

Borough of Neptune City
Regular Meeting of the Mayor and Council
Agenda
October 25, 2021

Call to Order
Roll Call:
Open Public Meetings Act
Flag Salute

MINUTES

Minutes August 23, 2021, September 13, 2021, September 27, 2021

COMMUNICATIONS

PRESENTATIONS

BOARD OF EDUCATION REPORT

MAYORS REPORT

COUNCIL REPORTS

Administration & Finance - John Pietrunti
Public Works – Pamela Renee
Law & Ordinance – Brian Thomas
Administration & Justice – Glen Kocsis
Special Services- Danielle Pappas
Human Services- Dave Calhoun

ADMINISTRATORS REPORT

PUBLIC PARTICIPATION (FOR AGENDA ITEMS)

UNFINISHED BUSINESS

NEW BUSINESS

Resolution 21-141 Corrective Action Plan 2020 Audit
Resolution 21-142 Certification of the 2020 Audit

CONSENT AGENDA

All items listed are considered to be routine and non-controversial by the Mayor and Council and will be approved by one motion. There will be no separate discussion on these items unless a Council member(s) so request it, in which case the item(s) will be removed from the Consent Agenda and considered in its normal sequence on the agenda. The one motion signifies and adoption of all resolutions, receive and file letters, correspondence, reports and approval of applications and minutes.

Resolution 21-143 Payment of Bills
Resolution 21-144 Temporary Curfew
Resolution 21-145 Reappointment of Class II Officer Hanson
Resolution 21-146 Shared Service Agreement with Monmouth County iTax Map/Collaboration Center System
Resolution 21-147 Authorizing the cancellation of other trust fund balances

PUBLIC PARTICIPATION

AJOURN

Resolution 2021-141
Corrective Action Plan

WHEREAS, the 2020 audit was received by the Mayor and Council of the Borough of Neptune City, and

WHEREAS, certain comments and recommendations were made in the 2020 audit and are attached hereto and made part hereof as schedule "A", and

WHEREAS, a corrective action plan has been submitted by the Chief Financial Officer of the Borough of Neptune City and is attached hereto and made part hereof as schedule "B", and

WHEREAS, it is the desire of the Mayor and Council of the Borough of Neptune City to implement the corrective action plan in response to comments and recommendations contained in the 2020 Audit Report.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the Borough of Neptune City, County of Monmouth and State of New Jersey as follows:

1. That the Mayor and Council have implemented the corrective action plan filed by the Chief Financial Officer in order to comply with the comments and recommendations as set forth in the 2020 Audit.
2. That a certified copy of this resolution shall be forwarded to the Division of Local Government Services, the Borough Administrator, Chief Financial Officer and Borough Auditor.

Councilperson	Motion	2 nd Motion	Aye	Nay	Abstain
Calhoun					
Kocsis					
Pappas					
Pietrunti					
Renee					
Thomas					

CERTIFICATION

I, Tamara Brown, Municipal Clerk of the Borough of Neptune City, hereby certify the foregoing to be a true copy of a resolution adopted by the Council of the Borough of Neptune City at their meeting held October 25, 2021.

WITNESS, my hand and the seal of the Borough of Neptune City this 25th day of October, 2021.

TAMARA BROWN, MUNICIPAL CLERK

BOROUGH OF NEPTUNE CITY

AUDIT REPORT YEAR: DECEMBER 31, 2020

Department of Finance, William E. Antonides, Jr., CFO

Finding 2020-01

Finding: The analysis of the various accounts in the Other Trust Fund revealed that there are considerable amounts unidentified in the fund.

Effect: There is uncertainty of related to the nature of the various trust reserve balances.

Recommendation: 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 should be reviewed and revised as needed to reasonably ensure the accounting policies of the governing body and those of Division of Local Government Services are being carried out as intended, and also to ensure the safe keeping of assets of the tax payers. Also, a detailed analysis of all the trust reserves should be prepared and if this is not possible, then action should be taken to cancel any unidentified balances. That a detail of all the trust reserves be proven on a monthly basis.

Management's Response to Finding: The Other Trust Fund was not accurately maintained by the Borough of Neptune City from at least 2007– 2015. The current Chief Financial Officer and Tax Collector attempted to analyze the aforementioned years in an attempt to reconcile the account however, numerous records that would be needed to substantiate the balance are not available. The unidentified balances cannot reasonably be identified.

Corrective Action: The Borough will cancel the unidentified balances in the Other Trust Fund by resolution.

Finding 2020-02: During our testing it was noted that 75 of 100 samples tested did not have proper approval by the Chief Financial Officer or Business Administrator on the purchase orders.

Effect: There is a possibility that a purchase order was created or completed with a proper approval.

Recommendation: That all purchase orders or requisitions be approved with a signature before the purchase of goods or services.

Management's Response to Finding: The Coronavirus Disease of 2019 impacted the daily operation of Borough of Neptune City as well as the Nation as a whole. During certain periods there was limited staff in the municipal building. This resulted in the manual signatures which were needed for the approval of purchase orders being done verbally.

Corrective Action: The Borough realized that this was not ideal situation and has since migrated its finance software to the cloud. This has permitted the electronic approval of purchase orders and eliminated the need for manual signatures on purchase orders.

RESOLUTION 2021-142
GOVERNING BODY CERTIFICATION OF THE ANNUAL AUDIT

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions, and

WHEREAS, the Annual Report of Audit for the year 2020 has been filed by a Registered Municipal Accountant with the *Borough of Neptune City Municipal Clerk* pursuant to N.J.S.A. 40A:5-6, and a copy has been received by each member of the governing body; and,

WHEREAS, the Local Finance Board of the State of New Jersey is authorized to prescribe reports pertaining to the local fiscal affairs, as per R.S. 52:27BB-34, and,

WHEREAS, the Local Finance Board has promulgated a regulation requiring that the governing body of each municipality shall by resolution certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, as a minimum, the sections of the annual audit entitled:

General Comments
Schedule of Findings and Responses
Auditor's Opinions

and,

WHEREAS, the members of the governing body have personally reviewed as a minimum the Annual Report of Audit, and specifically the sections of the Annual Audit entitled:

General Comments
Schedule of Findings and Responses
Auditor's Opinions

as evidenced by the group affidavit form of the governing body, and,

WHEREAS, such resolution of certification shall be adopted by the Governing Body no later than forty-five days after the receipt of the annual audit as per the regulations of the Local Finance Board, and,

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board, and

WHEREAS, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52, to wit:

R.S. 52:27BB-52: A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his office.

NOW, THEREFORE BE IT RESOLVED, That the Mayor and Council of the *Borough of Neptune City* hereby states that it has complied with the promulgation of the Local Finance Board of the State of New Jersey dated July 30, 1968 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON *OCTOBER 25, 2021*.

Tamara Brown, Municipal Clerk

**CERTIFICATION OF GOVERNING BODY OF THE ANNUAL AUDIT
GROUP AFFIDAVIT FORM**

STATE OF NEW JERSEY
COUNTY OF *Monmouth*

We, members of the governing body of the *Borough of Neptune City* of, in the County of *Monmouth*, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected (or appointed) members of the Mayor *and Council* of the *Borough of Neptune City* in the county of *Monmouth*;
2. In the performance of our duties, and pursuant to N.J.A.C. 5:30-6.5, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Clerk pursuant to N.J.S.A. 40A:5-6 for the year *2020*;
3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled "Comments and Recommendations."

(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____

Sworn to and subscribed before me this
_____ day of _____
Notary Public of New Jersey

Tamara Brown, Municipal Clerk

The Municipal Clerk shall set forth the reason for the absence of signature of any members of the governing body.

IMPORTANT: This certificate must be sent to the Bureau of Financial Regulation and Assistance, Division of Local Government Services, P.O. Box 803, Trenton, New Jersey 08625.

RESOLUTION 21-143
AUTHORIZING PAYMENT OF THE BILLS

BE IT RESOLVED that the bills as presented, all have been certified and approved as complete as to form, goods having been delivered, and/or services performed and sufficient funds being available for payment for said bills, be paid in the amount of ***\$31,018.46***

Councilperson	Motion	2 nd Motion	Aye	Nay	Abstain
Calhoun					
Kocsis					
Pappas					
Pietrunti					
Renee					
Thomas					

CERTIFICATION

I, Tamara Brown, Municipal Clerk of the Borough of Neptune City, hereby certify the foregoing to be a true copy of a resolution adopted by the Council of the Borough of Neptune City at their meeting held October 25, 2021.

WITNESS, my hand and the seal of the Borough of Neptune City this 25th day of October, 2021.

TAMARA BROWN, MUNICIPAL CLERK

RESOLUTION 2021-144
TEMPORARY CURFEW

WHEREAS, in the interest of safety and well being in the Borough of Neptune City, it is desired of the Mayor and Council to establish a temporary curfew, and

NOW THEREFORE BE IT RESOLVED, that the Mayor and Council of the Borough of Neptune City hereby adopt a curfew to be enforced by the Neptune City Police Department, between the hours of 8:00 P.M. to 6:00 A.M. prevailing time for the dates starting October 30th and October 31st for those under the age of 17, and

BE IT FURTHER RESOLVED, that this curfew restricts and prohibits the wearing of masks by any person during the times and dates set forth above.

Councilperson	Motion	2 nd Motion	Aye	Nay	Abstain
Calhoun					
Kocsis					
Pappas					
Pietrunti					
Renee					
Thomas					

CERTIFICATION

I, Tamara Brown, Municipal Clerk of the Borough of Neptune City, hereby certify the foregoing to be a true copy of a resolution adopted by the Council of the Borough of Neptune City at their meeting held October 25, 2021.

WITNESS, my hand and the seal of the Borough of Neptune City this 25th day of October, 2021.

TAMARA BROWN, MUNICIPAL CLERK

Resolution 21-145
ANNUAL APPOINTMENT SPECIAL LAW ENFORCEMENT CLASS II OFFICER

WHEREAS, the Borough is in need of a Special Law Enforcement Class II Police Officer, and

WHEREAS, it is the recommendations of the Chief of Police to reappoint William Hanson as a Special Law Enforcement Class II Police Officer and be assigned as the School Resource Officer, and

NOW THEREFORE BE IT RESOLVED, that the Mayor and Council of the Borough of Neptune City appoint William Hanson as a Special Law Enforcement Class II Police Officer effective January 1, 2021.

Councilperson	Motion	2 nd Motion	Aye	Nay	Abstain
Calhoun					
Kocsis					
Pappas					
Pietrunti					
Renee					
Thomas					

CERTIFICATION

I, Tamara Brown, Municipal Clerk of the Borough of Neptune City, hereby certify the foregoing to be a true copy of a resolution adopted by the Council of the Borough of Neptune City at their meeting held October 25, 2021.

WITNESS, my hand and the seal of the Borough of Neptune City this 25th day of October, 2021.

TAMARA BROWN, MUNICIPAL CLERK

RESOLUTION 21-146

RESOLUTION TO APPROVE THE BOROUGH OF NEPTUNE CITY TO ENTER INTO A SHARED SERVICES AGREEMENT WITH THE COUNTY OF MONMOUTH TO PROVIDE THE ITAX MAP/COLLABORATION CENTER SYSTEM (tax map conversion and maintenance services)

WHEREAS, the Uniform Shared Services and Consolidation Act (C.40A:565-1, et seq.) authorizes local units of this State to enter into a contract with any other local unit(s) for the joint provision within their several jurisdictions of any service, which any party to the agreement is empowered to render within its own jurisdiction, and

WHEREAS, each municipality is to provide for the preparation of yearly revisions to the tax map under New Jersey State law N.J.A.C. 18:23A-1.1, and this legal requirement is not followed by all municipalities based on limited financial, technical and professional resources, and

WHEREAS, each physical description of a parcel of land drives the mass-appraisal calculation of the land portion of its property tax assessment, and land data inaccuracies and errors lead to poor distribution of the annual tax levy, potentially resulting in years of tax bill overpayments and underpayments, and

WHEREAS, a County-to-Municipality shared services program would provide map conversion and maintenance services, ushering in the transition from analog to a Countywide standard of state-certified digital tax maps for all 53 municipalities, and

WHEREAS, the intent of the digital tax map shared services program is to reduce municipal costs in complying with the law and provide for the most up-to-date GIS parcel layer and tax map data for public and government stakeholders, and

WHEREAS, this service provides participating municipalities with numerous benefits, including: anticipated cost-savings through economies-of-scale; reduce cost to comply with state regulations and standards; transition from analog to state-certified digital maps; streamlined editing and ongoing maintenance procedures; more consistent and accurate municipal and County-wide information; unprecedented assemblage of data made available to taxpayers, municipalities and the County; and seamless flow of tax information into GIS and additional information systems.

WHEREAS it is in the best interest of the Borough of Neptune City to enter into such an agreement, and

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and Council of the Borough of Neptune City hereby approves entry in the Agreement with the County of Monmouth consistent with the foregoing.

BE IT FURTHER RESOLVED, that the Mayor, Borough Administrator and Municipal Clerk are each hereby authorized and directed to execute the attached Shared Services Agreement, for the provision of the iTax Map/Collaboration Center System on behalf of the Borough.

RESOLUTION NO. 2021-147

**RESOLUTION OF THE BOROUGH OF NEPTUNE CITY,
COUNTY OF MONMOUTH, STATE OF NEW JERSEY,
AUTHORIZING THE CANCELLATION OF OTHER TRUST
FUND BALANCES**

WHEREAS, there currently exists reserve balances in the Other Trust Fund that have been reflected in the ledgers as unidentified from 2015 and prior; and

WHEREAS, the Chief Financial Officer has attempted to identify the balances to the extent practical based upon the available records; and

WHEREAS, the Chief Financial Officer has requested that the Borough Council authorize that said reserves be cancelled to the Current Fund – Fund Balance.

NOW, THEREFORE, BE IT RESOLVED, by the governing body of the Borough of Neptune City, County of Monmouth, State of New Jersey, that the Chief Financial Officer is hereby authorized to cancel the unidentified reserve balances to the Current Fund – Fund Balance.

Councilperson	Motion	2 nd Motion	Aye	Nay	Abstain
Calhoun					
Kocsis					
Pappas					
Pietrunti					
Renee					
Thomas					

CERTIFICATION

I, Tamara Brown, Municipal Clerk of the Borough of Neptune City, hereby certify the foregoing to be a true copy of a resolution adopted by the Council of the Borough of Neptune City at their meeting held October 25, 2021.

WITNESS, my hand and the seal of the Borough of Neptune City this 25th day of October, 2021.

TAMARA BROWN, MUNICIPAL CLERK