

STRATFORD BOROUGH COUNCIL
REGULAR MEETING AGENDA
FEBRUARY 11, 2020
7:00 P.M.

CALL TO ORDER: THE STRATFORD REGULAR COUNCIL MEETING FOR FEBRUARY 11, 2020

PLEDGE OF ALLEGIANCE AND PRAYER:

STATEMENT OF ADVERTISEMENT:

Notice of this meeting has been provided to the Courier Post and The Retrospect and is posted on the Borough Hall Bulletin Board stating the time and the place of the meeting.

ROLL CALL:

MAYOR JOSH KEENAN
COUNCIL PRESIDENT LINDA HALL
COUNCILMAN STEPHEN GANDY
COUNCILMAN PATRICK GILLIGAN
COUNCILMAN PATRICK GREEN
COUNCILWOMAN TINA LOMANNO
COUNCILMAN MICHAEL TOLOMEO

STUART PLATT, BOROUGH SOLICITOR
STEVEN BACH, BOROUGH ENGINEER
RON MORELLO, POLICE CHIEF
CHRIS CONROY, BOROUGH ADMINISTRATOR
MICHAELA BOSLER, ACTING BOROUGH CLERK

PUBLIC PORTION FOR AGENDA ITEMS ONLY:

Motion to go to open public portion on agenda items only:

Motion: _____ Second: _____ Voice Vote: _____

Motion to close public portion on agenda items:

Motion: _____ Second: _____ Voice Vote: _____

REPORTS:

ORDINANCE & PROPERTY	Councilman Patrick Green
FINANCE & REVENUE	Councilman Patrick Gilligan
POLICE	Councilwoman Tina Lomanno
EMERGENCY SERVICES	Councilman Stephen Gandy
PUBLIC WORKS & LIGHTING	Councilman Michael Tolomeo
PUBLIC EVENTS	Councilwoman Linda Hall

OLD BUSINESS:

ORDINANCE 2020:03 ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO ESTABLISH A CAP BANK (N.J.S.A. 40A:4-45.14)

Motion to open the public hearing on ORD. 2020:03: _____ Second: _____ Voice Vote: _____

Motion to close the public hearing on ORD. 2020:03: _____ Second: _____ Voice Vote: _____

Motion to adopt ORD 2020:03: _____ Second: _____ RCV: _____

NEW BUSINESS: NONE

This agenda is subject to change

RESOLUTIONS:

RESOLUTIONS 2020:072 THROUGH 2020:080 WILL BE DONE AS A CONSENT AGENDA

Council can at this time request to remove any of the resolutions from the consent agenda and they can be voted on separately.

- RES. 2020:072 REMOVE SENIOR TAX DEDUCTION – BLOCK 66 LOT 6
- RES. 2020:073 REFUND TAX OVERPAYMENT – BLOCK 66 LOT 6
- RES. 2020:074 REGIONAL SCHOOL TAX DEFERRAL
- RES. 2020:075 AUTHORIZE APPLICATION FOR PROGRAM YEAR 2020 COMMUNITY DEVELOPMENT BLOCK GRANT, BOROUGH OF STRATFORD, COUNTY OF CAMDEN, STATE OF NEW JERSEY – ADA ACCESSIBLE ENTRANCE IMPROVEMENTS
- RES. 2020:076 AUTHORIZE APPLICATION FOR PROGRAM YEAR 2020 COMMUNITY DEVELOPMENT BLOCK GRANT, BOROUGH OF STRATFORD, COUNTY OF CAMDEN, STATE OF NEW JERSEY – RESURFACING OF COOLIDGE AVENUE FROM BISHOP COURT TO SUBURBAN TERRACE
- RES. 2020:077 AUTHORIZING THE BOROUGH ENGINEER TO DESIGN AND PUBLICLY BID THE FY2020 NEW JERSEY DEPARTMENT OF TRANSPORTATION RECONSTRUCTION OF EVERGREEN ROAD – PHASE II & HOMESTEAD ROAD
- RES. 2020:078 AUTHORIZE EXECUTION OF 2020 BOROUGH SOLICITOR CONTRACT WITH PLATT & RISO, P.C.
- RES. 2020:079 AUTHORIZE EXECUTION OF 2020 BOROUGH AUDITOR CONTRACT WITH BOWMAN & COMPANY, LLC
- RES. 2020:080 AUTHORIZE EXECUTION OF SHARED SERVICE AGREEMENT FOR CERTIFIED RECYCLING COORDINATOR WITH THE BOROUGH OF MAGNOLIA

Motion: _____ Second: _____ RCV: _____

- RES. 2020:081 RESOLUTION AMENDING RESOLUTION 2019:213 – AUTHORIZING AND DIRECTING THE BOROUGH OF STRATFORD JOINT LAND USE BOARD TO UNDERTAKE A PRELIMINARY INVESTIGATION TO DETERMINE WHETHER THE PROPOSED STUDY AREA WHICH INCLUDES BLOCK 36, LOTS 1, 2, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17.01; BLOCK 40, LOTS 2, 3, 4, 5, 7, 8, 9 and 10; BLOCK 41, LOTS 2, 2.01, 3, 4, 5, 6, 7 AND 8 ARE TO BE DELINEATED AS AN AREA IN NEED OF NON-CONDEMNATION REDEVELOPMENT PURSUANT TO THE LOCAL REDEVELOPMENT AND HOUSING LAW (N.J.S.A. 40A:12A-1 ET SEQ.)

Motion: _____ Second: _____ RCV: _____

APPROVAL OF BILLS:

Animal checks		through		
Manual checks		through		
Payroll checks		through		and
Payroll checks		through		
Automated checks		through		
Various electronic transfers and potential interim payments to				

Motion: _____ Second: _____ RCV: _____

COUNCIL COMMENTS:

GOOD AND WELFARE:

Motion to open the meeting to the public for Good and Welfare:

Motion: _____ Second: _____ Voice Vote: _____

Please step up to the podium, state your name and address and sign the sign-in sheet.

Motion to close the public portion for Good and Welfare:

Motion: _____ Second: _____ Voice Vote: _____

ADJOURN:

Motion: _____ Second: _____ Voice Vote: _____

ORDINANCE 2020:03

**ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION
LIMITS AND TO ESTABLISH A CAP BANK
(N.J.S.A. 40A:4-45.14)**

WHEREAS, the Local Government Cap Law, N.J.S. 40A:4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget to 2.5% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and,

WHEREAS, N.J.S.A. 40A:4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and

WHEREAS, the Mayor and Council of the Borough of Stratford in the County of Camden, finds it advisable and necessary to increase its CY2020 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and

WHEREAS, the Mayor and Council hereby determines that a 3.5% increase in the budget for said year, amounting to \$177,457.25 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and

WHEREAS, THE Mayor and Borough Council hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Borough Council of the Borough of Stratford, in the County of Camden, a majority of the full authorized membership of the governing body affirmatively concurring, that, in the CY2020 budget year, the final appropriations of the Borough of Stratford shall, in accordance with this ordinance and N.J.S.A. 40A:4-45.14, be increased by 3.5%, amounting to \$177,457.25 and that the CY2020 municipal budget for the Borough of Stratford be approved and adopted in accordance with this ordinance; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced to be filed with the Director of the Division of Local Government Services within 5 days of introduction; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

Josh Keenan, Mayor

PUBLIC NOTICE

Notice is hereby given that the foregoing ordinance was introduced and passed on the first reading at the meeting of the Governing Body held on the 14th of January 2020 and will be considered for final passage on the 11th day of February meeting at 7PM at the Stratford Justice Facility, 315 Union Avenue, Stratford, NJ.

Michaela Bosler, Acting Borough Clerk

PUBLIC NOTICE

Notice is hereby given that the foregoing ordinance was adopted for final passage on the 11th day of February 2020 at a meeting at the Stratford Justice Facility, 315 Union Avenue, Stratford, NJ.

Michaela Bosler, Acting Borough Clerk

RESOLUTION 2020:072
REMOVE DISABLED PERSON TAX DEDUCTION – BLOCK 66 LOT 6

WHEREAS, all eligibility requirements for a DISABLED PERSON tax deduction for the year 2019 have not been met due to the sale of the property by the following residents:

<u>BLOCK</u>	<u>LOT</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>AMOUNT</u>
66	6	Virginia Mailahn	12 Hazel Ave	250.00

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Stratford that this tax deduction be removed from the tax records.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

RESOLUTION 2020:073
REFUND TAX OVERPAYMENT – BLOCK 66 LOT 6

WHEREAS, an overpayment was received in the Tax Collector's office for Block 66, Lot 6 - 12 Hazel Ave;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Stratford the the amount of \$1,682.21 be disbursed to CoreLogic Real Estate Tax Service for the overpayment.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

**RESOLUTION 2020:074
REGIONAL SCHOOL TAX DEFERRAL**

WHEREAS, the regulations provide for the deferral of not more than 50% of the annual levy when school taxes are raised for a school year and have not been requisitioned by the school district; and

WHEREAS, the Division of Local Government Services requires that a resolution be adopted by a majority of the governing body prior to February 13th of the year subsequent to the deferral, authorizing an increase in the amount of the deferral; and

WHEREAS, it is the desire of the Mayor and Council of the Borough of Stratford, County of Camden, State of New Jersey, to increase the amount of Regional School deferred taxes by \$55,876.00

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the Borough of Stratford that the amount of Regional School Taxes deferred be increased to \$1,395,078.51

BE IT FURTHER RESOLVED that certified copies of this resolution be filed with the Director of the Division of Local Government Services.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

RESOLUTION 2020:075
AUTHORIZE APPLICATION FOR PROGRAM YEAR 2020 COMMUNITY DEVELOPMENT BLOCK GRANT, BOROUGH OF STRATFORD, COUNTY OF CAMDEN, STATE OF NEW JERSEY – ADA ACCESSIBLE ENTRANCE IMPROVEMENTS

WHEREAS, the Camden County Improvement Authority provides funding for certain infrastructure improvements or services under Community Development Block Grant Funding; and

WHEREAS, the Governing Body has chosen to submit an application for Program Year 2020; and

WHEREAS, the Governing Body has agreed to apply for funding for the following project:

ADA accessibility entrance improvements to the Borough Hall, Justice Center, Senior Center and Library buildings

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Stratford, County of Camden, State of New Jersey that the Mayor is hereby authorized to execute the Project Description Form for Program Year 2020 along with the Community Development Grant Agreement.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

RESOLUTION 2020:076

AUTHORIZE APPLICATION FOR PROGRAM YEAR 2020 COMMUNITY DEVELOPMENT BLOCK GRANT, BOROUGH OF STRATFORD, COUNTY OF CAMDEN, STATE OF NEW JERSEY – RESURFACING OF COOLIDGE AVENUE FROM BISHOP COURT TO SUBURBAN TERRACE

WHEREAS, the Camden County Improvement Authority provides funding for certain infrastructure improvements or services under Community Development Block Grant Funding; and

WHEREAS, the Governing Body has chosen to submit an application for Program Year 2020; and

WHEREAS, the Governing Body has agreed to apply for funding for the following project:

Resurfacing of Coolidge Avenue from Bishop Court to Suburban Terrace

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Stratford, County of Camden, State of New Jersey that the Mayor is hereby authorized to execute the Project Description Form for Program Year 2020 along with the Community Development Grant Agreement.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

RESOLUTION 2020:077
AUTHORIZING THE BOROUGH ENGINEER TO DESIGN AND PUBLICLY BID THE
FY2020 NEW JERSEY DEPARTMENT OF TRANSPORTATION
RECONSTRUCTION OF EVERGREEN ROAD – PHASE II & HOMESTEAD ROAD

WHEREAS, the State of New Jersey has allocated \$300,000 of Fiscal Year 2020 Municipal Aid Funding to the Borough of Stratford; and,

WHEREAS, the Borough of Stratford wishes to utilize said funding;

WHEREAS, the Borough Engineer has submitted a proposal to the Borough of Stratford with two (2) options regarding breakdown of fees;

WHEREAS, Option 1 utilizes the newly introduced option provided by the NJDOT for five percent (5%) design fee reimbursement;

NOW, THEREFORE, BE IT RESOLVED the Mayor and Council of the Borough of Stratford, County of Camden, State of New Jersey, formally approves Option 1 of the submitted proposal from the Borough Engineer dated January 24, 2020.

JOSH KEENAN, MAYOR

ATTEST:

MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

RESOLUTION 2020:078

**AUTHORIZE EXECUTION OF 2020 BOROUGH SOLICITOR CONTRACT WITH PLATT & RISO,
P.C.**

WHEREAS, the Borough of Stratford appointed Stuart Platt of Platt & Riso, P.C. as the Borough Solicitor for 2020; and

WHEREAS, the agreements have been received and reviewed at this time,

NOW, THEREFORE, BE IT RESOLVED, by Mayor and Council to authorize the execution of the agreement with Stuart Platt of Platt & Riso, P.C. as Borough Solicitor for the Borough of Stratford for 2020.

JOSH KEENAN, MAYOR

ATTEST:

MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT made and entered into as of the ___ day of _____, 2020, by and between the **BOROUGH OF STRATFORD**, hereinafter referred to as "Borough" and **STUART A. PLATT, ESQUIRE**, hereinafter referred to as "Attorney".

WHEREAS, the Borough is in need of a Solicitor to render professional legal services to the Borough; and

WHEREAS, Attorney, a duly licensed Attorney of the State of New Jersey, has been duly appointed by the Borough on January 6, 2020 as its Solicitor; and

WHEREAS, the legal services to be rendered by the Attorney herein are "Professional Services" to be rendered by one authorized by law to practice a recognized profession and whose practice is regulated by law; and

WHEREAS, pursuant to the "Local Public Contracts Law", N.J.S.A. 40A:11-1 et seq., the Borough may enter into a contract with Attorney without having first obtained competitive bids; and

WHEREAS, the Local Public Contract Law compels the Borough to execute an Agreement for the services herein contemplated to be rendered by the Attorney.

NOW, THEREFORE, in consideration of the mutual promises, conditions and obligations herein and for other good and valuable consideration, the parties hereto mutually agree as follows:

1. The Attorney agrees, as Solicitor for the Borough, to render all legal services to the Borough as directed to so render, such services to include, but not be limited to, the following:
 - A. Legal opinions to the Borough;
 - B. Represent the Borough in litigation before the Courts and public agencies;
 - C. Review and/or prepare resolutions memorializing the actions taken by the Borough;
 - D. Assist the Borough in any manner that the Borough may deem necessary;
 - E. Attendance at all meetings of the Borough;
 - F. Review or prepare ordinances as may be required.

2. The Borough shall pay to the Attorney for the legal services rendered during 2020 at the hourly rate of \$150.00 per hour for general legal representation as the Borough Attorney to include

attendance at meetings, preparation of resolutions and ordinances, providing legal advice and opinions in an amount not to exceed \$66,000.00 for 2020 unless otherwise agreed to between the parties. In addition to the foregoing and not subject to the \$66,000.00 limitation, the law firm will bill the Borough at the rate of \$185.00 per hour for any and all special matters including to but not limited to tax appeals; redevelopment matters; affordable housing matters; and litigation matters. This law firm would also be reimbursed for any out-of-pocket expenses.

3. This Agreement may be terminated or modified at any time by the mutual consent of both parties hereto.

4. The parties hereto agree that the services to be provided under this Agreement are "Professional Services" as defined by the Statutes of the State of New Jersey.

5. Attorney will comply with the provisions of Chapter 127, Public Laws of 1975 of the State of New Jersey. Failure to do so will be cause for termination of this Contract. Attorney must comply with the requirements set forth in Exhibit "A" attached hereto.

Attorney shall submit with this Contract one of the following:

- (1) An existing federally approved or sanctioned affirmative action program, which consists of a photocopy of a valid letter from the Officer of Federal Contract Compliance Programs;

OR

- (2) A certificate of Employee Information Approval which consists of a photocopy of the State-issued Certification;

OR

- (3) A completed Employee Information Report (Form AA302). This form was provided to Attorney by the Borough when it forwarded the Contract for execution.

If (3) above applies, when the Employee Information Report is completed by Attorney, the copy marked "Public Agency" will be submitted to the Borough, the copy marked "contractor" will be retained by Attorney, and the remaining copies will be forwarded immediately to:

Affirmative Action Office
Department of the Treasury
State House CN 209
Trenton, New Jersey 08625

6. Attorney shall be prohibited from making any reportable contributions to a political or candidate committee in the Borough of Stratford during the term of this Contract.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first written above.

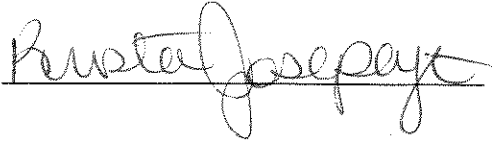
ATTEST:

BOROUGH OF STRATFORD

MICHAELA BOSLER,
ACTING BOROUGH CLERK

By: _____
JOSHUA KEENAN, MAYOR

PLATT & RISO, P.C.



Rustaf Joseph

By: 

STUART A. PLATT, ESQUIRE

EXHIBIT A

P.L. 1975, C.127 (N.J.A.C. 17:27-1 et seq)
MANDATORY AFFIRMATIVE ACTION LANGUAGE
PROCUREMENT, PROFESSIONAL AND SERVICE CONTRACTS

During the performance of this Contract, Attorney agrees as follows:

Attorney will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. Attorney will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, sex or affectional or sexual orientation. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Attorney agrees to post in conspicuous places, available to employees and applicants for employment notices to be provided by the Public Agency Compliance Officer forth provisions of this nondiscrimination clause.

Attorney, where applicable, in all solicitations or advertisements for employees placed by or on behalf of Attorney, will state that all qualified applicants will receive consideration for employment without regard to race, creed, color, national origin, ancestry, marital status, sex or affectional sexual orientation.

Attorney, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the Borough's contracting officer advising the labor union or workers' representative of Attorney's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

Attorney, where applicable, agrees to comply with the regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time and the Americans with Disabilities Act.

Attorney agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1974, c. 127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action office pursuant to N.J.A.C. 17:27-52 promulgated by the Treasurer pursuant to P.L. 1975, a. 127, as amended and supplemented from time to time. Attorney agrees to inform in writing appropriate recruitment agencies, in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

Attorney agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-relating testing, as established by the statutes and court decisions of the state of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

Attorney agrees to review all procedures relating to transfer upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, sex or affections or sexual orientation, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

Attorney shall furnish such reports or other documents to the Affirmative Action Office as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Affirmative Action Office for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (NJAC 17:27).

“Contractor will be retained by Attorney and the remaining copies will be forwarded immediately to:

Affirmative Action Office
Department of the Treasury
State House CN 209
Trenton, New Jersey 08625

RESOLUTION 2020:079

AUTHORIZE EXECUTION OF 2020 BOROUGH AUDITOR CONTRACT WITH BOWMAN & COMPANY, LLC

WHEREAS, the Borough of Stratford appointed Bowman & Company as the municipal auditors for 2020; and

WHEREAS, the agreements have been received and reviewed at this time,

NOW, THEREFORE, BE IT RESOLVED, by Mayor and Council to authorize the execution of the agreement with Bowman & Company as the auditors for 2020.

JOSH KEENAN, MAYOR

ATTEST:

MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

January 17, 2020

The Honorable Mayor and
Members of the Borough Council
Borough of Stratford
Stratford, New Jersey 08083

We (the Accountant/Contractor) are pleased to confirm our understanding of the services we are to provide the Borough of Stratford, County of Camden, State of New Jersey, hereinafter referred to as "Municipality," for the year ended December 31, 2019. We will audit the statements of assets, liabilities, reserves and fund balance - regulatory basis, the related statements of operations and changes in fund balance - regulatory basis, the statements of revenues - regulatory basis, and statements of expenditures - regulatory basis of the various funds, and the statement of general fixed assets group of accounts - regulatory basis as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Municipality, in conformity with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

We have also been engaged to report on supplementary information that accompanies the Municipality's financial statements. The supplemental financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements. If applicable, the accompanying schedules of expenditures of federal awards and state financial assistance programs are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

Supplementary financial statements presented for the various funds
Schedule of expenditures of federal awards, if applicable
Schedule of expenditures of state financial assistance, if applicable

The following other information accompanying the financial statements, if issued by the Municipality, will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

Preliminary and Final Official Statements

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Audit Objectives (Cont'd)

The objective also includes reporting on -

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the terms and conditions of grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, if applicable.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If applicable, the Uniform Guidance and New Jersey Circular 15-08-OMB report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing base on the requirements of the Uniform Guidance and New Jersey Circular 15-08-OMB. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; if applicable, the Single Audit Act Amendments of 1996; the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, and other procedures we consider necessary to enable us to express such opinions. Our reports will be addressed to the mayor and governing body members of the Municipality. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or we may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Audit Procedures - General (Cont'd)

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs, if applicable. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit, if applicable. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedules of expenditures of federal awards and state financial assistance, if applicable; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and State of New Jersey Circular 15-08-OMB, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and State of New Jersey Circular 15-08-OMB, if applicable.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, Uniform Guidance, and State of New Jersey Circular 15-08-OMB, if applicable.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Municipality's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and State of New Jersey Circular 15-08-OMB requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement*, for the types of compliance requirements that could have a direct and material effect on each of the Municipality's major programs, if applicable.

Audit Procedures - Compliance (Cont'd)

The purpose of these procedures will be to express an opinion on the Municipality's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State of New Jersey Circular 15-08-OMB, if applicable.

Other Services

We will also provide assistance with the preparation of the following:

- a) the 2020 Budget
- b) the financial statements in conformity with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and related notes
- c) if applicable, the schedule of expenditures of federal awards in accordance with the Uniform Guidance and the schedule of expenditures of state financial assistance in accordance with State of New Jersey Circular 15-08-OMB, and related notes
- d) proposing entries affecting the financial statements

The aforementioned documents will be prepared based on information provided by the Municipality. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the above listed. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; if applicable, the preparation and fair presentation of the schedules of federal awards and state financial assistance in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, respectively; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform and audit under the Uniform Guidance and State of New Jersey Circular 15-08-OMB, if applicable (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Management Responsibilities (Cont'd)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and State of New Jersey Circular 15-08-OMB, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review prior to the conclusion of our audit fieldwork. With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Bowman & Company LLP, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement. In addition, with regard to an exempt offering document with Bowman & Company LLP is not involved, you agree to clearly indicate in the exempt offering document that Bowman & Company LLP is not involved with the contents of such offering document.

If applicable, you are responsible for Identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance (including notes and noncash assistance received) in conformity with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, respectively. You agree to include our report on the schedules of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedules of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedules of expenditures of federal awards and state financial assistance that includes our report thereon OR make the audited financial statements readily available to intended users of the schedules of expenditures of federal awards and state financial assistance no later than the date the schedules of expenditures of federal awards and state financial assistance is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedules of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, respectively; (2) you believe the schedules of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, respectively; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedules of expenditures of federal awards and state financial assistance.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in accordance with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the *Requirements of Audit* as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; (3) the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management Responsibilities (Cont'd)

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the nonaudit services as listed in the Other Services section above. You will be required to acknowledge in the management representation letter our assistance with the nonaudit services and that you have reviewed and approved each of them prior to their issuance and have accepted responsibility for them. Further, you agree to oversee all of the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will assist in preparing all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, if applicable, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Municipality. In addition, we will also submit a copy of our reports and financial statements to the Division of Local Government Services, Department of Community Affairs, State of New Jersey; however, management is responsible for distribution of the reports and the financial statements to any additional party(ies). Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bowman & Company LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Division of Local Government Services, Department of Community Affairs, State of New Jersey or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bowman & Company LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Engagement Administration, Fees, and Other (Cont'd)

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such records shall be made available to the New Jersey Office of the State Comptroller upon request. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our Firm must submit to an external quality control review of its accounting and auditing practice by an independent third party every three years. One important component of this review process is a detailed inspection of the work performed by our Firm during the conduct of selected audits. As such, the independent third party, as part of this process, may select the audit engagement of the Municipality. However, the conduct of an external quality control review complies with the confidentiality requirements set forth in the AICPA Code of Professional Conduct. In accordance with *Government Auditing Standards*, Section 3.106, a copy of the Accountant's most recent external quality control review report is attached to this agreement (Appendix 1).

Scott P. Barron, CPA, RMA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be based on the time spent by various members of our staff, at our standard hourly rates (Appendix 2), which is estimated to be \$43,000.00 subject to the conditions of the records. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Vouchers for payment of these fees may, at our discretion, be presented as work progresses. All vouchers presented in accordance with this agreement shall be paid by the Municipality within forty-five (45) days from the date remitted. Delinquent balances may be subject to collection agency action if account is not paid in full in a timely manner.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We shall when requested, with regard to all temporary and permanent financing of the Municipality, assist management and, the Municipality's Financial Advisor, in preparing draft maturity schedules, tax rate projections and compile and electronically post and print the Preliminary and Final Official Statements. The Municipality is responsible for making all management decisions and performing all management functions related to temporary and permanent financing and for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with all debt related services, and for evaluating the adequacy and results of such services and accepting responsibility for them. We shall also assist, when requested, in the preparation of the Annual Reports required by the Securities and Exchange Commission under Rule 15c2-12(b)(5)(i)(A) and (B). This does not include the reporting of significant events as specified under rule 15c2-12(b)(5)(i)(C) since occurrence of events requiring reporting would not necessarily be known by us. When requested, we shall also assist with the preparation of "Arbitrage" or excess earnings calculations. The fees for these services are not included in our fee proposal above. The costs for these services are noted in the Specialized Financial and Bonding Services section.

Specialized Financial and Bonding Services. The charges for Specialized Financial and Bonding Services for professional staff shall be charged at one and one-quarter (1¼) times the "Current Standard Hourly Rates" as stated in Appendix 2, at the time service is rendered. The charges for Bonding Services for professional staff shall be charged at one and one-half (1½) times the "Current Standard Hourly Rates" as stated in Appendix 2, at the time service is rendered with the following minimum fees:

Minimum Fees

Compilation and assembly of Preliminary and Final Official Statements, including preparation of draft maturity schedules and tax rate projections, assistance with the application to the Local Finance Board and assistance in obtaining bond ratings.	\$17,500.00
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Engagement Administration, Fees, and Other (Cont'd)

Specialized Financial and Bonding Services (Cont'd)

Minimum Fees (Cont'd)

Electronic Posting, Printing, and Distribution of Preliminary Official Statement and Final Official Statement	\$1,500.00
Continuing Disclosure Reports	3,000.00
Supplemental Debt Statements	450.00
Capital Budget Amendments	100.00

Affirmative Action/Americans with Disabilities Act

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE
N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127) N.J.A.C. 17:27
GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS**

During the performance of this contract, the contractor agrees as follows:

The Contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the Contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The Contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The Contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the Contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The Contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The Contractor or subcontractor agrees to make good faith efforts to employ minority and women workers consistent with the applicable county employment goals established in accordance with N.J.A.C. 17:27 5.2, or a binding determination of the applicable county employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

Affirmative Action/Americans with Disabilities Act (Cont'd)

The Contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The Contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the Contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The Contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval
Certificate of Employee Information Report
Employee Information Report from AA302

The Contractor and its subcontractors shall furnish such reports or other documents to the Division of Contract Compliance and EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance and EEO for conducting a compliance investigation pursuant to *Subchapter 10 of the Administrative Code at N.J.A.C. 17:27*.

**AMERICANS WITH DISABILITIES ACT
Mandatory Language
Equal Opportunity for Individuals with Disability**

The contractor and the Municipality do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "Act") (42 U.S.C. S121 01 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant there unto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Municipality pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event that the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the Municipality in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the Municipality, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Municipality's grievance procedure, the contractor agrees to abide by any decision of the Municipality which is rendered pursuant to said grievance procedure.

If any action or administrative proceeding results in an award of damages against the Municipality, or if the Municipality incurs any expense to cure a violation of the ADA that has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

Affirmative Action/Americans with Disabilities Act (Cont'd)

The Municipality shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim, If any action or administrative proceeding is brought against the Municipality or any of its agents, servants, and employees, the *Municipality shall* expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the Municipality or its representatives.

It is expressly agreed and understood that any approval by the Municipality of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Municipality pursuant to this paragraph.

It is further agreed and understood that the Municipality assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the Municipality from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

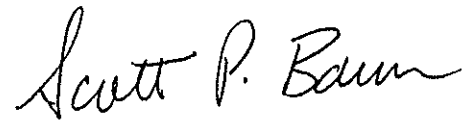
Mediation

In the unlikely event that a dispute arises out of or relates to the engagement described herein, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Mediation Rules, before resorting to arbitration, litigation or some other dispute resolution procedure.

We appreciate the opportunity to be of service to the Borough of Stratford, County of Camden, State of New Jersey, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectively submitted,

BOWMAN & COMPANY LLP



Scott P. Barron, CPA, RMA

RESPONSE:

This engagement contract letter correctly sets forth the understanding of the Borough of Stratford, County of Camden, State of New Jersey:

Authorized by:

Signature: _____

Title: _____

Date: _____

Attested to by:

Signature: _____

Title: _____

Date: _____

APPENDIX 1 - EXTERNAL QUALITY CONTROL REVIEW REPORT



EisnerAmper LLP
111 Wood Avenue South
Iselin, NJ 08830-2700
T 732.243.7000
F 732.951.7400
www.eisneramper.com

Report on the Firm's System of Quality Control

October 23, 2017

To the Partners of Bowman & Company LLP
and the Peer Review Committee of the New Jersey Society of Certified Public Accountants:

We have reviewed the system of quality control for the accounting and auditing practice of Bowman & Company LLP (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review including engagements performed under *Government Auditing Standards*, compliance audits under the Single Audit Act, audits of employee benefit plans and an examination of a service organization (SOC 1).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bowman & Company LLP in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bowman & Company LLP has received a peer review rating of *pass*.

EisnerAmper LLP
EISNERAMPER LLP

APPENDIX 2 - STANDARD HOURLY RATES FOR JULY 1, 2019 - JUNE 30, 2020*

General Administration /	
Report Processing	\$50.00
Associate	100.00
Senior Accountant	112.00
Manager	138.00
Senior Manager	175.00/211.00
Partner	242.00

** rates are subject to change effective July 1, 2020*

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE
FOR STATE AGENCY AND CASINO SERVICE CONTRACTORS

DEPARTMENT OF TREASURY
DIVISION OF REVENUE
PO BOX 262
TRENTON, NJ 08646-0262

TAXPAYER NAME:

BOWMAN & COMPANY LLP

TAXPAYER IDENTIFICATION#:

210-558-561/000

ADDRESS:

601 WHITE HORSE RD
VOORHEES NJ 08043

EFFECTIVE DATE:

02/01/83

FORM-BRC(08-01)

TRADE NAME:

SEQUENCE NUMBER:

0108244

ISSUANCE DATE:

04/10/03

J.P. S. Tully
Acting Director

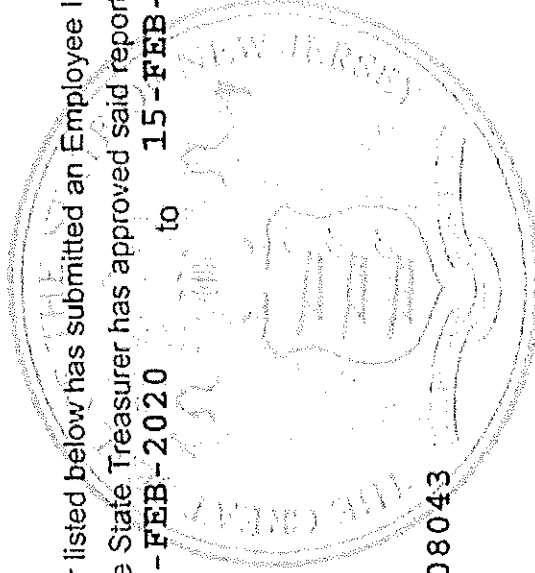
This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

Certification 15

**CERTIFICATE OF EMPLOYEE INFORMATION REPORT
RENEWAL**

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-FEB-2020** to **15-FEB-2023**

**BOWMAN & COMPANY LLP
601 WHITE HORSE ROAD
VOORHEES NJ 08043**



A handwritten signature in black ink, appearing to read "Elizabeth M. Muoio".

ELIZABETH MAHER MUOIO
State Treasurer

RESOLUTION 2020:080
AUTHORIZE SHARED SERVICE AGREEMENT FOR CERTIFIED RECYCLING COORDINATOR
WITH THE BOROUGH OF MAGNOLIA

WHEREAS, the Borough of Stratford is in need of a Certified Recycling Coordinator to certify the annual recycling report due April 30, 2020; and

WHEREAS, the Borough of Magnolia has a Certified Recycling Coordinator and is willing to provide us with his services; and

NOW THEREFORE BE IT RESOLVED by Mayor and Council to authorize the execution of the Shared Service Agreement between the Borough of Stratford and the Borough of Magnolia for a Certified Recycling Coordinator.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,
ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing Resolution to be a true and complete copy of a Resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

**SHARED SERVICE AGREEMENT
BETWEEN THE BOROUGH OF STRATFORD AND THE BOROUGH OF MAGNOLIA
FOR A CERTIFIED RECYCLING PROFESSIONAL TO CERTIFY THE ANNUAL RECYCLING TONNAGE
REPORT**

WITNESSETH

WHEREAS, The **Borough of Stratford**, County of Camden, State of New Jersey, with offices located at 307 Union Ave, Stratford, NJ 08084 (hereinafter referenced as "Stratford" wishes to enter into a Shared Service Agreement to retain the services of a Certified Recycling Professional (CRP); and

WHEREAS, The Borough of Magnolia, County of Camden, State of New Jersey, with offices located at 438 W. Evesham Ave., Magnolia, NJ 08049 (Hereinafter references as "Magnolia" is interested in providing Certified Recycling Professional (CRP) Service through a Shared Services Agreement; and

WHEREAS, commencing in 2013, New Jersey Municipalities are required by the New Jersey Recycling Enhancement Act ("REA") P. L 2008 CHAPTER 6, to have the mandatory Annual Recycling Tonnage Reports approved and signed by a Certified Recycling Professional (CRP); and

WHEREAS, the Annual Recycling Tonnage Reports must be submitted via email to the New Jersey Department of Environmental Protection ("NJDEP") utilizing a spreadsheet provided by the NJDEP on or before April 30th of each year.

WHEREAS, the parties are desirous of entering into a Shared Service Agreement for retaining and providing CRP services of Magnolia for **certification only** of said Annual Recycling Tonnage Report; and

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, the parties agree as follows:

1. Stratford shall retain the services of Magnolia for a CRP that will be responsible for executing the mandatory annual municipal recycling tonnage report, on or before April 30th, 2020.
2. It is understood that the responsibility for the accuracy of all tonnage material lies with the municipal representative as designated preparer of the Recycling Tonnage Report.
3. Stratford shall be responsible to retain the appropriate documentation for five years in the event of a NJDEP field audit.

4. Stratford shall pay an annual fee of **\$750.00** to Magnolia for the CRP's Services. Stratford agrees to pay all invoices within thirty (30) days upon finalization of the report and submittal of voucher.
5. This agreement is effective for the calendar year 2020 (2019 Recycling Tonnage Report).
6. This Agreement sets forth the entire understanding of the parties hereto with respect to the transactions contemplated herein. No change or modification of this Agreement shall be valid unless same shall be in writing and signed by all the Parties hereto.
7. This agreement may be terminated at any time by either Party, with or without cause, by at least 90 days prior written notice to the other Party.
8. In accordance with N.J.S.A. 40A:65-4(b), a copy of this Agreement shall be filed with the Division of Local Government Services in the Department of Community Affairs.
9. The Parties agree that they will cooperate with each other in all respects in furtherance of achieving the purposes and objectives of this Agreement.
10. All notices, statements, or other documents required by this Agreement shall be hand-delivered or mailed to the designated municipal representative.

a. The designated municipal representative for Stratford is:

Chris Conroy, Borough Administrator
Borough of Stratford
307 Union Avenue
Stratford, NJ 08084

b. The designated municipal representative for Magnolia is:

Christine M. Pippet, Acting Borough Clerk
Borough of Magnolia
438 W. Evesham Ave.
Magnolia, NJ 08049

IN WITNESS WHEREOF, the Parties have caused the Agreement to be signed by their respective officers duly authorized and have caused this Agreement to be dated as of the day and year written here _____, _____, _____.

ATTEST:

Michaela Bosler

Josh Keenan

Acting Borough Clerk
Borough of Stratford
Date:

Mayor
Borough of Stratford
Date:

ATTEST:

Christine M. Pippet
Acting Municipal Clerk
Borough of Magnolia
Date:

BettyAnn Cowling-Carson
Mayor
Borough of Magnolia
Date:

DRAFT

RESOLUTION 2020:081

RESOLUTION AMENDING RESOLUTION 2019:213 – AUTHORIZING AND DIRECTING THE BOROUGH OF STRATFORD JOINT LAND USE BOARD TO UNDERTAKE A PRELIMINARY INVESTIGATION TO DETERMINE WHETHER THE PROPOSED STUDY AREA WHICH INCLUDES BLOCK 36, LOTS 1, 2, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17.01; BLOCK 40, LOTS 2, 3, 4, 5, 7, 8, 9 and 10; BLOCK 41, LOTS 2, 2.01, 3, 4, 5, 6, 7 AND 8 ARE TO BE DELINEATED AS AN AREA IN NEED OF NON-CONDEMNATION REDEVELOPMENT PURSUANT TO THE LOCAL REDEVELOPMENT AND HOUSING LAW (N.J.S.A. 40A:12A-1 ET SEQ.)

WHEREAS, the Local Redevelopment and Housing Law, N.J.S.A. 40A:12A-1 et seq. (“LRHL”) provides a mechanism to assist local governments in efforts to promote programs of redevelopment; and

WHEREAS, the LRHL sets forth the procedures for the Borough to declare an area in need of redevelopment, along with the development and effectuation of a redevelopment plan; and

WHEREAS, pursuant to the required redevelopment procedures, specifically set forth in N.J.S.A. 40A:12A-6, no area of a municipality shall be determined a redevelopment area unless the governing body of the municipality shall, by Resolution, authorize the Planning Board to undertake a preliminary investigation to determine whether a proposed area is a redevelopment area meeting the criteria set forth in N.J.S.A. 40A:12A-5; and

WHEREAS, the New Jersey Legislature adopted, and the Governor signed, P.L. 2013, Chapter 159, which amended the LRHL, including the procedural requirements of N.J.S.A. 40A:12A-5 and N.J.S.A. 40A:12A-6; and

WHEREAS, pursuant to P.L. 2013, Chapter 159, “[t]he resolution authorizing the planning board to undertake a preliminary investigation shall state whether the redevelopment area determination shall authorize the municipality to use all those powers provided by the Legislature for use in a redevelopment area other than the use of eminent domain (“Non-Condemnation Redevelopment Area”) or whether the redevelopment area determination shall authorize the municipality to use all those

powers provided by the Legislature for use is a redevelopment area, including the power of eminent domain (“Condemnation Redevelopment Area”); and

WHEREAS, the Mayor and Borough Council of the Borough of Stratford seek to authorize and recommend the Borough of Stratford Joint Land Use Board to conduct a preliminary investigation of the Study Area as an area in need of redevelopment to be a Non-Condemnation Redevelopment Area; and

WHEREAS, the Area in question is located at or along East Laurel Road and the areas located at Block 36, Lots 1, 2, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17.01; Block 40, Lots 2, 3, 4, 5, 7, 8, 9 and 10 ; Block 41, Lots 2, 2.01, 3, 4, 5, 6, 7 and 8, identified as the Study Area, may benefit from the tools available to municipalities under the LRHL and efforts to encourage private development with existing owners for increased employment and housing opportunities, tax ratables and other benefits which communities generally derive from the redevelopment of lands in these areas; and

WHEREAS, the Borough Council finds it to be in the best interest of the Borough and its residents to authorize the Borough Joint Land Use Board to undertake such preliminary investigation of the Study Area as a Non-Condemnation Redevelopment Area; and

WHEREAS, the Borough of Stratford wishes to direct the Borough of Stratford Joint Land Use Board to undertake a preliminary investigation utilizing Steven Bach, PE, RA, PP, CME and Candace Kanaplue, PP, AICP of Bach Associates, P.C. to prepare the preliminary investigation, to determine whether the proposed Study Area, which includes Block 36, Lots 1, 2, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 17.01; Block 40, Lots 2, 3, 4, 5, 7, 8, 9 and 10; Block 41, Lots 2, 2.01, 3, 4, 5, 6, 7 and 8 qualifies as an area in need of Non-Condemnation Redevelopment pursuant to N.J.S.A. 40A:12A-5; and

WHEREAS, the Mayor and Borough Council are empowered to authorize this preliminary investigation to be conducted by the Borough of Stratford Joint Land Use Board pursuant to N.J.S.A. 40A:12A-6 as a Non-Condernation Redevelopment Area.

NOW, THEREFORE BE IT RESOLVED by the Mayor and Borough Council of the Borough of Stratford in the County of Camden, and State of New Jersey as follows:

1. The provisions of the **WHEREAS** clauses set forth above are incorporated herein by reference and made a part hereof.
2. The Borough of Stratford Joint Land Use Board is hereby authorized to undertake a preliminary investigation, utilizing Steven Bach, PE, RA, PP, CME and Candace Kanaplue, PP, AICP of Bach Associates, P.C. to prepare the preliminary investigation, pursuant to a notice to conduct a hearing and comply with other requirements of the LRHL, in order to recommend to the Borough Council whether the area comprising the Study Area is an area in need of Non-Condernation Redevelopment according to the criteria set forth in N.J.S.A. 40A:12A-5.
3. The Joint Land Use Board shall provide a written Report to the Mayor and Borough Council setting forth its findings resulting from such preliminary investigation and shall recommend to the Mayor and Borough Council whether said properties are an "Area in Need of Redevelopment" under the meaning and intendment of the LRHL.
4. The Borough of Stratford Joint Land Use Board shall submit its findings and recommendations to the Mayor and Borough Council in the form of a Resolution with supporting documents.

BY: _____
JOSH KEENAN, MAYOR

ATTEST: _____
MICHAELA BOSLER,

ACTING BOROUGH CLERK

I, Michaela Bosler, Acting Borough Clerk, do hereby certify the foregoing amended Resolution to be a true and complete copy of an amended resolution duly adopted at a public meeting of the Governing Body of the Borough of Stratford held on February 11, 2020.

MICHAELA BOSLER,
ACTING BOROUGH CLERK

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