

RESOLUTION NO. 2019-61

RESOLUTION APPROVING PAYMENT OF BILLS LIST ON FEBRUARY 19, 2019

BE IT RESOLVED that the bills as presented as by the Borough Clerk, all having been certified and approved by the Borough Clerk to be complete as to form, goods having been delivered and/or services performed and sufficient funds being available for payment for said bills, be paid.

Certification that the vouchers listed on the warrant register numbering 3697 thru 3806 as follows and comply with requirements of State Law and Borough Ordinance as to content and form, that proper and sufficient appropriations exist for the payment to be made and that there is legal authority as provided in N.J.S. 40A: 5-17(a)(1) for the payment to be made.

- 01 General Account
 - 03 Grant Account
 - 11 Water/Sewer Account
 - 21 Beach Utility Account
 - 23 Parking Utility Fund
 - 41 Dog License Account
 - 55 Trust Fund Account
 - 61 Tourism Development Account
- Total:

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

Adopted:

RESOLUTION NO. 2019-62

RESOLUTION AUTHORIZING AGREEMENT WITH LOCAL 399 AFM FOR MUSICAL SERVICES FOR 2019

WHEREAS, there exists a need for the employment of a band and orchestra for the Taylor Pavilion for the summer season; and

WHEREAS, funds are available for this purpose; and

WHEREAS, the Local Public Contract Law (N.J.S.A. 40A:11-1 et seq.) requires that the resolution authorizing the awarding of contracts for “Extraordinary Unspecifiable Services” without competitive bids must be publicly advertised.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Borough Council of the Borough of Belmar as follows:

1. The Mayor and Borough Council be and are hereby authorized and directed to execute an agreement with the Local 399 AFM for the furnishing of band and orchestra for the Taylor Pavilion for a sum not to exceed \$14,098.77. The agreement shall include the fact that \$7,049.43 will be reimbursed to the Borough upon completion of the concerts and dances.
2. This contract is awarded without competitive bidding as an “Extraordinary Unspecifiable Service” under the provisions of the Local Public Contracts Law because the services are specialized and qualitative in nature and services rendered are original and creative in character in a recognized field of artistic endeavor and will not reasonably permit the drawing of specifications or the receipt of competitive bids.
3. The Local 399 AFM will furnish band concerts, one for each Monday beginning in July and August and will furnish music dancing performances, one for each Thursday in July and August. The musicians are paid prevailing wage scale by the Trust Fund.
4. Local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.) requires that the resolution authorizing the award of contracts for “Professional Services” without competitive bids and the contract itself must be available for public inspection.

CERTIFICATION AS TO AVAILABILITY OF FUNDS

I hereby certify that, as of there are adequate funds in the free and unencumbered balance in the appropriation account entitled, Recreation OE.

Christine Manolio
Chief Financial Officer

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

RESOLUTION NO 2019-63

RESOLUTION AUTHORIZING REFUNDS

BE IT RESOLVED, by the Mayor and Borough Council that the following refunds are hereby authorized upon certification by the Chief Financial Officer to the following:

Jeralyn & Gerald Lawrence
107 16th Avenue
Belmar, NJ 07719
200 Second Avenue Unit 14 Tax overpayment - \$1813.91

Kevin Karr
1303 K Street
Belmar, NJ 07719
Zoning Board of Adjustment Escrow Balance - \$454

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

Adopted

RESOLUTION 2019-64

RESOLUTION INDICATING CORRECTIVE ACTION PLAN/STATUS REGARDING THE 2017 MUNICIPAL AUDIT REPORT

BE IT RESOLVED by the Mayor and Borough Council of the Borough of Belmar that the following is the corrective action plan/status developed to address the recommendations as noted in the 2017 Audit Report which are as follows:

Material Weakness

Comment 2017-001:

The general ledger was not properly maintained. We noted the following deficiencies: (a) subsidiary ledgers were not properly reconciled to control totals; (b) there were revenues and expenditures that were charged/credited to improper accounts.

Due to the late filing of the 2017 audit, the internal controls over the preparation and fair presentation of financial statements in accordance with the accounting principles promulgated by the Division of Local Government Services shall be reviewed and revised as necessary in 2019.

General

Comment 2017-002:

Unfunded Ordinances;

Water/Sewer - The analysis of cash show deficits in funding for seven (7) bond ordinances. General Capital - There are five (5) ordinances with cash deficits.

Due to the late filing of the 2017 Audit - the Borough will review in 2019 and take appropriate action to fund the six ordinances.

Comment 2017-003:

The Annual Debt Statement does not agree to audited balances.

The Annual Debt Statement should be revised and resubmitted to the Division of Local Government Services.

Comment 2017-004:

The General Ledger was not updated for all 2016 audit adjustments.

Moving forward in 2019 all audit adjustments be recorded in the General Ledger.

***Comment 2017-005:**

Interfunds receivable and payable are reflected on the various balance sheets of the funds at December 31, 2017.

All interfunds will be liquidated prior to year end where funds are available

Comment 2017-006:

An extended period of time has passed since there has been a physical inventory of Fixed Assets.

Due to the late filing of the 2017 audit, the physical inventory and the Fixed Assets Maintenance System be reviewed in 2019.

Comment 2017-007:

The Borough is participating in a drug rehabilitation program. The Borough expended Public Assistance Trust Fund I funds to pay the transportation costs for three people to be taken to out of state drug treatment centers.

Due to the late filing of the 2017 audit, this will be addressed/discontinued in 2019.

Comment 2017-008:

Within the Public Assistance Trust Fund I account, the Borough is accepting donations from a breast cancer support group. The group then directs to whom the funds should be disbursed.

Due to the late filing of the 2017 audit, this will be addressed in 2019

Comment 2017-009:

We noted that in two petty cash reimbursements were made without adequate backup. Each reimbursement was for \$100.00.

Due to the late filing of the 2017 audit, this will be reviewed in 2019 and insure proper controls over petty cash reimbursements.

Annual UCC Report

Comment 2017-010:

Based on discussions with management we noted the Annual UCC Report required to be submitted to the state had not been submitted as of the time of audit.

Due to the late filing of the 2017 audit, this was addressed in January 2019.

Water Sewer

Comment 2017-011:

The Borough did not pay water taxes on a timely basis.

Due to the late filing of the 2017 audit, timely payment of the water taxes will be addressed in 2019.

Comment 2017-012:

A contract awarded in 2016 was not encumbered until the following year.

Due to the late filing of the 2017 audit, contracts shall be encumbered when awarded in 2019 and forward.

Water Sewer (continued)

Comment 2017-013:

We noted two properties where problems with the water meters resulted in high consumer rents receivable balances. These meter problems date back many years and the Borough has not resolved the issues.

Due to the late filing of the 2017 audit, during 2019 and forward, the Borough will investigate meter issues on a timely basis and adjust the account balances accordingly based on their findings.

Comment 2017-014:

The Tax Sale (water/sewer utility) was not complete. The CFO/Tax Collector took one resident (\$436.20) out of the tax sale because of what she felt the circumstances warranted it.

Due to the late filing of the 2017 audit, during 2019 the Tax Collector shall include all eligible properties in the Tax Sale.

Comment 2017-015:

We noted that water/sewer bills dated 1/13/17 which contained at least five (5) major errors were mailed to residents without being reviewed. This necessitated a billing correction of \$1,160,995.52 (net). The five items noted totaled \$1,246,993.22 out of the \$1,291,149.24 billed.

Due to the late filing of the 2017 audit, during 2019 and forward, all billings will be reviewed by the appropriate Borough employee prior to the bills being finalized and mailed to the residents.

Trust Other

Comment 2017-016:

The third-party lien account contains reconciling items from various years as well as lien redemptions that have not been paid out some of which date back to prior to 2013. There is also cash in the account which represents interest that was recorded in the reserve for unemployment account.

Due to the late filing of the 2017 audit, during 2019 the Borough will review and write off the reconciling items which will not be resolved and bring the reserve balance in line with what is owed to lien holders. In addition, any excess cash will be turned over to the Trust Other checking account to clear these items from the reconciliation.

Escrow Accounts

Comment 2017-017:

The Developer Escrow funds are held in the trust other cash account. The account is not set up to allocate interest earned to individual FEINs.

Due to the late filing of the 2017 audit, all Developer Escrow Funds shall be set up properly in 2019.

Comment 2017-018:

Police off duty work is not being billed for in advance as is required by the Division of Local Government Services.

Due to the late filing of the 2017 audit, Police off duty will be billed prior to the work being done and held in escrow moving forward in 2019. The Borough is seeking reimbursement from all outstanding vendors.

Payroll

Comment 2017-019:

Payroll is accounted for on an excel spreadsheet, the financial statements were not adjusted for the payroll account.

Due to the late filing of the 2017 audit, the financial statements shall be adjusted to include the accounting of the payroll in 2019.

Comment 2017-020:

Per review of the Borough's PERS and PFRS pension analyses, the Borough is holding various employees' funds and not taking appropriate action on a timely basis.

Appropriate action has been taken on these items with the Borough employees.

The Borough take appropriate action on a timely basis with regards to the employees' funds.

Senior/Veteran Testing

Comment 2017-021:

2 of 22 applications could not be located. 1 of 22 received the discount but was not eligible.

Due to the late filing of the 2017 audit, for 2019 and forward all documentation shall be maintained and available for examination at the time of audit. Also, internal controls will be reviewed and revised to reasonably ensure that only eligible recipients receive the discount.

Internal Control Testing

Comment 2017-022:

Tax Collection – 3 of 25 cash receipt stubs could not be located

Purchasing – of 30 purchase orders chosen for testing 6 were not dated prior to their invoice date, 1 was over the quote threshold with no competitive quotes, 1 bid contract dollar limit was exceeded without a change order and one 1 was charged to an incorrect budget account.

Due to the late filing of the 2017 audit, during 2019 internal controls over purchasing will be reviewed and amended as necessary.

Municipal Court

Comment 2017-001:

The general and bail accounts contain outstanding checks greater than six months old.

Due to the late filing of the 2017 audit, during 2019 the Court Administrator shall investigate stale outstanding checks.

BE IT FURTHER RESOLVED, that the Borough Clerk be and is hereby directed to file said resolution with the Director of the Division of Local Finance.

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

RESOLUTION 2019-65

RESOLUTION ESTABLISHING FEES FOR CERTAIN RECREATION PROGRAMS

BE IT RESOLVED, by the Mayor & Council of the Borough of Belmar, that the following fees for Recreation Programs be set and shall hereby be in effect until replaced with a future resolution adopted by the Mayor & Council:

8 Week Summer Camp

\$700 - Belmar/Lake Como Residents & St. Rose Students

\$900 - Non-Residents

25% discount for additional children of same family

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

Adopted

RESOLUTION 2019-66

RESOLUTION PROVIDING FOR EMERGENCY TEMPORARY APPROPRIATIONS

WHEREAS, the Mayor and Council of the Borough of Belmar passed a 2019 Temporary Budget Resolution on January 5, 2019, and

WHEREAS, N.J.S.A. 40A:4-20 authorizes the Mayor & Council by resolution adopted by a two-thirds vote of the full membership thereof to make emergency temporary appropriations;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Belmar, in the County of Monmouth and State of New Jersey, that the attached list of 2019 emergency temporary appropriations are hereby approved.

BE IT FURTHER RESOLVED that certified copies of this Resolution be provided by the Office of the Municipal Clerk to each of the following:

- a) Director, Division of Local Government Services
- b) Administrator
- c) Township Attorney
- d) Township Auditor
- e) Chief Financial Officer

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

Adopted

RESOLUTION 2019-67

**RESOLUTION ESTABLISHING A PERMIT PARKING AREA
FOR MARINA SLIP HOLDERS IN THE BELMAR MARINA IN THE BOROUGH OF
BELMAR, MONMOUTH COUNTY, NEW JERSEY**

WHEREAS, Borough Code Section 19-32.1 provides for the establishment of permit parking areas by Resolution; and,

WHEREAS, the Mayor and Council of the Borough of Belmar have determined that the need for permit parking exists in the Belmar Marina for marina slip holders.

NOW, THEREFORE, BE IT RESOLVED by the Borough of Belmar, County of Monmouth, New Jersey, that the following permit parking area, times and for such vehicles are hereby designated:

Permit parking shall be in effect from May 1st to October 30th annually. One (1) permit parking tag/decal shall be issued for each Belmar marina slip holder. The permitted area shall be off the 10th Avenue entrance where the ten (10) existing parking spaces north of Marina Grille are located along the bulkhead (facing east and west). Parking in the permitted area is available on a first-come, first-serve basis. Appropriate signage shall be installed as required by Borough Code.

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Borough of Belmar, County of Monmouth, New Jersey, that the forgoing permit parking area shall remain in effect until superseded by a subsequent Resolution.

offered the above resolution and moved its adoption.

Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

RESOLUTION NO. 2019-68

RESOLUTION PERMITTING SPECIAL EVENTS

WHEREAS, applications have been received by the Special Events Committee as per Ordinance 16-14.4 “Permits and Special Event Permits;” and

WHEREAS, said applications have been reviewed by the Special Events Committee and by the Borough Council; and

WHEREAS, the following events are recommended for approval with conditions if applicable:

Belmar/Lake Como St. Patrick’s Day Parade: Sunday March 4th,2019. Event will begin at 10:00AM and end by 4:00PM. Event will take place on Main Street Belmar and Lake Como. Organizers of the event must furnish the Belmar Police Department and the Borough of Belmar with a complete list of all Organizations participating in the parade. List must include contact person with phone number for each organization. Complete list must be submitted no later than ten days prior to the event. No additional Borough resources are required.

15th Annual Autism Beach Bash: September 5th -9th 2019. Event will take place on Belmar Beach between 5th and 8th Avenues. Area will be left in the same condition in which it was found. No additional Borough resources are required.

Spring Lake Five: Saturday May 25th, 2019. Event will take place in Spring Lake and Belmar. No additional Borough resources are required.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Borough Council of the Borough of Belmar that permission is granted for the special events as noted above with conditions if cited.

offered the above resolution and moved its adoption. Seconded by and adopted by the following vote on roll call:

Council members:	AYES	NAYS	ABSTAIN	ABSENT
Mr. Carvelli				
Mr. McCracken				
Ms. Wann				
Mr. Brennan				
Mayor Walsifer				

Adopted: