

## WALPACK MAYOR AND COMMITTEE

### MINUTES

November 21, 2023

Opening Statement: Mayor Maglio stated, "This remote meeting is being held in compliance with the Open Public Meeting Act, having been duly advertised."

Roll Call: Present: Mayor Victor J. Maglio, Deputy Mayor James Heigis, Committeewoman Kelly Happe, CFO Ashley Kannaley, Attorney Glenn Kienz, Clerk Christine M. Von Oesen

NOTE: The system employed by the Township of Walpack for conducting its remote public meetings affords the public the opportunity to both listen to, and participate in, the meeting by means of a simple dial-in process which has been made known to the public via an announcement on the Township website since the first remote meeting was announced."

#### Approval of Minutes:

Mayor Maglio requested a Motion to approve the September 26 , 2023 Mayor and Committee Meeting Minutes. Motion by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

#### New Business:

Best Practices – CFO Ashley Kannaley submitted Best Practices documentation on November 3, 2023. Walpack garnered a respectable 37.5 out of 42 points. However, Attorney Glenn Kienz and ACO Ashley Kannaley do feel that some of the Best Practices do not apply to Walpack Township, and as such, will challenge the findings. For example, points were reduced for our lack of a vehicle charging station. Per Attorney Kienz, there is a method of appeal that may be employed prior to submitting the Best Practices response.

CFO Ashley Kannaley adds:

- Best practices inventory was completed with myself and Clerk Christine Von Oesen, submitted by the deadline of 11/3/23.
- There were 42 possible points, Walpack scored 37.5. Any score over 29 has no loss in state aid in the next year.
- Categories included financial management, ethics, budgeting, core competencies, etc.
- Points were awarded on items such as timely filing of AFS, ADS, and Financial disclosure statements. The website is updated with meeting agendas, minutes, ordinances, and the maintenance of general ledgers.
- Points were lost on questions such as the implementation of electric vehicle charging stations, No storm recovery trust, and no updates to an employee handbook in the past 3 years. Township Attorney, Glenn Kienz, advised that for future filings, we should prepare arguments with regard to the numerous items which are simply not applicable to our Township, yet might result in our being penalized, such as electric charging stations, etc. The storm recovery trust is at issue, as the roads are not maintained by Walpack.
- If anyone wants a full copy they are welcome to copy request one of CFO Ashley Kannaley.

Regarding the Audit for year ending 2023, CFO Ashley Kannaley shared the following information:

- Current fund balance sheets address the fund balance change, down \$24,396. Fortunately we did add to the decreased fund balance for the amount that was anticipated in the 2022 budget of \$84,799. We are receiving a payment from the county for open space which assisted in not lowering our balance by the full amount utilized. Utilizing this amount allows Walpack to keep a 0% municipal tax rate.
- Other schedules that follow address funds that have generally not been used, but of course they remain on the balance sheet.
- Starting on page 23 and the pages following address our borrowing ability should the need arise based on the equalized valuation. Following are also pension liabilities and the township's contribution.
- Forward to page 38, Walpack's total tax levy amounts payable to each agency are addressed. Collections were 99.33%, not the usual 100%, with a \$114. payment outstanding. No tax sale was held.
- Overall nothing is largely changed that needs attention.
- Comments and Findings: Two are repeats:
  1. Adequate segregation of duties: Generally not feasible for the size of Walpack but we can continue examine this annually.
  2. Maintain a detailed fixed asset listing: Walpack has not had one, these are generally maintained by outside companies. This is something we can look into next year perhaps when the reval is completed.
  3. All purchases be encumbered by NJSA 5:30-2. I have generally done things the same, this may be written due to a staffing change at the firm or due to mailing but to me has been generally unpreventable.

JCP&L Tree Trimming information accepted.

Walpack Historical Society letter shall be discussed at the next meeting.

#### Resolutions:

R-30-23 approving bills and vouchers for payment. Mayor Maglio requested a Motion. Motion by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

R-31-23 Resolution approving Governor's Council on Alcoholism and Drug Abuse Strategic Funding Plan. Mayor Maglio asked for a Motion. Motion by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

R-32-23 Resolution approving transfer appropriations to be made during the last two months of the fiscal year. Motion requested by Mayor Maglio. Second by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

R-33-23 Resolution approving certification of the Annual Audit. Motion requested by Mayor Maglio. Motion by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

R-34-23 approving the Corrective Action Plan implemented as a result of the 2022 Municipal Audit Report. Motion requested by Mayor Maglio. Motion by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

Mayor Maglio asked Walpack CFO Ashley Wilson to share information about the budget. Ms. Wilson stated the budget is approximately \$6500 higher in total than last year. State aid is increased but the increase in appropriations is due to the need for a reassessment as ordered by the county. The municipal tax remains at zero, as the amounts payable to the schools are still provided through township surplus.

Maglio opened the meeting to the Public for comment prior to requesting a motion to approve the budget.

Public Comment:

Ken Bechtold requested that all members of the Committee review the Walpack Historical Society letter included in their agenda packet. Mr. Bechtold advised that the new Walpack Historical Society phone number is 973-552-8880. Mr. Bechtold repaired a boarded window pane in the schoolhouse. The school house has again been breached, but no damage was observed. New locks are in order.

Hearing no further discussion, Mayor Maglio closed the meeting to the Public.

Adjournment:

Mayor Maglio requested a motion to Adjourn. Motion by Committeewoman Happe. Second by Committeewoman Happe. Second by Deputy Mayor Heigis. All in Favor.

Respectfully Submitted,

Christine M. Von Oesen  
Clerk  
Walpack Township