



**AGENDA**  
**NEWTON TOWN COUNCIL**  
**June 25, 2018**  
**7:00 p.m.**

**I. PLEDGE OF ALLEGIANCE**

**II. ROLL CALL**

**III. OPEN PUBLIC MEETINGS ACT STATEMENT**

**IV. APPROVAL OF MINUTES**

May 30, 2018 Special Meeting  
May 30, 2018 Regular Meeting  
June 11, 2018 Regular Meeting

**V. OPEN TO THE PUBLIC**

At this point in the meeting, the Town Council welcomes comments from any member of the public on any topic. To help facilitate an orderly meeting and to permit the opportunity for anyone who wishes to be heard, speakers are asked to take one turn at the microphone and please limit their comments to 5 minutes. The Clerk will keep time. If reading from a prepared statement, please provide a copy and email a copy to the Clerk's Office after making your comments so it may be properly reflected in the minutes.

**VI. COUNCIL & MANAGER REPORTS**

- a. Mayor Levante
- b. Deputy Mayor Elvidge
- c. Councilwoman Le Frois
- d. Councilman Flynn
- e. Councilwoman Diglio
- f. Town Manager Russo

**VII. PRESENTATIONS**

- a. Recognition of Mayor Wayne Levante
- b. Recognition of Deputy Mayor E. Kevin Elvidge

**VIII. ORDINANCES**

- a. 2<sup>nd</sup> Reading and Public Hearing  
Ordinance 2018-14

A Fully Funded Water Sewer Capital Improvement Ordinance in the Amount of \$105,000.00 for Water Tank and Related Water Quality Improvements in the Town of Newton, County of Sussex, New Jersey

- i. Open Meeting to Public
- ii. Close Hearing to Public
- iii. Act on Ordinance

A Fully Funded General Capital Improvement Ordinance in the Amount of \$15,000.00 for Acquisition of Road Equipment in the Town of Newton, County of Sussex, New Jersey

- i. Open Hearing to Public
- ii. Close Hearing to Public
- iii. Act on Ordinance

**IX. OLD BUSINESS**

- a. Resolution #95-2018

Resolution Authorizing a Shared Services Agreement Between the Town of Newton and the Newton Housing Authority for the Use of Various Town Engineering and Employee Services

**X. CONSENT AGENDA**

All items listed with an asterisk (\*) are considered to be routine and non-controversial by the Town Council and will be approved by one motion. There will be no separate discussion of these items unless a Council member so requests, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the Agenda.

- a. Resolution #133-2018\*                      Renewal of Plenary Retail Distribution Licenses
- b. Resolution #134-2018\*                      Renewal of Plenary Retail Consumption Licenses
- c. Resolution #135-2018\*                      Renewal of Club License
- d. Resolution #136-2018\*                      Authorize the Release of Executive Session Minutes to the Public, January 2017 through June 2018
- e. Resolution #137-2018\*                      Town of Newton Certification of Annual Audit
- f. Resolution #138-2018\*                      Authorize Bills and Vouchers for Payment
- g. Resolution #139-2018\*                      Authorize Credits Due Water and Sewer Utility Accounts
- h. Application(s)\*                              An Application for a Special Permit for a Social Affair from the Sussex County Community College to be on December 1, 2018 from 6:00pm to 10:00pm at One College Hill Road, Newton, NJ

**XI. INTERMISSION**

**XII. DISCUSSION**

**XIII. OPEN TO THE PUBLIC**

**XIV. COUNCIL & MANAGER COMMENTS**

**XV. ADJOURNMENT**

**TOWN OF NEWTON**

**ORDINANCE #2018-14**

**A FULLY FUNDED WATER SEWER CAPITAL IMPROVEMENT ORDINANCE IN THE AMOUNT OF \$105,000.00 FOR WATER TANK AND RELATED WATER QUALITY IMPROVEMENTS IN THE TOWN OF NEWTON, COUNTY OF SUSSEX, NEW JERSEY**

**BE IT ORDAINED** by the Town Council of the Town of Newton, in the County of Sussex, as follows:

**Section 1 a.** \$105,000.00 is hereby appropriated for Water Tank and Related Water Quality Improvements and all costs necessary therefore or incidental thereto from the following sources:

Water Sewer Capital – Reserve for Water Tank Improvements	\$ 105,000.00
---	---------------

**Section 2.** The Town hereby certifies that it has adopted a capital budget or a temporary capital budget, as applicable. The capital or temporary capital budget of the Town is hereby amended to conform with the provisions of this ordinance to the extent of any inconsistency herewith. To the extent that the purposes authorized herein are inconsistent with the adopted capital or temporary capital budget, a revised capital or temporary capital budget has been filed with the Division of Local Government Services and is filed and available for public inspection in the office of the Clerk.

**Section 3.** This ordinance shall take effect as provided by the law.

**TAKE NOTICE** that the above entitled Ordinance was introduced at a regular meeting of the Town Council of the Town of Newton held on Monday, June 11, 2018. It was adopted, after public hearing and final reading thereon, at a regular meeting of said Governing Body conducted on Monday, June 25, 2018, and shall take effect according to law.

---

Lorraine A. Read, RMC  
Municipal Clerk

**TOWN OF NEWTON**

**ORDINANCE #2018-15**

**A FULLY FUNDED GENERAL CAPITAL IMPROVEMENT  
ORDINANCE IN THE AMOUNT OF \$15,000.00 FOR  
ACQUISITION OF ROAD EQUIPMENT IN THE TOWN  
OF NEWTON, COUNTY OF SUSSEX, NEW JERSEY**

**BE IT ORDAINED**, by the Town Council of the Town of Newton, in the County of Sussex, as follows:

**Section 1.** \$15,000.00 is hereby appropriated in the General Capital Fund for the following various improvements in the Town of Newton, including all costs necessary therefore or incidental thereto:

<b>Acquisition Road Equipment</b>	<b>\$15,000.00</b>
-----------------------------------	--------------------

Funding Sources:

<b>General Capital –Reserve for Road Equipment</b>	<b>\$15,000.00</b>
--	--------------------

**Section 2.** The General Capital Budget of the Town of Newton is hereby amended to conform with the provisions of this ordinance to the extent of any inconsistency herewith. The resolution in the form promulgated by the Local Finance Board showing full detail of the amended capital budget and capital program as approved by the Director of the Division of Local Government Services is on file with the Clerk and is available there for public inspection.

**Section 3.** This ordinance shall take effect as provided by the law.

**TAKE NOTICE** that the above entitled Ordinance was introduced at a regular meeting of the Town Council of the Town of Newton held on Monday, June 11, 2018. It was adopted, after public hearing and final reading thereon, at a regular meeting of said Governing Body conducted on Monday, June 25, 2018, and shall take effect according to law.

---

Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #133-2018

June 25, 2018

“Renewal of Plenary Retail Distribution Licenses”

**BE IT RESOLVED**, by the Town Council of the Town of Newton, County of Sussex, State of New Jersey, that the following Plenary Retail Distribution Licenses be renewed for the licensing year 2018-2019, effective July 1, 2018:

**No. 1915-44-010-003** be issued to Bia Krishna, Inc., t/a Seplow's Liquors, 5 Woodside Avenue, Newton, New Jersey; and

**No. 1915-44-004-012** be issued to HV Patel Corporation, t/a Spring Liquors, 110 Spring Street, Newton, New Jersey.

### CERTIFICATION

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at a regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #134-2018

June 25, 2018

### “Renewal of Plenary Retail Consumption Licenses”

**BE IT RESOLVED** by the Town Council of the Town of Newton, County of Sussex, State of New Jersey, that the following Plenary Retail Consumption Licenses are renewed for licensing year 2018-2019, effective July 1, 2018:

**No. 1915-33-001-006** be issued to Chenlin Chun Bo, Inc., t/a Chun Bo Chinese Restaurant, 66 Sparta Avenue, Newton, New Jersey; and

**No. 1915-33-002-009** be issued to B&M LLC, t/a O'Reillys Pub & Grill, 271 Spring Street, Newton, New Jersey; and

**No. 1915-33-003-008** be issued to L & P Concessions, LLC, t/a L & P Concessions, 234 Spring Street, Newton, New Jersey; and

**No. 1915-33-007-005** be issued to Apple Food Service of Newton, LLC., t/a Applebee's Neighborhood Grill & Bar, 6 North Park Drive, Newton, New Jersey; and

**No. 1915-33-008-004** be issued to F. Roger Pierson Enterprises, Inc., t/a Barrel House, 173 Spring Street, Newton, New Jersey; and

**No. 1915-33-011-008** be issued to The County Seat Restaurant, LLC, t/a The County Seat Dining Cocktails & Caterers, 64 Water Street, Newton, New Jersey; and

**No. 1915-33-006-011** be issued to Thordon Inc., t/a Tuscany Bistro, 216 Woodside Avenue, Newton, New Jersey; and

**No. 1915-33-009-005** be issued to The Spring Street LLC, t/a Spring Street Pub and Grill, 144 Spring Street, Newton, New Jersey;

**BE IT FURTHER RESOLVED** by the Town Council of the Town of Newton, County of Sussex State of New Jersey, that the following Plenary Retail Consumption License w/Broad Package Privilege be renewed for licensing year 2018-2019, effective July 1, 2018:

**No. 1915-32-005-011** be issued to Newton Bar & Liquors, Inc., t/a Shop Rite Liquors of Newton, 127 Water Street, (Route 206 N.) Newton, New Jersey.

### CERTIFICATION

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at a regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #135-2018

June 25, 2018

"Renewal of Club License"

**BE IT RESOLVED**, by the Town Council of the Town of Newton, County of Sussex, State of New Jersey, that the following Club License be renewed for the licensing year 2018-2019, effective July 1, 2018:

**No. 1915-31-014-001** be issued to Newton Memorial Post 5360, Veterans of Foreign Wars, t/a Newton Memorial Post 5360, V.F.W., 85 Mill Street, Newton, New Jersey.

### CERTIFICATION

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at a regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #136-2018

June 25, 2018

**“Authorize the Release of Executive Session Minutes to the Public, January 2017 through June 2018”**

**WHEREAS**, the Newton Mayor and Council met in Executive Session on certain occasions; and

**WHEREAS**, as a result of these Executive Sessions, minutes were prepared and approved by the Mayor and Council although the minutes were not released to the public; and

**WHEREAS**, the Town Attorney, Town Clerk, and Town Manager have reviewed such approved minutes and recommend the release of certain meeting minutes to the public;

**NOW, THEREFORE BE IT RESOLVED**, by the Town Council of the Town of Newton, in the County of Sussex, and State of New Jersey, that the minutes of the following Executive Sessions be released to the public:

January 9, 2017  
November 13, 2017 6:00pm  
November 13, 2017  
December 11, 2017  
December 27, 2017  
January 8, 2018  
January 22, 2018  
May 14, 2018

**BE IT FURTHER RESOLVED**, that these specified minutes may be released to the public upon request.

### CERTIFICATION

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at a regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #137-2018

June 25, 2018

### “Town of Newton Certification of 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 2017 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 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, at a minimum, the sections of the annual audit entitled “Comments and Recommendations”; and

**WHEREAS**, the members of the Governing Body have personally reviewed, at a minimum, the Annual Report of Audit, and specifically the section 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 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**, the Chief Financial Officer has prepared, distributed and filed the Corrective Action Plan in accordance with Federal and State Guidelines; 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**, by the Town Council of the Town of Newton hereby states 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.

### CERTIFICATION

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at a regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk

**CERTIFICATION OF GOVERNING BODY OF THE ANNUAL AUDIT**  
GROUP AFFIDAVIT FORM  
NO PHOTO COPIES OF SIGNATURES

STATE OF NEW JERSEY  
COUNTY OF SUSSEX  
TOWN OF NEWTON

We, members of the Governing Body of the *Town of Newton* of, in the County of Sussex, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected (or appointed) members of the *Town Council* of the *Town of Newton* in the County of Sussex;
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 2017;
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."

\_\_\_\_\_  
Wayne F. Levante, Mayor

\_\_\_\_\_  
E. Kevin Elvidge, Deputy Mayor

\_\_\_\_\_  
Sandra Lee Diglio, Councilmember

\_\_\_\_\_  
Daniel G. Flynn, Councilmember

\_\_\_\_\_  
Helen R. Le Frois, Councilmember

Sworn to and subscribed before me this

\_\_\_\_\_ day of \_\_\_\_\_  
Notary Public of New Jersey

\_\_\_\_\_  
Lorraine A. Read, RMC, Municipal Clerk

-----  
The Municipal Clerk (or Clerk of the Board of Chosen Freeholders as the case may be) 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.



## TOWN OF NEWTON

### RESOLUTION #138-2018

June 25, 2018

“Approve Bills and Vouchers for Payment”

**BE IT RESOLVED** by the Town Council of the Town of Newton that payment is hereby approved for all vouchers that have been properly authenticated and presented for payment, representing expenditures for which appropriations were duly made in the 2017 and 2018 Budgets adopted by this local Governing Body, including any emergency appropriations, and where unexpended balances exist in said appropriation accounts for the payment of such vouchers.

#### CERTIFICATION

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at the regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk



**TOWN OF NEWTON  
RESOLUTION #139-2018**

**JUNE 25, 2018**

**“Authorize Credits Due Water and Sewer Utility  
Accounts”**

**WHEREAS**, the Water and Sewer Collector has determined the following Water and Sewer Utility Accounts are due credits for the reasons stated:

**UTILITY BOARD RECOMMENDS WAIVER OF EXCESS SEWER CHARGES DUE TO A LEAK:**

<u>Account</u>	<u>Address</u>	<u>Amount</u>
17371	94 Sparta Avenue	\$225.00
385	173 Spring Street	\$1,000.00

**NOW, THEREFORE BE IT RESOLVED**, by the Town Council of the Town of Newton that the Water and Sewer Collector is hereby authorized to credit the aforementioned accounts for amounts billed incorrectly due to the reason(s) stated.

**CERTIFICATION**

**THIS IS TO CERTIFY** that the above is a true copy of a Resolution adopted by the Town Council of the Town of Newton at a regular meeting of said Governing Body conducted on Monday, June 25, 2018.

---

Lorraine A. Read, RMC  
Municipal Clerk

**List of Bills - (100001) CASH - CURRENT - LAKELAND #434  
CURRENT FUND**

Check#	Vendor	Description	Payment	Check Total
40192	84 - ABCODE SECURITY INC.	PO 51711 BLANKET: ALARM MONITORING \$237 PER	120.00	
		PO 52719 ANNUAL FIRE INSPECTION FIRE #1	23.00	143.00
40193	1846 - ADVANCE AUTO PARTS	PO 51842 BLANKET: AUTO PARTS	47.26	47.26
40194	3006 - AG CHOICE, LLC.	PO 52475 BLANKET: 2018 VEGITATIVE/WASTE DISP	498.00	498.00
40195	3615 - ANN ROSELLEN	PO 52633 MEDICARE PART B REIMB	804.00	804.00
40196	3861 - ARF RENTAL SERVICES, INC.	PO 51722 BLANKET: PORT A JOHN @ \$48 \$5,000	95.76	95.76
40197	4026 - AUTOZONE	PO 52176 BLANKET: AUTO PARTS	62.99	62.99
40198	2685 - B & H INC.	PO 52733 CAMERA - MARKETING cust #42526	198.48	198.48
40199	3771 - BETWEEN THE BREAD	PO 52779 Manager/Council Orientation	63.00	63.00
40200	1132 - BOONTON TIRE SUPPLY INC.	PO 52661 SENIOR BUS REPAIRS	251.38	251.38
40201	192 - CAMPBELL'S SMALL ENGINE INC.	PO 52316 BLANKET:PARKS NEWEQUIP/MAINT	1,239.88	1,239.88
40202	3893 - CAMPBELLS SUPPLY OF SUSSEX COUNTY L	PO 51942 BLANKET: VEH MAINT RD acct #27674	472.99	472.99
40203	3898 - CASTLE PRINTING CO.	PO 52734 MANDATORY STAMP FOR OPRA. REQUESTS	45.00	45.00
40204	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 51990 BLANKET: LONG DISTANCE (Jan-Dec) \$2	94.10	94.10
40205	2843 - CHELBUS CLEANING CO., INC.	PO 51919 CLEAN TOWN BLDGS1/23/18-12/31/18	1,813.75	1,813.75
40206	2375 - COUNTY OF SUSSEX	PO 52766 Mun. Election Expense	21.76	21.76
40207	2361 - CSS TEST INC.	PO 51742 BLANKET: DRUG TESTING	48.00	48.00
40208	2048 - DANIELSON, DEBORAH	PO 52083 B: QTRLY MILEAGE REIMB Rec Spvsr	115.00	115.00
40209	2290 - DOUGLAS CUMMINS	PO 52694 MEDICARE PART B REIMB	1,203.00	1,203.00
40210	4037 - EMERGENCY RESPONDER PRODUCTS	PO 52315 02 MEDICAL DUFFLE BAGS	682.49	682.49
40211	257 - FERRAIOLI, CERULLO & CUVA	PO 51271 2017 AUDIT	8,137.50	8,137.50
40212	2268 - FIRST HOPE BANK INC.	PO 52712 #3 of 4 (2) POLICE INTERCEPTOR SUV'	20,082.99	20,082.99
40213	4063 - FRANKLIN PRECAST	PO 52748 Storm Drain/Basin Rpr	460.00	460.00
40214	172 - FRISBIE, ARTHUR & RITA	PO 52622 MEDICARE PART B REIMB	1,548.00	1,548.00
40215	109 - FURGIUELE, CAMILLE	PO 52693 MEDICARE PART B REIMB	1,203.00	1,203.00
40216	3703 - GRUBER, COLABELLA & LIUZZA	PO 51756 2018 PUBLIC DEFENDER-AGATINO (\$13,5	108.42	108.42
40217	3804 - HAYDEE BALLESTER	PO 51751 BLANKET: TRANSLATION \$165 @	165.00	165.00
40218	230 - HAYEK'S MARKET INC.	PO 52505 5/8 ELECTION LUNCH	66.69	
		PO 52667 WORKSHOP LUNCH 5/23	21.14	
		PO 52676 Manager and Assistant working lunch	42.96	130.79
40219	272 - HOLZHAUER, SCOTT	PO 52082 B: QTRLY MILEAGE REIMB -Tax Assesso	115.00	115.00
40220	173 - ILIFF, JOHN AND TERRY	PO 52623 MEDICARE PART B REIMB	1,530.00	1,530.00
40221	332 - J & D SALES & SERVICE,LLC.	PO 52741 Replen/AluminumSulfate	209.00	209.00
40222	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 52765 TOWN COUNCIL MAY	686.25	
		PO 52799 PB CONSULT-MAY 2018	480.00	1,166.25
40223	3756 - JACKI SHACKLETON	PO 52501 EST. MILEAGE & PARKING - REVIEW CLA	233.27	233.27
40224	2767 - JAMES J KILDUFF	PO 52627 MEDICARE PART B REIMB	684.00	684.00
40225	113 - JCP&L	PO 52685 TOWNHALL O/S LIGHTS APR	102.36	
		PO 52732 TOWN BUILDINGS MASTER APR	4,672.82	
		PO 52776 STREET LIGHTING MAY	6,230.62	11,005.80
40226	3999 - KATHERINE QUINN	PO 52102 B: QTRLY PHONE STIPEND	37.50	37.50
40227	276 - KAYS, PETER J.	PO 52624 MEDICARE PART B REIMB	1,560.00	1,560.00
40228	365 - KITHCART, BROCK	PO 52101 B: QTRLY PHONE STIPEND	37.50	37.50
40229	3711 - KKPR MARKETING & PUBLIC RELATIONS,	PO 51754 BLANKET: 2018 MARKETING & PUBLIC R	675.00	675.00
40230	2532 - LADDEY, CLARK & RYAN, LLP	PO 51755 2018 PROSECUTOR McMeen (\$31,000/12=	2,583.33	
		PO 52774 LEGAL MAY	7,008.00	
		PO 52773 BANKRUPTCY MAY	80.00	9,671.33
40231	266 - LAFAYETTE AUTO PARTS	PO 52013 BLANKET: AUTO PARTS DPW	156.80	156.80
40232	2278 - LANGUAGE LINE SERVICES, INC.	PO 51717 BLANKET - TRANSLATION SVC FOR PD AC	154.70	154.70
40233	3929 - LEVANTE, WAYNE	PO 52724 2ND QTR MARRIAGES	175.00	175.00
40234	4066 - Lopez, Jose	PO 52764 REFUND TAXES 100% DISABLED VET	5,641.95	5,641.95
40235	263 - MCMANIMON, SCOTLAND & BAUMANN, LLC	PO 52684 THOR LABS REDEVELOPMENT	727.68	
		PO 52688 REDEVELOPMENT -APR	236.50	964.18
40236	3948 - METZGAR, CLARENCE	PO 52628 MEDICARE PART B REIMB	750.00	750.00
40237	62 - MGL FORMS - SYSTEMS, LLC.	PO 52348 TAX BILLS 2018-2019 #N023	598.00	598.00
40238	3047 - MICHAEL A PANDISCIA	PO 52630 MEDICARE PART B REIMB	714.00	714.00

**List of Bills - (100001) CASH - CURRENT - LAKELAND #434  
CURRENT FUND**

Check#	Vendor	Description	Payment	Check Total
40239	4018 - USA HOIST CO., INC.	PO 51712 BLANKET: ELEVATOR MAINT (POLICE SI	225.00	225.00
40240	1231 - MILLER, JASON	PO 52084 B: QTR MILEAGE REIMB Dep OEM Coord	115.00	115.00
40241	409 - MINISINK PRESS INC	PO 52735 POOL BROCHURE	152.00	152.00
40242	53 - MONTAGUE TOOL & SUPPLY, INC.	PO 52410 BLANKET: EQUIPMENT REPAIRS	38.13	38.13
40243	1884 - MORRIS, THOMAS & BULAH	PO 52625 MEDICARE PART B REIMB	1,482.00	1,482.00
40244	2452 - MUNICIPAL GRAPHICS INC	PO 52613 GRAPHICS FOR ACCIDENT REPAIR	119.92	119.92
40245	116 - NEW JERSEY HERALD, INC.	PO 52612 2017 ADVERTISE SPRING ST MERCHANTS	735.00	735.00
40246	116 - NEW JERSEY HERALD, INC.	PO 52771 NJH Ads	95.40	95.40
40247	240 - NEWTON FIRST AID SQUAD	PO 52324 2018 CONTRIBUTION (2ND TO 4TH QTRS)	6,365.00	6,365.00
40248	336 - NEWTON TROPHY	PO 52288 TROPHIES MISS NEWTON CONTEST	187.25	187.25
40249	1621 - NJ DIV ALCOHOL BEVERAGE CONTR	PO 52731 2018-19 Liquor License Renewal	36.00	36.00
40250	106 - ELIZABETHTOWN GAS	PO 52775 NATURAL GAS MAY	945.48	945.48
40251	64 - FELLOW, HAROLD & ASSO, INC.	PO 51647 Parking Analysis -# spaces Spring S	455.00	
		PO 52813 TOWN COUNCIL -MAY	130.00	
		PO 52815 2018 MUNI STORMWATER PERMIT -MAY	49.35	634.35
40252	2788 - PENTELEDATA	PO 51737 BLANKET: INTERNET ACCT #1871584 (J	769.70	769.70
40253	39 - QUILL CORPORATION	PO 51729 BLANKET: POLICE/CENCOM OFFICE SUPPL	356.01	356.01
40254	39 - QUILL CORPORATION	PO 52691 Second Floor Office Supplies	731.31	731.31
40255	1274 - RANSNORTH, NANCY	PO 52631 MEDICARE PART B REIMB	708.00	708.00
40256	3696 - RESORT CONTRACT FURNISHINGS, CO.	PO 52677 Pool Furniture Kiddie Pool Replacem	1,598.00	1,598.00
40257	1112 - RICHARDS, JEAN	PO 52632 MEDICARE PART B REIMB	804.00	804.00
40258	1883 - ROMYNS, LARRY E.	PO 52626 MEDICARE PART B REIMB	1,354.00	1,354.00
40259	2551 - RONALD CLOUSE	PO 52621 MEDICARE PART B REIMB	1,392.00	1,392.00
40260	4022 - SAFE KIDS	PO 52079 CHILD PASSENGER SAFETY CERT COURSE	85.00	85.00
40261	3660 - SCHENCK, PRICE, SMITH, & KING, LLP	PO 52576 TAX APPEALS APR	4,714.51	
		PO 52578 SPECIAL CONFLICT ATTORNEY APR	299.25	5,013.76
40262	126 - SCMUA	PO 52837 TRASH REMOVAL/ST SWEEPINGS/BRUSH RE	3,754.99	3,754.99
40263	951 - SERVICE ELECTRIC CABLE TV, INC.	PO 51991 BLANKET: DIGITAL CONVERTERS & DTA'	85.30	85.30
40264	1125 - SIRCHIE FINGER PRINT LABS, LLC.	PO 52610 EVIDENCE COLLECTION SUPPLIES CUST	468.62	468.62
40265	3993 - SLOAN, JAMES P.	PO 51748 2018 JUDGE (\$35,000/12=\$2916.67) G	3,214.17	3,214.17
40266	338 - SMITH, WILLIAM F	PO 52634 MEDICARE PART B REIMB	804.00	804.00
40267	2390 - STALKER RADAR INC.	PO 52455 RADAR SYSTEM acct #101828	5,951.00	5,951.00
40268	2257 - STAPLES BUSINESS ADVANTAGE, INC.	PO 51740 BLANKET: POLICE/CENCOM OFFICE SUPPL	246.34	
		PO 52664 TONER FINANCE	205.14	
		PO 52752 Supplies for Miss Newton Event	66.97	
		PO 52784 Rec supplies	20.99	539.40
40269	2865 - STEVE MILLS	PO 52629 MEDICARE PART B REIMB	696.00	696.00
40270	3442 - SUNLIGHT GENERAL	PO 51736 BLANKET: DPW/STP ELECTRIC	485.85	485.85
40271	1215 - SUSSEX & WARREN TAX COLL	PO 52638 6/22 QTRLY MEETING	50.00	50.00
40272	102 - SUSSEX CAR WASH INC	PO 51789 BLANKET: POLICE CAR WASHES	189.00	189.00
40273	572 - SUSSEX COUNTY CLERK	PO 52468 CANCEL TAX SALE CERTIFICATE	20.00	20.00
40274	229 - SUSSEX COUNTY ECONOMIC	PO 52692 14th Annual Awards Luncheon 6-15-18	130.00	130.00
40275	2113 - SUSSEX COUNTY MAILING SERVICE	PO 52319 Postage for Spring Newsletter	1,382.36	1,382.36
40276	1751 - TERESA ANN OSWIN	PO 52100 B: QTRLY PHONE STIPEND	37.50	37.50
40277	2963 - THE BUZAK LAW GROUP, LLC.	PO 52761 RETRIEVAL INFO FOR OPRA MAY	150.00	150.00
40278	1151 - TREASURER, STATE OF NEW JERSEY	PO 52819 STORMWATER DISCHARGE PERMIT (7/1/17	2,000.00	2,000.00
40279	1280 - VERIZON WIRELESS, INC.	PO 52762 CELL PHONES MAY	1,931.52	1,931.52
40280	1819 - VOGEL, CHAIT, COLLINS, SCHNEIDER, PC,	PO 52810 PB CONSULT-MAY 2018	1,770.00	1,770.00
40281	1500 - WALMART	PO 52742 MissNewton/Office	124.87	
		PO 52755 Newton Day/Miss Newton supplies	177.11	301.98
40282	633 - WEIS MARKETS, INC.	PO 52753 Supplies for Miss Newton Event	21.17	21.17
40283	136 - ZENES, NANCY	PO 52635 MEDICARE PART B REIMB	798.00	798.00

TOTAL

124,538.00



ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
---------	-------------	------------	--------------	---------------	--------

---

Checks Previously Disbursed

181040	NEWTON BOARD OF EDUCATION	School Tax June 2018			1,054,850.00 6/15/2018
181039	PAYROLL ACCOUNT	6/14 Current Payroll			208,520.36 6/14/2018
40191	FIRST HOPE BANK INC.	PO# 52713 #2 of 4 (1) 2018 POLICE INTERCEPTO			9,951.62 6/12/2018
40140	AG CHOICE, LLC.	PO# 52475 BLANKET: 2018 VEGITATIVE/WASTE DIS			-1,086.00 6/11/2018 *VOIDED
					-----
					1,273,321.98
					-1,086.00 *VOIDED

Total paid from Fund 10 CURRENT FUND	1,273,321.98
	-----
	1,273,321.98

Total for this Bills List: **1,397,860.01**



**List of Bills - (300001) CASH - CAPITAL - LAKELAND #450  
CAPITAL**

Check#	Vendor	Description	Payment	Check Total
8718	116 - NEW JERSEY HERALD, INC.	PO 52792 AD ORD #2018-7 Road/Sign/2 veh	20.40	20.40
8719	64 - PELLOW, HAROLD & ASSO, INC.	PO 52355 Engineer Firehouse #2 (\$30T CAF <\$5	789.40	
		PO 52791 CROSSWALK CORNER CHURCH/MAIN -MAR	561.00	
		PO 52785 ENGINEER CHURCH ST NJDOT -FEB	130.00	
		PO 52818 DAM SITE #2 IMPROVEMENTS -MAY	7,282.75	
		PO 52836 CURCH ST NJDOT TRUST FUND -MAY	2,774.03	11,537.18
TOTAL				11,557.58

**Summary By Account**

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
300001	CASH - CAPITAL - LAKELAND #450			0.00	11,557.58
3091105	ORD 2011-5 VAR CAPITAL \$1,360T	7,282.75			
3091806	ORD 2018-6 supp FIREHOUSE #2	789.40			
3091807	ORD 2018-7 VAR-2Veh/StSign/Rd-Chrch \$220	3,485.43			
<b>TOTALS FOR</b>	<b>CAPITAL</b>	<b>11,557.58</b>	<b>0.00</b>	<b>0.00</b>	<b>11,557.58</b>

Total to be paid from Fund 30 CAPITAL

11,557.58  
=====

11,557.58

**List of Bills - (600001) CASH - W/S OPERATING-LAKELAND #426  
WATER/SEWER UTILITY**

Check#	Vendor	Description	Payment	Check Total
16943	2709 - ACCURATE WASTE REMOVAL INC.	PO 52707 B: SLUDGE TRUCKING STP (APR-DEC)	27,312.50	27,312.50
16944	4027 - ACTION DRIVES & BEARINGS, INC.	PO 52125 CLARIFIER MOTOR STP	376.42	376.42
16945	921 - AIRGAS EAST	PO 52105 B: CARBON DIOXIDE \$30 X 12 =\$360	16.41	16.41
16946	2685 - B & H INC.	PO 52733 CAMERA - MARKETING cust #42526	198.48	198.48
16947	1132 - BOONTON TIRE SUPPLY INC.	PO 52739 07' RANGER Spark Plugs Rpr/Oil Chan	198.04	198.04
16948	3015 - CAPITOL SUPPLY CONST PRODUCTS, INC.	PO 52241 Hydrant And Watermain Parts That We	4,095.58	4,095.58
16949	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 51902 BLANKET: WOODSIDE AVE PS (JAN-DEC \$	39.80	39.80
16950	155 - COYNE CHEMICAL CORP., INC.	PO 52701 B: SODA ASH SODIUM CARBONATE STP (A	2,790.53	
		PO 52702 B: SULFUR DIOXIDE STP (APR-DEC)	2,174.75	
		PO 52703 B: CHLORINE/GAS STP (APR-DEC)	3,341.78	
		PO 52706 B: CHLORINE SODIUM HYPOCHLORITE WTP	1,384.51	9,691.57
16951	257 - FERRAIOLI, CERULLO & CUVA	PO 51271 2017 AUDIT	13,275.00	13,275.00
16952	490 - GRENNILLE, WILLIAM	PO 52617 MEDICARE PART B REIMB	804.00	804.00
16953	1866 - HOME DEPOT, INC.	PO 51844 BLANKET: WATER/SEWER	63.95	63.95
16954	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 52765 TOWN COUNCIL MAY	686.25	686.25
16955	1442 - KITHCART, EILEEN	PO 52620 MEDICARE PART B REIMB	1,206.00	1,206.00
16956	2532 - LADDEY, CLARK & RYAN, LLP	PO 52774 LEGAL MAY	224.00	224.00
16957	62 - MGL FORMS - SYSTEMS, LLC.	PO 52678 UTILITY BILLS & ENVELOPES - ONE YEA	1,266.00	1,266.00
16958	409 - MINISINK PRESS INC	PO 52589 2017 WATER QUALITY REPORTS	690.00	690.00
16959	3166 - MOTT MACDONALD	PO 50872 CAF: SEWER LINE INSPECTION	8,491.82	
		PO 52760 2018 SEWER CONSULTING -MAY	716.00	9,207.82
16960	106 - ELIZABETHTOWN GAS	PO 52775 NATURAL GAS MAY	757.92	757.92
16961	2216 - PALL CORPORATION	PO 52167 2018 SVC CONTRACT FILTERS WTP ACCT	7,970.90	7,970.90
16962	1407 - PASSAIC VALLEY SEWERAGE COMM.	PO 52709 B: SLUDGE DISPOSAL (APR-DEC)	19,026.00	19,026.00
16963	64 - PELLOW, HAROLD & ASSO, INC.	PO 52825 WATER ENGINEERING APR (TRANS LINES	3,038.55	
		PO 52814 MORRIS LK RESERVIOR WATER ALLOCATIO	65.00	
		PO 52832 SPARTA GLEN -TRANS MAIN CROSSING #2	360.00	
		PO 52841 WATER ENGINEERING -MAY	1,040.00	4,503.55
16964	2788 - PENTELEDATA	PO 51737 BLANKET: INTERNET ACCT #1871584 (J	399.85	399.85
16965	4034 - R & J CONTROL INC.	PO 52687 MORRIS LK GENERATOR REPAIR COOLANT	658.64	658.64
16966	126 - SCMUA	PO 52837 TRASH REMOVAL/ST SWEEPINGS/BRUSH RE	1,091.35	1,091.35
16967	1489 - SMALLEY, JOHN H	PO 51727 BLANKET: SVCS @ MORRIS LAKE \$15,00	1,250.00	
		PO 52619 MEDICARE PART B REIMB	1,608.00	2,858.00
16968	2257 - STAPLES BUSINESS ADVANTAGE, INC.	PO 52664 TONER FINANCE	205.13	205.13
16969	3442 - SUNLIGHT GENERAL	PO 51736 BLANKET: DPW/STP ELECTRIC	870.46	870.46
16970	229 - SUSSEX COUNTY ECONOMIC	PO 52692 14th Annual Awards Luncheon 6-15-18	130.00	130.00
16971	3429 - TOYOTA MOTOR CREDIT CORP.	PO 51708 BLANKET: 2013 TOYOTA CAMRY 60 PMT	472.08	472.08
16972	1151 - TREASURER, STATE OF NEW JERSEY	PO 52683 WATER ALLOCATION EXXCESS DIVERSION	90.16	90.16
16973	1151 - TREASURER, STATE OF NEW JERSEY	PO 52808 SURFACE WATER PERMIT (7/1-6/30/18)	2,300.00	2,300.00
16974	1151 - TREASURER, STATE OF NEW JERSEY	PO 52826 NJ POLLUTANT DISCHARGE ELIMINATION	13,862.85	13,862.85
16975	1280 - VERIZON WIRELESS, INC.	PO 52762 CELL PHONES MAY	223.70	223.70
16976	366 - WAGNER, WILLIAM	PO 52618 MEDICARE PART B REIMB	1,578.00	1,578.00
				-----
	TOTAL			126,350.41

**Summary By Account**

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
600001	CASH - W/S OPERATING-LAKELAND #426			0.00	126,350.41
601295	RES FOR SP.EMERG. HURR IRENE-SPARTA GLEN			1,660.00	
6051200	W&S OPERATING - TOTAL OTHER EXPENSES	101,687.59			
6051200A	(2017) W&S OPERATING - TOTAL OTHER EXPE		13,275.00		





**List of Bills - (710001) CASH - TRUST - LAKELAND #469  
TRUST**

Check#	Vendor	Description	Payment	Check Total
3748	3703 - GRUBER, COLABELLA & LIUZZA	PO 51756 2018 PUBLIC DEFENDER-AGATINO (\$13,5	1,125.00	1,125.00
3749	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 52800 ROCKYWOOD-MAY ESCROW	60.00	
		PO 52801 M&M CASAS-MAY ESCROW	467.50	
		PO 52802 VERIZON/CELLCO - MAY ESROW	300.00	827.50
3750	263 - MCMANIMON, SCOTLAND & BAUMANN, LLC	PO 52688 REDEVELOPMENT -APR	1,019.68	1,019.68
3751	2113 - SUSSEX COUNTY MAILING SERVICE	PO 52088 RECYCLING LETTERS MAILED	965.22	965.22
3752	1819 - VOGEL, CHAIT, COLLINS, SCHNEIDER, PC,	PO 52798 Rockywood May	75.00	
		PO 52796 JAMES DEVINE-MAY ESCROW	360.00	
		PO 52797 M & M CASAS-MAY ESCROW	300.00	735.00
TOTAL				4,672.40

**Summary By Account**

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
710001	CASH - TRUST - LAKELAND #469			0.00	4,672.40
711210	RESERVE FOR RECYCLING			965.22	
711218	RESERVE FOR MUNIC PUBLIC DEFENDER			1,125.00	
711440	ENGINEER REVIEW FEES			1,262.50	
711700	REDEVELOPMENT ESCROW FEES			1,319.68	
<b>TOTALS FOR</b>	<b>TRUST</b>	<b>0.00</b>	<b>0.00</b>	<b>4,672.40</b>	<b>4,672.40</b>

Total to be paid from Fund 71 TRUST  
 4,672.40  
 =====  
 4,672.40

**Checks Previously Disbursed**

187112	PAYROLL ACCOUNT	6/14 Trust Pay	486.00	6/14/2018
			-----	
			486.00	

Total paid from Fund 71 TRUST  
 486.00  
 -----  
 486.00

Total for this Bills List: **5,158.40**



**List of Bills - (750001) CASH - HOUSING TRUST FUND (COAH) #0301  
HOUSING TRUST FUND (COAH) (Fund 75)**

Check#	Vendor	Description	Payment	Check Total
166	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 52763 AFFORDABLE HOUSING MAY	1,162.50	1,162.5
167	2532 - LADDEY, CLARK & RYAN, LLP	PO 52774 LEGAL MAY	72.00	72.0
TOTAL				1,234.5

**Summary By Account**

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
750001	CASH - HOUSING TRUST FUND (COAH) #0301			0.00	1,234.50
751220	RESERVES FOR COMMERCIAL DEVELOPMENT			1,234.50	
<b>TOTALS FOR</b>	<b>HOUSING TRUST FUND (COAH) (Fund 75)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,234.50</b>	<b>1,234.50</b>

Total to be paid from Fund 75 HOUSING TRUST FUND (COAH) (Fund 75)      1,234.50  
 =====  
 1,234.50

*Mayor*  
Wayne F. Levante

*Deputy Mayor*  
E. Kevin Elvidge

*Council Members*  
Helen R. Le Frois  
Daniel G. Flynn  
Sandra Lee Diglio



*Town Manager*  
Thomas S. Russo, Jr.

*Town Clerk*  
Lorraine A. Read

---

Telephone: (973) 383-3521  
Facsimile: (973) 383-8961  
39 Trinity Street  
Newton, NJ 07860

June 20, 2018

Mr. Timothy J. Cunningham, Director  
NJ Department of Community Affairs  
Division of Local Government Services  
PO Box 803  
Trenton, New Jersey 08625-0803

Re: Corrective Action Plan

Dear Director Cunningham:

Enclosed please find the Town of Newton's Corrective Action Plan with regard to the 2017 Audit.

Please note the auditors did not want to have to qualify the Independent Auditors Report, and therefore waited for the Division of Pensions to post certain schedules (which I believe were posted in May 2018) in order to comply with GASB #68 reporting requirements. Can DLGS request the Division of Pensions to make this information, which I believe is as of 7/31/17, available in a timelier manner so municipalities can receive their audits and submit to DLGS and to emma more timely? Many municipal debt issues have earlier deadline requirements for Secondary Market Disclosure. Also, earlier receipt of an audit enables a municipality more to time to address any audit recommendations. Thank you for addressing or forwarding this request to the appropriate department or officials.

If you have any questions or need additional information, please contact me at 973-383-3521 x241.

Sincerely,



Dawn L. Babcock  
CFO

Encl.

cc: Thomas S. Russo Jr., Town Manager w/enc  
Lorraine Read, Municipal Clerk w/enc  
Thomas M. Ferry, Town Auditor w/enc

*Mayor*  
Wayne F. Levante

*Deputy Mayor*  
E. Kevin Elvidge

*Council Members*  
Helen R. Le Frois  
Daniel G. Flynn  
Sandra Lee Diglio



*Town Manager*  
Thomas S. Russo, Jr.

*Town Clerk*  
Lorraine A. Read

---

Telephone: (973) 383-3521  
Facsimile: (973) 383-8961  
39 Trinity Street  
Newton, NJ 07860

TOWN OF NEWTON  
COUNTY OF SUSSEX  
**CORRECTIVE ACTION PLAN**  
FOR THE DECEMBER 31, 2017 REPORT OF AUDIT

THIS CORRECTIVE ACTION PLAN HAS BEEN PREPARED IN ACCORDANCE WITH FEDERAL AND STATE GUIDELINES. A COPY WILL BE ON FILE AND AVAILABLE FOR PUBLIC INSPECTION IN THE TOWN OF NEWTON MUNICIPAL CLERK'S OFFICE NO LATER THAN 60 DAYS FROM WHEN THE AUDIT WAS RECEIVED. THIS PLAN SHALL ALSO BE FILED WITH THE STATE OF NEW JERSEY – DIVISION OF LOCAL GOVERNMENT SERVICES.

**Finding #1**

Description: That the unfunded ordinance in the General Capital fund, over 5 years old, be funded or cancelled if not needed.

Analysis: Ordinance 2008-26 was adopted November 13, 2008 for the *Acquisition of the Newton Armory*. Appropriation \$500,000. Debt authorized \$476,000. The Town of Newton expected to purchase the property from the State of New Jersey, and then resell the property. The Town did not fund the ordinance since the sale proceeds would provide the funding. A survey of the property disclosed environmental issues. The Town has been negotiating with the State to resolve the issues. It is not known when a resolution will occur. Therefore, this ordinance is still needed and should not be cancelled. The Town funded \$12,000 as a deferred charge in the 2016, 2017 and 2018 budgets. To date the Town has paid \$128,491.85 from the ordinance for Section 20A costs.

Corrective Action: The Town of Newton will keep the General Capital ordinance #2008-26 *Acquisition of the Newton Armory* on the balance sheet since it is still a viable appropriation.

Implementation Date: June 2018.

## **Finding #2**

Description: That tickets assigned over 181 days be recalled and re-assigned.

Analysis: There are tickets assigned but not issued over 181 days.

Corrective Action: The Court Administrator has requested officers to return tickets issued over 181 days. Going forward, the Court Administrator only assigns tickets once issued by officer.

Implementation Date: August 2018.

## **Finding #3**

Description: That all service contracts be available for review.

Analysis: A resolution was adopted awarding a service contract, however, there was not a companion contract.

Corrective Action: Greater care will be taken to approve and retain contracts.

Implementation Date: July 2018.

## **Finding #4**

Description: That all purchases be properly encumbered.

Analysis: In many instances purchases were not being encumbered in accordance with New Jersey Administrative Code and Local Public Contracts Law.

Corrective Action: QPA and CFO will meet with all department heads and staff that handle purchasing to re-inforce proper purchasing procedures. Management will provide further enforcement to ensure adherence.

Implementation Date: August 2018

## **Finding #5**

Description: That all vendors, that are required to, receive a Form 1099 in accordance with IRS standards.

Analysis: A vendor that was expected to be paid less than the \$600 threshold was not set up with a 1099 flag.

Corrective Action: All vendors will be reviewed to ensure that they are set up to receive a 1099 unless IRS regulations specifically exclude them.

Implementation Date: September 2018.

**Finding #6**

Description: That interest be accrued on taxes in accordance with the annual resolution approving interest to be charged on taxes.

Analysis: When a delinquent tax payment is applied and then reversed for any reason, the system automatically converts the interest back to the 8 and 18% split, instead of remaining at the original 18%. The collector has to manually reset the system.

Corrective Action: The current Tax Collector is aware of the software procedure. The software vendor will also be contacted to discuss this procedure for possible modification.

Implementation Date: August 2018.

AUDIT REPORT RECEIVED:	June 13, 2018
DATE OF REPORT:	June 20, 2018
REPORTED BY:	DAWN L. BABCOCK, CMFO #0-0105