BOROUGH OF LAKE COMO
1740 MAIN STREET
LAKE COMO, NJ 07719
(732) 681-3232
AGENDA

DATE: NOVEMBER 4, 2026
7:30 PM REGULAR MEETING

MEETING CALLED TO ORDER

SALUTE TO FLAG AND MOMENT OF SILENT REFLECTION

SUNSHINE LAW

Introduction as required under the Sunshine Law: Adequate notice of this meeting has been provided by the adoption of a Resolution by the Mayor and Council on the sixth day of January 2026 in which Resolution the time and place of Agenda and Regular Meetings commencing with January 6, 2026 were set forth. Notice of same was delivered to the Asbury Park Press, the Coast Star and TAPinto and a copy of the notice was posted on the borough website at www.lakecomonj.org and on the bulletin board in Borough Hall. All meetings are open to the public.

ROLL CALL

Hawley Scull
Christopher D'Antuono
Peter Ventrice
Heather Albala-Doyle
Andrew Reiners
Shannon McIntyre

APPROVAL OF MINUTES

Minutes from the October 20, 2026 Meeting

COMMUNICATIONS, PROCLAMATIONS & PRESENTATIONS

REPORTS OF COMMITTEES

UNFINISHED BUSINESS

PUBLIC COMMENTS ON NEW BUSINESS

CONSENT AGENDA

All items listed under this section are considered to be routine by the Borough Council and will be enacted by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

NEW BUSINESS

Ordinance 2026-14
Second Reading and Public Comments
Authorizing Sale of Certain Borough Owner Properties
Offered by Councilman Ventrice

Resolution 2026-126
Refund of Tax Overpayment
Offered by Councilwoman McIntyre

Resolution 2026-127
Certification of Annual Audit
Offered by Councilman D'Antuono

Resolution 2026-128
Corrective Action Plan
Offered by Councilwoman Albala-Doyle

Resolution 2026-129
Best Practices Inventory
Offered by Councilman Ventrice

Resolution 2026-130
Payment of Bills
Offered by Councilwoman Albala-Doyle

Resolution 2026-131
Payment of NJNG Bill
Offered by Councilwoman McIntyre

Resolution 2026-132
Appropriations Transfer
Offered by Councilman D'Antuono

PUBLIC COMMENTS

NEXT MEETING

The next regular meeting of the Mayor and Council will be held on Tuesday, December 1, 2026, at 7:30 PM in the Lake Como Meeting Room. All meetings are open to the public.

MOTION TO ADJOURN

ORDINANCE 2026-14
BOROUGH OF LAKE COMO
COUNTY OF MONMOUTH

AN ORDINANCE AUTHORIZING THE SALE OF CERTAIN BOROUGH OWNED REAL PROPERTY NO LONGER NEEDED FOR PUBLIC USE

WHEREAS, the Local Lands and Building Laws, N.J.S.A. 40A:12-13, et seq., authorizes the sale by municipalities of any real property, capital improvements or personal property, or interests therein, not needed for public use by sale in the manner provided by law; and

WHEREAS, the Borough of Lake Como (the "Borough") is the owner of certain real property as further set forth herein not needed for public use, and the Mayor and Council have determined that it is in the best interest of the Borough to sell the same for the purpose of generating revenue and taxes, and reducing liabilities.

WHEREAS, the Borough is the owner of the properties as shown on the attached Schedule A (the "Properties"); and

WHEREAS, the Borough is of the opinion that the sale of the Properties is beneficial to the health, safety, and welfare of the residents of the Borough because said Properties are no needed for public use, require expenditure of scarce public resources, and do not generate any real estate tax revenue; and

WHEREAS, the fair market values of the Properties have been determined as shown on Schedule A; and

WHEREAS, after analysis and review, the Borough has determined that the Properties meet the specific requirements of N.J.S.A. 40A:12-13 for sale and conveyance; and

WHEREAS, the Borough Council determined to authorize the sale of the properties in Schedule A to the highest bidder for its fair market value.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Borough of Lake Como, County of Monmouth, State of New Jersey, as follows:

SECTION 1. All the foregoing recitals are incorporated herein.

SECTION 2. Pursuant to N.J.S.A. 40A:12-13, the Borough of Lake Como hereby authorizes the sale of the properties in Schedule A by open public sale at auction.

SECTION 3. The Borough will execute a Quitclaim Deed mutually acceptable in form and substance to both the successful bidder and the Borough.

SECTION 4. The Purchaser, at its sole expense, shall have a right to conduct environmental and other inspections of the property with results satisfactory to Purchaser and its lender but must complete such inspections within thirty (30) days of bid acceptance.

SECTION 5. The Purchaser shall obtain a survey of the entire tract, which said survey will be at Purchaser's sole expense, in form and substance satisfactory to the Township and the Purchaser; and said survey shall be certified to the Borough.

SECTION 6. The Purchaser's receipt of a title commitment, which title commitment shall be at Purchaser's sole expense, with respect to the property, to be obtained, stating that Seller has good, indefeasible and marketable fee simple title to the property, free and clear of all liens and encumbrances except such matters as may render the title unmarketable.

SECTION 7. It is understood that the sales are subject to applicable New Jersey law concerning disposition of municipal real property.

SECTION 8. This sale is made subject to such state of facts as an accurate survey may disclose, existing tenancies, rights of persons in possession, easements, conditions, covenants and restrictions and any other condition which the Mayor and Council may impose on either parcel at the time of the sale, including but not limited to restrictions on the use to be made of such real property, capital improvements or personal property and any conditions of sale as to buildings or structures, or as to the type, size or other specifications of buildings or structures, and the time within such conditions shall be operative to the same extent as by any other Seller.

SECTION 9. The sale is made subject to all applicable laws and ordinances of the State of New Jersey and the Borough of Lake Como.

SECTION 10. That should the title to the property prove to be unmarketable for any reason, the liability of the Borough shall be limited to the repayment to the Purchaser of the deposit and any portion of the purchase price paid and shall not extend to any further costs, expenses, damages of claims. Notice of any alleged defect in title or claim must be served on the Borough Clerk, by the Purchaser, in writing no later than thirty (30) days after the sale is approved by the Borough Council, failure upon the part of the Purchaser to give written notice within said time shall be deemed conclusive proof that the Purchaser accepts the title in its present condition.

SECTION 11. In addition to the terms and conditions set forth herein, successful bidders agree that the Borough may impose the following conditions:

i. To deposit cash, check or money order in an amount not less than 25% of the bid price at the time that the bid is submitted.

ii. To pay by the time of closing:
   a. The balance of the purchase price.
   b. The Borough's legal and engineering costs to prepare documents and the properties' legal descriptions.
   c. The prorated real estate taxes, for the balance of the current year as of the date of closing.

iii. To abide by appropriate zoning, subdivision, health and building regulations and codes and stipulations that this sale will not be used as grounds to support any variance from these regulations.

iv. That in the event Purchaser fails to close title, Purchaser shall forfeit to the Borough of Lake Como any and all money deposited with the Borough.

v. That the purchase price shall not be used before any County Board of Taxation, Tax Court of New Jersey, or in any court of the State as grounds to support a challenge of the existing assessment of the subject property, nor shall the purchase price be used as a comparable sale to challenge assessments with regard to other properties.

SECTION 12. The Borough reserves the right to withdraw the offer of sale and reject any and all bids.

SECTION 13. All sales are subject to final approval by the Borough Council. Parties interested in submitting bids and who require additional information should contact:

Marguerite M. Schaffer, Esq.
Attorney for the Borough of Lake Como
150 Morristown Road, Suite 105
Bernardsville, New Jersey 07924

SECTION 14. If any section or provision of this Ordinance shall be held invalid in any Court of competent jurisdiction, the same shall no affect the other sections or provisions of this Ordinance, except so far as the section or provision so declared invalid shall be inseparable from the remainder or any portion thereof.

SECTION 15. All ordinances or parts of ordinances that are inconsistent herewith are hereby repealed to the extent of such inconsistency.

SECTION 16. The Mayor, Borough Administrator, Borough Clerk and Borough Attorney are hereby authorized to execute all documents necessary for the conduct of this auction and for the

conveyance of the properties listed herein, including but not limited to executing all contracts, deeds and other conveyance documents.

SECTION 17. This Ordinance shall take effect immediately after final passage and publication in the manner provided by law.

Adopted on First Reading
Dated: 10/20/2026

Amy L. Boney
Amy L. Boney, RMC
Borough Clerk

Adopted on Second Reading
Dated: _____

_____
Amy L. Boney, RMC
Borough Clerk

Approval by the Mayor on This _____ Day of _____, 2026.

_____
Kevin G. Higgins, Mayor

SCHEDULE A

Block/Lot	Lot Size	Physical Address	Contiguous Owners	Minimum Value
31/25.01	50'x125'	703 18th Avenue	31/25.02, 31/24, 31/2, 31/1	$650,000.00
31/25.02	50'x125'	701 18th Avenue	31/25.01, 31/1, 31/26, 31/27, 31/28	$650,000.00

RESOLUTION 2026-126
RESOLUTION AUTHORIZING THE REFUND OF OVERPAYMENT OF TAXES ON 1700 MAIN STREET SUITE 103 (BLOCK 11 – LOT 4.0103)

WHEREAS, a tax overpayment in the amount of $1,611.98, has resulted from a duplicate payment being applied to the property located at 1700 Main Street Suite 103 (Block 11, Lot 4.0103); and

WHEREAS, the Tax Collector has confirmed that a refund of this overpayment is in order;

NOW, THEREFORE, BE IT RESOLVED by the Council of the Borough of Lake Como that a refund of the overpayment of taxes, in the amount of $1,611.98, be made payable to Commonwealth Title Mon Agency, 83 South Street, Suite 307, Freehold, NJ 07728; and

BE IT FURTHER RESOVED that the appropriate Borough officials are authorized to take action in accordance with this resolution.

Dated: November 4, 2026

Kevin G. Higgins
Mayor

Hawley G. Scull
Council President

Certification

I hereby certify that the foregoing Resolution to be a true and exact copy of the Resolution adopted by the Lake Como Borough Council at its meeting held on November 4, 2026.

Amy L. Boney, RMC
Borough Clerk

RESOLUTION 2026-127
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 2025 has been filed by a Registered Municipal Accountant with the 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, R.S. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey to prescribe reports pertaining to the local fiscal affairs; and

WHEREAS, the Local Finance Board has promulgated N.J.A.C. 5:30-6.5, 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 "Comments and Recommendations; 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 "Comments and Recommendations, as evidenced by the group affidavit form of the governing body attached hereto; 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, pursuant to N.J.A.C. 5:30-6.5; 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 Lake Como, hereby states that it has complied with N.J.A.C. 5:30-6.5 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

Dated: 11/4/2026

_____
Kevin G. Higgins, Mayor

_____
Hawley G, Scull, Council President

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON NOVEMBER 4, 2026.

_____
Amy L. Boney, RMC

Borough of Lake Como
1740 Main Street • Lake Como, New Jersey 07719
(732) 681-3232 • FAX (732) 681-8981

Kevin G. Higgins
Mayor

Andrew Huisman
Administrator

STATE OF NEW JERSEY
COUNTY OF MONMOUTH

We, members of the governing body of the Borough of Lake Como, County of Monmouth, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Committee of the Borough of Lake Como, 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 2024;
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.) _____

_____

_____
Clerk

Sworn to and subscribed before me this
_____Day of _____

_____
Notary Public of New Jersey

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.

SYNOPSIS OF 2025 AUDIT REPORT
BOROUGH OF LAKE COMO, COUNTY OF MONMOUTH
AS REQUIRED BY N.J.S.A. 40A:5-7

RECOMMENDATIONS

Finding 2025-001

That the Borough liquidates all interfund balances prior to year-end or subsequently liquidated on a timely basis in the following year, where practicable.

The above Synopsis was prepared from the report of audit of the Borough of Lake Como, County of Monmouth, State of New Jersey for the calendar year 2025. This report of audit, submitted by Robert S. Oliwa, Registered Municipal Accountant, is on file at the Borough Clerk's office and may be inspected by any interested person.

_____

Borough Clerk

RESOLUTION 2026-128
A RESOLUTION INDICATING CORRECTIVE ACTION PLAN/STATUS REGARDING THE 2025 MUNICIPAL AUDIT REPORT

BE IT RESOLVED by the Mayor and Borough Council of the Borough of Lake Como that the attached corrective action plan/status developed to address the recommendations as noted in the 2025 Audit Report is hereby adopted.

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

Dated: November 4, 2026

_____
Kevin G. Higgins
Mayor

_____
Hawley G. Scull
Council President

Certification

I hereby certify that the foregoing Resolution to be a true and exact copy of the Resolution adopted by the Lake Como Borough Council at its meeting held on November 4, 2026.

_____
Amy L. Boney, RMC
Borough Clerk

RESOLUTION 2026-129

RESOLUTION CONFIRMING THE SUBMISSION OF THE BEST PRACTICES CHECKLIST INVENTORY TO THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES ON BEHALF OF THE BOROUGH OF LAKE COMO

WHEREAS, Local Finance Notice 2026-14 requires the municipality to submit by October 30, 2026 to the Director of the Division of Local Government Services a report describing the municipality's compliance with the "Best Practices Inventory" established by the Director of the Division of Local Government Services, and

WHEREAS, the report as required was submitted by the Chief Financial Officer on October 26, 2026 and the law allows the municipality to have the Best Practices Checklist available to review at their regular public meeting scheduled after the Best Practices checklist submission, and

WHEREAS, the members of the governing body have received the Best Practices Inventory 2026 questions and the answers as submitted; and

WHEREAS, the Borough of Lake Como has achieved a Positive Credit, scoring 43 points, based on its responses which will entitle the Borough of Lake Como to 100% of the eligible State Aid; and

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the Borough of Lake Como, that the Local Government Best Practices Checklist, as completed by the Municipal Clerk and Chief Financial Officer, is hereby approved.

Dated: November 4, 2026

Kevin G. Higgins
Mayor

Hawley G. Scull
Council President

Certification

I hereby certify that the foregoing Resolution to be a true and exact copy of the Resolution adopted by the Lake Como Borough Council at its meeting held on November 4, 2026.

Amy L. Boney, RMC
Borough Clerk

Best Practices Inventory Online Platform

Survey

Lake Como Borough

Printable Questions

001 | Core Competencies | Budget

Pursuant to recently enacted P.L. 2025, c.185, calendar year municipalities must approve/adopt their introduced budgets no later than March 31/April 30 or the date of the next regularly scheduled governing body meeting thereafter (or, for State Fiscal Year municipalities, August 10/September 20 or the date of the next regularly scheduled governing body meeting thereafter). See Local Finance Notice 2026-05. Timely budget adoption helps a municipality avoid having to issue estimated tax bills or tax anticipation notes (TANs). Did your municipality introduce and adopt its current year budget no later than the above-referenced dates? This question may only be answered N/A if your municipality's budget is subject to adoption by the Local Finance Board under State Supervision or if the Division instructed the municipality to delay budget adoption.

[1.00] Yes
[0.00] No
[1.00] N/A

002 | Core Competencies | Budget

As amended by P.L. 2025, c.185, N.J.S.A. 40A:5-12 requires the chief financial officer of each Calendar Year municipality to file the Annual Financial Statement (AFS) with the Division no later than March 10. The deadline remains August 10 for SFY municipalities. The law was also amended to allow the Director to issue a $100 per day penalty, payable by the CMFO, for failure to file. Did your municipality file its AFS with the Division by no later than the statutory deadline?

[1.00] Yes
[0.00] No

003 | Core Competencies | Budget

Pursuant to N.J.S.A. 40A:2-40, the chief financial officer in each municipality shall, before the end of the first month of the fiscal year, file its Annual Debt Statement with the Division of Local Government Services. Did your municipality file its Annual Debt Statement for the preceding fiscal year with the Division no later than January 31 (July 31 for SFY municipalities)?

[1.00] Yes
[0.00] No

004 | Core Competencies | Budget

Ahead of the public hearing on the budget, did your municipality make a user-friendly section of its CY2026/SFY2027 introduced budget available to the public as required pursuant to N.J.A.C. 5:30-3.8?

[1.00] Yes
[0.00] No

005 | Core Competencies | Budget

N.J.A.C. 5:30-7.4 disqualifies from local examination a municipality that has failed to submit to the Division the user-friendly budget section corresponding with the previous year's adopted budget. Has your municipality electronically submitted to the Division the User-Friendly Budget section of its adopted CY2024/SFY2025 and CY2025 budgets?

[1.00] Yes
[0.00] No

006 | Best Practices | Budget

Has your municipality created an accumulated absence liability trust fund pursuant to N.J.A.C. 5:30-15.5, and annually deposit appropriations into the fund? Only answer N/A if your municipality 1) does not offer (for any employee hired after a certain date) payouts upon retirement for accumulated sick leave, and 2) no current employee has a grandfathered right to sick leave payouts upon retirement.

[0.50] Yes
[0.00] No
[0.50] N/A

007 | Best Practices | Budget

N.J.S.A. 40A:4-62.1 allows municipalities to establish a storm recovery reserve for purposes such as, but not limited to, snow, ice, and debris removal. Unexpended balances budgeted annually for storm recovery purposes may be lapsed into the reserve. Review LFN 2025-10 for further information. Has your municipality established a storm recovery reserve to ensure the consistent availability of funds for this purpose?

[0.50] Yes
[0.00] No

008 | Best Practices | Budget

Does your municipality engage in long-term financial planning with 5-year budget projections and cash flow forecasts?

[0.50] Yes
[0.00] No

009 | Best Practices | Budget

A formal policy regarding municipal budget surplus (i.e. fund balance) is critical to making informed financial decisions, and the lack of a policy could lead bond rating agencies to downgrade your municipality's credit rating. In developing said surplus policy, the CMFO should analyze and explain at least a five (5) year trend of surplus, describing the factors causing each annual increase or decrease in order to develop a realistic and sustainable surplus policy. Has your municipality formally adopted a written policy that clearly states a specific unrestricted surplus amount or percentage of total revenue available to support its annual budget?

[0.50] Yes
[0.00] No

010	Best Practices	Budget	
Did your municipality's most recent adopted budget maintain a fund balance (surplus) of at least 20% of appropriations or higher? If you answered No, please state the reason(s) for this budgeting decision under Comments.			[0.50] Yes [0.00] No
011	Best Practices	Budget	
Did your municipality's most recent adopted budget rely on one-time revenues in an amount at or below 10% of total revenues? If you answered No, please state the reason(s) for this budgeting decision under Comments.			[0.50] Yes [0.00] No
012	Best Practices	Budget	
If your municipality answered No to Questions 10 or 11, has your municipality formulated a plan for reversing those practices in your municipality's next upcoming budget?			[0.50] Yes [0.00] No [0.50] N/A
013	Unscored Survey	Budget	
If your municipality permits one or more classes of cannabis businesses, does your municipality impose a local cannabis tax pursuant to N.J.S.A. 40:48I-1?			[0.00] Yes [0.00] No [0.00] N/A
014	Core Competencies	Budget	
If your municipality has authorized special emergency authorizations financed by Special Emergency Notes (N.J.S.A. 40A:4-55), is the municipality current on the mandatory annual redemption schedule of retiring at least one-fifth (1/5) of each note annually with no rollovers or renewals beyond the statutory five-year term?			[1.00] Yes [0.00] No [1.00] N/A [1.00] Prospective
015	Core Competencies	Capital Projects	
Any municipality having its own water system is required to adopt an annual capital budget and program reflecting the water infrastructure improvements listed on the annual Water Quality Accountability Act (WQAA) capital improvement report. The WQAA capital improvement report must be submitted to the Department of Environmental Protection (DEP) by no later than March 15. If your municipality has its own water system, does the capital budget and program reflect the capital projects listed in the annual WQAA report submitted to DEP that fall within the time period of the municipality's capital budget and capital program?			[1.00] Yes [0.00] No [1.00] N/A
016	Core Competencies	Capital Projects	
Has your municipality adopted a capital program as defined by N.J.A.C. 5:30-4.2, meaning a moving, multi-year plan and schedule for capital projects (including prospective financing sources) and, when pertinent, first year operating costs and savings? Only answer N/A if your municipality does not have a capital budget and is not required to adopt a capital budget pursuant to N.J.A.C. 5:30-4.3.			[1.00] Yes [0.00] No [1.00] N/A
017	Unscored Survey	Emergency Services	
A disaster preparedness drill can help plan appropriate emergency responses for scenarios such as, but not limited to, natural disasters, active shooter, wildfires, and chemical spills. Has your municipality participated in a disaster preparedness drill involving local, county, and/or regional partners within the past year?			[0.00] Yes [0.00] No
018	Best Practices	Environment	
Have one or more public electric vehicle charging stations been installed on municipal property?			[0.50] Yes [0.00] No
019	Best Practices	Environment	
When purchasing new vehicles, does your municipality have a formal policy to purchase hybrid or altenative fuel vehicles whenever such vehicles are suited to the intended use? Only answer N/A if your municipality does not own any vehicles.			[0.50] Yes [0.00] No [0.50] N/A

020	Core Competencies	Ethics	
The Local Government Ethics Law, designed to ensure transparency in government, requires local government officers to file Financial Disclosure Statements (FDSs) annually. Compliance by local elected officials is required by N.J.S.A. 40A:9-22.6. Did all governing body members timely file their annual Financial Disclosure Statements for 2026 such that they were not issued a Notice of Violation (NOV) by the Local Finance Board? A "No" answer is permissible if the governing body members' NOV were rescinded by the Board. Only answer N/A if your municipality has an ordinance on the books establishing a municipal ethics board.			[1.00] Yes [0.00] No [1.00] N/A
021	Core Competencies	Ethics	
If your municipality has a municipal ethics board, did the municipal ethics board enforce the Financial Disclosure Statement (FDS) statute by issuing violations to local government officers (LGOs) who were on the 2026 roster but did not file the FDS by April 30, 2026? Only answer N/A if your municipality does not have an ordinance on the books establishing a municipal ethics board.			[1.00] Yes [0.00] No [1.00] N/A
022	Core Competencies	Financial Administration	
Audit findings address areas needing improvement and ignoring these findings devalues the process. Municipalities should correct noted deficiencies. Have the audit findings in your municipality's 2024 audit been identified in a corrective action plan and not been repeated in the 2025 audit? If the answer is no, please list the repeat findings, along with the date the corrective action plan was submitted to DLGS, under Comments. If your municipality's 2025 audit is late, answer "No" and state "2025 audit not complete". Only answer "N/A" if there were no audit findings in the 2025 audit. If you did not answer no, please type "No Repeat Audit Findings" into the Comment Box.			[1.00] Yes [0.00] No [1.00] N/A
023	Core Competencies	Financial Administration	
At its July 2023 meeting, the Local Finance Board adopted an amendment to N.J.A.C. 5:30-8.2 that converted the previously suggested surety bond schedule for a CMFO to a mandatory minimum schedule. This change came into effect on January 1, 2024. See Local Finance Notice 2023-21 for further details and to view the exposure index. Through a blanket bond or an individual bond, does your municipality provide a fidelity bond with faithful performance coverage for the CMFO that meets at least the minimum schedule set forth in N.J.A.C. 5:30-8.2?			[1.00] Yes [0.00] No [1.00] N/A
024	Core Competencies	Financial Administration	
N.J.A.C. 5:30-5.7 requires municipalities to maintain a general ledger for not only the current fund, but also for all other funds, as well as post totals for all funds to the general ledger on at least a monthly basis and maintain required original books of entry in an electronic format. See Local Finance Notice 2024-09 for further details. Does your municipality maintain a general ledger for its current fund and all other funds in accordance with N.J.A.C. 5:30-5.7?			[1.00] Yes [0.00] No
025	Core Competencies	Financial Administration	
Does your municipality post totals for all funds to the general ledger on at least a monthly basis?			[1.00] Yes [0.00] No
026	Core Competencies	Financial Administration	
Does your municipality maintain required original books of entry in an electronic format?			[1.00] Yes [0.00] No
027	Core Competencies	Financial Administration	
Regular cash flow analysis by a municipality's finance office is critical to maintaining essential services and ensuring fiscal solvency. The Government Finance Officers Association offers cash flow forecasting guidance at https://www.gfoa.org/cash-flow-forecasting. Does your municipality's finance office generate a cash flow report on at least a quarterly basis with administration and elected officials updated on the results?			[1.00] Yes [0.00] No
028	Core Competencies	Financial Administration	
If your municipality received a legislative grant-in-aid from the FY26 State Budget, is your municipality 1) in compliance with all documentation and closeout requirements, 2) maintaining current agency information in SAGE, and 3) ensuring that the agency profile in SAGE does not lapse?			[1.00] Yes [0.00] No [1.00] N/A
029	Best Practices	Financial Administration	
N.J.A.C. 5:30-8.3(a)(3) establishes a schedule of minimum dollar amounts for tax collector surety bonding. However, to provide a higher level of security for public funds, municipalities are encouraged to adopt the more stringent schedule for tax collector surety bonding specified in N.J.A.C. 5:30-8.3(a)(4). Has your municipality adopted the more stringent surety bonding schedule for tax collectors set forth in N.J.A.C. 5:30-8.3(a)(4) or higher?			[0.50] Yes [0.00] No

030	Best Practices	Financial Administration	
N.J.A.C. 5:30-8.4 (a) establishes a schedule of minimum dollar amounts for municipal court surety bonding, specifically for municipal judges and municipal court administrators. However, subsection (b) of 5:30-8.4 encourages municipalities to adopt a more stringent schedule for municipal court surety bonding that is specified in the subsection. Has your municipality adopted the more stringent surety bonding schedule for municipal court judges and court administrators set forth in N.J.A.C. 5:30-8.4(b) or higher?			[0.50] Yes [0.00] No
031	Unscored Survey	Financial Administration	
Has the federal government rescinded or suspended one or more municipal grants since the beginning of this year? If so, please list the affected grants in the Comments field. If not, insert "Answered No" in the Comments field.			[0.00] Yes [0.00] No
032	Unscored Survey	Historic Preservation	
Does your municipal land use ordinance provide for an historic preservation commission that is governed under N.J.S.A. 40:55D-107?			[0.00] Yes [0.00] No
033	Core Competencies	Insurance	
The purchase of insurance coverage and consultant services is a limited exception to public bidding by virtue of being deemed an Extraordinary Unspecifiable Service (EUS) pursuant to N.J.S.A. 40A:11-5(a)(ii) and 40A:11-5(1)(m). See Page 3 of Local Finance Notice AU-2002-2 for further details. The standard EUS certification declaration is available at https://www.nj.gov/dca/dlgs/programs/lpcl_docs/Model_Forms/eus_letter.pdf. Do not submit the form to DLGS. If your municipality has procured insurance under the EUS exception to public bidding, has your municipality followed the procedural requirements of an EUS in doing so?			[1.00] Yes [0.00] No [1.00] N/A
034	Best Practices	Insurance	
If your municipality contracts with an insurance broker for health insurance, and said contract exceeds the Local Public Contracts Law (LPCL) bid threshold, is your municipality's health insurance broker being procured through a competitive contracting or sealed bid process conducted pursuant to the Local Public Contracts Law? Only answer N/A if your municipality does not contract with an insurance broker for health insurance or, if it does, the contract does not exceed your municipality's LPCL bid threshold.			[0.50] Yes [0.00] No [0.50] N/A
035	Best Practices	Insurance	
Insurance broker fees dependent on the amount of health insurance premiums or fees paid by the municipality are vulnerable to abuse as brokers could face conflicting incentives in seeking lower-cost health insurance alternatives. If your municipality contracts with an insurance broker for health insurance, is the structure for broker payments set at a flat-fee rather than on a commission basis to mitigate the risk of a broker recommending more expensive health insurance coverage to earn higher fees? Only answer N/A if your municipality does not contract with an insurance broker for health insurance.			[0.50] Yes [0.00] No [0.50] N/A
036	Unscored Survey	Insurance	
If your municipality offers non-SHBP employee health benefit coverage (excluding Rx and dental), did your municipality switch from SHBP to non-SHBP health benefit coverage within the past four (4) years?			[0.00] Yes [0.00] No [0.00] N/A
037	Unscored Survey	Insurance	
What type of employee health benefit coverage (excluding Rx and dental) does your municipality currently offer?			[0.00] Private coverage [0.00] Joint health insurance fund [0.00] Self-insurance [0.00] SHBP [0.00] None of the above
038	Core Competencies	Lead Remediation	
Subsection h. of N.J.S.A. 52:27D-437.16 requires each municipality to assess an additional fee of $20 per unit inspected for lead hazards and deposited into the Department of Community Affairs' Lead Hazard Control Assistance Fund established pursuant to N.J.S.A. 52:27D-437.4. Does your municipality assess and collect the above-reference $20 fee assessment for each lead inspection and send the proceeds to the Department of Community Affairs' Division of Housing & Community Resources for deposit into the Fund?			[1.00] Yes [0.00] No

039	Core Competencies	Lead Remediation	
Have all rental dwellings that have experienced tenant turnover since July 2022 been inspected for lead prior to being re-occupied?			[1.00] Yes [0.00] No [1.00] N/A
040	Core Competencies	Personnel	
For any current municipal officers and employees NOT required by contract or municipal policy to make health benefit contributions in the amounts specified by the Chapter 78 health benefit contribution grid (excluding Rx and dental), is your municipality requiring those employees to contribute at least 1.5% of base salary towards health benefits pursuant to P.L. 2010, c. 2? See Local Finance Notices 2010-12 and 2011-20R for further details. Answer N/A if all of your municipality's officers and employees are required by contract or municipal policy to contribute at least the amount required by P.L. 2011, c. 78 for health benefits.			[1.00] Yes [0.00] No [1.00] N/A
041	Core Competencies	Personnel	
A retiree whose amount of contribution towards retirement health benefits was determined pursuant to the Chapter 78 grid shall contribute based on the Chapter 78 grid percentage corresponding with their retirement benefit amount. See LFN 2011-20R for further explanation. For those retirees whose health benefit contribution amounts must adhere to the Chapter 78 grid, is your municipality ensuring that retiree health benefit contributions are being made in the amount required pursuant to law?			[1.00] Yes [0.00] No [1.00] N/A [1.00] Prospective
042	Core Competencies	Personnel	
Payments for waivers filed before May 21, 2010 and maintained continuously since, cannot exceed fifty percent (50%) of the amount saved by the local unit as a result of the employee's waiver of coverage. For waivers filed on or after May 21, 2010, which is the effective date of P.L. 2010, c. 2, payments cannot exceed the lesser of twenty-five percent (25%) of the amount saved by the local unit as a result of the waiver, or $5,000. When calculating an employee's waiver payment, the local unit must deduct the employee's healthcare contribution obligation from the total premium cost. Local units have sole discretion as to whether or not to offer employees payments for waiver of health benefits, and may offer waiver payments below the statutory maximum. Health benefit waiver payments are statutorily excluded from collective bargaining. See Local Finance Notices 2010-12 and 2016-10 for further discussion on health benefit waiver payments. Are your municipality's healthcare waiver payments at or below the statutory maximum? "N/A" is only applicable where the municipality does not make payments in lieu of health benefits.			[1.00] Yes [0.00] No [1.00] N/A
043	Core Competencies	Personnel	
Has your municipality's chief financial officer, tax collector, and municipal clerk registered their most current e-mail addresses in GovConnect to allow continued receipt of EGG Notice broadcasts?			[1.00] Yes [0.00] No
044	Core Competencies	Personnel	
For all municipal officers and employees whose positions require a State-issued professional license or certification, does your municipality 1) maintain a list of all State- certified employees and the expiration dates of their licenses or certifications; and 2) require those officials to provide updated copies of their licenses or certifications as they are renewed?			[1.00] Yes [0.00] No [1.00] Prospective
045	Unscored Survey	Personnel	
Does your municipality currently have an unlicensed individual serving as an acting Municipal Clerk, temporary Chief Municipal Finance Officer, temporary Purchasing Agent, and/or a temporary Chief Public Works Manager? Select as many as are applicable or None of the Above.			[0.00] Acting Municipal Clerk [0.00] Temporary CMFO [0.00] Temporary QPA [0.00] Temporary CPWM [0.00] None of the above
046	Unscored Survey	Personnel	
Does your municipality currently retain a chief financial officer through a professional services contract?			[0.00] Yes [0.00] No
047	Core Competencies	Procurement	
N.J.S.A. 34:1A-1.16 authorizes the New Jersey Department of Labor and Workforce Development (NJDOL) to create a list on its website, dubbed the Workplace Accountability in Labor List (The WALL), of any person found in violation of any State wage, benefit, and tax laws and against whom a final order has been issued by the NJDOL for such violation. A contract cannot be awarded to any contractor or vendor appearing on the WALL. Review LFN 2024-18 for further information. Is your municipality cross checking prospective vendor or contractor names against the WALL before awarding any contract over the quote threshold?			[1.00] Yes [0.00] No

048	Core Competencies	Procurement	
P.L. 2023, c. 138 requires public works contractor registration and payroll certification for public works projects to be completed online at https://njwages.nj.gov/. Contractors were required to be registered prior to August 15, 2024 with public entity registration strongly encouraged. Email njwagehubinfo@dol.nj.gov for assistance with registration. In addition to the NJ Wage Hub online requirements, certified payrolls shall continue to be submitted to the municipality in the manner and process that is consistent with each body's previous receipt of certified payrolls (e.g. email, fax). Is your municipality registered with NJDOL's online certified payroll system?			[1.00] Yes [0.00] No
049	Unscored Survey	Procurement	
Has your municipality awarded a contract for financial consulting services within the past year?			[0.00] Yes [0.00] No
050	Core Competencies	Redevelopment	
Upon the adoption of a resolution by a municipal governing body determining that a delineated area, or any part thereof, is an area in need of redevelopment or an area in need of rehabilitation, N.J.S.A. 40A:12A-6.b(5)(c) and 40A:12A-14.a require the municipal clerk to transmit a copy of the resolution to the Commissioner of the Department of Community Affairs for review. If the area in need of redevelopment or rehabilitation is not located in an area in which development or redevelopment is to be encouraged pursuant to any State law, the determination shall not take effect without first receiving the review and approval of the Commissioner. If the area in need of redevelopment or rehabilitation is located within an area in which development or redevelopment is encouraged pursuant to State law, the resolution shall take effect after the municipal clerk has transmitted a copy of the resolution to the Commissioner. Areas in Need of Redevelopment and Areas in Need of Rehabilitation are featured on the NJ Community Asset Map hosted on the Office of Local Planning Services webpage under "Available Data and Applications." Has your municipality submitted all resolutions designating areas in need of redevelopment or rehabilitation within the municipality to the DCA Commissioner?			[1.00] Yes [0.00] No [1.00] N/A
051	Core Competencies	Redevelopment	
N.J.S.A. 40A:20-9(d) requires an urban renewal entity with which the municipality has a financial agreement for a payment in lieu of taxes (PILOT) under the Long-Term Tax Exemption Law to submit annually, within 90 days after the close of its fiscal year, its auditor's reports to the mayor and the governing body. Does your municipality enforce the annual submission of urban renewal entity audit reports and review those reports?			[1.00] Yes [0.00] No [1.00] N/A
052	Core Competencies	Redevelopment	
For financial agreements under the Long-Term Tax Exemption Law (Long-Term PILOTs) that were entered into on or after July 9, 2003, N.J.S.A. 40A:20-12 requires municipalities to remit to the county five percent (5%) of each quarterly installment of the annual service charge paid by the urban renewal entity to the municipality. The county portion must be included with the quarterly tax installment paid to the county pursuant to N.J.S.A. 54:4-74. P.L. 2025, c.91 also requires a quarterly report of all Long Term PILOTs to which the county share applies to be filed with the county along with the required payment. See LFN 2025-12 for further information. Does your municipality pay over to the county its statutory share of each Long-Term PILOT entered into on or after July 9, 2003 and file the required quarterly report?			[1.00] Yes [0.00] No [1.00] N/A
053	Core Competencies	Redevelopment	
PILOTs can be a useful tool for economic development. However, municipalities must monitor PILOT agreements to ensure recipients comply with all agreement terms, particularly timely payment and reporting. Does your municipality have an official designated to monitor exemptions/abatements and ensure compliance with the PILOT agreement terms?			[1.00] Yes [0.00] No [1.00] N/A
054	Unscored Survey	Redevelopment	
If your municipality has one or more PILOTs under the Long-Term Tax Exemption Law (NJSA 40A:20-1 et seq.), which municipal official is responsible for collecting the annual service charge? If selecting "Other", please list the official under Comments.			[0.00] CMFO [0.00] Tax Collector [0.00] N/A [0.00] Other
055	Unscored Survey	Redevelopment	
If your municipality has one or more PILOTs under the Long Term Tax Exemption Law (NJSA 40A:20-1 et seq.), does your municipality share with its school district(s) any portion of the annual service charge revenue generated from one or more PILOT agreements?			[0.00] Yes [0.00] No [0.00] N/A
056	Core Competencies	Shared Services & Consolidation	
N.J.S.A. 40A:65-4(b) requires a copy of each shared services agreement to be filed with the Division of Local Government Services. Has your municipality filed with the Division the most current copy of each shared services agreement under which the municipality provides one or more services to another local unit as defined by N.J.S.A. 40A:65-3 of the Uniform Shared Services and Consolidation Act? Only answer N/A if your municipality does not provide a shared service to another local unit.			[1.00] Yes [0.00] No [1.00] N/A

057a	Unscored Survey	Shared Services & Consolidation	
If your municipality currently provides a chief financial officer, tax collector, tax assessor, municipal clerk, qualified purchasing agent, certified public works manager, municipal treasurer, and/or a public works superintendant to another municipality pursuant to a shared services agreement, please select one or more of the options provided and list under Comments each municipality (and the county in which that municipality is located) along with the position being provided to that municipality. If your municipality currently provides none of these positions pursuant to a shared services agreement, select None of the Above and insert N/A into Comments.			[0.00] Chief Financial Officer [0.00] Tax Collector [0.00] Tax Assessor [0.00] Municipal Clerk [0.00] Municipal Treasurer [0.00] None of the above [0.00] Qualified Purchasing Agent [0.00] Certified Public Works [0.00] Public Works Superintendent
057b	Unscored Survey	Shared Services	
If the answer to Question 57a is yes, did one or more of the identified shared service agreements result in the dismissal of a tenured official? If yes, please insert under Comments 1) the position or positions where an agreement resulted in the dismissal of a tenured official; and 2) an estimate of the cost savings anticipated to be achieved by the participating municipalities at the outset of the agreement. If the answer is No or N/A, please insert "No" or "N/A" under Comments. See LFN 2018-3R for more information on this provision of the Common Sense Shared Service Act.			[0.00] Yes [0.00] No [0.00] N/A
058	Unscored Survey	Tax Collection	
What method does your municipality use to conduct its annual tax lien sale? If an online sale is used, please include the name of the vendor in the Comments. If an in-person sale, insert "in-person sale" under Comments.			[0.00] In-Person Sale [0.00] Online Sale
059	Unscored Survey	Technology	
Does your municipality routinely utilize an artificial intelligence (AI) platform in one or more of its departments?			[0.00] Yes [0.00] No
060	Unscored Survey	Transient Accomodations	
Has your municipality authorized the issuing of licenses for rental of short-term transient accomodations (e.e. Airbnb, VRBO) pursuant to N.J.S.A. 40:52-1(n)?			[0.00] Yes [0.00] No
061	Unscored Survey	Transient Accomodations	
Has your municipality established a municipal occupancy tax on hotel rooms or transient accomodation rentals pursuant to N.J.S.A. 40:48F-1 through 7?			[0.00] Yes [0.00] No
062	Core Competencies	Transparency	
Signed into law on June 30, 2025, L. 2025, c.72 replaces the previous newspaper publication of legal notices with mandatory publication on the local government's website. A municipality shall make the complete text of each legal notice available on a dedicated legal notices webpage for at least one week from the date of initial posting or such other time period as may be required by law. See LFN 2026-01 for further information. Does your municipality maintain a prominent "Current Legal Notices" link conspicuously displayed on the homepage of its official website?			[1.00] Yes [0.00] No
063	Core Competencies	Transparency	
Starting July 1, 2026, L. 2025, c.72 requires each municipality to maintain an archive on its official website for all legal notices that have been removed from conspicuous placement on its Current Legal Notices webpage. An archived legal notice must be maintained in the municipality's Internet archive for at least one year after being transferred from, its Current Legal Notices webpage. See LFN 2026-01 for further information. Does your municipality currently have an online archive for its legal notices?			[1.00] Yes [0.00] No
064	Core Competencies	Transparency	
Are your municipality's codified and uncodified ordinances, including all current salary ordinances, posted on the municipality's website? Please provide the link to the webpage on which the ordinances are posted under Comments. If the answer is "No" type "Answered No" under Comments.			[1.00] Yes [0.00] No
065	Core Competencies	Transparency	
Does your municipality maintain on its website minutes and agendas, along with meeting dates, for the governing body, planning board, board of adjustment and all commissions? Please provide the link to the webpage on which the agendas and minutes are listed under Comments. If the answer is "No" type "Answered No" under Comments.			[1.00] Yes [0.00] No

066	Core Competencies	Transparency	
Municipalities will need to implement ADA-compliant design principles for rendering links and notice content accessible to the visually impaired. The current Federal compliance deadlines are April 24, 2027 for municipalities 50,000 or more in population, and April 24, 2028 for municipalities of less than 50,000. See LFN 2026-01 for further information. Is your municipality working with its IT personnel/firm and legal counsel to ensure the compliance deadline is met?			[1.00] Yes [0.00] No [1.00] Prospective
067	Core Competencies	Transparency	
Does your municipality maintain on its website the previous three years of adopted budgets and the current year introduced or adopted budget, inclusive of the user-friendly budget section, as required pursuant to N.J.S.A. 40A:4-10? Please provide the link to the webpage on which the budgets are posted under Comments. If the answer is "No" type "Answered No" under Comments.			[1.00] Yes [0.00] No
068	Best Practices	Transparency	
Does your municipality maintain on its website, in a location easily accessible to the public, the municipal master plan and the current and most immediate prior master plan elements (e.g. land use, housing, stormwater management plan, traffic, open space and recreation)? Please provide the link to the webpage on which the master plan information is posted under Comments. If the answer is "No" type "Answered No" in the comments.			[0.50] Yes [0.00] No
069	Best Practices	Transparency	
Does your municipality maintain on its website all current labor agreements, including memoranda of understanding, contract amendments, and "side letter" or "side bar" agreements? Please provide the link to the webpage on which current labor agreements are posted under Comments. If the answer is "No" type "Answered No" under Comments.			[0.50] Yes [0.00] No
070	Best Practices	Transparency	
Does your municipality maintain on its website the most recent annual financial statement (AFS) and annual audit, including any corrective action plan? Please provide the link to the webpage on which both are posted under Comments. If the answer is "No" type "Answered No" under Comments.			[0.50] Yes [0.00] No
071a	Core Competencies	Hospital Contributions	
Does your municipality collect a community service contribution under N.J.S.A. 40:48J-1 from tax-exempt hospitals and satellite emergency care facilities located within your municipality?			[1.00] Yes [0.00] No [1.00] N/A [1.00] Prospective
071b	Core Competencies	Hospital Contributions	
If your answer to Question 71(a) was yes, is your municipality remitting 5% of the installment to the county pursuant to subsection d. of N.J.S.A. 40:48J-1?			[1.00] Yes [0.00] No [1.00] N/A [1.00] Prospective

Resolution 2026 - 130

Be it resolved by the Mayor and Council of the Borough of Lake Como that the proper officers be directed and authorized to make payment from the following accounts:

CURRENT ACCOUNT:		
Per Attached Bill List:	$	65,357.32
WATER ACCOUNT:		
Per Attached Bill List:	$	900.00
GRANT FUND ACCOUNT:		
Per Attached Bill List:	$	2,550.00
TRUST OTHER ACCOUNT:		
Per Attached Bill List:	$	104.03
TOURISM ACCOUNT:		
Per Attached Bill List:	$	4,871.95
ACH WIRE PAYMENTS:		
Per Attached Bill List:	$	150,090.59
TOTAL:	**$**	**223,873.89**

Dated: November 4, 2026

_____

Kevin G. Higgins
Mayor

_____

Hawley Scull
Council President

Certification

I hereby certify that the foregoing Resolution to be a true and exact copy of the Resolution adopted by the Lake Como Borough Council at its meeting held on November 4, 2026.

_____

Amy L. Boney, RMC
Borough Clerk

BILL LIST 11-4-26

PURCHASE ORDER LIST:

Vendor Name	Description	Amount
ATOMIC ELECTRIC COMPANY INC	LIGHTING 799 18TH AVE	2,550.00
BILL'S WORK & CASUAL WEAR	ANNUAL CLOTHING ALLOWANCE SR	400.00
BRANDED MUSIC GROUP	Lake Como Day Entertainment	3,500.00
OPTIMUM	CABLE WIFI PHONE BORO	373.65
OPTIMUM	CABLE WIFI PHONE DPW	292.89
OPTIMUM	CABLE WIFI PHONE PARK	240.99
Commonwealth Title Mon Agency	Refund Tax Overpaymnt 2026 4th	1,611.98
CONOVER BEYER ASSOCIATES	LC DAY INSURANCE POLICY 2026	1,371.95
CRANEY'S INTERPRETING SERVICES	INTERPRETING SERVICE 9/23/26	157.50
CRANEY'S INTERPRETING SERVICES	TRAVEL TIME 9/23/26	40.00
DELISA WASTE SERVICES	TIPPING FEES OCT 1-15, 2026	3,105.25
DELISA WASTE SERVICES	MONTHLY RECYCLING SERVICE NOV	5,666.67
DELISA WASTE SERVICES	MONTHLY TRASH SERVICE NOV	10,916.67
JOSEPH FAZZIO	12' STREET SIGN POSTS	353.94
JCP&L	ELECTRIC SERVICE BORO	894.00
JCP&L	ELECTRIC SERVICE DPW	171.57
JCP&L	ELECTRIC SERVICE GAZEBO	256.12
JCP&L	ELECTRIC SERVICE NEW BEDFORD	10.29
JCP&L	ELECTRIC SERVICE 22ND MAIN	58.11
JCP&L	ELECTRIC SERVICE 22ND B15L2	186.10
JCP&L	STREET LIGHTING	2,835.61
JCP&L	STREET LIGHTING	12.26
JCP&L	STREET LIGHING 18TH AVE LIGHT	34.79
JEANNETTE JIMENEZ	CLEANING SERVICE OCT 2026	460.00
COUNTY OF MONMOUTH	STREET SWEEPING OCT 1, 2026	1,025.36
COUNTY OF MONMOUTH	STREET SWEEPING SEP 16,2026	1,020.33
COUNTY OF MONMOUTH	STREET SWEEPING AUG 26,2026	1,020.33
COUNTY OF MONMOUTH	STREET SWEEPING AUG 12,2026	1,023.15
COUNTY OF MONMOUTH	STREET SWEEPING OCT 15, 2026	1,025.01
MONMOUTH COUNTY SPCA	ANIMAL CONTROL SERVICE SEP 26	231.00
NJ NATURAL GAS CO	GAS SERVICE BORO	62.47
NJ NATURAL GAS CO	GAS SERVICE DPW	67.56
NJ NATURAL GAS CO	GAS SERVICE DPW REAR GARAGE	55.00
NEW JERSEY PLANNING OFFICIALS	MANDATORY TRAINING - SIGLE	175.00
NEW JERSEY PLANNING OFFICIALS	NEW BOARD MEMBER BUNDLE	60.00
NEW JERSEY WATER ASSOCIATION	SYSTEM MEMBERSHIP DUES 2026	500.00
NJ SHADE TREE FEDERATION	101ST ANNUAL CONF OCT 22-23	1,170.00
OLIWA & COMPANY	AUDIT BILLING YR ENDING 12/25	22,900.00
SITE ONE	BALL FIELD SUPPLIES	104.03
WILENTZ, GOLDMAN AND SPITZER	BOND ORDINANCE	7,843.72

PURCHASE ORDER TOTAL:	**73,783.30**
ACH PAYMENT LIST:	
PAYROLL 10-23-26	76,062.95
EMPLOYEE HEALTH BENEFITS OCT	34,315.17
EMPLOYEE HEALTH BENEFITS NOV	39,712.47
ACH PAYMENT TOTAL:	**150,090.59**
GRAND TOTAL:	**223,873.89**

Resolution 2026 - 131

Be it resolved by the Mayor and Council of the Borough of Lake Como that the proper officers be directed and authorized to make payment from the following account:

CURRENT ACCOUNT:

NJ Natural Gas Co.	PB&G OE	$ 185.03

Dated: November 4, 2026

Kevin G. Higgins
Mayor

Hawley Scull
Council President

Certification

I hereby certify that the foregoing Resolution to be a true and exact copy of the Resolution adopted by the Lake Como Borough Council at its meeting held on November 4, 2026.

Amy L. Boney
Borough Clerk

RESOLUTION 2026-132
RESOLUTION AUTHORIZING TRANSFER OF APPROPRIATIONS FOR 2026

WHEREAS, N.J.S.A. 40A:4-58 provides for the transfer of appropriations when it shall become necessary to expend for any of the purposes specified in the Budget an amount in excess of the respective sums appropriated therefore; and when there shall be an excess in one or more appropriations over and above the amount deemed to be necessary to fulfill the purpose of such appropriations; and

WHEREAS, this condition now exists.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Borough Council of the Borough of Lake Como on this 4th day of November, 2026 that the following transfer of 2026 appropriations be and the same are hereby authorized and the Chief Financial Officer be and is hereby directed to make said transfers on the records:

CURRENT ACCOUNT:		
From:		
Engineering Services-Redevelopment	6-10- 010-165	2,700.00
TOTAL		**$2,700.00**
To:		
Board of Health/Vital S&W	6-10- 022-101	2,700.00
TOTAL		**$2,700.00**

Dated: November 4, 2026

Kevin G. Higgins
Mayor

Hawley G. Scull
Council President

Certification

I hereby certify that the foregoing Resolution to be a true and exact copy of the Resolution adopted by the Lake Como Borough Council at its meeting held on November 4, 2026.

Amy L. Boney, RMC
Borough Clerk