

October 16, 2019

The regular meeting of the Town Council of the Town of Newton was held on the above date at 7:00 pm. Present were Mr. Dickson, Mrs. Diglio, Deputy Mayor Flynn, Mr. Schlaffer, Mayor Le Frois, and Thomas S. Russo, Jr, Town Manager. Ursula Leo, Esq., Town Attorney was also present.

Mayor Le Frois then made the following declaration "in accordance with the Open Public Meetings Act, notice of this Regular meeting was given to the two newspapers of record and posted on the official bulletin board on January 4, 2019."

Mayor Le Frois led the Pledge of Allegiance to the flag and the Municipal Clerk called the roll. Upon motion of Deputy Mayor Flynn, seconded by Mr. Dickson and unanimously carried, the minutes for the September 23, 2019 Regular and Executive Session meetings were unanimously approved.

#### **OPEN TO THE PUBLIC**

At this time, Mayor Le Frois read the following statement:

*"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 Municipal 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. Council may choose to comment after the entire public portion has concluded."*

Ralph Porter, 12 Pine Street, commended on the Fall Festival event held this past weekend. He also attended the Grand Opening ceremony at the Jessica Caldwell building on Spring Street and hoped everyone enjoyed the art work displayed in her building.

Ralph Talmadge, 184 Main Street, indicated he sent each Councilmember a letter regarding the issues he is having with the stream on his property. Mr. Talmadge outlined the issues with his stream since the purchase of the home two years ago. Mayor Le Frois thanked Mr. Talmadge for addressing the issue and confirmed the DPW and Town Engineer are aware and are looking into the issue.

There being no one else from the public to be heard, Mayor Le Frois closed the meeting to the public.

#### **COUNCIL & MANAGER REPORTS**

**a. Mayor Le Frois** – On 9/30, Mayor Le Frois attended the Ribbon Cutting ceremony for Jessica Caldwell, Town Planner. Her building is on Spring Street and we wish Jessica the best of success. Mayor Le Frois noted the recent wedding she performed for a

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Hampton Twp. couple and thanked Lorraine Read and her team for their assistance with the wedding. She noted the success of the Fall Festival event held on October 13<sup>th</sup> and thanked Kimberly Williams, Comm. Dev. Director, for all her hard work and dedication. She attended a memorial service for Carol Wiley, 40-year partner to Joe Ricciardo, former Newton Mayor and Councilmember and extended her condolences to the family.

**b. Deputy Mayor Flynn** – nothing at this time.

**c. Councilwoman Diglio** – “Since the last Town Council meeting on September 23<sup>rd</sup>, I attended the 30<sup>th</sup> Anniversary Gala for our attorney, Laddey, Clark and Ryan on September 26<sup>th</sup>. On September 30<sup>th</sup>, I attended the ribbon cutting for Jessica Caldwell & Associates LLC. Jessica has been our Town Planner for many years and is now located on Spring Street. On October 2, I had coffee with many of our officers and residents. I totally enjoyed the interaction of the public with our cops. October 10<sup>th</sup> was Family and Community Connection Event at Newton High School. It was a pleasure to see so many community groups represented and willing to share information for the betterment of Newton. October 6<sup>th</sup>, I found myself at the open house for Maxwell and Molly’s in Hamburg. As many of you know, Bonnie and Rich own a business under the same name on Spring Street. On October 12<sup>th</sup>, I was asked to represent the Town at the United Methodist Foundation Fund Raising Event and I was grateful to be able to present a Proclamation in honor of Sandy Hollander who was the guest of honor. Finally this past Sunday, I volunteered to help with the Fall Festival which was a huge success. Many thanks to Kimberly Williams, Community Development Director, for all her work. The band was fantastic as were the two DJ’s, vendors, and car show. Tomorrow night, I do have a SCLOM meeting and I want to remind everyone of the Meet and Greet being held here at the Municipal Building on November 14<sup>th</sup> starting at 4:30 pm”.

**d. Councilman Schlaffer** – commended the Fall Festival event held on Sunday, October 13, 2019. He also offered to assist Mr. Talmadge with cleanup of his stream this weekend.

**e. Councilman Dickson** – “At the Sept 24<sup>th</sup> BOE meeting the board was presented with the student assessment data. The district has decided to focus on improving in Math and student emotional learning. Attended the ribbon cutting at the J. Caldwell

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building on Spring St Sept 30th. Building looks great and we wish Jessica Caldwell well in her new space.

I, along with Councilwoman Diglio attended a meeting with Recreation and DPW, as well as representatives from some of the youth sports organizations. Productive conversations were had and I feel they now have an understanding of the concerns that were had at memory park. Also came up with some potential solutions moving forward.

On October 8<sup>th</sup>, I met with Congressman Gottheimer at his Cup of Joe with Josh event in Andover. Spoke with the Congressman and provided updates on what's going on in Newton. Discussed potential grant opportunities that could be available to the town and plan on setting up a meeting to discuss further.

Attended Fall Festival on Sunday and it was perfect weather. I thought there was a great turnout. Was really pleased to see some different vendors, thought the band playing was great, heard several compliments about them. Having the car show and 50's costume contest in Lot 4 worked well and there were some very cool cars. Thank you to all the businesses for their support and participation. Free Bird Tattoo with their pumpkin painting, the Newton Theater with the showing of The Great Pumpkin and the beer garden, Mi Rancho for hosting the Pie contest just to name a few. And I along with Councilwoman Diglio and Mr. Russo had the pleasure of being judges and enjoying all the delicious pies. Thank you to the chamber, Kimberly Williams and the town staff, the police department and the DPW for all the work they do to make these events a success.

At the October 15<sup>th</sup>, BOE meeting there was a presentation on school safety data and HIB grades. Overall the district has seen a reduction in total incidents in the last four years. With the Governor lifting the salary cap, the board was contractually obligated to discuss Dr. Greene's salary. Dr. Greene had merit bonuses already figured into the fiscal year. The board agreed to have those bonuses pensionable".

**f. Town Manager Russo** – read the following Proclamation recognizing Sanford Lloyd Hollander, Esq. Councilwoman Diglio presented the Proclamation at a celebration honoring Mr. Hollander on October 12, 2019.

**P R O C L A M A T I O N**  
**SANFORD LLOYD HOLLANDER**

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**WHEREAS**, Sanford Lloyd Hollander, Esq., was raised in the Town of Newton where his parents owned a local paint store while he attended the Newton schools as a child; and

**WHEREAS**, he graduated from Newton High School and went on to further his education at Brown University where he received his Bachelor's Degree; and

**WHEREAS**, Sandy continued his education attending Columbia University School of Law, graduating in 1957; and

**WHEREAS**, he has had a long and distinguished career starting as a law clerk to the New Jersey Attorney General, the Honorable Grover Richmond, to being a named partner in the firm of Hollander, Strelzik, Pasculli, Hinkes, Vandenberg & Hontz, LLC; and

**WHEREAS**, through the years Sandy has dedicated many hours to his community, volunteering for such organizations as the American Cancer Society, Newton Board of Education, Sussex Vocational Technical School Board of Education, the Newton Rotary Club and the Sussex County Association of Retarded Citizens to name a few; and

**WHEREAS**, Sandy served with distinction as the Town Attorney for the Town of Newton from the early 1970's until December 2012; and

**WHEREAS**, Sandy's strong dedication to his faith is evident through his countless hours serving the Jewish Community both locally and on a national level; and

**WHEREAS**, Sandy has been a dedicated and community minded individual as well as being an outstanding family man. He, along with his wife Roz, raised four children, Joseph, Andrew, David, and Elizabeth;

**NOW, THEREFORE, We**, the Mayor and Town Council of the Town of Newton hereby proclaim our appreciation and gratitude to Sanford Lloyd Hollander, Esq., and commend him for his dedication to our community and his legal guidance through the years. His leadership and volunteerism provide an example for all, and we recognize his endless hours of sacrifice to his family for the betterment of his community.

*In witness whereof I have hereunto set my hand and caused this seal to be affixed.*

s/Helen R. Le Frois, Mayor

Attest: s/Lorraine A. Read, Clerk

Date: October 16, 2019

Mr. Russo thanked Kimberly Williams for her hard work on the Fall Festival and feels it was one of the best events. He also thanked the Police, DPW, EMS, and the Newton Chamber of Commerce for their assistance with the event. Next upcoming events are the Newton Halloween parade and the Holiday parade. Mr. Russo mentioned the meet and greet at Newton Town Hall on November 14<sup>th</sup> at 4:30 pm. Public is invited and a tour of Town Hall will be provided. He also noted its budget season and all departments are working on their department budget submittals.

Deputy Mayor Flynn asked if the Town could assist Mr. Talmadge on clean up and suggested the Code Enforcement department could issue violations. Mr. Russo noted he will speak to Adam Vough, DPW Supervisor and the Town Engineer.

**PRESENTATION**

**a. Town Audit – Thomas Ferry, CPA, RMA**

Mr. Ferry made the following PowerPoint Presentation:

**See attached Newton Audit Presentation at the end of the minutes.**

Mayor Le Frois thanked Mr. Ferry and Ms. Babcock for their successful teamwork throughout the years.

**b. US Census – Marvin J. Joss**

Mr. Joss, Partnership Specialist of New York Regional Census Center, made the following PowerPoint Presentation:

**2020 Census**

Marvin Joss, Partnership Specialist

U.S. Census Bureau

New York Regional Office

**2020 Census**

- Mandated by Article 1, Section 2 of the U.S. Constitution
- Conducted every 10 years since 1790 (years ending in zero)
- Determines the number of seats each state has in the U.S. House of Representatives
- Defines congressional and state legislative districts, school districts and voting precincts
- Determines the annual allocation of \$675 billion dollars in federal funding
- Provides insight to governments, business and community planning groups for planning purposes
  - Count everyone once, only once and in the right place.

**Data Protection**

- Responses are protected by Federal Law (Title 13) and are only used to produce statistics.
- Personal information collected by the Census Bureau cannot be shared with any government agency or court.
- Census Bureau employees are sworn to protect confidentiality for life.
- Violating Title 13 is a federal crime with severe penalties, including a federal prison sentence of up to five years, a fine of up to \$250,000, or both.

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- Cybersecurity program meets highest and most recent standards—Data encrypted to protect privacy; restricted access; responses kept on private, internal network behind firewalls.

### **Responding to the 2020 Census**

- Four opportunities to complete the 2020 Census
  - Online
  - Phone
  - Paper
  - Visit from Census employee
- 12 Non-English Languages for Online and Phone
- 59 Non-English Language Guides (Video and Print)—Includes American Sign Language, braille, and large print

### **2018**

- ✓ Partnership Program - Launch of the Partnership Program
- ✓ Recruitment Begins
- ✓ Complete Count Committees - Formation of SCCC/CCCs

### **2019**

- Open Wave 1 Field Offices (Jan – Feb)
- Open Wave 2 Field Offices (Jun – Jul)

### **2020**

- Advertising - Begins in early 2020
- Census Day - April 1, 2020
- Nonresponse Follow-up - Begins in March and continues through July
- Apportionment Counts to the President - December 31, 2020

### **2021**

- Redistricting Counts to the States - By March 31, 2021 Looking Ahead to Census 2020

### **2020 Census Recruiting**

- Post link to 2020 jobs website on your landing page
- Email blast to your community members about job opportunities
- Identify locations where computer resources/internet connectivity is available for community members
- Host Census Hiring events in your local community
- Invite Census staff to speak to local leaders about job opportunities

[2020census.gov/jobs](https://2020census.gov/jobs)

- Listers/Enumerators, Area Census Office clerical support positions, Office Operations Supervisors, Census Field Supervisors, Recruiting Assistants

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USAJobs.gov

- Area Census Office Management positions, Partnership positions

### Overcoming Obstacles through Partnerships

- Your **Trusted Voice** to encourage everyone's participation
- Local knowledge and insight of the community to reach everyone with the Census Bureau's messaging
- The impact of a complete count for the community
- Every person living in the U.S. is to be counted in the 2020 Census
- Privacy: Confidentiality of responses
- Employment Opportunities
- Our Partners: Elected Officials, Colleges and Universities, School Districts, Libraries, Government Offices, Community Organizations and Associations, Media Outlets and

### Local Businesses. How We Support Partners

- Promotional Materials
  - Flyers (general and targeted)
  - Posters
  - In-language
- Content
  - Sample message for email or blog
  - Drop in articles
  - Social media content and links
  - Graphics
- Partnership presence
- Connecting Partners with other partners
- Data Services

### Complete Count Committee

#### **What is a Complete Count Committee?**

A group of government and community leaders who come together to raise awareness about the 2020 Census and motivate their community members to respond.

#### **Who should be on the Complete Count Committee?**

Elected leaders, school department, libraries, workforce development, immigrant organizations, faith based leaders, senior services, community development and housing, community based organizations, veterans services, higher education, business, media (not an exhaustive list).

#### **How do we get started?**

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Appoint a chair; identify the individuals/groups to include; plan a kick-off meeting; form subcommittees to be dedicated to specific areas of need.

### **Response Outreach Area Mapper (ROAM)**

- Housing
- Demographic
- Socioeconomic
- Data at the Census tract level
- Available to the public

**[census.gov/roam](https://www.census.gov/roam)**

### **Data Dissemination Program**

Free Resource to YOU

Opportunities to teach the public how to access our data

- Data Presentations
- Data Access Workshops and Training Sessions
- Webinars
- Data and Survey Inquiries

All tools and data available at [www.census.gov](https://www.census.gov)

- American FactFinder
- Census Business Builder
- My Congressional District
- OnTheMap

### **Connect with us**

[facebook.com/usensusbureau](https://facebook.com/usensusbureau)  
[twitter.com/usensusbureau](https://twitter.com/usensusbureau)  
[youtube.com/user/usensusbureau](https://youtube.com/user/usensusbureau)  
[instagram.com/usensusbureau](https://instagram.com/usensusbureau)  
[pinterest.com/usensusbureau](https://pinterest.com/usensusbureau)

### **Contact Us**

New York Regional Census Center, Partnership Office Email: [new.york.rcc.partnership@2020census.gov](mailto:new.york.rcc.partnership@2020census.gov)

Phone: (212) 882-2130 Website: <https://www.census.gov/partners/2020.html>

Data Dissemination Program Email: [census.askdata@census.gov](mailto:census.askdata@census.gov)  
Phone: 1-844-ASK-DATA

[www.census.gov/data/training-workshops.html](https://www.census.gov/data/training-workshops.html)

### **ORDINANCES**

Mayor Le Frois directed the Clerk to read aloud the following Ordinance relative to final adoption.

### **ORDINANCE #2019-9**

**BOND ORDINANCE PROVIDING FOR POOL IMPROVEMENTS IN AND BY THE TOWN OF NEWTON, IN THE COUNTY OF SUSSEX, NEW JERSEY, APPROPRIATING \$400,000 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$380,000 BONDS OR NOTES OF THE TOWN TO FINANCE PART OF THE COST THEREOF**

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF NEWTON, IN THE COUNTY OF SUSSEX, NEW JERSEY** (not less than two-thirds of all members thereof affirmatively concurring) AS FOLLOWS:

**Section 1.** The improvement described in Section 3(a) of this bond ordinance is hereby authorized to be undertaken by the Town of Newton, in the County of Sussex, New Jersey (the "Town") as a general improvement. For the improvement or purpose described in Section 3(a), there is hereby appropriated the sum of \$400,000, including the sum of \$20,000 as the down payment required by the Local Bond Law. The down payment is now available from the Trust - Reserve for Recreation (Pool).

**Section 2.** In order to finance the cost of the improvement or purpose not covered by application of the down payment, negotiable bonds are hereby authorized to be issued in the principal amount of \$380,000 pursuant to the Local Bond Law. In anticipation of the issuance of the bonds, negotiable bond anticipation notes are hereby authorized to be issued pursuant to and within the limitations prescribed by the Local Bond Law.

**Section 3.** (a) The improvement hereby authorized and the purpose for the financing of which the bonds are to be issued is improvement of pool facilities consisting of plaster removal and replastering, replacement of entry steps and installation of subsurface drainage in the deep end, including work and materials necessary therefor or incidental thereto.

(b) The estimated maximum amount of bonds or bond anticipation notes to be issued for the improvement or purpose is as stated in Section 2 hereof.

(c) The estimated cost of the improvement or purpose is equal to the amount of the appropriation herein made therefor.

**Section 4.** All bond anticipation notes issued hereunder shall mature at such times as may be determined by the Chief Financial Officer; provided that no bond anticipation note shall mature later than one year from its date, unless such bond anticipation notes are permitted to mature at such later date in accordance with applicable law. The bond anticipation notes shall bear interest at such rate or rates and be in such form as may be determined by the Chief Financial Officer. The Chief Financial Officer shall determine all matters in connection with bond anticipation notes issued pursuant to this bond ordinance, and the Chief Financial Officer's signature upon the bond anticipation notes shall be conclusive evidence as to all such determinations. All bond anticipation notes issued hereunder may be renewed from time to time subject to the provisions of the Local Bond Law or other applicable law. The Chief Financial Officer is hereby authorized to sell part or all of the bond anticipation notes from time to time at public or private sale and to deliver them to the purchasers thereof upon receipt of payment of the purchase price plus accrued interest from their dates to the date of delivery thereof. The Chief Financial Officer is directed to report in writing to the governing body at the meeting next succeeding the date when any sale or delivery of the bond anticipation notes pursuant to this bond ordinance is made. Such report must include the amount, the description, the interest rate and the maturity schedule of the bond anticipation notes sold, the price obtained and the name of the purchaser.

**Section 5.** 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 bond 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.

**Section 6.** The following additional matters are hereby determined, declared, recited and stated:

- (a) The improvement or purpose described in Section 3(a) of this bond ordinance is not a current expense. It is an improvement or purpose that

the Town may lawfully undertake as a general improvement, and no part of the cost thereof has been or shall be specially assessed on property specially benefitted thereby.

(b) The period of usefulness of the improvement or purpose within the limitations of the Local Bond Law, according to the reasonable life thereof computed from the date of the bonds authorized by this bond ordinance, is 15 years.

(c) The Supplemental Debt Statement required by the Local Bond Law has been duly prepared and filed in the office of the Clerk, and a complete executed duplicate thereof has been filed in the office of the Director of the Division of Local Government Services in the Department of Community Affairs of the State of New Jersey. Such statement shows that the gross debt of the Town as defined in the Local Bond Law is increased by the authorization of the bonds and notes provided in this bond ordinance by \$380,000, and the obligations authorized herein will be within all debt limitations prescribed by the Local Bond Law.

(d) An aggregate amount not exceeding \$60,000 for items of expense listed in and permitted under N.J.S.A. 40A:2-20 is included in the estimated cost indicated herein for the purpose of improvement.

**Section 7.** The Town hereby makes the following covenants and declarations with respect to obligations determined to be issued by the Chief Financial Officer on a tax-exempt basis. The Town hereby covenants that it will comply with any conditions subsequent imposed by the Internal Revenue Code of 1986, as amended (the "Code"), in order to preserve the exemption from taxation of interest on the obligations, including, if necessary, the requirement to rebate all net investment earnings on the gross proceeds above the yield on the obligations. The Chief Financial Officer is hereby authorized to act on behalf of the Town to deem the obligations authorized herein as bank qualified for the purposes of Section 265 of the Code, when appropriate. The Town hereby declares the intent of the Town to issue bonds or bond anticipation notes in the amount authorized in Section 2 of this bond ordinance and to use the proceeds to pay or reimburse expenditures for the costs of the purposes described in Section 3 of this bond ordinance. This Section 7 is a declaration of intent within the meaning and for purposes of Treasury Regulations §1.150-2 or any successor provisions of federal income tax law.

**Section 8.** Any grant moneys received for the purpose described in Section 3(a) hereof shall be applied either to direct payment of the cost of the improvement or to payment of the obligations issued pursuant to this bond ordinance. The amount of obligations authorized but not issued hereunder shall be reduced to the extent that such funds are so used.

**Section 9.** The Chief Financial Officer of the Town is hereby authorized to prepare and to update from time to time as necessary a financial disclosure document to be distributed in connection with the sale of obligations of the Town and to execute such disclosure document on behalf of the Town. The Chief Financial Officer is further authorized to enter into the appropriate undertaking to provide secondary market disclosure on behalf of the Town pursuant to Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") for the benefit of holders and beneficial owners of obligations of the Town and to amend such undertaking from time to time in connection with any change in law, or interpretation thereof, provided such undertaking is and continues to be, in the opinion of a nationally recognized bond counsel, consistent with the requirements of the Rule. In the event that the Town fails to comply with its undertaking, the Town shall not be liable for any monetary damages, and the remedy shall be limited to specific performance of the undertaking.

**Section 10.** The full faith and credit of the Town are hereby pledged to the punctual payment of the principal of and the interest on the obligations authorized by this bond ordinance. The obligations shall be direct, unlimited obligations of the Town, and the Town shall be obligated to levy *ad valorem* taxes upon all the taxable real

property within the Town for the payment of the obligations and the interest thereon without limitation of rate or amount.

**Section 11.** This bond ordinance shall take effect 20 days after the first publication thereof after final adoption, as provided by the Local Bond Law.

Mayor Le Frois opened the meeting to the public.

There being no one from the public to be heard, upon motion of Deputy Mayor Flynn, seconded by Mr. Dickson and unanimously carried, the hearing was closed.

The aforementioned **ORDINANCE**, was offered by Mrs. Diglio, who moved its adoption, seconded by Deputy Mayor Flynn and roll call resulted as follows:

Mr. Dickson	Yes	Mrs. Diglio	Yes
Deputy Mayor Flynn	Yes	Mr. Schlauffer	Yes
	Mayor Le Frois		Yes

This Ordinance will take effect after publication and adoption according to law. The Clerk will advertise the above Ordinance according to law.

Mayor Le Frois directed the Clerk to read aloud the following Ordinance relative to introduction of same.

**ORDINANCE #2019-10**

**AN ORDINANCE AMENDING CHAPTER 289 "TOWING" OF THE CODE OF THE TOWN OF NEWTON TO AMEND SECTION 289-4.A "RATES FOR TOWING SERVICES" TO INCLUDE A COMPREHENSIVE SCHEDULE OF SERVICES**

The aforementioned **ORDINANCE** was offered by Mr. Dickson, who moved its introduction, seconded by Mrs. Diglio and roll call resulted as follows:

Mr. Dickson	Yes	Mrs. Diglio	Yes
Deputy Mayor Flynn	Yes	Mr. Schlauffer	Yes
	Mayor Le Frois		Yes

**BE IT RESOLVED** by the Town Council of the Town of Newton that the above Ordinance be introduced for the first reading, with hearing on the same to be held on Monday, October 28, 2019.

OLD BUSINESS – None.

CONSENT AGENDA

Mayor Le Frois read the following statement:

*"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."*

Mr. Russo reviewed the consent agenda items.



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**RESOLUTION #207-2019\***

**AUTHORIZE EXECUTION OF AN AGREEMENT WITH THE COMMUNICATION WORKERS OF AMERICA, AFL/CIO LOCAL 1032 EMPLOYEES UNION**

**WHEREAS**, the terms of a contract covering the four-year period from January 1, 2019 to December 31, 2022 have been negotiated by representatives of the Communications Workers of America, Local 1032 "CWA" and representatives of the Town of Newton; and

**WHEREAS**, an appropriate contract reflecting the changes from the previous agreement has been prepared and executed by CWA representatives;

**NOW, THEREFORE BE IT RESOLVED**, by the Town Council of the Town of Newton that it hereby authorizes the Town Manager, Mayor, and the Municipal Clerk to execute said four-year contract covering calendar years 2019, 2020, 2021, and 2022 with the Communications Workers of America, Local 1032 Employees Union.

**RESOLUTION #208-2019\***

**AUTHORIZE THE EXECUTION OF A DEVELOPER'S AGREEMENT IN CONNECTION WITH THE DEVELOPMENT AND IMPROVEMENT OF PROPERTIES KNOWN AS BLOCK 18.02, LOTS 2, 3, 19-23, 31, AND 32**

**WHEREAS**, Thorlabs, Inc. ("Thorlabs") received approval by the Town of Newton Planning Board for preliminary and final site plan approval for its development and improvements to the properties known as Block 18.02, Lots 2, 3, 19-23, 31, and 32 on the Official Tax Map of the Town of Newton; and

**WHEREAS**, the nature and extent of the improvement/development aforesaid are set forth in the Resolution of the Planning Board of the Town of Newton dated April 17, 2019; and

**WHEREAS**, Thorlabs is required to enter into a Developer's Agreement with the Town of Newton, setting forth the rights, duties, and obligations of the parties in connection with the Development; and

**WHEREAS**, there has been prepared a Developer's Agreement by and between Thorlabs and the Town dated October 16, 2019; and

**WHEREAS**, the Town desires to authorize the execution of the Developer's Agreement subsequent to its execution by Thorlabs;

**NOW, THEREFORE, BE IT RESOLVED**, by Town Council of the Town of Newton, County of Sussex, State of New Jersey, they being the Governing Body thereof as follows:

1. All terms and conditions of a certain Developer's Agreement dated October 16, 2019 by and between the Town of Newton and Thorlabs, Inc., are hereby approved, ratified, and confirmed by the Town of Newton.
2. The Mayor and Clerk are hereby authorized to execute said Developer's Agreement subsequent to the execution by Thorlabs and together with other appropriate officers and employees of the Town are hereby authorized to take all steps necessary to effectuate the purposes of this Resolution.
3. This Resolution shall take effect immediately.

**RESOLUTION #210-2019\***

**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;

**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 following accounts for amounts billed incorrectly due to the reason(s) stated:

**WAIVER OF PENALTY ERRONEOUSLY CHARGED:**

<u>Account</u>	<u>Address</u>	<u>Amount</u>
2382	19 Union Place	\$10.78

**RESOLUTION #211-2019\***

**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 2018 and 2019 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.

**TOWN BILLS**

42169	ABCODE SECURITY INC.	120.00
42170	ALLIED 100 LLC	152.00
42171	SYNCHRONY BANK	55.59
42172	AMBASSADOR MEDICAL SERVICE	120.00
42173	ARF RENTAL SERVICES, INC.	849.24
42174	AUTOZONE	79.44
42175	B & R UNIFORM INC.	29.95
42176	BANK OF NEW YORK MELLON	1,650.00
42177	BOONTON TIRE SUPPLY INC.	857.53
42178	BORGATA HOTEL CASINO & SPA	1,413.00
42179	BORGATA WATER CLUB	1,062.00
42180	BRAEN STONE SPARTA	1,536.36
42181	CAMPBELLS SMALL ENGINE INC.	739.92
42182	CENTURYLINK COMMUNICATIONS INC.	125.85
42183	CENTURYLINK COMMUNICATIONS INC.	2,717.52
42184	CHELBUS CLEANING CO. INC.	1,653.75
42185	CONSTELLATION NEWENERGY – GAS DIV.	58.52
42186	DEMPSEY UNIFORM & SUPPLY INC.	337.05
42187	DOMINICK'S PIZZA LLC	54.69
42188	E.A. MORSE & COMPANY INC.	538.00
42189	MICHELLE ESTREMER	120.90
42190	FBI NATIONAL ACADEMY ASSOCIATES	450.00
42191	FEDERAL EXPRESS	89.50
42192	GALLS, LLC	243.95
42193	MAJOR POLICE SUPPLY	728.00
42194	HAYEK'S MARKET INC.	51.20
42195	J. CALDWELL & ASSOCIATES LLC	3,659.50
42196	JCP&L	7,579.48
42197	KKPR MARKETING & PUBLIC RELATIONS	675.00
42198	LADDEY, CLARK & RYAN LLP	6,320.00
42199	MCGUIRE INC.	10.00
42200	MINISINK PRESS INC.	199.00
42201	MITCHELL AGENDY, INC.	2,681.00
42202	MUNICIPAL RECORD SERVICE	381.00
42203	NEOPOST LEASING INC.	136.80
42204	NEW JERSEY HERALD INC.	854.04
42205	NEWTON BOARD OF EDUCATION	1,029,765.00
42206	NICOSIA, EMMONS, PAVEZ & HENDERSON LLC	150.00

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42207	NJLM	440.00
42208	NJMEBF	168,375.00
42209	PELLOW, HAROLD & ASSOCIATES	1,281.50
42210	PIONEER PRODUCTS INC.	322.88
42211	RACHLES/MICHELE'S OIL COMPANY INC.	4,190.21
42212	READY REFRESH BY NESTLE	97.01
42213	REISINGER OXYGEN SERVICE INC.	142.53
42214	RIMAGE CORPORATION	70.93
42215	RUTGERS LIFELONG LEARNING CENTER	90.00
42216	SCHENCK, PRICE, SMITH & KING LLP	560.70
42217	SCMUA	1,351.68
42218	SCREEN CREATION PLUS	90.00
42219	SEBRING AUTO PARTS, INC.	212.83
42220	SESI CONSULTING ENGINEERS	1,300.00
42221	SF MOBILE-VISION, INC.	39,000.00
42222	SHERWIN-WILLIAMS INC.	2,115.70
42223	SOMERSET COUNTY POLICE ACADEMY	400.00
42224	SPECTROTEL	600.83
42225	STAPLES BUSINESS ADVANTAGE INC.	350.43
42226	STAPLES CREDIT PLAN INC.	715.58
42227	SUMMIT SOUNDZ ENTERTAINMENT LLC	750.00
42228	SUSSEX & WARREN TAX COLL	26.00
42229	SUSSEX CAR WASH INC.	96.00
42230	SUSSEX COUNTY CHAMBER OF COMMERCE	329.00
42231	SUSSEX COUNTY LOCK & SAFE	783.00
42232	T.A. MOUNTFORD COMPANY INC.	90.00
42233	TAP INTO LLC	975.00
42234	TALOR OIL CO, INC.	2,496.45
42235	TEAM LIFE INC.	279.00
42236	TIRE KING INC.	20.00
42237	TREASURER, PETTY CASH FUND	81.39
42238	TRIMBOLI & PRUSINOWSKI, LLC	3,959.16
42239	UNITED TELEPHONE/CENTURY LINK	134.24
42240	USA HOIST CO INC.	460.00
42241	VISION SERVICE PLAN	539.42
42242	W.B. MASON INC.	1,525.15
42243	WELLNESS GALA	100.00
42244	WILLIS, JEFREY	108.20
42245	WITMER UBLIC SAFETY GROUP INC.	1,855.00
42246	ZIP'S AW DIRECT	68.77
191056	ELAVON INC.	221.98
191055	PAYROLL ACCOUNT	198,761.83
191054	TRUST ACCOUNT, TOWN OF NEWTON	703.21
191053	JP MORGAN CHASE BANK	33,875.00

**CAPITAL**

8843	COUNTY OF SUSSEX	10,000.00
8844	GENERAL FOUNDIES INC.	2,620.00
8845	JMC ENVIRONMENTAL CONSULTANTS INC.	2,278.71
8846	MCMANIMON, SCOTLAND, BAUMANN LLR	1,860.83
8847	NEW JERSEY HERALD INC.	180.30
8848	PELLOW, HAROLD & ASSOCIATES	5,718.30
8849	SCHMIDT'S WHOLESALE, INC.	2,931.47
8850	TOPOLOY NJ LLC	2,548.75
8842	TERESA ANN OSWIN	20.00

**Total TOWN BILLS**    **\$1,566,348.75**

**WATER AND SEWER ACCOUNT**

17744	AIRGAS EAST	9.90
17745	AMERICAN AQUATIC TESTING INC.	1,650.00
17746	BORGATA HOTEL CASINO & SPA	314.00

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17747	CAMPBELL'S SMALL ENGINE INC.	299.95
17748	CARR, JOSEPH	200.00
17749	CENTURYLINK COMMUNICATIONS INC.	1,232.43
17750	CONSTELLATION NEWENERGY – GAS DIV.	144.51
17751	DANIELLE ROCCO	398.00
17752	DEMPSEY UNIFORM & SUPPLY INC.	51.32
17753	EXTRA TECH DATA SERVICES LLC	380.00
17754	JCP&L	13,567.95
17755	JOSEPH D. CALABRESE	800.00
17756	LADDEY, CLARK & RYAN LLP	884.00
17757	MAIN POOL & CHEMICAL COMPANY INC.	2,830.50
17758	MCMANIMON, SCOTLAND & BAUMANN LLC	1,493.40
17759	MOTT MACDONALD	550.00
17760	NEAL SYSTEMS INCORPORATED	1,993.73
17761	NJLM	55.00
17762	ONE CALL CONCEPTS INC.	80.94
17763	PALL CORPORATION	4,610.00
17764	PASSAIC VALLEY SEWERAGE COMM.	5,644.80
17765	PELLOW, HAROLD & ASSOCIATES	1,257.50
17766	PROFESSIONAL CONSULTING INC.	756.75
17767	PUMPING SERVICES INC.	12,373.00
17768	SCHMIDT'S WHOLESale INC.	8,252.07
17769	SCMUA	1,055.70
17770	SPARTA TOWNSHIP TAX COLLECTOR	16,877.41
17771	STAPLES BUSINESS ADVANTAGE INC.	428.54
17772	SUSSEX COUNTY P & H INC.	470.70
17773	T.A. MOUNTFORD COMPANY INC.	250.00
17774	TAP INTO LLC	975.00
17775	THE CANNING GROUP LLC	625.00
17776	VISION SERVICE PLAN	575.00
17777	WALMART	59.61
196043	ELEVON – ON LINE FEES	547.63
196042	PAYROLL ACCOUNT	36,355.22
196041	JP MORGAN CHASE BANK	18,375.00
196040	USDA	17,359.00

**CAPITAL**

4126 PROFESSIONAL CONSULTING INC. 18,000.00

**Total WATER & SEWER Bills \$153,783.56**

**TRUST ACCOUNT**

3898	ARF RENTAL SERVICES INC.	208.79
3899	CAPITAL ACCOUNT	20,000.00
3900	CLIFFHANGER PRODUCTIONS INC.	4,000.00
3901	J. CALDWELL & ASSOCIATES LLC	423.50
3902	LADDEY, CLARK & RYAN LLP	160.00
3903	MADISON SQUARE GARDEN/ENTERTAINMENT	3,025.00
3904	MCMANIMON, SCOTLAND & BAUMANN LLC	184.50
3905	PELLOW, HAROLD & ASSOCIATES	1,652.80
3906	PUMPING SERVICES INC.	41,120.29
3907	TOMLINSON, RICHARD	400.00
3908	VOGEL, CHAIT, COLLINS, SCHNEIDER PC	510.00
197120	PAYROLL ACCOUNT	2,550.00

**Total TRUST ACCOUNT Bills \$ 74,234.88**

**DEVELOPERS ESCROW ACCOUNT**

1354	FERRIERO ENGINEERING INC.	157.50
1355	J. CALDWELL & ASSOCIATES LLC	3,714.50
1356	LADDEY, CLARK & RYAN LLP	1,072.00

1357 VOGEL, CHAIT, COLLINS, SCHNEIDER PC 1,590.00

**Total DEVELOPERS ESCROSW ACCT. Bills \$9,665.50**

**DOG RESERVE**

8577 HOPATCONG BOROUGH 1,627.61

**Total DOG RESERVE ACCOUNT Bills \$1,627.61**

**HOUSING TRUST**

3235 J. Caldwell & Associates 62.50

**HOUSING TRUST ACCOUNT Bills \$62.50**

**FEDERAL/STATE GRANTS**

1473	KATHERINE WALKER	153.74
1474	LISA BECHTEL	700.00
1475	TOWN OF NEWTON	720.00
191121	PAYROLL ACCOUNT	906.97

**Total FEDERAL STATE GRANTS Bills \$2,480.71**

A motion was made by Deputy Mayor Flynn (& recused from Ck#1354) to approve the revised **COMBINED ACTION RESOLUTIONS**, seconded by Mr. Dickson and roll call resulted as follows:

Mr. Dickson	Yes	Mrs. Diglio	Yes
Deputy Mayor Flynn	Yes	Mr. Schlauffer	Yes
	Mayor Le Frois	Yes	

**RESOLUTION #209-2019**

**APPROVE FIREWORKS DISPLAY AT NEWTON MEDICAL CENTER, ATLANTIC HEALTH SYSTEM**

**WHEREAS**, a Resolution of the local Governing Body is required by the New Jersey Department of Labor, Division of Workplace Standards, to grant permission for the public display of fireworks; and

**WHEREAS**, Zambelli Fireworks of Warrendale, PA has submitted a proposal to the Sussex County Fire Marshal for a fireworks display with a copy of the permit application, certificate of insurance, site diagram, and other pertinent information, in conjunction with a fireworks display that will take place at Newton Medical Center, 175 High Street, Newton, New Jersey on Saturday, November 16, 2019 as part of the annual "Festival of Lights"; and

**WHEREAS**, the Sussex County Fire Marshal, Virgil R. Rome, Jr., has advised the application for said fireworks display is complete and in order;

**NOW, THEREFORE BE IT RESOLVED**, by the Town Council of the Town of Newton that Newton Medical Center is hereby granted permission for a fireworks display during the "Festival of Lights" event to take place on November 16, 2019 and that said fireworks display will be provided by Zambelli Fireworks of Warrendale, PA; and

**BE IT FURTHER RESOLVED** that a certified original of this Resolution be forwarded to the Sussex County Fire Marshal, Virgil R. Rome, Jr.

Upon motion of Deputy Mayor Flynn to approve **RESOLUTION #209-2019**,

October 16, 2019

seconded by Mrs. Diglio and roll call resulted as follows:

Mr. Dickson	Recused	Mrs. Diglio	Yes
Deputy Mayor Flynn	Yes	Mr. Schlaffer	Yes
Mayor Le Frois	Yes		

**DISCUSSION – None.**

**OPEN TO THE PUBLIC**

Mayor Le Frois opened the meeting to the public.

Ralph Porter, 12 Pine Street, Newton, addressing the vandalized bathrooms at Memory Park made various suggestions for more secure methods for the bathrooms.

Margaret Baldini, 5 Barry Lane, Newton, questioned the Council's renewal procedure for contracted employees whose contract is due to expire. She questioned if other candidates are interviewed prior an employee's contract expiring. Deputy Mayor Flynn explained if an employee's work performance is good, then Council does not interview other candidates.

There being no one else from the public to be heard, Mayor Le Frois closed the meeting to the public.

**COUNCIL & MANAGER COMMENTS**

Deputy Mayor Flynn thanked Dawn Babcock for her years of service and appreciated all the information she provided and questions she answered over the years.

Mayor Le Frois thanked Sherri Kaylani for all her planning and organizing of the employee events throughout the year. "Thank you Sherri!"

**EXECUTIVE SESSION - None**

There being no further business to be conducted, upon motion of Mr. Dickson, seconded by Mrs. Diglio and unanimously carried, the regular meeting was adjourned at 8:24 pm.

Respectfully submitted,



Lorraine A. Read, RMC  
Municipal Clerk

TOWN OF NEWTON  
AUDIT PRESENTATION

OCTOBER 16, 2019

THOMAS M. FERRY, CPA, RMA, PSA

PARTNER OF

FERRAIOLI, WIEKOTZ, CERULLO & CUVA

## Comparative Balance Sheet -Regulatory Basis

		Current Fund	
		December 31,	
	Ref.	2018	2017
<u>Assets</u>			
Current Fund:			
Cash	A-4	3,948,464.23	3,920,501.87
Change Fund	A-5	500.00	400.00
		<u>3,948,964.23</u>	<u>3,920,901.87</u>
Receivables and Other Assets with Full Reserves:			
Delinquent Taxes Receivable	A-6	418,492.61	395,007.31
Tax Title Liens Receivable	A-7	154,109.85	90,456.19
Property Acquired for Taxes - Assessed Valuation	A-8	627,550.00	627,550.00
Interfund Receivables:			
Federal and State Grant Fund	A-13	11,566.27	8,073.55
Other Trust Fund	A-13	<u>1,211,718.73</u>	<u>2,887.76</u>
		<u>1,211,718.73</u>	<u>1,123,974.81</u>
Deferred Charges:			
Emergency Authorization	A-11	16,000.00	22,000.00
Special Emergency Authorization (40A:4-53)	A-10	<u>16,000.00</u>	<u>22,000.00</u>
		<u>5,176,682.96</u>	<u>5,066,876.68</u>
Federal and State Grant Fund:			
Cash	A-4	82,117.72	50,437.12
Grants Receivable	A-21	30,321.77	52,147.95
		<u>112,439.49</u>	<u>102,585.07</u>
		<u>5,289,122.45</u>	<u>5,169,461.75</u>

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

## Comparative Balance Sheet --Regulatory Basis

	Current Fund	2018	2017
	December 31,	<u>2018</u>	<u>2017</u>
	Ref.		
Current Fund:			
Appropriation Reserves			
Unencumbered	A-3; A-14	599,984.71	463,945.26
Encumbered	A-3; A-14	148,487.85	231,270.21
Due to State of New Jersey:			
Senior Citizen and Veteran Deductions	A-12	20,799.98	19,336.29
Due to State of New Jersey:			
Marriage Surcharge	A-15	150.00	450.00
Burial Fees	A-15	20.00	5.00
Accounts Payable	A-15		20,000.00
Tax Overpayments	A-15	16,727.89	23.49
Reserve for:			
Tax Appeals Pending	A-15	65,913.91	65,913.91
Sale of Municipal Assets	A-15	69,371.03	85,511.02
Prepaid Taxes	A-16	181,561.18	572,058.41
County Taxes Payable	A-17	13,681.07	1,883.98
		<u>1,116,697.62</u>	<u>1,460,397.57</u>
Reserve for Receivables	Contra	1,211,718.73	1,123,974.81
Fund Balance	A-1	2,848,266.61	2,482,504.30
		<u>5,176,682.96</u>	<u>5,066,876.68</u>
Federal and State Grant Fund:			
Interfund - Current Fund	A-19	11,566.27	8,073.55
Encumbrances Payable	A-20		1,640.57
Appropriated Reserve for Grants	A-22	53,802.99	83,070.54
Unappropriated Reserve for Grants	A-23	47,070.23	9,800.41
		<u>112,439.49</u>	<u>102,585.07</u>
		<u>5,289,122.45</u>	<u>5,169,461.75</u>

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

## Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis

Current Fund	Years Ended December 31,	
	2018	2017
Revenues and Other Income:		
Fund Balance Utilized		897,000.00
Miscellaneous Revenue Anticipated	1,096,000.00	2,606,579.92
Receipts from Delinquent Taxes	2,701,432.47	354,283.63
Receipts from Current Taxes	384,783.57	25,061,079.84
Non-Budget Revenue	25,111,578.77	768,115.68
Other Credits to Income:	818,136.75	
Prior Year Voided Checks	500.00	
Interfunds Returned	2,887.76	
Cancellation of Grant Reserves	2,000.00	
Unexpended Balance of Appropriation Reserves	375,369.44	234,484.65
Total Revenues and Other Income	<u>30,492,688.76</u>	<u>29,921,543.72</u>
Expenditures:		
Budget and Emergency Appropriations:		
Operations - Within "CAPS"		
Salaries and Wages	5,027,595.00	4,896,879.00
Other Expenses	3,382,536.00	3,353,619.00
Deferred Charges and Statutory Expenditures -		
Municipal - Within "CAPS"	1,205,551.66	1,077,654.08
Operations - Excluded From CAPS:		
Salaries and Wages	101,048.00	125,671.33
Other Expenses	221,065.34	232,049.98
Capital Improvements - Excluded from Caps	150,000.00	187,000.00
Municipal Debt Service - Excluded from Caps	2,188,737.73	2,168,425.04
Deferred Charges and Statutory Expenditures -		
Municipal - Excluded from Caps	34,000.00	38,100.00
Interfund Advances	3,492.72	10,961.31
County Taxes including Added Taxes	3,693,101.00	3,566,300.08
Local District School Tax	13,039,799.00	13,168,336.00
Total Expenditures	<u>29,046,926.45</u>	<u>28,824,995.82</u>
Excess (Deficit) Revenue Over Expenditures	<u>1,445,762.31</u>	<u>1,096,547.90</u>
Adjustment to Income Before Fund Balance		
Expenditures Included above Which are by Statute		
Deferred Charges to Budget of Succeeding Year	16,000.00	
Statutory Excess to Fund Balance	1,461,762.31	1,096,547.90
Fund Balance, January 1,	2,482,504.30	2,282,956.40
	<u>3,944,266.61</u>	<u>3,379,504.30</u>
Decreased by:		
Fund Balance Utilized as Budget Revenue	1,096,000.00	897,000.00
Fund Balance, December 31,	<u>2,848,266.61</u>	<u>2,482,504.30</u>

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

Town of Newton, N.J.  
Statement of Revenues - Regulatory Basis  
Current Fund

Year Ended December 31, 2018

	Ref.	Budget	Special N.J.S. 40A:4-87	Realized	Excess or (Deficit)
Fund Balance Anticipated					
Miscellaneous Revenues:					
Licenses:					
Alcoholic Beverages	A-9	16,685.00		19,985.00	3,300.00
Other	A-9	20,000.00		7,545.00	(12,455.00)
Fees and Permits	A-9	100,000.66		132,531.68	32,531.02
Fines and Costs:					
Municipal Court	A-9	225,000.00		216,364.52	(8,635.48)
Interest and Costs on Taxes	A-9	75,000.00		89,422.42	14,422.42
Interest on Investments and Deposits	A-9	36,429.00		99,119.72	62,690.72
Hotel Tax	A-9	84,900.00		85,993.47	1,093.47
Certificates of Compliance - Commercial	A-9	19,000.00		14,950.00	(4,050.00)
Energy Receipts Tax	A-9	1,017,377.00		1,017,377.00	
Garden State Trust Fund	A-9	8,539.00		8,539.00	
Uniform Construction Code Fees	A-9	10,000.00		86,426.32	76,426.32
Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:					
Shared Service Agreements					
Parking Authority Contract	A-9	40,000.00		40,000.00	
Green Township Municipal Court	A-9	42,000.00		41,616.00	(384.00)
Public and Private Revenues:					
Recycling Tonnage	A-21	8,915.41		8,915.41	
Municipal Alliance	A-21		18,409.00	18,409.00	
Safe and Secure Communities	A-21	25,811.00		25,811.00	
State of N.J. Body Armor Fund	A-21	885.00		885.00	
Pedestrian Safety Grant	A-21		10,000.00	10,000.00	
Statewide Insurance - Body Armor	A-21	4,567.93		4,567.93	
Statewide Insurance Fund - Tactical Barricades	A-21		3,397.00	3,397.00	
Other Special Items:					
Sale of Municipal Assets	A-9	24,000.00		24,000.00	
Thor Labs PILOT - Offset Debt Service	A-9	312,340.00		312,340.00	
Thor Labs PILOT - Miscellaneous Revenues	A-9	259,660.00		259,660.00	
Cable Franchise TV Fees	A-9	24,306.00		24,306.00	
Municipal Alliance Cash Match- Andover Borough	A-21	500.00		500.00	
Municipal Alliance Cash Match- Andover Township	A-21	500.00		500.00	
Municipal Alliance Cash Match - Green Township	A-21	500.00		500.00	
Community Service Contribution	A-9	140,506.00		140,506.00	
Reserve for Debt Service	A-9	7,265.00		7,265.00	
Total Miscellaneous Revenues	A-1	<u>2,504,687.00</u>	<u>31,806.00</u>	<u>2,701,432.47</u>	<u>164,939.47</u>
Receipts from Delinquent Taxes	A-1, A-2	<u>350,000.00</u>	<u>31,806.00</u>	<u>384,783.57</u>	<u>34,783.57</u>
Subtotal General Revenues		<u>3,950,687.00</u>	<u>31,806.00</u>	<u>4,182,216.04</u>	<u>199,723.04</u>
Amount to be Raised by Taxes for Support of Municipal Budget-Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	A-2	<u>8,815,313.00</u>		<u>8,881,678.77</u>	<u>66,365.77</u>
Budget Totals		<u>12,766,000.00</u>	<u>31,806.00</u>	<u>13,063,894.81</u>	<u>266,088.81</u>
Non-Budget Revenue	A-1, A-2	<u>12,766,000.00</u>	<u>31,806.00</u>	<u>818,136.75</u>	<u>818,136.75</u>
		<u>A-3</u>	<u>A-3</u>	<u>13,882,031.56</u>	<u>1,084,225.56</u>

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE

	<u>CURRENT FUND</u>		
	<u>Year 2018</u>	<u>Year 2017</u>	
<u>Revenue and Other Income Realized</u>	<u>Amount</u>	<u>Amount</u>	<u>%</u>
Fund Balance Utilized	1,096,000.00	897,000.00	3.00%
Miscellaneous - From Other Than Local Property Tax Levies	2,701,432.47	2,606,579.92	8.71%
Collection of Delinquent Taxes and Tax Title Liens	384,783.57	354,283.63	1.18%
Collection of Current Tax Levy	25,111,578.77	25,061,079.84	83.76%
Other Credits to Income	1,198,893.95	1,002,600.33	3.35%
<u>Total Revenue and Other Income Realized</u>	<u>30,492,688.76</u>	<u>29,921,543.72</u>	<u>100.00%</u>
<u>Expenditures</u>			
Budget Expenditures:			
Municipal Purposes	12,310,533.73	12,079,398.43	41.91%
Local School Taxes	13,039,799.00	13,168,336.00	45.68%
County Taxes	3,693,101.00	3,566,300.08	12.37%
Other Expenditures	3,492.72	10,961.31	0.04%
<u>Total Expenditures</u>	<u>29,046,926.45</u>	<u>28,824,995.82</u>	<u>100.00%</u>
Excess (Deficit) in Revenue	1,445,762.31	1,096,547.90	
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute Deferred Charges to Budget of Succeeding Year	<u>16,000.00</u>		
Statutory Excess to Fund Balance	1,461,762.31	1,096,547.90	
Fund Balance, January 1,	<u>2,482,504.30</u>	<u>2,282,956.40</u>	
Less:	<u>3,944,266.61</u>	<u>3,379,504.30</u>	
Utilized as Anticipated Revenue	<u>1,096,000.00</u>	<u>897,000.00</u>	
Fund Balance, December 31,	<u>2,848,266.61</u>	<u>2,482,504.30</u>	

COMPARATIVE SCHEDULE OF TAX RATE INFORMATION

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Tax Rate</u>	<u>4.263</u>	<u>4.238</u>	<u>4.170</u>
<u>Apportionment of Tax Rate</u>			
Municipal	1.471	1.453	1.427
County	.616	.594	0.572
Local School	2.176	2.191	2.171
<u>Assessed Valuation:</u>			
2018	599,101,342		
2017			
2016			603,569,459

COMPARISON OF TAX LEVIES AND COLLECTIONS CURRENTLY

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

<u>Year</u>	Dec. 31, <u>Tax Levy</u>	<u>Currently</u>	
		<u>Cash Collections</u>	<u>Percentage of Collections</u>
2018	25,634,482.78	25,111,578.77	97.96%
2017	25,483,395.26	25,061,079.84	98.34%
2016	25,233,217.95	24,827,469.58	98.39%

Also, increases in future tax levies can also be warranted if revenue sources outside of those directly generated by the municipality, such as federal or state aid, should decline without corresponding decreases in budgeted expenditures.

DELINQUENT TAXES AND TAX TITLE LIENS

<u>Year</u>	<u>Amount of Delinquent Taxes</u>	<u>Amount of Tax Title Liens</u>	<u>Total Delinquent</u>	<u>Percentage of Tax Levy</u>
	2018	418,492.61	154,109.85	572,602.46
2017	395,007.31	90,456.19	485,463.50	1.91%
2016	359,922.06	72,384.45	432,306.51	1.71%

PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION

The value of Property acquired by liquidation of tax title liens on December 31, on the basis of the last assessed valuation of such properties, was as follows:

<u>Year</u>	<u>Amount</u>
2018	627,550.00
2017	627,550.00
2016	627,550.00

COMPARISON OF WATER/SEWER UTILITY LEVIES

<u>Year</u>	<u>Levy</u>	<u>Cash Collections</u>
2018	4,077,075.51	4,067,877.51
2017	3,994,828.48	4,091,231.19
2016	3,565,939.63	3,539,845.47

COMPARATIVE SCHEDULE OF FUND BALANCES

	<u>Year</u>	<u>Balance Dec. 31,</u>	<u>Utilized In Budget of Succeeding Year</u>
Current Fund:	2018	2,848,266.61	1,320,000.00
	2017	2,482,504.30	1,096,000.00
	2016	2,282,956.40	897,000.00
	2015	1,504,223.53	810,876.00
	2014	1,498,339.59	776,048.00
Water/Sewer Utility Operating Fund:	2018	1,300,236.44	407,250.00
	2017	1,070,766.58	407,000.00
	2016	886,950.69	330,000.00
	2015	842,620.42	303,000.00
	2014	897,441.26	357,767.00

Town of Newton, N.J.

Comparative Balance Sheet - Regulatory Basis

General Capital Fund

December 31,

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>Assets</u>			
Cash	C-2;C-3	2,030,918.11	959,419.36
Federal & State Grants Receivable	C-4	115,000.00	204,288.79
Deferred Charges to Future Taxation			
Funded	C-5	17,031,298.90	18,444,569.32
Unfunded	C-6	2,425,266.24	1,786,000.00
		<u>21,602,483.25</u>	<u>21,394,277.47</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Capital Improvement Fund	C-7	36,723.98	21,723.98
General Serial Bonds Payable	C-8	16,984,000.00	18,379,000.00
Garden State Preservation Trust Loan Payable	C-9	47,298.90	65,569.32
Bond Anticipation Notes	C-10	1,925,000.00	
Improvement Authorizations:			
Funded	C-11	341,393.25	1,045,989.94
Unfunded	C-11	719,010.23	1,451,518.27
Various Reserves	C-12	90,873.47	37,265.00
Encumbrances Payable	C-13	1,303,848.57	159,459.36
Fund Balance	C-1	154,334.85	233,751.60
		<u>21,602,483.25</u>	<u>21,394,277.47</u>

Footnote C: There were Bonds and Notes Authorized But Not Issued on December 31, 2017 and 2018 in the amount of \$1,786,000.00 and \$500,266.24 per Exhibit C-14.

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

Town of Newton, N.J.

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2018

Maturities of Bonds Outstanding, December 31, 2018	Original Issue	Date of Issue	Purpose	Year Ended December 31, 2018		
				Interest	Balance	Decreased
Amount	Date	Rate	Dec. 31, 2017	Dec. 31, 2018	Dec. 31, 2018	
380,000	10/1/2019	5.00%	2,020,000.00	1,660,000.00	Balance	
385,000	10/1/2020	4.00%				
405,000	10/1/2021-2022	5.00%				
85,000	10/1/2023	5.00%	360,000.00	1,660,000.00	Balance	
130,000	5/15/2019	3.65%				
140,000	5/15/2020	3.85%				
150,000	5/15/2021	4.00%				
180,000	5/15/2022	4.30%				
190,000	5/15/2023	4.30%				
230,000	5/15/2024	4.75%				
250,000	5/15/2025	4.75%				
270,000	5/15/2026	5.30%				
300,000	5/15/2027	5.30%				
320,000	5/15/2028	5.40%				
360,000	5/15/2029	5.40%				
400,000	5/15/2030	5.45%				
470,000	5/15/2031	5.45%				
450,000	5/15/2032	4.50%-5.45%	3,960,000.00	3,840,000.00	Balance	

Town of Newton, N.J.  
Schedule of General Serial Bonds Payable  
General Capital Fund  
Year Ended December 31, 2018

Maturities of Bonds Outstanding, December 31, 2018	Amount	Interest Rate	Balance		Original Issue Amount	Date of Issue	Purpose
			Dec. 31, 2017	Dec. 31, 2018			
8/15/2019	155,000	5.000%			3,875,000	8/30/2011	General Refunding Bonds of 2011
8/15/2020	165,000	4.500%					
8/15/2021	175,000	4.500%					
8/15/2022	180,000	4.500%					
8/15/2023	190,000	5.000%					
8/15/2024	200,000	5.000%					
8/15/2025	215,000	3.000%					
8/15/2026	220,000	3.000%					
8/15/2027	225,000	5.000%					
8/15/2028	240,000	5.000%					
8/15/2029	250,000	5.000%					
8/15/2030	265,000	4.375%					
8/15/2031	280,000	4.375%					
8/15/2032	290,000	4.375%					
8/15/2019	265,000	5.00%	1,395,000.00	1,140,000.00	2,735,000	8/30/2011	General Improvement Bonds of 2011
8/15/2020	280,000	4.50%					
8/15/2021	290,000	4.50%					
8/15/2022	305,000	4.50%					
			3,200,000.00	3,050,000.00			
			Decreased	Balance			
				Dec. 31, 2018			

Town of Newton, N.J.

Schedule of General Serial Bonds Payable

Year Ended December 31, 2018

General Capital Fund

Maturities of Bonds Outstanding, December 31, 2018	Amount	Interest Rate	Balance Dec. 31, 2017	Decreased	Balance Dec. 31, 2018	Date of Issue	Original Issue Amount	Date of Issue	Purpose	Grand Total
5/1/2019	60,000	4.50%	1,060,000.00		970,000.00	5/1/2019	1,685,000	6/27/2012	General Refunding Bonds of 2012	
5/1/2020	65,000	5.00%				5/1/2020				
5/1/2021	65,000	5.00%				5/1/2021				
5/1/2022	70,000	5.00%				5/1/2022				
5/1/2023	75,000	4.00%				5/1/2023				
5/1/2024	75,000	3.25%				5/1/2024				
5/1/2025	80,000	3.25%				5/1/2025				
5/1/2026	80,000	3.25%				5/1/2026				
5/1/2027	85,000	3.25%				5/1/2027				
5/1/2028	85,000	3.50%				5/1/2028				
5/1/2029	90,000	3.50%				5/1/2029				
5/1/2030	95,000	3.50%				5/1/2030				
5/1/2031	95,000	3.50%				5/1/2031				
8/15/2019	230,000	2.00%	1,965,000.00		1,745,000.00	8/15/2019	4,979,000	5/15/2016	General Improvement Bonds of 2016	
8/15/2020-2022	200,000	2.00%				8/15/2020-2022				
8/15/2023-2025	400,000	2.00%				8/15/2023-2025				
8/15/2026	350,000	2.00%				8/15/2026				
8/15/2027-2028	400,000	2.00%				8/15/2027-2028				
8/15/2029	375,000	2.25%				8/15/2029				
8/15/2030	340,000	2.25%				8/15/2030				
8/15/2031	340,000	2.50%				8/15/2031				
8/15/2032	344,000	2.75%	4,779,000.00		4,579,000.00	8/15/2032				
			18,379,000.00		16,984,000.00					
			1,395,000.00		1,395,000.00					
			200,000.00		200,000.00					
			4,779,000.00		4,579,000.00					
			1,965,000.00		1,745,000.00					
			1,060,000.00		970,000.00					

Comparative Balance Sheet - Regulatory Basis

Water/Sewer Utility Fund

December 31,

	Ref	2018	2017
<u>Assets</u>			
Operating Fund:			
Cash-Treasurer	D-5	3,404,208.29	2,488,854.68
Cash-Change Fund	D-7	200.00	100.00
		<u>3,404,408.29</u>	<u>2,488,954.68</u>
Receivables with Full Reserves:			
Consumer Accounts	D-8	182,332.89	173,134.89
Inventory	D-10	50,287.00	50,287.00
		<u>232,619.89</u>	<u>223,421.89</u>
Total Operating Fund		<u>3,637,028.18</u>	<u>2,712,376.57</u>
Assessment Trust Fund:			
Assessments Receivable	D-11	303,565.57	320,805.01
Total Assessment Trust Fund		<u>303,565.57</u>	<u>320,805.01</u>
Capital Fund:			
Cash	D-5;D-6	2,170,284.82	930,578.74
Fixed Capital*	D-12	39,543,555.52	39,112,969.92
Fixed Capital Authorized and Uncompleted*	D-13	1,384,225.11	1,829,225.11
Due From Water/Sewer Operating	D-19	226,396.55	
Total Capital Fund		<u>43,324,462.00</u>	<u>41,872,773.77</u>
Total Assets		<u>47,265,055.75</u>	<u>44,905,955.35</u>

\* The fixed capital reported is taken from the municipal records and does not necessarily reflect the true condition of such fixed capital.

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

## Comparative Balance Sheet - Regulatory Basis

## Water/Sewer Utility Fund

December 31,

	<u>Ref</u>	<u>2018</u>	<u>2017</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Operating Fund:			
Appropriation Reserves:			
Unencumbered	D-4;D-14	800,646.04	496,496.26
Encumbered	D-4;D-14	321,497.87	531,470.42
Due to Water/Sewer Capital Fund	D-9	226,396.55	
Water/Sewer Overpayments	D-15	6,275.81	5,652.87
Accounts Payable	D-16	86,303.06	2,690.53
Accrued Interest on Loan	D-18	5,000.00	
Accrued Interest on Bonds	D-18	70,118.45	77,115.95
Reserve for:			
Hook-up Fees	D-22	284,892.00	60.00
Special Emergency - Sparta Glen	D-22	303,042.07	304,702.07
		<u>2,104,171.85</u>	<u>1,418,188.10</u>
Reserve for Receivables	Contra	232,619.89	223,421.89
Fund Balance	D-1	1,300,236.44	1,070,766.58
Total Operating Fund		<u>3,637,028.18</u>	<u>2,712,376.57</u>
Assessment Trust Fund:			
Bonds Payable	D-26	303,565.57	320,805.01
Total Assessment Trust Fund		<u>303,565.57</u>	<u>320,805.01</u>
Capital Fund:			
Reserve for Encumbrances	D-17	306.35	105,893.95
Bonds Payable	D-27	7,756,434.43	8,074,194.99
USDA Loan Payable	D-28	833,177.25	
Improvement Authorizations:			
Funded	D-20	1,087,390.45	1,011,271.44
Unfunded	D-20		100,239.73
Capital Improvement Fund	D-23	255,135.11	151,752.67
Reserve for Amortization	D-24	31,214,200.91	30,128,000.04
Reserve for Deferred Amortization	D-25	1,095,000.00	1,290,000.00
Various Reserves	D-21	1,007,780.15	886,383.60
Fund Balance	D-2	75,037.35	125,037.35
Total Capital Fund		<u>43,324,462.00</u>	<u>41,872,773.77</u>
Total Liabilities, Reserves and Fund Balances		<u>47,265,055.75</u>	<u>44,905,955.35</u>

Footnote D: There were Bonds and Notes Authorized But Not Issued on December 31, 2017 and 2018 in the amount of \$1,450,000.00 and \$28,968.04 per Exhibit D-29.

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

## Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis

## Water/Sewer Utility Operating Fund

Years Ended December 31,

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Revenue and Other Income Realized:			
Operating Surplus Anticipated	D-3	407,000.00	330,000.00
Rents	D-3	4,067,877.51	3,539,842.98
Additional Rents			551,388.21
Miscellaneous	D-3	72,906.65	52,921.58
Non-Budget Revenues	D-3	204,152.75	170,041.14
Interest and Costs on Assessments	D-3	13,634.22	14,337.02
Water/Sewer Capital Fund Balance	D-3	50,000.00	50,000.00
Other Credits to Income:			
Cancellation of Accounts Payable	D-16	2,690.53	53,009.92
Unexpended Balance of Appropriation Reserves	D-14	340,562.76	143,594.70
Total Income		<u>5,158,824.42</u>	<u>4,905,135.55</u>
Expenditures:			
Operating	D-4	2,900,270.00	2,889,810.00
Capital Improvements	D-4	750,000.00	755,000.00
Debt Service	D-4	653,034.56	655,413.37
Deferred Charges and Statutory Expenditures	D-4	219,050.00	89,775.00
Refund of Prior Year Revenue			1,321.29
Total Expenditures		<u>4,522,354.56</u>	<u>4,391,319.66</u>
Statutory Excess to Surplus		636,469.86	513,815.89
Fund Balance - January 1,	D	1,070,766.58	886,950.69
Decreased by:			
Utilized as Anticipated Revenue		1,707,236.44	1,400,766.58
Fund Balance - December 31,	D	<u>407,000.00</u>	<u>330,000.00</u>
		<u>1,300,236.44</u>	<u>1,070,766.58</u>

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

Town of Newton, N.J.

Comparative Statement of Fund Balance - Regulatory Basis

Water/Sewer Utility Capital Fund

Years Ended December 31,

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Balance - January 1,	D	125,037.35	125,037.35
Decreased by:			
Anticipated as Item of Revenue	D-5	<u>50,000.00</u>	
Balance - December 31,	D	<u><u>75,037.35</u></u>	<u><u>125,037.35</u></u>

D-3

Statement of Revenues - Regulatory Basis

Water/Sewer Utility Operating Fund

Year Ended December 31, 2018

	<u>Ref.</u>	<u>Anticipated</u>	<u>Realized</u>	<u>(Deficit)</u>
Operating Surplus Anticipated	D-1	407,000.00	407,000.00	
Rents	D-1;D-8	4,001,545.78	4,067,877.51	66,331.73
Miscellaneous	D-1	52,820.00	72,906.65	20,086.65
Interest and Costs on Assessments	D-1;D-5	13,634.22	13,634.22	
Water/Sewer Capital Fund Balance	D-1;D-5	50,000.00	50,000.00	
Non-Budget Revenues	D-1	<u>4,525,000.00</u>	<u>204,152.75</u>	<u>204,152.75</u>
Budget Totals		<u><u>4,815,571.13</u></u>	<u><u>4,815,571.13</u></u>	<u><u>290,571.13</u></u>

D-4

Analysis of Miscellaneous Revenue Anticipated

Water/Sewer Connections	18,399.00
Meters Sold / Tested	2,300.00
Frozen Meters	4,500.00
Water On/Off	6,199.15
Final Readings	3,958.50
Sprinklers/Hydrants	37,270.00
Return Check Fees	<u>280.00</u>
	<u><u>72,906.65</u></u>

D-5

Analysis of Non-Budget Revenues

Interest on Deposits	64,455.29
Water Tower Rental	116,427.36
Miscellaneous	<u>23,270.10</u>
	<u><u>204,152.75</u></u>

D-5

The accompanying "Notes to Financial Statements" are an integral part of these financial statements.

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE

WATER / SEWER UTILITY OPERATING FUND

	<u>Year 2018</u>		<u>Year 2017</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
<u>Revenue and Other Income Realized</u>				
Surplus Anticipated	407,000.00	7.89%	330,000.00	6.73%
Collection of Water/Sewer Rents	4,067,877.51	78.85%	4,091,231.19	83.41%
Miscellaneous - From Other Than Water Rents	72,906.65	1.41%	52,921.58	1.08%
Other Credits to Income	<u>611,040.26</u>	<u>11.84%</u>	<u>430,982.78</u>	<u>8.79%</u>
<u>Total Revenue and Other Income Realized</u>	<u>5,158,824.42</u>	<u>100.00%</u>	<u>4,905,135.55</u>	<u>100.00%</u>
<u>Total Revenue and Other Income Realized</u>				
Budget Expenditures:				
Operating	2,900,270.00	64.13%	2,889,810.00	65.81%
Capital Improvements	750,000.00	16.58%	755,000.00	17.19%
Debt Service	653,034.56	14.44%	655,413.37	14.93%
Deferred Charges and Statutory Expenditures	219,050.00	4.84%	89,775.00	2.04%
Other Expenditures	<u>1,321.29</u>	<u>0.00%</u>	<u>1,321.29</u>	<u>0.03%</u>
<u>Total Expenditures</u>	<u>4,522,354.56</u>	<u>100.00%</u>	<u>4,391,319.66</u>	<u>100.00%</u>
<u>Excess (Deficit) in Revenue</u>	636,469.86		513,815.89	
<u>Fund Balance, January 1,</u>	<u>1,070,766.58</u>		<u>886,950.69</u>	
	1,707,236.44		1,400,766.58	
<u>Decreased by:</u>				
Utilized as Anticipated Revenue	<u>407,000.00</u>		<u>330,000.00</u>	
<u>Fund Balance, December 31,</u>	<u>1,300,236.44</u>		<u>1,070,766.58</u>	

Town of Newton, N.J.  
Schedule of Water/Sewer Serial Bonds Payable  
Water/Sewer Utility Capital Fund  
Year Ended December 31, 2018

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding, December 31,		Interest Rate	Balance Dec. 31, 2017	Decreased	Balance Dec. 31, 2018
			Amount	Date				
Refunding Bonds of 2012	5/1/2019	8,525,000.00	227,027.89	241,264.07	4.500%	6,969,194.99		6,751,434.43
	5/1/2020		241,264.07	241,264.07	5.000%			
	5/1/2021		255,467.79	255,467.79	5.000%			
	5/1/2022		264,637.67	264,637.67	5.000%			
	5/1/2023		278,772.28	278,772.28	4.000%			
	5/1/2024		287,870.10	287,870.10	3.250%			
	5/1/2025		296,929.58	296,929.58	3.250%			
	5/1/2026		305,949.09	305,949.09	3.250%			
	5/1/2027		319,926.91	319,926.91	3.250%			
	5/1/2028		328,861.32	328,861.32	3.500%			
	5/1/2029		337,750.42	337,750.42	3.500%			
	5/1/2030		351,592.32	351,592.32	3.500%			
	5/1/2031		365,384.99	365,384.99	3.500%			
	5/1/2032		410,000.00	410,000.00	4.000%			
	5/1/2033		425,000.00	425,000.00	4.000%			
	5/1/2034		445,000.00	445,000.00	4.000%			
	5/1/2035		460,000.00	460,000.00	4.000%			
	5/1/2036		480,000.00	480,000.00	4.000%			
	5/1/2037		495,000.00	495,000.00	4.000%			
	5/1/2038		175,000.00	175,000.00	4.000%			

Town of Newton, N.J.  
 Schedule of Water/Sewer Serial Bonds Payable  
 Water/Sewer Utility Capital Fund  
 Year Ended December 31, 2018

Maturities of Bonds Outstanding, December 31,	Date	Amount	Rate Interest	Balance		Purpose
				Dec. 31, 2017	Dec. 31, 2018	
4/1/19	4/1/19	65,000.00	4.000%	1,105,000.00	1,005,000.00	Refunding Bonds of 2014
4/1/20-4/1/22	4/1/20-4/1/22	70,000.00	4.00% to 5.00%	80,000.00		
4/1/23-4/1/24	4/1/23-4/1/24	80,000.00	5.000%	85,000.00		
4/01/25	4/01/25	85,000.00	4.000%	95,000.00		
4/01/26	4/01/26	95,000.00	4.000%	90,000.00		
4/01/17	4/01/17	90,000.00	3.000%	100,000.00		
4/1/28-4/1/30	4/1/28-4/1/30	100,000.00	3.13% to 3.38%	8,074,194.99	7,756,434.43	
				<u>D</u>	<u>D-24</u>	
				1,105,000.00	1,005,000.00	
				8,074,194.99	7,756,434.43	
				<u>D</u>	<u>D</u>	
				1,105,000.00	1,005,000.00	

GENERAL COMMENTS (CONTINUED)

Verification of Delinquent Taxes and Other Charges

A test verification of delinquent charges and current payments was made in accordance with the regulations of the Division of Local Government Services.

The result of the test which was made as of December 31, 2018 is not yet known, but a separate report will be rendered if any irregularities are developed.

In addition, analytical review procedures were utilized to ascertain the validity of the receivables.

Municipal Court

The report required by statute covering the accounts of the Municipal Court has been filed under separate cover with the Judge, Town Clerk and Division of Local Government Services. We noted however, that there are internal control problems that are throughout the State of New Jersey Municipal Court System caused by the implementation of the Automated Traffic System and the Automated Complaint System.

- 1) There are 8 tickets assigned but not issued over 181 days.

Management Response:

Tickets assigned over 181 days will be recalled and re-assigned in the future.

General Capital Fund

- 1) There is an ordinance that is unfunded over 5 years old.

Management Response:

The ordinance in question will be reviewed for possible cancellation or funded.

Payroll

There were three (3) cases where employees had the incorrect health benefits withheld from their paychecks.

Management Response:

Care will be taken in the future when calculating health benefits withheld from employees.