12) sick days annually through the year in which top step salary is reached and fifteen (15) days thereafter.

6. **SALARY**

The salary schedule currently in existence shall be carried forward with across-the-board increases for current employees, retroactive to their effective dates as follows:

Effective January 1, 2000	2.0%
Effective July 1, 2000	2.0%
Effective January 1, 2001	4.0%
Effective January 1, 2002	4.25%
Effective January 1, 2003	4.25%

	<u>1/1/00</u> 2%	<u>7/1/00</u> 2%	<u>1/1/01</u> 4%	<u>1/1/02</u> 4.25%	<u>1/1/03</u> 4.25%
Starting Salary	26,490	27,020	28,101	29,295	30,540
End of Academy (6 mos)	29,802	30,398	31,614	32,958	34,359
Start of 2 nd	36,880	37,618	39,122	40,785	42,519
Start of 3 rd	43,959	44,838	46,632	48,613	50,680
Start of 4 th	51,038	52,058	54,141	56,442	58,841
Start of 5 th	58,116	59,278	61,649	64,269	67,000
Start of 6 th	65,195	66,499	69,159	72,098	75,163
Detective	65,195	66,499	69,159	72,098	75,163
Sergeant	68,121	69,483	72,262	75,334	78,535
Detective Sergeant	72,157	73,600	76,544	79,797	83,188
Lieutenant	73,130	74,593	77,576	80,873	84,310
Detective Lieutenant	76,159	77,683	80,790	84,223	87,803
Captain	77,047	78,588	81,731	85,205	88,826

The following salary schedule shall apply to all employees hired on or after the date of this Award as follows:

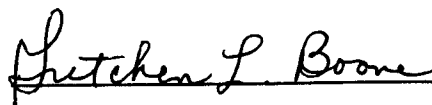
	2001	2002	2003
Starting Salary	\$28,101	\$28,101	\$28,101
End of Academy (6 mos)	\$33,966	\$34,386	\$34,824
Start of 2 nd	\$39,831	\$40,671	\$41,547
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Lieutenant	\$77,576	\$80,873	\$84,310
Detective Lieutenant	\$80,790	\$84,223	\$87,803
Captain	\$81,731	\$85,205	\$88,826

Dated: October 26, 2001
Sea Girt, New Jersey


James W. Mastriani

State of New Jersey }
County of Monmouth }ss:

On this 26th day of October, 2001, before me personally came and appeared James W. Mastriani to me known and known to me to be the individual described in and who executed the foregoing instrument and he acknowledged to me that he executed same.


GRETCHEN L. BOONE
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 8/13/2003