



**AGENDA FOR THE COUNCIL MEETING OF THE BOROUGH OF MOUNTAIN LAKES  
HELD AT THE BOROUGH HALL, 400 BOULEVARD, MOUNTAIN LAKES, NJ 07046  
FEBRUARY 19, 2020  
PUBLIC SESSION – BEGINS AT 7:30 PM**

**1) CALL TO ORDER AND OPEN PUBLIC MEETINGS ACT STATEMENT – Mayor**

This meeting is being held in compliance with the provisions of the Open Public Meetings Act, P.L. 1975, Ch. 231. It was properly noticed and has been posted, and certified by the Clerk. Notice of this meeting has been sent to The Citizen, the Morris County Daily Record and The Star Ledger and posted on the bulletin board in the municipal building.

**2) ROLL CALL ATTENDANCE - Clerk**

**3) FLAG SALUTE – Mayor**

**4) BUDGET DISCUSSION**

- a) 2019 - Year End Budget Report
- b) 2020 - Capital Budget Request

**5) PUBLIC COMMENT**

**Please state your name and address for the record.** Each speaker is limited to one (1) comment of no more than five (5) minutes and no yielding of time to another person.

**6) ADJOURNMENT**

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**BOROUGH OF MOUNTAIN LAKES**  
**INTEROFFICE MEMORANDUM**

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**TO:** Mitch Stern, Borough Manager

**SUBJECT:** Fourth quarter 2019 budget report

**DATE:** January 27, 2020

Attached is the fourth quarter budget report for the current fund budget, the budgeted amounts include transfers made during November and December.


Revenues:

- All revenues exceeded the 2019 budgeted amounts with the exception of municipal court fines and costs and uniform construction fees.
- Fees & Permits and Clerk's Fees & Permits are combined for the official budget. The total fees & permits revenue collected was up \$12,334.19 compared to 2018; this was due to a tree removal permit for the sunrise Project in the amount of \$14,500.00.
- Interest on Investments – The amount realized was less than 2018 because there was a significant amount of prepaid taxes at 12/31/2017 so those funds were earning interest during 2018. In addition during 2018, the capital bond proceeds for the beach projects were invested in a certificate of deposit which earned more interest than our regular checking account.
- Current Taxes – The collection rate for the current taxes was 98.49%
- Receipts from Delinquent Taxes – The Borough collected all of the delinquent taxes with the exception of one block and lot. This property was not bought at the annual tax sale so it was struck off to the Borough as a municipal lien.

Expenditures:

- General Administration O/E – Funds were remaining in service contracts, archive services, grant writer, and Borough website.
- Clerk S&W – Due to a change in the employees charged to this line item during 2019 not all of the funds were expended.
- Clerk O/E – The agenda management system was not purchased during 2019 and the seminar and conferences line item was not fully spent. The Borough is waiting for the final bill for the codification of ordinances for 2019.
- Finance S&W – During 2019 a part time employee was hired to replace a full-time employee and some of the part time hours were not paid until 2020.
- Finance O/E – Funds remaining for conferences and seminars and mileage reimbursement due to CFO being out on medical leave. In addition, professional fees originally budgeted for paying agent services was not needed.
- Computer Services O/E – Computer maintenance down slightly and police computer contract was charged to the police other expense budget.
- Tax Collector O/E – There was not as much spent on training and education as budgeted.
- Tax Assessor O/E – No expenses for revision of tax maps.
- Legal O/E – The December legal bills have not been paid and there was not as much spent on litigation and tax appeals appraisals as was budgeted.
- Engineering O/E – Engineering expenses for December will be paid in 2020.
- Planning Board S&W and Board of Adjustment S&W – Both accounts have funds remaining because the employee charged to these accounts is paid hourly and some of her 2019 hours were paid in 2020 but charged back to the 2019 budgets.

- Planning Board O/E – Not as much spent on consultants as budgeted.
- Uniform Construction Code S&W – Additional funds were budgeted for the part-time inspectors, but the entire budgeted amount was not needed.
- Uniform Construction Code O/E – Funds were remaining for seminars and conferences, mileage, and equipment and repairs. Equipment for the employees was not purchased in 2019 but will be purchased during 2020.
- Code Enforcement O/E – Funds were budgeted for clothing but, nothing was needed during 2019.
- Liability Insurance – Refunds for risk management fees.
- Group Insurance – Due to turnover of employees the entire budgeted amount was not needed.
- Police S&W – Funds were transferred to this account to cover overtime due to a number of officers out on disability.
- Police O/E – Funds were remaining due to no educational reimbursements for 2019.
- Emergency Management S&W – Due to a change in Director for Streets & Roads not as much charged to S&W.
- Emergency Management O/E – Not as much equipment was purchased.
- Fire Department O/E – Funds were remaining in truck equipment, radio repairs, training, personal property equipment, and radio pagers.
- Streets & Roads S&W – Funds were transferred to this account for overtime due to the winter storms.
- Streets & Roads O/E – Funds remaining primarily due to Borough share of the Board of Education Director not paid and pothole repair funds not spent.
- Recycling Tax – The tax is based on the recycling tonnage each month and the December invoice has not been received yet.
- Buildings & Grounds O/E – Not as much was spent on maintenance of the municipal building compared to the budget amount.
- Vehicle Repairs & Maintenance O/E – The total account was actually over the original budget amount due to major repairs in DPW. The balance reflects an additional \$11,000 transferred into this line item.
- Environmental Commission O/E – Funds remaining for Whippany Watershed annual fee that didn't need to be paid and resident education not spent.
- Woodland Committee O/E – Nothing was spent out of the forest monitoring and education line items.
- Parks & Playgrounds O/E – Tennis maintenance, education & training, conventions, cultural arts, project graduation, MCCARP, and nets & goals were not spent at all.
- Maintenance of Parks O/E – Funds remaining for hydro raking and nutrient inactivation.
- Electricity, Natural Gas, Street Lighting, and Telecommunications – The bills were only paid through November.
- Petroleum Products O/E – The price for gasoline was down slightly and there were reimbursements from the Police outside services during the year.
- Length of Service Awards (LOSAP) – The list of volunteers that earned their LOSAP for 2019 will be submitted in 2020 and payment will be made against this account.
- DCRP – Funds are still available for the employer's share of DCRP payments owed on employees' back deductions.

  
 Monica Goscicki  
 Chief Financial Officer

Borough of Mountain Lakes Budget Comparison  
Current Fund - Revenue Budgets

Account Number	Description	Activity to 12/31/2019			Activity to 12/31/2018				
		Budget	Activity	Balance	% Received	Budget	Activity	Balance	% Received
01-190-07-200-000	AMOUNT TO BE RAISED BY TAXATION	\$6,651,119.00	\$7,675,080.85	-\$1,023,961.85	115.40%	\$6,381,185.35	\$7,655,258.87	-\$1,274,073.52	119.97%
01-192-08-101-000	ANTICIPATED SURPLUS	\$1,459,338.00	\$1,459,338.00	\$0.00	100.00%	\$1,564,338.00	\$1,564,338.00	\$0.00	100.00%
01-192-08-101-004	CAPITAL SURPLUS - GENERAL CAPITAL	\$55,000.00	\$55,000.00	\$0.00	0.00%	\$5,000.00	\$5,000.00	\$0.00	100.00%
01-192-08-103-000	LICENSES - LIQUOR	\$12,000.00	\$12,688.00	-\$688.00	105.73%	\$12,000.00	\$12,688.00	-\$688.00	105.73%
01-192-08-104-000	OTHER LICENSES	\$500.00	\$2,530.00	-\$2,030.00	506.00%	\$500.00	\$1,880.00	-\$1,380.00	376.00%
01-192-08-105-000	FEES & PERMITS	\$21,500.00	\$46,668.99	-\$25,168.99	217.07%	\$19,000.00	\$39,493.80	-\$20,493.80	207.86%
01-192-08-106-010	CLERK'S FEES & PERMITS	\$3,000.00	\$8,518.00	-\$5,518.00	283.93%	\$3,500.00	\$3,359.00	\$141.00	95.97%
01-192-08-110-000	MUNICIPAL COURT FINES & COSTS	\$31,000.00	\$26,088.79	\$4,911.21	84.16%	\$31,000.00	\$42,417.33	-\$11,417.33	136.83%
01-192-08-112-000	INTEREST & COSTS-TAX COLLECTION	\$42,000.00	\$45,443.07	-\$3,443.07	108.20%	\$42,500.00	\$42,850.87	-\$350.87	100.83%
01-192-08-113-000	INTEREST ON INVESTMENTS	\$20,500.00	\$23,951.61	-\$3,451.61	116.84%	\$15,000.00	\$58,928.74	-\$43,928.74	392.86%
01-192-08-115-000	CABLE FRANCHISE FEES	\$18,619.00	\$18,619.00	\$0.00	100.00%	\$20,477.00	\$20,477.76	-\$0.76	100.00%
01-192-08-118-000	RECREATION FEES & INCOME	\$60,000.00	\$60,678.00	-\$678.00	101.13%	\$60,000.00	\$63,189.00	-\$3,189.00	105.32%
01-192-08-119-000	RENT FROM RAILROAD STATIONS	\$33,000.00	\$37,080.00	-\$4,080.00	112.36%	\$33,000.00	\$33,000.00	\$0.00	100.00%
01-192-08-120-000	T-MOBILE CELL TOWER LEASE	\$64,000.00	\$68,427.60	-\$4,427.60	106.92%	\$64,000.00	\$65,795.80	-\$1,795.80	102.81%
01-192-08-121-000	SPRINT/NEXTEL LEASE-1/2 DUE T-MOBILE	\$18,000.00	\$21,641.58	-\$3,641.58	120.23%	\$18,000.00	\$21,011.22	-\$3,011.22	116.73%
01-192-08-122-000	BOARD OF EDUCATION-FIELD LEASE	\$45,000.00	\$45,000.00	\$0.00	100.00%	\$45,000.00	\$45,000.00	\$0.00	100.00%
01-192-08-123-000	VERIZON GROUND LEASE (AS OF 1/1/17)	\$29,500.00	\$32,065.59	-\$2,565.59	108.70%	\$29,500.00	\$31,131.63	-\$1,631.63	105.53%
01-192-08-125-000	SOLID WASTE FEES	\$53,600.00	\$58,826.00	-\$5,226.00	109.75%	\$53,600.00	\$57,301.00	-\$3,701.00	106.90%
01-192-08-126-000	TRASH BAG RECEIPTS	\$186,000.00	\$190,105.00	-\$4,105.00	102.21%	\$190,000.00	\$186,450.75	\$3,549.25	98.13%
01-192-08-160-000	UNIFORM CONSTRUCTION CODE FEES	\$141,000.00	\$118,448.00	\$22,552.00	84.01%	\$125,000.00	\$141,261.00	-\$16,261.00	113.01%
01-192-09-000-000	STATE AID REVENUE (NON-GRANT)	\$417,293.00	\$417,293.00	\$0.00	100.00%	\$417,293.00	\$417,293.00	\$0.00	100.00%
01-192-10-000-000	FEDERAL & STATE GRANT REVENUE	\$22,998.86	\$22,998.86	\$0.00	100.00%	\$49,158.27	\$49,158.27	\$0.00	100.00%
01-192-15-499-000	RECEIPTS DELINQUENT TAX	\$186,000.00	\$230,492.46	-\$44,492.46	123.92%	\$186,000.00	\$205,388.69	-\$19,388.69	110.42%
01-192-20-200-000	UNANTICIPATED REVENUES (MRNA)	\$0.00	\$85,397.31	-\$85,397.31		\$0.00	\$114,710.06	-\$114,710.06	
TOTALS		\$9,570,967.86	\$10,762,379.71	-\$1,191,411.85		\$9,365,051.62	\$10,877,382.79	-\$1,512,331.17	

Borough of Mountain Lakes Budget Comparison

Current Fund - Expenditure Budgets

Activity to 12/31/2019

Activity to 12/31/2018

Account Number	Description	Activity to 12/31/2019				Activity to 12/31/2018							
		Budget	Activity	Encumbered	Balance	% Expended	% Encumbered	Budget	Activity	Encumbered	Balance	% Expended	% Encumbered
01-201-20-100-001	GENERAL ADMIN - SALARY & WAGES	\$124,257.00	\$116,046.83	\$0.00	\$8,210.17	93.39%	93.39%	\$125,619.00	\$115,123.47	\$0.00	\$10,495.53	91.64%	91.64%
01-201-20-100-020	GENERAL ADMIN - OTHER EXPENSE	\$62,000.00	\$41,366.91	\$558.17	\$20,074.92	66.72%	67.62%	\$59,530.00	\$55,897.23	\$1,781.98	\$1,850.79	89.30%	93.90%
01-201-20-101-020	COMMUNICATION ADV. COMM. - OTHER EXPENSE							\$7,000.00	\$6,194.99	\$0.00	\$805.01	88.50%	88.50%
01-201-20-110-020	MAYOR & COUNCIL - OTHER EXPS	\$5,400.00	\$5,186.69	\$0.00	\$213.31	96.05%	96.05%	\$4,000.00	\$2,444.12	\$130.00	\$1,425.88	61.10%	64.35%
01-201-20-120-001	MUNICIPAL CLERK - SALARY/WAGE	\$77,123.00	\$68,817.00	\$0.00	\$8,306.00	89.23%	89.23%	\$85,611.00	\$75,033.72	\$0.00	\$10,577.28	87.64%	87.64%
01-201-20-120-020	MUNICIPAL CLERK - OTHER EXPS	\$24,100.00	\$15,848.60	\$448.76	\$7,802.64	65.76%	62.64%	\$21,600.00	\$15,328.46	\$248.76	\$6,072.78	70.97%	72.12%
01-201-20-130-001	FINANCE - SALARY & WAGE	\$65,020.00	\$53,733.58	\$0.00	\$11,286.42	82.64%	82.64%	\$60,739.00	\$53,867.33	\$0.00	\$6,871.67	88.69%	88.69%
01-201-20-130-020	FINANCE - OTHER EXPENSES	\$10,850.00	\$8,194.14	\$1,532.79	\$1,123.07	75.52%	89.65%	\$11,101.66	\$7,162.95	\$1,150.00	\$2,788.71	64.52%	74.88%
01-201-20-140-020	ANNUAL AUDIT	\$26,178.00	\$24,178.00	\$0.00	\$2,000.00	92.36%	92.36%	\$22,440.00	\$22,440.00	\$0.00	\$0.00	100.00%	100.00%
01-201-20-145-001	COMPUTER SERVICES	\$26,500.00	\$20,375.72	\$500.00	\$5,624.28	76.89%	78.78%	\$24,150.00	\$19,083.40	\$0.00	\$5,066.60	79.02%	79.02%
01-201-20-145-020	TAX COLLECTOR - SALARY & WAGE	\$35,089.00	\$35,089.00	\$0.00	\$0.00	100.00%	100.00%	\$35,893.00	\$34,401.09	\$0.00	\$1,491.91	95.84%	95.84%
01-201-20-150-001	TAX COLLECTOR - OTHER EXPENSES	\$4,025.00	\$2,117.63	\$0.00	\$1,907.37	52.61%	52.61%	\$3,185.00	\$2,546.14	\$0.00	\$638.86	79.94%	79.94%
01-201-20-150-020	TAX ASSESSOR - SALARY & WAGE	\$23,712.00	\$23,711.96	\$0.00	\$0.04	100.00%	100.00%	\$23,247.00	\$23,247.00	\$0.00	\$0.00	100.00%	100.00%
01-201-20-150-020	TAX ASSESSOR - OTHER EXPENSES	\$2,600.00	\$940.65	\$0.00	\$1,659.35	36.18%	36.18%	\$1,950.00	\$1,553.65	\$0.00	\$396.35	79.67%	79.67%
01-201-20-155-020	RESERVE FOR TAX APPEALS - OTHER EXPENSE	\$100,000.00	\$100,000.00	\$0.00	\$0.00	100.00%	100.00%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
01-201-20-155-020	LEGAL SERVICES - OTHER EXPENSE	\$132,500.00	\$90,279.40	\$0.00	\$42,220.60	68.14%	68.14%	\$132,500.00	\$116,661.67	\$3,500.00	\$12,338.33	88.05%	90.69%
01-201-20-165-020	ENGINEERING SERVICES	\$45,335.00	\$24,664.94	\$10,400.00	\$10,270.06	54.41%	77.35%	\$71,250.00	\$43,263.50	\$20,600.00	\$7,386.50	60.72%	89.63%
01-201-21-180-001	PLANNING BOARD - SALARY & WAGE	\$10,321.00	\$9,799.53	\$0.00	\$521.47	94.95%	94.95%	\$11,382.00	\$9,243.17	\$0.00	\$2,138.83	81.21%	81.21%
01-201-21-180-020	PLANNING BOARD - OTHER EXPENSE	\$11,175.00	\$9,549.75	\$149.35	\$1,475.90	85.46%	86.79%	\$9,175.00	\$8,088.73	\$69.90	\$1,016.37	88.16%	88.97%
01-201-21-185-001	BD OF ADJUST - SALARY & WAGE	\$10,321.00	\$9,799.53	\$0.00	\$521.47	94.95%	94.95%	\$11,382.00	\$9,243.14	\$0.00	\$2,138.86	81.21%	81.21%
01-201-21-185-020	BD OF ADJUST - OTHER EXPENSES	\$13,575.00	\$13,336.87	\$73.62	\$164.51	98.25%	98.25%	\$13,575.00	\$13,013.47	\$0.00	\$561.53	95.86%	96.44%
01-201-22-195-001	UNIFORM CONST CODE-SALARY/WAGE	\$107,023.00	\$95,260.02	\$0.00	\$11,762.98	89.01%	89.01%	\$96,620.00	\$95,358.83	\$0.00	\$1,261.17	98.69%	98.69%
01-201-22-195-020	UNIFORM CONST - OTHER EXPENSES	\$10,735.00	\$6,920.96	\$1,017.12	\$2,796.92	64.47%	73.95%	\$4,910.00	\$4,594.60	\$0.00	\$315.40	93.58%	93.58%
01-201-22-196-001	CODE ENFORCEMENT - SALARY & WAGE	\$43,742.00	\$43,741.99	\$0.00	\$0.01	100.00%	100.00%	\$42,885.00	\$42,885.00	\$0.00	\$0.00	100.00%	100.00%
01-201-22-196-020	CODE ENFORCEMENT - OTHER EXPENSE	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	0.00%	\$500.00	\$192.57	\$0.00	\$307.43	38.51%	38.51%
01-201-23-210-020	INSURANCE - LIABILITY	\$100,094.00	\$90,092.00	\$0.00	\$10,002.00	90.01%	90.01%	\$102,085.00	\$88,278.17	\$0.00	\$13,806.83	86.48%	86.48%
01-201-23-215-020	WORKERS COMPENSATION	\$82,546.00	\$82,546.00	\$0.00	\$0.00	100.00%	100.00%	\$78,847.00	\$78,846.09	\$0.00	\$0.91	100.00%	100.00%
01-201-23-220-020	GROUP INSURANCE PLANS-EMPLOYEE	\$383,704.00	\$352,396.10	\$0.00	\$31,307.90	91.84%	91.84%	\$395,848.00	\$365,079.01	\$0.00	\$30,768.99	92.23%	92.23%
01-201-23-225-020	INSURANCE - UNEMPLOYMENT COMPENSATION	\$10,000.00	\$10,000.00	\$0.00	\$0.00	100.00%	100.00%	\$10,000.00	\$10,000.00	\$0.00	\$0.00	100.00%	100.00%
01-201-25-240-001	POLICE DEPT - SALARY & WAGE	\$1,884,759.00	\$1,841,315.87	\$0.00	\$43,443.13	97.70%	97.70%	\$1,847,181.00	\$1,815,836.40	\$0.00	\$31,344.60	98.30%	98.30%
01-201-25-240-020	POLICE DEPT - OTHER EXPENSES	\$100,235.00	\$83,362.41	\$4,953.71	\$11,918.88	83.17%	88.11%	\$127,200.00	\$116,517.36	\$5,242.02	\$5,440.62	91.60%	95.72%
01-201-25-241-020	TRAFFIC & SAFETY COMM. - OTHER EXPENSES	\$1,600.00	\$1,464.99	\$0.00	\$135.01	91.56%	91.56%	\$1,600.00	\$545.30	\$0.00	\$1,054.70	34.08%	34.08%
01-201-25-250-020	INTERLOCAL SERVICES: MC DISPATCH - OE	\$106,790.00	\$106,389.69	\$0.00	\$400.31	99.63%	99.63%	\$106,400.00	\$106,389.68	\$0.00	\$0.00	100.00%	100.00%
01-201-25-251-020	INTERLOCAL SERVICES: DENVILLE COURT - OE	\$56,855.00	\$56,855.00	\$0.00	\$0.00	100.00%	100.00%	\$55,742.00	\$55,742.00	\$0.00	\$0.00	100.00%	100.00%
01-201-25-252-001	EMERGENCY MGMT - SALARY & WAGE	\$8,000.00	\$6,750.00	\$0.00	\$1,250.00	84.38%	84.38%	\$8,000.00	\$8,000.00	\$0.00	\$0.00	100.00%	100.00%
01-201-25-252-020	EMERGENCY MGMT - OTHER EXPENSE	\$4,100.00	\$1,109.08	\$80.00	\$2,910.92	27.05%	29.00%	\$4,100.00	\$1,276.55	\$0.00	\$2,823.45	31.14%	31.14%
01-201-25-252-001	FIRE DEPT - SALARY & WAGE	\$7,650.00	\$7,500.03	\$0.00	\$149.97	98.04%	98.04%	\$7,500.00	\$7,500.00	\$0.00	\$0.00	100.00%	100.00%
01-201-25-255-020	FIRE DEPT - OTHER EXPENSES	\$31,500.00	\$13,931.23	\$3,962.11	\$13,606.66	44.23%	56.80%	\$26,650.00	\$23,425.29	\$2,831.00	\$393.71	87.90%	98.57%
01-201-25-260-020	VOL AMBULANCE SQUAD CONTRIB	\$15,000.00	\$15,000.00	\$0.00	\$0.00	100.00%	100.00%	\$15,000.00	\$15,000.00	\$0.00	\$0.00	100.00%	100.00%
01-201-25-266-001	FIRE DEPT - SAFETY - SALARY & WAGE	\$15,006.00	\$15,006.00	\$0.00	\$0.00	100.00%	100.00%	\$14,800.00	\$14,800.00	\$0.00	\$0.00	100.00%	100.00%
01-201-25-266-020	FIRE DEPT - SAFETY - OTHER EXP	\$1,500.00	\$1,301.49	\$0.00	\$198.51	86.77%	86.77%	\$1,500.00	\$1,000.00	\$0.00	\$500.00	66.67%	66.67%
01-201-26-290-001	STREETS & ROADS - SALARY/WAGE	\$368,686.00	\$348,748.62	\$0.00	\$19,937.38	94.59%	94.59%	\$374,351.00	\$367,947.40	\$0.00	\$6,403.60	98.29%	98.29%
01-201-26-290-020	STREETS & ROADS - OTHER EXP.	\$239,650.00	\$186,317.30	\$16,374.51	\$36,958.19	77.75%	84.58%	\$310,000.00	\$246,336.94	\$35,437.53	\$28,225.53	79.46%	90.89%

Borough of Mountain Lakes Budget Comparison

Current Fund - Expenditure Budgets

Account Number	Description	Activity to 12/31/2019					Activity to 12/31/2018				
		Budget	Activity	Encumbered	Balance	% Expended & Encumbered	Budget	Activity	Encumbered	Balance	% Expended & Encumbered
01-201-26-300-020	SHADE TREE COMMISSION - O/E	\$91,520.00	\$45,098.14	\$16,000.00	\$30,421.86	49.28%	\$44,650.00	\$37,766.84	\$4,825.00	\$2,058.16	84.58%
01-201-26-305-001	SOLID WASTE - SALARY & WAGES	\$7,244.00	\$5,379.05	\$0.00	\$1,864.95	74.26%	\$7,102.00	\$7,101.98	\$0.00	\$0.00	100.00%
01-201-26-305-020	SOLID WASTE - OTHER EXPENSES	\$611,500.00	\$517,679.92	\$74,777.97	\$19,042.11	84.66%	\$601,450.00	\$504,091.96	\$75,621.11	\$21,736.93	83.81%
01-201-26-306-020	Recycling Tax	\$4,700.00	\$3,437.22	\$0.00	\$1,262.78	73.13%	\$4,200.00	\$3,260.31	\$0.00	\$939.69	77.63%
01-201-26-310-020	BLDG & GROUNDS - MUNIC BLDG	\$22,100.00	\$11,965.76	\$410.00	\$9,724.24	54.14%	\$22,100.00	\$15,131.77	\$0.00	\$6,968.23	68.47%
01-201-26-315-020	VEHICLE REPAIRS & MAINTENANCE	\$61,500.00	\$46,300.95	\$4,482.51	\$10,716.54	75.29%	\$67,000.00	\$52,493.85	\$8,476.05	\$6,030.10	78.35%
01-201-27-330-001	BOARD OF HEALTH - SALARY/WAGE	\$5,000.00	\$4,999.92	\$0.00	\$0.08	100.00%	\$5,000.00	\$4,999.96	\$0.00	\$0.04	100.00%
01-201-27-330-020	BOARD OF HEALTH - OTHER EXP.	\$25,678.00	\$25,678.00	\$0.00	\$0.00	100.00%	\$25,678.00	\$25,678.00	\$0.00	\$0.00	100.00%
01-201-27-337-020	WOODLAND COMMITTEE - OTHER EXPENSE	\$8,710.00	\$2,799.51	\$0.00	\$5,910.49	32.14%	\$5,460.00	\$5,357.01	\$0.00	\$102.99	98.11%
01-201-27-340-020	DOG REGULATION - OTHER EXPENSES	\$900.00	\$266.16	\$0.00	\$633.84	29.57%	\$750.00	\$592.86	\$0.00	\$157.14	79.05%
01-201-27-360-020	CONTRIB TO SENIOR CITIZENS	\$2,000.00	\$2,000.00	\$0.00	\$0.00	100.00%	\$2,000.00	\$650.05	\$0.00	\$1,349.95	29.55%
01-201-28-370-001	RECREATION DEPT. - SALARY/WAGE	\$78,650.00	\$77,693.51	\$0.00	\$956.49	98.78%	\$81,000.00	\$92,933.00	\$0.00	\$907.07	9.29%
01-201-28-370-020	PARKS & PLAYGROUNDS OTHER EXP.	\$34,800.00	\$23,419.19	\$0.00	\$11,380.81	67.30%	\$37,550.00	\$28,335.13	\$10.99	\$2,025.28	75.53%
01-201-28-375-020	MAINT OF PARKS (BEACHES/LAKES)	\$136,540.00	\$111,544.43	\$4,000.72	\$20,994.85	81.69%	\$132,070.00	\$117,197.64	\$429.26	\$14,443.10	88.74%
01-201-29-390-020	AID TO PUBLIC LIBRARY	\$274,292.00	\$274,292.00	\$0.00	\$0.00	100.00%	\$263,000.00	\$262,999.95	\$0.00	\$0.05	100.00%
01-201-30-415-010	ACCUMULATED LEAVE COMPENSATION - S&W	\$10,000.00	\$10,000.00	\$0.00	\$0.00	100.00%	\$10,000.00	\$10,000.00	\$0.00	\$0.00	100.00%
01-201-30-420-020	CELEBRATION OF PUBLIC EVENTS - O/E	\$7,500.00	\$6,859.02	\$0.00	\$640.98	91.45%	\$2,500.00	\$1,706.34	\$0.00	\$793.66	68.25%
01-201-31-435-020	ELECTRICITY - ALL DEPARTMENTS	\$47,000.00	\$39,771.13	\$0.00	\$12,728.87	75.75%	\$52,500.00	\$40,203.52	\$0.00	\$12,296.48	76.58%
01-201-31-436-020	ELECTRICITY - STREET LIGHTING	\$25,000.00	\$37,357.53	\$0.00	\$9,642.47	79.48%	\$47,000.00	\$39,353.01	\$0.00	\$7,646.99	83.73%
01-201-31-440-020	NATURAL GAS	\$25,000.00	\$20,864.24	\$0.00	\$4,135.76	83.46%	\$25,000.00	\$20,717.60	\$0.00	\$4,282.40	82.87%
01-201-31-447-020	TELECOMMUNICATIONS	\$37,500.00	\$19,399.16	\$0.00	\$3,100.84	86.22%	\$22,500.00	\$21,144.34	\$0.00	\$1,355.66	93.97%
01-201-36-471-020	PERS	\$153,598.00	\$151,062.93	\$0.00	\$13,843.72	57.45%	\$37,500.00	\$21,931.22	\$6,043.24	\$9,525.54	58.48%
01-201-36-472-020	SOCIAL SECURITY (O.A.S.I.)	\$111,443.00	\$109,426.74	\$0.00	\$2,016.26	98.19%	\$122,432.00	\$114,592.16	\$0.00	\$7,839.84	93.60%
01-201-36-475-000	PFRS - CONTRIBUTION	\$417,867.00	\$416,768.46	\$0.00	\$1,098.54	99.74%	\$373,768.00	\$373,314.32	\$0.00	\$453.68	99.88%
01-201-36-476-020	LENGTH OF SVS AWARDS (LOSAP)	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.00%	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.00%
01-201-41-700-000	DCRP - EMPLOYER SHARE	\$12,800.00	\$6,890.24	\$0.00	\$5,909.76	53.83%	\$8,165.00	\$5,266.48	\$0.00	\$2,898.52	64.50%
01-201-44-901-020	GRANT EXPENDITURES	\$22,998.86	\$22,998.86	\$0.00	\$0.00	100.00%	\$49,158.27	\$49,158.27	\$0.00	\$0.00	100.00%
01-201-44-901-020	CAPITAL IMPROVEMENT FUND	\$148,198.00	\$148,198.00	\$0.00	\$0.00	100.00%	\$38,865.00	\$38,865.00	\$0.00	\$0.00	100.00%
01-201-45-920-020	PAYMENT OF BOND PRINCIPAL	\$1,020,000.00	\$1,020,000.00	\$0.00	\$0.00	100.00%	\$1,015,000.00	\$1,015,000.00	\$0.00	\$0.00	100.00%
01-201-45-925-020	PAYMENT OF BAN PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
01-201-45-930-020	INTEREST ON BONDS	\$228,425.00	\$228,425.00	\$0.00	\$0.00	100.00%	\$262,058.34	\$262,058.34	\$0.00	\$0.00	100.00%
01-201-45-935-020	INTEREST ON NOTES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
01-201-46-875-020	DEFERRED CHGS	\$20,887.00	\$20,887.00	\$0.00	\$0.00	100.00%	\$86,510.00	\$86,510.00	\$0.00	\$0.00	100.00%
01-201-50-899-020	RESERVE FOR UNCOLLECTED TAXES	\$1,455,361.00	\$1,455,361.00	\$0.00	\$0.00	100.00%	\$1,412,153.35	\$1,412,153.35	\$0.00	\$0.00	100.00%
TOTALS		\$9,570,967.86	\$8,927,410.46	\$141,835.74	\$501,721.66	93.28%	\$9,365,051.62	\$8,864,478.92	\$167,354.79	\$333,217.91	94.65%

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**BOROUGH OF MOUNTAIN LAKES**  
**INTEROFFICE MEMORANDUM**

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**TO:** Mitch Stern, Borough Manager

**SUBJECT:** Fourth Quarter 2019 Water Budget Report

**DATE:** January 27, 2020

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Below is a list of revenue and expenditure accounts for the Water budget as of 12/31/19 where the activity varied from the budgeted amount:

- Water Revenue – The water collections were very good we collected in excess of 100% of the anticipated revenue amount.
- Capital Outlay – Funds were budgeted in case there was an emergency and repairs were needed to be done to the water infrastructure.
- Other Expenses – The majority of funds were still remaining in the electricity line item, purchased water, pressure wash air stripper and tank, and annual leak study. The December electricity bill was paid in January and the pressure washing was completed under the budgeted amount. The purchased water line item is in case of emergencies and it was not needed in 2019. Due to a scheduling conflict with the vendor the work for the annual leak study was not done in 2019. This work will need to be done in 2020.

  
Monica Goscicki  
Chief Financial Officer

Borough of Mountain Lakes

Water Operating - Revenue Budgets

Account Number	Description	Activity to 12/31/2019			Activity to 12/31/2018		
		Budget	Activity	% Received	Budget	Activity	% Received
05-192-08-501-000	ANTICIPATED SURPLUS	\$109,342.00	\$109,342.00	100.00%	\$93,324.00	\$93,324.00	100.00%
05-192-17-000-000	WATER OPERATING REVENUES	\$755,446.00	\$817,818.76	108.26%	\$734,000.00	\$742,765.26	101.19%
05-192-17-100-000	MIRNA - INTEREST EARNED	\$0.00	\$1,556.55		\$0.00	\$1,269.09	
TOTALS		\$864,788.00	\$928,717.31	107.39%	\$827,324.00	\$837,358.35	101.21%

Water Operating - Expenditure Budgets

Account Number	Description	Activity to 12/31/2019			Activity to 12/31/2018		
		Budget	Activity	% Expended & Encumbered	Budget	Activity	% Expended & Encumbered
05-201-55-510-001	Water Operating - Salary & Wages	\$424,373.00	\$396,919.86	93.53%	\$429,862.00	\$399,241.50	92.88%
05-201-55-520-520	Water Operating - Other Expenses	\$372,227.00	\$298,684.85	80.24%	\$319,293.00	\$248,916.36	77.96%
05-201-55-527-000	Water - Capital Outlay	\$15,000.00	\$3,600.00	24.00%	\$15,000.00	\$14,405.54	96.04%
05-201-55-531-000	Water - Social Security	\$32,465.00	\$29,264.15	90.14%	\$30,971.00	\$29,525.16	95.33%
05-201-55-532-000	Water - P.E.R.S.	\$20,723.00	\$20,426.12	98.57%	\$14,917.00	\$14,417.00	96.65%
05-201-55-534-000	Water - Emergency				\$17,281.00	\$17,280.67	
TOTALS		\$864,788.00	\$748,894.98	86.60%	\$827,324.00	\$723,786.23	87.49%



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**BOROUGH OF MOUNTAIN LAKES**  
**INTEROFFICE MEMORANDUM**

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**TO:** Mitch Stern, Borough Manager

**SUBJECT:** Fourth Quarter 2019 Sewer Budget Report

**DATE:** January 27, 2020

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Below is a list of revenue and expenditure accounts for the Sewer budget as of 12/31/19 where the activity varied from the budgeted amount:

- Sewer Revenues – The operating revenue collected for 2019 was almost 100% of the anticipated revenue. The miscellaneous revenue exceeded the anticipate because of the \$100,000 in hook up fees from the sunrise project.
- Salaries & Wages – Due to employee resignations and new hires, not all of the budgeted amount was spent.
- Other Expense – Of the total outstanding encumbrances \$76,899.00 is for Parsippany sewer charges. Once we receive the final numbers for 2019 the balance of the purchase order can be cancelled.
- Social Security – This amount is spent in relation to the salaries and wages that are expended.
- Capital Outlay – Funds were budgeted to cover any emergency expenses that may occur.



Monica Goscicki  
Chief Financial Officer

Borough of Mountain Lakes

Sewer Operating - Revenue Budgets

Activity to 12/31/2019

Activity to 12/31/2018

Account Number	Description	Budget	Activity	Balance	% Received	Budget	Activity	Balance	% Received
07-192-08-501-000	ANTICIPATED SURPLUS					\$34,507.00	\$34,507.00	\$0.00	100.00%
07-192-17-000-000	SEWER OPERATING REVENUES	\$873,178.00	\$869,623.55	\$3,554.45	99.59%	\$863,000.00	\$851,934.62	\$11,065.38	98.72%
07-192-17-001-000	SEWER - MISCELLANEOUS FEES	\$27,000.00	\$121,771.66	-\$94,771.66	451.01%	\$20,000.00	\$27,667.14	-\$7,667.14	138.34%
07-192-17-003-000	SEWER REVENUE - CURRENT DEFICIT FUNDING	\$900,178.00	\$991,395.21	-\$91,217.21	110.13%	\$65,623.00	\$65,623.00	\$0.00	100.00%
TOTALS						\$983,130.00	\$979,731.76	\$3,398.24	99.65%

Sewer Operating - Expenditure Budgets

Activity to 12/31/2019

Activity to 12/31/2018

Account Number	Description	Budget	Activity	Encumbered	Balance	% Expended	Budget	Activity	Encumbered	Balance	% Expended & Encumbered
07-201-55-510-001	Sewer Operating - Salary & Wages	\$247,394.00	\$223,719.15	\$0.00	\$23,674.85	90.43%	\$249,974.00	\$220,048.41	\$0.00	\$29,925.59	88.03%
07-201-55-520-520	Sewer Operating - Other Expenses	\$608,787.00	\$507,354.79	\$78,899.00	\$22,533.21	83.34%	\$580,972.81	\$497,818.96	\$68,794.56	\$14,309.29	85.69%
07-201-55-527-000	Sewer Operating - Capital Outlay	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
07-201-55-531-000	Sewer Operating - Social Security	\$18,926.00	\$16,453.92	\$0.00	\$2,472.08	86.94%	\$18,740.00	\$15,747.32	\$0.00	\$2,992.68	84.03%
07-201-55-532-000	Sewer Operating - P.E.R.S.	\$15,071.00	\$14,855.36	\$0.00	\$215.64	98.57%	\$10,985.19	\$10,485.19	\$0.00	\$500.00	95.45%
07-201-55-533-001	Sewer Operating - Deferred Charges	\$900,178.00	\$762,383.22	\$78,899.00	\$58,895.78	84.69%	\$983,130.00	\$856,606.99	\$68,794.56	\$57,728.45	87.13%
TOTALS											

Borough of Mountain Lakes			
Water and Sewer - Billing and Revenue			
Fourth Quarter 2019			
	October	November	December
<b>Water:</b>			
Beginning Balance	\$8,828.69	\$200,340.56	\$25,422.05
Adjustments (+/-)		\$224.67	-\$14.88
Billed - Including Adjustments	\$358,814.00	\$3,507.11	\$496.97
Receipts - Including Adjustments	-\$167,302.13	-\$178,650.29	-\$15,669.75
Ending Balance	\$200,340.56	\$25,422.05	\$10,234.39
<b>Sewer:</b>			
Beginning Balance	\$34,030.26	\$191,585.86	\$58,900.69
Adjustments (+/-)			-\$32.91
Billed - Including Adjustments	\$361,469.87	\$2,467.21	\$593.93
Receipts - Including Adjustments	-\$203,914.27	-\$135,152.38	-\$10,926.65
Ending Balance	\$191,585.86	\$58,900.69	\$48,535.06

**Water and Sewer Billing by Quarter 2012-2019**  
In Gallons

	1Q		2Q		3Q		4Q		Total		Total Water & Sewer	Total Water Res. & Comm
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer		
<b>2012</b>												
Residential Yard	24,927,303.04	24,423,827.04	27,326,681.88	26,720,475.04	34,394,308.80	31,264,929.52	26,317,988.16	23,624,846.60	112,966,281.88	106,034,078.20	219,000,360.08	117,966,281.88
Commercial	3,476,109.80	3,753,274.80	4,400,476.88	3,670,254.32	21,028,485.36	5,060,474.52	1,523,466.04	3,723,491.20	32,789,730.48	16,207,494.84	36,984,013.72	20,776,518.88
	28,403,412.84	28,177,101.84	41,964,937.84	30,390,729.36	63,870,613.48	36,325,404.04	32,293,567.08	27,348,337.80	166,532,531.24	122,241,573.04	288,774,104.28	133,742,800.76
<b>2013</b>												
Residential Yard	23,935,314.12	23,686,518.92	28,201,059.32	26,465,732.04	27,753,454.56	27,001,854.76	25,645,581.48	25,090,318.64	105,535,409.48	102,244,424.36	207,779,833.84	105,535,409.48
Commercial	62,996.56	3,094,069.68	11,531,301.00	5,090,365.08	15,052,515.64	20,117,161.12	144,900.24	3,967,981.96	26,771,713.44	64,742,024.48	26,771,713.44	32,472,446.64
	2,962,869.68	26,780,588.60	42,938,925.32	31,556,097.12	65,415,500.20	47,119,015.88	29,463,963.68	29,058,300.60	164,779,569.56	134,514,002.20	299,293,571.76	136,007,856.12
<b>2014</b>												
Residential Yard	25,980,397.32	24,885,773.72	23,574,126.28	23,060,619.60	29,409,547.12	28,250,088.52	24,491,385.04	24,121,539.60	103,455,455.76	100,318,021.44	203,773,477.20	103,455,455.76
Commercial	86,827.84	3,617,343.96	10,554,092.84	3,445,730.20	18,132,628.72	4,198,476.88	156,067.68	3,874,324.80	28,929,617.08	15,135,775.84	28,929,617.08	11,940,155.96
	3,456,493.96	29,523,719.12	1,949,776.00	26,506,349.80	6,871,637.44	4,717,580.00	2,319,416.00	27,995,764.40	11,940,155.96	15,135,775.84	27,075,931.80	11,940,155.96
<b>2015</b>												
Residential Yard	26,103,722.04	25,212,817.04	27,215,618.72	26,066,436.28	31,359,051.64	29,622,529.00	29,374,097.04	28,844,291.68	114,052,490.44	109,746,074.00	223,798,564.44	114,052,490.44
Commercial	15,596.04	3,862,147.04	13,772,653.24	2,626,488.12	20,890,566.40	4,717,580.00	266,534.84	3,615,369.68	34,945,350.52	14,821,584.84	34,945,350.52	18,071,568.60
	3,700,402.04	29,819,720.12	4,061,678.84	28,692,924.40	6,871,637.44	4,717,580.00	3,437,850.28	32,459,661.36	167,069,409.56	124,567,658.84	291,637,068.40	132,124,059.04
<b>2016</b>												
Residential Yard	17,993,622.04	18,346,543.28	29,706,092.56	28,687,308.08	32,663,897.32	31,481,829.24	29,951,456.80	24,309,167.04	104,314,988.72	102,824,847.64	207,139,836.36	104,314,988.72
Commercial	29,381.44	2,265,151.00	19,739,595.16	4,109,352.36	22,902,957.24	6,218,734.84	572,504.24	2,946,819.44	43,244,438.08	15,973,977.72	43,244,438.08	15,973,977.72
	2,196,989.00	20,219,992.48	4,798,475.44	32,796,660.44	6,218,734.84	4,271,294.80	2,759,778.44	27,283,719.48	163,533,404.52	116,415,465.24	279,948,869.76	120,288,966.44
<b>2017</b>												
Residential Yard	22,830,865.00	22,888,733.84	25,549,138.96	24,771,044.08	25,109,834.20	24,246,142.36	21,901,129.88	22,293,119.52	95,390,968.04	94,199,039.80	189,590,007.84	95,390,968.04
Commercial	155,968.52	3,139,238.04	13,855,956.68	3,263,013.28	16,339,274.68	3,183,025.80	178,372.04	3,315,706.04	30,529,571.92	13,125,283.16	30,529,571.92	13,483,930.52
	3,139,238.04	26,126,071.56	43,015,098.52	28,034,057.36	3,604,578.64	27,429,168.16	3,130,120.96	25,209,622.88	139,404,470.48	107,324,322.96	246,728,793.44	108,874,998.56
<b>2018</b>												
Residential Yard	22,446,514.44	23,300,720.20	21,776,923.76	21,640,726.32	27,307,292.16	26,872,337.56	20,798,653.72	21,224,128.40	92,329,384.08	93,037,912.48	185,367,296.56	92,329,384.08
Commercial	33,709.00	3,147,937.00	12,321,982.44	3,187,636.00	17,196,510.32	4,933,749.80	19,100.00	3,229,948.36	29,573,301.76	14,499,271.16	29,573,301.76	17,831,778.12
	25,706,406.92	26,448,657.20	39,750,854.44	24,828,362.32	5,885,141.04	31,806,087.36	3,068,505.36	23,886,259.08	139,734,463.96	107,537,183.64	247,271,647.60	110,161,162.20
<b>2019</b>												
Residential Yard	20,962,108.84	20,860,361.96	22,743,753.68	22,384,406.92	26,179,373.44	24,992,783.76	24,748,316.12	24,986,100.32	94,633,552.08	93,223,652.96	187,857,205.04	94,633,552.08
Commercial	3,184,787.68	3,271,117.96	9,717,477.60	4,905,997.76	17,016,894.56	6,659,473.88	4,488.00	3,843,173.24	26,736,800.16	18,679,762.84	26,736,800.16	20,811,052.16
	24,146,896.52	24,131,479.92	38,193,586.68	27,290,404.68	51,135,923.84	31,652,257.64	28,706,997.36	28,829,273.56	142,183,404.40	111,903,415.80	254,086,820.20	115,444,604.24

\* Note:

1st Quarter use is January-March current year

2nd Quarter use is April-June current year

3rd Quarter use is July-September current year

4th Quarter use is October-December current year

# Capital Ordinances General Capital Activity to 02/06/2020

\*ACTIVITY = Budget - (Balance + Encumbered) (You can include the break out by journal from the report options)

Account Number	Description	Budget	Activity	Encumbered	Balance
<b>04-215-55-975-000</b>	<b>BOND ORDINANCE #06-11: VAR CAP IMPROVE</b>				
04-215-55-975-001	ADMINISTRATION EQUIPMENT: FUNDED	750.00	4,392.00	-	(4,392.00)
04-215-55-975-002	ADMINISTRATION EQUIPMENT: UNFUNDED	14,250.00	750.00	-	-
04-215-55-975-003	FIRE DEPT EQUIPMENT: FUNDED	1,250.00	14,250.00	-	-
04-215-55-975-004	FIRE DEPT EQUIPMENT: UNFUNDED	23,750.00	1,250.00	-	-
04-215-55-975-005	POLICE DEPT EQUIPMENT: FUNDED	1,750.00	23,750.00	-	-
04-215-55-975-006	POLICE DEPT EQUIPMENT: UNFUNDED	33,250.00	1,750.00	-	-
04-215-55-975-007	DPW EQUIPMENT: FUNDED	675.00	33,250.00	-	-
04-215-55-975-008	DPW EQUIPMENT: UNFUNDED	12,825.00	675.00	-	-
04-215-55-975-009	INFRASTRUCTURE REPAIR/MAINT: FUNDED	216,500.00	12,825.00	-	-
04-215-55-975-010	INFRASTRUCTURE REPAIR/MAINT: UNFUNDED	313,500.00	216,500.00	-	1,080.00
04-215-55-975-011	BLDGS & GROUNDS REPAIR/MAINT: FUNDED	87,999.59	313,500.00	-	-
04-215-55-975-012	BLDGS & GROUNDS REPAIR/MAINT: UNFUNDED	82,000.00	84,687.59	-	-
04-215-55-975-013	WATER/SEWER UTIL EQUIPMENT: FUNDED	2,450.00	82,000.00	-	-
04-215-55-975-014	WATER/SEWER UTIL EQUIPMENT: UNFUNDED	46,550.00	2,450.00	-	-
04-215-55-975-015	LAKES MANAGEMENT: FUNDED	1,750.00	46,550.00	-	-
04-215-55-975-016	LAKES MANAGEMENT: UNFUNDED	33,250.00	1,750.00	-	-
			33,250.00	-	-
		<b>872,499.59</b>	<b>872,499.59</b>	<b>-</b>	<b>-</b>
<b>04-215-55-976-000</b>	<b>2012 Bond Ordinance 17-12</b>				
04-215-55-976-010	Facility Improvements	202,000.00	-	-	-
04-215-55-976-011	Borough Computer	15,000.00	96,022.22	37,850.00	68,127.78
04-215-55-976-012	Road Resurfacing	285,000.00	15,000.00	-	-
04-215-55-976-013	Reconstruction of Curbs & Sidewalks	110,000.00	285,000.00	-	-
04-215-55-976-014	Stormwater Drainage System	65,000.00	110,000.00	-	-
04-215-55-976-015	Water Supply - Well #4, hydrants, shed	141,000.00	65,000.00	-	-
04-215-55-976-016	Equipment Purchases	93,425.00	141,000.00	-	-
			93,425.00	-	-
		<b>911,425.00</b>	<b>805,447.22</b>	<b>37,850.00</b>	<b>68,127.78</b>

# Capital Ordinances General Capital

Activity to 02/06/2020

\* ACTIVITY = Budget - (Balance + Encumbered) (You can include the break out by journal from the report options)

Account Number	Description	Budget	Activity	Encumbered	Balance
<b>2014 CAPITAL PROGRAM</b>					
04-215-55-978-001	ACQUISITION OF VARIOUS EQUIPMENT	80,100.00	80,100.00	-	-
04-215-55-978-002	IMPROVEMENT OF MUNICIPAL FACILITIES	251,000.00	251,000.00	-	-
04-215-55-978-003	ACQUISITION OF COMPUTER EQUIPMENT	4,000.00	4,000.00	-	-
04-215-55-978-004	VARIOUS ROAD IMPROVEMENTS	406,300.00	406,300.00	-	-
04-215-55-978-005	CONST & RECONST OF CURBS & SIDEWALKS	100,000.00	100,000.00	-	-
04-215-55-978-006	IMPROVEMENT OF STORM WATER DRAINAGE SYS	65,000.00	65,000.00	-	-
04-215-55-978-007	IMPROV OF WATER SUPPLY & DISTRIBUTION	30,000.00	29,907.80	-	92.20
		<b>936,400.00</b>	<b>936,307.80</b>	-	<b>92.20</b>
<b>2016 CAPITAL ORDINANCE 06-16</b>					
04-215-55-982-001	Police - Recording System	3,500.00	3,500.00	-	-
04-215-55-982-002	Police - Pole Cameras	18,500.00	18,500.00	-	-
04-215-55-982-003	Fire - General Equipment	25,000.00	25,000.00	-	-
04-215-55-982-004	Public Works - Street Signs	18,000.00	18,000.00	-	-
04-215-55-982-005	CERT/Police - Radios	5,000.00	5,000.00	-	-
04-215-55-982-006	Public Works - Road Paving	270,000.00	270,000.00	-	-
04-215-55-982-007	Public Works - Road Paving State Aid	160,000.00	160,000.00	-	-
04-215-55-982-008	Public Works - Curbs & Sidewalks	50,000.00	50,000.00	-	-
04-215-55-982-009	Public Works - Storm Drain System	38,000.00	26,081.76	-	11,918.24
04-215-55-982-010	Water Utility - Insertion Valve	23,000.00	23,000.00	-	-
04-215-55-982-011	Water Utility - Hydrant Replacement	12,000.00	12,000.00	-	-
04-215-55-982-012	Public Works - Jet Vac	16,000.00	16,000.00	-	-
04-215-55-982-013	Bldgs & Grds - Borough Hall Roof	35,000.00	35,000.00	-	-
04-215-55-982-014	Bldgs & Grds - Railroad Station Steps	55,000.00	23,550.75	-	31,449.25
04-215-55-982-015	Bldgs & Grds - Esplanade Steps	12,000.00	12,000.00	-	-
04-215-55-982-016	Recreation - Midvale Boat Dock	15,000.00	15,000.00	-	-
04-215-55-982-017	Public Works - Blvd Traf. Light Generato	6,000.00	6,000.00	-	-
04-215-55-982-018	Recreation - Midvale Park Improvements	26,000.00	20,535.00	-	5,465.00
04-215-55-982-019	Manager - Annual Computer Upgrades	17,100.00	8,096.02	-	9,003.98
04-215-55-982-020	Manager - Server Upgrade - ECM	45,000.00	30,700.45	-	14,299.55
04-215-55-982-021	Police - Scheduling Software	3,300.00	3,300.00	-	-
04-215-55-982-022	Recreation - Island Beach Improv.	641,350.00	87,312.53	43,871.61	510,165.86
04-215-55-982-023	Recreation - Birchwood Lake Improv.	716,250.00	612,432.18	4,357.82	99,460.00

# Capital Ordinances General Capital Activity to 02/06/2020

\*ACTIVITY = Budget - (Balance + Encumbered) (You can include the break out by journal from the report options)

Account Number	Description	Budget	Activity	Encumbered	Balance
04-215-55-982-024	Sec.20 - Architect & Eng. Beach Projects	165,400.00	161,189.05	-	4,210.95
04-215-55-982-025	Public Works - HD Pick-up	52,000.00	46,464.64	-	5,535.36
<b>2017 CAPITAL ORDINANCE 05-17</b>		<b>2,428,400.00</b>	<b>1,688,662.38</b>	<b>48,229.43</b>	<b>691,508.19</b>
04-215-55-983-000	Police - Dash Cam System	57,300.00	48,161.27	-	9,138.73
04-215-55-983-002	Fire - Personal Protective Gear (6 sets)	7,488.00	7,488.00	-	-
04-215-55-983-003	Fire - Pagers (2)	900.00	900.00	-	-
04-215-55-983-004	Fire - Positive Pressure Fan	4,900.00	-	-	4,900.00
04-215-55-983-005	Public Works-Street Sign Replacement	18,000.00	16,357.94	-	1,642.06
04-215-55-983-006	Public Works - Pollard Rd. Paving	50,000.00	50,000.00	-	-
04-215-55-983-007	Public Works - Road Milling @Gas C6 Proj	25,000.00	25,000.00	-	-
04-215-55-983-008	Public Works - Pollard Rd. Water Main	375,000.00	375,000.00	-	-
04-215-55-983-009	Bldg & Grds-Eng & Design Sunset Lake Dam	99,000.00	71,899.21	-	27,100.79
04-215-55-983-010	Public Works - Aeration System-Birchwood	20,000.00	20,000.00	-	-
04-215-55-983-011	Public Works-Pick up Truck Replacement-2	43,000.00	43,000.00	-	-
04-215-55-983-012	Fire - Jaws of Life & Telescopic Ram	11,712.00	11,712.00	-	-
<b>2018 CAPITAL ORDINANCE 4-18</b>		<b>712,300.00</b>	<b>669,518.42</b>	-	<b>42,781.58</b>
04-215-55-984-000	Police Weapon Replacement	10,000.00	5,670.00	4,067.05	262.95
04-215-55-984-002	Fire Personal Protective Gear	9,600.00	9,600.00	-	-
04-215-55-984-003	Fire Pager Replacement	900.00	900.00	-	-
04-215-55-984-004	Fire Other Equipment	4,900.00	4,451.73	-	448.27
04-215-55-984-005	Public Works Repair Concrete Pad - Recyc	40,000.00	-	-	40,000.00
04-215-55-984-006	Public Works Drainage Projects	19,400.00	17,941.08	-	1,458.92
04-215-55-984-007	Pub Wks Rd Repav N.Pocono, Cres. & Gro	575,000.00	575,000.00	-	-
04-215-55-984-008	Public Works Curbs and Sidewalks	141,000.00	141,000.00	-	-
04-215-55-984-009	Water System Fire Hydrant Replace.	25,000.00	23,824.22	-	1,175.78
04-215-55-984-010	Water System Entry Door - Well #3	3,500.00	3,328.00	-	172.00
04-215-55-984-011	Water System Chlorine Injection Well #2	5,000.00	5,000.00	-	-
04-215-55-984-012	Water System Mag Meters Well #2,3,4	20,000.00	19,710.00	-	290.00

# Capital Ordinances General Capital Activity to 02/06/2020

\*ACTIVITY = Budget - (Balance + Encumbered) (You can include the break out by journal from the report options)

Account Number	Description	Budget	Activity	Encumbered	Balance
04-215-55-984-013	Manager Borough Hall Architect	50,000.00	18,300.00	-	31,700.00
04-215-55-984-014	Public Works Engine Replac. 2006 Pick up	3,000.00	3,000.00	-	-
04-215-55-984-015	Public Works Replace 1997 Utility Truck	49,000.00	46,725.26	-	2,274.74
04-215-55-984-016	Public Works Replace 1997 Toro Tractor	43,000.00	43,925.00	-	(925.00)
04-215-55-984-017	Public Works Replace 2006 Code/Bldg Veh	35,000.00	35,000.00	-	-
04-215-55-984-018	Police On Board Computers	30,000.00	27,600.47	-	2,399.53
04-215-55-984-019	Manager Lightning Detection System	20,000.00	-	-	20,000.00
04-215-55-984-020	Public Works Repair Fence - Recycling	17,900.00	-	-	17,900.00
04-215-55-984-021	Park Maintenance Cove Park Improvements	16,500.00	-	-	16,500.00
04-215-55-984-022	Park Maintenance Playground Safety Imp.	9,500.00	-	-	9,500.00
04-215-55-984-023	Finance Section 20 Costs	50,000.00	15,001.95	10,529.60	24,468.45
<b>2019 CAPITAL ORDINANCE 2-19</b>		<b>1,178,200.00</b>	<b>995,977.71</b>	<b>14,596.65</b>	<b>167,625.64</b>
04-215-55-985-000	POLICE LIVESCAN FINGERPRINT STATION	35,000.00	34,868.00	-	132.00
04-215-55-985-002	POLICE ELEC. SIGNBOARD/SPEED TRAILER	15,385.00	15,385.00	-	-
04-215-55-985-003	FIRE PERSONAL PROTECTIVE EQUIPMENT	28,800.00	4,413.00	-	24,387.00
04-215-55-985-004	FIRE OTHER EQUIPMENT	4,900.00	-	-	4,900.00
04-215-55-985-005	PUBLIC WORKS VEHICLE LIFT	72,250.00	72,202.27	-	47.73
04-215-55-985-006	PUBLIC WORKS RD REPAVING POCONO,MIDVALE	428,966.00	425,643.28	-	3,322.72
04-215-55-985-007	PUBLIC WORKS CURBS AND SIDEWALKS	141,000.00	48,765.43	-	92,234.57
04-215-55-985-008	MANAGER SUNSET LAKE DAM	2,100,000.00	10,035.00	10,050.00	2,079,915.00
04-215-55-985-009	PUBLIC WORKS DUMP TRUCK	195,000.00	194,471.00	-	529.00
04-215-55-985-010	PUB WORKS ASBESTOS ABATEMENT DPW FAC.	34,500.00	5,900.00	9,340.00	19,260.00
04-215-55-985-011	PARKS TENNIS COURT SURFACE REPAIRS	14,000.00	-	-	14,000.00
04-215-55-985-012	PARKS TENNIS COURT FENCE	21,000.00	-	-	21,000.00
04-215-55-985-013	PARKS MIDVALE PARK AED INSTALL	6,500.00	-	-	6,500.00
04-215-55-985-014	ENGINEERING - SECTION 20 COSTS	5,000.00	4,641.97	163.30	194.73
04-215-55-985-015	FINANCE - SECTION 20 COSTS	83,655.00	-	6,519.60	77,135.40
<b>2019 CAPITAL ORDINANCE 2-19</b>		<b>3,185,956.00</b>	<b>816,324.95</b>	<b>26,072.90</b>	<b>2,343,558.15</b>



# Capital Ordinances General Capital Activity to 02/06/2020

\* ACTIVITY = Budget - (Balance + Encumbered) (You can include the break out by journal from the report options)

Account Number	Description	Budget	Activity	Encumbered	Balance
04-215-55-986-000	2019 CAPITAL ORDINANCE 10-19	-	-	-	-
04-215-55-986-001	ROAD REPAVING, MORRIS AVE.	598,690.00	52,426.50	1,354.95	544,908.55
04-215-55-986-002	SECTION 20 COSTS - FINANCE COSTS	11,310.00	-	675.00	10,635.00
		<b>610,000.00</b>	<b>52,426.50</b>	<b>2,029.95</b>	<b>555,543.55</b>
<b>TOTALS</b>					
		<b>10,835,180.59</b>	<b>6,837,164.57</b>	<b>128,778.93</b>	<b>3,869,237.09</b>

Borough of Mountain Lakes  
2019 Reserve Accounts

	Balance 12/31/2018	1st Qtr 2019		2nd Qtr 2019		3rd Qtr 2019		4th Qtr 2019		Balance
		Increases	Decreases	Increases	Decreases	Increases	Decreases	Increases	Decreases	
Reserve for Tax Appeals	\$442,858.17 **		\$74,126.00	\$100,000.00	\$216,429.09 ***					\$252,303.08
Reaserve for Storm Recovery	\$131,401.18	\$30,021.91		\$57,366.95				\$29,680.06		\$248,470.10
Reserve for Accum. Absences	\$40,000.00			\$10,000.00						\$50,000.00
Reserve for Liability Insurance	\$50,000.00									\$50,000.00
Capital Improvement Fund	\$73,944.91			\$148,198.00	\$148,198.00	\$6,000.00				\$67,944.91
Premium on Bonds	\$96,339.90 *				\$5,000.00					\$91,339.90

\* Premium on Bonds is part of the General Capital Fund Balance. The balance as of 12/31/2018 is the premium from the 2017 bond sale.

\*\* \$432,858.17 of the Reserve for Tax Appeals balance at 12/31/18 is for the settled tax appeal for Fairfield Industries.

\*\*\* Decrease in Reserve for Tax Appeals is the second payment to Fairfield Industries.

Borough of Mountain Lakes

Fund Number	Capital and Trust Accounts		Cash Balance 12/31/2019
4	General Capital		\$ 897,470.41
	Subaccounts - Part of the cash balance		
	Capital Improvement Fund Balance	67,944.91	
	Premium on Bonds - Part of Fund Balance	91,339.90	
6	Water Capital		\$ 13,877.93
8	Sewer Capital		\$ 39,604.00
12	Payroll Agency		\$ 26,838.79
13	Animal Control		\$ 393.35
14	Unemployment		\$ 22,802.25
17	Developer's Escrow		\$ 95,013.92
18	Other Trust		\$ 593,974.75
	Subaccounts:		
	Reserve for Municipal Alliance	7,674.76	
	Reserve for Parking Offenses Adj. Act	210.69	
	Fire Marshall Trust	3,264.76	
	Tax Sale Premiums	208,600.00	
	Police - Special Funds	500.00	
	Spruce Edge Parks/Walkways	24,404.44	
	Video Systems for Police Cars	850.00	
	Reserve for Accumulated Absences	50,000.00	
	Reserve for Storm Recovery	248,470.10	
	Reserve for Liability Insurance	50,000.00	
19	Police Outside Services		\$ 81,912.45
20	Affordable Housing		\$ 1,117.67
23	Police Forfeiture of Assets		\$ 9,903.81
26	Flexible Spending		\$ 1,679.59
32	Shade Tree		\$ 4,427.59
33	Recreation		\$ 254,491.68
	Subaccounts:		
	Historic Preservation Comm.	28,386.05	
	Mountain Lakes Centennial Comm.	15,997.97	
	Various Recreation Programs	210,107.66	
49	Net Payroll		0.00

MT Lakes 2020 Capital Requests

Department/Division	Project	Department Request Amount	Recommended	5% Down Payment	Short Term Debt - Recommended Bond Anticipation Notes	Grants	Short Term Debt - Dept. Request	5% Down Payment	Bond Anticipation Notes	Grants
Police	Armored Plate/Carriers	10,511		0	0		526	9,985		
	Vehicle Mounted Automated License Plate Reader	21,306		0	0		1,065	20,240		
	Side by Side ATV	15,000		0	0		750	14,250		
	Police Car Replacement	40,000		0	0		2,000	38,000		
	Retrofit Police Car	15,000	15,000	750	14,250		750	14,250		
	Radios-Police & OEM	54,000		0	0		2,700	51,300		
	Outbuilding - Storage	45,000		0	0		2,250	42,750		
	Sub-total	200,816	15,000	750	14,250	0	10,041	190,775		
	Command Vehicle	40,000	40,000	2,000	38,000		0	38,000		
	Retrofit Command Vehicle	10,000	10,000	500	9,500		500	9,500		
Air Bottle Replacements & Equipment	186,550	186,550	9,328	177,223		9,328	177,223			
Sub-total	236,550	236,550	11,828	224,723	0	11,828	224,723			
Sub-total		0	0	0	0	0	0	0	0	0
Sub-total		437,366	251,550	12,578	238,973	0	21,868	415,498		0
TOTAL PUBLIC SAFETY										
Stormwater	Various Locations	10,000	10,000	500	9,500		500	9,500		
	Sub-total	10,000	10,000	500	9,500	0	500	9,500		0
	Sub-total	0	0	0	0	0	0	0		0
Curb & Sidewalk	Various Improvements Throughout the Borough	151,323	151,323	7,566	143,757		7,566	143,757		
	Miscellaneous Repairs	250,000	250,000	12,500	237,500		12,500	237,500		
	Sub-total	401,323	401,323	19,826	381,497		19,826	381,497		
	Morris Avenue	151,323	151,323	7,566	143,757		7,566	143,757		
	Condit Road	250,000	250,000	12,500	237,500		12,500	237,500		
	Meirose Road - Powerville Rd. to Fanny Rd.	35,826	35,826	1,791	34,035		1,791	34,035		
	Rockaway Terrace - entire length	16,390	16,390	820	15,570		820	15,570		
	North Briarcliff Road - entire length	44,962	44,962	2,248	42,714		2,248	42,714		
	Belvale Road - Howell Rd. to Briarcliff Rd.	14,069	14,069	703	13,366		703	13,366		
	Sub-total	512,570	512,570	25,629	486,941	208,000	25,629	461,312	208,000	
Paving/Road Work/Misc.	Gates	22,000	0	0	0		1,100	20,900		
	Shed	4,800	0	0	0		240	4,560		
	Sub-total	26,800	0	0	0	0	1,340	25,460		0
Recycling	Garage Lighting Upgrade - DPW Facility	15,000	0	0	0		0	0		
	Sub-total	15,000	0	0	0	0	0	0		0
	Sub-total	0	0	0	0	0	0	0		0
Facilities Improvements	Dump Truck	150,000	150,000	7,500	142,500		7,500	142,500		
	52" Mower	13,500	13,500	675	12,825		675	12,825		
	Sub-total	163,500	163,500	8,175	155,325	0	8,175	155,325		0
Vehicles (Non Emergency)	Birchwood; Picnic Tables and Horseshoes	12,700	20,000	1,000	19,000		635	12,065		
	Holiday Decorations for the Boulevard	20,000	20,000	1,000	19,000		1,000	19,000		
	Sub-total	32,700	20,000	1,000	19,000	0	1,635	31,065		0
Water System	Fire Hydrant Replacement Program	15,000	15,000	750	14,250		750	14,250		
	Water Meter Replacement Program - Phase 1	230,000	0	0	0		0	0		
	Sub-total	245,000	15,000	750	14,250	0	750	14,250		0
TOTAL PUBLIC WORKS										
Municipal Building	Includes section 20 costs	1,005,570	721,070	36,054	477,016	208,000	50,279	747,292		208,000
	Total	4,577,474	4,577,474	228,874	4,348,600	0	228,874	4,348,600		0
	Total	4,577,474	4,577,474	228,874	4,348,600	0	228,874	4,348,600		0
Recreation	Total	0	0	0	0	0	0	0		0
	Engineering - Future years' projects	10,000	10,000	500	9,500		500	9,500		
	Financing costs for notes and bonds (5%)	58,614	36,274	1,814	34,461		2,931	55,684		
TOTALS										
Grant Funding		6,089,024	5,596,368	279,818	5,108,549	208,000	304,451	5,576,573		208,000
Down Payment		-208,000	(208,000)							
Bond Anticipation Notes		-304,451	5,388,368							
NET CAPITAL FUNDING COSTS		-508,451	5,388,368							
Per Financial Policy an additional \$10,000 should be added to the current amount needed to budget.		-279,818	5,388,368							
Bond Anticipation Notes		5,576,573	5,108,550							
NET CAPITAL FUNDING COSTS		5,089,024	5,108,550							