

SPECIAL COUNCIL MEETING  
OCTOBER 5, 2020

Virtual Zoom Meeting  
Irvington, N.J. – Monday Evening  
October 5, 2020 - 7:00 P.M.

1. Pledge of Allegiance
2. Moment of Silence
3. Roll Call

Present: Vernal Cox, Sean C. Evans, Charnette Frederic, October Hudley, Orlander G. Vick,  
Renee C. Burgess, President

Absent: Jamillah Z. Beasley

President Burgess read the Statement of Proper Notice Pursuant to the Sunshine Law.

3. New Business

A. Resolutions

Frederic – Cox 1. Corrective Action Plan for Calendar Year 2018

WHEREAS, in accordance with the requirements of the Single Audit Act and the regulations of the Division of Local Government Services, all municipalities are required to prepare and file a Corrective Action Plan; and

WHEREAS, this plan must be filed with the Division of Local Government Services in accordance with regulations established by the Division; and

WHEREAS, such a plan was prepared by the Chief Financial Officer and reviewed by the members of the governing body of the Township of Irvington;

NOW THEREFORE BE IT RESOLVED, that the CY 2018 Corrective Action Plan, attached hereto, be approved by the governing body of the Township of Irvington and filed with the Division of Local Government Services.

**Township of Irvington Corrective Action  
Plan**

**Audit Report Year: December 31, 2018**

**1. Finding: Tax Title Liens**

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A tax sale was conducted on December 20, 2018 for the Year 2018. The tax sale was not complete.

Recourse to all means provided by the statutes should be taken to realize or eliminate tax title liens through collection or foreclosure in order to return such property to a tax paying basis.

### **Recommendation:**

A complete tax sale be conducted.

### **Corrective Actions:**

Each year the tax collector hold a tax sale for all outstanding taxes as of the November billing, and she will review and included all that meets the requirement for tax sale.

### **Implementation:**

As of December, of 2018 the tax office has engaged in the online tax sale process, and all the outstanding taxes as the November 30<sup>th</sup> will be included all as well from bankruptcy and delinquent installment plans.

The Tax Collector will review the list before final sale. This has been implemented with December 2019 tax sale, which will have a list of all properties that have been pulled from the tax sale.

Completed by the Assistant Tax Collector.

## **2. Finding: Tax Collector**

During 2018, the Tax Office did not accurately maintain a cash receipts book and/or prepare monthly cash reports. In addition, a report that lists uncollectible taxes was not prepared and presented to the Municipal Council, as required by R.S. 54:4-91 and 91-1.

Overpayments for taxes that have been refunded by the Department of Finance were not posted on the records maintained by the Tax Office in a timely manner. As a result, there were two (2) instances whereby the Tax Office authorized a tax refund in excess of amount paid by the taxpayer. In addition, there were numerous instances where the Tax Office did not correctly record all State Tax Court Judgments. We found that various monthly reports were prepared from the records maintained by the Tax Office, whereby the ending balance of one month was not the beginning balance of the subsequent month.

The collection of funds by the Tax Office are recorded by user/batch number for each day in the general ledger. However, the collection of funds posted for one day were combined with several other deposits. In addition, funds collected by the Tax Office were not deposited within 48 hours.

In addition, a cash report for 2018 was not in agreement with the individual tax reports. We noted that adjustment reports provided for audit were not in agreement with the status audit totals for taxes, tax title liens, sewer charges, sewer lien charges and special charges.

Our review of prior years' taxes receivable indicated\_ that the Tax Collector's Office has not reviewed annually all open filings of bankruptcy.

The Tax Office did not generate any reports on a monthly basis which resulted in the amounts collected per the Tax Collector's cash report not agreeing with individual computer reports.

A review of various adjusted reports indicated that adjustments for cash received from one year were combined with multi-entries of several years. In addition, a condensed lien report was prepared by the Tax Officer that included taxes, special improvements, senior citizens, cost of sale, clean up receivables and special charges. The amounts listed by various properties should be reported in their respective receivable reports.

For 2018, bank reconciliations were not accurately performed.

The amount collected for the payment of outside lienholders was not disbursed in a reasonable time. There were several instances where amounts collected were not remitted to the outside lienholder for several months.

"

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There were several months whereby all funds collected by the Tax Office were not remitted to the Finance Office on a monthly basis.

It was noted that authorized installment tax payment plans approved by resolutions of the Township's governing were not reviewed by the Tax Department for compliance.

### **Recommendation:**

That the Tax Office maintain an accurate cash receipt book and prepare monthly cash reports. That the Tax Office file and present a list of uncollectible tax reports to the Municipal Council.

That the Tax Office record all tax refunds disbursed for the year in a timely manner. That the Tax Office collect all excess tax overpayments refunded.

That the Tax Office receive additional training for the proper use of the tax software program. That bank deposits agree with daily posted receipts.

That the Tax Office cash receipts report be proven to all receivable reports on a monthly basis.

That the Tax Office prepare adjustment reports and be reconciled to all receivable reports on a monthly basis.

That the Tax Office review all receivable reports for items legible to be collected. That the Tax Office prepare all receivable reports on a monthly basis.

That the Tax Office properly classify charges to their various receivable reports. That monthly bank reconciliations be accurately performed.

That funds collected for payment of outside lienholders be disbursed on a monthly basis.

That all funds collected by the Tax Office be transferred to the Finance Office on a monthly basis.

That authorized installment tax payment plans be reviewed by the Tax Department for compliance with approved resolutions.

### **Corrective Actions:**

All daily cash receipt by cashier/batch will be printed reconciled and deposit slip prepared for all cash and all checks remotely deposit at the end of each day as a closeout routine with the cash deposit made first thing the next morning.

At the end of each month the monthly cash receipt book report be review and reconciled to the daily cash batch and reconciled to the collector's monthly report and submitted to the Council.

All tax refunds and payouts to the Lien holders will be done monthly after the completion of the Collector's monthly reports that have been reconciled and reviewed by the CFO. The processing of the payment and check will be cut by finance and disbursed upon completion and then submitted to council for ratification.

The Collector will create a staff development plan for each staff person to be properly trained in their position on all the software via webinars, in house training, conferences and software company workshop.

As part of the Collectors monthly report a summary report of outstanding receivables by year will be list as well as overpayments. Also, as part of the report will include the varication of the adjustments made that month and submitted to the Comptroller to reconcile the general ledger to the adjusted balances.

The assistant comptroller will make the transfer from the tax collector bank accounts upon receipt of the monthly reports with the proper allocations of the funds to the proper township bank accounts for disbursements.

The accountant assistant will prepare the monthly bank reconciliation of all the tax collector accounts each month on a timely basis.

The tax collectors accounts will only have transfer to various operation and disbursement accounts and no direct disbursements for the accounts. This account main purpose will be for collection of all taxes, sewer charges, and other tax collector's fees.

The legal department will assign staff attorney to review and advice on the bankruptcy status for collections and/or discharge.

### **Implementation:**

The above will be fully implemented by December 31, 2018. To be completed by the Senior Tax Clerk; Assistant Tax Collector, and the Comptroller.

### **3. Finding: Special Improvement Districts**

The Township of Irvington established by ordinance two special improvement districts known as the Camp Town Business Improvement District and the Springfield Avenue Center Special Improvement District. As "required by

provisions of each ordinance, an annual budget must be prepared and submitted to the Township Council for approval. After the adoption of the budget, a \_tax rate is required to be used in the calculation of a special assessment tax for each commercial property located within the district. During our audit (it was noted that a tax rate was not used, rather the special tax assessment was calculated based on 3% or 5% of the tax levy.

It is further noted that district assessed valuations and tax rates should be forwarded to the Essex County Board of Taxation for appropriate disclosure.

### **Recommendations:**

That special improvement district tax rates be calculated each year based on approved budget requirements.

That statistical information with respect to the special improvement districts be filed with the Essex County Board of Taxation."

**Corrective Actions:**

The special improvement district tax rate will be on the approved budget and added to the levy submitted to Vital and the county and billed as such.

The county will add the information on the 2018 levy and abstract of ratable.

**Implementation:**

The setup with the vital and the Edmunds is done and will be included with the final billing or 4<sup>th</sup> quarterly report for the 2018 tax year. Completed by the Assistant tax collector and the Tax Collector, it will be sent out with the November bills.

**D Finding: Revenue Collection Departments**

The following exceptions were noted during our audit of the Township Revenue Departments:

Turnovers of revenue collections in the Recreation Department, Fire Department, Police Department, Public Works Department, Housing Department, Assessor Department, Purchasing Department, Business Administrator and Construction Code Official were not in compliance with the provisions of N.J.S.A 40A:5-15 "*Deposits of Funds Paid to the Local Unit*".

The Cash Receipts Book for the Taxi Unit, Police Department and Licensing Department was not available for audit.

Marriage license fees \_were not submitted to the State of New Jersey on a timely basis. Comments with respect to the Construction Code Official are detailed as follows:

Quarterly DCA Training Fee Reports were not submitted to the State of New Jersey on a timely basis.

Permit fee logs, monthly reports and turnover slips were not in agreement. Additionally, monthly reports and permit fee logs were not mathematically correct.

Consecutively numbered permits are not issued for fees that are not required to be included on the State Permit Fee Logs.

The Uniform Construction Code Official Report was not filed with State of New Jersey for the year 2018 and was not available for audit.

Public Works Department prepared invoices for violations for lot cleaning and maintenance that were remitted to various property owners and recorded by the Tax Office. Since the Department did not retain copies of the invoices, we were unable to verify the amounts billed by the Tax Office.

**Recommendations:**

That the Recreation Department, Fire Department, Police Department, Public Works Department, Housing Department, Assessor Department; Purchasing Department, Business Administrator and Construction-Code Official comply with the provisions of N.J.S.A. 40A:5-15.

That the cash receipts book for the Taxi Unit, Police Department and Licensing Department be available for audit That marriage license fees be remitted on a timely basis.

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That more care be exercised by the Construction Code Official in the preparation of Permit Fee Logs, Monthly Reports and Turnover Forms.

That the Construction Code Official issue consecutively numbered permits for all fees collected.

That the Construction Permit Report and the Transaction Audit Report prepared by the Construction Code Official agree on a monthly basis.

That the DCA Training Fees collected by the Construction Code Official be submitted to the State of New Jersey on a timely basis.

That Construction Code Official prepare, file and have available for audit the Uniform Construction Code Report.

That the Public Works Department maintain and record all invoices that are issued for lot clearings and maintenance violations.

### **Corrective Actions:**

- All the departments follow the standard process to turn over deposits within 48 hrs. to the finance department for deposit only with a copy of the turnover sheet.
- All departments are to use pre-numbered receipts for payments received and the copies are kept on file for review.
- All departments must keep a manual or computerized cash receipts book. The cash receipts book must reconcile each month to the month's cash turnover sheet.
- All marriage license will be submitted to the state in the month following the collections by the license staff after the monthly reports are completed.
- The BA office will maintain a complete cash receipts book and turnover sheet and will be available for review and audit.
- Construction code will follow the proper procedures for the training fees, permit reports and turnover sheets, with monthly reports.
- That Public Works Department maintain and record all invoices that are issued for violations.

### **Implementation:**

1. In August of 2018 the Township began to transition to an online portal for most department of with handles the collections and directly deposit funds into the general fund bank account. All other departments are submitting the required documentation to the finance department in the required 48-hour limit.

2. Ongoing training will be provided to all the departments by the Business Administrator & Comptroller.

3. The effective date for completion was August 15, 2018

The license turnover to the state was fully implemented in March 2017, completed by

Each department can print out a computer report for all funds collected on the portal each month to reconciled with their records as well as the Finance department.

The construction code officials currently complete monthly reports. The cash turnover is completed, and the permits are maintained in the computerized system with per numbering and fees. All was

implemented October 15, 2018. The training fees submission to the state was completed in March of 2019 by the Technical Assistant.

Effective November 2019 The Assistant Director of the Department of Public Works maintains copies of all invoices issued for property clearing violations.

**4. Finding: Finance**

- **Deposits**

Funds collected by the Finance Department were not deposited in accordance with the provisions of N.J.S.A. 40A:5.15.

- **Outstanding checks:**

A review of the Township's bank reconciliations revealed numerous checks dated prior" to December 31, 2017 for the Current Fund and Other Trust Fund. Checks outstanding more than twelve months are considered stale and may not be honored by the bank. Periodically, stale dated checks should be reviewed and cancelled, or other appropriate action taken.

- **Bank Accounts:**

Our review of the cash accounts for the Current, Trust and Capital Funds has indicated that the Township maintains approximately twenty-five (25) bank accounts. There are several bank accounts that have been inactive for many years. The Township's administration should review inactive bank accounts.

- **Petty Cash Funds:**

Petty cash funds were not remitted at the end of

year. Cash Reconciliations:

Our review of cash reconciliations noted the following:

Cash reconciliations for the various accounts contained numerous reconciling items which were carried forward each month without change.

Cash reconciliations were not in agreement with general ledger balances. Outstanding check listing contained numerous errors.

Postage, bank service charges and rental fees associated with credit card transactions of the Municipal Court were not recorded and classified as expenditures.

Bank reconciliations were not prepared on a timely basis.

**Recommendations:**

That the Finance Department comply with the provisions of N.J.S.A 40A:5-15. That more care be exercised in recording and classifying expenditures.

That outstanding checks over one-year old be reviewed and appropriate action be taken, including a resolution approved by the Municipal-Council.

That more care be exercised in the preparation of Township cash reconciliations. That cash reconciliations be prepared on a timely basis.

That all Petty Cash Funds be returned each year.

**Corrective Actions/Implementation:**

1. Deposit currently are made within 24 hours, checks are done each day with remote deposit each day, and the cash is deposit by the next day. The check deposit was effective October 15, 2016. The new online portal was implemented in August of 2018. That handles cash for most of the departments, and the other departments have been adhering to the policy.
2. Outstanding checks were cancelled in 2016. The remaining will be reviewed and cancelled by the Comptroller by December 2020.
3. Most bank accounts are reconciled timely and without errors. A process to reconcile and post outstanding transactions for the current account; net payroll account and tax collection accounts will be fully implemented by August 2019 by the Comptroller and reviewed by the CFO.
4. The use of petty cash has been discontinued for most departments. The departments that are still authorized to use petty cash are Finance; Tax and the police department effective January 1, 2019.

**5. Finding: General Ledger**

Technical Accounting Directive No. 85-3, issued by the State of New Jersey, Division of Local Government Services, requires all municipalities to establish and maintain a general Ledger. Provisions of the "Single Audit Act" and Generally Accepted Accounting Procedures also require the use of a general ledger. The general ledger is the "fund" basis of accounting as prescribed by the State of New Jersey.

The Township maintains a computerized general ledger for all funds. As of December 31, 2017, the general ledger did not agree with the various subsidiary ledgers. Cash receipts and disbursements, as posted, contained numerous errors and did not agree with Collector's reports, department turnovers or bank reconciliations.

Adjustments for the following were not summarized for appropriate general ledger entry:

County and State Board Judgments Overpayments Senior Citizen and Veteran Deductions Municipal Cancellations hat General Ledgers be properly maintained for all funds and reconciled monthly to detailed subsidiary ledgers. That consideration be given to documenting all procedures in the Finance Office to enhance the operations.

**Corrective Actions:**

The reconciliation of all subsidiary ledger monthly to the general ledger within 45 days of the closing of the prior month. All adjustments will be posted within 45 days of the current month this will be done by the principal accountant; the comptroller and reviewed by the CFO.

The CFO, along with outside consultant will document all procedures of the finance office as procedures for its operations.



**Implementation:**

The General ledger and subsidiary ledgers will be completed March 31, 2020. Completed by Edmunds Associates with information provided the CFO

The completion of Documenting Finance Department Procedures will be completed by July 28, 2020 by the Outside Consultant and the CFO.

**6. Finding: Other Deposits**

**• Other Deposits**

Premium on tax sale and lien redemptions, reflected in Exhibit B-9 herein, does not have detailed supporting documentation.

**Recommendations:**

It is recommended that a detailed list for premium on tax sale and lien redemptions be maintained.

**Corrective Actions:**

The Principal Accountant will print out the detail list of all the premium being held and reconciled on a quarterly basis to the general ledger and reviewed by the Assistant Tax Collector.

**Implementation:**

The effective date will be October 15<sup>th</sup>, 2019. To be completed by the Principal Accountant reviewed by the Assistant Tax Collector.

**7. Finding: Outside Employment of Off-Duty Police Officers**

Our review of the records for the Outside Employment of Off-Duty Police Officers noted the following comments:

Records for Off-Duty Police Officers are maintained by the Irvington Police Department. Administrative fees are not identified for transfer to the Township.

Township officials do not record amounts billed by the Police Department.

Collections received by the Police Department and transferred to the Township are not reconciled to the corresponding payroll expenditures.

**Recommendations:**

That Off-Duty Police Administrative Fees be identified and transferred to the Township on a regular basis. That collections for Off-Duty Police Fees be reconciled to corresponding payroll expenditures.

**Corrective Actions:**

The off-duty administrative fees will be identified each month on the invoice and payroll payout, and then transfer on a quarterly basis.

The fees will be reconciled on a monthly spreadsheet by vendor with expenditures and admin fees include by the police department and submitted to the Comptroller each month.

**Implementation:**

The effective date of will be March 15, 2020. Completed by the Police department and submitted the Comptroller each month for reconciliation to finance records.

**8 Escrow Deposits**

A list of escrow deposits was not available for audit.

**Recommendations:**

It is recommended that the detailed listing supporting the escrow deposits be available for audit.

**Corrective Actions:**

All escrow deposit be maintaining with a detail list of whom and which.

**Implementation:**

Effective January 31, 2019 a detail listing of escrow was added to the general ledger. Completed by the Comptroller and reviewed by the CFO. Each new is escrow is submitted by the using department and setup by Comptroller.

**9. Animal Control Trust Fund**

Our examination of Animal Control records indicated the following deficiencies:

A cash receipts book was not maintained for funds collected. New Jersey State Dog Registration Fees are payable thirty (30) days after collection. Reports filed by the License Bureau were not submitted for 2018.

Turnover of revenue collections in the Animal Control were not in compliance with the provisions of N.J.S.A. 40A:5-15 Deposits of Funds Paid to the Local Unit.

**Recommendations:**

That a cash receipts book be maintained for animal control fees.

That the monthly State Dog Report be prepared by the License Bureau.

**Corrective Actions:**

Provide a cash receipts book printed out on monthly bases and submitted to finance. This function will be handled by the Health department who is also in charge of the animal control.

**Implementation:**

The Health department took over March 1, 2017 and the portal was implemented august 2018 part of the operations. The effective date of the Health Department was January 2019.

**10. Grant Trust Fund**

A review by HUD officials of certain projects resulted in disallowed costs for six (6) projects. As a result, a receivable in the amount of \$467,612.03 has been established for the disallowed costs.

**Recommendations:**

That the Township review the projects for proper disposition

**Corrective Actions:**

The projects have been reviewed and a corrective action of settlement with HUD have been received and agreed upon. At that time, a review was completed, and the projects was reassigned.

**Implementation:**

All Department Director along with the Business Administrator reviewed all project with the corrections from HUD in November and December of 2018.

**11. Inter funds**

The balance sheets of the various funds as of December 31, 2017 reflect receivable and payable interfund. After year-end, efforts should be implemented to review and liquidate the interfund balances.

The cause of these inter funds relate to interest earned but not remitted to the corresponding fund, disbursements made by one fund on behalf of another fund, mis posting of cash receipts and lack of transferring budget revenue and/or appropriations from one fund to another.

In the case of the Current Fund, the effect of the inter funds not being liquidated is a charge to operations (Fund Balance) and a decrease in surplus available. In other funds, the inter funds do not represent charges to operations but should be liquidated regardless since each fund's cash requirements should stand on their own.

**Recommendations:**

It is recommended that all inter funds be liquidated on a current basis.

**Corrective Actions:**

The CFO will review all the inter funds and take the necessary action to liquidate them before the year end.

**Implementation:**

The Effective date is November 30, 2019. Completion will be conducted by the CFO.

**P. Grant Fund**

**1. General:**

A detail of Current Fund grants receivable and appropriations are reflected on Exhibits A-32 and A-33. As of December 31, 2017, there were grants receivable in the sum of \$4,931,106.10, many of which have been uncollected for several years and unexpended grant appropriations in the sum of

\$1,645,038.53. In addition, the detail computer report for the Grant Fund was not in agreement with the audited balances.

It is recommended that all Federal and State Grants be reviewed, and appropriate action taken as to collection, cancellation, expenditure or refund to the sponsoring agency in accordance with findings.

**Recommendations:**

It is recommended that certain Federal and State grants be reviewed, and appropriate action taken as to collection, cancellation, expenditure or refund to the sponsoring agency in accordance with findings.

**Corrective Actions:**

That the outstanding grants be reviewed each collectability, on an annual basis and take the necessary action to close out the inactive grants.

**Implementation:**

A resolution was approved by council to cancel several inactive grants in October 2017. The review will be conducted, and a new resolution will be submitted for action by council in November 2019 by the CFO.

**2. Urban Development Action Grant (Recycled Loan Program):**

An examination of the activity of the Urban Development Action Grant Loans receivable revealed eight (8) loans currently open of which five (5) are in default. These loans total \$68,325.28 and appear on Exhibit B-3.

**Recommendations:**

It is recommended that certain Urban Development Action Grant loans be reviewed, and appropriate action taken as to collection or cancellation.

**Corrective Actions:**

The township attorney we will review and take the necessary action to dispose of the long overdue outstanding UDAG loan.

**Implementation:**

The effective date is December 31, 2019. To be completed by the Township Attorney.

**3. Grant Expenditure Report:**

The detailed computer report for Federal and State Grants was not in agreement with the audited balance:

**Recommendations:**

It is recommended that the detailed computer report for Federal and State Grants be reconciled to master controls. There are Encumbered funds that are over one (1) year old that should be reviewed and properly liquidated.

It is recommended that all encumbered amounts in the detailed computer report for the Grant Fund be reviewed and properly liquidated.

**Corrective Actions:**

Reconcile the federal and state grants ledger to the final audit balance will be completed by the principal account and reviewed by the CFO.

All old encumbered amount will be canceled, and the balance corrected to the audited balance and this process will be performed on a regular basis by the purchasing division.

**Implementation:**

This will be completed by December 31, 2020. With Edmunds; internal audit and reviewed by the CFO.

**O. Payroll:**

The Township of Irvington has contracted with a third-party payroll vendor to prepare the payroll and maintain certain payroll records. The vendor is required to pay deductions on behalf of the Township from funds transferred by the Township to the vendor's payroll account.

An audit of the service provider's payroll account was not provided to the Township nor did our staff prepare such an audit. We did review certain records provided to the Township. It should be noted however, that we could not verify required payments of Federal and State agencies made by the service vendor.

The Local Finance Board has adopted rules and regulations regarding third-party payroll vendors which are summarized in N.J.A.C. 5:30-17 and further provides authority for local governments to hire payroll service vendors to disburse funds to payroll agencies on behalf of the local unit.

In addition, Local Finance Notice 2009-18 has offered additional safeguards with respect to third party payroll services.

**Recommendations:**

That effort be made to identify certain unidentified payroll funds and appropriate action be taken. Payroll deposits were not in agreement with payroll requirements on a monthly basis.

**Corrective Actions:**

The payroll supervisor will review and identify all payroll deduction amounts that have been recorded and make recommendation for the adjustment to the accounts.

The Comptroller will review to make sure monthly deposit agree on a monthly basis.

**Implementation:**

Effective date will be November 30, 2020 to be completed by the Payroll supervisor.

The Comptroller will reconcile all payroll deposits each month and make any adjustment as needed. To begin September 2020.

**R. Municipal Court:**

Comments with respect to the Municipal Court are as follows: Our test of the payments revealed the following exceptions:

The December 2017 Monthly Management Report was examined, and the following items were noted:

All tickets that have been assigned must be issued within six (6) months. The Tickets Assigned Not Issued Report indicated that 139 tickets were not issued within six (6) months.

The Tickets Issued but Not Assigned Report indicated that 227 tickets were issued but not assigned. The General Account and Bail Account cash books reflected errors.

Our test of disbursements indicated that 2 of 12 items selected were not disbursed to the proper agencies by the 15<sup>th</sup> of the month following the receipt of funds.

**Recommendations:**

That Tickets Assigned but Not Issued in excess of six (6) months be reviewed for proper disposition.

That follow-up procedures be implemented for tickets whether issued or assigned.

That more care be utilized in the posting of the General Account and the Bail Account cash books.

That all monies collected be remitted to the proper agencies by the 15<sup>th</sup> of the month following the receipt of funds.

**Corrective Actions:**

At the end of each six-month interval the court director will report to the Director of Public Safety any tickets assigned but not issued to be accounted for and reassigned for issuing before any new tickets are issued.

All required posting to the accounts will be reviewed and check each cash postings. All monthly payouts will be made by the 15<sup>th</sup> each.

**Implementation:**

The was completed as of February 2019, completed by the Court Director.

**T: Other Matters:**

We noted that goods and services were paid by wire transfers. Payment of expenditures by wire transfers are not in conformity with the Payment of Claims Ordinance.

**Recommendations:**

It is recommended that the Payment of Claims Ordinance be reviewed to determine whether the payment of expenditures by wire transfers be allowed.

**Corrective Actions:**

The CFO will review the payment Ordinance with the Township Attorney and take the necessary action if needed to update the Ordinance with council approval.

**Implementation:**

Will be fully completed by December 31, 2020. Completed by the Township Attorney and reviewed by the CFO.

Adopted  
Absent: Beasley

2. President Burgess: Amendment #1 to the Calendar Year 2020 Municipal Budget was passed on introduction on September 28, 2020, published in summary form in the Irvington Herald on October 1, 2020 and public hearing set for this date and time. The Clerk will read the notice of hearing.

The Clerk read the notice of hearing

The Clerk will read Budget Amendment #1.

**Township of Irvington  
County of Essex  
Resolution to Amend Budget #1**

Whereas, the local Municipal Budget for the CY 2020 was approved on 27th day of August, 2020, and

WHEREAS, the public hearing on a said Budget has been held as advertised, on September 28, 2020 and

WHEREAS, it is desires to amend said approved Budget, now

THEREFORE BE IT RESOLVED, by the Governing Body of the Township of Irvington, County of Essex, that the following

amendments to the approved Budget of CY 2020 be made:

	(Renee C. Burgess		Abstained	(
	(Dr. October Hudley	(		(
	(Jamilah Beasley	(		(
RECORDED VOTE	Ayes (Orlander Vick	Nays (		
	(Vern Cox	(	Absent	(
	(Sean Evans			

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(Charnette Frederic

	<u>From</u>	<u>To</u>
1. Surplus Anticipated	2,955,566.78	1,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	-	-
3. Miscellaneous Revenue-Section A: Local Revenue		
Other Licenses	172,269.50	250,000.00
Fees and Permits	735,000.00	1,215,563.25
Municipal Court	2,598,329.04	2,773,300.00
Interest and Cost on Taxes	1,880,000.00	1,850,000.00
Parking Meters	158,531.73	188,550.00
Sewer User Charges	4,806,047.29	5,350,000.00
<b>Total Section A: Local Revenue</b>	<b>10,843,041.76</b>	<b>12,120,277.45</b>
3. Miscellaneous Revenue-Section B: State Aid Without Offsetting Appropriations		
State School Building Aid Allowance	-	-
<b>Total Section B: Local Revenue</b>	<b>11,641,170.00</b>	<b>11,641,170.00</b>
3. Miscellaneous Revenue-Sections C: Dedicated Uniform Construction Code Fees Offset with Appropriations		
Uniform Construction Code Fees	975,887.50	656,800.00
<b>Total Section C: Local Revenue</b>	<b>975,887.50</b>	<b>656,800.00</b>
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior written Consent of Director of Local Government Services- Public and Private Revenues Offset with Appropriations: State & Federal Grants		
<b>Total Section F: Special Items of General Revenue Anticipated, Public and Private</b>		
<b>Revenue Offset with Appropriations:</b>	<b>4,787,439.72</b>	<b>4,787,439.72</b>
3. Miscellaneous Revenue - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special items:		



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Uniform Fire Safety Act	31,500.00	60,500.00
Payment in Lieu of Taxes	450,000.00	500,000.00
Rental Income	63,750.99	73,750.00
Assignment/Special Tax Lien Sale Auction	1,610,580.00	1,094,610.92
Irvington Hospital - Annual Development fee	45,000.00	-
<b>Total Section G: Special Items of General revenue anticipated with prior written</b>		
<b>consent of the Director of Local Government Services</b>	<b>5,895,929.17</b>	<b>5,423,959.10</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>3,265,076.60</b>	<b>3,500,000.00</b>
<b><u>Summary of Revenues</u></b>		
1. Total Surplus Anticipated	2,955,566.78	1,500,000.00
2. Surplus Anticipated with Prior Witten Consent of Director of Local Government Services	-	-
3. Miscellaneous Revenues:		
Total Section A: Local Revenue:	10,843,041.76	12,120,277.45
Total Section B: State Aid without Offsetting Appropriations:	11,641,170.00	11,641,170.00
Total Section C: Dedicated Uniform Construction Code Fees offset with Appropriations	975,887.50	656,800.00
Total Section D: Special Items of General Revenue, Inter local Muni. Services	-	-
Total Section E: Special Items of General Revenue, Additional Revenues	-	-
Total Section F: Special Items of General Revenue, Public and Private Revenue	4,787,439.72	4,787,439.72
Total Section G: Special items of General Revenue, Other Special Items	5,895,929.17	5,423,959.10
Total Miscellaneous Revenue	34,143,468.15	34,629,646.27
4. Receipts from Delinquent Taxes	3,265,076.60	3,500,000.00
5. Subtotal General Revenues ( Items 1,2,3 and 4)	40,364,111.53	39,629,646.27
6. Amount to be Raised by Taxes for support of Municipal Budget:		
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	77,710,314.04	77,710,314.04
b) Addition to Local District School Tax	3,326,129.25	3,326,129.25
c) Minimum Library Tax	689,558.80	689,558.80
<b>7. TOTAL GENERAL REVENUES</b>	<b>\$ 122,090,113.62</b>	<b>\$ 121,355,648.36</b>

# MINUTES - SPECIAL COUNCIL MEETING – OCTOBER 5, 2020 – PAGE 5

## **8. GENERAL APPROPRIATIONS**

<b>(A) Operations Within "CAPS"</b>		-
Business Administrator - O&E	-	-
<b>Total Operations (Item 8 (A) Within "CAPS"</b>	<b>75,520,270.39</b>	<b>75,520,270.39</b>
<b>(E) Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>		
<b>1. Deferred Charges</b>		
Deficit In Heal Benefits Trust Fund	-	479,653.94
<b>Total Deferred Charges and Statutory Expenditures - Within "CAPS"</b>	<b>13,297,927.38</b>	<b>13,777,581.32</b>
<b>(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>88,818,197.77</b>	<b>89,297,851.71</b>
<b><u>8. GENERAL APPROPRIATIONS</u></b>		
<b>(A) Operations - Excluded from "CAPS"</b>		-
Municipal Library	-	-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>6,095,227.00</b>	<b>6,095,227.00</b>
<b>(A) Operations - Excluded from "CAPS"</b>		
<b>Public and Private Programs Offset by Revenues</b>		
<b>Total Public and Private Program Offset By Revenue</b>	<b>4,797,939.72</b>	<b>4,797,939.72</b>
<b>Total Operations Excluded from "CAPS"</b>	<b>10,893,166.72</b>	<b>10,893,166.72</b>
<b><u>8. General Appropriations</u></b>		
<b>(C) Total Capital Improvements - Excluded from "CAPS"</b>		
<b>Total Capital Improvements - Excluded from "CAPS"</b>	<b>150,000.00</b>	<b>150,000.00</b>
<b>( D) Municipal Debt Service - Excluded from "CAPS"</b>		
Interest on Notes	482,500.00	607,297.00
Essex County Capital Lease	650,000.00	562,273.00
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>7,989,791.03</b>	<b>8,026,861.03</b>
<b>(E) Deferred Charges - Municipal - Excluded from "CAPS"</b>		
Special Emergency Authorization 5 year	-	-
<b>Total Deferred Charges - Municipal- Excluded from "CAPS"</b>	<b>2,467,687.82</b>	<b>2,467,687.82</b>

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<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>21,500,645.57</b>	<b>21,537,715.57</b>
<b>( I ) Type 1 District School Debt Services</b>		
Interest on Notes	-	-
<b>Total Local School Purposes</b>	<b>6,047,506.25</b>	<b>6,047,506.25</b>
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>27,548,151.82</b>	<b>27,585,221.82</b>
<b>(L) Subtotal General Appropriations {items (H-1) and (O)}</b>	<b>116,366,349.59</b>	<b>116,883,073.53</b>
<b>(M) Reserve for Uncollected Taxes</b>	<b>5,723,764.03</b>	<b>4,472,574.83</b>
	<b>\$</b>	
<b>9. Total General Appropriation</b>	<b>122,090,113.62</b>	<b>\$ 121,355,648.36</b>
<b><u>Summary of Appropriations:</u></b>		
<b>(H-1) Total General Appropriations for</b>		
Municipal Purposes within "CAPS"	88,818,197.77	89,297,851.71
(a) Operations - Excluded from "CAPS"	-	-
Other Operations	6,095,227.00	6,095,227.00
Public & Private Progs Offset by Revenues	4,797,939.72	4,797,939.72
( C ) Capital Improvement	150,000.00	150,000.00
(D) Municipal Debt Service	7,989,791.03	8,026,861.03
(E) Total Deferred & Statutory Charges - Excluded from "CAPS"	2,467,687.82	2,467,687.82
(F) Judgments	-	-
(G) Cash Deficit - With Prior Consent of LFB	-	-
(K) Local District School Purpose	6,047,506.25	6,047,506.25
(N) Transferred to Board of Education	-	-
(M) Reserve for Uncollected Taxes	5,723,764.03	4,472,574.83
<b>9. Total General Appropriation</b>	<b>\$122,090,113.62</b>	<b>\$ 121,355,648.36</b>

BE IT FURTHER RESOLVED, that three certified copies of this resolution be filed in the Office of the Director of the Division of Local Government Services for his certification on the 2020 Municipal Budget so amended.

**MINUTES - SPECIAL COUNCIL MEETING – OCTOBER 5, 2020 – PAGE 5**

BE IT FURTHER RESOLVED, that this complete amendment, in accordance with the provisions of N.J.S 40A:4-9, be published in the Irvington Herald in the issue of October 1, 2020 and the said publication contain notice of public hearing on said amendment to be held at Town Hall on October 5th at 1 Civic Square, Irvington, NJ at 7:00 P.M.

It is hereby certified that this is a true copy of resolution  
amending the budget,  
approved by the Governing Body on 28th day of  
September, 2020, with Final  
adoption on October 5th, 2020

Harold Wiiner, Municipal Clerk

It is hereby certified that all changes are in proof and the budget remains in  
balance.

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Faheem J. Ra' Oof, CPA, Director of Revenue & Finance

Adopted  
Absent: Beasley

The public hearing on Budget Amendment #1 is now open.

There were no requests to be heard.

Cox – Hudley                      Motion to close public hearing

Adopted  
Absent: Beasley

Cox – Hudley                      Motion to Adopt Budget Amendment #1

Adopted  
Absent: Beasley

Frederic – Burgess                3. Adoption of Budget Amendment #2

**Township of Irvington  
County of Essex  
Resolution to Amend Budget #2**

Whereas, the local Municipal Budget for the CY 2020 was approved on 27th day of August, 2020, and

WHEREAS, the public hearing on a said Budget has been held as advertised, on September 28, 2020 and

# MINUTES - SPECIAL COUNCIL MEETING – OCTOBER 5, 2020 – PAGE 5

WHEREAS, it is desires to amend said approved Budget,

NOW THEREFORE BE IT RESOLVED, by the Governing Body of the Township of Irvington, County of Essex, that the following amendments to the approved Budget of CY 2020 be made:

	(			(
	(		Abstained	(
	(	(		(
	(	(		(
RECORDED VOTE Ayes	(		Nays	(
	(	(		(
			Absent	(

	<u>From</u>	<u>To</u>
<b><u>General Revenues</u></b>		
1. Surplus Anticipated	1,500,000.00	1,500,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services		
3. Miscellaneous Revenue-Section A: Local Revenue		
<b>Total Section A: Local Revenue</b>	<b>12,120,277.45</b>	<b>12,120,277.45</b>
3. Miscellaneous Revenue-Section B: State Aid Without Offsetting Appropriations State School Building Aid Allowance		
<b>Total Section B: Local Revenue</b>	<b>11,641,170.00</b>	<b>11,641,170.00</b>
3. Miscellaneous Revenue-Sections C: Dedicated Uniform Construction Code Fees		
<b>Total Section C: Local Revenue</b>	<b>656,800.00</b>	<b>656,800.00</b>
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior written Consent of Director of Local Government Services- Public and Private Revenues Offset with Appropriations: State & Federal Grants		
<b>Total Section F: Special Items of General Revenue Anticipated, Public and Private</b>		
<b>Revenue Offset with Appropriations:</b>	<b>4,787,439.72</b>	<b>4,787,439.72</b>
3. Miscellaneous Revenue - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special items:		
Uniform Fire Safety Act		
Payment in Lieu of Taxes		
Rental Income		
Assignment/Special Tax Lien Sale Auction		
Irvington Hospital - Annual Development fee		

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**Total Section G: Special Items of General revenue anticipated with prior written**

**consent of the Director of Local Government Services**

**5,423,959.10**

**5,423,959.10**

**4. Receipts from Delinquent Taxes**

**3,500,000.00**

**3,500,000.00**

## **Summary of Revenues**

1. Total Surplus Anticipated

1,500,000.00

1,500,000.00

2. Surplus Anticipated with Prior Witten Consent of Director of Local Government Services

3. Miscellaneous Revenues:

Total Section A: Local Revenue:

12,120,277.45

12,120,277.45

Total Section B: State Aid without Offsetting Appropriations:

11,641,170.00

11,641,170.00

Total Section C: Dedicated Uniform Construction Code Fees offset with Appropriations

656,800.00

656,800.00

Total Section D: Special Items of General Revenue, Inter local Muni. Services

Total Section E: Special Items of General Revenue, Additional Revenues

Total Section F: Special Items of General Revenue, Public and Private

Revenue

4,787,439.72

4,787,439.72

Total Section G: Special items of General Revenue, Other Special Items

5,423,959.10

5,423,959.10

Total Miscellaneous Revenue

34,629,646.27

34,629,646.27

4. Receipts from Delinquent Taxes

3,500,000.00

3,500,000.00

5. Subtotal General Revenues ( Items 1,2,3 and 4)

39,629,646.27

39,629,646.27

6. Amount to be Raised by Taxes for support of Municipal Budget:

a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes

77,710,314.04

77,893,733.45

b) Addition to Local District School Tax

3,326,129.25

3,326,129.25

c) Minimum Library Tax

689,558.80

689,558.80

**7. TOTAL GENERAL REVENUES**

**\$ 121,355,648.36 \$ 121,539,067.77**

## **8. GENERAL APPROPRIATIONS**

**(A) Operations Within "CAPS"**

**Total Operations (Item 8 (A) Within "CAPS"**

**75,520,270.39**

**75,520,270.39**

**(E) Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"**

**1. Deferred Charges**

**Total Deferred Charges and Statutory Expenditures - Within "CAPS"**

**13,777,581.32**

**13,777,581.32**

**(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"**

**89,297,851.71**

**89,297,851.71**

## **8. GENERAL APPROPRIATIONS**

**(A) Operations - Excluded from "CAPS"**

**Municipal Library**

**Total Other Operations - Excluded from "CAPS"**

**6,095,227.00**

**6,095,227.00**

**(A) Operations - Excluded from "CAPS"**

**Public and Private Programs Offset by Revenues**

**Total Public and Private Program Offset By Revenue**

**4,797,939.72**

**4,797,939.72**

**MINUTES - SPECIAL COUNCIL MEETING – OCTOBER 5, 2020 – PAGE 5**

<b>Total Operations Excluded from "CAPS"</b>	<b>10,893,166.72</b>	<b>10,893,166.72</b>
<b><u>8. General Appropriations</u></b>		
<b>(C) Total Capital Improvements - Excluded from "CAPS"</b>		
<b>Total Capital Improvements - Excluded from "CAPS"</b>	<b>150,000.00</b>	<b>25,000.00</b>
<b>( D) Municipal Debt Service - Excluded from "CAPS"</b>		
Green Trust Loan Program	32,148.19	62,148.19
Demolition Loan Fund	215,548.84	216,017.00
<b>Total Municipal Debt Service - Excluded from 'CAPS"</b>	<b>8,026,861.03</b>	<b>8,057,329.19</b>
<b>(E) Deferred Charges - Municipal - Excluded from "CAPS"</b>		
Special Emergency Authorization 5 year		
<b>Total Deferred Charges - Municipal- Excluded from "CAPS"</b>	<b>2,467,687.82</b>	<b>2,467,687.82</b>
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>21,537,715.57</b>	<b>21,443,183.73</b>
<b>( I ) Type 1 District School Debt Services</b>		
<b>Total Local School Purposes</b>	<b>6,047,506.25</b>	<b>6,047,506.25</b>
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>27,585,221.82</b>	<b>27,490,689.98</b>
<b>(L) Subtotal General Appropriations {items (H-1) and (O)}</b>	<b>116,883,073.53</b>	<b>116,788,541.69</b>
<b>(M) Reserve for Uncollected Taxes</b>	<b>4,472,574.83</b>	<b>4,750,526.08</b>
<b>9. Total General Appropriation</b>	<b>\$ 121,355,648.36</b>	<b>\$ 121,539,067.77</b>

**Summary of Appropriations:**

<b>(H-1) Total General Appropriations for</b>		
Municipal Purposes within "CAPS"	89,297,851.71	89,297,851.71
(a) Operations - Excluded from "CAPS"		
Other Operations	6,095,227.00	6,095,227.00
Public & Private Progs Offset by Revenues	4,797,939.72	4,797,939.72
<b>( C ) Capital Improvement</b>	<b>150,000.00</b>	<b>25,000.00</b>
<b>(D) Municipal Debt Service</b>	<b>8,026,861.03</b>	<b>8,057,329.19</b>
<b>(E) Total Deferred &amp; Statutory Charges - Excluded from "CAPS"</b>	<b>2,467,687.82</b>	<b>2,467,687.82</b>
<b>(F) Judgments</b>		
<b>(G) Cash Deficit - With Prior Consent of LFB</b>		
<b>(K) Local District School Purpose</b>	<b>6,047,506.25</b>	<b>6,047,506.25</b>
<b>(N) Transferred to Board of Education</b>		
<b>(M) Reserve for Uncollected Taxes</b>	<b>4,472,574.83</b>	<b>4,750,526.08</b>

9. Total General Appropriation	\$ <u>121,355,648.36</u>	\$ <u>121,539,067.77</u>
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BE IT FURTHER RESOLVED, that three certified copies of this resolution be filed in the Office of the Director of the Division of Local Government Services for his certification of the 2020 Local Municipal Budget so amended.

It is hereby certified that this is a true copy of resolution amending the budget,  
Adopted by the Governing Body on 5th day of October,  
2020.

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Harold Weiner, Municipal Clerk

It is hereby certified that all changes are in proof and the budget remain in  
balance.

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Faheem J. Ra' Oof, CPA, Director of Revenue & Finance

Rev. 1

Adopted  
Absent: Beasley

Cox – Hudley                      Motion to adopt Calendar Year 2020 Municipal Budget As Amended

Adopted  
Absent: Beasley

Council Members Frederic, Vick and Chief Financial Officer Ra'Oof spoke

NOTE: The agenda inadvertently listed the incorrect movers and seconders on the items voted on by the governing body.

5. General Hearing of Citizens and Council Members limited to three minutes per person  
(MUST SIGN UP IN ADVANCE OF MEETING)

There were no requests to be heard.

5. Adjournment

There being no further business, the meeting was adjourned at 7:28 P.M.



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Renee C. Burgess, Council President

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Harold E Wiener, Municipal Clerk