BE IT AND IT IS HEREBY RESOLVED that the present Rules of Order of

the Council of the Borough of Sayreville, Middlesex County, New Jersey, together with all amendments to date, shall be used as the **Rules of Order** and govern the proceedings of this Council during the year 2024 and until the further action of this body.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

**BOROUGH OF SAYREVILLE** 

Jessica Morelos, RMC Municipal Clerk

1	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent					-	

**BE IT AND IT HEREBY RESOLVED** that all Regular and Agenda Session meetings of the Mayor and Borough Council of the Borough of Sayreville for the year 2024 shall be held on the second and fourth Mondays of each and every month and shall be called to order on or about 7:00 P.M. prevailing time, unless otherwise noticed or advertised. Schedule is attached.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

### **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

## RESOLUTION ESTABLISHING A CASH MANAGEMENT PLAN AND NAMING OFFICIAL DEPOSITORIES FOR THE BOROUGH OF SAYREVILLE, <u>COUNTY OF MIDDLESEX FOR THE YEAR 2024</u>

WHEREAS, N.J.S.A. 40A: 5-14 mandates that a Governing Body shall, by resolution passed by a majority vote of the full membership, adopt a Cash Management Plan for the deposit and investment of public funds; and

**WHEREAS,** the Governing Body of the Borough of Sayreville wishes to comply with the noted statutes;

**NOW, THEREFORE, BE IT RESOLVED** that the Governing Body of the Borough of Sayreville adopts the attached Cash Management Plan including the designated depositories for the year 2024.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

# **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

### BOROUGH OF SAYREVILLE

### 2024

### CASH MANAGEMENT PLAN

#### I. Purpose

To adopt a policy plan and procedures establishing a formal Cash Management Plan pursuant to N.J.S.A. 40A:5-14.

### П. <u>Authority</u>

The Chief Financial Officer is designated as the custodian of all funds and the investment officer of the Borough of Sayreville, and is responsible for investment decisions and activities. All disbursements made by check will be signed by individuals holding the following positions:

- X Mayor
- X Borough Clerk
- X Treasurer / Chief Financial Officer (CFO)

Exceptions to the above are the Net Payroll and Payroll Agency Accounts which are signed by the Treasurer / CFO only. The Treasurer / CFO is authorized to execute wire transfers for purposes of placing investments of idle funds or payment of interest and principal of the Borough's debt.

Disbursements made on the following departmental revenue collection bank accounts will be as follows:

Borough Clerks Off	ice - Borough Clerk
Recreation Departme	ent - Director of Recreation
	Treasurer/CFO
Office on Aging	- Supervisor of Senior Citizen Activities
	Treasurer / CFO
Police Department	- Chief of Police
Municipal Court	- Presiding Judge

### III. Statement of Policy

It is the policy of the Borough of Sayreville that all cash, checks or any other form of payment received by all officials and employees of the Borough of Sayreville shall be handled, deposited, invested, and accounted for only as provided for in this plan. No deviation from the policies and procedures in the plan is permitted without prior written approval of the Chief Financial Officer. It is also the policy of the Borough of Sayreville to attempt to earn the maximum rate of return or interest, on all funds, at all times, with the exception of Petty Cash or any other account so precluded by law. Investments shall be made based on statutory constraints. The applicable interest rates shall be the maximum available taking into account safety, liquidity and yield.

# IV. Cash Management Procedures

In order to achieve these objectives, departments shall perform the following procedures:

## A. Department Procedures

Most departments collect or receive money for various reasons such as permit fees, registration fees, fines, and tax receipts. Each department that collects money is responsible for preparing deposit slips where necessary and transmittal sheets detailing account coding for posting by the Finance Department or the Collection of Taxes. All monies are to be turned over to the Tax Collector or Treasurer for deposit within 48 hours of receipt as per N.J.S.A. 40A:5-15 unless a department head maintains a bank account approved by the Chief Financial Officer for purposes of making daily deposits. Should the department head maintain a bank account, all monies collected by the department must be deposited within 48 hours of receipt as per N.J.S.A. 40A: 5-15. If money or checks must be left over-night, they must be left in a locked, safe and secure location.

Whenever money is received on behalf of the borough, a receipt must be prepared and given to the person rendering the payment. A duplicate of this receipt must be kept. All payments and receipts must be recorded. Each department will be responsible for keeping the duplicate cash receipts in their own offices. The auditor or Chief Financial Officer may request the copy as part of any annual or internal audit.

B. Financial Procedures

Each of the various accounts for which there is a separate bank statement shall be reconciled on a timely basis.

All monies will be counted at the time they are delivered to the tax collector or finance department. Deposits will only be made to banks appearing on the list of depositories approved as part of the Cash Management Plan.

# 1. Daily Cash Balance Report

This report is compiled by adding each days' receipts as they are deposited or wired into each bank account to the balance of the previous day. Any disbursements by check or wire are subtracted to ascertain the amount of daily idle cash available for investment.

## 2. Analyzing Cash Flow

By using past history of receipts and disbursements, trends for tax collection and receipts of other miscellaneous revenues can be established. Payment schedules received from other sources can determine when grants and state aid will be received, as well as when items such as debt, county taxes and school taxes must be paid. Payroll dates and regular council meeting schedules help fix payment dates for payroll and the bill lists. The fiscal year budget also serves as an important tool in determining the timing of receipts and disbursements over the course of the year. All the aforementioned data can be utilized as a means to determine the duration that the available idle cash can be invested.

## 3. Investment of Borough Funds

All sources of investment are authorized by the Mayor and Council as part of this Cash Management Plan. All banks must receive a Certification of Governmental Unit Deposit Protection Act (GUDPA). The Chief Financial Officer must receive bi-annual certification from the banks. The various vehicles of investment are as follows:

- X Bonds or other obligations of the United States guaranteed by the United States government.
- X Government money market mutual funds.
- X 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 rate of interest not dependent on any index or other external factor.
- X 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.
- X 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.
- X Local government investment pools.
- X Deposits with the State of New Jersey Cash Management Fund.
- X Certificates of Deposit
- X Overnight Sweep Accounts
- X Bank Money Market Accounts

The investments should be diversified among types and institutions to guard against a sudden default by an institution that may cause a delay in obtaining the invested funds. The maximum amount of funds to be invested in any one type of investment is \$15,000,000.00.

When the amount of the investment has been determined, the approved depositories are called to obtain bids for the most competitive interest rate based upon the duration and the diversification criteria. All investments are flexible to the date required by the finance office to coincide with projected disbursements, rather than to some fixed date (ie. 30 days or 90 days). This flexibility is important, as it allows for maximization of interest realized. Since the cash flow analysis determines when disbursements will be made for all large items (ie. debt service, payroll, bill lists, county taxes, etc.), investments can be timed to mature on the day when payment must be made. This also avoids any chance of not having funds available to meet a payment, which could occur with a more rigid duration of investment.

# V. Assuring Compliance

The Cash Management Plan of the Borough of Sayreville shall be subject to the Annual Audit conducted pursuant to N.J.S.A. 40A:5-4.

The official charged with the custody of the monies of the Borough shall deposit them as designated by the Cash Management Plan and shall thereafter be relieved of any liability or loss of such monies due to the insolvency or closing of any depository designated in the Cash Management Plan pursuant to N.J.S.A. 40A:5-14(3)f

# VI. Approved Depositories and Brokerage Firms

The following financial institutions are approved depositories of borough funds:

- X PNC Bank
- X Amboy Bank
- X NJ Arbitrage Rebate Program
- X Garden State Community Bank
- X Capital One Bank
- X Wells Fargo
- X Bank of America
- X Provident Bank
- X Santander Bank
- X TD Bank
- X Columbia Bank
- X Northfield Bank

# VI. <u>Term of Plan</u>

This Cash Management Plan shall be adopted by resolution annually in January of each year. The plan may be amended by resolution of the Mayor and Council if deemed necessary.

# BE IT AND IT IS HEREBY RESOLVED that the Borough Treasurer is

authorized to re-open the following Petty Cash Funds after submission of properly

executed vouchers in the same amount as in prior years:

Police Department Sayreville Free Public Library Office on Aging Road & Sanitation Department Fire Department

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

### **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

## BE IT AND IT IS HEREBY RESOLVED that the Tax Collector and the

Treasurer each be required to furnish a Bond conditioned for the true and faithful performance of their respective duties. Said bonds to be approved as to sufficiency of surety by the Finance Committee and as to form by the Borough Attorney.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

# **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

## TEMPORARY APPROPRIATIONS FOR OPERATIONS AND DEBT SERVICE FOR THE YEAR 2024

**WHEREAS,** Section R.S. 40A: 4-19 of the Local Budget Act provides that (where any contracts, commitments or payments are to be made prior to the final adoption of the 2024 Budget) Temporary Appropriations should be made for the purpose and amounts required in the manner and time herein provided; and

**WHEREAS,** the date of this resolution is within the first thirty days of January, 2024; and

WHEREAS, one quarter of the total appropriations in the 2023 Budget, exclusive of any appropriations made for Debt Service and Capital Improvement Fund in said 2023 Budget is the sum of \$15,716,380.00 for the Current Fund and \$3,112,840.00 for the Water Utility Fund;

**NOW, THEREFORE, BE IT RESOLVED** that the following temporary appropriations be made and that a certified copy of this resolution be transmitted to the Treasurer for her records:

### **GENERAL APPROPRIATIONS – CURRENT FUND**

MUNICIPAL CLERK Salaries and Wages Other Expenses:	\$71,250.00
Central Mailing & Postage Miscellaneous Other Expenses	16,250.00 12,250.00
Codification of Ordinances	<b>,</b>
ADMINISTRATION	
Salaries and Wages	120,000.00
Other Expenses	12,200.00
MAYOR AND COUNCIL	
Salaries and Wages	9,600.00
Other Expenses	1,800.00
HUMAN RESOURCES	
Salaries and Wages	0.00
Other Expenses	26,000.00

COMPUTER DATA PROCESSING Salaries and Wages Other Expenses	53,500.00 73,000.00
FINANCIAL ADMINISTRATION Salaries and Wages Other Expenses:	123,500.00 26,500.00
ASSESSMENT OF TAXES Salaries and Wages Other Expenses:	66,200.00
Cost of Appraisals Miscellaneous Other Expenses	18,000.00 13,000.00
COLLECTION OF TAXES Salaries and Wages Other Expenses	57,000.00 4,000.00
LEGAL SERVICES Other Expenses	123,000.00
MUNICIPAL COURT Salaries and Wages: Other Expenses	96,300.00 28,000.00
ENGINEERING SERVICES AND COSTS Salaries and Wages Other Expenses	3,000.00 27,500.00
PUBLIC BUILDINGS AND GROUNDS Salaries and Wages Other Expenses	208,000.00 109,000.00
PLANNING BOARD Salaries and Wages Other Expenses	8,200.00 10,000.00
BOARD OF ADJUSTMENT Salaries and Wages Other Expenses	2,300.00 5,000.00
MASTER PLANNING PROGRAM – COMPLETION AND CONTINUANCE Other Expenses	1,500.00

ENVIRONMENTAL COMMISSION (R.S. 40:56A-1, et seq.) Other Expenses	750.00
RECYCLING COMMISSION Other Expenses	150.00
RENT LEVELING BOARD Salaries and Wages Other Expenses	600.00 1,500.00
HUMAN RELATIONS COMMISSION Other Expenses	1,000.00
SHADE TREE COMMISSSION Other Expenses	1,500.00
CABLE TV ADVISORY BOARD Other Expenses	0.00
AMERICANS WITH DISABILITIES COMMISSION Other Expenses	0.00
GROUP INSURANCE PLANS FOR EMPLOYEES	2,270,000.00
OTHER INSURANCE PREMIUMS	383,000.00
FIRE Other Expenses	100,000.00
AID TO VOLUNTEER FIRE COMPANIES	2,200.00
UNIFORM FIRE SAFETY CODE Salaries and Wages Other Expenses	61,000.00 3,000.00
PROSECUTOR Salaries and Wages Other Expenses	43,000.00 0.00
POLICE Salaries and Wages Other Expenses Auto Purchases	3,455,000.00 144,500.00 0.00

POLICE DISPATCH/911 Salaries and Wages Other Expenses	260,000.00 4,000.00
SCHOOL TRAFFIC GUARDS Salaries and Wages Other Expenses	58,000.00 1,200.00
TRAFFIC CONTROL COSTS Other Expenses	7,500.00
CONTRIBUTION TO FIRST AID ORGANIZATIONS	25,000.00
STATE UNIFORM CONSTRUCTION CODE CONSTRUCTION OFFICIAL (Chief Administrator of Enforcement Agency) Salaries and Wages Other Expenses	239,000.00 25,000.00
ZONING AND CODE ENFORCEMENT Salaries and Wages Other Expenses	49,500.00 1,000.00
EMERGENCY MANAGEMENT SERVICE Salaries and Wages Other Expenses	3,700.00 4,000.00
JUVENILE CONFERENCE COMMITTEE Other Expenses	0.00
ROAD REPAIRS & MAINTENANCE Salaries and Wages Other Expenses	221,000.00 41,000.00
SNOW REMOVAL Salaries and Wages Other Expenses	31,000.00 52,000.00
STORM WATER REGULATIONS (N.J.S.A. 40A-45.3)	12,000.00
STREET LIGHTING	110,000.00
GASOLINE Other Expenses	179,000.00

GARBAGE AND TRASH REMOVAL Salaries and Wages Disposal Area Contract Other Expenses	319,000.00 325,000.00 54,000.00
RECYCLING PROGRAM Salaries and Wages Other Expenses	10,000.00 207,000.00
SEWAGE TREATMENT & DISPOSAL Salaries and Wages Other Expenses	174,000.00 147,000.00
MIDDLESEX COUNTY UTILITIES AUTHORITY Sewer Contract	952,000.00
VEHICLES & EQUIPMENT MAINTENANCE Salaries and Wages Other Expenses	153,000.00 129,000.00
BOARD OF HEALTH Salaries and Wages Other Expenses	4,700.00 49,000.00
ANIMAL CONTROL Other Expenses	22,700.00
CULTURAL ARTS COUNCIL Other Expenses	1,500.00
PARKS & PLAYGROUNDS – RECREATION Salaries and Wages Other Expenses	84,000.00 36,000.00
PARKS & PLAYGROUNDS – DEVELOPMENT & MAINTENANCE Salaries and Wages	161,000.00
Other Expenses CONSERVATION CORP Salaries and Wages Other Expenses	86,000.00 0.00 0.00

COMMUTER PARKING LOT Salaries and Wages Other Expenses	0.00 1,000.00
OFFICE ON AGING Salaries and Wages Other Expenses	78,000.00 46,000.00
MEMORIAL DAY CELEBRATION Other Expenses	3,500.00
INDEPENDENCE DAY CELEBRATION Other Expenses	5,000.00
CELEBRATION OF SPECIAL EVENT Other Expenses	2,000.00
TELEPHONE Other Expenses	55,500.00
ELECTRICITY Other Expenses	111,000.00
NATURAL GAS Other Expenses	37,000.00
COMMISSION ON AGING Other Expenses	1,000.00
YOUTH GUIDANCE COUNCIL Other Expenses	250.00
MAINTENANCE FREE PUBLIC LIBRARY Salaries and Wages Other Expenses	265,000.00 228,000.00
SENIOR CITIZENS' ACTIVITIES Other Expenses	4,000.00
FUEL OIL Other Expenses	0.00
CAPITAL LEASING PROGRAM	0.00

CONTRIBUTION TO: P.E.R.S. Social Security System Length of Service Awards Program Police & Firemen's Retirement System DCRP Contribution	354,000.00 287,500.00 0.00 926,000.00 <u>3,000.00</u> 14,439,600.00
CAPITAL IMPROVEMENT FUND	0.00
CAPITAL LOAN PROGRAM	0.00
DEBT SERVICE: Interest on Bonds GENERAL APPROPRIATIONS – CURRENT FUND SUMMARY	50,000.00
Current Operations Capital Improvements Capital Loan Program Debt Service TOTAL	14,439,600.00 0.00 0.00 50,000.00 \$14,489,600.00
APPROPRIATIONS FOR WATER UTILITY	
WATER OPERATING Salaries and Wages Other Expenses	665,000.00 1,727,000.00
STATUTORY EXPENDITURES Contributions to: P.E.R.S. Social Security System (O.A.S.I.) Total Operations	73,000.00 50,000.00 2,515,000.00
CAPITAL IMPROVEMENTS Capital Outlay	28,000.00
DEBT SERVICE Interest on Bonds Water Loan	8,000.00 <u>250,000.00</u> 258,000.00

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

Borough Attorney

ATTEST:

### **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

**WHEREAS**, the Borough of Sayreville is presently self-insured for general liability; and

**WHEREAS**, the Borough wishes to confirm for the year 2024, the operable procedure for the settlement of claims against the Borough;

## NOW, THEREFORE, BE IT RESOLVED as follows:

1. **The Business Administrator** is hereby authorized to approve for payment any settlement, the gross sum of which is \$5,000.00 or less.

2. That the Business Administrator, with the consent and approval of the Borough Attorney, shall be authorized to approve for payment any settlement, the gross sum of which is \$10,000.00 or less.

3. Any proposed settlement in excess of \$10,000.00 shall be reviewed by the Business Administrator and Borough Attorney and a recommendation made thereof for the consideration by the governing body. All settlements in excess of \$10,000.00 are to be approved by resolution of the Mayor and Borough Council.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

## **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

## RESOLUTION CLARIFYING POWER OF COUNCIL PRESIDENT TO SOLEMNIZE MARRIAGES WHEN THE COUNCIL PRESIDENT IS ACTING IN THE CAPACITY OF ACTING MAYOR OF THE BOROUGH OF SAYREVILLE AT SUCH TIMES AS THE MAYOR IS "UNABLE TO PERFORM THE DUTIES" AS DEFINED BY THE LAWS OF THE STATE OF NEW JERSEY DEFINED BY THE LAWS OF THE STATE OF NEW JERSEY

**WHEREAS,** pursuant to N 40A:60-3, "... the president of the council shall perform all duties of the mayor during any period in which the mayor is absent from the borough for three days or more or is unable to perform the duties of his office..."; and

**WHEREAS,** pursuant to N.J.S. 37:1-13, "...any mayor or deputy mayor, when authorized by the mayor or chairman of any township committee or village president of this State... are hereby authorized to solemnize marriages between such persons as may lawfully enter into the matrimonial relation..."; and

WHEREAS, when these statutes are read together, it is not entirely clear whether the Governor and State Legislature of the State of New Jersey intended that a Mayor of a Borough form of government be specifically required to authorize the President of a Borough Council to be empowered to solemnize marriages in each instance or at such times as the Mayor is legally deemed to be unable to perform the duties of his office; and

WHEREAS, it is extremely important for individuals who may be married by the Council President of the Borough of Sayreville to be assured that such a marriage has been legally solemnized pursuant to the laws of the State of New Jersey when the Mayor is absent from the Borough of Sayreville for three days or more or is otherwise unable to perform the duties of the office in accordance with N.J.S. 40A: 60-3, in such instances as the Council President performs such ceremony;

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Borough Council of the Borough of Sayreville, in the County of Middlesex, State of New Jersey, that the President of the Borough Council be and hereby is authorized to solemnize marriages between such persons as may lawfully enter into the matrimonial relation whenever the Mayor of the Borough of Sayreville is absent from the Borough of Sayreville for three days or more or is otherwise unable to perform the duties of the office in accordance with N.J.S. 40A:60-3, whereupon the President of the Council shall perform all duties of the Mayor; and

**BE IT FURTHER RESOLVED** that the Mayor of the Borough of Sayreville need not make a specific reference to the authorization of the President of the Council to solemnize a marriage in the Borough of Sayreville when the President of the Council is generally authorized to perform all the duties of the Mayor pursuant to N.J.S. 40A: 60-3.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

Borough Attorney

ATTEST:

# **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Опиоћа	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

WHEREAS, pursuant to N.J.S.A. 10:4-7 the definition of an "official newspaper" is one that is paid, published and circulated in the municipality and/or the County; and

**WHEREAS,** the following newspapers meet the legal statutory criteria for an "official newspaper" and are hereby officially declared to be the official newspapers for the purpose of publishing official advertisements, legal notices and the production of two or more such newspapers may be utilized:

# THE HOME NEWS TRIBUNE and THE STAR LEDGER

**BE IT RESOLVED,** that Tap into Raritan Bay shall be and is hereby designated as the electronic news source for the Borough of Sayreville for which notices and other matters may be provided pursuant to the Open Public Meetings Act (N.J.S.A. 10:4-6 et. seq.), but which shall not be required. Costs for any such publications of any statutory advertisements, legal notices or any other advertisements shall be at the expense of Tap into Raritan Bay. This designation of Tap into Raritan Bay shall not require or mandate that legal advertising or any other notices must or should be provided to them; and

**BE IT FURTHER RESOLVED** that a copy of this Resolution be forwarded to the following:

- 1. Jessica Morelos, Municipal Clerk
- 2. Beth Magnani, Planning Board Secretary
- 3. Joan Kemble, Zoning Board Secretary
- 4. All Borough Departments

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

## ATTEST:

**BOROUGH OF SAYREVILLE** 

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays					·	
Abstain						
Absent						

## RESOLUTION AUTHORIZING THE BOROUGH OF SAYREVILLE SPECIAL TAX COUNSEL TO FILE PETITIONS, COMPLAINTS, ANSWERS AND COUNTER-CLAIMS IN THE TAX COURT OF THE STATE OF NEW JERSEY, AS MAY BE NECESSARY IN THE BEST INTERESTS OF THE BOROUGH OF SAYREVILLE

**WHEREAS**, from time to time the Tax Assessor determines that in the course of real property appeals filed with the Tax Court of New Jersey, that a counterclaim is merited in order to assert the correct real property tax assessment; and

WHEREAS, the governing body of the Borough of Sayreville is desirous that every real property taxpayer pays its fair share of real property taxes; and

**WHEREAS,** if in the appropriate case a counterclaim is not asserted, the instant taxpayer so affected would not be paying its fair share of real property taxes; and

**WHEREAS,** by authorizing the filing of counterclaims in the appropriate tax appeals, the best interests of the Borough of Sayreville and its property tax paying taxpayers would be served, protected and preserved, as the case may be; and

**NOW THEREFORE, BE IT RESOLVED BY THE BOROUGH COUNCIL OF THE BOROUGH OF SAYREVILLE, COUNTY OF MIDDLESEX, STATE OF NEW JERSEY** as follows:

1. That the Borough of Sayreville Special Tax Counsel is hereby authorized during the year 2024 to file a Petition of Appeal, or a Complaint, or Answer and Counterclaim with the Tax Court of the State of New Jersey to seek the correct assessment and proper value of the affecting the real property in question and that a copy of such pleading under this Resolution be filed with the Borough Clerk.

2. That the Borough of Sayreville Special Tax Counsel is hereby authorized to execute stipulations of settlement on any tax appeal, Complaint and or Counterclaim filed by the taxing district or by a taxpayer in the tax year 2024;

3. That the Borough of Sayreville shall forward certified copies of this Resolution to the following:

### A. Tax Assessor

- B. Borough of Sayreville Special Tax Counsel
- C. Middlesex County Board of Taxation or New Jersey Tax Court with any such Petition of Appeal, Complaint or Answer and Counterclaim.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

Borough Attorney

ATTEST:

**BOROUGH OF SAYREVILLE** 

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent		1				

## **RESOLUTION #2024-11** CANCELING SMALL BALANCES

**WHEREAS**, the Municipal Tax Collector informs that from time to time there are property tax credits or delinquencies on certain property located within the Borough of Sayreville, and

WHEREAS, N.J.S.A. 40A:5-17.1 provides that a municipality may adopt a resolution authorizing a municipal employee to process, without further action on their part, the cancellation of any property tax refund or delinquency of less than \$10.00, and

WHEREAS, that the Municipal Tax Collector is qualified, and recommends, to process said cancellation in his continuing effort to maintain the highest level of fiscal responsibility and

**NOW, THEREFORE BE IT RESOLVED**, by the Borough Council of the Borough of Sayreville, that the Municipal Tax Collector is hereby authorized to process the cancelation of tax refunds or delinquency of less than Ten (\$10.00) dollars during the calendar year of **2024** in accordance with N.J.S.A. 40A:5-17.1.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

ATTEST:

BOROUGH OF SAYREVILLE

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

WHEREAS, pursuant to N.J.S.A. 54:4-66.1, taxes in municipalities billed under a calendar based fiscal year shall be payable for the first quarterly installment of the year on February 1, for the second quarterly installment on May 1, for the third quarterly installment on August 1, and for the fourth quarterly installment on November 1; and

**WHEREAS,** N.J.S.A. 54:4-67 provides that the governing body may fix the rate of interest to be charged for the non-payment of taxes, assessments &/or other municipal liens or charges; and

**WHEREAS,** N.J.S.A. 54:4-67(a), further provides that taxes shall not be subject to interest charges if payment of any installment is made within the tenth calendar day following the date upon which the same became payable; and

WHEREAS, N.J.S.A. 54:4-67 (c), provides that within the current fiscal year if any delinquency is in excess to \$10,000.00, a penalty not to exceed 6% may be charged; and

**NOW, THEREFORE BE IT RESOLVED,** by the Borough Council of the Borough of Sayreville, that in accordance with N.J.S.A. 54:4-66 et seq, the rate of interest to be charged on delinquent taxes and all other municipal liens or charges for the first, second, third and fourth quarterly installments of year **2024** shall be eight percent (8%) per annum on the first \$1,500.00 of delinquency and eighteen percent (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 to the collector is received provided that no interest shall be charged if payment of any installment is made on or before the tenth calendar day following the date upon which same became payable; and

**BE IT FURTHER RESOLVED,** that a penalty of six percent (6%) be charged on all delinquent municipal charges in excess of \$10,000.00 that are not paid prior to the end of the fiscal year.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

**Borough Attorney** 

# ATTEST:

## **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk Kennedy O'Brien Mayor

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	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						

**BE IT RESOLVED,** that Danielle Maiorana is hereby appointed Public Agency Compliance Officer **(P.A.C.O.),** in accordance with the State Division of Contract Compliance & Equal Employment Opportunity in Public Contracts, for a term expiring on December 31, 2024.

(Admin. & Finance Committee)

Reviewed by the Borough Attorney and is approved as to form and the Resolution satisfies all of the legal requirements for the Mayor's signature.

Borough Attorney

ATTEST:

### **BOROUGH OF SAYREVILLE**

Jessica Morelos, RMC Municipal Clerk

	Balka	Colaci	Onuoha	Roberts	Synarski	Zebrowski
Ayes						
Nays						
Abstain						
Absent						