

BOROUGH OF RIDGEFIELD

A G E N D A

Special Public Session Meeting of the Mayor and Council

Date: August 3, 2016

Open Public Meetings Statement by Mayor Suarez

Public Session: 6:30 P.M. C.T.O.:
Adjourn:

Pledge of Allegiance

Citizens Comment on Agenda:

Correspondence:

ROLL CALL-PUBLIC SESSION

	PRESENT	ABSENT
Mayor Suarez		
Castelli		
Acosta		
Penabad		
Shim		
Todd		
Vincentz		

CONSENT AGENDA:

- | | | |
|----------|--------------------|---|
| 226-2016 | Mayor Suarez | Appoint Municipal Court Magistrate |
| 227-2016 | Councilman Penabad | Extend Due Date for Payment of 3 rd Qtr. Taxes |
| 228-2016 | Councilman Penabad | Corrective Action Plan |
| 229-2016 | Councilman Penabad | Approve Purchase of Fire Prevention Vehicle |
| 230-2016 | Councilman Penabad | Chapter 159-Municipal Alliance |
| 231-2016 | Councilman Penabad | Authorize Green Communities Grant Application |

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

RESOLUTIONS:

- | | | |
|----------|--------------------|----------|
| 232-2016 | Councilman Penabad | Warrants |
|----------|--------------------|----------|

COMMENTS BY MAYOR:

COMMENTS BY COUNCILMEN:

COMMENTS BY CITIZENS: (All speakers are limited to five minutes maximum per meeting)

Agenda subject to change as a result of matters not known at time of printing with the consent of the Mayor and Council.

Respectfully submitted,

Linda M. Silvestri,
Borough Clerk

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Mayor Suarez

RESOLUTION NO. 226-2016

BE IT RESOLVED that the Mayor and Council appoints

KEVIN P. KELLY

as Municipal Court Magistrate for the unexpired term of David Lafferty through September 2, 2016.

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

Approved:

Attest:

Anthony R. Suarez, Mayor

Linda M. Silvestri,
Borough Clerk

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Councilman Penabad

RESOLUTION NO. 227-2016

WHEREAS, N.J.S.A. 54.4-67 permits the Mayor and Council of each municipality to fix the rate of interest to be charged for the nonpayment of taxes on or before the date when they would become delinquent; and

WHEREAS, the Mayor and Council of the Borough of Ridgefield set forth said interest rate by Resolution 40-2016 at their January 6, 2016 meeting; and

WHEREAS, the Borough of Ridgefield was unable to mail its 3rd Quarter 2016 property tax bills on or before June 14th as required by N.J.S.A. 54:4-66 due to the failure on the part of the State of New Jersey to certify state aid funding in a timely manner to permit the Bergen County Board of Taxation to certify the 2016 municipal tax rate and apportionment of taxes; and

WHEREAS, this delay resulted in the late mailing of the 3rd Quarter 2016 tax bills to Borough property owners;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Ridgefield, County of Bergen, State of New Jersey, that the interest rate for the nonpayment of 3rd Quarter 2016 property taxes shall be fixed at zero (0%) percent until August 25, 2016.

BE IT FURTHER RESOLVED, that if payment of the 3rd Quarter 2016 property tax is not made on or before August 25, 2016, the time period set forth above, then the interest rate for nonpayment of the 3rd Quarter 2016 property tax shall revert back to the original interest rate established in Resolution 40-2016 and shall be charged from the statutory payment date for 3rd Quarter property taxes of August 1, 2016.

Approved:

Anthony R. Suarez, Mayor

Attest:

Linda M. Silvestri,
Borough Clerk

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Councilman Penabad

RESOLUTION NO. 228-2016

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit it cause an annual audit of its books, accounts and financial transactions to be made and completed within six months after the close of its fiscal year; and,

WHEREAS, the audit for the fiscal year ending December 30, 2015 was presented to the governing body on July 6, 2016; and,

WHEREAS, in accordance with OMD Circular A-133, 98-07, and Local Finance Notice CFP 97-16, all local government units must prepare and submit a Corrective Action Plan as part of the annual audit process; and,

WHEREAS, the Corrective Action Plan cover all findings and recommendations, including state, federal, and general of financial statement finding in the audit report; and,

WHEREAS, the Chief Financial Officer shall prepare said Corrective Action Plan with the assistance from other officials affected by the audit recommendations; and,

WHEREAS, the Corrective Action Plan must be approved by the governing body of the local using and be submitted to the Division of Local Government Services no later than sixty days from the receipt of the audit report; and,

NOW THEREFORE BE IT RESOLVED THAT the Mayor and Council of the Borough of Ridgefield that the Corrective Plan for the fiscal year ended December 31, 2016 is hereby approved.

BE IT FUTHER RESOLVED, that a copy of the Corrective Action Plan will be placed on file in the Office of the Borough Clerk.

Approved:

Anthony R. Suarez, Mayor

Attest:

Linda M. Silvestri,
Borough Clerk

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

Borough of Ridgefield
Bergen County
604 Broad Ave.
Ridgefield, NJ 07657

Audit Report Fiscal Year December 31, 2015

CORRECTIVE ACTION PLAN

Schedule of Comments and Recommendations:

FINANCE:

Comment 1 (A Prior Year's Recommendation)

Not all transactions are posted to the general ledger for the Net Payroll account as required by Technical Directive #3.

Recommendation:

That all transactions be recorded in the general ledger for all funds.

Explanation and Corrective Action:

The Payroll Supervisor was not properly trained in the importance of maintaining ledgers for Payroll. The supervisor now posts all payroll transactions.

Comment 2

Grant receipts are improperly posted as budget Contras.

Recommendation:

More care will be taken to ensure that grant receipts are properly posted

Explanation and Corrective Action:

In the absence of a full time, tax staff posted payments as best as they could. Staff now make inquiries to the CFO if there is any uncertainty as to cash posts. The CFO also monitors cash receipts to identify and correct any errors.

Comment 3

There were tax overpayments from prior years that were not refunded or applied.

Recommendation:

That tax overpayments be refunded or applied in a timely manner in accordance with N.J.S.A 54:49-15-16.

Explanation and Corrective Action:

The Tax Collector had overpayments on the books from former tax payers. He will cancel all small balance accounts and attempt to locate the rightful owners to refund overpayments.

Comment 4

There were instances in which a Form 1099 was not issued to all individuals and/or organizations that were compensated in excess in violation of IRS regulations.

Recommendation:

That all vendors compensated in excess of \$600.00 be issued a Form 1099 as required by IRS Rev. Rul. 2003-66.

Explanation and Corrective Action:

An outside vendor was processing the Form 1099. However, there was no internal review of the vendor list before sending out the information. This year the Accounts Payable clerk and the CFO will review the list to ensure that the Form 1099 is issued to the appropriate vendors.

Comment 5

There are unfunded improvement authorizations in the General Capital fund greater than 5 years old.

Recommendation:

That all ordinances with cash deficits over 5 years should be funded through a valid financing source.

Explanation and Corrective Action:

Unfunded ordinances will be funded in October.

Comment 6

The first quarter 2015 payment to the State for DCA fees collected does not accurately reflect collections by the department.

Recommendation:

That the payments to the State for DCA fees accurately reflect collections by the Department.

Explanation and Corrective Action:

Greater care will be taken by the Building Department when running the state quarterly reports.

Comment 7

Twelve payments for the State Health Benefits were not made to the current year budget.

Recommendation:

More care be taken to ensure that 12 monthly payments are paid and charged to the same budget year.

Explanation and Corrective Action:

In the absence of a full time CFO, the wrong account number was selected for the December insurance payment.

Comment 8

There was an instance in which an expenditure was charged to the incorrect budget year.

Recommendation:

That all expenditures are charged to the appropriate budget year.

Explanation and Corrective Action:

There new was a part-time CFO appointed in January. Due to his inexperience with the borough, errors were not identified and corrected.

PAYROLL:

Payroll Comment 1 (A Prior Year's Recommendation)

There were instances in which amounts transferred to the net payroll account do not agree with the payroll registers.

Recommendation:

That more care be taken to ensure amounts being transferred to the net payroll account agree with payroll registers.

Explanation and Corrective Action:

The Payroll Supervisor was never instructed as to which numbers on the payroll report need to be transferred to the net payroll account; her work was not properly supervised. She has been trained and the CFO reviews totals before transmitting the money.

Payroll Comment 2 (A Prior Year's Recommendation)

The net payroll account is reporting a negative reconciled balance as of Year-end.

Recommendation:

That more care be taken to ensure sufficient funds be maintained in this account to prevent negative reconciled balances.

Explanation and Corrective Action:

The payroll account was being reconciled by the Payroll Company but not reviewed by anyone at the Borough. Therefore, any negative balances were not identified. The CFO now reconciles the Payroll Account to prevent this from recurring,

Payroll Comment 3 (A Prior Year's Recommendation)

There were instances in which enrolled employee health benefit deductions were not being calculated in accordance with Chapter 78, P.L. 2011

Recommendation:

That all enrolled employee health benefit deductions be calculated in accordance with Chapter 78, P.L. 2011.

Explanation and Corrective Action:

Changes in benefit coverage and or salary increases were not carefully adjusted in payroll. The calculation has been corrected. CFO will review periodically health care calculations for employee deductions for accuracy.

Payroll Comment 4 (A Prior Year's Recommendation)

There were instances in which employee's longevity amounts did not agree to contract percentages.

Recommendation:

That longevity calculations be reviewed to ensure proper percentages are computed for all eligible employees.

Explanation and Corrective Action:

The calculation has been corrected. CFO will review periodically longevity amounts for accuracy.

DEPARTMENTS:

Department Comment 1

An accurate cash receipt ledger detailing monies collected is not being maintained for the Pool by the Recreation Department.

Recommendation:

That a monthly summary of receipts collected be maintained by the department.

Explanation and Corrective Action:

The Recreation Department was not able to produce cash reports on timely bases for the audit. The reports are kept on spreadsheets.

Department Comment 2

Deposits by the Building Department are not always made within 48 hours of receipt as required by N.J.S.A. 40A:5-15.

Recommendation:

Deposits should be made within 48 hours of receipt as required by N.J.S.A. 40A:5-15.

Explanation and Corrective Action:

The Building Department now brings deposits to Borough Hall on a daily basis.

MUNICIPAL COURT:

Municipal Court Comment 1

There are tickets assigned over 180 days on the December Monthly Management Report.

Recommendation:

That tickets over 180 days be recalled by the Court Administrator.

Explanation and Corrective Action:

The Court Administrator will review tickets on monthly bases and recall tickets on monthly basis.

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Councilman Penabad

RESOLUTION NO. 229-2016

WHEREAS, the Fire Prevention Bureau is in need of a new vehicle; and

WHEREAS, the vehicle can be purchased from a vendor under the State of New Jersey Purchasing Program, state contract #A88730; and

WHEREAS, Beyer Ford, 170 Ridgedale Ave., Morristown, NJ 07960 is an authorized State Contract Vendor; and

WHEREAS, the purchase of good and services from the State Contract vendor without competitive bidding is authorized by Local Public Contracts Law, N.J.S.A. 40A:11-12; and

WHEREAS, the maximum amount of the purchase is \$32,460.00 and funding for this purchase is available through Bond Ordinance 2307, account number 04-2150-55-2307-001, as evidenced by the Borough's Chief Financial Officer's certificate attached hereto;

NOW, THEREFORE, BE IT RESOLVED, that the Chief Financial Officer is authorized to approve and forward a purchase order to Beyer Ford, 170 Ridgedale Ave., Morristown, NJ 07960 for the purchase of one 2017 Ford Expedition SSV 4x4 in an amount not to exceed \$32,420.00.

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

Approved:

Attest:

Anthony R. Suarez, Mayor

Linda M. Silvestri,
Borough Clerk

CERTIFICATION OF FUNDS

The undersigned, being the Chief Financial Officer of the Borough of Ridgefield, County of Bergen, New Jersey, and the person charged with the responsibility of maintaining financial records of said Borough in accordance with N.J.S.A. 40:4-57 and the rules of the Local Finance Board of the State of New Jersey adopted thereunder, does hereby certify that there are adequate funds available for the payment of the attached list of invoices, duly adopted by said Borough, and which said list indicates the specific line item of said budget to which expenditures shall be charged.

Vendor: Beyer Ford
 170 Ridgedale Avenue
 Morristown, NJ 07960

Amount: \$32,460.00

04-2150-55-23207-001	Ordinance 2307-Acquisition of Vehicles	\$32,460.00
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Diane Sherry,
Chief Financial Officer

Date

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Councilman Penabad

RESOLUTION NO. 230-2016

WHEREAS, N.J.S.A. 40A:4-87 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the Budget of any Municipality when such item shall have been made available by law and the amount thereof was not determined at the time of adoption of the budget; and

WHEREAS, said Director may also approve the insertion of an appropriation for an equal amount; and

WHEREAS, the Borough of Ridgefield will receive \$9,876.00 from the Municipal Alliance, and wishes to amend its 2016 Calendar Year Budget to include this amount as an item of revenue; and

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Ridgefield that the Mayor and Council hereby requests the Director of Government Services to approve the insertion of an item of revenue in the Calendar Year Budget of 2015 in the sum of \$9,876.00 which is now available as a revenue item from:

Miscellaneous Revenues

Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services:

Public and Private Revenue Off-set with Appropriations:
Municipal Alliance 2016-2017

BE IT FURTHER RESOLVED, that a like sum of \$9,876.00 be and the same is hereby appropriated under the caption:

General Appropriations

(a) Operations excluded from CAPS

Public and Private Revenues Off-set by Appropriations:
Municipal Alliance 2016-2017

BE IT FURTHER RESOLVED that the sum of \$2,469.00 representing the amount required for the municipality's share of the aforementioned undertaking or improvement appears in the budget of the year 2016 under the caption:

General Appropriations

(a) Operations excluded from CAPS

Public and Private Revenues Off-set by Appropriations:
Municipal Alliance 2016-2017 Matching Funds

BE IT FURTHER RESOLVED that the sum of \$2,496.00 be anticipated from the proceeds of an emergency resolution theretofore adopted providing for the municipality's share of said undertaking and the appropriation of the last named sum be added to and be supplementary to the appropriation provided in above.

BE IT FURTHER RESOLVED that the Chief Financial Officer forwards a copy of this resolution to the Director of Local Government Services.

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

Approved:

Attest:

Anthony R. Suarez, Mayor

Linda M. Silvestri,
Borough Clerk

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Councilman Penabad

RESOLUTION NO. 231-2016

WHEREAS, the Governing Body of the Borough of Ridgefield desires to further the public interest by obtaining a grant from the State of New Jersey in the amount of approximately \$3000.00 to fund the following project:

Green Communities Grant
Community Forestry Management Plan
GRANT IDENTIFIER: FS16-230

NOW, THEREFORE, BE IT RESOLVED that Ray Ramirez or the successor to the Office of Borough Administrator is authorized (a) to make an application for such a grant, (b) if awarded, to execute a grant agreement with the State for a grant in an amount not less than \$3000.00 and not more than \$3000.00, and (c) to execute any amendments thereto which do not increase the Grantee's obligations.

The Mayor and Council authorize and hereby agrees to a match 50% of the Total Project Amount, in compliance with the match requirements of the agreement. The availability of the match for such purposes, whether cash, services or property, is hereby certified 100% of the match will be made up of in-kind services.

The Grantee agrees to comply with all applicable federal, State, and municipal laws, rules, and regulations in its performance pursuant to the agreement.

Approved:

Anthony R. Suarez, Mayor

Attest:

Linda M. Silvestri,
Borough Clerk

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincenz				
Mayor Suarez				

The undersigned, being the Chief Financial Officer of the Borough of Ridgefield, County of Bergen, New Jersey, and the person charged with the responsibility of maintaining financial records of said Borough in accordance with N.J.S.A. 40:4-57 and the rules of the Local Finance Board of the State of New Jersey adopted thereunder, does hereby certify that there are adequate funds available for the payment of the attached list of invoices, duly adopted by said Borough, and which said list indicates the specific line item of said budget to which expenditures shall be charged.

Diane Sherry,
Chief Financial Officer

BOROUGH OF RIDGEFIELD
Bergen County, New Jersey

Meeting August 3, 2016

Presented by Councilman Penabad

RESOLUTION NO. 232-2016

BE IT RESOLVED, that warrants totaling **\$1,972,569.86**
be drawn on the following accounts:

CURRENT	\$1,865,319.06
TRUST	\$25,203.14
CAPITAL	\$2,775.00
POOL	\$79,272.66
TOTAL	\$1,972,569.86

COUNCIL VOTE

	YES	NO	ABSTAIN	ABSENT
Castelli				
Acosta				
Penabad				
Shim				
Todd				
Vincentz				
Mayor Suarez				

Approved:

Attest:

Anthony R. Suarez, Mayor

Linda M. Silvestri,
Borough Clerk