



# Municipality of Princeton, NJ

## Mayor and Council of Princeton

### Meeting Agenda

400 Witherspoon St  
Princeton, NJ 08540

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Wednesday, January 7, 2026

6:00 PM

Main Council Chambers

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**I. JOIN MEETING - PLEASE CLICK LINK BELOW:**

<https://us02web.zoom.us/j/89974353440>

Webinar ID: 899 7435 3440

**II. STATEMENT CONCERNING NOTICE OF MEETING**

Notice of this meeting was provided in accordance with the requirements of the Open Public Meetings Act and State regulations governing public meetings, including the time, date and location of the meeting and clear and concise instructions to the public for accessing the meeting and making comments. In addition, the agenda and all related materials were posted electronically and made available to the public on Princeton's meeting portal in advance of the meeting.

**III. LAND ACKNOWLEDGEMENT**

"We gather today on the land of the Leni Lenape. As members of the Princeton community, we aspire to show appreciation, respect, and concern for all peoples and our environment. We honor the Lenape and other Indigenous caretakers of these lands and waters, the elders who lived here before, the Indigenous today, and the generations to come"

**IV. ROLL CALL OF 2025 COUNCIL**

**V. PLEDGE OF ALLEGIANCE**

**VI. OATHS OF OFFICE ADMINISTERED TO NEWLY ELECTED COUNCIL MEMBERS**

1. [0001](#) Oath of Office Administered to Mia Sacks by State Senator Andrew Zwicker, 16th Legislative District
2. [0002](#) Oath of Office Administered to Michelle Pirone Lambros by State Senator Andrew Zwicker, 16th Legislative District

**VII. ROLL CALL OF 2026 COUNCIL**

**VIII. ELECTION OF COUNCIL PRESIDENT**

1. [0003](#) Oath of Office Administered to the Council President

**IX. CONSENT AGENDA**

1. [R-26-001](#) Resolution of the Mayor and Council of Princeton Authorizing 2026 Governing Body Assignments
2. [R-26-002](#) Resolution of the Mayor and Council of Princeton Authorizing Appointments to Boards, Commissions and Committees
3. [R-26-003](#) Resolution of the Mayor and Council of Princeton Authorizing 2026 Staff Appointments
4. [R-26-004](#) Resolution of the Mayor and Council of Princeton Appointing the Deputy Municipal Clerk for the Calendar Year 2026
5. [R-26-005](#) Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to Catholic Charities Diocese of Trenton for Behavioral Health and Community Services for \$56,169.08
6. [R-26-006](#) Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to PKF O'Connor Davies for the Purposes of Preparing an Audit and Related Financial Services on Behalf of the Municipality of Princeton for an Amount Not to Exceed \$68,000.00
7. [R-26-007](#) Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to Shah & Rubenstein, LLC to Serve as Tax Appeal Counsel in 2026 for an Amount Not to Exceed \$125,000.00
8. [R-26-008](#) Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to T&M Associates for 2026 Landfill Gas Monitoring, Groundwater Sampling, and Annual Inspection for an Amount Not to Exceed \$82,625.00
9. [R-26-009](#) Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Extension of the Extraordinary Unspecifiable Services Agreement for Various Artistic Programming and Community-Engagement Services with the Arts Council of Princeton for an Amount Not to Exceed \$75,000.00
10. [R-26-010](#) Resolution of the Mayor and Council of Princeton Designating 2026 Schedule of Meetings for the Mayor and Council of Princeton
11. [R-26-011](#) Resolution of the Mayor and Council of Princeton Approving the Current Fund Temporary Budget for 2026

12. [R-26-012](#) Resolution of the Mayor and Council of Princeton Approving the Parking Utility Operating Temporary Budget for 2026
13. [R-26-013](#) Resolution of the Mayor and Council of Princeton Approving the Affordable Housing Utility Operating Temporary Budget for 2026
14. [R-26-014](#) Resolution of the Mayor and Council of Princeton Authorizing the Annual Cash Management Plan
15. [R-26-015](#) Resolution of the Mayor and Council of Princeton Authorizing the Designation of the Public Agency Compliance Officer (P.A.C.O.)
16. [R-26-016](#) Resolution of the Mayor and Council of Princeton Designating Bernard Hvozdovic as the ADA Coordinator for the Municipality of Princeton
17. [R-26-017](#) Resolution of the Mayor and Council of Princeton Appointing a Municipal Housing Liaison for the Princeton Affordable Housing Program
18. [R-26-018](#) Resolution of the Mayor and Council of Princeton Appointing an Insurance Fund Commissioner and an Alternate Insurance Fund Commissioner
19. [R-26-019](#) Resolution of the Mayor and Council of Princeton Designating Official Newspapers
20. [R-26-020](#) Resolution of the Mayor and Council of Princeton Authorizing the Execution of Checks
21. [R-26-021](#) Resolution of the Mayor and Council of Princeton Authorizing Service Charge on Returned Check for Insufficient Funds
22. [R-26-022](#) Resolution of the Mayor and Council of Princeton Authorizing the Chief Financial Officer to Execute Promissory Notes
23. [R-26-023](#) Resolution of the Mayor and Council of Princeton Authorizing 2026 Tax Sale
24. [R-26-024](#) Resolution of the Mayor and Council of Princeton Authorizing Delinquent Interest for the Non-Payment of Taxes, Sewer or Assessments
25. [R-26-025](#) Resolution of the Mayor and Council of Princeton Authorizing Cancellation of Tax and Sewer Balances Under \$10.00
26. [R-26-026](#) Resolution of the Mayor and Council of Princeton Requiring Elected Officials Annual Education or Training

**X. COUNCIL PRESIDENT'S REMARKS**

**XI. COUNCIL MEMBERS' REMARKS****XII. MAYOR'S REMARKS****XIII. PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA**

The Mayor and Council will take comments first from members of the public attending the meeting in person, then from members of the public attending the meeting via Zoom. Speakers will be limited to 3 minutes. No immediate action will be taken on any public comment issue.

**IN-PERSON:**

Please use the sign-up sheet on the podium. After everyone who signed up has had the opportunity to speak, the Mayor will invite any additional comments from members of the public. Please line up at the podium if you plan to speak.

**ZOOM:**

To make a comment or ask a question during the meeting via zoom, raise your hand using one of the following alternatives:

1. Windows or Mac platform: Click on "Participants" at the bottom of the screen, then click on "raise hand" (Windows shortcut: Alt+Y; Mac shortcut: Option+Y).
2. Android or iOS device: Click on "raise hand" in the bottom left corner of your screen.
3. Telephone: Press #9

**XIV. ADJOURNMENT**





# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** 0001

**Agenda Date:** 1/7/2026

**Agenda #:** 1.

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Oath of Office Administered to Mia Sacks by State Senator Andrew Zwicker, 16th Legislative District



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** 0002

**Agenda Date:** 1/7/2026

**Agenda #:** 2.

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Oath of Office Administered to Michelle Pirone Lambros by State Senator Andrew Zwicker, 16th Legislative District



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** 0003

**Agenda Date:** 1/7/2026

**Agenda #:** 1.

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Oath of Office Administered to the Council President



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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File #: R-26-001

Agenda Date: 1/7/2026

Agenda #: 1.

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### Resolution of the Mayor and Council of Princeton Authorizing 2026 Governing Body Assignments

NOW, THEREFORE, BE IT RESOLVED the following Governing Body assignments are hereby made:

#### Council Committee and BCC Liaison Assignments 2026

*\*Internal Council Committees in Italics*

#### **COHEN, DAVID**

*Affordable Housing, Planning & Redevelopment\**

*Code Review, **Chair**\**

*Finance\**

*Traffic Safety\**

*Ad Hoc Council Committee on Firehouse Facility\* (2025-2026)*

*Ad Hoc Council Committee on DPW Facilities\* (2025-2026)*

*Ad Hoc Council Committee on Stormwater Utility\* (2025-2026)*

*Ad Hoc Council Committee on Transit\* (2025-2026)*

Planning Board (Class III)

Flood & Stormwater Commission

Local Emergency Planning Committee

Pedestrian & Bicycle Advisory Committee

Central Jersey Forum Liaison

Princeton Center for Modern Aging Liaison

#### **FRAGA, LETICIA**

*Legal & Governance\**

*Personnel, **Chair**\**

*Public Safety, **Chair**\**

*Police Commissioner\**

Board of Health

CARES Committee

Youth Advisory Committee

#### **FREDA, MARK**

*Ad Hoc Council Committee on Firehouse Facility\* (2025-2026)*

*Ad Hoc Council Committee on Stormwater Utility\* (2025-2026)*

Public Safety

Planning Board (Class I)

Local Emergency Planning Committee

Experience Princeton

Public Library Board of Trustees Member

**NEWLIN, LEIGHTON**

*Communications\**

*Personnel\**

*Traffic Safety, **Chair\****

CARES Committee

Historic Preservation Committee

Local Emergency Planning Committee

Princeton Alcohol & Drug Alliance Liaison

Arts Council Liaison

Friends of Herrontown Woods Liaison

**MCDONALD, BRIAN**

*Finance, **Chair\****

*Legal & Governance\**

*Infrastructure & Operations\**

*Personnel\**

*Traffic Safety\**

*Ad Hoc Council Committee on DPW Facility\* (2025-2026)*

*Ad Hoc Council Committee on Stormwater Utility\* (2025-2026)*

Animal Control Advisory Committee

Board of Parks & Recreation

Shade Tree Commission

Environmental Commission

Princeton Public Schools Liaison

**PIRONE LAMBROS, MICHELLE**

*Affordable Housing, Planning & Redevelopment\**

*Code Review\**

*Communications\**

*Finance\**

*Infrastructure & Operations\**

*Public Safety\**

*Fire Commissioner\**

*Ad Hoc Council Committee on Transit\* (2025-2026)*

*Ad Hoc Council Committee on Firehouse Facility\* (2025-2026)*

Experience Princeton

**SACKS, MIA**

*Affordable Housing, Planning & Redevelopment, **Chair\****

*Code Review\**

*Communications, **Chair\****

*Legal & Governance, **Chair\****

*Infrastructure & Operations, **Chair***

*Ad Hoc Council Committee on Transit\* (2025-2026)*

*Ad Hoc Council Committee on DPW Facility\* (2025-2026)*

Princeton Public Schools Liaison

Sustainable Princeton Liaison

**\*\*SEE ATTACHED**

# **Princeton Council Committee Descriptions - 2026**

*Please note:*

*\* Committees are comprised of three Council Members or, at the discretion of the Council, two Council members and the Mayor.*

*\* Committees are subsets of the governing body and while they can and are expected to make recommendations, decision making authority rests with the full governing body.*

*\* Committee Chairs will ensure that regular updates are provided to the Council, the Mayor, and the Administrator, at least monthly.*

## **Communications**

The Communications Committee works with the Communications Director, and Administrator, as needed, to ensure transparency, accuracy, and timeliness in the municipality's formal, public communications. The Committee focuses on long-term strategic communications in order to create a more integrated, accessible, and comprehensive system of public information and community engagement for Princeton residents, stakeholders and community partners. Its scope encompasses oversight of digital outreach platforms—including the municipal website, social media channels, e-newsletters, emergency alerts, and other electronic communications—as well as traditional and print resources such as flyers, mailers, public notices, and municipal signage, with attention to consistency, branding, and accessibility. The Committee also serves as the central conduit for press inquiries and media engagement, working with the Administrator and Communications Director to triage requests for comment and coordinating and reviewing press releases, official statements, and public announcements in close collaboration with relevant departments and elected officials. In addition, the Committee works to improve departmental communication practices, promote transparency in municipal decision-making, and strengthen public trust by ensuring that residents can easily find, understand, and engage with information about municipal services, policies, and initiatives.

The Communications Committee is comprised of three Council members, the Communications Director, and the Administrator, as needed.

## **Code Review**

The Code Review Committee is responsible for the ongoing review, evaluation, and modernization of the municipality's zoning code to ensure that it remains clear, consistent, and aligned with the community's adopted Master Plan, housing obligations, and broader municipal policy goals. The Committee examines how

zoning regulations affect land use, development patterns, neighborhood character, historic preservation, economic vitality, and environmental sustainability, and works to identify provisions that may be outdated, unclear, or unduly restrictive. In collaboration with professional planning staff, legal counsel, and land use boards, the Committee makes recommendations to the governing body for zoning amendments, ordinance updates, and policy recommendations that promote predictability, equity, fairness, and transparency in the land use process while balancing private property rights with the public interest. The Code Committee also functions as a central forum for examining other sections of the municipal code, identifying areas in need of clarification or amendment, assessing emerging issues, and advancing policy recommendations to Council.

The Code Review Committee consists of three Council members, the Municipal Attorney, the Planning Director, Zoning officer, Land Use Engineer, and other staff as needed.

### **Finance**

The Committee is responsible for assisting the CFO and Administrator in their duties regarding budgetary and fiscal matters. The Committee works with staff through the annual budgeting process to ensure all of the municipality's approved projects and purchases are properly budgeted and adequately funded while simultaneously ensuring that the municipal tax levy is maintained at a level which protects residents from dramatic year over year increases. The Committee also reviews long-term capital planning to ensure that Princeton retains its AAA bond-rating, and has clear plans for the orderly, timely retirement of debt -- balancing new capital investments, when possible, to ease the impact to local taxes.

The Finance Committee consists of three Council members, the Chief Financial Officer, the Administrator and Deputy Administrators. Attending on an as-needed basis is Princeton's Financial Advisor.

### **Infrastructure and Operations**

The role of the Infrastructure and Operations Committee is to provide strategic feedback, policy oversight, and guidance on capital projects and day-to-day operational initiatives under the purview of the Deputy Administrator for Infrastructure and Operations. The Committee serves as a forum for reviewing proposed infrastructure investments and major maintenance programs, ensuring that projects are aligned with municipal priorities, fiscal capacity, sustainability goals, and community needs. Its scope includes oversight of Engineering, Sewer, Public



Works, Transit, Urban Forestry, Buildings and Grounds, GIS, Parking Operations, and Open Space, with attention to coordination across these functions to promote efficiency and minimize service disruptions. The Committee also monitors project timelines, budgets, and performance outcomes; considers staff recommendations; and elevates policy issues or significant decisions to the governing body as appropriate. In doing so, it helps translate technical and operational considerations into clear policy direction, supporting transparent decision-making and the effective delivery of essential municipal services.

The Infrastructure and Operations (I&O) Committee is comprised of three Council members, the Municipal Engineer/Deputy Administrator, Assistant Municipal Engineer, Sewer Operations Manager, Director of Public Works, Parking Supervisor, and Open Space Manager. Representatives of Sustainable Princeton may attend committee meetings for agenda items as needed relating to the work plan between Sustainable Princeton and the municipality.

### **Legal & Governance**

The Committee works to ensure that the municipality receives the highest level of legal representation in the most cost-effective manner possible. Legal rates, contracts, and bills are periodically reviewed and the Committee supports the Administrator and Municipal Attorney in their responsibility to ensure that work flow is appropriately managed for maximum efficiency. The Committee may review final drafts of ordinances prior to introduction, and evaluate or provide input to Council on other matters as the Council requests. From time to time, as needed, the committee serves as the initial point for evaluating matters related to governance within the municipality and its internal and external boards, committees and commissions.

The Legal and Governance Committee consists of three Council members, the Municipal Attorney, and the Administrator.

### **Personnel**

The Committee provides assistance to the Administrator in personnel matters; obtain governing body input as needed; and performs those functions assigned to the Personnel Committee pursuant to Princeton's Personnel Policy Manual. The Committee's scope of work may include assisting the Administrator in reviewing and addressing issues relating to staff performance and pay, as well as promotions and hiring. The committee also undertakes annual performance reviews of the

Administrator with input from the mayor, council members, and senior staff and shall report its findings to the Mayor and Council.

The Personnel Committee consists of three Council members and the Administrator.

### **Traffic Safety**

The role of the Committee is to research and address local safety and mobility concerns and issues of all users (pedestrians, bicyclists, transit riders, and motorists) on Princeton's rights of way (streets, sidewalks, trails, and bikeways). The Committee uses a data-driven approach to evaluate suggestions, concerns, and issues to formulate a response. This approach includes the collection and use of traffic crash data, volume and speed data, and other information. Responses may include but are not limited to: recommendation of an educational outreach effort; recommend traffic safety legislation for approval by the appropriate authority depending on jurisdiction; recommendation for traffic calming measures or other infrastructure in the right of way; and/or request for greater traffic safety enforcement in keeping with the municipality's Vision Zero Policy.

The Traffic Safety Committee consists of three council members, the Municipal Engineer/Deputy Administrator of Infrastructure and Operations, the Assistant Municipal Engineer, the Police Traffic Safety Officer, a Public Works representative, and other staff as required.

### **Affordable Housing, Planning and Redevelopment**

The Affordable Housing, Planning, and Redevelopment Committee facilitates the governing body's responsibility to advance a coordinated approach to land use, housing, and redevelopment in a manner consistent with local community goals and the newly adopted State Plan. The Committee provides policy guidance and oversight to promote the creation of an adequate and diverse supply of housing, while prioritizing redevelopment and reinvestment in underutilized or previously developed areas served by existing infrastructure. In carrying out its responsibilities, the Committee promotes integrated planning that aligns housing strategies with infrastructure capacity, climate resilience, and equitable access to transportation, employment, and public services. The Committee works collaboratively with municipal boards, staff, and partners to support sound planning practices, implement redevelopment initiatives, ensure compliance with state-mandated housing obligations, and support growth and revitalization efforts that contribute to a sustainable, inclusive, and economically -thriving community.

In addition to three Council members, this committee includes the Administrator, Deputy Administrator for Infrastructure and Operations, Planning Director, Affordable Housing Liaison, Affordable Housing Counsel, and Redevelopment Counsel. Attending on an as-needed basis are Princeton's Affordable Housing Planner, Financial Consultant, and Bond Counsel.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

File #: R-26-002

Agenda Date: 1/7/2026

Agenda #: 2.

### Resolution of the Mayor and Council of Princeton Authorizing Appointments to Boards, Commissions and Committees

**BE IT RESOLVED** by the Mayor and Council of Princeton:

The following appointments are hereby made:

Name and Board	Term	Expires
<b><u>Animal Control</u></b>		
Gary Maltz	3 year	1/1/2029
<b><u>Bicycle Advisory Committee</u></b>		
Dan Rappoport	3 year	1/1/2029
Pallavi Nuka	3 year	1/1/2029
<b><u>Board of Health</u></b>		
Rick Weiss, MS	3 year	1/1/2029
Mona Shah (Alternate 1)	2 year	1/1/2028
<b><u>Board of Parks &amp; Recreation Commissioners</u></b>		
Andrew Koontz	5 year	1/1/2031
Lesley Germaine	5 year	1/1/2031
Darius Young	5 year	1/1/2031
<b><u>CARES Committee</u></b>		
Bernadette Alexander	3 year	1/1/2029
Leanna Jahnke	3 year	1/1/2029
Ari Meisel	3 year	1/1/2029
<b><u>Environmental Commission</u></b>		
Abel Smith	3 year	1/1/2029
Anne Soos	3 year	1/1/2029
Fredi Pearlmutter	3 year	1/1/2029
Amy Craft (Alternate 2)	2 year	1/1/2028
<b><u>Flood and Stormwater</u></b>		
Scott Sillars	3 year	1/1/2029

Louise Wilson	3 year	1/1/2029
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**Historic Preservation Commission**

Roger Shatzkin	4 year	1/1/2030
Emily Croll (replace Elric Endersby)	4 year	1/1/2027**
Maria Kozhevnikov (Alternate 1) (replace Emily Croll)	2 year	1/1/2027**

**Library Board of Trustees**

Priya Peyman	5 year	1/1/2031
Keisha Smith-Carrington (PPS Superintendents Designee)	3 year	1/1/2029

**Planning Board (FYI-mayor appointments)**

John (Jack) Taylor (Alternate 2)	2 year	1/1/2028
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**Zoning Board of Adjustment**

David Dobkin (Alternate 2)	2 year	1/1/2028
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\*filling an unexpired term

\*\*As per NJSA 40:14A



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-003

**Agenda Date:** 1/7/2026

**Agenda #:** 3.

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### **Resolution of the Mayor and Council of Princeton Authorizing 2026 Staff Appointments**

**NOW THEREFORE BE IT RESOLVED** by the Mayor and Council of the Princeton

		<b>Term</b>
Municipal Improvements Search Officer	Dawn M. Mount	1 year
Tax Search Officer	Tammie Tisdale	1 year
Certifying Agent, Public Employees' Retirement System of New Jersey	Jacqueline Nagin	1 year
Supervisor of the Certifying Agent, Public Employees' Retirement System of NJ	Sandra Webb	1 year



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-004

**Agenda Date:** 1/7/2026

**Agenda #:** 4.

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### **Resolution of the Mayor and Council of Princeton Appointing the Deputy Municipal Clerk for the Calendar Year 2026**

**WHEREAS**, pursuant to N.J.S.A. 40A:9-135 the Municipality of Princeton is required to appoint a Deputy Municipal Clerk;

**NOW THEREFORE BE IT RESOLVED** by the Mayor and Council of Princeton to hereby appoint Kerry Bruno as Deputy Municipal Clerk for a one (1) year term for the period January 1, 2026 through December 31, 2026.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-005

**Agenda Date:** 1/7/2026

**Agenda #:** 5.

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**Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to Catholic Charities Diocese of Trenton for Behavioral Health and Community Services for \$56,169.08**

**WHEREAS**, the Municipality of Princeton has a need to retain behavioral health and community services; and

**WHEREAS**, it has been determined that the value of the contract will exceed \$44,000; and

**WHEREAS**, Catholic Charities Diocese of Trenton provided a proposal for these services for an amount not to exceed \$56,169.08; and

**WHEREAS**, pursuant to N.J.S.A. 40A:11-5(1)(a)(i) of the Local Public Contracts Law, the Municipality of Princeton may award a contract for professional services without public advertising for bids; and

**WHEREAS**, this contract is not being awarded as a “fair and open” contract as defined in N.J.S.A. 19:44A-20.7; and

**WHEREAS**, the Certified Financial Officer has certified that the Municipality of Princeton has appropriated sufficient funds for these services in account 01-201-27-345-273; and

**WHEREAS**, the term of this contract shall be for twelve months, from January 1, 2026, until December 31, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Municipality of Princeton, County of Mercer, State of New Jersey, as follows:

1. The Mayor and Council, or their designee, are hereby authorized and directed to enter into an agreement with Catholic Charities Diocese of Trenton for Behavioral Health and Community Services for \$56,169.08 without competitive bidding as a Professional Service in accordance with N.J.S.A. 40A:11-5(1)(a)(i).
2. The Term of this contract shall be for twelve months, from January 1, 2026, until December 31, 2026.
3. A copy of this Resolution and contract will be kept on file in the Office of the Clerk.
4. Notice of this action shall be published in the official newspaper as required by law.



Princeton Community Services Program Budget FY26

Services	Service Delivery Defined	Reimbursement Mechanism	Staff Title	FTE	Total Cost	Units
Food and Basic Needs	see contract	CS contract (607)	Community Services Pantry CM	0.30	\$ 17,132.41	100 cases
Intake, screening, connection to services	see contract	CS contract (607)	RRH Outreach CM	0.30	\$ 21,406.08	50 cases
Housing access and application	see contract	CS contract (607)	Admin Assistant	0.08	\$ 4,051.91	50 cases
Housing/Food Crisis Support	see contract	CS contract (607)	Community Services Supervisor	0.04	\$ 6,204.80	na
Indirect		15%		0.72	\$ 7,373.87	
				<b>Total monthly</b>	<b>\$ 56,169.08</b> <b>\$ 4,680.76</b>	

Princeton Contract Proposed 2026						
Position	proposed staff	FTE	salaries to project	benefits to project	Pays	\$ amount
Pantry Case Manager	Ines Lafrance	0.30	\$ 12,237.44	\$ 4,894.98	26	\$ 17,132.41
RRH Outreach Case Manager	Darius Teel	0.30	\$ 12,591.81	\$ 8,814.27	26	\$ 21,406.08
Admin Assistant	Markeesha Ferguson	0.08	\$ 3,437.48	\$ 614.43	26	\$ 4,051.91
Service Area Director	Arnold Valentin	0.04	\$ 5,203.91	\$ 1,000.89	26	\$ 6,204.80
CS Personnel Subtotal		0.72	\$ 33,470.64	\$ 15,324.56	26	\$ 48,795.21
Indirect	15%					\$ 7,373.87
				Total		\$ 56,169.08
				per month		\$ 4,680.76

## Sarah Ocicki

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**From:** Rhodalynn Jones  
**Sent:** Thursday, December 11, 2025 10:09 AM  
**To:** Sarah Ocicki  
**Subject:** FW: Catholic Charities, Municipality of Princeton 2026 Proposal  
**Attachments:** Princeton 2026 Budget Contract.pdf  
  
**Importance:** High

Hi Sarah,

Please see below for the written justification from Catholic Charities regarding their 2026 proposal.

Thank you,

### Rhodalynn Jones, MPH

Director of Human Services  
Human Services  
Municipality of Princeton  
1 Monument Drive | Princeton, NJ 08540  
[rjones@princetonnj.gov](mailto:rjones@princetonnj.gov)  
c: 609-688-2055



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**From:** Valentin, Arnold <AValentin@cctrenton.org>  
**Sent:** Wednesday, December 10, 2025 5:02 PM  
**To:** Rhodalynn Jones <rjones@princetonnj.gov>  
**Subject:** Re: Catholic Charities, Municipality of Princeton 2026 Proposal  
**Importance:** High

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe

*Good afternoon Rho,*

*I hope this email finds you well.*

*Per your request, the proposed budget is primarily for staff salaries and overhead costs, therefore the following reasons for the 5% increase are as followed:*

1. *Increased rise in staff salaries assigned to the project.*

2. *Increased screenings at the project site requires the allocation of unrestricted direct financial assistance to consumers in need of rental arrears, emergency shelter, utilities, LYFT transportation assistance, supplies, administration and billing and case management.*

*Please let me know if you have any follow-up questions, so I can be of further assistance. Please share information with Jeff Grosser. Thank you.*

*Respectfully,*

Val

***Arnold Valentin, Jr.***

***Service Area Director for Community Services***

***Catholic Charities Diocese of Trenton***

***132 N. Warren Street, Trenton, New Jersey 08608***

***(609) 599-1246, EXT # 3103***

***Cell # (609) 468-8452***

***Fax # (609) 599-9271***

***<https://www.catholiccharitiestrenton.org>***

***[Avalentin@cctrenton.org](mailto:Avalentin@cctrenton.org)***

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**From:** Rhodalynn Jones <[rjones@princetonnj.gov](mailto:rjones@princetonnj.gov)>

**Sent:** Wednesday, December 10, 2025 1:06 PM

**To:** Valentin, Arnold

**Subject:** RE: Catholic Charities, Municipality of Princeton 2026 Proposal

Val, I hope you are feeling better. When you have a moment, can you provide a brief memo offering justification for the 5% increase? I need something in writing from CC to establish the new contract.

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**From:** Valentin, Arnold <[AValentin@cctrenton.org](mailto:AValentin@cctrenton.org)>

**Sent:** Monday, November 24, 2025 1:16 PM

**To:** Rhodalynn Jones <[rjones@princetonnj.gov](mailto:rjones@princetonnj.gov)>

**Cc:** Valentin, Arnold <[AValentin@cctrenton.org](mailto:AValentin@cctrenton.org)>

**Subject:** Fw: Catholic Charities, Municipality of Princeton 2026 Proposal

**Importance:** High

**PROFESSIONAL SERVICES AGREEMENT FOR BEHAVIORAL HEALTH AND  
COMMUNITY SERVICES**

THIS AGREEMENT (“Agreement” or “agreement”) is by and between THE MUNICIPALITY OF PRINCETON, a municipal corporation of the state of New Jersey, 400 Witherspoon Street, Princeton, New Jersey, 08540 (hereinafter referred to as "PRINCETON") and CATHOLIC CHARITIES DIOCESE OF TRENTON, a non-profit with offices at 383 West State Street, Trenton, New Jersey 08607 (hereinafter referred to as "CONSULTANT").

**WITNESS**

WHEREAS, PRINCETON desires to provide behavioral health services and various community services for residents of Princeton; and

WHEREAS, CONSULTANT provided a written proposal to PRINCETON for purposes of performing the sought-after professional services to PRINCETON, a copy of which is attached as Exhibit B hereto; and

WHEREAS, by resolution, the Council awarded an agreement for professional services to CONSULTANT without public bidding as authorized by law, in accordance with the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq.

NOW THEREFORE, IT IS AGREED by and between PRINCETON and CONSULTANT as follows:

1. **Scope of Services.**

- a. In consideration for payment of the cost set forth in Section 3 below, CONSULTANT shall use its best efforts to perform professional services and other related duties as set forth in the CONSULTANT’S proposal, a copy of which is attached hereto as Exhibit B and incorporated herein as if fully restated. Should there be any conflict between the terms of CONSULTANT’S proposal and this Agreement, the terms of this Agreement shall control.

2. **Contract Term.**

- a. This Agreement shall become effective as of **January 1, 2026**, and shall terminate on **December 31, 2026**, subject to the termination provisions set forth in subsection 2b. below.
- b. The Agreement may be terminated by either party, by giving thirty (30) days advanced written notice to the other, to the address as set forth on page 1 above.

3. **Compensation; Manner of Payment.**

- a. The anticipated cost of CONSULTANT’S services as described herein shall not exceed fifty-six thousand, one hundred sixty-nine dollars and eight cents (\$56,169.08), subject to annual budgetary appropriations.
- b. CONSULTANT shall bill PRINCETON monthly on municipal vouchers for services

rendered and reimbursement for such expenses incurred during the prior month, based on the hourly rates and fees set forth in Exhibit B. CONSULTANT shall give written notice to PRINCETON when the CONSULTANT has billed eighty percent (80%) of the compensation set forth in paragraph 3a.

- c. PRINCETON agrees to pay CONSULTANT within thirty (30) days of receipt of invoice and an audited and approved signed voucher.

4. Terms and Conditions.

- a. CONSULTANT shall take note of and comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 regarding Affirmative Action/ Equal Employment Opportunity and the Americans with Disabilities Act. The parties hereby incorporate into this Agreement the Affirmative Action/Non-Discrimination addendum per the attached Exhibit A.
- b. CONSULTANT shall take note of and comply with the requirements of P.L. 2004, c.57 (N.J.S.A. 52:32-44 et seq.) regarding Business Registration and Sales and Use Tax. The parties hereby incorporate into this Agreement the Business Registration and Sales and Use Tax addendum per the attached Exhibit C.
- c. The Terms and Conditions printed on the purchase order issued by PRINCETON to CONSULTANT shall be incorporated into this agreement per the attached Exhibit D.

5. Insurance; Hold Harmless.

- a. Prior to commencing work, CONSULTANT shall furnish PRINCETON with a Certificate of Insurance as evidence that it has procured such commercial, automobile, workers' compensation, employer's and professional liability insurance coverage as is customary for the type and scope of services to be rendered under this Agreement. PRINCETON, and its officers, employees, agents and consultants, shall be listed as additional insured and as the certificate holder on such policies.
- b. CONSULTANT shall defend, indemnify and hold harmless PRINCETON, its officers, employees, agents and consultants from any and all claims, suits, actions, damages or costs, of any nature whatsoever, whether for personal injury, property damage or other liability, arising out of or in any way connected with the CONSULTANT'S acts or omissions, or those of its officers, employees, agents and consultants, in connection with this Agreement.
- c. It is also agreed that the acceptance of the final payment by the CONSULTANT shall be considered as a release in full of all claims against PRINCETON arising out of or by reason of performance or non-performance of the CONSULTANT'S obligations under this contract.

6. Complete Agreement.

- a. This Agreement and any attachments hereto or incorporated by reference represents the entire contract between the parties and shall take precedence over all other prior or existing understandings or agreements, if any, whether oral or written.

**IN WITNESS WHEREOF**, the parties have set their hand and seal the day and date first written above.

**ATTEST:**

**PRINCETON, a municipal corporation of  
the State of New Jersey**

By: \_\_\_\_\_  
Dawn M. Mount, Municipal Clerk

By: \_\_\_\_\_  
Mark Freda, Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WITNESS:**

**CATHOLIC CHARITIES DIOCESE OF  
TRENTON**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **EXHIBIT A**

### **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 et seq.**

### **GOODS, GENERAL SERVICE AND PROFESSIONAL SERVICES 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 meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

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; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program 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 Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **N.J.A.C. 17:27-1 et seq.**



# EXHIBIT B

## Princeton Community Services Program Budget FY26

Services	Service Delivery Defined	Reimbursement Mechanism	Staff Title	FTE	Total Cost	Units
Food and Basic Needs	see contract	CS contract (607)	Community Services Pantry CM	0.30	\$ 17,132.41	100 cases
Intake, screening, connection to services	see contract	CS contract (607)	RRH Outreach CM	0.30	\$ 21,406.08	50 cases
Housing access and application	see contract	CS contract (607)	Admin Assistant	0.08	\$ 4,051.91	50 cases
Housing/Food Crisis Support	see contract	CS contract (607)	Community Services Supervisor	0.04	\$ 6,204.80	na
Indirect		15%		0.72	\$ 7,373.87	
				<b>Total</b>	<b>\$ 56,169.08</b>	
				monthly	\$ 4,680.76	

Princeton Contract Proposed 2026						
Position	proposed staff	FTE	salaries to project	benefits to project	Pays	\$ amount
Pantry Case Manager	Ines Lafrance	0.30	\$ 12,237.44	\$ 4,894.98	26	\$ 17,132.41
RRH Outreach Case Manager	Darius Teel	0.30	\$ 12,591.81	\$ 8,814.27	26	\$ 21,406.08
Admin Assistant	Markeesha Ferguson	0.08	\$ 3,437.48	\$ 614.43	26	\$ 4,051.91
Service Area Director	Arnold Valentin	0.04	\$ 5,203.91	\$ 1,000.89	26	\$ 6,204.80
CS Personnel Subtotal		0.72	\$ 33,470.64	\$ 15,324.56	26	\$ 48,795.21
Indirect	15%					\$ 7,373.87
				Total		\$ 56,169.08
				per month		\$ 4,680.76

## Sarah Ocicki

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**From:** Rhodalynn Jones  
**Sent:** Thursday, December 11, 2025 10:09 AM  
**To:** Sarah Ocicki  
**Subject:** FW: Catholic Charities, Municipality of Princeton 2026 Proposal  
**Attachments:** Princeton 2026 Budget Contract.pdf

**Importance:** High

Hi Sarah,

Please see below for the written justification from Catholic Charities regarding their 2026 proposal.

Thank you,

### Rhodalynn Jones, MPH

Director of Human Services  
Human Services  
Municipality of Princeton  
1 Monument Drive | Princeton, NJ 08540  
[rjones@princetonnj.gov](mailto:rjones@princetonnj.gov)  
c: 609-688-2055



---

**From:** Valentin, Arnold <AValentin@cctrenton.org>  
**Sent:** Wednesday, December 10, 2025 5:02 PM  
**To:** Rhodalynn Jones <rjones@princetonnj.gov>  
**Subject:** Re: Catholic Charities, Municipality of Princeton 2026 Proposal  
**Importance:** High

This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe

*Good afternoon Rho,*

*I hope this email finds you well.*

*Per your request, the proposed budget is primarily for staff salaries and overhead costs, therefore the following reasons for the 5% increase are as followed:*

1. *Increased rise in staff salaries assigned to the project.*

2. *Increased screenings at the project site requires the allocation of unrestricted direct financial assistance to consumers in need of rental arrears, emergency shelter, utilities, LYFT transportation assistance, supplies, administration and billing and case management.*

*Please let me know if you have any follow-up questions, so I can be of further assistance. Please share information with Jeff Grosser. Thank you.*

*Respectfully,*

Val

***Arnold Valentin, Jr.***

***Service Area Director for Community Services***

***Catholic Charities Diocese of Trenton***

***132 N. Warren Street, Trenton, New Jersey 08608***

***(609) 599-1246, EXT # 3103***

***Cell # (609) 468-8452***

***Fax # (609) 599-9271***

***<https://www.catholiccharitiestrenton.org>***

***[Avalentin@cctrenton.org](mailto:Avalentin@cctrenton.org)***

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**From:** Rhodalynn Jones <[rjones@princetonnj.gov](mailto:rjones@princetonnj.gov)>

**Sent:** Wednesday, December 10, 2025 1:06 PM

**To:** Valentin, Arnold

**Subject:** RE: Catholic Charities, Municipality of Princeton 2026 Proposal

Val, I hope you are feeling better. When you have a moment, can you provide a brief memo offering justification for the 5% increase? I need something in writing from CC to establish the new contract.

---

**From:** Valentin, Arnold <[AValentin@cctrenton.org](mailto:AValentin@cctrenton.org)>

**Sent:** Monday, November 24, 2025 1:16 PM

**To:** Rhodalynn Jones <[rjones@princetonnj.gov](mailto:rjones@princetonnj.gov)>

**Cc:** Valentin, Arnold <[AValentin@cctrenton.org](mailto:AValentin@cctrenton.org)>

**Subject:** Fw: Catholic Charities, Municipality of Princeton 2026 Proposal

**Importance:** High

## **EXHIBIT C**

### **BUSINESS REGISTRATION AND SALES AND USE TAX REQUIREMENTS**

#### **A. Business Registration**

P.L. 2004, c.57, as amended by P.L. 2009, C.315 (N.J.S.A. 52:32-44) requires VENDOR (also "CONTRACTOR") to provide PRINCETON with its business registration and that of any named subcontractors prior to the time this Agreement is awarded. In addition:

1. A Subcontractor named in the proposal made by CONTRACTOR shall provide a copy of its business registration to CONTRACTOR who shall provide it to PRINCETON as provided above. No Contract with a subcontractor shall be entered into by CONTRACTOR under this Agreement with PRINCETON unless the subcontractor first provides CONTRACTOR with proof of a valid business registration.
2. PRINCETON will retain the proof of business registration in an alphabetical file.
3. CONTRACTOR shall maintain and submit to PRINCETON a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods provided or services rendered under the Agreement.

#### **B. Sales and Use Tax**

1. For the term of this Agreement, CONTRACTOR and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.
2. CONTRACTOR shall include within its subcontracts the requirement that, for the term of this Agreement, the subcontractor and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.

Information on the law and its requirements is available by calling (609) 292-9292.

**TERMS & CONDITIONS****EXEMPTION**

Princeton is exempted by statute from payment of all Federal, State, and Municipal excise, sales and other taxes.  
FEDERAL I.D. 30-0746654

**LEGAL REQUIREMENTS**

The vendor agrees to comply with all statutes, rules and regulations and orders set forth by the State of New Jersey, Federal Government, and ordinances of Princeton.

**STATE REQUIREMENT (BUSINESS REGISTRATION REQUIREMENT)**

N.J.S.A. 52:32-44 imposes the following requirements on contractors and all subcontractors that knowingly provide goods or perform services for a contractor fulfilling this contract:

- 1) the contractor shall provide written notice to its subcontractors to submit proof of business registration to the contractor;
- 2) prior to receipt of final payment from a contracting agency, a contractor must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- 3) during the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into this State. A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25.00 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609)292-9292

**AUTHORIZATION TO PROCEED**

Princeton shall not be responsible for materials delivered or services performed delivered without authority of its written order and properly signed and executed by authorized Princeton official (s).

**QUALITY & QUANTITY**

All materials or services furnished on this order must be as specified, and subject to Princeton officials' inspection and approval within a reasonable time after delivery at destination. Materials other than specified will be returned at the order must not be substituted without the review and approval of authorized Princeton official(s). Materials rejected will be returned at the vendor's risk and expense. Quantities and unit prices specified must be adhered to. In case of a change, it first requires Princeton approval or it will be paid at the quoted price and quantity.

**ASSIGNMENT**

Neither party shall assign or transfer this order or any interest therein or monies payable thereunder without the written consent of the other party and any assignment made without such consent shall be null and void, except that Princeton may assign this order and its interest therein to any affiliated corporation or to any corporation succeeding to Princeton's business without consent of vendor.

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES 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 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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not 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, 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 agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act 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**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, 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 personal 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 applicable 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 Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & 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 & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C.17:27**.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

File #: R-26-006

Agenda Date: 1/7/2026

Agenda #: 6.

### **Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to PKF O'Connor Davies for the Purposes of Preparing an Audit and Related Financial Services on Behalf of the Municipality of Princeton for an Amount Not to Exceed \$68,000.00**

**WHEREAS**, the Municipality of Princeton ("Princeton") desires to retain the services of a certified public accountant for the purposes of auditing the financial statements of the various funds of the Municipality as of and for the year ended December 31, 2026; and

**WHEREAS**, it has been determined that the value of the contract will exceed \$44,000; and

**WHEREAS**, PKF O'Connor Davies ("PKF") provided a proposal for these services for an amount not to exceed \$68,000; and

**WHEREAS**, pursuant to N.J.S.A. 40A:11-5(1)(a)(i) of the Local Public Contracts Law, Princeton may award a contract for professional services without public advertising for bids; and

**WHEREAS**, this contract is not being awarded as a "fair and open" contract as defined in N.J.S.A. 19:44A-20.7; and

**WHEREAS**, pursuant to N.J.S.A. 19:44A-20.5., Princeton may award a non-fair and open contract to a business entity if, during the preceding one-year period, that business entity has not made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. to any municipal committee of a political party in that municipality if a member of that political party is serving in an elective public office of that municipality when the contract is awarded or to any candidate committee of any person serving in an elective public office of that municipality when the contract is awarded; and

**WHEREAS**, PKF has completed and submitted the required pay-to-play forms which certify that PKF has not made any reportable contributions to a candidate committee in Princeton in the previous year, and that the contract will prohibit PKF from making any reportable contributions through the term of the contract; and

**WHEREAS**, the Certified Financial Officer has certified that Princeton has appropriated sufficient funds for these services in account 01-201-20-135-281; and

**WHEREAS**, the term of this contract shall be for twelve months.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Municipality of Princeton, County of Mercer, State of New Jersey, as follows:

1. The Mayor and Council, or their designee, are hereby authorized and directed to enter into an agreement

with PKF O'Connor Davies for the preparation of an audit and related financial services on behalf of the Municipality of Princeton for an amount not to exceed \$68,000 without competitive bidding as a Professional Service in accordance with N.J.S.A. 40A:11-5(1)(a)(i).

2. The Term of this contract shall be for twelve months.
3. A copy of this Resolution, Pay-to-Play Forms, and contract will be kept on file in the Office of the Clerk.
4. Notice of this action shall be published in the official newspaper as required by law.

October 21, 2025

Honorable Mayor and Members of the  
Governing Body  
Municipality of Princeton  
Princeton, New Jersey 08542

Dear Members of the Governing Body:

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the Municipality of Princeton (the "Municipality") for the period ending December 31, 2026, which will occur during the calendar year of 2027.

Prior to the commencement of our audit(s) we may not know if an audit performed in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance") is required. Consequently this letter includes the words "if applicable" next to relevant single audit communication requirements.

#### **Audit Objective**

We will audit the regulatory basis financial statements of the various funds and account group of the Municipality as of December 31, 2026 and 2025, the related statements of revenues, expenditures and changes in fund balances for the years ending December 31, 2026 and 2025, statement of fund balance, statements of revenues, statements of expenditures and related notes to the financial statements and issue our report by the statutory deadline.

We have also been engaged to report on supplementary information required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements for Federal Awards* (if applicable) and by New Jersey OMB Circular 25-12, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* (if applicable) that accompanies the Municipality's 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:

- 1) Analysis by fund:
  - a) Current and Grant Fund
  - b) Trust Funds
  - c) General Capital Fund
  - d) Affordable Housing Utility Fund
  - e) Parking Utility Fund
  - f) Public Assistance Fund
  - g) General Fixed Assets

PKF O'CONNOR DAVIES, LLP  
20 Commerce Drive, Suite 301, Cranford, NJ 07016 | Tel: 908.272.6200 | Fax: 908.272.2416 | [www.pkfod.com](http://www.pkfod.com)

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



- 2) Supplementary exhibits
  - a) Supplementary Data
  - b) Officials in Office and Report on Surety Bonds as of December 31, 2026
  - c) Comments and Recommendations
- 3) Schedule of expenditures of federal awards and state financial assistance (if applicable)
- 4) Schedule of findings and questioned costs and prior year audit findings (if applicable)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Municipality or to acts by management or employees acting on behalf of the Municipality; and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis as prescribed by the Division; and 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. Because the determination of abuse is subjective, GAGAS do not expect auditors to provide reasonable assurance of detecting abuse. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (if applicable)**

We will conduct the audit in accordance with US GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable), and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with US GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable), we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government.

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 an unavoidable risk that some material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable). 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 and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). 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.

The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations (if applicable) and NJ OMB Circular 25-12 (if applicable).

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 the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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 GAGAS.

Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the Municipality has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" and NJ State Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Municipality's major programs. 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 Uniform Guidance and NJ OMB Circular 25-12. As required by Uniform Guidance and NJ OMB Circular 25-12, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal 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 Uniform Guidance and NJ OMB Circular 25-12.

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.

We will also include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for a reasonable period of time.

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 assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement when required based on our professional judgement.

#### **Significant Risks identified prior to issuing engagement letter.**

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Revenue Recognition
- Financial statement presentation and disclosure issues such as obscuring, misstating, or omitting significant information in disclosures

## **Audit Procedures – Internal Control**

We will obtain an understanding of the government/Municipality and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements and the supplementary information, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. 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

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 prevent and detect 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 GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

## **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 the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

Uniform Guidance and NJ OMB Circular 25-12 (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" and "State Aid Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance and NJ OMB Circular 25-12.

If applicable, as required by Uniform Guidance and NJ OMB Circular 25-12, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal or 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 Uniform Guidance and NJ OMB Circular 25-12.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*, the Uniform Guidance, and NJ OMB Circular 25-12.

## **Reporting**

We will issue a written report(s) upon completion of our audit of the Municipality's financial statements and written reports required with audits performed in accordance with GAGAS, the Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable). Our reports will be addressed to management and those charged with governance of the Municipality. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these

circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS (if applicable).

The reports on internal control and compliance (if applicable) will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance and Uniform Guidance and NJ OMB Circular 25-12 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (if applicable) that summarize 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. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. 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, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Municipality's accounting policies and financial statements.

### **Other Services**

We will also assist in preparing the financial statements of Municipality in conformity with regulatory basis accounting principles as prescribed by the Division based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. 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.

### **Responsibilities of Management for the Financial Statements and Supplementary Information**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards and state financial assistance, 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, schedules of expenditures of federal awards and state financial assistance, RSI, and all accompanying information in conformity with the regulatory basis financial

statements prescribed by the Division; and for compliance with applicable laws and regulations (including federal and state statutes), rules, 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements and supplementary information 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 of each opinion unit taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with regulatory basis accounting principles as prescribed by the Division. 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.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with the regulatory basis of accounting prescribed by the Division; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis as prescribed by the Division; (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 RSI and supplementary information.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee assistance with preparing the financial statements or other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of Uniform Guidance (if applicable). As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards (if applicable), and related notes. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and related notes, and for accepting full responsibility for such decisions.

Management is also 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 or illegal acts affecting the Municipality involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 Municipality received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Municipality complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by Uniform Guidance (if applicable), it is management's responsibility to 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.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us 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 other engagements or studies. The Municipality is 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.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with the regulatory basis as prescribed by the Division, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Municipality's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements and related schedules, RSI and the schedule of expenditures of federal awards (if applicable) and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Municipality or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The financial statements are the property of the Municipality and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the financial statements. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Municipality seeks such consent, we will be under no obligation to grant such consent or approval.

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.

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal awarding agency or the Municipality is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

#### **Non-reliance on oral advice**

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

#### **Electronic and other communication**

During the course of the engagement, we may communicate with you or with Municipality personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

#### **Access to working papers**

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) 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; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

### **Fees and billing**

Our fee for these services will be \$68,000. Our invoices for these fees will be rendered each month as work progresses (not to exceed 70% of the total fee) and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended through the date of termination. 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.

### **Liability**

Any and all claims by the Municipality arising under this engagement must be commenced by the Municipality within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Municipality is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Municipality for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Municipality, whether a claim be in tort, contract or otherwise, for any consequential, special, indirect, lost profit or similar damages.

### **Reimbursement**

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Municipality by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Municipality against the firm. This agreement will survive termination of this engagement.

### **Dispute resolution**

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Municipality or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), except any claim by our firm seeking payment of our fees and disbursement, shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.



Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

### **Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with your future, potential compliance requirements with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. However, currently, CTA enforcement is suspended. The scope and implications of this suspension are subject to change as legal proceedings continue. Despite this development, businesses may still have compliance obligations once the legal status is clarified. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

### **Hosting services**

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

### **Employment of firm partner or professional employee**

The Municipality acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

## Confirmation and other

*David J. Gannon* is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately February 15, 2027.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Municipality; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Our audit engagement for December 31, 2026 ends on delivery of our audit report covering that period. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us. We are pleased to have this opportunity to serve you.

Very truly yours,



**PKF O'Connor Davies, LLP**

Enc.

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

**Municipality of Princeton, New Jersey**  
**Proposal for Auditing and Accounting Services**

**BY:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

## **REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL**

January 25, 2024

To the Partners of PKF O'Connor Davies, LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2022. 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](http://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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control therewith based on our review.

### ***Required Selections and Considerations***

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of services organizations (SOC 1 and SOC 2 engagements).

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 PKF O'Connor Davies, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2022, 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*. PKF O'Connor Davies, LLP has received a peer review rating of *pass*.

*Davie Kaplan, CPA, P.C.*

DAVIE KAPLAN, CPA, P.C.

**PROFESSIONAL SERVICES AGREEMENT FOR THE PURPOSES OF PREPARING AN  
AUDIT AND RELATED FINANCIAL SERVICES**

THIS AGREEMENT ("Agreement" or "agreement") is by and between PRINCETON, a municipal corporation of the state of New Jersey, 400 Witherspoon Street, Princeton, New Jersey, 08540 (hereinafter referred to as "PRINCETON") and PKF O'Connor Davies, 20 Commerce Drive, Suite 301, Cranford, New Jersey 07016 (hereinafter referred to as "CONSULTANT").

**WITNESS**

WHEREAS, PRINCETON desires to obtain Audit and Related Financial Services; and

WHEREAS, on October 21, 2025, CONSULTANT provided a written proposal to PRINCETON for purposes of performing the sought-after professional services to PRINCETON, a copy of which is attached as Exhibit B hereto; and

WHEREAS, by resolution, the Council awarded an agreement for professional services to CONSULTANT without public bidding as authorized by law, in accordance with the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq.

NOW THEREFORE, IT IS AGREED by and between PRINCETON and CONSULTANT as follows:

1. **Scope of Services.**

- a. In consideration for payment of the cost set forth in Section 3 below, CONSULTANT shall use its best efforts to perform professional services and other related duties as set forth in the CONSULTANT'S proposal, a copy of which is attached hereto as Exhibit B and incorporated herein as if fully restated. Should there be any conflict between the terms of CONSULTANT'S proposal and this Agreement, the terms of this Agreement shall control.

2. **Contract Term.**

- a. This Agreement shall become effective on **January 1, 2026**, and shall expire on **December 31, 2026**, unless terminated sooner pursuant to the termination provisions set forth in subsection 2b. below.
- b. The Agreement may be terminated by either party, by giving thirty (30) days advanced written notice to the other, to the address as set forth on page 1 above.

3. **Compensation; Manner of Payment.**

- a. The anticipated cost of CONSULTANT'S services as described herein shall not exceed sixty-eight thousand dollars and zero cents (\$68,000.00), subject to annual budgetary appropriations.
- b. CONSULTANT shall bill PRINCETON monthly on municipal vouchers for services rendered and reimbursement for such expenses incurred during the prior month, based on the hourly rates and fees set forth in Exhibit B. CONSULTANT shall give written notice

to PRINCETON when the CONSULTANT has billed eighty percent (80%) of the compensation set forth in paragraph 3a.

- c. PRINCETON agrees to pay CONSULTANT within thirty (30) days of receipt of invoice and an audited and approved signed voucher.

4. Terms and Conditions.

- a. CONSULTANT shall take note of and comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 regarding Affirmative Action/ Equal Employment Opportunity and the Americans with Disabilities Act. The parties hereby incorporate into this Agreement the Affirmative Action/Non-Discrimination addendum per the attached Exhibit A.
- b. CONSULTANT shall take note of and comply with the requirements of P.L. 2004, c.57 (N.J.S.A. 52:32-44 et seq.) regarding Business Registration and Sales and Use Tax. The parties hereby incorporate into this Agreement the Business Registration and Sales and Use Tax addendum per the attached Exhibit C.
- c. The Terms and Conditions printed on the purchase order issued by PRINCETON to CONSULTANT shall be incorporated into this agreement per the attached Exhibit D.

5. Political Contributions.

- a. This Agreement has been awarded to CONSULTANT based on the merits and abilities of CONSULTANT to provide the services as described herein. This Agreement was not awarded through a "fair and open process" as that phrase is defined in N.J.S.A. 19:44A-20.7. As such, CONSULTANT hereby certifies that CONSULTANT (including persons and other business entities having an interest in CONSULTANT, as defined by N.J.S.A. 19:44A-20.7) has neither made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. (i.e., in excess of \$200.00), in the one (1) year period preceding the award of this Agreement nor will it make a reportable contribution during the term of this Agreement to any municipal committee of a political party if a member of that political party is serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded, or to any candidate committee of any person serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded.
- b. CONSULTANT is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Election Law Enforcement Commission (ELEC) pursuant to N.J.S.A. 19:44A-20.27 if CONSULTANT receives in a calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity. It is CONSULTANT'S responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at (888) 313-3532 or [www.elec.state.nj.us](http://www.elec.state.nj.us).

6. Insurance; Hold Harmless.

- a. Prior to commencing work, CONSULTANT shall furnish PRINCETON with a Certificate

of Insurance as evidence that it has procured such commercial, automobile, workers' compensation, employer's and professional liability insurance coverage as is customary for the type and scope of services to be rendered under this Agreement. PRINCETON, and its officers, employees, agents and consultants, shall be listed as additional insured and as the certificate holder on such policies.

- b. CONSULTANT shall defend, indemnify and hold harmless PRINCETON, its officers, employees, agents and consultants from any and all claims, suits, actions, damages or costs, of any nature whatsoever, whether for personal injury, property damage or other liability, arising out of or in any way connected with the CONSULTANT'S acts or omissions, or those of its officers, employees, agents and consultants, in connection with this Agreement.
- c. It is also agreed that the acceptance of the final payment by the CONSULTANT shall be considered as a release in full of all claims against PRINCETON arising out of or by reason of performance or non-performance of the CONSULTANT'S obligations under this contract.

7. Complete Agreement.

- a. This Agreement and any attachments hereto or incorporated by reference represents the entire contract between the parties and shall take precedence over all other prior or existing understandings or agreements, if any, whether oral or written.

**IN WITNESS WHEREOF**, the parties have set their hand and seal the day and date first written above.

**ATTEST:**

**PRINCETON, a municipal corporation of  
the State of New Jersey**

By: \_\_\_\_\_  
Dawn M. Mount, Municipal Clerk

By: \_\_\_\_\_  
Mark Freda, Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WITNESS:**

**PKF O'CONNOR DAVIES**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_



## **EXHIBIT A**

### **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 et seq.**

#### **GOODS, GENERAL SERVICE AND PROFESSIONAL SERVICES 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 meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

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; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program 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 Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **N.J.A.C. 17:27-1 et seq.**

## EXHIBIT B



October 21, 2025

Honorable Mayor and Members of the  
Governing Body  
Municipality of Princeton  
Princeton, New Jersey 08542

Dear Members of the Governing Body:

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the Municipality of Princeton (the "Municipality") for the period ending December 31, 2026, which will occur during the calendar year of 2027.

Prior to the commencement of our audit(s) we may not know if an audit performed in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance") is required. Consequently this letter includes the words "if applicable" next to relevant single audit communication requirements.

### **Audit Objective**

We will audit the regulatory basis financial statements of the various funds and account group of the Municipality as of December 31, 2026 and 2025, the related statements of revenues, expenditures and changes in fund balances for the years ending December 31, 2026 and 2025, statement of fund balance, statements of revenues, statements of expenditures and related notes to the financial statements and issue our report by the statutory deadline.

We have also been engaged to report on supplementary information required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements for Federal Awards* (if applicable) and by New Jersey OMB Circular 25-12, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* (if applicable) that accompanies the Municipality's 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:

- 1) Analysis by fund:
  - a) Current and Grant Fund
  - b) Trust Funds
  - c) General Capital Fund
  - d) Affordable Housing Utility Fund
  - e) Parking Utility Fund
  - f) Public Assistance Fund
  - g) General Fixed Assets

PKF O'CONNOR DAVIES, LLP  
20 Commerce Drive, Suite 301, Cranford, NJ 07016 | Tel: 908.272.6200 | Fax: 908.272.2416 | [www.pkfod.com](http://www.pkfod.com)

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

- 2) Supplementary exhibits
  - a) Supplementary Data
  - b) Officials in Office and Report on Surety Bonds as of December 31, 2026
  - c) Comments and Recommendations
- 3) Schedule of expenditures of federal awards and state financial assistance (if applicable)
- 4) Schedule of findings and questioned costs and prior year audit findings (if applicable)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Municipality or to acts by management or employees acting on behalf of the Municipality; and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis as prescribed by the Division; and 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. Because the determination of abuse is subjective, GAGAS do not expect auditors to provide reasonable assurance of detecting abuse. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (if applicable)**

We will conduct the audit in accordance with US GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable), and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with US GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable), we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government.

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 an unavoidable risk that some material misstatements may exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS, GAGAS, the audit requirements prescribed by the Division, Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable). 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 and on those programs we have determined to be major programs (if applicable). However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit (if applicable). 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.

The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations (if applicable) and NJ OMB Circular 25-12 (if applicable).

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 the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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 GAGAS.

Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the Municipality has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" and NJ State Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Municipality's major programs. 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 Uniform Guidance and NJ OMB Circular 25-12. As required by Uniform Guidance and NJ OMB Circular 25-12, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal 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 Uniform Guidance and NJ OMB Circular 25-12.

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.

We will also include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for a reasonable period of time.

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 assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement when required based on our professional judgement.

**Significant Risks identified prior to issuing engagement letter.**

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of internal controls
- Revenue Recognition
- Financial statement presentation and disclosure issues such as obscuring, misstating, or omitting significant information in disclosures

## **Audit Procedures – Internal Control**

We will obtain an understanding of the government/Municipality and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements and the supplementary information, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. 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

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 prevent and detect 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 GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

## **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 the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

Uniform Guidance and NJ OMB Circular 25-12 (if applicable) requires that we also plan and perform the audit to obtain reasonable assurance about whether the Entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "Uniform Guidance Compliance Supplement" and "State Aid Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance and NJ OMB Circular 25-12.

If applicable, as required by Uniform Guidance and NJ OMB Circular 25-12, we will also perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to prevent or detect material noncompliance with compliance requirements applicable to each major federal or 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 Uniform Guidance and NJ OMB Circular 25-12.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*, the Uniform Guidance, and NJ OMB Circular 25-12.

## **Reporting**

We will issue a written report(s) upon completion of our audit of the Municipality's financial statements and written reports required with audits performed in accordance with GAGAS, the Uniform Guidance (if applicable) and NJ OMB Circular 25-12 (if applicable). Our reports will be addressed to management and those charged with governance of the Municipality. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these

circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS (if applicable).

The reports on internal control and compliance (if applicable) will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with GAGAS in considering internal control over financial reporting and compliance and Uniform Guidance and NJ OMB Circular 25-12 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (if applicable) that summarize 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. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. 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, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Municipality's accounting policies and financial statements.

### **Other Services**

We will also assist in preparing the financial statements of Municipality in conformity with regulatory basis accounting principles as prescribed by the Division based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. 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.

### **Responsibilities of Management for the Financial Statements and Supplementary Information**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards and state financial assistance, 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, schedules of expenditures of federal awards and state financial assistance, RSI, and all accompanying information in conformity with the regulatory basis financial

statements prescribed by the Division; and for compliance with applicable laws and regulations (including federal and state statutes), rules, 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements and supplementary information 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 of each opinion unit taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with regulatory basis accounting principles as prescribed by the Division. 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.

Management's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the RSI and supplementary information in accordance with the regulatory basis of accounting prescribed by the Division; (2) you believe the RSI and supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis as prescribed by the Division; (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 RSI and supplementary information.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee assistance with preparing the financial statements or other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of Uniform Guidance (if applicable). As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards (if applicable), and related notes. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. You are responsible for making all management decisions and assuming all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and related notes, and for accepting full responsibility for such decisions.

Management is also 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 or illegal acts affecting the Municipality involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 Municipality received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Municipality complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by Uniform Guidance (if applicable), it is management's responsibility to 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.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us 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 other engagements or studies. The Municipality is 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.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with the regulatory basis as prescribed by the Division, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Municipality's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements and related schedules, RSI and the schedule of expenditures of federal awards (if applicable) and that you have reviewed and approved the financial statements, aforementioned schedules and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Municipality or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The financial statements are the property of the Municipality and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the financial statements. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Municipality seeks such consent, we will be under no obligation to grant such consent or approval.

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.

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that a federal awarding agency or the Municipality is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

#### **Non-reliance on oral advice**

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

#### **Electronic and other communication**

During the course of the engagement, we may communicate with you or with Municipality personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

#### **Access to working papers**

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) 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; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

### **Fees and billing**

Our fee for these services will be \$68,000. Our invoices for these fees will be rendered each month as work progresses (not to exceed 70% of the total fee) and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended through the date of termination. 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.

### **Liability**

Any and all claims by the Municipality arising under this engagement must be commenced by the Municipality within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Municipality is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Municipality for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Municipality, whether a claim be in tort, contract or otherwise, for any consequential, special, indirect, lost profit or similar damages.

### **Reimbursement**

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Municipality by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Municipality against the firm. This agreement will survive termination of this engagement.

### **Dispute resolution**

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Municipality or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), except any claim by our firm seeking payment of our fees and disbursement, shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

### **Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with your future, potential compliance requirements with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. However, currently, CTA enforcement is suspended. The scope and implications of this suspension are subject to change as legal proceedings continue. Despite this development, businesses may still have compliance obligations once the legal status is clarified. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

### **Hosting services**

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

### **Employment of firm partner or professional employee**

The Municipality acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

## Confirmation and other

*David J. Gannon* is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately February 15, 2027.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Municipality; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Our audit engagement for December 31, 2026 ends on delivery of our audit report covering that period. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us. We are pleased to have this opportunity to serve you.

Very truly yours,



**PKF O'Connor Davies, LLP**

Enc.

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

**Municipality of Princeton, New Jersey**  
**Proposal for Auditing and Accounting Services**

**BY:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

## **REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL**

January 25, 2024

To the Partners of PKF O'Connor Davies, LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of PKF O'Connor Davies, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2022. 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](http://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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control therewith based on our review.

### ***Required Selections and Considerations***

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of services organizations (SOC 1 and SOC 2 engagements).

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 PKF O'Connor Davies, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2022, 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*. PKF O'Connor Davies, LLP has received a peer review rating of *pass*.

*Davie Kaplan, CPA, P.C.*

DAVIE KAPLAN, CPA, P.C.



## **EXHIBIT C**

### **BUSINESS REGISTRATION AND SALES AND USE TAX REQUIREMENTS**

#### **A. Business Registration**

P.L. 2004, c.57, as amended by P.L. 2009, C.315 (N.J.S.A. 52:32-44) requires VENDOR (also "CONTRACTOR") to provide PRINCETON with its business registration and that of any named subcontractors prior to the time this Agreement is awarded. In addition:

1. A Subcontractor named in the proposal made by CONTRACTOR shall provide a copy of its business registration to CONTRACTOR who shall provide it to PRINCETON as provided above. No Contract with a subcontractor shall be entered into by CONTRACTOR under this Agreement with PRINCETON unless the subcontractor first provides CONTRACTOR with proof of a valid business registration.
2. PRINCETON will retain the proof of business registration in an alphabetical file.
3. CONTRACTOR shall maintain and submit to PRINCETON a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods provided or services rendered under the Agreement.

#### **B. Sales and Use Tax**

1. For the term of this Agreement, CONTRACTOR and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.
2. CONTRACTOR shall include within its subcontracts the requirement that, for the term of this Agreement, the subcontractor and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.

Information on the law and its requirements is available by calling (609) 292-9292.

**TERMS & CONDITIONS****EXEMPTION**

Princeton is exempted by statute from payment of all Federal, State, and Municipal excise, sales and other taxes.  
FEDERAL I.D. 30-0746654

**LEGAL REQUIREMENTS**

The vendor agrees to comply with all statutes, rules and regulations and orders set forth by the State of New Jersey, Federal Government, and ordinances of Princeton.

**STATE REQUIREMENT (BUSINESS REGISTRATION REQUIREMENT)**

N.J.S.A. 52:32-44 imposes the following requirements on contractors and all subcontractors that knowingly provide goods or perform services for a contractor fulfilling this contract:

- 1) the contractor shall provide written notice to its subcontractors to submit proof of business registration to the contractor;
- 2) prior to receipt of final payment from a contracting agency, a contractor must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- 3) during the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into this State. A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25.00 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609)292-9292

**AUTHORIZATION TO PROCEED**

Princeton shall not be responsible for materials delivered or services performed delivered without authority of its written order and properly signed and executed by authorized Princeton official (s).

**QUALITY & QUANTITY**

All materials or services furnished on this order must be as specified, and subject to Princeton officials' inspection and approval within a reasonable time after delivery at destination. Materials other than specified will be returned at the order must not be substituted without the review and approval of authorized Princeton official(s). Materials rejected will be returned at the vendor's risk and expense. Quantities and unit prices specified must be adhered to. In case of a change, it first requires Princeton approval or it will be paid at the quoted price and quantity.

**ASSIGNMENT**

Neither party shall assign or transfer this order or any interest therein or monies payable thereunder without the written consent of the other party and any assignment made without such consent shall be null and void, except that Princeton may assign this order and its interest therein to any affiliated corporation or to any corporation succeeding to Princeton's business without consent of vendor.

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES 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 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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not 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, 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 agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act 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**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, 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 personal 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 applicable 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 Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & 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 & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C.17:27**.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-007

**Agenda Date:** 1/7/2026

**Agenda #:** 7.

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### **Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to Shah & Rubenstein, LLC to Serve as Tax Appeal Counsel in 2026 for an Amount Not to Exceed \$125,000.00**

**WHEREAS**, the Municipality of Princeton (“Princeton”) has a need to retain the services of a qualified attorney to serve as Tax Appeal Counsel on behalf of Princeton; and

**WHEREAS**, it has been determined that the value of the contract will exceed \$44,000; and

**WHEREAS**, Shah & Rubenstein, LLC has submitted a proposed agreement to Princeton for the purposes of performing the desired services in 2026 at a rate of \$175.00 per hour; and

**WHEREAS**, pursuant to N.J.S.A. 40A:11-5(1)(a)(i) of the Local Public Contracts Law, Princeton may award a contract for professional services without public advertising for bids; and

**WHEREAS**, this contract is not being awarded as a “fair and open” contract as defined in N.J.S.A. 19:44A-20.7; and

**WHEREAS**, pursuant to N.J.S.A. 19:44A-20.5., Princeton may award a non-fair and open contract to a business entity if, during the preceding one-year period, that business entity has not made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. to any municipal committee of a political party in that municipality if a member of that political party is serving in an elective public office of that municipality when the contract is awarded or to any candidate committee of any person serving in an elective public office of that municipality when the contract is awarded; and

**WHEREAS**, Shah & Rubenstein, LLC has completed and submitted the required pay-to-play forms which certify that Shah & Rubenstein, LLC has not made any reportable contributions to a candidate committee in Princeton in the previous year, and that the contract will prohibit Shah & Rubenstein, LLC from making any reportable contributions through the term of the contract; and

**WHEREAS**, the Certified Financial Officer has certified that Princeton has appropriated sufficient funds for these services in account 01-201-20-151-299; and

**WHEREAS**, the term of this contract shall be for twelve months, from January 1, 2026, to December 31, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Municipality of Princeton, County of Mercer, State of New Jersey, as follows:

1. The Mayor and Council, or their designee, is hereby authorized and directed to enter into an agreement with Shah & Rubenstein, LLC for tax appeal counsel services for an amount not to exceed \$125,000.00

without competitive bidding as a Professional Services in accordance with N.J.S.A. 40A:11-5(1)(a)(i).

2. The Term of this contract shall be for twelve months, from January 1, 2026, through December 31, 2026.
3. A copy of this Resolution, Pay-to-Play Forms, and contract will be kept on file in the Office of the Clerk.
4. Notice of this action shall be published in the official newspaper as required by law.

Law Office of  
**SHAH & RUBENSTEIN, LLC**

1941 Oak Tree Road, Suite 204

Edison, New Jersey 08820

**732-906-1212**

Facsimile: 732-906-1299

[www.shahrubensteinlaw.com](http://www.shahrubensteinlaw.com)

Bhavini Tara Shah, Esq. ^

[bts@srllaw.us](mailto:bts@srllaw.us)

Fredrick L. Rubenstein, Esq.

[flr@srllaw.us](mailto:flr@srllaw.us)

^MEMBER N.J. & N.Y. BARS

*Reply to the Edison Office*

*NY Office: 80-02 Kew Gardens Road  
Suite 600*

*Kew Gardens, New York 11415*

November 7, 2025

***Via Electronic Mail Only***

Sarah Ocicki

Qualified Purchasing Agent

Finance Department

Municipality of Princeton

400 Witherspoon Street

Princeton, New Jersey 08540

*Re: Contract for Legal Services-Tax Appeal Counsel 2026*

Dear Ms. Ocicki:

The Law Office of Shah & Rubenstein, LLC's 2025 Contract for Legal Services provides for a Contract amount in an amount not to exceed \$125,000.00 at an hourly rate of \$175.00. My office is amenable to continue with the same Contract terms for the 2026 year. Kindly contact the undersigned if you have any questions or concerns or if you require anything further from the undersigned.

Thank you for your kind attention to this matter.

Very truly yours,

*Fredrick L. Rubenstein*

Fredrick L. Rubenstein

FLR:al

**PROFESSIONAL SERVICES AGREEMENT FOR LEGAL SERVICES**  
**IN CONNECTION WITH TAX APPEALS**

THIS AGREEMENT ("Agreement" or "agreement") entered into this FIRST day of JANUARY 2025, by and between PRINCETON, a municipal corporation of the state of New Jersey, 400 Witherspoon Street, Princeton, New Jersey, 08540 (hereinafter referred to as "PRINCETON") and SHAH & RUBENSTEIN, LLC, 1941 Oak Tree Road, Suite 204, Edison, New Jersey 08820 (hereinafter referred to as "CONSULTANT".)

**WITNESS**

WHEREAS, PRINCETON desires to obtain professional legal services related to tax appeals; and

WHEREAS, on November 7, 2025, CONSULTANT provided a written proposal to PRINCETON for purposes of performing the sought-after professional services to PRINCETON, a copy of which is attached as Exhibit B hereto; and

WHEREAS, by resolution, the Council awarded an agreement for professional services to CONSULTANT without public bidding as authorized by law, in accordance with the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq.

NOW THEREFORE, IT IS AGREED by and between PRINCETON and CONSULTANT as follows:

1. **Scope of Services.**

- a. In consideration for payment of the cost set forth in Section 3 below, CONSULTANT shall use its best efforts to perform professional services and other related duties as set forth in the CONSULTANT'S proposal, a copy of which is attached hereto as Exhibit B and incorporated herein as if fully restated. Should there be any conflict between the terms of CONSULTANT'S proposal and this Agreement, the terms of this Agreement shall control.

2. **Contract Term.**

- a. This Agreement shall become effective on **January 1, 2026**, and shall terminate on **December 31, 2026**, unless terminated sooner pursuant to the termination provisions set forth in subsection 2c. below.
- b. The Agreement may be terminated by either party, by giving thirty (30) days advanced written notice to the other, to the address as set forth on page 1 above.

3. **Compensation; Manner of Payment.**

- a. The anticipated cost of CONSULTANT'S services as described herein shall not exceed one hundred twenty-five thousand dollars and zero cents (\$125,000.00), subject to annual budgetary appropriations.
- b. CONSULTANT shall bill PRINCETON monthly on municipal vouchers for services

rendered and reimbursement for such expenses incurred during the prior month, based on the hourly rates and fees set forth in Exhibit B. CONSULTANT shall give written notice to PRINCETON when the CONSULTANT has billed eighty percent (80%) of the compensation set forth in paragraph 3a.

- c. PRINCETON agrees to pay CONSULTANT within thirty (30) days of receipt of invoice and an audited and approved signed voucher.

4. Terms and Conditions.

- a. CONSULTANT shall take note of and comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 regarding Affirmative Action/ Equal Employment Opportunity and the Americans with Disabilities Act. The parties hereby incorporate into this Agreement the Affirmative Action/Non-Discrimination addendum per the attached Exhibit A.
- b. CONSULTANT shall take note of and comply with the requirements of P.L. 2004, c.57 (N.J.S.A. 52:32-44 et seq.) regarding Business Registration and Sales and Use Tax. The parties hereby incorporate into this Agreement the Business Registration and Sales and Use Tax addendum per the attached Exhibit C.
- c. The Terms and Conditions printed on the purchase order issued by PRINCETON to CONSULTANT shall be incorporated into this agreement per the attached Exhibit D.

5. Political Contributions.

- a. This Agreement has been awarded to CONSULTANT based on the merits and abilities of CONSULTANT to provide the services as described herein. This Agreement was not awarded through a “fair and open process” as that phrase is defined in N.J.S.A. 19:44A-20.7. As such, CONSULTANT hereby certifies that CONSULTANT (including persons and other business entities having an interest in CONSULTANT, as defined by N.J.S.A. 19:44A-20.7) has neither made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. (i.e., in excess of \$200.00), in the one (1) year period preceding the award of this Agreement nor will it make a reportable contribution during the term of this Agreement to any municipal committee of a political party if a member of that political party is serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded, or to any candidate committee of any person serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded.
- b. CONSULTANT is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Election Law Enforcement Commission (ELEC) pursuant to N.J.S.A. 19:44A-20.27 if CONSULTANT receives in a calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity. It is CONSULTANT’S responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at (888) 313-3532 or [www.elec.state.nj.us](http://www.elec.state.nj.us).

6. Insurance; Hold Harmless.

- a. Prior to commencing work, CONSULTANT shall furnish PRINCETON with a Certificate of Insurance as evidence that it has procured such commercial, automobile, workers' compensation, employer's and professional liability insurance coverage as is customary for the type and scope of services to be rendered under this Agreement. PRINCETON, and its officers, employees, agents and consultants, shall be listed as additional insured and as the certificate holder on such policies.
- b. CONSULTANT shall defend, indemnify and hold harmless PRINCETON, its officers, employees, agents and consultants from any and all claims, suits, actions, damages or costs, of any nature whatsoever, whether for personal injury, property damage or other liability, arising out of or in any way connected with the CONSULTANT'S acts or omissions, or those of its officers, employees, agents and consultants, in connection with this Agreement.
- c. It is also agreed that the acceptance of the final payment by the CONSULTANT shall be considered as a release in full of all claims against PRINCETON arising out of or by reason of performance or non-performance of the CONSULTANT'S obligations under this contract.

7. Complete Agreement.

- a. This Agreement and any attachments hereto or incorporated by reference represents the entire contract between the parties and shall take precedence over all other prior or existing understandings or agreements, if any, whether oral or written.

**IN WITNESS WHEREOF**, the parties have set their hand and seal the day and date first written above.

**ATTEST:**

**PRINCETON, a municipal corporation of  
the State of New Jersey**

By: \_\_\_\_\_  
Dawn M. Mount, Municipal Clerk

By: \_\_\_\_\_  
Mark Freda, Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WITNESS:**

**SHAH & RUBENSTEIN, LLC**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_



## **EXHIBIT A**

### **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 et seq.**

#### **GOODS, GENERAL SERVICE AND PROFESSIONAL SERVICES 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 meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

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; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program 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 Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **N.J.A.C. 17:27-1 et seq.**

## EXHIBIT B

Law Office of  
**SHAH & RUBENSTEIN, LLC**

1941 Oak Tree Road, Suite 204

Edison, New Jersey 08820

**732-906-1212**

Facsimile: 732-906-1299

[www.shahrubensteinlaw.com](http://www.shahrubensteinlaw.com)

Bhavini Tara Shah, Esq. ^

[bts@srllaw.us](mailto:bts@srllaw.us)

Fredrick L. Rubenstein, Esq.

[flr@srllaw.us](mailto:flr@srllaw.us)

^MEMBER N.J. & N.Y. BARS

*Reply to the Edison Office*

*NY Office: 80-02 Kew Gardens Road  
Suite 600*

*Kew Gardens, New York 11415*

November 7, 2025

***Via Electronic Mail Only***

Sarah Ocicki

Qualified Purchasing Agent

Finance Department

Municipality of Princeton

400 Witherspoon Street

Princeton, New Jersey 08540

*Re: Contract for Legal Services-Tax Appeal Counsel 2026*

Dear Ms. Ocicki:

The Law Office of Shah & Rubenstein, LLC's 2025 Contract for Legal Services provides for a Contract amount in an amount not to exceed \$125,000.00 at an hourly rate of \$175.00. My office is amenable to continue with the same Contract terms for the 2026 year. Kindly contact the undersigned if you have any questions or concerns or if you require anything further from the undersigned.

Thank you for your kind attention to this matter.

Very truly yours,

*Fredrick L. Rubenstein*

Fredrick L. Rubenstein

FLR:al

## **EXHIBIT C**

### **BUSINESS REGISTRATION AND SALES AND USE TAX REQUIREMENTS**

#### **A. Business Registration**

P.L. 2004, c.57, as amended by P.L. 2009, C.315 (N.J.S.A. 52:32-44) requires VENDOR (also "CONTRACTOR") to provide PRINCETON with its business registration and that of any named subcontractors prior to the time this Agreement is awarded. In addition:

1. A Subcontractor named in the proposal made by CONTRACTOR shall provide a copy of its business registration to CONTRACTOR who shall provide it to PRINCETON as provided above. No Contract with a subcontractor shall be entered into by CONTRACTOR under this Agreement with PRINCETON unless the subcontractor first provides CONTRACTOR with proof of a valid business registration.
2. PRINCETON will retain the proof of business registration in an alphabetical file.
3. CONTRACTOR shall maintain and submit to PRINCETON a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods provided or services rendered under the Agreement.

#### **B. Sales and Use Tax**

1. For the term of this Agreement, CONTRACTOR and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.
2. CONTRACTOR shall include within its subcontracts the requirement that, for the term of this Agreement, the subcontractor and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.

Information on the law and its requirements is available by calling (609) 292-9292.

**TERMS & CONDITIONS****EXEMPTION**

Princeton is exempted by statute from payment of all Federal, State, and Municipal excise, sales and other taxes.  
FEDERAL I.D. 30-0746654

**LEGAL REQUIREMENTS**

The vendor agrees to comply with all statutes, rules and regulations and orders set forth by the State of New Jersey, Federal Government, and ordinances of Princeton.

**STATE REQUIREMENT (BUSINESS REGISTRATION REQUIREMENT)**

N.J.S.A. 52:32-44 imposes the following requirements on contractors and all subcontractors that knowingly provide goods or perform services for a contractor fulfilling this contract:

- 1) the contractor shall provide written notice to its subcontractors to submit proof of business registration to the contractor;
- 2) prior to receipt of final payment from a contracting agency, a contractor must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- 3) during the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into this State. A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25.00 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609)292-9292

**AUTHORIZATION TO PROCEED**

Princeton shall not be responsible for materials delivered or services performed delivered without authority of its written order and properly signed and executed by authorized Princeton official (s).

**QUALITY & QUANTITY**

All materials or services furnished on this order must be as specified, and subject to Princeton officials' inspection and approval within a reasonable time after delivery at destination. Materials other than specified will be returned at the order must not be substituted without the review and approval of authorized Princeton official(s). Materials rejected will be returned at the vendor's risk and expense. Quantities and unit prices specified must be adhered to. In case of a change, it first requires Princeton approval or it will be paid at the quoted price and quantity.

**ASSIGNMENT**

Neither party shall assign or transfer this order or any interest therein or monies payable thereunder without the written consent of the other party and any assignment made without such consent shall be null and void, except that Princeton may assign this order and its interest therein to any affiliated corporation or to any corporation succeeding to Princeton's business without consent of vendor.

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES 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 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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not 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, 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 agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act 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**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, 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 personal 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 applicable 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 Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & 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 & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C.17:27**.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-008

**Agenda Date:** 1/7/2026

**Agenda #:** 8.

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**Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Award of a Professional Services Agreement to T&M Associates for 2026 Landfill Gas Monitoring, Groundwater Sampling, and Annual Inspection for an Amount Not to Exceed \$82,625.00**

**WHEREAS**, the Municipality of Princeton (“Princeton”) has a need for professional engineering services for the purpose of landfill gas monitoring, groundwater sampling, and annual inspection; and

**WHEREAS**, it has been determined that the value of the contract will exceed \$44,000; and

**WHEREAS**, T&M Associates (“T&M”) provided a proposal for these services for an amount not to exceed \$82,625.00; and

**WHEREAS**, pursuant to N.J.S.A. 40A:11-5(1)(a)(i) of the Local Public Contracts Law, Princeton may award a contract for professional services without public advertising for bids; and

**WHEREAS**, this contract is not being awarded as a “fair and open” contract as defined in N.J.S.A. 19:44A-20.7; and

**WHEREAS**, pursuant to N.J.S.A. 19:44A-20.5., Princeton may award a non-fair and open contract to a business entity if, during the preceding one-year period, that business entity has not made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. to any municipal committee of a political party in that municipality if a member of that political party is serving in an elective public office of that municipality when the contract is awarded or to any candidate committee of any person serving in an elective public office of that municipality when the contract is awarded; and

**WHEREAS**, T&M has completed and submitted the required pay-to-play forms which certify that T&M has not made any reportable contributions to a candidate committee in Princeton in the previous year, and that the contract will prohibit T&M from making any reportable contributions through the term of the contract; and

**WHEREAS**, the Certified Financial Officer has certified that Princeton has appropriated sufficient funds for these services in account 04-215-22-019-076-345; and

**WHEREAS**, the term of this contract shall be for twelve months, from January 1, 2026, until December 31, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, County of Mercer, State of New Jersey, as follows:

1. The Mayor and Council, or their designee, are hereby authorized and directed to enter into an agreement

with T&M Associates for 2026 Landfill Gas Monitoring, Groundwater Sampling, and Annual Inspection for an amount not to exceed \$82,625.00 without competitive bidding as a Professional Service in accordance with N.J.S.A. 40A:11-5(1)(a)(i).

2. The Term of this contract shall be for twelve months, from January 1, 2026, until December 31, 2026.
3. A copy of this Resolution, Pay-to-Play Forms, and contract will be kept on file in the Office of the Clerk.
4. Notice of this action shall be published in the official newspaper as required by law.



# MUNICIPALITY OF PRINCETON

Department of Infrastructure  
& Operations

400 Witherspoon Street

Princeton, NJ 08540

(609) 921-7077

engineering@princetonnj.gov

## MEMORANDUM

**To:** Mayor and Council  
**From:** Deanna Stockton, *Deputy Administrator*  
**Subject:** Professional Services Agreement to T&M Associates for 2026 Landfill Gas Monitoring, Groundwater Sampling, and Annual Inspection for an Amount Not to Exceed \$82,625.00  
**Date:** January 5, 2026

---

Attached for Council's consideration at its January 7, 2026 meeting is an agreement with T&M Associates to complete the following scope of work related to required annual inspections and testing at the Princeton landfill:

1. Quarterly perimeter landfill gas monitoring and reporting
2. Annual landfill cap maintenance inspection and reporting
3. Associated expenses
4. Quarterly groundwater and surface water sampling, testing and reporting

The municipality has been contracting with T&M Associates for since 2015 for the annual landfill inspections, testing and reporting.

We appreciate Council's approval of this professional services agreement in the amount of \$82,625.00 to ensure that we remain compliant with the NJDEP monitoring and reporting requirements for the Princeton landfill. If you have any questions or require additional information, please contact me at your earliest convenience.





November 25, 2025

via email: [Dstockton@princetonnj.gov](mailto:Dstockton@princetonnj.gov)

Deanna Stockton, PE, CME  
Municipal Engineer  
Municipality of Princeton  
400 Witherspoon Street  
Princeton, New Jersey 08540

**Re: Proposal for Professional Services  
2026 Quarterly Landfill Gas and Gas Vent Monitoring, Groundwater and Surface Water  
Sampling and Annual Landfill Cap Maintenance Inspection  
Princeton Sanitary Landfill – Facility ID No. 132295  
River Road (Block 1503, Lots 2 & 4)  
Municipality of Princeton, Mercer County, NJ 08540  
T&M Proposal No. PRINOH-25011**

Dear Ms. Stockton:

T&M Associates (T&M) has prepared this proposal for Environmental and Engineer Services for the Princeton Sanitary Landfill associated with the required quarterly landfill gas and gas vent monitoring, quarterly groundwater and surface water sampling, and the annual landfill cap maintenance inspection and reporting for the calendar year 2026.

The Municipality of Princeton (Municipality) is required to perform quarterly perimeter gas monitoring and groundwater sampling, as well as an annual maintenance inspection of the landfill in accordance with the landfill's Closure and Post-Closure Care Plan issued in 2003 by the New Jersey Department of Environmental Protection (NJDEP).

The Closure Plan was last modified in October 2016 by T&M to include the constructed photovoltaic generation system (solar array) that now covers a significant portion of the landfill footprint. The solar array currently provides supplemental electricity for the adjacent River Road Wastewater Treatment Plant (WWTP) owned and operated by the Stony Brook Regional Sewerage Authority (SBRSA).

## **SCOPE OF SERVICES**

T&M has performed the perimeter gas monitoring, quarterly groundwater sampling of the existing six (6) on-site monitoring wells, and annual maintenance inspection and reporting since 2021, and proposes to continue these services in calendar year 2026. The following is the specific scope of services to be performed by T&M:



### **TASK 1: Quarterly Perimeter Landfill Gas Monitoring, Gas Vent Monitoring & Reporting**

On a quarterly basis, T&M will conduct a gas survey at the landfill in accordance with N.J.A.C. 7:26- 2A.8(h)9. T&M will perform perimeter landfill gas monitoring at twenty (20) temporary gas sampling points (GSPs) along the perimeter of the landfill in accordance with the attached Gas Sampling Point Location plan (GSP-1 through GSP-20). A portable gas analyzer will be used to measure the subsurface concentrations of methane, carbon dioxide, oxygen, and the Lower Explosive Limit (LEL).

In addition, based on the quarterly landfill gas monitoring data since 2023, which has indicated positive methane gas concentration in GSP-9, T&M will continue to monitor quarterly and install delineation points at GSP-9 during the quarterly monitoring events when positive methane gas concentrations are recorded or at any other GSP locations which exhibit positive methane gas concentrations. T&M will also continue to monitor the eight (8) on-site landfill gas vents on a quarterly basis as requested by the NJDEP. Monitoring results will continue to be summarized and presented in the quarterly reports.

T&M personnel will attempt to conduct each quarterly monitoring event during periods of falling barometric pressure in accordance with the Department's policy. Local barometric pressure data for the time period 24 hours prior to and during the monitoring event, will be recorded, graphed, and presented in the quarterly reports submitted to the NJDEP. Within approximately 60 days after completion of the perimeter landfill gas monitoring and gas vent monitoring, a quarterly report will be prepared and submitted to the NJDEP Bureau of Solid Waste Permitting, NJDEP Compliance and Enforcement, and the Stony Brook Regional Sewerage Authority. A copy of each quarterly report will also be submitted to the Municipality.

### **TASK 2: Annual Landfill Cap Maintenance Inspection & Report**

As required annually, T&M will visit the landfill once during the calendar year 2026, separate from the quarterly events, to conduct the engineering and maintenance inspection of the facility and landfill cap. The inspection will focus on the condition and function of the final soil cover, final cover vegetation, final cover side slopes, run-on and run-off control features, facility access controls, site conformance measures, groundwater monitoring wells, and the gas venting system.

Should any of these elements need attention, T&M will contact the Municipality to discuss potential corrective actions. Within approximately 60 days from the completion of the inspection, T&M will prepare a report summarizing our findings and recommendations, which will be submitted to the NJDEP and the Municipality.

### **TASK 3: Expenses**

Expenses for monitoring instruments, drilling equipment, gas sampling point supplies, reproduction, mailings, and field supplies will be invoiced accordingly. T&M have estimated \$2,500 at this time for 2026.



#### **TASK 4: Groundwater and Surface Water Monitoring Program**

Pursuant to the Closure Plan and the NJPDES/DGW permit #0057312, the post-closure groundwater and surface water monitoring system consist of the existing six (6) wells and two (2) surface water monitoring points, which require monitoring on a quarterly basis.

Utilizing the assistance of a professional certified sampling technician and laboratory, T&M will collect samples from the existing six (6) on-site groundwater monitoring wells and the two (2) surface water sampling point locations on a quarterly basis (i.e., January, April, July and October) for the calendar year 2026. The professional certified sampling technician and laboratory services are included in our scope of services and are based on a standard turnaround time for the laboratory analysis.

Upon receipt, T&M will review the analytical results and compare the results to the New Jersey Pollutant Discharge Elimination System (NJPDES) Permit thresholds. A summary of the data will be presented in a quarterly report and submitted to the NJDEP for review and approval. In addition, the groundwater data from each quarterly event will be entered into the NJDEP database through the online portal. A copy of each quarterly report with summary of the results and recommendations will also be submitted to the Municipality.

#### **SITE ACCESS COORDINATION**

##### Coordination with NJ Clean Energy Ventures (Solar Company)

T&M currently has access to the gated/locked solar field to access monitoring locations located within the fenced area. If necessary, T&M will request assistance from the Municipality to contact and coordinate with NJ Clean Energy Ventures if site access becomes an issue.

##### Coordination with Princeton Police Department

The Princeton Police Department periodically utilizes the onsite rifle range for training purposes. T&M may request assistance from the Municipality to coordinate with the Police Department if access becomes an issue. We may require brief closure of the rifle range (less than 1 hour) to allow time to monitor gas sampling points in proximity of the range. Once gas monitoring is completed in the area, activity at the rifle range could safely resume.

##### Coordination with Stony Brook Regional Sewerage Authority (SBRSA)

T&M notes that four (4) of the twenty (20) GSPs require monitoring on the adjacent River Road WWTP owned and operated by the SBRSA. T&M will contact the SBRSA prior to each site visit to gain access to their property. T&M will contact the Municipality if further assistance is needed in this matter.



## SCHEDULE AND DELIVERABLES

T&M will proceed with this project upon authorization from the Municipality. The Municipality will receive electronic copies of the annual and quarterly reports submitted to the NJDEP. T&M will provide bound reports if requested by the Municipality and NJDEP.

## FEE SUMMARY

T&M will provide the scope of services described above at a fixed fee not-to-exceed **\$82,625.00** as detailed in the table below:

Task No.	Task Description	Fee
Task 1:	Quarterly Perimeter Landfill Gas Monitoring & Reporting	\$ 20,475.00
Task 2:	Annual Landfill Maintenance Inspection & Reporting	\$ 6,900.00
Task 3:	Expenses	\$ 2,500.00
Task 4:	Groundwater and Surface Water Monitoring Program	\$ 52,750.00
<b>Total Estimate Project Cost:</b>		<b>\$ 82,625.00</b>

## LIMITATIONS/EXCEPTIONS

- T&M will be provided access to the gated site during normal business hours. We will contact the Municipality if additional assistance is needed.
- T&M will contact the SBRSA directly to access monitoring points on the Authority's property. We will contact the Municipality if additional assistance is needed.
- We assume that all perimeter landfill gas sampling points can be located and sampled during our scheduled monitoring event.
- Our budgeted fee assumes the Municipality will maintain (cut/trim vegetation to the ground) along the landfill perimeter and in the general vicinity of each gas sampling point throughout the year.
- Our costs presented herein assume that the number of gas sampling points will remain constant throughout 2026. Positive concentrations of methane gas will require additional monitoring and reporting in accordance with NJDEP requirements. T&M will contact the Municipality if we anticipate costs to exceed the proposed budget.
- Property boundary, topographic, or well surveys are beyond the scope of this proposal.
- Any corrective actions required by the NJDEP associated with an exceedance of gas monitoring and/or groundwater/surface water sampling is not included in this proposal and would be provided to the Municipality in a separate proposal upon request



Quarterly Landfill Gas Monitoring and Annual Inspection for 2026  
Princeton Sanitary Landfill – Facility ID No. 132295

November 25, 2025  
Page 5 of 5

T&M appreciates the opportunity to submit this proposal and looks forward to continuing to work with you on this project. If you have any questions or require additional information, don't hesitate to contact us.

Best Regards,  
T&M Associates

Michael Heumiller, LSRP  
Group Manager  
Environmental

Copy (via email):

Robert R. Keady Jr., PE, CME, Senior Vice President, Client Leader, T&M,  
Robert Fromtling, LSRP – Senior Staff Environmental Scientist, T&M

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**PROFESSIONAL SERVICES AGREEMENT FOR 2026 LANDFILL GAS MONITORING,  
GROUNDWATER SAMPLING, AND ANNUAL INSPECTION**

THIS AGREEMENT (“Agreement” or “agreement”) is by and between PRINCETON, a municipal corporation of the state of New Jersey, 400 Witherspoon Street, Princeton, New Jersey, 08540 (hereinafter referred to as "PRINCETON") and T&M Associates, 200 Century Parkway, Suite B, Mount Laurel, New Jersey 08054 (hereinafter referred to as "CONSULTANT").

**WITNESS**

WHEREAS, PRINCETON desires to obtain professional engineering services for the purpose of landfill gas monitoring, groundwater sampling, and annual inspection; and

WHEREAS, on November 25, 2025, CONSULTANT provided a written proposal to PRINCETON for purposes of performing the sought-after professional services to PRINCETON, a copy of which is attached as Exhibit B hereto; and

WHEREAS, by resolution, the Council awarded an agreement for professional services to CONSULTANT without public bidding as authorized by law, in accordance with the provisions of the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq.

NOW THEREFORE, IT IS AGREED by and between PRINCETON and CONSULTANT as follows:

1. **Scope of Services.**

- a. In consideration for payment of the cost set forth in Section 3 below, CONSULTANT shall use its best efforts to perform professional services and other related duties as set forth in the CONSULTANT’S proposal, a copy of which is attached hereto as Exhibit B and incorporated herein as if fully restated. Should there be any conflict between the terms of CONSULTANT’S proposal and this Agreement, the terms of this Agreement shall control.

2. **Contract Term.**

- a. This Agreement shall become effective on January 1, 2026, and shall expire on December 31, 2026, unless terminated sooner pursuant to the termination provisions set forth in subsection 2b. below.
- b. The Agreement may be terminated by either party, by giving thirty (30) days advanced written notice to the other, to the address as set forth on page 1 above.

3. **Compensation; Manner of Payment.**

- a. The anticipated cost of CONSULTANT’S services as described herein shall not exceed eighty-two thousand, six hundred twenty-five dollars and zero cents (\$82,625.00), subject to annual budgetary appropriations.
- b. CONSULTANT shall bill PRINCETON monthly on municipal vouchers for services rendered and reimbursement for such expenses incurred during the prior month, based on

the hourly rates and fees set forth in Exhibit B. CONSULTANT shall give written notice to PRINCETON when the CONSULTANT has billed eighty percent (80%) of the compensation set forth in paragraph 3a.

- c. PRINCETON agrees to pay CONSULTANT within thirty (30) days of receipt of invoice and an audited and approved signed voucher.

4. Terms and Conditions.

- a. CONSULTANT shall take note of and comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 regarding Affirmative Action/ Equal Employment Opportunity and the Americans with Disabilities Act. The parties hereby incorporate into this Agreement the Affirmative Action/Non-Discrimination addendum per the attached Exhibit A.
- b. CONSULTANT shall take note of and comply with the requirements of P.L. 2004, c.57 (N.J.S.A. 52:32-44 et seq.) regarding Business Registration and Sales and Use Tax. The parties hereby incorporate into this Agreement the Business Registration and Sales and Use Tax addendum per the attached Exhibit C.
- c. The Terms and Conditions printed on the purchase order issued by PRINCETON to CONSULTANT shall be incorporated into this agreement per the attached Exhibit D.

5. Political Contributions.

- a. This Agreement has been awarded to CONSULTANT based on the merits and abilities of CONSULTANT to provide the services as described herein. This Agreement was not awarded through a “fair and open process” as that phrase is defined in N.J.S.A. 19:44A-20.7. As such, CONSULTANT hereby certifies that CONSULTANT (including persons and other business entities having an interest in CONSULTANT, as defined by N.J.S.A. 19:44A-20.7) has neither made a contribution that is reportable by the recipient under P.L. 1973, c.83, N.J.S.A. 19:44A-1 et seq. (i.e., in excess of \$200.00), in the one (1) year period preceding the award of this Agreement nor will it make a reportable contribution during the term of this Agreement to any municipal committee of a political party if a member of that political party is serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded, or to any candidate committee of any person serving in an elective public office of the municipality of PRINCETON when the Agreement is awarded.
- b. CONSULTANT is advised of the responsibility to file an annual disclosure statement on political contributions with the New Jersey Election Law Enforcement Commission (ELEC) pursuant to N.J.S.A. 19:44A-20.27 if CONSULTANT receives in a calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity. It is CONSULTANT’S responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at (888) 313-3532 or [www.elec.state.nj.us](http://www.elec.state.nj.us).

6. Insurance; Hold Harmless.

- a. Prior to commencing work, CONSULTANT shall furnish PRINCETON with a Certificate of Insurance as evidence that it has procured such commercial, automobile, workers' compensation, employer's and professional liability insurance coverage as is customary for the type and scope of services to be rendered under this Agreement. PRINCETON, and its officers, employees, agents and consultants, shall be listed as additional insured and as the certificate holder on such policies.
- b. CONSULTANT shall defend, indemnify and hold harmless PRINCETON, its officers, employees, agents and consultants from any and all claims, suits, actions, damages or costs, of any nature whatsoever, whether for personal injury, property damage or other liability, arising out of or in any way connected with the CONSULTANT'S acts or omissions, or those of its officers, employees, agents and consultants, in connection with this Agreement.
- c. It is also agreed that the acceptance of the final payment by the CONSULTANT shall be considered as a release in full of all claims against PRINCETON arising out of or by reason of performance or non-performance of the CONSULTANT'S obligations under this contract.

7. Complete Agreement.

- a. This Agreement and any attachments hereto or incorporated by reference represents the entire contract between the parties and shall take precedence over all other prior or existing understandings or agreements, if any, whether oral or written.

**IN WITNESS WHEREOF**, the parties have set their hand and seal the day and date first written above.

**ATTEST:**

**PRINCETON, a municipal corporation of  
the State of New Jersey**

By: \_\_\_\_\_  
Dawn M. Mount, Municipal Clerk

By: \_\_\_\_\_  
Mark Freda, Mayor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WITNESS:**

**T&M ASSOCIATES**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_



## **EXHIBIT A**

### **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 et seq.**

#### **GOODS, GENERAL SERVICE AND PROFESSIONAL SERVICES 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 meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

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; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program 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 Division of Purchase and Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **N.J.A.C. 17:27-1 et seq.**

## EXHIBIT B



November 25, 2025

via email: [Dstockton@princetonnj.gov](mailto:Dstockton@princetonnj.gov)

Deanna Stockton, PE, CME  
Municipal Engineer  
Municipality of Princeton  
400 Witherspoon Street  
Princeton, New Jersey 08540

**Re: Proposal for Professional Services  
2026 Quarterly Landfill Gas and Gas Vent Monitoring, Groundwater and Surface Water  
Sampling and Annual Landfill Cap Maintenance Inspection  
Princeton Sanitary Landfill – Facility ID No. 132295  
River Road (Block 1503, Lots 2 & 4)  
Municipality of Princeton, Mercer County, NJ 08540  
T&M Proposal No. PRINOH-25011**

Dear Ms. Stockton:

T&M Associates (T&M) has prepared this proposal for Environmental and Engineer Services for the Princeton Sanitary Landfill associated with the required quarterly landfill gas and gas vent monitoring, quarterly groundwater and surface water sampling, and the annual landfill cap maintenance inspection and reporting for the calendar year 2026.

The Municipality of Princeton (Municipality) is required to perform quarterly perimeter gas monitoring and groundwater sampling, as well as an annual maintenance inspection of the landfill in accordance with the landfill's Closure and Post-Closure Care Plan issued in 2003 by the New Jersey Department of Environmental Protection (NJDEP).

The Closure Plan was last modified in October 2016 by T&M to include the constructed photovoltaic generation system (solar array) that now covers a significant portion of the landfill footprint. The solar array currently provides supplemental electricity for the adjacent River Road Wastewater Treatment Plant (WWTP) owned and operated by the Stony Brook Regional Sewerage Authority (SBRSA).

### SCOPE OF SERVICES

T&M has performed the perimeter gas monitoring, quarterly groundwater sampling of the existing six (6) on-site monitoring wells, and annual maintenance inspection and reporting since 2021, and proposes to continue these services in calendar year 2026. The following is the specific scope of services to be performed by T&M:



### **TASK 1: Quarterly Perimeter Landfill Gas Monitoring, Gas Vent Monitoring & Reporting**

On a quarterly basis, T&M will conduct a gas survey at the landfill in accordance with N.J.A.C. 7:26- 2A.8(h)9. T&M will perform perimeter landfill gas monitoring at twenty (20) temporary gas sampling points (GSPs) along the perimeter of the landfill in accordance with the attached Gas Sampling Point Location plan (GSP-1 through GSP-20). A portable gas analyzer will be used to measure the subsurface concentrations of methane, carbon dioxide, oxygen, and the Lower Explosive Limit (LEL).

In addition, based on the quarterly landfill gas monitoring data since 2023, which has indicated positive methane gas concentration in GSP-9, T&M will continue to monitor quarterly and install delineation points at GSP-9 during the quarterly monitoring events when positive methane gas concentrations are recorded or at any other GSP locations which exhibit positive methane gas concentrations. T&M will also continue to monitor the eight (8) on-site landfill gas vents on a quarterly basis as requested by the NJDEP. Monitoring results will continue to be summarized and presented in the quarterly reports.

T&M personnel will attempt to conduct each quarterly monitoring event during periods of falling barometric pressure in accordance with the Department's policy. Local barometric pressure data for the time period 24 hours prior to and during the monitoring event, will be recorded, graphed, and presented in the quarterly reports submitted to the NJDEP. Within approximately 60 days after completion of the perimeter landfill gas monitoring and gas vent monitoring, a quarterly report will be prepared and submitted to the NJDEP Bureau of Solid Waste Permitting, NJDEP Compliance and Enforcement, and the Stony Brook Regional Sewerage Authority. A copy of each quarterly report will also be submitted to the Municipality.

### **TASK 2: Annual Landfill Cap Maintenance Inspection & Report**

As required annually, T&M will visit the landfill once during the calendar year 2026, separate from the quarterly events, to conduct the engineering and maintenance inspection of the facility and landfill cap. The inspection will focus on the condition and function of the final soil cover, final cover vegetation, final cover side slopes, run-on and run-off control features, facility access controls, site conformance measures, groundwater monitoring wells, and the gas venting system.

Should any of these elements need attention, T&M will contact the Municipality to discuss potential corrective actions. Within approximately 60 days from the completion of the inspection, T&M will prepare a report summarizing our findings and recommendations, which will be submitted to the NJDEP and the Municipality.

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## SCHEDULE AND DELIVERABLES

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<b>Total Estimate Project Cost:</b>		<b>\$ 82,625.00</b>

## LIMITATIONS/EXCEPTIONS

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- T&M will contact the SBRSA directly to access monitoring points on the Authority's property. We will contact the Municipality if additional assistance is needed.
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- Our budgeted fee assumes the Municipality will maintain (cut/trim vegetation to the ground) along the landfill perimeter and in the general vicinity of each gas sampling point throughout the year.
- Our costs presented herein assume that the number of gas sampling points will remain constant throughout 2026. Positive concentrations of methane gas will require additional monitoring and reporting in accordance with NJDEP requirements. T&M will contact the Municipality if we anticipate costs to exceed the proposed budget.
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Quarterly Landfill Gas Monitoring and Annual Inspection for 2026  
Princeton Sanitary Landfill – Facility ID No. 132295

November 25, 2025  
Page 5 of 5

T&M appreciates the opportunity to submit this proposal and looks forward to continuing to work with you on this project. If you have any questions or require additional information, don't hesitate to contact us.

Best Regards,  
T&M Associates

Michael Heumiller, LSRP  
Group Manager  
Environmental

Copy (via email):

Robert R. Keady Jr., PE, CME, Senior Vice President, Client Leader, T&M,  
Robert Fromtling, LSRP – Senior Staff Environmental Scientist, T&M

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## **EXHIBIT C**

### **BUSINESS REGISTRATION AND SALES AND USE TAX REQUIREMENTS**

#### **A. Business Registration**

P.L. 2004, c.57, as amended by P.L. 2009, C.315 (N.J.S.A. 52:32-44) requires VENDOR (also "CONTRACTOR") to provide PRINCETON with its business registration and that of any named subcontractors prior to the time this Agreement is awarded. In addition:

1. A Subcontractor named in the proposal made by CONTRACTOR shall provide a copy of its business registration to CONTRACTOR who shall provide it to PRINCETON as provided above. No Contract with a subcontractor shall be entered into by CONTRACTOR under this Agreement with PRINCETON unless the subcontractor first provides CONTRACTOR with proof of a valid business registration.
2. PRINCETON will retain the proof of business registration in an alphabetical file.
3. CONTRACTOR shall maintain and submit to PRINCETON a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods provided or services rendered under the Agreement.

#### **B. Sales and Use Tax**

1. For the term of this Agreement, CONTRACTOR and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.
2. CONTRACTOR shall include within its subcontracts the requirement that, for the term of this Agreement, the subcontractor and each of its affiliates shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury the use tax due pursuant to the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.) on all their sales of tangible personal property delivered into this State.

Information on the law and its requirements is available by calling (609) 292-9292.



**TERMS & CONDITIONS****EXEMPTION**

Princeton is exempted by statute from payment of all Federal, State, and Municipal excise, sales and other taxes.  
FEDERAL I.D. 30-0746654

**LEGAL REQUIREMENTS**

The vendor agrees to comply with all statutes, rules and regulations and orders set forth by the State of New Jersey, Federal Government, and ordinances of Princeton.

**STATE REQUIREMENT (BUSINESS REGISTRATION REQUIREMENT)**

N.J.S.A. 52:32-44 imposes the following requirements on contractors and all subcontractors that knowingly provide goods or perform services for a contractor fulfilling this contract:

- 1) the contractor shall provide written notice to its subcontractors to submit proof of business registration to the contractor;
- 2) prior to receipt of final payment from a contracting agency, a contractor must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- 3) during the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into this State. A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25.00 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609)292-9292

**AUTHORIZATION TO PROCEED**

Princeton shall not be responsible for materials delivered or services performed delivered without authority of its written order and properly signed and executed by authorized Princeton official (s).

**QUALITY & QUANTITY**

All materials or services furnished on this order must be as specified, and subject to Princeton officials' inspection and approval within a reasonable time after delivery at destination. Materials other than specified will be returned at the order must not be substituted without the review and approval of authorized Princeton official(s). Materials rejected will be returned at the vendor's risk and expense. Quantities and unit prices specified must be adhered to. In case of a change, it first requires Princeton approval or it will be paid at the quoted price and quantity.

**ASSIGNMENT**

Neither party shall assign or transfer this order or any interest therein or monies payable thereunder without the written consent of the other party and any assignment made without such consent shall be null and void, except that Princeton may assign this order and its interest therein to any affiliated corporation or to any corporation succeeding to Princeton's business without consent of vendor.

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27**

**GOODS, PROFESSIONAL SERVICES 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 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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not 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, 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 agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act 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**.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, 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 personal 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 applicable 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 Form AA302

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance & 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 & EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C.17:27**.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

File #: R-26-009

Agenda Date: 1/7/2026

Agenda #: 9.

### **Resolution of the Mayor and Council of the Municipality of Princeton Authorizing the Extension of the Extraordinary Unspecifiable Services Agreement for Various Artistic Programming and Community-Engagement Services with the Arts Council of Princeton for an Amount Not to Exceed \$75,000.00**

**WHEREAS**, on December 19, 2024, the Municipality of Princeton (“Princeton”) adopted Resolution 24-367 awarding an Extraordinary Unspecifiable Services Agreement to the Arts Council of Princeton for Various Artistic Programming and Community-Engagement Services for an amount not to exceed \$75,000.00; and

**WHEREAS**, pursuant to the Resolution and Agreement between Princeton and the Arts Council of Princeton, the initial term of the contract was twelve months, from January 1, 2025, until December 31, 2025, and may be extended for up to two (2) additional one (1) year terms; and

**WHEREAS**, the Arts Council of Princeton has been performing the services under the Agreement in an effective and efficient manner; and

**WHEREAS**, Princeton wishes to extend the current agreement for the first additional one-year term; and

**WHEREAS**, the Administrator, or their designee, has certified that this award meets the statutes and regulations governing the award of Extraordinary Unspecifiable Services contracts; and

**WHEREAS**, the Certified Financial Officer has certified that Princeton has appropriated sufficient funds for these services in account 01-201-20-111-283.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, County of Mercer, State of New Jersey, as follows:

1. The current Extraordinary Unspecifiable Services Agreement with the Arts Council of Princeton for Various Artistic Programming and Community-Engagement Services is hereby extended for one year from January 1, 2026, until December 31, 2026, for an amount not to exceed \$75,000.00.
2. All other remaining provisions of the original Agreement between the Municipality of Princeton and the Arts Council of Princeton not inconsistent herewith shall remain the same.
3. This Resolution, when countersigned by the Arts Council of Princeton, shall serve as the first extension of the original Agreement.

**ATTEST:**

**PRINCETON**

By: \_\_\_\_\_

By: \_\_\_\_\_

Dawn M. Mount, Municipal Clerk

Mark Freda, Mayor

**WITNESS:**

**THE ARTS COUNCIL OF PRINCETON**

By: \_\_\_\_\_  
Witness

By: \_\_\_\_\_  
Authorized Representative



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

**File #:** R-26-010

**Agenda Date:** 1/7/2026

**Agenda #:** 10.

### **Resolution of the Mayor and Council of Princeton Designating 2026 Schedule of Meetings for the Mayor and Council of Princeton**

**WHEREAS**, N.J.S.A. 10:4-8 requires the adoption, posting and distribution of an Annual Notice of Meetings; and

**WHEREAS**, N.J.S.A. 10:4-8 requires that an Annual Notice of meetings be set at least once a year; and

**WHEREAS**, N.J.S.A. 10:4-8 requires that the Annual Notice to be delivered to two newspapers which have been designated by the Mayor and Council to receive such notices; and

**WHEREAS**, Closed Session meeting will start a 3:30 PM, via Zoom, with Open Regular Session Meetings starting at 7:00 PM. All meetings will be held in the Main Meeting Room, Witherspoon Hall, 400 Witherspoon Street, Princeton, New Jersey; and

**WHEREAS**, Extra Meetings (if needed) will begin at 7:00 PM, in the Main Meeting Room, Witherspoon Hall, 400 Witherspoon Street, Princeton, New Jersey; and

**WHEREAS**, if and when technologically feasible, and as a convenience only, the Council will endeavor to enable the public to also attend Council meetings via Zoom;

**NOW THEREFORE BE IT RESOLVED** that the 2026 Meeting Schedule of the Mayor and Council of Princeton is as follows:

January 07, 2026*	Reorganization (6:00 PM) (Wednesday)
January 12, 2026	Regular Meeting
January 20, 2026	Closed Session
January 26, 2026	Regular Meeting
January 27, 2026	Extra Meeting (if needed)
February 03, 2026	Closed Session
February 09, 2026	Regular Meeting
February 17, 2026	Closed Session
February 23, 2026	Regular Meeting
February 24, 2026	Extra Meeting (if needed)
March 03, 2026	Closed Session
March 09, 2026	Regular Meeting
March 17, 2026	Closed Session
March 23, 2026	Regular Meeting
March 24, 2026	Extra Meeting (if needed)

April 07, 2026	Closed Session
April 13, 2026	Regular Meeting
April 21, 2026	Closed Session
April 27, 2026	Regular Meeting
April 28, 2026	Extra Meeting (if needed)
May 05, 2026	Closed Session
May 11, 2026	Regular Meeting
May 19, 2026	Closed Session
May 26, 2026	Regular Meeting* (Tuesday)
May 27, 2026	Extra Meeting (if needed)
June 03, 2026*	Closed Session (Wednesday)
June 08, 2026	Regular Meeting
June 16, 2026	Closed Session
June 22, 2026	Regular Meeting
June 23, 2026	Extra Meeting (if needed)
July 07, 2026	Closed Session
July 13, 2026	Regular Meeting
July 21, 2026	Closed Session
July 27, 2026	Regular Meeting
July 28, 2026	Extra Meeting (if needed)
August 04, 2026	Closed Session
August 10, 2026	Regular Meeting
August 18, 2026	Closed Session
August 24, 2026	Regular Meeting
August 25, 2026	Extra Meeting (if needed)
September 08, 2026	Closed Session
September 14, 2026	Regular Meeting
September 22, 2026	Closed Session
September 28, 2026	Regular Meeting
September 29, 2026	Extra Meeting (if needed)
October 06, 2026	Closed Session
October 12, 2026	Regular Meeting
October 20, 2026	Closed Session
October 26, 2026	Regular Meeting
October 27, 2026	Extra Meeting (if needed)
November 04, 2026*	Closed Session (Wednesday)
November 09, 2026	Regular Meeting
November 16, 2026	Closed Session
November 23, 2026	Regular Meeting
November 24, 2026	Extra Meeting (if needed)

December 08, 2026	Closed Session
December 14, 2026	Regular Meeting
December 22, 2026	Closed Session
December 28, 2026	Regular Meeting
December 30, 2026*	Regular Meeting (10:00 a.m., Wednesday)

**BE IT FURTHER RESOLVED** by the Mayor and Council of Princeton:

1. The Municipal Clerk is hereby authorized and directed to cause adequate notice to be given of every meeting of this body to be held during 2026 excepting only those meetings that are: (a) shown on the duly adopted and disseminated 2026 schedule of regular meetings or revisions thereof; or (b) limited to matters without adequate notice, as provided by section 4b of the Open Public Meetings Act; or (c) limited only to consideration of items as to which the public may be excluded pursuant to section 7b of the Open Public Meetings Act.

2. The adequate notice required of at least 48 hours in advance of the meeting, shall be prominently posted on the official bulletin board; transmitted to the officially designated newspapers and media outlets; filed in the Office of the Municipal Clerk and substantially in the following form:

NOTICE OF MEETING  
OF  
PRINCETON MAYOR AND COUNCIL

NOTICE is hereby given that the Mayor and Council of Princeton will hold a meeting on (date) at (time) at (location).

The agenda for said meeting, to the extent known, and a statement whether or not formal action may be taken as to items on the agenda, is as follows:

Agenda Item

Formal Action Expected

Dawn M. Mount  
Municipal Clerk

3. Said notice, at least 48 hours in advance of the meeting shall be:

Prominently posted on the official bulletin board; transmitted to the Princeton Packet, Town Topics, the Trentonian, and the Trenton Times; filed with the Clerk.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-011

**Agenda Date:** 1/7/2026

**Agenda #:** 11.

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### **Resolution of the Mayor and Council of Princeton Approving the Current Fund Temporary Budget for 2026**

**WHEREAS, N.J.S.A. 40A:4-19** provides that where any contract, commitment or Payments are to be made prior to the final adoption of the 2026 budget, temporary appropriations should be made for the purpose and amounts required in the manner and time therein provided; and

**WHEREAS,** the date as this resolution is within the first thirty days of January 2026; and

**WHEREAS,** the total appropriations in the 2026 budget, exclusive of any appropriations made for interest and debt redemption charges, capital improvement fund and public assistance, is the sum of \$20,676,000; and

**WHEREAS,** thirty-five percent of the total appropriations in the 2025 budget, exclusive of any appropriations made for interest and debt redemption charges, capital improvement fund and public assistance in said 2025 budget is the sum of \$22,582,846

**NOW, THEREFORE, BE IT RESOLVED** that the following appropriations be made attached hereto and that a certified copy of this resolution be transmitted to the Chief Financial Officer and Division of Local Government Services for their records.



# MUNICIPALITY <sup>of</sup> PRINCETON

Office of the Chief Financial Officer

400 Witherspoon Street

Princeton, NJ 08540

(609) 924-5176

[swebb@princetonnj.gov](mailto:swebb@princetonnj.gov)

Date: January 4, 2026

To: Mayor & Council

FROM: Sandra Webb  
Chief Financial Officer

Re: Resolution for Current Fund, Affordable Housing Utility Fund and Parking Utility  
Fund Temporary Budgets

On Mayor & Council's agenda for January 7<sup>th</sup> are resolutions authorizing temporary budget appropriations for Current Fund, Parking Utility Fund and Affordable Housing Utility Fund. These types of resolutions are allowed pursuant to NJSA 40A:4-19, which allows contracts, commitments or payments to be made prior to the final adoption of the budget and will also allow Princeton Departments to continue their operations. According to this statute, we are allowed to approve this resolution during the first thirty days of the fiscal year at 35% of the prior year's total adopted budget. In the case of Current Fund Temporary Budget appropriations, there are exclusions for capital improvement fund, debt service and public assistance. Not all appropriations are exactly 35% of the prior years' budgets. We round the amounts or do not include them if we know they are not needed yet.



## **Princeton Budget Appropriations**

<b>APPROPRIATIONS</b>	<b>2026 Temp. Bud.</b>
<b>GENERAL GOVERNMENT</b>	
Mayor & Council	
Salaries and Wages	31,000.00
Other Expenses	8,000.00
Administrative and Executive	
Salaries and Wages	135,000.00
Other Expenses	800,000.00
Municipal Clerk	
Salaries and Wages	116,000.00
Other Expenses	12,000.00
Human Resources (Personnel)	
Other Expenses	88,000.00
Information Technology	
Salaries and Wages	98,000.00
Other Expenses	440,000.00
Call Center	
Salaries and Wages	31,000.00
Other Expenses	1,000.00
Financial Administration	
Salaries and Wages	257,000.00
Miscellaneous Other Expenses	10,000.00
Assessment of Taxes	
Salaries and Wages	75,000.00
Other Expenses	49,000.00
Collection of Taxes	
Salaries and Wages	86,000.00
Other Expenses	5,000.00
Legal Services and Costs	
Other Expenses	440,000.00
Municipal Prosecutor	
Other Expenses	27,000.00
Engineering Services and Costs	
Salaries and Wages	422,000.00
Other Expenses	15,000.00
Legal Services	
Defense of Tax Appeals	50,000.00
Municipal Court	
Salaries and Wages	176,000.00
Other Expenses	9,000.00
Public Defender	

Other Expenses	20,000.00
Public Buildings and Grounds	
Salaries and Wages	315,000.00
Other Expenses	115,000.00
Municipal Land Use Law	
Planning Board	
Salaries and Wages	200,000.00
Other Expenses	88,000.00
Environmental Commission	
Salaries and Wages	1,000.00
Other Expenses	1,000.00
Zoning Board	
Salaries and Wages	115,000.00
Other Expenses	9,000.00
Sustainable Princeton	
Other Expenses	40,000.00
Historic Sites Office	
Salaries and Wages	1,000.00
Other Expenses	16,000.00
Insurance	
Liability Insurance	975,000.00
Workers Compensation Insurance	360,000.00
Employee Group Insurance	2,300,000.00
<b>PUBLIC SAFETY</b>	
Fire	
Salaries and Wages	425,000.00
Other Expenses	
Fire Hydrant Service	236,000.00
Miscellaneous Other Expenses	104,000.00
Fire Facilities	45,000.00
Police	
Salaries and Wages	2,740,000.00
Other Expenses	175,000.00
Police Dispatch 911	
Salaries and Wages	275,000.00
Other Expenses	4,000.00
Fire Inspectors / Uniform Fire Safety	
Salaries and Wages	214,000.00
Other Expenses	10,000.00
Emergency Management Services	
Salaries and Wages	44,000.00
Other Expenses	7,000.00
Rental Housing Inspection	
Salaries and Wages	51,000.00
<b>STREETS AND ROADS</b>	

Road Repair and Maintenance	
Salaries and Wages	625,000.00
Other Expenses	200,000.00
Street Lighting	
Other Expenses	117,000.00
Vehicle Maintenance	
Salaries and Wages	147,000.00
Other Expenses	109,000.00
Maintenance of Sewerage Facilities	
Salaries and Wages	403,000.00
Other Expenses	105,000.00
Garbage and Trash Removal	
Other Expenses	1,000,000.00
<b>HEALTH AND WELFARE</b>	
Board of Health	
Salaries and Wages	221,000.00
Other Expenses	27,000.00
Other Expenses - Flu Program	6,000.00
Animal Control	
Salaries and Wages	36,000.00
Other Expenses	1,000.00
Save Boarding Costs & Animal Care	
Other Expenses	2,000.00
Deer Management Program	
Salaries and Wages	35,000.00
Other Expenses	190,000.00
Parks & Playgrounds	
Other Expenses	87,000.00
<b>RECREATION AND EDUCATION</b>	
Recreation Department	
Salaries and Wages	350,000.00
Other Expenses	20,000.00
Celebration of Public Events	
Other Expenses	1,000.00
Senior Citizens Program	
Other Expenses	105,000.00
Department of Human Services	
Salaries and Wages	208,000.00
Other Expenses	48,000.00
<b>Unclassified</b>	
Utilities	
Gasoline	123,000.00
Telephone	100,000.00
Electric & Gas	105,000.00
Natural Gas	35,000.00

Water	9,000.00
<b>Statutory Expenditures</b>	
Contribution to:	
Social Security System	415,000.00
Defined Contribution Retirement Plan	14,000.00

**OPERATIONS - EXCLUDED FROM CAP**

Maintenance of Free Public Library	1,741,000.00
Stony Brook Regional Sewerage Authority	1,812,000.00
Stony Brook Sewer Industrial User Fee	12,000.00

**Total Appropriations** 20,676,000.00

**Capital Improvements**

Capital Improvement Fund 250,000.00

**Municipal Debt Service**

Payment of Bond Principal	9,375,000.00
Interest on Bonds	2,175,000.00
Interest on Notes	2,000,000.00
Environmental Infrastructure Loan Program	1,100,000.00

**TOTAL GENERAL APPROPRIATION** 35,576,000.00



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-012

**Agenda Date:** 1/7/2026

**Agenda #:** 12.

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### **Resolution of the Mayor and Council of Princeton Approving the Parking Utility Operating Temporary Budget for 2026**

**WHEREAS, N.J.S.A. 40A:4-19** provides that where any contract, commitment or payments are to be made prior to the final adoption of the 2026 budget, temporary appropriations should be made for the purpose and amounts required in the manner and time therein provided; and

**WHEREAS,** the date as this resolution is within the first thirty days of January 2026 and;

**WHEREAS,** the total appropriations in the 2026 budget, exclusive of any appropriations made for interest and debt redemption charges, is the sum of \$1,915,000; and

**WHEREAS,** thirty-five percent of the total appropriations in the 2025 budget, exclusive of any appropriations made for interest and debt redemption charges in said 2025 budget is the sum of \$2,158,800

**NOW, THEREFORE, BE IT RESOLVED** that the following appropriations be made:

Parking Utility - Salary & Wages	\$310,000
Parking Utility - Other Expenses	\$750,000
Payment of Bond Principal	\$815,000
Interest on Bonds	\$ 40,000

and that a certified copy of this resolution be transmitted to the Chief Financial Officer and Division of Local Government Services for their records.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-013

**Agenda Date:** 1/7/2026

**Agenda #:** 13.

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### **Resolution of the Mayor and Council of Princeton Approving the Affordable Housing Utility Operating Temporary Budget for 2026**

**WHEREAS, N.J.S.A. 40A:4-19** provides that where any contract, commitment or payments are to be made prior to the final adoption of the 2026 budget, temporary appropriations should be made for the purpose and amounts required in the manner and time therein provided: and

**WHEREAS,** the date as this resolution is within the first thirty days of January 2026 and;

**WHEREAS,** the total appropriations in the 2026 budget, exclusive of any appropriations made for interest and debt redemption charges, is the sum of \$202,000

**WHEREAS,** thirty-five percent of the total appropriations in the 2025 budget, exclusive of any appropriations made for interest and debt redemption charges in said 2025 budget is the sum of \$204,753

**NOW, THEREFORE, BE IT RESOLVED** that the following appropriations be made

Affordable Housing Utility - Salaries & Wages	\$ 41,000
Affordable Housing Utility - Other Expenses	\$161,000

and that a certified copy of this resolution be transmitted to the Chief Financial Officer and Division of Local Government Services for their records.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-014

**Agenda Date:** 1/7/2026

**Agenda #:** 14.

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### **Resolution of the Mayor and Council of Princeton Authorizing the Annual Cash Management Plan**

**WHEREAS**, N.J.S.A. 40A:5-14 requires that the governing body must approve, by a majority vote, an annual cash management plan;

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton that the Cash Management Plan, attached hereto, is hereby approved for the calendar year 2026 and that the Chief Financial Officer is directed to implement said Cash Management Plan in accordance with all applicable statutes.

# **CASH MANAGEMENT PLAN OF THE MUNICIPALITY OF PRINCETON, IN THE COUNTY OF MERCER, NEW JERSEY**

## **I. STATEMENT OF PURPOSE**

This Cash Management Plan (the "Plan") is prepared pursuant to the provisions of N.J.S.A. 40A:5-14 in order to set forth the basis for the deposits ("Deposits") and investment ("Permitted Investments") of certain public funds of Princeton pending the use of such funds for the intended purposes. The Plan is intended to assure that all public funds identified herein are deposited in interest bearing Deposits or otherwise invested in Permitted Investments hereinafter referred to. The intent of the Plan is to provide that the decisions made with regard to the Deposits and the Permitted Investments will be done to insure the safety, the liquidity, (regarding its availability for the intended purposes), and the maximum investment return within such limits. The Plan is intended to insure that any Deposit or Permitted Investment matures within the time period that approximates the prospective need for the funds deposited or invested so that there is not a risk to the market value of such Deposits or Permitted Investments.

## **II. IDENTIFICATION OF FUNDS AND ACCOUNTS TO BE COVERED BY THE PLAN**

- A. The Plan is intended to cover the deposit and/or investment of the following funds and accounts of Princeton:

Current Fund, State and Federal Grant Fund, Animal Control Fund, Regular Trust Fund, Escrow Trust, Unemployment Trust Fund, Assessment Trust Fund, General Capital Fund, Affordable Housing Utility Operating Fund, Affordable Housing Utility Capital Fund, Claims Account, Flexible Spending Trust, Joint Recreation Board of Environmental Commission, Law Enforcement Trust, Landfill Closure Escrow Account, Developer Escrow Fund, Payroll Account, Zoning Planning Escrow Account, Sewer Trust, Parking Meter Account, Parking Utility Operating Fund, Parking Utility Capital Fund and Open Space Fund.

- B. It is understood that this plan is not intended to cover certain funds and accounts of Princeton, specifically:

The following departments: Clerk, Construction Official, Corner House, Human Services, Recreation Commission, Planning Board, Municipal Court, Police, Zoning Board, Health, Fire Safety, Rental Housing, Public Works and Engineering

## **III. DESIGNATION OF OFFICIALS OF PRINCETON AUTHORIZED TO MAKE DEPOSITS AND INVESTMENTS UNDER THE PLAN**

The Chief Financial Officer of Princeton and the Director of Finance (the "Designated Official(s)") and their designees, are hereby authorized and directed to deposit and/or invest the funds referred to in the Plan. Prior to making any such deposits or any Permitted Investments, such officials of Princeton are directed to supply to all depositories or any other parties with whom the Deposits or Permitted Investments are made, a written copy of this Plan which shall be acknowledged in writing by such parties and a copy of such acknowledgment kept on file with such officials.



#### **IV. DESIGNATION OF DEPOSITORIES**

The following banks and financial institutions are hereby designated as official depositories for the Deposit of all public funds referred to in the Plan, including any certificates of deposit which are not otherwise invested in Permitted Investments as provided for in this Plan:

The Bank of Princeton, Bank of America, Santander Bank, Investors Bank, First Choice Bank, TD Bank, J.P. Morgan/Chase, PNC Bank - New Jersey, Hopewell Valley Community Bank, Sun National Bank, New Jersey Cash Management Fund and Any other bank meeting the requirements of the Governmental Unit Deposit Protection Act, N.J.S.A. 17:9-41, et seq. ("GUDPA")

All such depositories shall acknowledge in writing receipt of this Plan by sending a copy of such acknowledgment to the Designated Official(s) referred to in Section III above.

#### **V. AUTHORIZED INVESTMENTS**

A. Except as otherwise specifically provided for herein, the Designated Official is hereby authorized to invest the public funds covered by this Plan, to the extent not otherwise held in Deposits, in the following Permitted Investments:

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local Units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or

For purposes of the above language, the terms "government money market mutual fund" and "local government investment pool" shall have the following definitions:

Government Money Market Mutual Fund:

An investment company or investment trust:

- (a) which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. sec. 80a-operated in accordance with 17 C.F.R. sec. 270.2a-7.
- (b) the portfolio of which is limited to U.S. Government securities that meet the definition of any eligible security pursuant to 17 C.F.R. sec. 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities; and
- (c) which has:
  - (i) attained the highest ranking or the highest letter and numerical rating of a nationally recognized statistical rating organization; or
  - (ii) retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission pursuant to the "Investment Advisors Act of 1940," 15 U.S.C. sec. 80b-1 et seq., with experience investing in U.S. Government securities for at least the most recent past 60 months and with assets under management in excess of \$500 million.

Local Government Investment Pool:

An investment pool:

- (a) which is managed in accordance with 17 C.F.R. sec. 270.2a-7;
- (b) which is rated in the highest category by a nationally recognized statistical rating organization;
- (c) which is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. sec. 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities;
- (d) which is in compliance with rules adopted pursuant to the "Administrative Procedure Act," P.L. 1968, c.410 (c.52:14B-1 et seq.) by the Local Finance Board of the Division of Local Government Services in the Department of Community Affairs, which rules shall provide for disclosure and reporting requirements, and other provisions deemed necessary by the board to provide for the safety, liquidity and yield of the investments;
- (e) which does not permit investments in instruments that: are subject to high price volatility with changing market conditions; cannot reasonably be expected, at the time of interest rate adjustment, to have a market value that approximates their par value; or utilize an index that does not support a stable net asset value; and
- (f) which purchases and redeems investments directly from the issuer, government money market mutual fund, or the State of New Jersey Cash Management Fund, or through the use of a national or State bank located within this state, or through a broker-dealer which, at the time of purchase or redemption, has been registered continuously for a period of at least two years pursuant to section 9 of P.L. 1967 c.9 (C.49:3-56) and has at least \$25 million in capital stock (or equivalent capitalization if not a corporation), surplus reserves for contingencies and undivided profits, or through a securities dealer who makes primary markets in U.S. Government securities and reports daily to the Federal Reserve Bank of New York its position in and borrowing on such U.S. Government securities.

## **VI. CONFLICTS OF INTEREST:**

None of the Designated Official(s) listed in Section III above, or any governing body member of Princeton has any conflict of interest with respect to the banks, financial institutions or brokerage firms listed in Sections IV and V above.

## **VII. SAFEKEEPING, CUSTODY, PAYMENT AND ACKNOWLEDGMENT OF RECEIPT OF PLAN**

To the extent that any Deposit or Permitted Investment involves a document or security which is not physically held by Princeton, then such instrument or security shall be covered by a custodial agreement with an independent third party, which shall be a bank or financial institution in the State of New Jersey. Such institution shall provide for the designation of such investments in the name of Princeton to assure that there is no unauthorized use of the funds or the Permitted Investments or Deposits. Purchase of any Permitted Investments that involve securities shall be executed by a "delivery versus payment" method to insure that such Permitted Investments are either received by the Princeton or by a third party custodian prior to or upon the release of the Princeton's funds.

To assure that all parties with whom Princeton deals either by way of Deposits or Permitted Investments are aware of the authority and the limits set forth in this Plan, all such parties shall be supplied with a copy of this Plan in writing and all such parties shall acknowledge the receipt of that Plan in writing, a copy of which shall be on file with the Designated Official(s).

## **VIII. REPORTING REQUIREMENTS**

On the first day of each month during which this Plan is in effect, the Designated Official(s) referred to in Section III hereof shall supply to the governing body of Princeton a written report of any Deposits or Permitted Investments made pursuant to this Plan, which shall include, at a minimum, the following information:

- A. The name of any institution holding funds of Princeton as a deposit or a Permitted Investment.
- B. The amount of securities or Deposits purchased or sold during the immediately preceding month.
- C. The class or type of securities purchased or Deposits made.
- D. The book value of such Deposits or Permitted Investments.
- E. The earned income on such Deposits or Permitted Investments. To the extent that such amounts are actually earned at maturity, this report shall provide an accrual of such earnings during the immediately preceding month.
- F. The fees incurred to undertake such Deposits or Permitted Investments.
- G. The market value of all Deposits or Permitted Investments as of the end of the immediately preceding month.
- H. All other information which may be deemed reasonable from time to time by the governing body of Princeton.

## **IX. TERM OF PLAN**

This Plan shall be in effect from January 1, 2026 to December 31, 2026. Attached to this Plan is a resolution of the governing body of Princeton approving this Plan for such period of time. The Plan may be amended from time to time. To the extent that any amendment is adopted by the governing body of Princeton, the Designated Official is directed to supply copies of the amendments to all of the parties who otherwise have received the copy of the originally approved Plan, which amendment shall be acknowledged in writing in the same manner as the original Plan was so acknowledge.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-015

**Agenda Date:** 1/7/2026

**Agenda #:** 15.

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### **Resolution of the Mayor and Council of Princeton Authorizing the Designation of the Public Agency Compliance Officer (P.A.C.O.)**

**WHEREAS**, the New Jersey Department of the Treasury, Division of Contract Compliance and Equal Opportunity in Public Contracts (“Division of Contract Compliance”) is charged with enforcing N.J.S.A. 10:5-31 et seq., which provides that no public contract can be awarded nor any monies paid until the prospective contractor has agreed to contract performance which complies with the approved Affirmative Action Plan; and

**WHEREAS**, the law applies to each political subdivision and agency of the State and includes procurement, service and construction contracts; and

**WHEREAS**, N.J.A.C. 17:27-3.5 requires that each public agency annually designate an officer or employee to serve as its Public Agency Compliance Officer (P.A.C.O.); and

**WHEREAS**, Princeton is a public agency as defined in N.J.A.C. 17:27-2.1; and

**WHEREAS**, Princeton recommends that Sarah Ocicki, Qualified Purchasing Agent (QPA), be designated as the P.A.C.O. for Princeton.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, that Sarah Ocicki, QPA, be designated as P.A.C.O. for 2026.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-016

**Agenda Date:** 1/7/2026

**Agenda #:** 16.

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### **Resolution of the Mayor and Council of Princeton Designating Bernard Hvozdovic as the ADA Coordinator for the Municipality of Princeton**

**WHEREAS**, Title II of the Americans with Disabilities Act (“ADA”) of 1990 require each municipality to designate an ADA Coordinator to be responsible for coordinating compliance with the ADA; to investigate ADA complaints; to publish notice of the relevant provisions of the ADA to all persons who may be interested in the municipality’s programs, activities and services; and to adopt a grievance procedure to resolve complaints alleging a violation of Title II of the ADA; and

**WHEREAS**, the Americans with Disabilities Act of 1990 (ADA), provides comprehensive civil rights protection to individuals with disabilities in the area of employment, public accommodations, State and Local government services and programs, and telecommunications; and

**WHEREAS**, Title II of the ADA states, in part, that, no otherwise qualified disabled individual shall, solely by reason of such disability, be excluded from the participation in, be denied the benefits of, or be subject to discrimination in programs or activities sponsored by a public entity; and

**WHEREAS**, Title II of the ADA requires each municipality to designate an ADA Coordinator to be responsible for coordinating compliance with the ADA; and

**NOW, THEREFORE, BE IT RESOLVED** the Municipality of Princeton does hereby designate Bernard Hvozdovic, Administrator, as the ADA Coordinator for the Municipality of Princeton.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-017

**Agenda Date:** 1/7/2026

**Agenda #:** 17.

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### **Resolution of the Mayor and Council of Princeton Appointing a Municipal Housing Liaison for the Princeton Affordable Housing Program**

**WHEREAS**, Princeton has established an affordable housing program to provide for ownership and rental units for very low, low and moderate, income household in order to satisfy its constitutional obligation under Southern Burlington County NAACP vs. Mount Laurel, 67 N.J. 151 (1975); and

**WHEREAS**, *N.J.A.C. 5:96-17.1* permits municipalities who have created affordable housing programs to designate a Municipal Housing Liaison (“MHL”) to administer the Municipal Affordable Housing Program in accordance with all applicable state and local regulation including the Housing Affordability Control, *N.J.A.C. 5:80-26.1 et seq.*; and

**WHEREAS**, Princeton wishes to designate a MHL for the continued implementation of its affordable housing program; and

**WHEREAS**, said designee has completed an educational program for a MHL as required by *N.J.A.C. 5:96-20*.

**NOW, THEREFORE, BE IT RESOLVED**, by the Municipality of Princeton, County of Mercer, State of New Jersey that the Princeton Council hereby designates Rhodalynn Jones as the Municipal Housing Liaison for the Princeton Affordable Housing Program.



**Princeton Human Services**  
**One Monument Drive**  
**Princeton, NJ 08540**  
**Office: 609-688-2055**  
**Fax: 609-688-2053**  
**[www.princetonnj.gov](http://www.princetonnj.gov)**

### **Interoffice Memorandum**

**To:** Mayor and Council

**From:** Rhodalynn Jones, Human Services Director

**Date:** January 2, 2026

**Re:** Municipal Housing Liaison

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Dear Mayor and Council,

I am writing to respectfully request your formal approval of a resolution designating me, Rhodalynn Jones, as the Municipal Housing Liaison (MHL) for the administration of the Municipal Affordable Housing Program in accordance with state and local regulations (N.J.A.C. 5:80-26.1). This designation is essential to ensure effective oversight and administration of the program, as well as required by state law for municipalities to have on staff.

#### **Municipal Housing Liaison (MHL) Definition**

As outlined in N.J.A.C. 5:99-6, the "Municipal Housing Liaison" or "MHL" refers to an appointed municipal employee responsible for the oversight and/or administration of affordable housing units within the municipality. The MHL plays a critical role in coordinating all activities related to the creation and management of affordable housing units, working in conjunction with the Municipal Attorney where appropriate. The employee is required to have gone through the necessary coursework through Rutgers Center for Government Services, Affordable Housing Professionals to be designated as MHL. At present, I am the only staffer within the Department of Health and Community Services to have completed this coursework, further making my designation crucial.

#### **Duties and Responsibilities**

The Municipal Housing Liaison has several key duties, including ensuring compliance with the provisions of N.J.S.A. 52:27D-321.3 through 321.6 and the following responsibilities:

- Coordinating with developers and administrative agents to ensure that units are marketed in accordance with the affirmative marketing plan as set forth in N.J.A.C. 5:80-26.16.
- Ensuring that all affordable units are properly documented and reported, and that compliance with legal and regulatory requirements is maintained.



- Working with the administrative agent(s) to ensure that all affordable housing opportunities are posted to the New Jersey Housing Resource Center in line with legal requirements.
- Ensuring that affordable units are identified in the tax assessor's office and with the municipal utility authority, and that any changes are promptly communicated to the administrative agent.
- Maintaining a comprehensive list of all affordable units within the municipality, including details such as deed restriction expiration, income limits, and the designated administrative agent for each unit.
- Reporting this information to the Division annually and publishing relevant program details on the municipality's website.

As the Human Services Director, my current responsibilities align closely with the Affordable Housing Department. To further support this role, I have completed the required coursework required to qualify as the MHL. In this capacity, I will be able to effectively:

- Monitor compliance with affordable housing requirements.
- Provide regular reports to the governing body and relevant state agencies.
- Collaborate with vendors and subject matter experts to ensure the efficient operation of the program.

This appointment is crucial to ensuring that the program fulfills its obligations while continuing to support residents in need of affordable housing.

I respectfully request your approval of the proposed resolution to formalize my designation as the Municipal Housing Liaison.

Thank you for your consideration.

Sincerely,  
Rhodalynn Jones  
Human Services Director



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-018

**Agenda Date:** 1/7/2026

**Agenda #:** 18.

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### **Resolution of the Mayor and Council of Princeton Appointing an Insurance Fund Commissioner and an Alternate Insurance Fund Commissioner**

**BE IT RESOLVED**, on this 7th day of January, 2026, by the Mayor and Council of Princeton, County of Mercer, State of New Jersey, that the appointment of **Bernard Hvozdovic** as Fund Commissioner and **Jeffrey Grosser** as Alternate Fund Commissioner for Princeton to serve on the Mid Jersey Municipal Joint Insurance Fund for the 2024 Fund year be and is hereby authorized.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-019

**Agenda Date:** 1/7/2026

**Agenda #:** 19.

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### **Resolution of the Mayor and Council of Princeton Designating Official Newspapers**

**BE IT RESOLVED** by the Mayor and Council of Princeton that the Princeton Packet, Trenton Times, the Trentonian, and the Town Topics are hereby designated as the official newspapers of this body to receive the schedule, revisions in the schedule, and notices of meetings of this body during 2026 as required by sections 13 and 3d(2) of the Open Public Meetings Act.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-020

**Agenda Date:** 1/7/2026

**Agenda #:** 20.

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### **Resolution of the Mayor and Council of Princeton Authorizing the Execution of Checks**

**WHEREAS**, representatives of Princeton, Mercer County, New Jersey, are called upon from time to time to execute checks on behalf of said Municipality; and

**WHEREAS**, Princeton wishes to identify and designate officers of the Municipality authorized to execute checks.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, as follows:

1. The following officers of Princeton are hereby authorized to execute, sign and endorse checks on behalf of Princeton:

Mayor Mark Freda  
Chief Financial Officer Sandra Webb  
Municipal Clerk Dawn M. Mount  
Deputy Clerk Kerry Bruno

2. A certified copy of this resolution shall be maintained by the Princeton Chief Financial Officer and made available to banking institutions upon request.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-021

**Agenda Date:** 1/7/2026

**Agenda #:** 21.

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### **Resolution of the Mayor and Council of Princeton Authorizing Service Charge on Returned Check for Insufficient Funds**

**WHEREAS**, N.J.S.A. 40:5-18 has been enacted to allow a municipality the authority to impose a service charge to be added on an account where payment by check, ACH, Credit Card or other written instrument was returned for insufficient funds; and,

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, County of Mercer, State of New Jersey, hereby authorizes the Tax Collector to charge the aforementioned fee at a rate of \$20.00 per check or other written instrument or automated clearing house for all payments returned for insufficient funds during the current year, and,

**BE IT FURTHER RESOLVED**, that the Tax Collector may require future payments to be tendered in certified check, cashier's check, or cash, and,

**BE IT FURTHER RESOLVED**, that a certified copy of this Resolution be forwarded to the Chief Financial Officer, the Tax Collector and the Municipal Auditor.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-022

**Agenda Date:** 1/7/2026

**Agenda #:** 22.

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### **Resolution of the Mayor and Council of Princeton Authorizing the Chief Financial Officer to Execute Promissory Notes**

**BE IT RESOLVED** that the Chief Financial Officer of Princeton be and hereby is designated as the Finance Officer who is authorized on behalf of the Municipality to sell, and that the Mayor of Princeton, the Clerk of Princeton and the Chief Municipal Finance Officer be, and they are designated as the officers who are authorized on behalf of the Municipality to execute all promissory notes duly issued during 2026.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-023

**Agenda Date:** 1/7/2026

**Agenda #:** 23.

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### **Resolution of the Mayor and Council of Princeton Authorizing 2026 Tax Sale**

**WHEREAS**, N.J.S.A. 54:5-19 sets forth the requirement for the tax collector to hold a tax sale for unpaid taxes; and,

**WHEREAS**, Chapter 99, P.L. of 1997, has amended the Tax Sale law; and,

**WHEREAS**, there exist certain ambiguities in the language of said amendments,

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton that the Tax Collector is hereby authorized to hold a tax sale in 2026 to include unpaid taxes or other municipal liens or charges for the years 2025 or prior.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-024

**Agenda Date:** 1/7/2026

**Agenda #:** 24.

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### **Resolution of the Mayor and Council of Princeton Authorizing Delinquent Interest for the Non-Payment of Taxes, Sewer or Assessments**

**WHEREAS**, N.J.S.A. 56:4-67 permits the Mayor and Council of Princeton to establish by resolution the rate of interest to be charged for the non-payment of taxes or assessments on any installment which is not made within the tenth calendar day following the date upon which same became due and payable; and

**WHEREAS**, Chapter 75, P.L. 1991, now permits a governing body to establish a penalty to be charged to a taxpayer with a delinquency in excess of \$10,000.00 who fails to pay that delinquency prior to the end of the calendar year; and

**WHEREAS**, the Mayor and Council of Princeton wishes to establish said penalty for said taxpayers.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, as follows:

1. Pursuant to N.J.S.A. 54:4-67, the Mayor and Council of Princeton hereby reaffirms that the following interest shall be charged for the non-payment of taxes or assessments on any installment which is not made within the tenth calendar day following the date upon which same became payable, as follows: 8% per annum on the first \$1,500.00 of the delinquency and 18% per annum on any amount in excess of \$1,500.00, to be calculated from the date the tax was payable until the date of actual payment. The term "delinquent" as used herein shall mean the sum of all taxes and municipal charges due on a given parcel of property covering any number of quarters or years.
2. Additionally, the Mayor and Council of Princeton hereby fixes as a penalty to be charged to a taxpayer with a delinquency in excess of \$10,000.00 who fails to pay that delinquency prior to the end of the calendar year an additional sum of 6% of the amount of the delinquency.
3. This resolution shall take effect immediately.
4. A certified true copy of this resolution shall be furnished by the Municipal Clerk to the Princeton Tax Collector.





# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-025

**Agenda Date:** 1/7/2026

**Agenda #:** 25.

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### **Resolution of the Mayor and Council of Princeton Authorizing Cancellation of Tax and Sewer Balances Under \$10.00**

**WHEREAS**, balances exist for current year taxes and sewer, and;

**WHEREAS**, N.J.S.A. 40A:5-17.1 states that the governing body may appoint any official to cancel tax refunds and delinquencies under \$10.00,

**NOW THEREFORE BE IT RESOLVED** that The Mayor and Council of Princeton, County of Mercer, State of New Jersey, at their meeting held on January 7, 2026 hereby authorizes the Tax Collector to cancel tax and sewer tax balances under \$10.00.



# Municipality of Princeton, NJ

400 Witherspoon St  
Princeton, NJ 08540

## Staff Report

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**File #:** R-26-026

**Agenda Date:** 1/7/2026

**Agenda #:** 26.

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### **Resolution of the Mayor and Council of Princeton Requiring Elected Officials Annual Education or Training**

**WHEREAS**, the municipality of Princeton seeks to maintain and ensure the quality and efficiency of its elected officials; and

**WHEREAS**, in 2015 the State of New Jersey had conditioned a municipality's receipt of State Aid for a municipality upon implementation of the action items on its "Best Practices" checklist; and

**WHEREAS**, Princeton agrees with the prior "Best Practices" requirement; and

**WHEREAS**, Princeton currently does not require its elected officials to attend an annual education requirement.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of Princeton, County of Mercer, State of New Jersey, as follows:

- Members of the Governing Body shall be required to attend, on an annual basis, at least one course offered by the Rutgers University Center for Government Services or a similar education provider such as the NJ League of Municipalities, covering the responsibilities and obligations of elected officials (for example: ethics, municipal finance, labor relations, capital planning, shared services)
- Governing Body members can notify the Chief Financial Officer when they have completed their annual education or training.