



TOWN OF DOVER MAYOR & TOWN COUNCIL

REGULAR MEETING AGENDA Town of Dover Town Hall January 9, 2024 at 7:00PM

A) CALL MEETING TO ORDER / SUNSHINE STATEMENT – Mayor James P. Dodd to call meeting to order and read the Sunshine Statement:

“This meeting is being held in accordance with the Open Public Meetings Act, also known as the Sunshine Law, N.J.S.A. 10:4-6. Notice of the meeting was sent to the Daily Record and Star Ledger on January 2, 2024, and published in the Record and Ledger on January 5, 2024. Notice was also posted on the Bulletin Board of the Municipal Building.” These notices were sent within 48 hours prior to this meeting and were sent in sufficient time for the publications to publish them.

B) PLEDGE OF ALLEGIANCE – Mayor James P. Dodd to lead those in attendance in the Pledge of Allegiance to the Flag

C) ROLL CALL – Clerk to Conduct Roll Call:

Name	Present	Absent	Excused
Council Member Estacio			
Council Member Rodriguez			
Council Member Ruiz			
Council Member Santana			
Council Member Scarneo			
Council Member Tapia			
Council Member Toro			
Council Member Wittner			
Mayor Dodd			

D) APPROVAL OF MINUTES

E) REPORT OF COMMITTEES

F) PRESENTATIONS, MUNICIPAL CORRESPONDENCE

- a) Officer of the Year Award

G) ORDINANCES FOR FIRST READING

- a) Ordinance 01-2024 Amending and Supplementing Chapter 72, Salaries and Compensation

H) ORDINANCES FOR SECOND READING, PUBLIC HEARING AND ADOPTION

I) APPROVAL OF BILLS

a) Resolution 53-2024 - Approval of Bills List

J) APPROVAL OF RESOLUTIONS

1) CONSENT AGENDA RESOLUTIONS

- a. Resolution 54-2024 Authorizing a Shared Services Agreement Contract with Randolph Township for the Year 2024 for Animal Control Services
- b. Resolution 55-2024 Appointing Special Police Officers Class II
- c. Resolution 56-2024 Appointing Special Police Officers Class III
- d. Resolution 59-2024 Authorizing the Award and Acceptance of Funds for the Grant Administered by the State of New Jersey Department of Law & Public Safety

2) RESOLUTIONS FOR DISCUSSION AND CONSIDERATION

- a) Resolution 57-2024 Approving the 2022 Annual Audit
- b) Resolution 58-2024 Approving Taxis/Limos to be licensed in the Town of Dover

K) OLD BUSINESS

L) NEW BUSINESS

1. New Business Item

- i. Mayoral Appointment - Library Appointment _____ term expiring 12/31/2028

2. Items Requested for Discussion by Council Member

M) PUBLIC COMMENT:

The Town of Dover highly values the input of residents in making important decisions that affect the residents of our community. We also believe in the right of residents to observe Council Meetings. To ensure that all of our residents have the opportunity to offer a comment, each statement/comment shall be held to a time of five (5) minutes.

All comments must include your name and residential address at the beginning of your comment.

Public comment portions of our agenda are not structured as question-and-answer sessions, but rather they are offered as opportunities to share your thoughts with the Mayor and Town Council. The Mayor and Council will attempt to engage in dialogue but may not be able to respond to all public comments. However, all comments are considered and will be investigated and addressed as appropriate.

If you have a question that we are unable to answer at the meeting, feel free to submit your questions to the Office of the Municipal Clerk, in writing, and include your name, address and telephone number where you can be contacted. The email address of the Clerk's Office is doverclerk@dover.nj.us. Questions will be answered within a reasonable time.

Please be courteous and mindful of the rights of others when providing comments. Comments may not be abusive, obscene, or threatening. All members of the public attending Mayor and Town Council meetings must treat each other and the Mayor and Council with respect.

Individuals offering comments are not permitted to make personal attacks on any Town Employees, the Mayor or any Member of Town Government, other testifiers, or members of the public.

N) CLOSED/EXECUTIVE SESSION

O) ACTIONS CONSIDERED FOLLOWING CLOSED SESSION

P) ADJOURNMENT



TOWN OF DOVER MAYOR & TOWN COUNCIL

ORDINANCE No. 01-2024

AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DOVER, COUNTY OF MORRIS AND STATE OF NEW JERSEY AMENDING AND SUPPLEMENTING CHAPTER 72, SALARIES AND COMPENSATION

BE IT ORDAINED by the Mayor and Town Council, Town of Dover, County of Morris, NJ as follows:

A. CHAPTER C. "Salaries and Compensation for Certain Employees" is hereby amended and supplemented by the following:

CHAPTER C. SALARIES & COMPENSATION FOR CERTAIN EMPLOYEES

I. Effective January 1, 2024, as indicated below, salaries, compensation or fees are hereby established for the following named officers, employees, or positions in the Town of Dover at the rate of or within the salary ranges listed.

B. All ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed to the extent of such inconsistencies.

C. All collective bargaining agreements in effect as of the adoption of this ordinance are included by reference.

D. This ordinance shall take effect immediately upon final passage and publication. The Board of Aldermen shall adopt resolutions, from time to time as needed, to establish individual salaries for employees impacted by this ordinance.

Title	Minimum	Maximum	Period
Supervising Planner	\$95,000	\$125,000	Annually
FT Professional Standards Accountability & Cybersecurity Director	\$50,000	\$125,000	Annually
PT Electrical Inspector	\$25.00	\$62.22	Hourly
FT Recreational Director	\$95,000	\$125,000	Annually

ATTEST:

Reynaldo Julve, Acting Municipal Clerk

James P. Dodd, Mayor

ADOPTED: _____

CERTIFICATION

I, Reynaldo Julve, Acting Municipal Clerk of the Town of Dover in the County of Morris, State of New Jersey, do hereby Certify that the foregoing Ordinance 1-2024 is a true copy of the Original Ordinance duly passed and adopted by the Mayor and Town Council of the Town of Dover at its meeting on January _____, 2024.

Reynaldo Julve
Acting Municipal Clerk



TOWN OF DOVER

MAYOR & TOWN COUNCIL

RESOLUTION NO. 53-2024 BILL LIST RESOLUTION

WHEREAS, the Mayor and the Town Council of the Town of Dover have examined all bills presented for payment; and

WHEREAS, the Chief Financial Officer has certified that there are sufficient funds in the account(s) to which respective bills have been charged.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and the Town Council of the Town of Dover do hereby approve the bills as listed; and

BE IT FURTHER RESOLVED that the proper officials are hereby authorized to sign the checks for payment of same.

CURRENT APPROPRIATIONS RESERVE ACCT claims in the amount of:	\$686,252.11
CURRENT APPROPRIATIONS ACCT claims in the amount of:	\$8,428.57
GENERAL CAPITAL ACCT claims in the amount of:	\$24,006.41
WATER UTILITY RESERVE ACCT claims in the amount of:	\$78,464.31
WATER UTILITY ACCT claims in the amount of:	\$4,130.00
WATER CAPITAL ACCT claims in the amount of:	\$578,298.31
PARKING UTILITY RESERVE ACCT claims in the amount of:	\$1,087.35
PARKING UTILITY ACCT claims in the amount of:	\$0.00
PARKING CAPITAL ACCT claims in the amount of:	\$6,639.91
ANIMAL CONTROL TRUST ACCT claims in the amount of:	\$856.00
EVIDENCE TRUST ACCT claims in the amount of:	\$0.00
RECYCLING TRUST ACCT claims in the amount of:	\$3,886.96
COUNTY FORFEITED ASSETS TRUST ACCT claims in the amount of:	\$0.00
FEDERAL FORFEITED ASSETS ACCT claims in the amount of:	\$0.00
TRUST/OTHER ACCT claims in the amount of:	\$8,167.38
COAH TRUST ACCT claims in the amount of:	\$0.00
UNEMPLOYMENT TRUST ACCT claims in the amount of:	\$0.00
TOTAL CLAIMS TO BE PAID	\$1,400,217.31

BE IT FURTHER RESOLVED that the following claims have been paid prior to the Bill List Resolution in the following amounts:

TRUST/OTHER ACCT claims in the amount of:	\$0.00
GENERAL CAPITAL ACCT claims in the amount of:	\$0.00
CURRENT APPROPRIATIONS RESERVE ACCT claims in the amount of:	\$224,041.11
CURRENT APPROPRIATIONS ACCT claims in the amount of:	\$0.00
PARKING UTILITY ACCT claims in the amount of:	\$0.00
WATER UTILITY OPERATING claims in the amount of:	\$0.00
WATER UTILITY RESERVE ACCT claims in the amount of:	\$797.64
PARKING UTILITY CAPITAL claims in the amount of:	\$0.00
TOTAL CLAIMS PAID	\$224,838.75
TOTAL BILL LIST RESOLUTION	\$1,625,056.06

ATTEST:

TOWN OF DOVER, COUNTY OF MORRIS

Reynaldo Julve, Acting Municipal Clerk

James P. Dodd, Mayor



TOWN OF DOVER

MAYOR & TOWN COUNCIL

RESOLUTION NO. 54-2024

**RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DOVER
AUTHORIZING A SHARED SERVICE AGREEMENT CONTRACT WITH
RANDOLPH TOWNSHIP FOR THE YEAR 2024 FOR ANIMAL CONTROL
SERVICES**

WHEREAS, the Town of Dover as a municipality has to provide Animal Control Services; and

WHEREAS, the Town of Dover currently has a Shared Service Agreement for Animal Control Services which is set to expire; and

WHEREAS, the Town of Dover wishes to enter into a Shared Service Agreement for Animal Control for the year 2024; and

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the Town of Dover, County of Morris and State of New Jersey that the Mayor and Acting Municipal Clerk is hereby directed and authorized to sign an agreement with the Town of Randolph for Animal Control Services for the year 2024 at a rate of \$108.00 per hour at a minimum of 300 to 624 hours of dog control services per year, subject to available funds.

BE IT FURTHER RESOLVED, that a copy of this Resolution and Agreement be sent to the Township of Randolph, and Town of Dover Health Department.

ATTEST: _____
Reynaldo Julve, Acting Municipal Clerk

James P. Dodd, Mayor

ADOPTED: _____

Mayor
Marie Potter

Deputy Mayor
Lou Nisivoccia

Council Members
Christine Carey
Mark H. Forstenhausler
James B. Loveys
Lance Tkacs
Joanne Veech



Township Manager
Stephen P. Mountain

Township Clerk
Donna Marie Luciani

Telephone (973) 989-7100
FAX (973) 989-7076

502 Millbrook Avenue
Randolph, NJ 07869-3799
Website: randolphnj.org

December 26, 2023

Betty Lou DeCroce, Town Administrator
Town of Dover
37 North Sussex Street
Dover, NJ 07801

Re: 2024 Animal Control Contract Proposal

Dear Ms. DeCroce:

Enclosed find three copies of the proposed Animal Control Services Contract with Randolph Township for the year 2024. This contract incorporates identical language utilized last year and in many previous years. The \$2/hr increase in the hourly rate is the only change.

If you find everything in order, please submit the enclosed for formal approval of your governing body. Once received, I will do likewise and then provide a fully signed copy for your file.

Thank you for your immediate attention to this matter. Please call if you have any questions, 973-989-7050

Yours truly,

Mark Caputo
Health Officer

attachment

cc: Greg Poff, Township Manager
Evelyn Santiago, Executive Assistant, Town of Dover (via email)

**DOVER ANIMAL CONTROL
SHARED SERVICES
AGREEMENT
2024**

THIS AGREEMENT, made this 1st day of **January, 2024**, between the **TOWNSHIP OF RANDOLPH**, in the County of Morris, a municipal corporation of the State of New Jersey, hereinafter referred to as "**Randolph**" and the **TOWN OF DOVER**, in the County of Morris, a municipal corporation of the State of New Jersey hereinafter referred to as "**Dover**"; for and in consideration of the mutual promises herein contained, the parties hereto agree as follows:

1. This agreement shall replace the animal control agreement between the Township of Randolph and the Town of Dover dated **January 1, 2023**.

2. Randolph will furnish to Dover for a period of one (1) year from the effective date of this contract and thereafter as herein provided, a qualified person to act as Animal Control Officer, an assistant, if necessary, suitable transportation and adequate equipment for such purpose. Such officer will undertake to impound all stray and unlicensed dog or dogs running at large, will undertake to trap and transport stray cats directly to designated veterinarian for impoundment and/or euthanasia and will remove small dead animals there from, to the extent that such removal is authorized by local ordinance. Such person will also euthanize such animals as may be permitted by State Law or local ordinance.

3. Animal control services, including euthanasia, patrol, and the follow up of complaints will be made available to Dover for an average of at least 10 - 12 hours per week during regular working hours. In addition, the Animal Control Officer or her/his assistant will be on call 24 hours a day, seven days a week, for animal control

emergencies. The Animal Control Officer will report upon beginning and terminating his duties in Dover to the Police Station (or other such place as may be designated as parties hereto) for the purpose of receiving complaints. The regular working hours of the Animal Control Officer shall be from 9:00 AM to 5:00 PM, Monday through Friday. The work hours spent in Dover shall be flexible including weekends and early evening hours. Animal control scheduling shall be based on need, as derived from planning and mutual agreement by health officials of both municipalities.

4. Randolph will provide for impounding of dogs from Dover and will bear the expense thereof; except fees charged to owners of dogs for impounding and maintaining dogs will be retained by Randolph. Any veterinarian fees or related costs required in connection with the pick up of sick or injured animals in the Town of Dover shall be the responsibility of Dover.

5. Randolph, at the request of the Dover Health Department, will have the Animal Control Officer, or Deputy Animal Control Officer, undertake to trap and transport stray cats directly to a designated veterinarian for impoundment and/or euthanasia. Veterinary fees for cat related services will be billed to the Town of Dover. Said fees are separate from and not included in this agreement.

6. Dover will pay Randolph at the rate of **One hundred eight dollars and zero cents (\$108.00) per hour** at a range of 300 to 624 hours of animal control services per year. Said rate is subject to increase or decrease in the event of material changes in costs, reasonable related to such fluctuations of costs, upon thirty (30) days notice in writing.

7. The effective date of this contract shall be the **first day of January, 2024**. Charges will be subject to audit at the option and expense of the party requesting same. **Retroactive to that date if enacted after the first of the year.**

8. The Township of Randolph hereby indemnifies and holds the Town of Dover harmless with regard to all animal control services undertaken by this contract.

9. The rates, fees and conditions of this contract shall remain unchanged for at least one year after the effective date hereto except as provided in paragraph six and shall be automatically renewed annually thereafter unless one of the parties gives six months written notice of its intentions not to renew.

10. This contract may be modified only by mutual agreement in writing signed by the parties.

IN WITNESS WHEREOF, the parties have caused these present to be signed by their proper officers and sealed the day and year first above written.

TOWNSHIP OF RANDOLPH

Donna Marie Luciani, Township Clerk

Lou Nisivoccia, Mayor

TOWN OF DOVER

Rey Julve, Acting Municipal Clerk

James P. Dodd, Mayor



TOWN OF DOVER

MAYOR & TOWN COUNCIL

RESOLUTION NO. 55-2024

**RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DOVER
APPOINTING SPECIAL POLICE OFFICERS CLASS II**

BE IT RESOLVED by the Mayor and Town Council of the Town of Dover, County of Morris, State of New Jersey that the following be and hereby are appointed Special Police Officer Class II for the Town of Dover for a term of one (1) year commencing January 1, 2024; and

NOW THEREFORE, BE IT FURTHER RESOLVED that a copy of this Resolution be given to the Chief of Police.

CLASS II SPECIAL POLICE OFFICERS

Aldo Cicchetti
Louis Sperry
Dominic Hink
Christian Fuentes

ATTEST:

Reynaldo Julve, Acting Municipal Clerk

James P. Dodd, Mayor

ADOPTED: _____

CERTIFICATION

I, Reynaldo Julve, Acting Municipal Clerk of the Town of Dover in the County of Morris, State of New Jersey, do hereby Certify that the foregoing Resolution 55-2024 is a true copy of the Original Resolution duly passed and adopted by the Mayor and Town Council of the Town of Dover at its meeting on January XX, 2024.

Reynaldo Julve
Acting Municipal Clerk



TOWN OF DOVER

MAYOR & TOWN COUNCIL

RESOLUTION NO. 56-2024

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF DOVER APPOINTING SPECIAL POLICE OFFICERS CLASS III

BE IT RESOLVED by the Mayor and Town Council of the Town of Dover, County of Morris, State of New Jersey that the following be and hereby are appointed Special Police Officer for the Town of Dover for a term of one (1) year commencing January 1, 2024; and

NOW THEREFORE, BE IT FURTHER RESOLVED that a copy of this Resolution be given to the Chief of Police.

CLASS III SPEIAL LAW ENFORCEMENT OFFICERS (ASSIGNED TO DOVER PULIC SCHOOLS)

Kevin Carroll
Gregory Shallop
David Mayhood
Mark Zacchini
Jonathan Edmunds

ATTEST:

Reynaldo Julve, Acting Municipal Clerk

James P. Dodd, Mayor

ADOPTED: _____

CERTIFICATION

I, Reynaldo Julve, Acting Municipal Clerk of the Town of Dover in the County of Morris, State of New Jersey, do hereby Certify that the foregoing Resolution 56-2024 is a true copy of the Original Resolution duly passed and adopted by the Mayor and Town Council of the Town of Dover at its meeting on January ____, 2024.

Reynaldo Julve
Acting Municipal Clerk



TOWN OF DOVER

MAYOR & TOWN COUNCIL

RESOLUTION NO. 59-2024

**RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DOVER,
COUNTY OF MORRIS, STATE OF NEW JERSEY AUTHORIZING THE AWARD AND
ACCEPTANCE OF FUNDS FOR THE GRANT ADMINISTERED BY THE STATE OF
NEW JERSEY DEPARTMENT OF LAW & PUBLIC SAFETY**

WHEREAS, the Town Business Administrator and Mayor and Town Council applied for the New Jersey Department of Law and Public Safety, State Fiscal Year 2023 State Body Armor Replacement Fund; and

WHEREAS, a letter from the State of New Jersey Department of Law and Public Safety dated December 13th, 2023 was received and the award amount is \$2,867.56; and

WHEREAS, the governing body of the Town of Dover does accept the Contract, Conditions and all accompanying documents to be signed and submitted along with this resolution; and

NOW, THEREFORE BE IT RESOLVED, by the Mayor and Town Council of the Town of Dover, County of Morris, State of New Jersey authorizes the Acceptance of the New Jersey Department of Law & Public Safety, State Fiscal Year 2023 in the amount of \$2,867.56 for the purpose described in the application.

ATTEST:

TOWN OF DOVER, COUNTY OF MORRIS

Reynaldo Julve, Acting Municipal Clerk

James P. Dodd Mayor

ADOPTED: _____

I, Reynaldo Julve, Acting Municipal Clerk of the Town of Dover in the County of Morris, State of New Jersey, do hereby Certify that the foregoing Resolution 59-2024 is a true copy of the Original Resolution duly passed and adopted by the Mayor and Town Council of the Town of Dover at its meeting on January ____, 2024.

Reynaldo Julve
Acting Municipal Clerk

RESOLUTION 57-2024

RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DOVER, COUNTY OF MORRIS, STATE OF NEW JERSEY APPROVING THE 2022 ANNUAL AUDIT

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions, and

WHEREAS, the Annual Report of Audit for the year 2022 has been filed by a Registered Municipal Accountant with the Municipal Clerk pursuant to N.J.S.A. 40A:5-6, and a copy has been received by each member of the governing body; and,

WHEREAS, R.S. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey to prescribe reports pertaining to the local fiscal affairs; and,

WHEREAS, the Local Finance Board has promulgated N.J.A.C. 5:30-6.5, a regulation requiring that the governing body of each municipality shall by resolution certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, as a minimum, the sections of the annual audit entitled "Comments and Recommendations, and,

WHEREAS, the members of the governing body have personally reviewed as a minimum the Annual Report of Audit, and specifically the sections of the Annual Audit entitled "Comments and Recommendations, as evidenced by the group affidavit form of the governing body attached hereto; and,

WHEREAS, such resolution of certification shall be adopted by the Governing Body no later than forty-five days after the receipt of the annual audit, pursuant to N.J.A.C. 5:30-6.5; and,

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board, and

WHEREAS, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52, to wit:

R.S. 52:27BB-52: A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his office.

NOW, THEREFORE BE IT RESOLVED, That the Mayor and Town Council of the Town of Dover, hereby states that it has complied with N.J.A.C. 5:30-6.5 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON JANUARY _____, 2024.

Reynaldo Julve
Municipal Clerk

**CERTIFICATION OF GOVERNING BODY OF THE ANNUAL AUDIT
GROUP AFFIDAVIT FORM
NO PHOTO COPIES OF SIGNATURES**

STATE OF NEW JERSEY
COUNTY OF MORRIS

We, members of the governing body of the Town of Dover of, in the County of Morris, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Mayor and Town Council of the Town of Dover in the County of Morris;
2. In the performance of our duties, and pursuant to N.J.A.C. 5:30-6.5, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Clerk pursuant to N.J.S.A. 40A:5-6 for the year 2022;
3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled "Comments and Recommendations."

(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____

Sworn to and subscribed before me this
_____ day of _____
Notary Public of New Jersey

Reynaldo Julve
Municipal Clerk

TOWN OF DOVER
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION

Attention is directed to the fact that a Summary or Synopsis of the Audit Report together with the recommendations is the minimum required to be published pursuant to N.J.S. 40A:5-7.

Summary or Synopsis 2022 Audit report of the Town of Dover as required by N.J.S. 40A:5-7.

COMBINED COMPARATIVE BALANCE SHEET

<u>ASSETS</u>	December 31,	
	2022	2021
Cash and Cash Equivalents	\$ 19,355,364.17	\$ 24,259,047.36
Sewer User Fees Receivable	83,954.09	218,963.98
Taxes, Utility, and Liens Receivable	800,081.64	870,840.29
Property Acquired for Taxes Assessed Valuation	204,400.00	204,400.00
Accounts Receivable and Inventory	975,951.19	654,153.83
Deferred Charges to Future Taxation	1,499,477.61	26,985,871.26
Deferred Charges	28,276,611.97	1,860,493.85
Fixed Capital	12,759,415.51	9,076,901.35
Fixed Capital Authorized and Uncompleted	19,772,929.00	20,305,443.16
Fixed Assets	52,582,437.00	50,301,789.76
Federal & State Grants Receivable	3,262,005.25	1,839,623.87
<u>TOTAL ASSETS</u>	<u>\$ 139,572,627.43</u>	<u>\$ 136,577,528.71</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u> 		
Appropriation Reserves	\$ 3,001,637.61	\$ 2,442,187.26
Bonds, Notes & Loans Payable	36,104,346.50	39,005,267.54
Improvement Authorizations	11,563,174.05	12,132,601.63
Other Liabilities and Special Funds	10,522,030.31	8,429,458.32
Capital Improvement Fund	639,224.56	435,453.85
Prepaid Taxes	184,860.72	290,030.12
Reserve for Appropriated Grants	2,987,800.43	1,602,250.23
Reserve for Unappropriated Grants	194,136.92	1,046,432.08
Reserve for Amortization	12,012,078.20	1,888,589.49
Deferred Reserve for Amortization	2,127,096.53	11,525,378.20
Investment in Fixed Assets	52,582,437.00	50,301,789.76
Reserve for Certain Assets Receivable	2,064,386.92	1,948,358.10
Fund Balances	5,589,417.68	5,529,732.13
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>\$ 139,572,627.43</u>	<u>\$ 136,577,528.71</u>

TOWN OF DOVER
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION
(Continued)

Comparative Schedule of Operations and Change in
Fund Balance - Current Fund

	Year Ended December 31,	
	2022	2021
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 1,123,842.25	\$ 841,126.32
Miscellaneous Revenue Anticipated	10,294,830.37	16,647,731.14
Receipts from:		
Delinquent Taxes	407,574.07	885,577.64
Current Taxes	38,076,495.51	38,253,850.85
Nonbudget Revenue	274,361.89	385,437.99
Other Credits to Income:		
Budget Appropriations Canceled		8,646.79
Interfunds and Other Receivables Returned	10,282.18	374,910.10
Unexpended Balance of Appropriation Reserves	1,389,590.05	1,677,787.65
Prior Year Accounts Payable Canceled		3,306.20
Total Income	51,576,976.32	59,078,374.68
<u>Expenditures</u>		
Budget Appropriations:		
Municipal Purposes	29,671,610.91	36,806,863.39
County Taxes	3,960,537.83	3,737,028.11
Local School District Taxes	16,093,043.00	15,969,331.00
Refund of Prior Years' Taxes	68,717.75	48,619.77
Refund of Prior Years' Revenues	650.00	55,700.00
Refund of Prior Year Unidentified Transactions	344,805.06	
Special Emergency Note Principal Paid		1,000,000.00
Interfunds and Other Receivables Advanced	562,590.07	55,105.21
Total Expenditures	50,701,954.62	57,672,647.48
Excess in Revenue	875,021.70	1,405,727.20

TOWN OF DOVER
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION
(Continued)

Comparative Schedule of Operations and Change in
Fund Balance - Current Fund

	Year Ended December 31,	
	2022	2021
Adjustments to Income Before Fund Balance:		
Expenditures Included above Which are by Statute		
Deferred Charges to Budget of Succeeding Year:		
Overexpenditure of Appropriations	\$ 264,331.98	
Statutory Excess to Fund Balance	1,139,353.68	\$ 1,405,727.20
 <u>Fund Balance</u>		
Balance January 1	2,813,220.86	2,248,619.98
	3,952,574.54	3,654,347.18
Decreased by:		
Utilized as Anticipated Revenue	1,123,842.25	841,126.32
Balance December 31	\$ 2,828,732.29	\$ 2,813,220.86

TOWN OF DOVER
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION
(Continued)

Comparative Schedule of Operations and Change in
Fund Balance - Water Utility Operating Fund

	Year Ended December 31,	
	2022	2021
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 158,413.18	\$ 500,000.00
Rents	4,601,649.50	4,495,922.58
Miscellaneous Revenue Anticipated	63,927.29	45,452.82
Other Credits to Income:		
Current Year Budget Appropriations Canceled		6,899.64
Unexpended Balance of Appropriation Reserves	133,375.74	379,686.78
Total Income	4,957,365.71	5,427,961.82
<u>Expenditures</u>		
Budget Expenditures:		
Operating	3,370,591.65	2,755,684.04
Capital Improvement Fund	200,000.00	200,000.00
Debt Service	803,486.86	834,425.06
Deferred Charges and Statutory Expenditures	311,200.00	253,200.00
Total Expenditures	4,685,278.51	4,043,309.10
Excess in Revenue	272,087.20	1,384,652.72
<u>Fund Balance</u>		
Balance January 1	2,457,570.74	1,772,918.02
	2,729,657.94	3,157,570.74
Decreased by:		
Utilized as Anticipated Revenue	158,413.18	500,000.00
Utilized as Anticipated Revenue - Current Fund	200,000.00	200,000.00
Balance December 31	\$ 2,371,244.76	\$ 2,457,570.74

TOWN OF DOVER
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION
(Continued)

Comparative Schedule of Operations and Change in
Fund Balance - Parking Utility Operating Fund

	<u>Year Ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 5,000.00	\$ 5,000.00
Revenue - Parking Meters	197,952.49	85,830.24
Miscellaneous	118,228.10	88,960.64
Current Fund Surplus Balance	158,668.94	
Other Credits to Income:		
Appropriation Reserves Lapsed	108,666.12	81,671.15
Total Income	<u>588,515.65</u>	<u>261,462.03</u>
<u>Expenditures</u>		
Budget Expenditures:		
Operating	196,554.88	188,784.53
Deferred Charges and Statutory Expenditures	100,617.35	14,008.78
Debt Service	99,511.73	94,061.33
Refund of Prior Year Revenue		19,087.24
Total Expenditures	<u>396,683.96</u>	<u>315,941.88</u>
Excess/(Deficit) in Revenue	191,831.69	(54,479.85)
Adjustments to Income before Fund Balance:		
Expenditures Included Above Which are by Statute		
Deferred Charges to Budget of Succeeding Year:		
Overexpenditure of Appropriation		25,000.00
Deficit in Operations		29,479.85
Statutory Excess to Fund Balance	191,831.69	- 0 -
<u>Fund Balance</u>		
Balance January 1	77,354.81	82,354.81
	<u>269,186.50</u>	<u>82,354.81</u>
Decreased by:		
Utilized as Anticipated Revenue	5,000.00	5,000.00
Balance December 31	<u>\$ 264,186.50</u>	<u>\$ 77,354.81</u>

TOWN OF DOVER
SUMMARY OR SYNOPSIS OF AUDIT REPORT OF PUBLICATION
(Continued)

RECOMMENDATIONS

It is recommended that:

1. All dog and cat tags be issued in sequential order.
2. Extra care be taken to ensure grant funds are available before expenditures are made.
3. The finance office identifies which grants receivable are still valid, and which appropriated grant reserves are still active reserves within the Federal and State Grant Fund.
4. All bond ordinances be written by Bond Counsel.
5. All interfund balances be liquidated prior to year end.
6. The finance office ensures that a listing of employee's accumulated absence records are maintained on an annual basis.
7. Greater care be taken with employees' payroll activity, and that the governing body identify how they wish to proceed with these issues.
8. All current unidentified reconciling items on the payroll and Current Fund bank reconciliations, be identified and resolved in a timely manner and that the payroll bank accounts are reconciled on a monthly basis in the future.
9. The finance office maintains an analysis of balance in the payroll account on a monthly basis.
10. Purchases which will exceed the bid threshold, the Town go through the proper purchasing process, and bids are requested from vendors.
11. The Town make the appropriate budget transfers prior to the end of the year, to ensure that no line items in the budget are overexpended.
12. The Town begin to raise the debt that is authorized but not issued in future water utility budgets starting in 2024.
13. The Town determine the validity of older accounts payable in the water utility operating fund, and liquidate or cancel the prior year accounts payable.
14. All municipal court receipts be paid to the proper agencies by the 15th day of the following month.

A Corrective Action Plan, which outlines actions the Town of Dover will take to correct the findings listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the office of the Municipal Clerk in the Town of Dover within 45 days of this notice.

The above summary or synopsis was prepared from the report of audit of the Town of Dover, County of Morris, for the calendar year 2022. This report of audit, submitted by John J. Mooney, Registered Municipal Accountant of Nisivoccia LLP, is on file at the Town Clerk's office and may be inspected by any interested person.

Clerk, Reynaldo Julve



TOWN OF DOVER MAYOR & TOWN COUNCIL

RESOLUTION NO. 58-2024

RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF DOVER APPROVING TAXIS/LIMOS TO BE LICENSED IN THE TOWN OF DOVER

WHEREAS, the following companies, have applied for a license to operate the vehicle(s) listed below on Schedule A hereto and made a part hereof as taxicab(s)/limo(s) in the Town of Dover; and

WHEREAS, the appropriate municipal departments have reviewed the application(s) as required and have no objections to same being licensed as taxicab(s)/limo(s); and

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the Town of Dover, County of Morris and State of New Jersey that the taxicab(s)/limo(s) listed below are hereby approved for taxi/limo license(s) in the Town of Dover; and

BE IT FURTHER RESOLVED, that a copy of this Resolution to be given to the Acting Municipal Clerk.

DOVER TAXI & LIMO SERVICE LLC

2014 Lincoln MKT	OT578G	2LMHJ5AT8EBL50732	TAXI #55
2015 Toyota Corolla	OT677G	5YFBURHE9FP235724	TAXI #52
2015 Hyundai Sonata	OT351H	5NPE34AF9FH212558	TAXI #51
2017 Toyota Sienna	OT378H	5TDYZ3DC0HS777396	TAXI #48
2016 Lincoln MKT	OT352H	2LMHJ5NK1GBL00694	TAXI #50

ATTEST: _____
Reynaldo Julve, Acting Municipal Clerk

James P. Dodd, Mayor

ADOPTED: _____