



**AGENDA**  
**NEWTON TOWN COUNCIL**  
**APRIL 27, 2015**  
**7:00 P.M.**

- I. PLEDGE OF ALLEGIANCE**
- II. ROLL CALL**
- III. OPEN PUBLIC MEETINGS ACT STATEMENT**
- IV. APPROVAL OF MINUTES**
- V. OPEN TO THE PUBLIC**

- MARCH 23, 2015 EXECUTIVE SESSION  
APRIL 13, 2015 REGULAR MEETING

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 LIMIT THEIR COMMENTS TO 5 MINUTES. 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. PRESENTATIONS**

- a. CHILD ABUSE PREVENTION MONTH – VICTORIA SIMEONE
- b. PRESIDENT'S VOLUNTEER SERVICE AWARD – MACKENZIE GENUNG

**VII. COUNCIL & MANAGER REPORTS**

- a. COMMUNICATE GOVERNANCE LETTER – TOWN AUDITOR

**VIII. ORDINANCES**

- a. 2<sup>ND</sup> READING AND PUBLIC HEARING

ORDINANCE 2015-11

AN ORDINANCE CREATING SECTION 320-34 TO REGULATE EMERGENCY STANDBY GENERATORS IN THE TOWN OF NEWTON

- i. OPEN HEARING TO PUBLIC
- ii. CLOSE HEARING TO PUBLIC
- iii. ACT ON ORDINANCE

ORDINANCE 2015-13

AN ORDINANCE DIRECTING THE CLERK OF THE COUNTY OF SUSSEX TO SUBMIT THE FOLLOWING BINDING REFERENDUM TO THE VOTERS OF THE TOWN OF NEWTON AT THE NEXT GENERAL ELECTION

- i. OPEN HEARING TO PUBLIC
- ii. CLOSE HEARING TO PUBLIC
- iii. ACT ON ORDINANCE

BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN AND BY THE TOWN OF NEWTON, IN THE COUNTY OF SUSSEX, NEW JERSEY, APPROPRIATING \$970,000 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$779,400 BONDS OR NOTES OF THE TOWN TO FINANCE PART OF THE COST THEREOF

- i. OPEN HEARING TO PUBLIC
- ii. CLOSE HEARING TO PUBLIC
- iii. ACT ON ORDINANCE

**IX. OLD BUSINESS**

**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.

- |                                |  |
|--------------------------------|--|
| <p>a. RESOLUTION #62-2015*</p> | REAPPOINTMENT OF MARIA FIEDORCZYK TO THE NEWTON HOUSING AUTHORITY  |
| <p>b. RESOLUTION #63-2015*</p> | AUTHORIZING THE TOWN OF NEWTON TO ENTER INTO A SHARED SERVICES AGREEMENT WITH THE COUNTY OF SUSSEX, NEW JERSEY FOR THE COUNTY FIRE MARSHAL TO ENFORCE THE UNIFORM FIRE SAFETY ACT, THE STATE FIRE SAFETY CODE AND RELEVANT REGULATIONS |
| <p>c. RESOLUTION #64-2015*</p> | APPROVE BILLS AND VOUCHERS FOR PAYMENT   |
| <p>d. RESOLUTION #65-2015*</p> | RESOLUTION SUPPORTING ASSEMBLY BILL A-4235 <i>THE TRANSPARENT TAX ACT OF 2015</i>  |
| <p>e. APPLICATION(S)*</p>      | AN APPLICATION FOR AN OFF-PREMISE RAFFLE (50-50) FROM FREE CLINIC SUSSEX COUNTY, 67 HIGH STREET, NEWTON TO BE HELD ON OCTOBER 12, 2015 AT 7:00PM AT 67 HIGH STREET, NEWTON, NJ   |

**XI. INTERMISSION**

**XII. DISCUSSION**

**XIII. OPEN TO THE PUBLIC**

**XIV. COUNCIL & MANAGER COMMENTS**

**XV. EXECUTIVE SESSION**

- |                               |  |
|-------------------------------|--|
| <p>a. RESOLUTION #66-2015</p> | A RESOLUTION PROVIDING FOR A MEETING NOT OPEN TO THE PUBLIC IN ACCORDANCE WITH THE PROVISIONS OF THE NEW JERSEY OPEN PUBLIC MEETINGS ACT, N.J.S.A. 10:4-12 |
|                               | <ol style="list-style-type: none"><li>1. CONTRACT NEGOTIATIONS -<br/>RPM DEVELOPMENT –<br/>NEWTON TOWN CENTRE</li></ol>                                    |

**XVI. ADJOURNMENT**

Office of the Mayor

Newton, New Jersey

# Proclamation

## Child Abuse Prevention Month

April 2015

**WHEREAS**, child abuse and neglect is a complex and ongoing problem in our society, affecting many children in Sussex County; and

**WHEREAS**, every child is entitled to be loved, cared for, nurtured, feel secure and be free from verbal, sexual, emotional and physical abuse, and neglect; and

**WHEREAS**, child abuse and neglect not only directly harms children, but also increases the likelihood of criminal behavior, substance abuse, health problems, and risky behavior; and

**WHEREAS**, the effects of child abuse are felt by communities as a whole, and need to be addressed by the entire community; and

**WHEREAS**, effective child abuse prevention programs succeed because of partnerships among families, social service agencies, schools, religious and civic organizations, law enforcement agencies and the business community;

**NOW THEREFORE, WE**, the Mayor and Town Council of the Town of Newton, hereby proclaim **April** as Child Abuse Prevention Month, and call upon our citizens, community agencies, faith groups, medical facilities, and businesses to increase their participation in the efforts to support families, thereby preventing child abuse and strengthening the communities in which we live.

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

Attest: \_\_\_\_\_

Date: \_\_\_\_\_ April 27, 2015 \_\_\_\_\_

Office of the Mayor

Newton, New Jersey

# Proclamation

## Mackenzie Genung

**WHEREAS**, Mackenzie Genung, age nine, has dedicated her short life to volunteering to help others; and

**WHEREAS**, in the past two years she has spent almost 250 hours volunteering to help various organizations and her community; and

**WHEREAS**, some of the accomplishments Mackenzie has achieved include collecting school supplies for the new school year and holding a yard/bake sale resulting in her donating 31 stuffed backpacks to the community; she held two fundraisers for the Wantage Animal Pound, which services the Town of Newton, with the proceeds being their second largest donation on record; she also donated to "Stuff the Bus" as well as donated her allowance throughout the year to various organizations; and

**WHEREAS**, Mackenzie continues to volunteer wherever the need may be to benefit the Children's Miracle Network, Woodbridge Domestic Violence Response Team, or the National Multiple Sclerosis Society to name a few; and

**WHEREAS**, Mackenzie still finds time to be a kid by playing soccer, being a member of Brownie Troop 5688, and most notably being named USA National Miss Northern New Jersey Princess 2015;

**NOW THEREFORE, WE**, the Mayor and Town Council of the Town of Newton, hereby proclaim admiration and appreciation to **Mackenzie Genung** for her dedication and hard work in helping those in need and giving back to her community, for being a role-model to all children and leading by example.

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

Attest: \_\_\_\_\_

Date: \_\_\_\_\_ April 27, 2015 \_\_\_\_\_

**TOWN OF NEWTON**

**ORDINANCE 2015-11**

**AN ORDINANCE CREATING SECTION 320-34 TO REGULATE EMERGENCY STANDBY GENERATORS IN THE TOWN OF NEWTON**

**WHEREAS**, periods of severe weather have created more circumstances where properties within the Town of Newton experience prolonged power outages; and

**WHEREAS**, Town businesses and residents have begun to apply for permits to install permanent emergency standby generators on their property to supplement electrical power during power outages; and

**WHEREAS**, regulating the location and installation of permanent emergency standby generators to ensure that negative impacts to surrounding property owners is minimized serves the public, health, safety and welfare of the community;

**NOW, THEREFORE BE IT ORDAINED**, by the Mayor and Town Council of the Town of Newton, County of Sussex, and State of New Jersey as follows:

**SECTION 1:** Section 320-34 shall be added to the Newton Form Based Code as follows:

320-34.A Title

This Article shall be referred to as the “Emergency Standby Generator Ordinance”.

320-34.B Purpose

The purpose of this article is to establish guidelines for siting permanent Emergency Standby Generators, to ensure their safe operation and prevent a nuisance to neighboring properties.

320-34.C Definitions

Emergency Standby Generator means a fuel-powered generator which is permanently connected to the electrical system of a structure and primarily operates in the event of a power outage in order to provide backup power. In the event of a power outage Emergency Standby Generators automatically turn on, or are switched on by the owner and supply power. Once utility power is restored, the generator automatically transfers the electrical load back to the utilities, or is manually switched off and power is turned back to the utilities. Emergency Standby Generators are also operated occasionally for maintenance purposes.

Portable Generator is not permanently connected to a building’s electrical system, uses a self-contained fuel source and is portable for storage. Portable generators shall be outside when they are being utilized in the event of a power outage emergency or occasionally for maintenance purposes, and are not required to obtain approval pursuant to this Article.

Emergency: Loss of power due to a power outage outside of the owner's control.

#### 320 - 34.D Siting and Placement Requirements

(1) Residential: Single Family/Duplex

- (a) Emergency Standby Generators may be located in a secondary front yard, side yard or rear yard and may not be more than 20 feet from the structure it is serving.
- (b) Minimum setbacks: 10 feet to secondary front yard; 5 feet to side or rear yard.
- (c) Only one generator with maximum energy output of not more than 20 KW. The generator shall sit on a footprint no larger than 25 square feet and be no higher than 5 feet.

(2) All Others: Commercial/Industrial/Multi-Family/Institutional

- (a) Emergency Standby Generators may be located in a secondary front yard, side yard or rear yard and may not be more than 20 feet from the structure it is serving.
- (b) Minimum setbacks: 10 feet to any property line; where adjacent to residential uses; minimum 15 feet.

#### 320 – 34. E Permits

- (1) Residential Applicants for an Emergency Standby Generator must submit for an application for a zoning permit from the Zoning Officer. The Application must include a site drawing showing the proposed location of the standby generator and associated setbacks to all adjacent property lines. Noise in decibels based on distance from the unit must also be provided.
- (2) Commercial Applicants for an emergency standby generator must submit an application for a Minor Site Plan with the Planning Board, unless the generator is proposed in conjunction with a Major Site Plan application.
- (3) Zoning permits for generators are revocable if the owner does not continue to meet Emergency Standby Generator use requirements.

#### 320 – 34.F Time of Use Regulations

- (1) Unlimited use during an Emergency.
- (2) Exercise of the generator is permitted as required for maintenance, but not more than once a week, on weekdays, between the hours of 10 a.m. and 5 p.m. and not to exceed 30 minutes at a time.

#### 320 – 34.G Screening

- (1) Screening of the unit is required, if visible from any right of way or adjacent properties.
- (2) Natural screening shall be used wherever possible.
  - (a) If, due to the characteristics of the given lot, natural screening is not possible fences conforming to section 320 – 24.A are permitted.

### 320 – 34.H Noise attenuation

- (1) Generator operating sound output may not exceed the New Jersey Noise Control Act (N.J.S.A. 13: 1G-1) as measured from the closest property line.
- (2) Sound attenuation enclosures, screening and landscaping may be used to minimize noise on adjacent properties and bring noise output into compliance with the standards of the New Jersey Noise Control Act (N.J.S.A. 13: 1G-1).

### 320 – 34.I Fuel Storage

- (1) If a generator is utilizing diesel fuel, the fuel storage tank shall be double-walled.

### 320 – 34.J Regulatory Compliance

- (1) Emergency Standby Generators shall be installed and operated in accordance with manufacturer's requirements as well as all Federal, State and Local codes, whichever is most stringent.

### 320-34.K Application Fee

Every application for the installation of a permanent standby generator shall be accompanied by a fee of \$100.00, which fee shall be separate form and in addition to any other zoning and building permit fees.

### 320-3.L Violations and Penalties

Any person, firm corporation or entity which shall violate any provision of this Article shall, upon conviction, be subject to a fine not exceeding \$500.00, and each day that such violation continues shall be deemed a separate offense.

## **SECTION 4: SEVERABILITY AND REPEALER**

Should any part or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the Ordinance as a whole or any part thereof other than the part held invalid.

## **SECTION 5: NOTICE**

Upon the adoption of this Ordinance, after public hearing, the Town Clerk is further directed to publish notice of the passage and to file a copy of this Ordinance, as finally adopted, with the Sussex County Planning Board, as required by N.J.S.A. 40:55D-16.

## **SECTION 6: EFFECTIVE DATE**

This Ordinance shall take effect immediately upon adoption and publication in accordance with law.

**TAKE NOTICE** that the above Ordinance was introduced at a regular meeting of the Town Council of the Town of Newton conducted on Monday, March 23, 2015. It was adopted, after final reading and public hearing thereon, at a regular meeting of the Newton Governing Body conducted at 7:00pm on Monday, April 27, 2015 in the Council Chambers at the Newton Municipal Building, 39 Trinity Street, Newton, New Jersey, and shall take effect according to law.

ATTEST:

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Lorraine A. Read, RMC  
Municipal Clerk

# TOWN OF NEWTON

## ORDINANCE 2015-13

### AN ORDINANCE DIRECTING THE CLERK OF THE COUNTY OF SUSSEX TO SUBMIT THE FOLLOWING BINDING REFERENDUM TO THE VOTERS OF THE TOWN OF NEWTON AT THE NEXT GENERAL ELECTION

**WHEREAS**, the Town Council of the Town of Newton desires to propose to the voters the question of abandoning the current procedure for run-off elections pursuant to N.J.S.A. 40:45-18 and 19. By abandoning run-off elections the candidate(s) who receive the greatest number of votes cast shall be elected to the office in accordance with N.J.S.A. 40:45-17;

**NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Newton, as follows:

1. The following referendum be forwarded to the Sussex County Clerk for inclusion on the next General Election Ballot:

Shall the Ordinance adopted by the Newton Town Council, providing for the elimination of the holding of run-off elections, be adopted?

Yes

No

### INTERPRETIVE STATEMENT

This referendum will eliminate the current procedure whereby one candidate has to receive 50% of the votes cast plus one (1) vote in order to be elected to office, otherwise a run-off election is required. For example, if 1,000 votes are cast and there are three (3) candidates for one seat, if Candidate A receives 450 votes, Candidate B receives 300 votes, and Candidate C receives 250 votes, since no one candidate received more than 501 votes, there would have to be a run-off election pursuant to N.J.S.A. 40:45-18 and 19.

If the run-off election requirement is abandoned, the winning candidate(s) are determined under N.J.S.A. 40:45-17 which essentially provides that the candidate(s) receiving the greatest number of votes cast will be elected to office. For example, if there are 1,000 votes cast and there are four (4) candidates for two open seats, and of the 1,000 votes cast Candidate A receives 450 votes, Candidate B receives 300 votes, Candidate C receives 150 and Candidate D receives 100 votes, Candidates A and B would be elected and take office. In this scenario under the Town's current run-off election requirement, neither Candidate A nor B would win the election and there would be a run-off election.

Eliminating run-off elections not only saves the added expense of a run-off election, but also reflects the sentiment of the voters at the election by putting into office the candidate(s) who receive the greatest number of votes.

A "Yes" vote on this referendum question will mean the voters desire that the candidate(s) with the greatest number of votes at the election would be elected to office.

2. The Sussex County Clerk is hereby requested to print the Referendum and Interpretive Statement on the Official Ballot for the next Election.

3. **Severability.** If any provision of this Ordinance or the application of this Ordinance to any person or circumstances is held invalid, the remainder of this ordinance shall not be affected and shall remain in full force and effect.

4. **Repealer.** All ordinances or parts of ordinances or resolutions inconsistent or in opposition to the provisions of this Ordinance are hereby repealed in their entirety.

5. **Effective date.** This Ordinance shall take effect after its final passage and publication as required by law.

### **NOTICE**

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, April 13, 2015. It was adopted, after final reading and public hearing thereon, at a regular meeting of the Newton Governing Body conducted at 7:00 p.m. on Monday, April 27, 2015 in the Council Chambers at the Newton Municipal Building, 39 Trinity Street, Newton, New Jersey, and shall take effect according to law.

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Lorraine A. Read, RMC  
Municipal Clerk

# TOWN OF NEWTON

## Ordinance 2015-16

### **BOND ORDINANCE PROVIDING FOR VARIOUS CAPITAL IMPROVEMENTS IN AND BY THE TOWN OF NEWTON, IN THE COUNTY OF SUSSEX, NEW JERSEY, APPROPRIATING \$970,000 THEREFOR AND AUTHORIZING THE ISSUANCE OF \$779,400 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 several improvements described in Section 3 of this bond ordinance are hereby respectively authorized to be undertaken by the Town of Newton, in the County of Sussex, New Jersey (the "Town") as general improvements. For the several improvements or purposes described in Section 3, there are hereby appropriated the respective sums of money therein stated as the appropriation made for each improvement or purpose, such sums amounting in the aggregate to \$970,000 including the aggregate sum of \$65,600 as the several down payments for the improvements or purposes required by the Local Bond Law. The down payments have been made available by virtue of provision for down payment or for capital improvement purposes in one or more previously adopted budgets, by moneys actually held by the Town and previously contributed for such purposes. For the improvements or purposes described in Section 3(b), there is hereby appropriated the sum of \$385,000, including a \$125,000 grant expected to be received from the State of New Jersey Department of Transportation.

**Section 2.** In order to finance the cost of the several improvements or purposes not covered by application of the several down payments or any applicable grants, negotiable bonds are hereby authorized to be issued in the principal amount of \$779,400 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.** The several improvements hereby authorized and the several purposes for which the bonds are to be issued, the estimated cost of each improvement and the appropriation therefor, the estimated maximum amount of bonds or notes to be issued for each improvement and the period of usefulness of each improvement are as follows:

<u>Purpose</u>	<u>Appropriation &amp; Estimated Cost</u>	<u>Estimated Maximum Amount of Bonds &amp; Notes</u>	<u>Period of Usefulness</u>
a) Paving of various streets, construction of curbing and sidewalks, and related engineering	\$50,000	\$47,500	10 years
b) NJDOT project grant for Repaving Trinity St. and any adjacent areas	\$385,000	\$240,750	10 years
c) Light Improvements for Central Business District and parking lots	\$70,000	\$66,500	15 years
d) Purchase of a Mason Dump Truck	\$82,000	\$77,900	15 years
e) Purchase of a Chevy Silverado or Equivalent 4-wheel drive vehicle	\$35,000	\$33,250	5 years
f) Purchase of SCBA air packs for Fire Department	\$50,000	\$47,500	10 years
g) Purchase of 4-wheel drive vehicle and associated appurtenances	\$41,000	\$38,950	5 years
h) Purchase of fire turnout gear	\$100,000	\$95,000	10 years
i) Various improvements and furnishings to/for the Municipal Buildings	\$17,000	\$16,150	5 years
j) Purchase of a 4-wheel drive Ford Expedition or equivalent	\$40,000	\$38,000	5 years
k) Purchase of body cameras	\$20,000	\$19,000	15 years

l) Various improvements to the Fire Museum	\$37,000	\$35,150	15 years
m) Redevelopment/Planning of Hicks Avenue and McGuire's Area properties	\$43,000	\$23,750	15 years
TOTAL:	<u>\$970,000</u>	<u>\$779,400</u>	

The excess of the appropriation made for each of the improvements or purposes aforesaid over the estimated maximum amount of bonds or notes to be issued therefor, as above stated, is the amount of the down payment for each purpose and any applicable grants.

**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. 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. 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 improvements or purposes described in Section 3 of this bond ordinance are not current expenses. They are all improvements or purposes that the Town may lawfully undertake as general improvements, and no part of the cost thereof has been or shall be specially assessed on property specially benefitted thereby.

(b) The average period of usefulness, computed on the basis of the respective amounts of obligations authorized for each purpose and the reasonable life thereof within the limitations of the Local Bond Law, is 10.61 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 \$779,400, and the obligations authorized herein will be within all debt limitations prescribed by that Law.

(d) An aggregate amount not exceeding \$200,000 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 purposes or improvements.

**Section 7.** 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 or improvements 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.

**Section 8.** Any grant moneys received for the purposes or improvements described in Section 3 hereof shall be applied either to direct payment of the cost of the improvements or, if other than as referred to in Section 1 hereof, 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.

**NOTICE**

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, April 13, 2015. It was adopted, after final reading and public hearing thereon, at a regular meeting of the Newton Governing Body conducted at 7:00 p.m. on Monday, April 27, 2015 in the Council Chambers at the Newton Municipal Building, 39 Trinity Street, Newton, New Jersey, and shall take effect according to law.

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Lorraine A. Read, RMC  
Municipal Clerk



**TOWN OF NEWTON**

**RESOLUTION #62-2015**

**April 27, 2015**

**“Reappointment of Maria Fiedorczyk to the  
Newton Housing Authority”**

**BE IT RESOLVED** by the Town Council of the Town of Newton that Maria Fiedorczyk is hereby reappointed to a full five-year term on the Newton Housing Authority, effective May 1, 2015 and continuing through April 30, 2020 based on the recommendation of the Housing Authority Executive Director, Dr. Kimberly Iozzi.

**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, April 27, 2015.

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Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #63-2015

April 27, 2015

**“Authorizing the Town of Newton to Enter into a Shared Services Agreement with the County of Sussex, New Jersey for the County Fire Marshal to Enforce the Uniform Fire Safety Act, the State Fire Safety Code and Relevant Regulations”**

**WHEREAS**, the Town of Newton is in need of an individual to work for the Town of Newton to enforce the Uniform Fire Safety Act, N.J.S.A. 52:27D-192, et seq., the State Fire Safety Code, N.J.A.C. 5:70-4.1, et seq. and relevant regulations; and

**WHEREAS**, the Town of Newton and the County of Sussex have determined that it would be mutually beneficial to enter into a Shared Services Agreement whereby the County's Fire Marshal would perform the similar services to the Town; and

**WHEREAS**, the Town of Newton and the County of Sussex desire to enter into an Shared Services Agreement effective July 1, 2015 through June 30, 2019, which will allow the County's Fire Marshal to share office hours with the Town of Newton, Monday through Friday, between the hours of 8:00 a.m. and 4:00 p.m.; and

**WHEREAS**, the parties have the authority to enter into a Contract for the joint provision of the services pursuant to N.J.S.A 40A:65-1, et seq.;

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

1. The Town Manager is hereby authorized to execute this Shared Services Agreement between the Town of Newton and the County of Sussex, New Jersey.
2. This Resolution shall take effect immediately.

**BE IT FURTHER RESOLVED** that certified copies of this Resolution shall be forwarded to the John H. Eskilson, Clerk of the Board of Chosen Freeholders, One Spring Street, Newton, NJ 07860; Joseph C. Inga, Sussex County Fire Marshall; Michael F. Strada, Sussex County Sheriff; John H. Eskilson, Sussex County Administrator; Dennis R. McConnell, Esq., Sussex County Counsel; Ursula H. Leo, Esq., Town Attorney; and Thomas H. Neff, Director, NJ Division of Local Government Services, P.O. Box 803, Trenton, NJ 08625.

### 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, April 27, 2015.

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Lorraine A. Read, RMC  
Municipal Clerk

## **SHARED SERVICES AGREEMENT**

This Shared Services Agreement entered into this \_\_\_ day of April, 2015 by and between the **County of Sussex**, a political subdivision of the State of New Jersey, having its principle offices at One Spring Street, Newton, New Jersey 07860, (hereinafter referred to as "County"); and

The **Town of Newton**, a municipal corporation of the State of New Jersey, having its offices located at 39 Trinity Street, Newton, NJ 07860, (hereinafter referred to as "Town").

### **RECITALS**

**WHEREAS**, the County of Sussex presently has a Certified Fire Marshal who performs certain services for the County under the LEA, (Local Enforcement Agency), as set forth in NJ State Uniform Fire Code and Regulations for Fire Code Enforcement; and

**WHEREAS**, N.J.S.A. 40A:65-4 et seq. authorizes a County and a municipality to enter into contracts for the joint provision of any service which any party to the agreement is empowered to render within its own jurisdiction; and

**WHEREAS**, the Town of Newton is in need of an individual to work for the Town to enforce the Uniform Fire Safety Act, N.J.S.A. 52:27D-192, et seq., the State Fire Safety Code, N.J.A.C. 5:70-4.1, et seq. and relevant regulations; and

**WHEREAS**, the County of Sussex and the Town of Newton have determined that it would be mutually beneficial to enter into a Shared Services Agreement whereby the County's Fire Marshal would perform the similar services to the Town; and

**WHEREAS**, the parties to this Shared Services Agreement desire to enter into an agreement effective July 1, 2015 through June 30, 2019 which will allow the County's Fire Marshal to share office hours with the Town of Newton Monday through Friday between the hours of 8:00 a.m. and 4:00 p.m.; and

**WHEREAS**, the County of Sussex is prepared to provide the services contemplated by this Shared Services Agreement to the Town of Newton for a period of four (4) years, with any renewal of this Shared Services Agreement to be the subject of evaluation, review, and approval by the County of Sussex and the Town of Newton; and

**WHEREAS**, the County of Sussex is prepared to provide the services contemplated by this Shared Services Agreement to the Town of Newton with the understanding and agreement that the County Fire Marshal is currently employed by the County of Sussex and can perform services for the Town of Newton without delaying his work performance within the County Fire Marshal's Office in response to requirements of the County of Sussex; and

**WHEREAS**, the County Fire Marshal will not be involved in reviewing any action that would come before the County Fire marshal for approval concerning the Town of Newton, and in those instances the Town of Newton will engage an autonomous Fire Marshal that is independent of this Agreement to perform all actions requiring review that would come before the County Fire Marshal for approval, including, but not limited to municipal or private projects that may require approval from the County Fire Marshal.

**NOW, THEREFORE**, in consideration of the promises, mutual covenants, understanding and agreements contained in this Shared Services Agreement and other good and valuable considerations, the receipt and sufficiency of which are acknowledged by all parties, it is agreed by and between the parties as follows:

Effective July 1, 2015, County of Sussex LEA, Fire Marshal will perform services for the Town of Newton in accordance with NJ State Uniform Fire Safety Act, State Fire Safety Code and Regulations for Fire Code Enforcement including, but not limited to the following:

- Municipal Life Hazard and Non-Life Hazard Buildings;
  - Buildings within the Municipality that fall under the policies of the New Jersey Division of Fire Safety Bureau of Fire Department Services;
  - Specifically excluded from here are certified smoke and carbon monoxide inspections of residential buildings or units classified R-2,3,4, or 5, in the International Building Code as adopted by the State of New Jersey;
  - County Fire Marshal shall utilize the Enforsys System for record keeping; and
  - County Fire Marshal shall supply quarterly reports to the Municipality and shall be responsible for invoicing of all fees, costs and penalties.
1. Appropriate Fees, Penalties and Violations monies collected from the Municipality for life-hazard code work would go to the State of New Jersey, Division of Fire Safety (SNJDFS) and the SNJDFS would pay the appropriate percentage to Sussex County LEA, Fire Marshal on behalf of the Municipality,

pursuant to the fee schedule attached hereto and made a part hereof. Payments shall be made in timely manner as required by N.J.S.A. 40A:65-7, if applicable.

2. All buildings owned/leased that are occupied by the municipality, including firehouses, the Board of Education building and EMS stations shall be exempt from any inspection/permit fees.

3. The fee schedule attached hereto and made a part hereof shall be the inspection fees for all Non-Life hazard Use businesses. All other fees (Life Hazard Use and Permits) are governed in Sub-Chapter 2 of the Uniform Fire Code of the State of New Jersey. All penalties and fees collected shall be deposited into a dedicated account for the Sussex County Fire Marshal's Office and be used for the purpose of enforcing the Fire Safety Act as outlined in 52:27D-203 of the Uniform Fire Code of the State of New Jersey.

4. The Sussex County LEA, Fire Marshal has acquired New Jersey State certification for fire inspection and training to enforce the Uniform Fire Code and Regulations for Fire Code Enforcement.

5. Hourly rate based upon official's fringe benefit percentage of salary base paid to the County LEA, Fire Marshal from the County of Sussex, with appropriate adjustments for increased costs of benefits during the term of this Agreement, will be paid for code work not covered by the State of New Jersey, Division of Fire Safety. The Sussex County LEA, Fire Marshal and the Municipality will discuss and agree upon the degree of work and number of hours prior to start of such work.

6. The Sussex County LEA, Fire Marshal is an employee of the County of Sussex and therefore, the County of Sussex shall at all times be responsible for its employee. The County of Sussex shall maintain all required Workers Compensation Insurance and Liability coverage for County employees. The Fire Marshal shall not be considered an employee of the Town of Newton.

7. The County of Sussex shall hold the Town of Newton harmless for any and all acts of the Fire Marshal. The Town of Newton shall hold the County of Sussex harmless for any and all acts of the Fire Marshal.

8. In no event shall this Agreement be interpreted to include an expiration date which violates any present or future New Jersey law or regulation.

9. Maintenance of Records:

a. All active files, records and support documentation shall be maintained on file in the offices of the LEA, Fire Marshal of the County of Sussex.

b. When files, records and support documentation are closed from active status, the materials shall be maintained at the County of Sussex LEA Fire Marshal location.

c. The Municipality and the County of Sussex LEA will arrange for duplicate records to be delivered to either party when requested.

10. Either the County of Sussex or Municipality may terminate this Agreement upon ninety (90) days written notice to the other party, as well as, notification to the Department of Community Affairs, Division of Fire Safety.

**IN WITNESS THEREOF**, the County of Sussex and Town of Newton, by and through its duly authorized representatives, have hereunder executed this Shared Services Agreement.

**COUNTY OF SUSSEX**

**TOWN OF NEWTON**

\_\_\_\_\_  
Phillip R. Crabb  
Freeholder Director

\_\_\_\_\_  
Thomas S. Russo, Jr.  
Town Manager

Date: \_\_\_\_\_, 2015

Date: April 27, 2015

Attest:

Attest:

\_\_\_\_\_  
John H. Eskilson  
Clerk of the Board

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

## Fee Schedule

### Non-Life Hazards Use:

In addition to the registrations required by the Uniform Fire Code, the following non-life hazard uses shall register with the Bureau of Fire Prevention. These uses shall be inspected once per year and pay an annual fee. The following is the fee schedule for non-life hazard uses:

#### A. Assembly

A-1	Eating establishment, under 50	30.00
A-2	Take-out food service (no eating)	30.00
A-3	Church or synagogue	30.00
A-4	Recreation centers, multipurpose Rooms, etc; fewer than 100	55.00
A-5	Court rooms, libraries, fraternal organizations, condominium centers, fewer than 100	55.00
A-6	Senior citizen centers; fewer than 200	55.00

#### B. Business/Professional

B-1	Professional use; 1 and 2 story; less than 5,000 square feet, per floor	30.00
B-2	1 and 2 story; more than 5,000 square feet, per floor	55.00
B-3	1 and 2 story; more than 10,000 square feet, per floor	80.00
B-4	3 to 5 story; less than 5,000 square feet, per floor	105.00
B-5	3 to 5 story; more than 5,000 square feet, per floor	155.00
B-6	3 to 5 story; over 10,000 square feet, per floor	225.00

#### C. Retail (mercantile)

M-1	1 and 2 story; less than 5,000 square feet, per floor	65.00
M-2	1 and 2 story; more than 5,000 square feet, less than 10,000 square feet, per floor	95.00
M-3	1 and 2 story; less than 5,000 square feet, per floor	120.00

M-4	3 to 5 story; less than 5,000 square feet, per floor	155.00
M-5	3 to 5 story; more than 5,000 square feet, less than 10,000 square feet, per floor	180.00
M-6	3 to 5 story; over 10,000 square feet, per floor	205.00

With the exception of hardware stores, 3,000 square feet, retail stores over 12,000 square feet are life hazard uses.

D. Manufacturing (factory)

F-1	1 and 2 story; less than 5,000 square feet, per floor	80.00
F-2	1 and 2 story; more than 5,000 square feet, less than 10,000 square feet, per floor	105.00
F-3	1 and 2 story; more than 10,000 square feet, per floor	155.00
F-4	3 to 5 story; less than 5,000 square feet, per floor	180.00
F-5	3 to 5 story; more than 5,000 square feet, less than 10,000 square feet, per floor	205.00
F-6	3 to 5 story; over 10,000 square feet, per floor	255.00

E. Storage (Moderate hazard, S-1;

S-1	1 and 2 story; less than 5,000 square feet, per floor	55.00
S-2	1 and 2 story; more than 5,000 square feet, less than 10,000 square feet, per floor	105.00
S-3	1 and 2 story; more than 10,000 square feet, per floor	155.00
S-4	3 to 5 story; less than 5,000 square feet, per floor	180.00
S-5	3 to 5 story; more than 5,000 square feet, per floor	205.00
S-6	3 to 5 story; over 10,000 square feet, per floor	255.00

Exceptions, life hazard uses.

F. Residential (LEA listed with multi-family BHI). Fee is for each building.

R-1	3 to 6 units	25.00
R-2	7 to 12 units	50.00
R-3	13 to 20 units	75.00
R-4	21 to 50 units	100.00
R-5	for each additional unit	2.00



## TOWN OF NEWTON

### RESOLUTION #64-2015

April 27, 2015

### “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 2014 and 2015 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 a regular meeting of said Governing Body conducted on Monday, April 27, 2015.

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Lorraine A. Read, RMC  
Municipal Clerk



## TOWN OF NEWTON

### RESOLUTION #65-2015

April 27, 2015

**“Resolution Supporting Assembly Bill A-4235, The  
Transparent Tax Act of 2015”**

**WHEREAS**, Assembly Bill No. A-4325 supplementing Chapter 4 of Title 54, R.S. 54:4-65 and designated the “Transparent Tax Act of 2015” is being considered for adoption by the New Jersey State Assembly; and

**WHEREAS**, the amendment would permit the local jurisdiction to print separate tax bills to each taxpayer, one showing the amount of property taxes due and payable for the municipal tax purposes, the other shall state the amount of property taxes due and payable for county purposes, school purposes, fire district purposes, and for the purposes of any other special district on behalf of which the municipality collects property taxes; and

**WHEREAS**, both bills shall include a brief tabulation showing the distribution of the total amount raised by taxes; and

**WHEREAS**, A-4325 would require the municipal tax collector to send notice of the pro rata share, if any, of the property tax appeal refunds paid by the municipality during the tax year to the county, school districts, and fire districts for inclusion in their annual budgets; and

**WHEREAS**, in the following tax year in which the refunds were paid, the municipal tax collector is then required to deduct the applicable pro rata share of the property tax refund from the amounts to be paid to the county, and each school and fire district; and

**WHEREAS**, these amendments, if adopted, will assist the general public to understand the tax bill, the structure of the taxes, and the level of support for each agency, and will further provide a more equitable structure to share the obligation of paying approved tax appeals as the title states, creates transparency in the tax supporting local assessments;

**NOW, THEREFORE BE IT RESOLVED**, by the Town Council of the Town of Newton that we hereby support Assembly Bill A-4325 amending Title 54:4-65 and urge the Legislature to approve and pass the bill for the reasons expressed herein; and

**BE IT FURTHER RESOLVED**, that a copy of this resolution be sent to the members of the NJ Assembly, the members of the NJ Senate, and the Governor of the State of NJ, the New Jersey State League of Municipalities, and the Municipal Clerk's Association of 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, April 27, 2015.

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Lorraine A. Read, RMC  
Municipal Clerk



# TOWN OF NEWTON

## RESOLUTION #66-2015

April 27, 2015

**“A Resolution Providing for a Meeting Not Open to the Public in Accordance with the Provisions of the New Jersey Open Public Meetings Act, N.J.S.A. 10:4-12”**

**WHEREAS**, the Town Council of the Town of Newton is subject to certain requirements of the Open Public Meetings Act, N.J.S.A. 10:4-6, et seq.; and

**WHEREAS**, the Open Public Meetings Act, N.J.S.A. 10:4-12, provides that an Executive Session, not open to the public, may be held for certain specific purposes when authorized by Resolution; and

**WHEREAS**, it is necessary for the Town Council of the Town of Newton to discuss in a session not open to the public certain matters relating to the item authorized by N.J.S.A. 10:4-12b and designated below:

(1) Contract Negotiations (RPM Development – Newton Town Centre)

**NOW, THEREFORE, BE IT RESOLVED**, by the Town Council of the Town of Newton, assembled in public session on April 27, 2015, that an Executive Session closed to the public shall be held on April 27, 2015, at \_\_\_\_\_ PM in the Town of Newton Municipal Building, 39 Trinity Street, Newton, NJ, for the discussion of matters relating to the specific item designated above.

It is anticipated that the deliberations conducted in closed session may be disclosed to the public upon the determination of the Town Council that the public interest will no longer be served by such confidentiality.

### 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 public meeting of said Governing Body conducted on Monday, April 27, 2015.

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Lorraine A. Read, RMC  
Municipal Clerk

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

Check#	Vendor	Description	Payment	Check Total
35010	39 - QUILL CORPORATION	PO 45870 BLANKET: POLICE/CENCOM SUPPLIES AC	184.98	
		PO 45969 UTILIZED TO PRINT MONTHLY/WEEKLY RE	534.93	719.91
35011	43 - STAPLES CREDIT PLAN, INC.	PO 46098 PROJECTOR/BATTERY/CHARGER	825.41	825.41
35012	50 - E.A. MORSE & COMPANY, INC.	PO 45984 JANITORIAL SUPPLIES CUST #373200	561.00	561.00
35013	53 - MONTAGUE TOOL & SUPPLY, INC.	PO 46006 Gloves	108.85	108.85
35014	64 - PELLOW, HAROLD & ASSO, INC.	PO 46021 2015 MUNI STORMWATER -FEB	352.00	
		PO 46178 MAR ENGINEERING	2,693.75	3,045.75
35015	84 - ABCODE SECURITY INC.	PO 45415 ALARM MONITORING QTRLY	117.00	117.00
35016	102 - SUSSEX CAR WASH INC	PO 45514 BLANKET: POLICE CAR WASHES (JAN-MAR	196.00	196.00
35017	106 - ELIZABETHTOWN GAS	PO 45527 BLANKET: NAT GAS USAGE MAR	1,990.15	1,990.15
35018	116 - NEW JERSEY HERALD, INC.	PO 45859 FEB ADVERTISING cust #02100157	34.50	34.50
35019	126 - SCMUA	PO 46035 MAR TRASH REMOVAL & ST SWEEPINGS &	3,009.27	3,009.27
35020	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 45506 BLANKET: LONG DISTANCE MAR	210.32	210.32
35021	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 45507 BLANKET: ALARM CIRCUITS HIGH ST TOW	134.65	134.65
35022	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 45526 BLANKET: LOCAL PHONE SVC BLANKET (J	3,375.72	3,375.72
35023	170 - NEWTON BOARD OF EDUCATION	PO 45896 TICKETS TO HS MUSICAL -SENIORS	1,000.00	1,000.00
35024	188 - RECTIFIER AUTO ELECTRIC	PO 46027 FIELD GROOMER BATTERY	97.00	97.00
35025	199 - NEOPOST LEASING, INC.	PO 46113 BLANKET: POSTAGE MACH RENT \$504 Qtr	504.00	504.00
35026	206 - LOCK & KEY WORLD	PO 46172 4/16 SVC CALL FIRE MUSEUM	101.00	101.00
35027	217 - TIMMERMAN COMPANY, INC.	PO 46001 SWEEPER PARTS cust #newton	2,373.02	2,373.02
35028	225 - FEDERAL EXPRESS	PO 46150 BLANKET: EXPRESS MAIL ACCT- -#1344	30.53	30.53
35029	257 - FERRAIOLI, CERULLO & CUVA	PO 45166 2014 AUDIT 1/4	3,030.00	3,030.00
35030	263 - MCMANIMON, SCOTLAND & BAUMANN, LLC	PO 46016 HICKS AVE JADE REDEV FEB	195.00	195.00
35031	277 - SISCO, JAMES	PO 46061 BOOT ALLOWANCE	200.00	200.00
35032	279 - STRAWAY, RICHARD A. JR.	PO 46059 BOOT ALLOWANCE	200.00	200.00
35033	280 - STRAWAY, THOMAS	PO 46060 BOOT ALLOWANCE	200.00	200.00
35034	293 - TREASURER, PETTY CASH FUND	PO 46050 2015 POOL PETTY CASH FUND	250.00	250.00
35035	365 - KITHCART, BROCK	PO 46062 BOOT ALLOWANCE	200.00	200.00
35036	367 - TREASURER, STATE OF NEW JERSEY	PO 46041 MARRIAGE LICENSES 1ST QTR (4 LICENS	100.00	100.00
35037	382 - WELDON ASPHALT COMPANY, INC.	PO 45817 20 TON ZERO UPM COLD PATCH acct #4	2,508.00	2,508.00
35038	639 - NEWTON JUNIOR ATHLETIC LEAGUE	2014 CONTRIBUTION	4,770.00	4,770.00
35039	653 - NEWTON HOCKEY	2014 CONTRIBUTION	278.00	278.00
35040	768 - DEMPSEY UNIFORM & SUPPLY INC	PO 45399 UNIFORM/MAT RENTALS -MAR	544.40	544.40
35041	789 - GREATER NEWTON CHMBR OF COMM.	MEMORIAL DAY PARADE DONATION	500.00	500.00
35042	921 - AIRGAS EAST	PO 45794 BLANKET: ACETYLENE/ARGON/OXYGEN REN	7.34	
		PO 45975 BLANKET: CARBON DIOXIDE POOL	166.76	174.10
35043	966 - L-3 COMM. MOBILE-VISION	PO 45951 USB KEY CUST #NJ NEWTO	104.75	104.75
35044	1004 - G.F.O.A. OF N.J.	PO 46010 D.BABCOCK 4/10 CONF -HLTH CARE	95.00	95.00
35045	1132 - BOONTON TIRE SUPPLY INC.	PO 45405 POLICE VEH MAINT -BLANKET	205.19	205.19
35046	1141 - MCGUIRE, INC.	PO 46043 TRK #1 OIL/FILTER ACCT #2252	28.95	28.95
35047	1212 - STATEWIDE INSURANCE FUND	PO 46074 2ND OF 4 INS ALL LINES W/C	55,790.39	55,790.39
35048	1215 - SUSSEX & WARREN TAX COLL	PO 45972 TAX COLLECTOR/CFO/TREASURER LUNCHEO	30.00	30.00
35049	1280 - VERIZON WIRELESS, INC.	PO 45427 CELL PHONES ACCT #882571077-00001 M	1,265.32	1,265.32
35050	1305 - ACCURATE DOOR, INC.	PO 46015 POLICE GARAGE DOOR REPAIRED	675.00	675.00
35051	1528 - MR. JOHN, INC.	PO 45524 BLANKET: RECYCLING CNTR PORT A JOHN	74.03	74.03
35052	1656 - WILDFLOWERS WITH TAMI	PO 45723 DISH GARDEN FOR T. OSWIN cust #117	87.57	87.57
35053	1714 - JAEKEL, KENNETH	PO 46058 BOOT ALLOWANCE	200.00	200.00
35054	1819 - VOGEL, CHAIT, COLLINS, SCHNEIDER, PC,	PO 46032 PB CONSULT-MARCH 2015	502.50	502.50
35055	1866 - HOME DEPOT, INC.	PO 45892 BLANKET: DPW/B&G/ PARK SUPPLIES	462.77	
		PO 46173 SPRING ST ALLEY SUPP'S	789.95	1,252.72
35056	1982 - TREASURER, STATE OF NJ	PO 46091 ANNUAL ELEVATOR INSPECTION POLICE S	409.00	409.00
35057	2048 - DANIELSON, DEBORAH	PO 46017 TOLL REIMB FACILITY DUDE (3/14-3/18	39.45	39.45
35058	2110 - LINCOLN FINANCIAL GROUP	PO 45912 2014 LOSAP FIRE	25,300.00	25,300.00
35059	2145 - SEELY BROTHERS, INC.	PO 45967 American Flags	208.00	208.00
35060	2257 - STAPLES BUSINESS ADVANTAGE, INC.	PO 45578 BLANKET: POLICE OFFICE SUPP'S (JAN-	139.96	
		PO 45911 OFFICE SUPPLIES	135.34	
		PO 45983 DRY ERASE BOARD POOL	173.98	
		PO 46175 OEM OFFICE SUPPLIES	180.50	629.78
35061	2278 - LANGUAGE LINE SERVICES, INC.	PO 46148 DEC TRANSLATION ACCT #9020510744	22.10	22.10
35062	2361 - CSS TEST INC.	PO 45472 PRE-EMPLOYMENT DRUG SCREENING	96.00	96.00
35063	2400 - STEVE ESTLER	PO 46065 BOOT ALLOWANCE	200.00	200.00
35064	2476 - TREASURER, STATE OF NJ -BURIAL	PO 46042 BURIAL PERMIT FEES 1ST QTR	5.00	5.00

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

Check#	Vendor	Description	Payment	Check Total
35065	2478 - RACHLES/MICHELE'S OIL COMPANY, INC.	PO 45426 BLANKET: GAS ACCT #40382	2,374.94	2,374.94
35066	2479 - TAYLOR OIL CO., INC.	PO 45425 BLANKET: DIESEL ACCT #62714 MAR	2,397.82	2,397.82
35067	2532 - LADDEY, CLARK & RYAN, LLP	PO 45355 2014 TAX APPEAL LITIGATION - NEWTON	604.10	604.10
35068	2532 - LADDEY, CLARK & RYAN, LLP	PO 45765 SALE OF PROPERTIES MAR	176.00	176.00
35069	2532 - LADDEY, CLARK & RYAN, LLP	PO 46158 LEGAL -MAR	7,197.90	7,197.90
35070	2532 - LADDEY, CLARK & RYAN, LLP	PO 46038 2015-PROSECUTOR (ann \$27,000/\$2,250	2,458.33	2,458.33
35071	2540 - ADAM VOUGH	PO 46057 BOOT ALLOWANCE	200.00	200.00
35072	2552 - LEA DATA TECHNOLOGIES	PO 45930 INTERNAL AFFAIRS DATA BASE UPGRADE	50.00	50.00
35073	2561 - SUSSEX COUNTY CHAMBER OF COMMERCE	PO 45926 30th ANNUAL AWARD DINNER	120.00	120.00
35074	2569 - KIEFFER ELECTRIC, INC.	PO 45990 Construction Office Heat/AC	1,755.83	1,755.83
35075	2718 - WILLIAM OSWIN III	PO 46064 BOOT ALLOWANCE	200.00	200.00
35076	2741 - JERSEY CENTRAL POWER & LIGHT, INC.	PO 45589 BLANK: ELEC PARK N RIDE ACCT #100 0	847.15	847.15
35077	2788 - PENTELEDATA	PO 46123 BLANKET: INTERNET ACCT #1871584 (AP	715.70	715.70
35078	2835 - NJMEBF	PO 46020 APR MEDICAL & DENTAL	138,851.00	138,851.00
35079	2848 - ROY LEYMAN	PO 46063 BOOT ALLOWANCE	200.00	200.00
35080	2860 - RUTGERS, CENTER FOR GOVERNMENT SERV	PO 46004 BEYOND THE LPCL	231.00	231.00
35081	2902 - JANIEN N ROBERTS	PO 46014 MILEAGE REGISTRARS SPRING MEETING	63.13	63.13
35082	2938 - WOODRUFF ENERGY US, INC.	PO 45528 BLANKET: NAT GAS USAGE -MAR	3,536.18	3,536.18
35083	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 46000 PB CONSULT-MARCH	118.00	118.00
35084	3298 - FRANK SEBASTIANO - FRANKY'S CAFE LL	PO 45669 REMB FINGERPRINTING	26.00	26.00
35085	3336 - E-Z FACILITY, INC.	PO 45958 EZ Facility	1,553.76	1,553.76
35086	3359 - PUBLIC ENGINES, INC.	PO 45974 SUBSCRIPTION RENEWAL	1,529.15	1,529.15
35087	3391 - ROUTE 23 PATIO, LLC.	PO 46008 CATCH BASINS CUST #644	669.90	669.90
35088	3442 - SUNLIGHT GENERAL	PO 45508 BLANKET: DPW/STP ELECTRIC (JAN-MAR)	346.43	346.43
35089	3444 - USA HOISTCO., INC.	PO 45395 ELEVATOR MAINT POLICE SIDE	210.00	210.00
35090	3496 - THE GRAPHIC DEPARTMENT	PO 45604 1 YR WEBSITE HOSTING NEWTONNJCOOL.C	81.00	81.00
35091	3515 - RESOLUTIONS	PO 45410 EXECUTIVE COACHING D MILLIKIN DEPUT	212.50	212.50
35092	3548 - STS Tire & Auto, Inc.	PO 45982 TIRES	493.72	493.72
35093	3673 - OVERLOOK MEDICAL CENTER	PO 45913 CONCUSSION TRAINING	330.00	330.00
35094	3676 - WORLD OF FAX & COPIERS INC.	PO 45960 REPAIR HSM 390.3 CROSS CUT SHREDDER	189.00	189.00
35095	3677 - INTERNATIONAL INSTITUTE OF MUNICIPA	PO 45961 2015 CLERKS MEMBERSHIP	155.00	
		PO 45965 L READ SPRING CONF (5/17-5/20/15)	525.00	680.00
35096	3682 - JASON VANDERGROEF	PO 46179 CDL LICENSE	125.00	125.00
35097	3683 - ALEX ARMSTRONG	PO 46072 BOOT ALLOWANCE	200.00	200.00
TOTAL				287,547.87

Total to be paid from Fund 10 CURRENT FUND

287,547.87

287,547.87

**Checks Previously Disbursed**

151023	PAYROLL ACCOUNT	4/23 CURRENT PAYROLL	178,913.14	4/23/2015
151022	FEDERAL & STATE GRANT	INTERFUND TO PAY BILLS 4/13/15	25,000.00	4/20/2015
151021	NEWTON BOARD OF EDUCATION	School Tax APR 2015	1,011,421.33	4/20/2015
151020	CAPITAL ACCOUNT	Pay 2015 CIF to Capital CIF	39,250.00	4/16/2015
151019	ELAVON	ARP COURT MERCHANT FEE	125.05	4/10/2015
35009	OCEAN PLACE RESORT	PO# 46013 ANNUAL SPRING CONFERENCE	390.96	4/10/2015
			1,255,100.48	

Total paid from Fund 10 CURRENT FUND

1,255,100.48

1,255,100.48

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

Check#	Vendor	Description	Payment	Check Total
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Total for this Bills List: **1,542,648.35**

**List of Bills - (110001) CASH  
FEDERAL/STATE GRANTS**

Check#	Vendor	Description	Payment	Check Total
1264	2136 - DRAGER SAFETY DIAGNOSTICS, INC.	PO 45894 SIMULATOR CERTIFICATION CUST #1500	165.00	165.00
1265	3248 - SWANK MOTION PICTURES	PO 45850 MOVIE RENTAL CUST #300346-001	401.00	401.00
	TOTAL			----- 566.00

Total to be paid from Fund 11 FEDERAL/STATE GRANTS

566.00

566.00

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

Check#	Vendor	Description	Payment	Check Total
8412	64 - FELLOW, HAROLD & ASSO, INC.	PO 46178 MAR ENGINEERING	3,300.00	3,300.00
8413	286 - CURRENT ACCOUNT	PO 46118 PAY CAPITAL-RES REDEVEL TO CURRENT	501.32	501.32
8414	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 45225 SIGN ORD. UPDATE & GENERATOR ORDINA	3,835.00	
		PO 46026 ARMORY/MCGUIRE/REDEV -MAR	354.00	4,189.00
	TOTAL			7,990.32

Total to be paid from Fund 30 CAPITAL

7,990.327,990.32

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

Check#	Vendor	Description	Payment	Check Total
14876	53 - MONTAGUE TOOL & SUPPLY, INC.	PO 46034 WTP BRUSH GLOVES BROOMS MASK	87.83	87.83
14877	64 - PELLOW, HAROLD & ASSO, INC.	PO 45810 NJDOT ROUTE 206	105.50	
		PO 46178 MAR ENGINEERING	490.00	595.50
14878	106 - ELIZABETHTOWN GAS	PO 45527 BLANKET: NAT GAS USAGE MAR	1,419.75	1,419.75
14879	113 - JCP&L	MORRIS LAKE MAR	5,208.54	
		PO 46054 HIGH ST GARDNER AVE WELL MAR	26.79	5,235.33
14880	116 - NEW JERSEY HERALD, INC.	PO 45859 FEB ADVERTISING cust #02100157	80.40	80.40
14881	121 - PUMPING SERVICES, INC.	PO 45382 MEMORY PARK PUMP STATION	4,755.00	
		PO 46153 BLANKET: 4 QTR INSPECT STP @\$3500	3,500.00	
		PO 46156 BLANKET: STP \$8000/WTP \$2000 REPAIR	2,179.80	10,434.80
14882	126 - SCMUA	PO 46035 MAR TRASH REMOVAL & ST SWEEPINGS &	730.25	730.25
14883	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 45526 BLANKET: LOCAL PHONE SVC BLANKET (J	1,331.17	1,331.17
14884	163 - CENTURYLINK COMMUNICATIONS, INC.	PO 46176 BLANKET: WOODSIDE AVE PS 9733834159	36.51	36.51
14885	200 - GARDEN STATE LABORATORIES INC	PO 46154 DRINKING/WASTEWATER ANALYSIS -MAR	3,489.00	3,489.00
14886	232 - HAMBURG PLUMBING SUPPLY CO INC	PO 45486 BLANKET: PLUMBING SUPPLIES CUST #14	208.70	
		PO 46056 INSTALATION/CLAMPS ACCT #14037	143.93	352.63
14887	257 - FERRAIOLI, CERULLO & CUVA	PO 45166 2014 AUDIT 1/4	3,212.50	3,212.50
14888	282 - WILLCO, INC.	PO 45882 THERMOSTAT HIGH ST PS	240.00	240.00
14889	286 - CURRENT ACCOUNT	PO 45976 1ST QTR GAS/DIESEL USAGE W/S	2,277.39	
		PO 46105 REPAY1/2 OF REDESIGN WEB FEE PO#454	661.50	2,938.89
14890	316 - SPARTA TOWNSHIP TAX COLLECTOR	PO 46036 2ND QTR MORRIS LAKE PROPERTY TAX	14,947.22	14,947.22
14891	437 - POLLARD WATER	PO 45902 TAMPER PROOFING SUPPLIES CUST #420	267.58	
		PO 45995 GAUGE FILTER SNUBBERS	167.18	434.76
14892	506 - CARR, JOSEPH	PO 46066 BOOT ALLOWANCE	200.00	200.00
14893	768 - DEMPSEY UNIFORM & SUPPLY INC	PO 45399 UNIFORM/MAT RENTALS -MAR	266.37	266.37
14894	807 - FRANK SEMERARO CONSTRUCTION, INC.,	PO 46073 LEAK DETECTION NEWTON-SPARTA	750.00	750.00
14895	921 - AIRGAS EAST	PO 45495 BLANKET: CARBON DIOXIDE 2/28	3.67	3.67
14896	1011 - LASSO, ERVIN	PO 46068 BOOT ALLOWANCE	200.00	200.00
14897	1212 - STATEWIDE INSURANCE FUND	PO 46074 2ND OF 4 INS ALL LINES W/C	50,355.36	50,355.36
14898	1280 - VERIZON WIRELESS, INC.	PO 45427 CELL PHONES ACCT #882571077-00001 M	137.08	137.08
14899	1489 - SMALLEY, JOHN	PO 45953 REIMB PLOW REPAIRS FOR MORRIS LAKE	280.70	
		PO 46039 2015 SVC'S MORRIS LAKE 9 mnths @ \$1	1,250.00	1,530.70
14900	1566 - MAIN POOL & CHEMICAL COMPANY, INC.	PO 46104 BID: LIQ HYDROFLUOSILLIC ACID @ \$4.	594.96	594.96
14901	1846 - ADVANCE AUTO PARTS	PO 45654 BLANKET: PARTS & SUPP'S ACCT #6271	22.28	22.28
14902	2212 - PROCESS TECH SALES AND SERVICE	PO 45898 LAB SUPPLIES	3,028.92	3,028.92
14903	2216 - PALL CORPORATION	PO 45944 ANNUAL SERVICE CONTRACT FOR PALL FI	3,300.00	3,300.00
14904	2514 - ERIC TOMPKINS	PO 45681 SNOW/MEAL ALLOWANCE	25.00	
		PO 46069 BOOT ALLOWANCE	200.00	225.00
14905	2532 - LADDEY, CLARK & RYAN, LLP	PO 46158 LEGAL -MAR	568.00	568.00
14906	2576 - JOSEPH WHITE	PO 46070 BOOT ALLOWANCE	200.00	200.00
14907	2713 - WILLIAM GRENNILLE, LLC.	PO 45402 2015 LICENSED WATER OPERATOR 1st	2,000.00	
		PO 46037 2015 LICENSED WATER OPERATOR 2ND 3R	3,599.92	5,599.92
14908	2788 - PENTELEDATA	PO 46123 BLANKET: INTERNET ACCT #1871584 (AP	119.90	119.90
14909	2835 - NJMEBF	PO 46020 APR MEDICAL & DENTAL	28,960.00	28,960.00
14910	2854 - DUSTIN MCGARRY	PO 45750 MEAL ALLOWANCE	9.00	
		PO 46067 BOOT ALLOWANCE	200.00	209.00
14911	2882 - ONE CALL CONCEPTS, INC.	PO 45397 ONE CALL MESSAGES MAR	144.84	144.84
14912	2938 - WOODRUFF ENERGY US, INC.	PO 45528 BLANKET: NAT GAS USAGE -MAR	2,028.80	2,028.80
14913	3015 - CAPITOL SUPPLY CONST PRODUCTS, INC.	PO 45996 10" REPAIR CLAMP	279.39	279.39
14914	3429 - TOYOTA MOTOR CREDIT CORP.	PO 45396 2013 TOYOTA CAMRY 60 PMT @ \$472..08	472.08	472.08
14915	3442 - SUNLIGHT GENERAL	PO 45508 BLANKET: DPW/STP ELECTRIC (JAN-MAR)	650.38	650.38
14916	3496 - THE GRAPHIC DEPARTMENT	PO 45604 1 YR WEBSITE HOSTING NEWTONNJCOOL.C	81.00	81.00
14917	3515 - RESOLUTIONS	PO 45410 EXECUTIVE COACHING D MILLIKIN DEPUT	362.50	362.50
14918	3682 - JASON VANDERGROEF	PO 46071 BOOT ALLOWANCE	200.00	200.00

TOTAL

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146,056.69

Total to be paid from Fund 60 WATER/SEWER UTILITY

146,056.69

146,056.69

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

Check#	Vendor	Description	Payment	Check Total
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**Checks Previously Disbursed**

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156010	PAYROLL ACCOUNT	4/23 W/S PAYROLL	31,315.42	4/23/2015
			-----	
			31,315.42	

Total paid from Fund 60 WATER/SEWER UTILITY	31,315.42
	-----
	31,315.42

**Total for this Bills List: 177,372.11**

**List of Bills - (610001) CASH - W/S CAPITAL - LAKELAND #442  
WATER/SEWER CAPITAL**

Check#	Vendor	Description	Payment	Check Total
2384	64 - PELLOW, HAROLD & ASSO, INC.	PO 42159 FOX HOLLOW WATERMAIN REPLACE	\$92, 2,978.13	2,978.13
2385	2532 - LADDEY, CLARK & RYAN, LLP	PO 46158 LEGAL -MAR	224.00	224.00
	TOTAL			3,202.13

Total to be paid from Fund 61 WATER/SEWER CAPITAL 3,202.13  
3,202.13

**Checks Previously Disbursed**

2383	TREASURER, STATE OF NEW JERSEY	PO# 46045 WETLANDS PERMIT PROJ #1918-15-0002	3,550.00	4/15/2015
			----- 3,550.00	

Total paid from Fund 61 WATER/SEWER CAPITAL 3,550.00  
3,550.00

**Total for this Bills List: 6,752.13**

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

Check#	Vendor	Description	Payment	Check Total
3345	64 - PELLOW, HAROLD & ASSO, INC.	PO 46178 MAR ENGINEERING	2,668.00	2,668.00
3346	285 - SLOAN, JAMES PPC.	PO 46120 PUBLIC DEFENDER APR	1,229.17	1,229.17
3347	1819 - VOGEL, CHAIT, COLLINS, SCHNEIDER, PC,	PO 46031 RICHARD LANCE-MARCH ESCROW	157.50	157.50
3348	3235 - J. CALDWELL & ASSOCIATES, LLC.	PO 45999 RICHARD LANCE-MARCH ESCROW	177.00	177.00
3349	3438 - LAKELAND BUS LINES, INC.	PO 45500 BUS TRIP TO NYC	700.00	700.00
3350	3650 - CREATIVE PRODUCT SOURCING, INC.	PO 45566 DARE GRADUATION SUPP'S	357.78	357.78
TOTAL				5,289.45

Total to be paid from Fund 71 TRUST

5,289.45

5,289.45

**Checks Previously Disbursed**

157108	PAYROLL ACCOUNT	4/23 TRUST PAYROLL	5,339.00	4/23/2015
			-----	
			5,339.00	

Total paid from Fund 71 TRUST

5,339.00

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5,339.00

**Total for this Bills List: 10,628.45**



# Ferraioli, Wielkotz, Cerullo & Cuva, P.A.

Charles J. Ferraioli, Jr., MBA, CPA, RMA  
Steven D. Wielkotz, CPA, RMA  
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973-579-3212  
Fax 973-579-7128

April 17, 2015

The Honorable Mayor and  
Members of the Town Council  
Town of Newton  
Newton, New Jersey 07860

We have audited the financial statements of the various funds and account group of the Town of Newton, County of Sussex, for the years ended December 31, 2014 and 2013, and have issued our report thereon dated April 17, 2015. Professional standards require that we provide you with the following information related to our audit.

## **Our Responsibility Under U.S. Generally Accepted Auditing Standards and Government Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles or practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the Town of Newton. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the Town of Newton's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests is not to provide an opinion on compliance with such provisions.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.



The Honorable Mayor and  
Members of the Town Council  
April 17, 2015  
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### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newton are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was:

Management's estimate of the annual budget is based on historical data. We evaluated the key factors and assumptions used to develop the budget in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.



The Honorable Mayor and  
Members of the Town Council  
April 17, 2015  
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*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 17, 2015.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with our accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We had no material findings for the year ended December 31, 2014 audit.

*Other Matters*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles or practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



The Honorable Mayor and  
Members of the Town Council  
April 17, 2015  
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This information is intended solely for the use of the members of the Town of Newton and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Ferraioli, Wielkatz, Cerullo & Cuva*  
FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.  
Certified Public Accountants  
Newton, New Jersey

