



**MEETING MINUTES OF THE COUNCIL OF THE BOROUGH OF MOUNTAIN LAKES  
MAY 10, 2021  
HELD AS A REMOTE MEETING ON ZOOM**

**CALL TO ORDER AND OPEN PUBLIC MEETINGS ACT STATEMENT**

This meeting is being held in compliance with Public Law 1975, Chapter 231, Sections 4 and 13, as notice of this meeting has been reported to The Citizen and the Morris County Daily Record and The Star Ledger on January 7, 2021 and posted in the municipal building.

Mayor Menard called the meeting to order at 630p.m.

**ROLL CALL ATTENDANCE**

<b>Roll Call</b>	<b><u>Present</u></b>	<b><u>Absent</u></b>		<b><u>Present</u></b>	<b><u>Absent</u></b>
Happer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Sheikh	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Korman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Barnett	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lane	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Menard	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Richter	<input checked="" type="checkbox"/>	<input type="checkbox"/>			

**FLAG SALUTE**

Councilmember Happer led the salute to the flag.

**EXECUTIVE SESSION**

R101-21 Resolution to Enter Into Executive Session – Litigation & Attorney Client Privilege

Motion made by Councilmember Richter, second by Councilmember Happer to go into Executive Session, with all members in favor signifying by “Aye”.

**COMMUNITY ANNOUNCEMENTS**

Mayor Menard announced the following: The Trout Derby will take place on May 22<sup>nd</sup> at Birchwood Lake; Borough administrative offices have been temporarily relocated to 420 Boulevard Suite 103 during the renovation of Borough hall; The Borough will have a Memorial Day ceremony (parade is yet to be determined).

Councilmember Korman announced that the Lakeland Hills YMCA will be holding a senior health and wellness day on May 26<sup>th</sup>.

Deputy Mayor Barnett recognized the Garden Club for doing a great job with their plant sale.

**SPECIAL PRESENTATIONS**

**Swearing in of New Police Officer**

Acting Borough Clerk Stern administered the oath of office to new Borough Police Officer Connor Grady.

**REPORTS OF BOROUGH ESTABLISHED BOARDS, COMMISSIONS AND COMMITTEES**

There were no reports.

**BOROUGH COUNCIL DISCUSSION ITEMS**

**First Quarter 2021 Current Budget Report; First Quarter 2021 Water Budget Report and First Quarter 2021 Sewer Budget Report; Trust Balances; Capital Account Balances**

Chief Financial Officer (CFO), Monica Goscicki discussed the 2021 first quarter budget reports with the Council. CFO Goscicki provided a detailed memo of the first quarter current fund budget, first quarter water and sewer budgets, trust balances and capital account balances. The Council asked questions of Ms. Goscicki and she answered them.

**2020 Annual Audit & Corrective Action Plan**

Chief Financial Officer Monica Goscicki discussed the 2020 Annual Audit and the Corrective Action Plan. The only Auditor recommendation is for an adequate segregation of duties to be maintained with respect to the recording of



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treasury funds. Ms. Goscicki advised that this comment is common in smaller municipalities and will not change unless additional employees are hired. The Council asked questions of Ms. Goscicki and she answered them.

**R106-21, Authorizing the Use of the Public Rights-of-Way by Planet Networks, Inc.**

Robert Boyle, Planet Networks President / CEO, was present at the meeting to discuss Resolution R107-21. The Council asked questions of Mr. Boyle and he answered them.

**PUBLIC COMMENT**

Mayor Menard opened the meeting to the public.

Dena Muniz – 7 Rainbow Trail, asked a question about Borough vendor guidelines.

Borough Attorney Oostdyk responded to the public's question.

**ATTORNEY'S REPORT**

Mr. Oostdyk had nothing to report.

**MANAGER'S REPORT**

**Borough Council Meetings**

Mr. Stern reported that in anticipation of Covid-19 restrictions being lifted he is reviewing options for in-person Council meeting locations while Borough Hall is under renovation.

**Stormwater Ordinance Review**

Mr. Stern reported that Ordinance 2-21 has been reviewed and approved by the Morris County Planning Board.

**Part – Time Summer Help**

Mr. Stern reported that the Borough is looking to hire a few individuals for part -time summer positions with the Borough's Department of Public Works.

**RESOLUTIONS**

**R108-21, Authorizing the Filing of a Tax Appeal Counterclaim and Authorizing the Tax Assessor and Borough Attorney to Represent the Borough in Connection with the Appeal**

Council member	M	2nd	Yes	No	Abstain	Absent
Happer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lane	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Richter	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheikh	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Barnett	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Menard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**ORDINANCES TO INTRODUCE**

**11-21, Amending the Chapter 245 of the Revised General Ordinances of the Borough of Mountain Lakes to Make Cannabis Establishments Prohibited Uses Within the Borough of Mountain Lakes**



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**Introduced: May 10, 2021**

Council member	M	2nd	Yes	No	Abstain	Absent
Happer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korman	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lane	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Richter	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheikh	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Barnett	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Menard	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**12-21, Amending a Bond Ordinance of the Borough of Mountain Lakes, in the County of Morris, New Jersey, Heretofore Adopted on June 22, 2020 (#08-20)**

**Introduced: May 10, 2021**

Council member	M	2nd	Yes	No	Abstain	Absent
Happer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korman	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lane	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Richter	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheikh	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Barnett	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Menard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**ORDINANCES TO ADOPT**

There were no ordinances to adopt.

**\*CONSENT AGENDA ITEMS**

Matters listed as Consent Agenda Items are considered routine and will be enacted by one motion of the Council and one roll call vote. There will be no separate discussion of these items unless a Council member requests an item be removed for consideration.

**\*RESOLUTIONS**

- a. R102-21, Authorizing the Payment of Bills
- b. R103-21, Authorizing the Settlement of a Tax Appeal (Prevoznik v. Borough of Mountain Lakes –Block 78 Lot 14)
- c. R104-21, Certifying Compliance with Requirements of Audit
- d. R105-21, Approving the Corrective Action Plan for the Borough of Mountain Lakes
- e. R106-21, Authorizing the Use of the Public Rights-of-Way by Planet Networks, Inc.
- f. R107-21, Authorizing a Professional Services Agreement Between the Borough of Mountain Lakes and Phoenix Advisors, LLC

**\*APPROVAL OF MINUTES**

- 1/25/21 (Executive)
- 4/26/21 (Regular)

**\*BOARD, COMMITTEE AND COMMISSION APPOINTMENTS**

Shaun Oliver to the Traffic & Safety Committee as a Member with a term expiring 12/31/2021



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**\*Approval of the Consent Agenda**

Council member	M	2nd	Yes	No	Abstain	Absent
Happer	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korman	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lane	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Richter	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheikh	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Barnett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Menard	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Resolution R106-21 was removed from the Consent Agenda and not voted on.**

**DEPARTMENT REPORTS SUBMITTED FOR FILING** (reports are included only if checked)

- Construction Department
- Department of Public Works
- Fire Department
- Health Department
- Police Department
- Recreation Department
- Code Enforcement/Property maintenance report

**COUNCIL REPORTS**

**Affordable Housing Advisory Committee**– Councilmember Korman reported the following: There are two Zoom information sessions about the Borough’s Accessory Apartments Program scheduled for May 18<sup>th</sup> and June 17<sup>th</sup>; The committee will be hosting a meeting with the commercial property owners of Business Zone “A” to educate them on the Borough’s Accessory Apartments Program.

**Economic Development Advisory Committee (EDAC)** – Deputy Mayor Barnett reported that a developer is interested in constructing a single structure building with multiple units (possibly affordable housing units) on the furthest westbound Route 46 Mountain Lakes property. The committee also discussed the cannabis ordinance.

**Shade Tree Commission** – Councilmember Korman reported the following: There were 850 saplings planted in the Borough during NJ Earth Week; There was an Arbor Day celebration at Wildwood School; The shade tree agreements are being implemented at the Sunrise Living facility; The commission is working on updating the honorary / memorial tree information on the Borough website and also discussed increasing the honorary / memorial tree fee; The commission student members’ are drafting a letter to Borough business owners advising them of the recent change to the shade tree regulations (Borough Ordinance 8-21).

**DPW Committee** – Councilmember Happer reported that Island Beach renovations are being finalized in time for beach season and that the hydroraking at Birchwood Lake has been completed. Councilmember Korman reported that numerous natural gas leaks have been patched in the Borough.

**Planning Board** – Mayor Menard reported that the board continued to hear the Highview application, and that all of the professionals have been heard. The next meeting is scheduled for May 20<sup>th</sup> and final comment on the Highview application from the public and the Planning Board will be heard.

**Environmental Commission** – Councilmember Happer reported that the commission discussed a draft noise ordinance, water consumption at the proposed Wawa/hotel development, and an addendum to the Borough’s stormwater ordinance.



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Historic Preservation Committee – Councilmember Korman reported that the committee applied for their annual grant and also that the contributing dwelling database on the Borough website has been fixed.

Finance Advisory Committee (FAC) – Councilmember Sheikh thanked FAC Chairperson John Kaplan, Councilmember Happer and the committee for all of their hard work regarding the Borough’s upcoming bond sale.

Health Commission – Deputy Mayor Barnett reported that the commission discussed the following: The state of the Covid-19 pandemic; Bringing stigma-free awareness into the Mountain Lakes school system; Creating postcards with QR codes to leave in public locations to help the public access resources to mental health services.

Lakes Management – Councilmember Richter reported that Solitude Lake Management is focused on maintaining the health of the Borough lakes.

Zoning Board – Councilmember Richter reported that the board heard and approved two minor applications.

Green Team – Councilmember Korman reported that the committee is working toward obtaining silver certification for Sustainable New Jersey and is hoping to apply for silver status by June.

**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.

Mayor Menard opened the meeting to the public.

There was no one from the public wishing to speak.

**NEXT STEPS AND PRIORITIES**

Mayor Menard reviewed the following next steps and priorities:

Next Step	Completed by	Completion date
Amendments to Resolution R106-21 (Planet Networks)	Borough Attorney	
Finalization of Memorial Day Festivities	Mayor	
Alternative Cannabis Treatment Center Definition	Borough Attorney	

**ADJOURNMENT at 9:08P.M.**

Motion made by Councilmember Happer, second by Mayor Menard to adjourn the meeting at 9:08p.m., with all members in favor signifying by “Aye”.

Respectfully Submitted

  
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Cara Fox, Deputy Borough Clerk

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**BOROUGH OF MOUNTAIN LAKES  
INTEROFFICE MEMORANDUM**

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**TO:** Mitchell Stern, Borough Manager  
**SUBJECT:** First Quarter 2021 Current Budget Report  
**DATE:** April 26, 2021

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Attached is the first quarter budget report for the current fund budget:

**Summary:**

Revenues:

- Anticipated surplus and General Capital Surplus will be realized in April.
- Liquor Licenses – Due by June 30th.
- Other Licenses include food handlers and raffles; 48.75% of the budgeted amount has been collected.
- Fees and Permits are made up of items such as; planning board fees, zoning board fees, smoke detectors, soil erosion, and tree removal permits, these receipts can vary from month to month. As of 3/31/21, 23.73% of the total budget amount has been collected.
- Clerk Fees and Permits are made up of marriage licenses, road opening permits, and municipal assessment searches. These receipts can vary from month to month.
- The Board of Education field lease and the majority of the Solid Waste fees are paid to us by the Board of Education. Since these amounts are not budgeted by the Board of Education until their next year's budget we will invoice them for half the year in July and half the year in October.
- The State revenue is usually received between July and November.
- The delinquent tax balance at 12/31/20 was \$355,462.61. In the first quarter of 2021 we collected \$169,991.65, which is 48% of the balance. Delinquent notices were sent out on March 5, 2021.

Expenditures: After reviewing all of the line items the line items of concern are:

- Natural Gas – The bills seem to be running a little bit higher than 2020. The account will have to be monitored closely as the year progresses.

Expenditures: Individual account review:

- The total paid or charged as of 3/31/21 against the 2021 budget was \$2,232,547.68 which equals 18.69% of the total budget amount of \$9,833,587.70.
- As of 3/31/21, 7 payrolls had been recorded against the budget; 1/1/21-4/1/21.
- Clerk's S&W – There was an adjustment made in April for the clerk's salary for the January payrolls to split it between current, water, and sewer.
- Tax Collection O/E – This account has a negative activity amount because the credit card fees collected for March are not paid out until April and no other purchases were made in the first quarter.
- Finance O/E – Over 25% of the budget has been spent because the annual service contract for Municipal Software was due and paid.
- Legal Services – The retainer contract is encumbered for the entire year.

- Group Health Insurance – The Water and Sewer portions of those budgets were not credited back for the first quarter, the first and second quarters portions will be credited back to the current budget before June 30<sup>th</sup>.
- Health Benefit Waiver has a credit balance because the entire amount of the Water and Sewer budgets for 2021 was moved into the current fund line item.
- Solid Waste S&W – Part of the budget is for the twice a year overtime for trash days which has not taken place this year.
- Solid Waste O/E & Recycling Tax – These payments are paid after the month end bill is received. Only 2 months' payments have been made as of 3/31/21.
- Maintenance of Parks (Beaches/Lakes) – The entire Solitude Contract for 2021 for lakes management is encumbered.
- Aid to Public Library – Their payments are encumbered through November of 2021.
- Dog Regulation – The budget amount will be transferred to the Dog Trust Account where the expenses are paid out of.
- PERS and PFRS – The employers bills will be paid in full in April.
- Bond and BAN principal and interest amounts are paid according to the due dates on the payment schedules.
- Grant expenditures were charged out and moved over to the grant fund.
- Deferred Charges will be charged out in the second quarter.
- Reserve for Uncollected Taxes is charged out by journal entry and will be done during the second quarter.

  
Monica Goscicki  
Chief Financial Officer

Borough of Mountain Lakes Budget Comparison												
Current Fund - Revenue Budgets												
Account Number	Description	Activity to 3/31/2021			Activity to 3/31/2020			Total Realized in 2020	% Received	Balance	Budget	% Received
		Budget	Activity	Balance	Budget	Activity	Balance					
01-190-07-200-000	AMOUNT TO BE RAISED BY TAXATION	\$6,862,370.53	\$0.00	\$6,862,370.53	\$6,772,254.82	\$0.00	\$7,804,824.38	0.00%	\$6,772,254.82	\$6,772,254.82	0.00%	
01-192-08-101-000	ANTICIPATED SURPLUS	\$1,319,338.00	\$0.00	\$1,319,338.00	\$1,354,338.00	\$0.00	\$1,354,338.00	0.00%	\$1,354,338.00	\$1,354,338.00	0.00%	
01-192-08-101-004	CAPITAL SURPLUS - GENERAL CAPITAL	\$43,841.00	\$0.00	\$43,841.00	\$230,000.00	\$0.00	\$230,000.00	0.00%	\$230,000.00	\$230,000.00	0.00%	
01-192-08-103-000	LICENSES - LIQUOR	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$12,688.00	0.00%	\$12,000.00	\$12,000.00	0.00%	
01-192-08-104-000	OTHER LICENSES	\$2,000.00	\$975.00	\$1,025.00	\$2,000.00	\$1,390.00	\$2,290.00	48.75%	\$2,000.00	\$610.00	69.50%	
01-192-08-105-000	FEES & PERMITS	\$41,500.00	\$9,848.00	\$31,652.00	\$31,500.00	\$9,484.58	\$51,235.94	23.73%	\$31,500.00	\$22,015.42	30.11%	
01-192-08-106-010	CLERK'S FEES & PERMITS	\$3,500.00	\$5,178.00	-\$1,678.00	\$3,500.00	\$771.00	\$8,220.00	147.94%	\$3,500.00	\$2,729.00	22.03%	
01-192-08-110-000	MUNICIPAL COURT FINES & COSTS	\$20,000.00	\$1,240.32	\$18,759.68	\$26,000.00	\$6,842.52	\$13,849.08	6.20%	\$26,000.00	\$19,157.48	26.32%	
01-192-08-112-000	INTEREST & COSTS-TAX COLLECTION	\$50,000.00	\$12,884.27	\$37,115.73	\$43,000.00	\$13,664.94	\$82,021.98	25.77%	\$43,000.00	\$29,335.06	31.78%	
01-192-08-113-000	INTEREST ON INVESTMENTS	\$20,500.00	\$8,399.35	\$12,100.65	\$20,500.00	\$5,439.60	\$26,505.63	40.97%	\$20,500.00	\$15,060.40	26.53%	
01-192-08-115-000	CABLE FRANCHISE FEES	\$17,323.00	\$17,322.99	\$0.01	\$18,927.00	\$17,756.00	\$18,927.01	100.00%	\$18,927.00	\$1,171.00	93.81%	
01-192-08-116-000	UTILITY FUND BALANCES	\$37,250.00	\$0.00	\$37,250.00	\$217,190.00	\$0.00	\$217,190.00	0.00%	\$217,190.00	\$0.00	0.00%	
01-192-08-118-000	RECREATION FEES & INCOME	\$60,000.00	\$9,475.00	\$50,525.00	\$60,000.00	\$6,595.00	\$61,477.70	15.79%	\$60,000.00	\$53,405.00	10.99%	
01-192-08-119-000	RENT FROM RAILROAD STATIONS	\$38,192.00	\$9,834.54	\$28,357.46	\$37,000.00	\$9,548.10	\$38,192.40	25.75%	\$37,000.00	\$27,451.90	25.81%	
01-192-08-120-000	T-MOBILE CELL TOWER LEASE	\$71,000.00	\$18,259.35	\$52,740.65	\$67,500.00	\$17,557.08	\$71,164.68	25.72%	\$67,500.00	\$49,942.92	26.01%	
01-192-08-121-000	SPRINT/NEXTEL LEASE-1/2 DUE T-MOBILE	\$20,000.00	\$5,655.06	\$14,344.94	\$19,000.00	\$5,490.36	\$22,290.81	28.28%	\$19,000.00	\$13,509.64	28.90%	
01-192-08-122-000	BOARD OF EDUCATION-FIELD LEASE	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	0.00%	\$45,000.00	\$0.00	0.00%	
01-192-08-123-000	VERIZON GROUND LEASE	\$33,000.00	\$11,255.04	\$21,744.96	\$31,500.00	\$12,098.25	\$33,027.57	34.11%	\$31,500.00	\$19,401.75	38.41%	
01-192-08-125-000	SOLID WASTE FEES	\$53,600.00	\$1,056.00	\$52,544.00	\$53,600.00	\$0.00	\$57,331.76	1.97%	\$53,600.00	\$0.00	0.00%	
01-192-08-126-000	TRASH BAG RECEIPTS	\$188,000.00	\$46,912.50	\$141,087.50	\$188,000.00	\$47,625.00	\$229,512.50	24.95%	\$188,000.00	\$140,375.00	25.33%	
01-192-08-160-000	UNIFORM CONSTRUCTION CODE FEES	\$141,000.00	\$80,722.00	\$60,278.00	\$183,000.00	\$117,155.00	\$235,908.00	57.25%	\$183,000.00	\$65,845.00	64.02%	
01-192-08-227-000	RESERVE FOR DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$10,331.00	\$0.00	\$10,331.00	0.00%	\$10,331.00	\$0.00	0.00%	
01-192-09-000-000	STATE AID REVENUE (NON-GRANT)	\$417,293.00	\$0.00	\$417,293.00	\$417,293.00	\$0.00	\$417,293.00	100.00%	\$417,293.00	\$0.00	0.00%	
01-192-10-000-000	FEDERAL & STATE GRANT REVENUE	\$11,880.17	\$11,880.17	\$0.00	\$417,293.00	\$0.00	\$417,293.00	100.00%	\$417,293.00	\$0.00	0.00%	
01-192-15-499-000	RECEIPTS DELINQUENT TAX	\$325,000.00	\$169,991.65	\$155,008.35	\$19,245.08	\$0.00	\$23,745.08	52.31%	\$19,245.08	\$19,245.08	80.34%	
01-192-18-001-000	CURRENT YEAR TAXES RECEIVED	\$0.00	\$8,271,621.19	-\$8,271,621.19	\$287,281.59	\$230,813.72	\$421,161.43	52.31%	\$287,281.59	\$56,467.87	80.34%	
01-192-20-200-000	UNANTICIPATED REVENUES (MIRNA)	\$0.00	\$153,935.90	-\$153,935.90	\$0.00	\$18,186.78	\$46,031.88		\$0.00	-\$8,103,220.50		
TOTALS		\$9,833,587.70	\$8,846,446.33	\$987,141.37	\$10,149,960.49	\$8,623,638.43	\$11,534,557.83	89.96%	\$10,149,960.49	\$1,526,322.06	84.96%	



**Borough of Mountain Lakes Budget Comparison**  
**Current Fund - Expenditure Budgets**

Account Number	Description	Activity to 3/31/2021					Activity to 3/31/2020					% Expend. & Encum.	% Expend. & Encum.
		Budget	Activity	Encumbered	Balance	% Expended	Total Expended In 2020/2021	Budget	Activity	Encumbered	Balance		
01-201-20-100-001	GENERAL ADMIN - SALARY & WAGES	\$133,157.00	\$35,852.88	\$0.00	\$97,304.12	26.93%	\$125,425.12	\$127,239.00	\$34,994.16	\$0.00	\$92,244.84	27.50%	27.50%
01-201-20-100-020	GENERAL ADMIN - OTHER EXPENSE	\$82,600.00	\$13,479.06	\$2,530.07	\$66,590.87	16.32%	\$59,776.63	\$88,600.00	\$6,684.56	\$2,633.29	\$77,282.15	9.80%	12.77%
01-201-20-110-020	MAYOR & COUNCIL - OTHER EXP	\$6,000.00	\$982.00	\$0.00	\$5,018.00	16.37%	\$1,785.44	\$6,000.00	\$948.23	\$0.00	\$5,051.77	15.80%	16.65%
01-201-20-120-001	MUNICIPAL CLERK - SALARY/WAGE	\$38,639.00	\$14,305.33	\$0.00	\$24,333.67	37.02%	\$60,364.45	\$74,328.00	\$15,114.90	\$0.00	\$59,213.10	20.34%	20.34%
01-201-20-120-020	MUNICIPAL CLERK - OTHER EXP	\$21,200.00	\$1,888.86	\$125.00	\$19,186.14	8.91%	\$13,648.79	\$24,400.00	\$1,538.18	\$670.64	\$22,191.18	6.30%	9.05%
01-201-20-130-001	FINANCE - SALARY & WAGE	\$11,055.00	\$4,325.63	\$0.00	\$6,729.37	24.91%	\$6,729.37	\$11,055.00	\$4,325.63	\$0.00	\$6,729.37	31.71%	31.71%
01-201-20-130-020	FINANCE - OTHER EXPENSES	\$24,383.00	\$0.00	\$0.00	\$24,383.00	0.00%	\$24,383.00	\$24,383.00	\$0.00	\$0.00	\$24,383.00	0.00%	0.00%
01-201-20-140-020	ANNUAL AUDIT	\$36,950.00	\$6,729.37	\$0.00	\$30,220.63	18.20%	\$30,220.63	\$36,950.00	\$6,729.37	\$0.00	\$30,220.63	8.18%	8.18%
01-201-20-140-020	COMPUTER SERVICES	\$36,950.00	\$6,729.37	\$0.00	\$30,220.63	18.20%	\$30,220.63	\$36,950.00	\$6,729.37	\$0.00	\$30,220.63	8.18%	8.18%
01-201-20-145-001	TAX COLLECTOR - SALARY & WAGE	\$2,715.00	\$0.00	\$0.00	\$2,715.00	0.00%	\$2,715.00	\$2,715.00	\$0.00	\$0.00	\$2,715.00	0.00%	0.00%
01-201-20-145-020	TAX COLLECTOR - OTHER EXPENSES	\$4,715.00	\$0.00	\$0.00	\$4,715.00	0.00%	\$4,715.00	\$4,715.00	\$0.00	\$0.00	\$4,715.00	0.00%	0.00%
01-201-20-150-001	TAX ASSESSOR - SALARY & WAGE	\$2,715.00	\$0.00	\$0.00	\$2,715.00	0.00%	\$2,715.00	\$2,715.00	\$0.00	\$0.00	\$2,715.00	0.00%	0.00%
01-201-20-150-020	TAX ASSESSOR - OTHER EXPENSES	\$2,715.00	\$0.00	\$0.00	\$2,715.00	0.00%	\$2,715.00	\$2,715.00	\$0.00	\$0.00	\$2,715.00	0.00%	0.00%
01-201-20-155-020	RESERVE FOR TAX APPEALS - OTHER EXPENSE	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%	0.00%
01-201-20-165-020	LEGAL SERVICES - OTHER EXPENSE	\$115,000.00	\$23,385.48	\$0.00	\$91,614.52	20.34%	\$91,614.52	\$115,000.00	\$23,385.48	\$0.00	\$91,614.52	17.14%	17.14%
01-201-21-180-001	ENGINEERING SERVICES	\$35,700.00	\$1,082.58	\$0.00	\$34,617.42	3.03%	\$33,634.88	\$35,700.00	\$1,082.58	\$0.00	\$34,617.42	4.47%	4.47%
01-201-21-180-020	PLANNING BOARD - SALARY & WAGE	\$12,150.00	\$818.27	\$0.00	\$11,331.73	23.87%	\$11,331.73	\$12,150.00	\$818.27	\$0.00	\$11,331.73	22.95%	22.95%
01-201-21-185-001	BD OF ADJUST - SALARY & WAGE	\$15,860.00	\$2,914.85	\$0.00	\$12,945.15	23.82%	\$12,945.15	\$15,860.00	\$2,914.85	\$0.00	\$12,945.15	6.87%	9.14%
01-201-21-185-020	BD OF ADJUST - OTHER EXPENSES	\$12,236.00	\$337.62	\$0.00	\$11,898.38	23.82%	\$11,898.38	\$12,236.00	\$337.62	\$0.00	\$11,898.38	6.87%	9.14%
01-201-22-195-001	UNIFORM CONST CODE-SALARY/WAGE	\$126,059.00	\$32,670.81	\$0.00	\$93,388.19	25.92%	\$93,388.19	\$126,059.00	\$32,670.81	\$0.00	\$93,388.19	3.68%	9.98%
01-201-22-195-020	UNIFORM CONST - OTHER EXPENSES	\$14,010.00	\$293.36	\$0.00	\$13,716.64	2.09%	\$13,716.64	\$14,010.00	\$293.36	\$0.00	\$13,716.64	6.05%	6.05%
01-201-22-196-001	CODE ENFORCEMENT - SALARY & WAGE	\$44,528.00	\$12,161.10	\$0.00	\$32,366.90	27.31%	\$32,366.90	\$44,528.00	\$12,161.10	\$0.00	\$32,366.90	27.13%	27.13%
01-201-22-196-020	CODE ENFORCEMENT - OTHER EXPENSES	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	0.00%
01-201-23-210-020	INSURANCE - LIABILITY	\$105,117.00	\$26,017.75	\$0.00	\$79,099.25	24.75%	\$79,099.25	\$105,117.00	\$26,017.75	\$0.00	\$79,099.25	46.56%	46.56%
01-201-23-215-020	WORKERS COMPENSATION	\$65,792.00	\$21,447.75	\$0.00	\$44,344.25	25.00%	\$44,344.25	\$65,792.00	\$21,447.75	\$0.00	\$44,344.25	50.00%	50.00%
01-201-23-220-020	GROUP INSURANCE PLANS EMPLOYEE	\$391,197.00	\$115,908.66	\$33,814.60	\$241,473.74	29.63%	\$331,195.69	\$391,197.00	\$115,908.66	\$33,814.60	\$241,473.74	30.22%	30.22%
01-201-23-222-020	HEALTH BENEFIT WAIVER	\$4,396.00	\$0.00	\$0.00	\$4,396.00	0.00%	\$4,396.00	\$4,396.00	\$0.00	\$0.00	\$4,396.00	0.00%	0.00%
01-201-23-225-020	INSURANCE - UNEMPLOYMENT COMPENSATION	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%	0.00%
01-201-25-240-001	POLICE DEPT - SALARY & WAGE	\$1,957,451.00	\$562,957.95	\$0.00	\$1,394,493.05	28.76%	\$1,829,851.72	\$1,957,451.00	\$562,957.95	\$0.00	\$1,394,493.05	25.98%	25.98%
01-201-25-240-020	POLICE DEPT - OTHER EXPENSES	\$130,420.00	\$16,711.41	\$19,968.69	\$93,739.90	12.81%	\$98,001.81	\$130,420.00	\$16,711.41	\$19,968.69	\$93,739.90	9.92%	28.95%
01-201-25-241-020	TRAFFIC & SAFETY COMM. - OTHER EXPENSES	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%	\$1,600.00	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%	0.00%
01-201-25-250-020	INTERLOCAL SERVICES: MC DISPATCH - OE	\$105,990.00	\$26,497.42	\$0.00	\$79,492.58	25.00%	\$106,189.68	\$105,990.00	\$26,497.42	\$0.00	\$79,492.58	25.00%	25.00%
01-201-25-251-020	INTERLOCAL SERVICES: DENVERVILLE COURT - OE	\$38,516.00	\$14,629.00	\$0.00	\$23,887.00	25.00%	\$23,887.00	\$38,516.00	\$14,629.00	\$0.00	\$23,887.00	25.00%	25.00%
01-201-25-252-001	EMERGENCY MGMT - SALARY & WAGE	\$5,500.00	\$1,603.39	\$0.00	\$3,896.61	29.15%	\$5,499.78	\$5,500.00	\$1,603.39	\$0.00	\$3,896.61	29.17%	29.17%
01-201-25-252-020	EMERGENCY MGMT - OTHER EXPENSE	\$4,925.00	\$0.00	\$0.00	\$4,925.00	0.00%	\$4,925.00	\$4,925.00	\$0.00	\$0.00	\$4,925.00	0.00%	0.00%
01-201-25-255-001	FIRE DEPT - SALARY & WAGE	\$7,500.00	\$2,187.80	\$0.00	\$5,312.20	29.17%	\$7,500.00	\$7,500.00	\$2,187.80	\$0.00	\$5,312.20	27.90%	27.90%
01-201-25-255-020	FIRE DEPT - OTHER EXPENSES	\$32,800.00	\$2,401.96	\$5,433.03	\$24,965.01	7.32%	\$24,965.01	\$32,800.00	\$2,401.96	\$5,433.03	\$24,965.01	17.10%	17.10%
01-201-25-260-020	VOL. AMBULANCE SQUAD CONTRIB	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%	0.00%
01-201-25-266-001	FIRE DEPT - SAFETY - OTHER EXP	\$1,500.00	\$4,453.17	\$0.00	\$11,030.83	28.76%	\$11,030.83	\$1,500.00	\$4,453.17	\$0.00	\$11,030.83	25.00%	25.00%
01-201-25-266-020	FIRE DEPT - SAFETY - SALARY/WAGE	\$370,835.00	\$60.00	\$0.00	\$370,775.00	4.00%	\$370,775.00	\$370,835.00	\$60.00	\$0.00	\$370,775.00	28.66%	28.66%
01-201-26-290-020	STREETS & ROADS - OTHER EXP.	\$221,325.00	\$106,016.19	\$0.00	\$115,308.81	28.59%	\$115,308.81	\$221,325.00	\$106,016.19	\$0.00	\$115,308.81	31.29%	31.29%
01-201-26-300-020	SHADE TREE COMMISSION - O/E	\$61,425.00	\$35,686.91	\$27,273.44	\$15,864.65	16.12%	\$15,864.65	\$61,425.00	\$35,686.91	\$27,273.44	\$15,864.65	24.21%	24.21%
01-201-26-305-001	SOLID WASTE - SALARY & WAGES	\$23,500.00	\$3,381.00	\$0.00	\$20,119.00	15.03%	\$20,119.00	\$23,500.00	\$3,381.00	\$0.00	\$20,119.00	0.00%	0.00%
01-201-26-305-020	SOLID WASTE - OTHER EXPENSES	\$646,688.00	\$91,410.18	\$448.00	\$554,825.82	14.14%	\$554,825.82	\$646,688.00	\$91,410.18	\$448.00	\$554,825.82	11.49%	17.43%

Account Number	Description	Activity to 3/31/2021										Activity to 3/31/2020									
		Budget	Encumbered	Balance	% Expended	% Expended & Encum.	Total Expended in 2020/2021	Budget	Encumbered	Activity	Balance	% Expended	% Expended & Encum.								
01-201-26-306-020	RECYCLING TAX	\$4,700.00	\$0.00	\$4,136.24	11.99%	11.99%	\$3,819.48	\$4,700.00	\$0.00	\$951.93	20.25%	20.25%	\$3,748.07	20.25%	20.25%						
01-201-26-310-020	BLDG & GROUNDS - MUNIC BLDG	\$22,600.00	\$1,301.10	\$19,199.18	9.29%	15.05%	\$12,650.73	\$32,600.00	\$0.00	\$842.13	2.58%	2.58%	\$29,998.08	2.58%	8.02%						
01-201-26-315-020	VEHICLE REPAIRS & MAINTENANCE	\$54,000.00	\$6,609.15	\$59,948.73	12.24%	26.07%	\$48,088.90	\$53,000.00	\$0.00	\$7,587.09	14.32%	31.07%	\$53,531.81	14.32%	31.07%						
01-201-27-330-001	BOARD OF HEALTH - SALARY/WAGE	\$5,000.00	\$1,458.31	\$3,541.69	29.17%	29.17%	\$1,458.31	\$5,000.00	\$0.00	\$1,458.31	29.17%	29.17%	\$3,541.69	29.17%	29.17%						
01-201-27-330-020	BOARD OF HEALTH - OTHER EXP.	\$26,585.00	\$0.00	\$26,585.00	0.00%	0.00%	\$26,192.00	\$26,192.00	\$0.00	\$6,548.00	25.00%	25.00%	\$19,644.00	25.00%	25.00%						
01-201-27-335-020	ENVIRONMENTAL COMM. - OTHER EXP.	\$1,625.00	\$0.00	\$1,625.00	0.00%	0.00%	\$2,757.40	\$9,400.00	\$0.00	\$401.73	4.27%	4.27%	\$8,998.27	4.27%	4.27%						
01-201-27-337-020	WOODLAND COMMITTEE - OTHER EXPENSE	\$3,700.00	\$0.00	\$3,700.00	0.00%	0.00%	\$899.94	\$900.00	\$0.00	\$0.00	0.00%	0.00%	\$899.94	0.00%	0.00%						
01-201-27-340-020	DOG REGULATION - OTHER EXPENSE	\$3,000.00	\$0.00	\$3,000.00	0.00%	0.00%	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	100.00%	100.00%	\$500.00	100.00%	100.00%						
01-201-28-370-001	RECREATION DEPT. - SALARY/WAGE	\$109,953.00	\$8,565.06	\$101,387.94	7.75%	7.75%	\$97,720.46	\$93,366.00	\$0.00	\$8,356.25	8.95%	8.95%	\$85,009.75	8.95%	8.95%						
01-201-28-375-020	PARKS & PLAYGROUNDS OTHER EXP.	\$37,125.00	\$316.00	\$35,289.00	0.85%	4.95%	\$8,717.81	\$35,375.00	\$0.00	\$1,022.77	2.89%	2.89%	\$33,594.01	2.89%	2.89%						
01-201-29-390-020	MAINT OF PARKS (BEACHES/LAKES)	\$135,359.00	\$59,954.00	\$174,445.00	0.71%	45.00%	\$118,403.15	\$155,750.00	\$640.00	\$1,022.77	0.41%	2.00%	\$152,630.00	0.41%	2.00%						
01-201-30-415-010	AID TO PUBLIC LIBRARY	\$303,708.00	\$101,781.97	\$179,060.68	33.51%	92.47%	\$298,015.00	\$298,015.00	\$87,700.00	\$210,315.00	29.43%	100.00%	\$0.00	29.43%	100.00%						
01-201-30-415-010	ACCUMULATED LEAVE COMPENSATION - S&W	\$10,000.00	\$0.00	\$10,000.00	0.00%	0.00%	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0.00%	0.00%	\$10,000.00	0.00%	0.00%						
01-201-30-420-020	CELEBRATION OF PUBLIC EVENTS - O/E	\$6,250.00	\$0.00	\$6,250.00	0.00%	0.00%	\$0.00	\$6,250.00	\$0.00	\$0.00	0.00%	0.00%	\$6,250.00	0.00%	0.00%						
01-201-31-435-020	ELECTRICITY - ALL DEPARTMENTS	\$53,025.00	\$3,886.84	\$49,138.16	7.33%	7.33%	\$41,159.63	\$53,025.00	\$6,711.81	\$0.00	12.66%	12.66%	\$46,313.19	12.66%	12.66%						
01-201-31-436-020	ELECTRICITY - STREET LIGHTING	\$47,940.00	\$3,511.21	\$44,428.79	7.32%	7.32%	\$44,470.47	\$47,940.00	\$5,585.47	\$0.00	11.65%	11.65%	\$42,354.53	11.65%	11.65%						
01-201-31-437-020	NATURAL GAS	\$25,503.00	\$4,861.01	\$16,579.69	19.06%	34.99%	\$26,192.06	\$25,500.00	\$5,752.57	\$1,629.75	22.78%	29.24%	\$23,870.25	22.78%	29.24%						
01-201-31-440-020	TELECOMMUNICATIONS	\$22,725.00	\$5,869.08	\$16,855.92	25.83%	25.83%	\$21,132.15	\$22,725.00	\$5,306.29	\$4,968.71	23.35%	78.14%	\$17,756.29	23.35%	78.14%						
01-201-31-447-020	PETROLEUM PRODUCTS	\$35,000.00	\$4,965.26	\$27,147.02	14.19%	22.44%	\$27,147.02	\$37,875.00	\$6,382.61	\$8,710.87	16.85%	39.85%	\$29,164.13	16.85%	39.85%						
01-201-31-456-010	RESERVE FOR SALARY ADJUSTMENT - S&W	\$15,500.00	\$0.00	\$15,500.00	0.00%	0.00%	\$10,650.00	\$15,500.00	\$0.00	\$0.00	0.00%	0.00%	\$15,500.00	0.00%	0.00%						
01-201-36-471-020	PERS	\$142,137.00	\$0.00	\$142,137.00	0.00%	0.00%	\$122,230.62	\$124,823.00	\$122,230.62	\$0.00	97.92%	97.92%	\$2,592.38	97.92%	97.92%						
01-201-36-472-020	SOCIAL SECURITY (O.A.S.I.)	\$116,228.00	\$30,983.92	\$85,244.08	26.66%	26.66%	\$107,743.37	\$112,357.00	\$36,061.91	\$0.00	32.10%	32.10%	\$76,295.09	32.10%	32.10%						
01-201-36-475-000	PHRS - CONTRIBUTION	\$500,238.00	\$0.00	\$500,238.00	0.00%	0.00%	\$442,664.00	\$443,314.00	\$442,664.00	\$0.00	99.85%	99.85%	\$650.00	99.85%	99.85%						
01-201-36-477-020	LENGTH OF SVS AWARDS (LOSAP)	\$22,500.00	\$0.00	\$22,500.00	0.00%	0.00%	\$16,100.00	\$22,500.00	\$0.00	\$0.00	0.00%	0.00%	\$22,500.00	0.00%	0.00%						
01-201-41-700-000	GRANT EXPENDITURES	\$8,500.00	\$1,604.58	\$6,895.42	18.88%	18.88%	\$6,837.09	\$6,500.00	\$1,665.36	\$0.00	25.62%	25.62%	\$4,834.64	25.62%	25.62%						
01-201-44-901-020	CAPITAL IMPROVEMENT FUNDO	\$11,880.17	\$11,880.17	\$0.00	100.00%	100.00%	\$23,745.08	\$19,245.08	\$0.00	\$0.00	0.00%	0.00%	\$19,245.08	0.00%	0.00%						
01-201-45-920-020	PAYMENT OF BOND PRINCIPAL	\$690,000.00	\$0.00	\$690,000.00	0.00%	0.00%	\$412,582.00	\$412,582.00	\$0.00	\$0.00	0.00%	0.00%	\$412,582.00	0.00%	0.00%						
01-201-45-925-020	PAYMENT OF BOND PRINCIPAL	\$225,989.00	\$0.00	\$225,989.00	0.00%	0.00%	\$89,485.00	\$89,485.00	\$0.00	\$0.00	0.00%	0.00%	\$89,485.00	0.00%	0.00%						
01-201-45-930-020	INTEREST ON BONDS	\$152,863.00	\$77,762.50	\$75,100.50	50.87%	50.87%	\$191,225.00	\$191,225.00	\$89,362.50	\$0.00	46.73%	46.73%	\$101,862.50	46.73%	46.73%						
01-201-45-935-020	INTEREST ON NOTES	\$59,099.00	\$0.00	\$59,099.00	0.00%	0.00%	\$12,982.00	\$12,982.00	\$0.00	\$0.00	0.00%	0.00%	\$12,982.00	0.00%	0.00%						
01-201-46-880-020	DEFERRED CHARGES	\$15,000.00	\$0.00	\$15,000.00	0.00%	0.00%	\$20,885.59	\$20,885.59	\$0.00	\$0.00	0.00%	0.00%	\$20,885.59	0.00%	0.00%						
01-201-50-899-020	RESERVE FOR UNCOLLECTED TAXES	\$1,520,628.53	\$0.00	\$1,520,628.53	0.00%	0.00%	\$1,460,811.82	\$1,460,811.82	\$0.00	\$0.00	0.00%	0.00%	\$1,460,811.82	0.00%	0.00%						
TOTALS		\$9,833,587.70	\$1,837,603.73	\$394,943.95	18.69%	22.70%	\$9,557,416.11	\$10,149,960.49	\$2,190,111.12	\$409,773.52	21.58%	25.61%	\$7,550,075.85	21.58%	25.61%						

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**BOROUGH OF MOUNTAIN LAKES  
INTEROFFICE MEMORANDUM**

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**TO:** Mitchell Stern, Borough Manager

**SUBJECT:** First Quarter 2021 Water Budget Report  
First Quarter 2021 Sewer Budget Report

**DATE:** April 26, 2021

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Attached are the first quarter budget reports for the water operating and sewer operating budgets:  
Water Operating:

- The total Water Operating budget is \$868,650.00, our receipts for the first quarter were \$141,189.48. The first quarter payment was due on 2/15 and delinquent notices were mailed out on 2/25 with a due date of 3/15.
- The expenditures paid or charged at 3/31/21 are approximately 21.45% of the total budget.

Sewer Operating:

- The total Sewer Operating budget is \$897,729.00, our receipts for the first quarter were \$199,722.05. The first quarter payment was due on 2/15 and delinquent notices were mailed out on 2/25 with a due date of 3/15.
- The expenditures paid or charged at 3/31/21 are approximately 21.46% of the total budget.

  
Monica Goscicki  
Chief Financial Officer

Borough of Mountain Lakes											
Water Operating - Revenue Budgets											
Account Number	Description	Activity to 3/31/2021			Total Realized In 2020	Activity to 3/31/2020			% Received	Balance	% Expended
		Budget	Activity	Balance		Budget	Activity	Balance			
05-192-08-501-000	ANTICIPATED SURPLUS	\$54,713.00	\$0.00	\$54,713.00	\$105,650.00	\$0.00	\$105,650.00	0.00%	\$0.00	0.00%	
05-192-17-000-000	WATER OPERATING REVENUES	\$840,073.00	\$133,050.30	\$707,022.70	\$763,000.00	\$131,617.17	\$691,382.83	17.25%	\$691,382.83	17.25%	
05-192-17-100-000	MRNA - INTEREST EARNED	\$0.00	\$947.52	-\$947.52	\$0.00	\$9,572.31	-\$9,572.31				
TOTALS		\$894,786.00	\$133,997.82	\$760,788.18	\$868,650.00	\$141,189.48	\$727,460.52	16.25%		16.25%	
Water Operating - Expenditure Budgets											
Account Number	Description	Activity to 3/31/2021			Total Expended in 2020/2021	Activity to 3/31/2020			% Expended	Balance	% Expended
		Budget	Activity	Encumbered		Budget	Activity	Encumbered			
05-201-55-510-001	Water Operating - Salary & Wages	\$434,773.00	\$14,690.63	\$0.00	\$389,011.47	\$429,491.00	\$107,839.02	\$0.00	\$321,651.98	25.11%	
05-201-55-520-520	Water Operating - Other Expenses	\$392,451.00	\$32,834.25	\$30,507.71	\$317,949.91	\$374,352.00	\$27,372.06	\$26,753.60	\$320,126.34	14.46%	
05-201-55-527-000	Water - Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00		
05-201-55-531-000	Water - Social Security	\$33,260.00	\$8,688.01	\$0.00	\$28,759.93	\$32,856.00	\$7,786.58	\$0.00	\$25,069.42	23.70%	
05-201-55-532-000	Water - P.E.R.S.	\$19,302.00	\$0.00	\$0.00	\$16,599.22	\$16,951.00	\$16,599.22	\$0.00	\$351.78	97.92%	
TOTALS		\$894,786.00	\$156,602.89	\$30,507.71	\$752,320.53	\$868,650.00	\$189,596.88	\$26,753.60	\$682,299.52	18.37%	

Borough of Mountain Lakes												
Sewer Operating - Revenue Budgets												
Activity to 3/31/2021						Activity to 3/31/2020						
Account Number	Description	Budget	Activity	Balance	% Received	Total Realized in 2020	Budget	Activity	Balance	% Received		
07-192-08-501-000	ANTICIPATED SURPLUS	\$53,229.00	\$0.00	\$53,229.00	0.00%	\$18,566.00	\$18,566.00	\$0.00	\$18,566.00	0.00%		
07-192-17-000-000	SEWER OPERATING REVENUES:	\$824,000.00	\$187,396.73	\$636,603.27	23.96%	\$912,337.16	\$960,000.00	\$231,155.16	\$628,844.84	26.88%		
07-192-17-001-000	SEWER - MISCELLANEOUS FEES	\$20,000.00	\$2,127.37	\$17,872.63	10.64%	\$34,972.68	\$20,000.00	\$7,519.27	\$12,480.73	37.60%		
07-192-17-200-000	MISC REVENUE NOT ANTIC (MRNA)	\$0.00	\$198.45	-\$198.45								
TOTALS		\$897,229.00	\$199,722.05	\$697,506.95		\$965,875.84	\$998,566.00	\$238,674.43	\$659,891.57		26.56%	
Sewer Operating - Expenditure Budgets												
Activity to 3/31/2021						Activity to 3/31/2020						
Account Number	Description	Budget	Activity	Encumbered	Balance	% Expended	Total Expended in 2020/2021	Budget	Activity	Encumbered	Balance	% Expended
07-201-55-510-001	Sewer Operating - Salary & Wages	\$240,016.00	\$58,183.94	\$0.00	\$181,832.06	24.24%	\$211,124.61	\$237,630.00	\$58,392.60	\$0.00	\$179,237.40	24.57%
07-201-55-520-520	Sewer Operating - Other Expenses	\$614,814.00	\$128,478.45	\$1,583.89	\$484,751.66	21.15%	\$594,247.03	\$620,407.00	\$114,458.24	\$9,939.30	\$486,009.46	20.05%
07-201-55-527-000	Sewer Operating - Capital Outlay	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	
07-201-55-531-000	Sewer Operating - Social Security	\$18,361.00	\$4,302.41	\$0.00	\$14,058.59	23.43%	\$15,366.29	\$18,181.00	\$4,183.31	\$0.00	\$13,997.69	23.01%
07-201-55-532-000	Sewer Operating - P.E.R.S.	\$14,038.00	\$0.00	\$0.00	\$14,038.00	0.00%	\$12,072.16	\$12,328.00	\$12,072.16	\$0.00	\$255.84	97.92%
07-201-55-533-001	Sewer Operating - Deferred Charges	\$897,229.00	\$190,964.80	\$1,583.89	\$704,680.31	21.46%	\$832,810.09	\$898,566.00	\$189,106.31	\$9,939.30	\$699,520.39	22.15%
TOTALS		\$897,229.00	\$190,964.80	\$1,583.89	\$704,680.31	21.46%	\$832,810.09	\$898,566.00	\$189,106.31	\$9,939.30	\$699,520.39	22.15%

Borough of Mountain Lakes  
 Water and Sewer - Billing and Revenue  
 First Quarter 2021

	January	February	March
<b>Water:</b>			
Beginning Balance	\$21,768.37	\$84,094.51	\$25,056.65
Adjustments (+/-)			
Billed - Including Adjustments	\$122,457.50	\$6,805.76	\$2,101.92
Receipts - Including Adjustments	-\$60,131.36	-\$65,843.62	-\$6,975.38
Ending Balance	\$84,094.51	\$25,056.65	\$20,183.19
<b>Sewer:</b>			
Beginning Balance	\$50,557.25	\$146,051.19	\$55,917.10
Adjustments (+/-)			
Billed - Including Adjustments	\$194,989.55	\$896.65	\$1,654.22
Receipts - Including Adjustments	-\$99,495.61	-\$91,030.74	-\$8,554.66
Ending Balance	\$146,051.19	\$55,917.10	\$49,016.66

**Water and Sewer Billing by Quarter 2014-2021**  
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>2014</b>												
<b>Residential</b>	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
<b>Yard</b>	86,827.84	-	10,554,092.84	18,132,628.72	18,132,628.72	-	156,067.68	-	28,929,617.08	-	28,929,617.08	-
<b>Commercial</b>	3,456,695.96	3,617,343.96	1,849,776.04	3,445,730.20	4,214,470.00	4,198,476.88	2,319,416.00	3,874,224.80	11,940,155.96	15,135,775.84	27,075,931.80	11,940,155.96
	29,523,719.12	28,503,117.68	36,077,995.12	36,506,349.80	51,756,645.84	37,448,565.40	26,966,868.72	27,995,764.40	144,325,228.80	115,453,797.28	259,779,026.08	115,395,611.72
<b>2015</b>												
<b>Residential</b>	26,103,722.04	25,212,817.04	27,215,618.72	26,066,436.28	31,359,052.64	29,632,529.00	29,374,097.04	28,844,291.68	114,052,490.44	109,746,074.00	223,798,564.44	114,052,490.44
<b>Yard</b>	15,596.04	-	13,777,653.24	-	20,890,566.40	-	266,534.84	-	34,945,350.52	-	34,945,350.52	-
<b>Commercial</b>	3,700,402.04	3,862,147.04	4,061,678.84	2,626,488.12	6,871,637.44	4,717,580.00	3,437,850.28	3,615,369.68	18,071,568.60	14,821,584.84	32,893,153.44	18,071,568.60
	29,819,720.12	29,074,964.08	45,049,950.80	28,692,924.40	59,121,256.48	34,340,109.00	33,078,482.16	32,459,661.36	167,069,409.56	124,567,658.84	291,637,068.40	132,124,059.04
<b>2016</b>												
<b>Residential</b>	17,993,622.04	18,346,543.28	29,706,092.56	28,687,308.08	32,663,837.32	31,481,829.24	23,951,436.80	24,309,167.04	104,314,988.72	103,824,867.64	207,139,856.36	104,314,988.72
<b>Yard</b>	29,381.44	-	19,739,595.16	-	22,902,957.24	-	572,504.24	-	43,244,438.08	-	43,244,438.08	-
<b>Commercial</b>	2,196,989.00	2,263,151.00	4,798,475.44	4,109,352.56	6,218,734.84	4,271,294.80	2,759,778.44	2,946,819.44	15,973,977.72	13,590,617.60	29,564,595.32	15,973,977.72
	20,219,992.48	20,609,694.28	54,244,163.16	32,796,660.44	67,785,529.40	35,753,124.04	27,283,719.48	27,255,986.48	163,533,404.52	116,415,465.24	279,948,869.76	120,288,966.44
<b>2017</b>												
<b>Residential</b>	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
<b>Yard</b>	155,968.52	-	13,855,956.68	-	16,339,274.68	-	178,372.04	-	30,529,571.92	-	30,529,571.92	-
<b>Commercial</b>	3,139,238.04	3,363,538.04	3,609,992.88	3,263,013.28	3,604,578.64	3,183,025.80	3,130,120.96	3,315,706.04	13,483,930.52	13,125,283.16	26,609,213.68	13,483,930.52
	26,126,071.56	26,252,271.88	43,015,088.52	28,034,057.36	45,053,687.52	27,429,168.16	25,209,622.88	25,608,825.56	139,404,470.48	107,324,322.96	246,728,793.44	108,874,898.56
<b>2018</b>												
<b>Residential</b>	22,446,514.44	23,300,720.20	21,776,933.76	21,640,726.32	27,307,293.16	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
<b>Yard</b>	33,709.00	-	12,321,982.44	-	17,198,510.32	-	19,100.00	-	29,573,301.76	-	29,573,301.76	-
<b>Commercial</b>	3,226,183.48	3,147,937.00	5,651,948.24	3,187,536.00	5,885,141.04	4,933,749.80	3,058,505.36	3,229,948.36	17,851,778.12	14,499,271.16	32,331,049.28	17,851,778.12
	25,706,406.92	26,448,657.20	39,750,854.44	24,828,262.32	50,590,943.52	31,806,087.36	23,886,259.08	24,454,076.76	139,734,463.96	107,537,183.64	247,271,647.60	110,161,162.20
<b>2019</b>												
<b>Residential</b>	20,962,108.84	20,860,361.96	22,743,753.68	22,384,406.92	26,179,373.44	24,992,783.76	24,749,316.12	24,986,100.32	94,633,532.04	93,223,652.96	187,857,205.04	94,633,532.04
<b>Yard</b>	-	-	9,717,477.60	-	17,016,834.56	-	4,488.00	-	26,738,800.16	-	26,738,800.16	-
<b>Commercial</b>	3,184,787.68	3,271,117.96	5,732,355.40	4,906,997.76	7,939,715.84	6,659,473.88	3,954,193.24	3,843,173.24	20,811,052.16	18,679,762.84	39,490,815.00	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	28,823,273.56	142,183,404.40	111,903,415.80	254,086,820.20	115,444,604.24
<b>2020</b>												
<b>Residential</b>	16,901,849.88	17,705,309.64	28,417,748.60	26,505,730.76	29,617,417.48	28,878,820.56	21,933,298.08	22,289,529.12	96,870,314.04	95,379,399.08	192,249,713.12	96,870,314.04
<b>Yard</b>	-	-	12,723,972.08	-	19,910,212.16	-	233,414.04	-	32,867,598.28	-	32,867,598.28	-
<b>Commercial</b>	4,347,081.56	4,086,096.56	3,583,187.12	2,371,519.76	6,612,500.56	3,700,742.28	2,467,370.68	2,208,979.68	17,010,139.92	12,367,338.28	29,377,478.20	17,010,139.92
	21,248,931.44	21,791,406.20	44,724,907.80	28,877,250.52	56,140,130.20	32,579,571.84	24,634,082.80	24,498,508.80	146,748,032.24	107,746,737.36	254,494,789.60	113,880,453.96
<b>2021</b>												
<b>Residential</b>	21,152,078.80	21,384,174.96	21,152,078.80	21,384,174.96	21,152,078.80	21,384,174.96	21,152,078.80	21,384,174.96	21,152,078.80	21,384,174.96	42,536,253.76	21,152,078.80
<b>Yard</b>	41,074.96	-	41,074.96	-	41,074.96	-	41,074.96	-	41,074.96	-	41,074.96	-
<b>Commercial</b>	4,120,849.84	3,857,399.84	4,120,849.84	3,857,399.84	4,120,849.84	3,857,399.84	4,120,849.84	3,857,399.84	4,120,849.84	3,857,399.84	7,978,249.68	4,120,849.84
	25,314,003.60	25,241,574.80	25,314,003.60	25,241,574.80	25,314,003.60	25,241,574.80	25,314,003.60	25,241,574.80	25,314,003.60	25,241,574.80	50,555,578.40	25,272,928.64

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

Borough of Mountain Lakes			
Fund Number	Capital and Trust Accounts		Cash Balance 3/31/2021
4	General Capital		\$ 3,745,344.54
	Subaccounts - Part of the cash balance		
	Capital Improvement Fund Balance	233,618.91	
	Premium on Bonds - Part of Fund Balance	49,671.17	
6	Water Capital		\$ 13,891.63
8	Sewer Capital		\$ 39,643.19
12	Payroll Agency		\$ 25,284.26
13	Animal Control		\$ 5,332.19
14	Unemployment		\$ 27,668.35
17	Developer's Escrow		\$ 100,061.88
18	Other Trust		\$ 375,242.28
	Subaccounts:		
	Reserve for Municipal Alliance	7,674.76	
	Reserve for Parking Offenses Adj. Act	212.69	
	Fire Marshall Trust	4,899.76	
	Tax Sale Premiums **	1,900.00	
	Video Systems for Police Cars	925.00	
	Reserve for Accumulated Absences	33,695.17	
	Reserve for Storm Recovery *	203,327.41	
	Reserve for Liability Insurance	50,000.00	
	* Open purchase orders of \$3,419.63 taken out of the balance		
	** Open purchase order of \$70,000.00 taken out of the balance		
19	Police Outside Services		\$ 61,082.14
20	Affordable Housing		\$ 5,475.40
23	Police Forfeiture of Assets		\$ 3,127.96
26	Flexible Spending		\$ 3,567.20
32	Shade Tree Trust		\$ 19,016.85
33	Recreation		\$ 324,010.05
	Subaccounts:		
	Historic Preservation Comm. ***	27,432.86	
	Mountain Lakes Centennial Comm.	15,997.97	
	Spruce Edge Parks/Walkways	14,414.44	
	Various Recreation Programs	266,164.78	
	*** Open purchase order of \$224.50 taken out of the balance		
49	Net Payroll		14.24



Borough of Mountain Lakes  
2021 Reserve Accounts

	Balance 12/31/2020	1st Qtr 2021		2nd Qtr 2021		3rd Qtr 2021		4th Qtr 2021		Balance
		Increases	Decreases	Increases	Decreases	Increases	Decreases	Increases	Decreases	
Reserve for Tax Appeals	\$113,354.01									\$113,354.01
Reserve for Storm Recovery	\$201,948.80	\$1,378.61								\$203,327.41
Reserve for Accum. Absences	\$68,410.47		\$34,715.30							\$33,695.17
Reserve for Liability Insurance	\$50,000.00									\$50,000.00
Capital Improvement Fund	\$233,618.91									\$233,618.91
Premium on Bonds	\$42,564.11 *	\$7,107.06								\$49,671.17

\* Premium on Bonds is part of the General Capital Fund Balance. The balance as of 12/31/2020 is the premium from the 2017 bond sale.

## Capital Ordinances Activity to 03/31/2021

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

Matching: 0421555976000 to 042155990001

Account Number	Description	Budget	Activity	Encumbered	Balance
<b>2012 Bond Ordinance 17-12</b>					
04-215-55-976-000	Facility Improvements	202,000.00	199,080.35	-	-
04-215-55-976-010	Borough Computer	15,000.00	15,000.00	-	2,919.65
04-215-55-976-011	Road Resurfacing	285,000.00	285,000.00	-	-
04-215-55-976-012	Reconstruction of Curbs & Sidewalks	110,000.00	110,000.00	-	-
04-215-55-976-013	Stormwater Drainage System	65,000.00	65,000.00	-	-
04-215-55-976-014	Water Supply - Well #4, hydrants, shed	141,000.00	141,000.00	-	-
04-215-55-976-015	Equipment Purchases	93,425.00	93,425.00	-	-
04-215-55-976-016					
		<b>911,425.00</b>	<b>908,505.35</b>		<b>2,919.65</b>
<b>2016 CAPITAL ORDINANCE 06-16</b>					
04-215-55-982-000	Police - Recording System	3,500.00	3,500.00	-	-
04-215-55-982-001	Police - Pole Cameras	18,500.00	18,500.00	-	-
04-215-55-982-002	Fire - General Equipment	25,000.00	25,000.00	-	-
04-215-55-982-003	Public Works - Street Signs	18,000.00	18,000.00	-	-
04-215-55-982-004	CERT/Police - Radios	5,000.00	5,000.00	-	-
04-215-55-982-005	Public Works - Road Paving	270,000.00	270,000.00	-	-
04-215-55-982-006	Public Works - Road Paving State Aid	160,000.00	160,000.00	-	-
04-215-55-982-007	Public Works - Curbs & Sidewalks	50,000.00	50,000.00	-	-
04-215-55-982-008	Public Works - Storm Drain System	38,000.00	32,458.76	-	5,541.24
04-215-55-982-009	Water Utility - Insertion Valve	23,000.00	23,000.00	-	-
04-215-55-982-010	Water Utility - Hydrant Replacement	12,000.00	12,000.00	-	-
04-215-55-982-011	Public Works - Jet Vac	16,000.00	16,000.00	-	-
04-215-55-982-012	Bldgs & Grds - Borough Hall Roof	35,000.00	35,000.00	-	-
04-215-55-982-013	Bldgs & Grds - Railroad Station Steps	55,000.00	23,550.75	-	31,449.25
04-215-55-982-014	Bldgs & Grds - Esplanade Steps	12,000.00	12,000.00	-	-
04-215-55-982-015	Recreation - Midvale Boat Dock	15,000.00	15,000.00	-	-
04-215-55-982-016	Public Works - Blvd Traf. Light Generato	6,000.00	6,000.00	-	-
04-215-55-982-017	Recreation - Midvale Park Improvements	26,000.00	20,535.00	-	5,465.00
04-215-55-982-018	Manager - Annual Computer Upgrades	17,100.00	8,096.02	1,366.75	7,637.23
04-215-55-982-019	Manager - Server Upgrade - ECM	45,000.00	30,700.45	-	14,299.55
04-215-55-982-020	Police - Scheduling Software	3,300.00	3,300.00	-	-
04-215-55-982-021	Recreation - Island Beach Improv.	641,350.00	559,117.35	10,305.37	71,927.28
04-215-55-982-022	Recreation - Birchwood Lake Improv.	716,250.00	616,951.17	-	99,298.83
04-215-55-982-023					

## Capital Ordinances Activity to 03/31/2021

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

Maching: 0421555984000 to 042155980001

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	52,000.00	-	-
		<b>2,428,400.00</b>	<b>2,176,898.55</b>	<b>11,672.12</b>	<b>239,829.33</b>
<b>2017 CAPITAL ORDINANCE 05-17</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 Co 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	Public Works - Pollard Rd. Water Main	99,000.00	79,197.49	-	19,802.51
04-215-55-983-010	Bldg & Grds-Eng & Design Sunset Lake Dam	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>712,300.00</b>	<b>676,816.70</b>	-	<b>35,483.30</b>
<b>2018 CAPITAL ORDINANCE 4-18</b>					
04-215-55-984-000	Police Weapon Replacement	10,000.00	9,540.15	-	459.85
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	4,900.00	-	-
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	3,500.00	-	-
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	20,000.00	-	-
04-215-55-984-013	Manager Borough Hall Architect	50,000.00	42,970.00	-	7,030.00

## Capital Ordinances Activity to 03/31/2021

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

Matching: 0421555976000 to 0421555990001

Account Number	Description	Budget	Activity	Encumbered	Balance
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	48,075.00	-	925.00
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	29,074.51	-	925.49
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	12,803.83	-	5,096.17
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	50,000.00	-	-
<b>TOTAL</b>		<b>1,178,200.00</b>	<b>1,116,053.79</b>	<b>-</b>	<b>62,146.21</b>

### 2019 CAPITAL ORDINANCE 2-19

04-215-55-985-000	POLICE LIVESCAN FINGERPRINT STATION	35,000.00	35,000.00	-	-
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	28,458.73	-	341.27
04-215-55-985-004	FIRE OTHER EQUIPMENT	4,900.00	4,817.47	-	82.53
04-215-55-985-005	PUBLIC WORKS VEHICLE LIFT	72,250.00	72,250.00	-	-
04-215-55-985-006	PUBLIC WORKS RD REPAVING POCONO, MIDVALE	428,966.00	428,966.00	-	-
04-215-55-985-007	PUBLIC WORKS CURBS AND SIDEWALKS	141,000.00	141,000.00	-	-
04-215-55-985-008	MANAGER SUNSET LAKE DAM	2,100,000.00	16,192.38	14,960.75	2,068,846.87
04-215-55-985-009	PUBLIC WORKS DUMP TRUCK	195,000.00	195,000.00	-	-
04-215-55-985-010	PUB WORKS ASBESTOS ABATEMENT DPW FAC.	34,500.00	15,240.00	-	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	4,805.27	-	194.73
04-215-55-985-015	FINANCE - SECTION 20 COSTS	83,655.00	24,970.92	-	58,684.08
<b>TOTAL</b>		<b>3,185,956.00</b>	<b>982,085.77</b>	<b>14,960.75</b>	<b>2,188,909.48</b>

# Capital Ordinances

Activity to 03/31/2021

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

Matching: 04215597600 to 042155990001

Account Number	Description	Budget	Activity	Encumbered	Balance
<b>2019 CAPITAL ORDINANCE 10-19</b>					
04-215-55-986-000	ROAD REPAVING, MORRIS AVE.	598,690.00	407,028.62	201,549.76	(9,888.38)
04-215-55-986-002	SECTION 20 COSTS - FINANCE COSTS	11,310.00	1,421.62	-	9,888.38
		<b>610,000.00</b>	<b>408,450.24</b>	<b>201,549.76</b>	-
<b>2020 CAPITAL ORDINANCE 4-20</b>					
04-215-55-987-000	FIRE AIR PACK REPLACEMENTS	41,673.00	41,673.00	-	-
04-215-55-987-002	FIRE AIR BOTTLE REPLACEMENTS	48,852.00	48,852.00	-	-
04-215-55-987-003	PUB WKS 52" MOWER	13,500.00	13,500.00	-	-
04-215-55-987-004	PUB WKS HYDRANT REPLACEMENT	15,000.00	-	-	15,000.00
04-215-55-987-005	PUB WKS ROAD REPAVING, CURBS & SIDEWALKS	111,247.00	100,504.71	-	10,742.29
04-215-55-987-006	PUB WKS IMPROV. TO STORMWATER DRAINAGE	10,000.00	-	-	10,000.00
04-215-55-987-007	POLICE RETROFIT POLICE VEHICLE	15,000.00	-	14,765.06	234.94
04-215-55-987-008	FIRE COMMAND VEHICLE	40,000.00	-	-	40,000.00
04-215-55-987-009	FIRE RETROFIT COMMAND VEHICLE	10,000.00	-	-	10,000.00
04-215-55-987-010	PUB WKS 2 MASON DUMP TRUCKS	135,000.00	130,167.12	-	4,832.88
04-215-55-987-011	ENGINEERING SECTION 20 COSTS	10,000.00	9,999.99	-	0.01
04-215-55-987-012	FINANCE SECTION 20 COSTS	30,571.00	3,115.08	-	27,455.92
04-215-55-987-013	PUB WKS CONDIR ROAD	250,000.00	55,799.09	169,657.11	24,543.80
04-215-55-987-014	PUB WKS MORRIS AVE.	151,323.00	-	151,323.00	-
		<b>882,166.00</b>	<b>403,610.99</b>	<b>335,745.17</b>	<b>142,809.84</b>
<b>2020 CAPITAL ORDINANCE 7-20</b>					
04-215-55-988-000	PUB WKS CURBS AND SIDEWALKS	6,000.00	-	-	6,000.00
		<b>6,000.00</b>	-	-	<b>6,000.00</b>
<b>2020 CAPITAL ORD. 8-20 BORO HALL RENOV.</b>					
04-215-55-989-000	SECTION 20 COSTS - ENGINEER	-	-	-	-
04-215-55-989-010	B.H. S&W DEMOLITION-LOWER LEVEL	20,000.00	1,991.38	-	18,608.62
04-215-55-989-102	B.H. S&W DEMOLITION-UPPER LEVEL	20,000.00	6,308.29	-	13,691.71
04-215-55-989-103	B.H. S&W DEMOLITION-ROOF	10,000.00	290.66	-	9,709.34
		<b>6,000.00</b>	-	-	<b>6,000.00</b>

# Capital Ordinances

Activity to 03/31/2021

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

Matching: 0421555976000 to 0421555990001

Account Number	Description	Budget	Activity	Encumbered	Balance
04-215-55-989-106	B.H. S&W FOOTING-EXCAVATION	15,000.00	11,235.97	-	3,764.03
04-215-55-989-108	B.H. S&W FOOTING-SLABS	30,100.00	16,948.14	-	13,151.86
04-215-55-989-109	B.H. S&W FOUNDATION-WALLS-BACK ADDITION	20,000.00	18,611.34	-	1,388.66
04-215-55-989-110	B.H. S&W FOOTING-ENTRANCE	31,600.00	-	-	31,600.00
04-215-55-989-111	B.H. S&W FOUNDATION-WALLS-ENTRANCE	27,600.00	-	-	27,600.00
04-215-55-989-112	B.H. S&W CMU WALLS-LOWER LEVEL	100,580.00	8,597.20	-	91,982.80
04-215-55-989-113	B.H. S&W CMUWALLS-UPPER LEVEL	100,698.00	-	-	100,698.00
04-215-55-989-114	B.H. S&W WATERPROOFING-FOUNDATION WALL	4,820.00	-	-	4,820.00
04-215-55-989-115	B.H. S&W TPO ROOF	104,000.00	-	-	104,000.00
04-215-55-989-116	B.H. S&W METAL STUD WALLS-UPPER LEVEL	114,462.00	-	-	114,462.00
04-215-55-989-117	B.H. S&W INSTALL DOOR'S FRAMES-UPPER	7,000.00	-	-	7,000.00
04-215-55-989-118	B.H. S&W METAL STUDS WALLS-LOWER LEVEL	96,231.00	-	-	96,231.00
04-215-55-989-119	B.H. S&W INSTALL DOOR'S FRAME-LOWER	9,400.00	-	-	9,400.00
04-215-55-989-120	B.H. S&W STONE VENEER	74,300.00	-	-	74,300.00
04-215-55-989-121	B.H. S&W EXTENDED ROOF WALL	61,200.00	-	-	61,200.00
04-215-55-989-122	B.H. S&W CEMENT FIBER SIDING	82,250.00	-	-	82,250.00
04-215-55-989-123	B.H. S&W CEILINGS	35,250.00	-	-	35,250.00
04-215-55-989-124	B.H. S&W INSULATION	33,500.00	-	-	33,500.00
04-215-55-989-125	B.H. S&W STUCCO	48,600.00	-	-	48,600.00
04-215-55-989-126	B.H. S&W DOORS	16,550.00	-	-	16,550.00
04-215-55-989-127	B.H. S&W SECURITY DOOR	3,000.00	-	-	3,000.00
04-215-55-989-128	B.H. S&W GARAGE DOOR	2,800.00	-	-	2,800.00
04-215-55-989-129	B.H. S&W WINDOWS-STORE FRONT	46,300.00	-	-	46,300.00
04-215-55-989-130	B.H. S&W WINDOWS SUN SHADES	25,000.00	-	-	25,000.00
04-215-55-989-132	B.H. S&W ELECTRIC	160,000.00	1,119.56	-	158,880.44
04-215-55-989-133	B.H. S&W PLUMBING	125,000.00	5,011.11	-	119,988.89
04-215-55-989-134	B.H. S&W HVAC	165,000.00	-	-	165,000.00
04-215-55-989-135	B.H. S&W ALARMS	21,200.00	-	-	21,200.00
04-215-55-989-137	B.H. S&W STAIRS AND RAILINGS	40,500.00	-	-	40,500.00
04-215-55-989-138	B.H. S&W FLOORS	91,100.00	732.02	-	90,367.98
04-215-55-989-139	B.H. S&W MENS AND WOMENS LACKER ROOMS	3,100.00	-	-	3,100.00
04-215-55-989-141	B.H. S&W 7 BATHROOMS 2 JANITOR 2 LOCKER	53,600.00	-	-	53,600.00
04-215-55-989-142	B.H. S&W SITE WORK	20,000.00	16,080.22	-	3,919.78
04-215-55-989-146	B.H. S&W MILLWORK	58,700.00	-	-	58,700.00
04-215-55-989-147	B.H. S&W STRUCTURAL STEEL	22,500.00	-	-	22,500.00
04-215-55-989-148	B.H. S&W CORRINATION OF WORK	34,000.00	30,378.83	-	3,621.17
04-215-55-989-155	B.H. S&W ADMINISTRATIVE ASSISTANT	20,000.00	6,071.45	-	13,928.55

# Capital Ordinances

## Activity to 03/31/2021

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

Mach/tp: 0421555976000 to 0421555990001

Account Number	Description	Budget	Activity	Encumbered	Balance
04-215-55-989-170	B.H. S&W CONTINGENCY	10,109.82	-	-	10,109.82
04-215-55-989-204	B.H. O/E DEMOLITION - CONTAINERS	11,000.00	3,912.09	-	7,087.91
04-215-55-989-205	B.H. O/E DEMOLITION - EQUIPMENT	10,000.00	950.35	-	9,049.65
04-215-55-989-207	B.H. O/E EQUIPMENT - RENTAL	6,000.00	569.00	2,475.00	2,956.00
04-215-55-989-208	B.H. O/E FOOTING - SLABS	15,790.00	18,095.56	4,019.48	(6,325.04)
04-215-55-989-209	B.H. O/E FOUNDATION - WALLS - BACK ADDITY	6,000.00	4,753.75	-	1,246.25
04-215-55-989-210	B.H. O/E FOOTING - ENTRANCE	13,375.00	-	-	13,375.00
04-215-55-989-211	B.H. O/E FOUNDTION - WALLS - ENTRANCE	14,600.00	-	-	14,600.00
04-215-55-989-212	B.H. O/E CMU WALLS - LOWER LEVEL	18,200.00	314.30	4,685.70	13,200.00
04-215-55-989-213	B.H. O/E CMU WALLS - UPPER LEVEL	12,850.00	-	-	12,850.00
04-215-55-989-214	B.H. O/E WATERPROOFING FOUNDATION WALL	4,400.00	-	-	4,400.00
04-215-55-989-215	B.H. O/E TPO ROOF	93,010.00	-	-	93,010.00
04-215-55-989-216	B.H. O/E METAL STUD WALLS - UPPER LEVEL	35,300.00	-	1,375.00	33,925.00
04-215-55-989-218	B.H. O/E METAL STUDS WALLS - LOWER LEVELY	28,006.00	-	1,375.00	26,631.00
04-215-55-989-220	B.H. O/E STONE VENEER	28,000.00	-	-	28,000.00
04-215-55-989-221	B.H. O/E EXTENDED ROOF WALL	14,800.00	-	-	14,800.00
04-215-55-989-222	B.H. O/E CEMENT FIBER SIDING	53,350.00	-	-	53,350.00
04-215-55-989-223	B.H. O/E CEILINGS	12,100.00	-	-	12,100.00
04-215-55-989-224	B.H. O/E INSULATION	32,420.00	-	-	32,420.00
04-215-55-989-225	B.H. O/E STUCCO	8,100.00	-	-	8,100.00
04-215-55-989-226	B.H. O/E DOORS	94,250.00	-	-	94,250.00
04-215-55-989-227	B.H. O/E SECURITY DOOR	7,000.00	-	-	7,000.00
04-215-55-989-228	B.H. O/E GARAGE DOOR	4,000.00	-	-	4,000.00
04-215-55-989-229	B.H. O/E WINDOWS - STORE FRONT	144,000.00	-	-	144,000.00
04-215-55-989-230	B.H. O/E WINDOWS SUN SHADES	80,000.00	-	-	80,000.00
04-215-55-989-231	B.H. O/E ELEVATOR	110,000.00	-	-	110,000.00
04-215-55-989-232	B.H. O/E ELECTRIC	220,209.20	1,272.81	1,227.19	217,709.20
04-215-55-989-233	B.H. O/E PLUMBING	72,089.00	1,747.56	786.58	69,554.86
04-215-55-989-234	B.H. O/E HVAC	220,000.00	-	-	220,000.00
04-215-55-989-235	B.H. O/E ALARMS	24,299.98	-	-	24,299.98
04-215-55-989-236	B.H. O/E PAINTING	35,000.00	-	-	35,000.00
04-215-55-989-237	B.H. O/E STAIRS AND RATLINGS	27,539.00	-	-	27,539.00
04-215-55-989-238	B.H. O/E FLOORS	79,600.00	-	-	79,600.00
04-215-55-989-239	B.H. O/E MENS AND WOMENS LOCKER ROOMS	13,100.00	-	-	13,100.00
04-215-55-989-241	B.H. O/E 7 BATHROOMS 2 JANITOR 2 LOCKER	31,400.00	-	-	31,400.00
04-215-55-989-242	B.H. O/E SITE WORK	20,000.00	6,330.28	1,268.61	12,401.11
04-215-55-989-243	B.H. O/E RENTAL CONSTR. EQUIP & PURCHASEY	120,000.00	5,642.32	4,021.13	110,336.55

## Capital Ordinances Activity to 03/31/2021

\* ACTIVITY = Budget - (Balance \* Encumbered) (You can include the break out by journal from the report options)  
 Matching: 0421555976000 to 0421555980001

Account Number	Description	Budget	Activity	Encumbered	Balance
04-215-55-989-244	B.H. O/E OSHA - SAFETY EQUIPMENT	12,000.00	-	963.34	11,036.66
04-215-55-989-245	B.H. O/E MISCELLANEOUS	125,000.00	-	4,624.36	120,375.64
04-215-55-989-246	B.H. O/E MILLWORK	15,000.00	-	-	15,000.00
04-215-55-989-247	B.H. O/E STRUCTURAL STEEL	63,061.00	-	-	63,061.00
04-215-55-989-249	B.H. O/E FURNITURE	81,100.00	-	-	81,100.00
04-215-55-989-250	B.H. O/E IT/TECH	69,000.00	379.55	-	68,620.45
04-215-55-989-251	B.H. O/E OTHER/RELOCATION/GENERATOR	108,000.00	8,598.25	84,406.62	14,995.13
04-215-55-989-252	B.H. O/E ARCHITECT	171,000.00	110,327.50	60,672.50	-
04-215-55-989-253	B.H. O/E ENGINEERING	25,000.00	6,529.57	1,168.66	17,301.77
04-215-55-989-254	B.H. O/E FINANCE	30,000.00	3,115.07	-	26,884.93
04-215-55-989-270	B.H. O/E CONTINGENCY	79,000.00	-	-	79,000.00
		<b>4,463,000.00</b>	<b>295,314.13</b>	<b>173,069.17</b>	<b>3,994,616.70</b>

**TOTALS**

**14,377,447.00    6,967,735.52    736,996.97    6,672,714.51**



**BOROUGH OF MOUNTAIN LAKES**  
**CORRECTIVE ACTION PLAN**  
**2020 AUDIT**

**Finding 2020-1**

*The Borough does not maintain an adequate segregation of duties with respect to the recording and treasury functions. Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time. The Chief Financial Officer reviews and approves disbursements of funds, general ledger, and payroll and reconciles the bank accounts for the respective funds or accounts. This is due, in part, to the limited number of personnel of the Borough and the decentralized nature of governmental collection procedures. Accordingly, management and the Borough Council should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.*

**Recommendation of Auditor**

1. An adequate segregation of duties be maintained with respect to the recording and treasury functions.

**Explanation and Corrective Action:**

Given the size of the Township's workforce in the Finance Department, the segregation of duties recommended is not practical. The finance employees' duties are separated as much as possible with only three employees. The cash receipts and disbursements are done by separate employees and reviewed monthly by the Chief Financial Officer. The Chief Financial Officer then reconciles the accounts. For 2020 the Borough Manager was reviewing the trial balances for each account after they were reconciled monthly.

**Implementation Date:        June 1, 2021**



# BOROUGH OF MOUNTAIN LAKES

LISTED IN NATIONAL AND STATE REGISTERS OF HISTORIC PLACES

**Mitchell Stern**  
**Borough Manager**  
[mstern@mtnlakes.org](mailto:mstern@mtnlakes.org)

400 Boulevard  
Mountain Lakes, NJ 07046  
P -973-334-3131 ext .2006  
F -973-402-5595

TO: Honorable Mayor and Borough Council  
SUBJ: Manager's Report  
CC: Robert Oostdyk, Borough Attorney

The following represents the Manager's report for the Borough Council meeting of May 10, 2021.

**Borough Council Meetings** – With the lifting of Covid-19 related restrictions, I am reviewing options for in-person Borough Council meeting locations while Borough Hall is under renovation. However, until such time as social distancing requirements are lifted, it is not feasible to hold meetings in person. I will update on this within the next few weeks.

**Stormwater Ordinance Review** – We have been notified that the Borough's newly adopted ordinance has been reviewed and approved by the Morris County Planning Board.

**Part-Time Summer Help** – We are looking for a few energetic individuals for part-time summer positions in our DPW. The positions were announced in this past Friday's e-blast and are being posted on the Borough's website.

As always, I encourage anyone with questions or concerns to reach out to me.

**Mitchell**

**BOROUGH OF MOUNTAIN LAKES  
MORRIS COUNTY, NEW JERSEY**

**ORDINANCE 11-21**

**ORDINANCE AMENDING THE CHAPTER 245 OF THE REVISED  
GENERAL ORDINANCES OF THE BOROUGH OF MOUNTAIN LAKES  
TO MAKE CANNABIS ESTABLISHMENTS PROHIBITED USES WITHIN  
THE BOROUGH OF MOUNTAIN LAKES**

**WHEREAS**, the Legislature of the State of New Jersey recently enacted P.L.2021, c.16, known as the New Jersey Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Act (hereinafter referred to as “Act”); and

**WHEREAS**, Section 31 of the Act authorizes a municipality to prohibit the operations of any one or more classes of cannabis establishments that may operate within the municipality subsequent to the adoption of the Act; and

**WHEREAS**, the Borough Council of the Borough of Mountain Lakes believes it is appropriate to prohibit the operations of cannabis establishments within its jurisdiction at this time;

**NOW, THEREFORE, BE IT ORDAINED**, by the Borough Council of the Borough of Mountain Lakes, in the County of Morris, and State of New Jersey, as follows:

**SECTION 1.** Chapter 245 Zoning, Article 4 Use Regulations, Section 15 Supplementary Use Regulations, is hereby amended to include a new paragraph “W. Cannabis Establishments and Uses Prohibited.” to read in its entirety as follows:

“W. Cannabis Establishments and Uses Prohibited. The operation of all classes of cannabis establishments as defined by P.L.2021, c. 16, including but not limited to, cannabis retailers, cultivators, manufacturers, distributors, wholesalers, testing facilities, delivery services, medical cannabis dispensaries, alternative cannabis treatment centers, including such operators holding a medical cannabis dispensary permit pursuant to P.L.2009, c.307 (C. 24:61-7), are expressly prohibited uses within the jurisdictional boundaries of the Borough of Mountain Lakes.”

**SECTION 2.** This Ordinance may be renumbered for codification purposes.

**SECTION 3.** If any section or provision of this Ordinance shall be held invalid in any Court of competent jurisdiction, the same shall not affect the other sections or provisions of this



**BOROUGH OF MOUNTAIN LAKES**

**MORRIS COUNTY, NEW JERSEY**

**ORDINANCE # 12-21**

**ORDINANCE AMENDING A BOND ORDINANCE OF THE BOROUGH OF MOUNTAIN LAKES, IN THE COUNTY OF MORRIS, NEW JERSEY, HERETOFORE ADOPTED ON JUNE 22, 2020 (#08-20).**

**BE IT ORDAINED BY THE BOROUGH COUNCIL OF THE BOROUGH OF MOUNTAIN LAKES, IN THE COUNTY OF MORRIS, NEW JERSEY** (not less than two-thirds of all the members thereof affirmatively concurring), **AS FOLLOWS:**

Section 1. The bond ordinance of the Borough of Mountain Lakes, New Jersey, heretofore adopted by the governing body thereof on June 22, 2020 and entitled: “Bond ordinance providing for the improvement of the municipal building in and by the Borough of Mountain Lakes, in the County of Morris, New Jersey, appropriating \$4,463,000 therefor and authorizing the issuance of \$4,250,000 bonds or notes of the Borough for financing such appropriation” (#08-20) (the “Prior Ordinance”) is hereby amended to the extent and with the effect that Section 3(a) thereof shall read as follows:

“(a) The improvement hereby authorized and purpose for the financing of which said obligations are to be issued is the improvement of the municipal building located at 400 Boulevard in and by the Borough by the full gutting thereof except for the structural frame and the complete rebuild and reconstruction thereof, such reconstructed and rebuilt building to be at least equal in useful life or durability to a building of Class A construction (as such term is used or referred to in section 40A:2-22 of said Local Bond Law), including the construction of a two-story addition to the rear of the existing building to house a sally port for the Police Department of the Borough on the first level and office space on the second level, the construction of a one-story addition to the front of the existing building to house an elevator, stairway and restrooms, the reconstruction of the interior walls and the installation of new



**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 101-21**

**“RESOLUTION TO ENTER INTO AN EXECUTIVE SESSION”**

**WHEREAS**, the Open Public Meetings Act, N.J.S.A. 10:4-6 et seq. permits the exclusion of the public from a meeting in certain circumstances; and

**WHEREAS**, this public body is of the opinion that such circumstances presently exist; and

**WHEREAS**, the Governing Body wishes to discuss:

- Matters made confidential by state, federal law or rule by court
- Matters in which the release of information would impair the right to receive funds from the Government
- Matters involving individual privacy
- Collective bargaining
- Purchase or lease of property, setting of bank rates, investment of public funds if disclosure would harm the public interest
- Public safety
- Pending, ongoing or anticipated litigation or contract negotiation
- Personnel matters
- Civil penalty or loss of license
- Attorney – Client Privilege

Minutes will be kept and once the matter involving the confidentiality of the above no longer requires that confidentiality, then the minutes can be made public.

**NOW THEREFORE BE IT RESOLVED** that the public be excluded from this meeting.

XX

**CERTIFICATION:** I hereby certify the foregoing to be a true and correct copy of a resolution duly adopted by the Borough Council of Mountain Lakes, New Jersey, at a meeting held on May 10, 2021.

Cara Fox  
Cara Fox, Deputy Municipal Clerk

Name	Motion	Second	Aye	Nay	Absent	Abstain
Happer		X	X			
Korman			X			
Lane					X	
Richter	X		X			
Sheikh			X			
Barnett			X			
Menard			X			

**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 102-21**

**“RESOLUTION AUTHORIZING THE PAYMENT OF BILLS”**

**WHEREAS**, the Borough Manager has reviewed and approved purchase orders requested by the Department Heads; and

**WHEREAS**, the Finance Office has certified that funds are available in the proper account; and

**WHEREAS**, the Borough Treasurer has approved payment, upon certification from the Borough Department Heads that the goods and/or services have been rendered to the Borough.

**NOW, THEREFORE, BE IT RESOLVED** by the Borough Council of the Borough of Mountain Lakes, County of Morris, State of New Jersey, that the current bills, dated **May 10, 2021** and on file and available for public inspection in the Office of the Treasurer and approved by him for payment, be paid.

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**CERTIFICATION:** I hereby certify the foregoing to be a true and correct copy of a resolution duly adopted by the Borough Council of Mountain Lakes, New Jersey, at a meeting held on May 10, 2021.

*Cara Fox*  
Cara Fox, Deputy Municipal Clerk

Name	Motion	Second	Aye	Nay	Absent	Abstain
Happer		X	X			
Korman			X			
Lane					X	
Richter			X			
Sheikh			X			
Barnett	X		X			
Menard			X			



**List of Bills - CLAIMS/CLEARING CHECKING ACCOUNT**

Meeting Date: 05/10/2021 For bills from 04/22/2021 to 05/05/2021

Check#	Vendor	Description	Payment	Check Total
18680	124 - AC DAUGHTRY, INC.	PO 23240 DPW - CENTRAL STATION MONITORING - 2nd	60.00	
		PO 23240 DPW - CENTRAL STATION MONITORING - 2nd	164.70	224.70
18681	196 - ALLIED OIL	PO 23411 DPW - FUEL EXPENSES - UNLEADED - BLANKET	2,179.86	2,179.86
18682	102 - ANDERSON & DENZLER ASSOC., INC	PO 23497 FEBRUARY 2021 PROFESSIONAL SERVICES - PB	124.91	
		PO 23508 MARCH 2021 PROFESSIONAL SERVICES	1,589.44	
		PO 23508 MARCH 2021 PROFESSIONAL SERVICES	582.93	
		PO 23508 MARCH 2021 PROFESSIONAL SERVICES	166.55	2,463.83
18683	102 - ANDERSON & DENZLER ASSOC., INC	PO 23508 MARCH 2021 PROFESSIONAL SERVICES	5,518.25	5,518.25
18684	3548 - CHRISTOPHER SOMJEN	PO 23492 POLICE: EQUIPMENT	26.62	
		PO 23526 POLICE: TUITION REIMBURSEMENT	6,331.00	6,357.62
18685	3799 - CIFELLI & SON GENERAL CONSTRUCTION	PO 22846 STREETS & ROADS - CURB - 10 WOODLAND	805.50	805.50
18686	4094 - CONTINENTAL HARDWARE, INC	PO 23359 ISLAND BEACH - SWING SET	2,209.81	
		PO 23473 BH: RENOVATION	1,796.70	4,006.51
18687	2396 - COUNTY WELDING SUPPLY CO.	PO 23036 DPW - EQUIPMENT & TOOLS - BLANKET	34.00	34.00
18688	2358 - DAVE HEINER ASSOCIATES, INC.	PO 23362 WATER DEPT - LINE/ PUMP/ MOTOR REPAIRS	616.88	616.88
18689	576 - DAVE'S TIRE, LLC	PO 23354 POLICE DEPT - VEHICLE REPAIR	615.00	615.00
18690	2971 - DIRECT ENERGY BUSINESS	PO 23501 ACCT#: 614054 - 936656 - MARCH 2021	484.79	484.79
18691	652 - DOVER BRAKE AND CLUTCH CO. INC	PO 23440 DPW - VEHICLE REPAIRS - BLANKET	314.98	314.98
18692	1170 - FERGUSON ENTERPRISES #501	PO 23324 WATER DEPARTMENT - EQUIPMENT & TOOLS - B	618.17	618.17
18693	653 - GANNET NEW JERSEY NEWSPAPERS	PO 22973 BOA/PLANNING: 2021 ADVERTISING - ACCT#31	45.15	
		PO 23407 CLERK - 2021 ADVERTISING - BLANKET2	466.54	511.69
18694	4131 - GENERAL RECREATION, INC	PO 23313 RECREATION: MIDVALE PARK SWING	875.00	875.00
18695	3991 - GRM INFORMATION MANAGEMENT SERVICES	PO 23405 ACCT# 01QA0220 - 2021 BLANKET APR-DECEMB	164.80	164.80
18696	911 - HOME DEPOT CREDIT SERVICES	PO 22943 DPW - DEPARTMENT SUPPLIES - BLANKET	39.97	
		PO 23528 WATER DEPT - EQUIPMENT & TOOLS - BLANKET	577.46	617.43
18697	1000 - INSTITUTE FOR PROFESSIONAL DEV	PO 23478 DPW - TRAINING & EDUCATION - DOUG EDLER	50.00	50.00
18698	859 - JCP&L	PO 23513 ACCT#100 075 505 725 - BILL PRD: 3/24 -	3.10	
		PO 23520 ACCT#100 050 702 156 - BILL PRD: 3/30 -	4.36	7.46
18699	1199 - LAWREN SUPPLY COMPANY OF NJ, INC	PO 23077 POLICE: BODY ARMOR	2,019.96	
		PO 23295 POLICE: BODY ARMOR	2,019.96	4,039.92
18700	1210 - LOEFFEL'S WASTE OIL SVC., LLC	PO 23390 SOLID WASTE - WASTE OIL RECYCLING - BLAN	255.50	255.50
18701	4179 - LUBENET, LLC	PO 23388 DPW - VEHICLE OIL & ANTIFREEZE	825.00	825.00
18702	3588 - MCELROY, DEUTSCH, MULVANEY & CARPEN	PO 23499 FEBRUARY 2021 PROFESSIONAL SERVICES - PB	543.21	543.21
18703	3648 - MONMOUTH TELECOM	PO 23400 2021 TELEPHONE SERVICES / ACCT# 36289 -	1,482.78	1,482.78
18704	3167 - MORRIS COUNTY MUNICIPAL	PO 23518 FY2021 2ND INSTALLMENT	3,820.75	
		PO 23518 FY2021 2ND INSTALLMENT	44,453.50	
		PO 23518 FY2021 2ND INSTALLMENT	4,116.75	52,391.00
18705	1295 - MORRIS CTY MUNICIPAL UTILITIES	PO 23489 SOLID WASTE DISPOSAL - MARCH 2021	10,367.21	10,367.21
18706	1371 - MTN. LAKES BOARD OF EDUCATION	PO 23515 MAY 2021 MTN LAKES SCHOOL DISTRICT GENER	1,842,902.00	1,842,902.00
18707	1522 - NISIVOCIA & COMPANY LLP	PO 23503 2020 AUDIT: BALANCE DUE - CLIENT# 00067R	2,589.80	
		PO 23503 2020 AUDIT: BALANCE DUE - CLIENT# 00067R	1,205.10	
		PO 23503 2020 AUDIT: BALANCE DUE - CLIENT# 00067R	1,205.10	5,000.00
18708	2595 - NORTH JERSEY MUNICIPAL EMPLOYEE	PO 23377 2021 DENTAL PREMIUMS - GROUP 1624 - APR	2,632.00	2,632.00
18709	2968 - OPTIMUM	PO 22929 2021 DPW INTERNET SERVICES ACCT# 07876-6	146.18	146.18
18710	2968 - OPTIMUM	PO 22930 DPW: 2021 CABLE BOXES ACCT# 07876-41456	11.74	11.74
18711	3173 - OPTIMUM	PO 23031 FIRE: ACCT# 07876-603439-01-8 CABLE - 20	71.69	71.69
18712	1787 - R & J CONTROL, INC.	PO 23033 QUARTERLY GENERATOR MAINTENANCE - BLANKE	260.60	
		PO 23069 WATER DEPT - BATTERY	448.81	709.41
18713	1734 - READYREFRESH BY NESTLE	PO 23020 ACCT# 0016496903 - 2021 BLANKET (6 MONTH	133.81	133.81
18714	3990 - RICH TREE SERVICE, INC.	PO 23057 DPW - TREE REMOVAL	1,000.00	
		PO 23475 DPW - TREE REMOVAL - EMERGENCIES BLANKET	660.00	1,660.00
18715	2397 - ROCKAWAY AUTO RESOURCES, LLC	PO 23259 POLICE DEPT - VEHICLE REPAIRS	467.68	
		PO 23404 DPW - VEHICLE REPAIRS	485.40	
		PO 23431 DPW - VEHICLE REPAIRS	388.45	1,341.53
18716	3330 - RUTGERS UNIVERSITY	PO 23500 PB/ZB: ANNUAL CONFERENCE	135.00	135.00
18717	1948 - SHEAFFER SUPPLY, INC.	PO 23222 WATER DEPT - SUPPLIES - BLANKET	140.97	140.97
18718	3931 - SPORTDECAL, INC	PO 23421 RECREATION: LIFEGUARD SHIRTS	413.68	413.68
18719	2774 - STAPLES CONTRACT & COMMERCIAL, LLC	PO 22918 POLICE: OFFICE SUPPLIES - 2021 BLANKET	176.06	176.06
18720	1981 - SUBURBAN DISPOSAL, INC	PO 23476 2021 SOLID WASTE / RECYCLING COLLECTION	36,439.99	36,439.99
18721	1343 - TILCON NY, INC	PO 23466 STREET & ROADS - PAVING MATERIAL	90.00	90.00
18722	3822 - ULINE, INC	PO 23339 DPW - OFFICE SUPPLIES/ ORDER# 53827761	310.90	310.90
18723	2137 - V.E. RALPH & SONS, INC.	PO 23401 POLICE: IFAK	421.40	421.40
18724	2186 - W.E. TIMMERMAN CO., INC	PO 23414 DPW - EQUIPMENT REPAIRS	879.65	879.65
18725	4177 - WEINER LAW GROUP, LLP	PO 23498 FEBRUARY 2021 PROFESSIONAL SERVICES - PB	157.50	157.50

TOTAL

1,990,144.60

## List of Bills - CLAIMS/CLEARING CHECKING ACCOUNT

Meeting Date: 05/10/2021 For bills from 04/22/2021 to 05/05/2021

Check#	Vendor	Description	Payment	Check Total	
<b>Summary By Account</b>					
ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
01-201-20-100-020	GENERAL ADMIN - OTHER EXPENSE	164.80			
01-201-20-120-020	MUNICIPAL CLERK - OTHER EXP'S	466.54			
01-201-20-135-020	ANNUAL AUDIT	2,589.80			
01-201-20-140-020	COMPUTER SERVICES	11.74			
01-201-20-165-020	ENGINEERING SERVICES	1,589.44			
01-201-21-180-020	PLANNING BOARD - OTHER EXPENSE	893.12			
01-201-21-185-020	BD OF ADJUST - OTHER EXPENSES	112.65			
01-201-23-210-020	INSURANCE - LIABILITY	23,005.75			
01-201-23-215-020	WORKERS COMPENSATION	21,447.75			
01-201-23-220-020	GROUP INSURANCE PLANS-EMPLOYEE	2,632.00			
01-201-25-240-020	POLICE DEPT - OTHER EXPENSES	6,955.08			
01-201-25-255-020	FIRE DEPT - OTHER EXPENSES	71.69			
01-201-26-290-020	STREETS & ROADS - OTHER EXP.	3,636.00			
01-201-26-305-020	SOLID WASTE - OTHER EXPENSES	46,756.28			
01-201-26-306-020	Recycling Tax	306.42			
01-201-26-310-020	BLDG & GROUNDS - MUNIC BLDG	133.81			
01-201-26-315-020	VEHICLE REPAIRS & MAINTENANCE	3,096.51			
01-201-28-370-020	PARKS & PLAYGROUNDS OTHER EXP.	413.68			
01-201-31-435-020	ELECTRICITY - ALL DEPARTMENTS	7.46			
01-201-31-437-020	NATURAL GAS	484.79			
01-201-31-440-020	TELECOMMUNICATIONS	1,482.78			
01-201-31-447-020	PETROLEUM PRODUCTS	2,179.86			
01-203-26-290-020	(2020) STREETS & ROADS - OTHER EXP.		805.50		
01-203-28-375-020	(2020) MAINT OF PARKS (BEACHES/LAKES)		875.00		
01-207-55-000-000	LOCAL SCHOOL TAXES PAYABLE			1,842,902.00	
01-260-05-100	DUE TO CLEARING			0.00	1,963,020.45
<b>TOTALS FOR</b>	<b>Current Fund</b>	<b>118,437.95</b>	<b>1,680.50</b>	<b>1,842,902.00</b>	<b>1,963,020.45</b>
02-200-40-700-300	Body Armour Grant			2,325.14	
02-200-40-700-330	Bullet Proof Vests			1,714.78	
02-260-05-100	DUE TO CLEARING			0.00	4,039.92
<b>TOTALS FOR</b>	<b>FEDERAL AND STATE GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>4,039.92</b>	<b>4,039.92</b>
04-215-55-982-000	2016 CAPITAL ORDINANCE 06-16			5,209.29	
04-215-55-985-000	2019 CAPITAL ORDINANCE 2-19			1,322.34	
04-215-55-987-000	2020 CAPITAL ORDINANCE 4-20			446.95	
04-215-55-989-000	2020 CAPITAL ORD. 8-20 BORO HALL RENOV.			2,546.18	
04-260-05-100	DUE TO CLEARING			0.00	9,524.76
<b>TOTALS FOR</b>	<b>General Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>9,524.76</b>	<b>9,524.76</b>
05-201-55-520-520	Water Operating - Other Expenses	8,367.07			
05-260-05-100	DUE TO CLEARING			0.00	8,367.07
<b>TOTALS FOR</b>	<b>Water Operating</b>	<b>8,367.07</b>	<b>0.00</b>	<b>0.00</b>	<b>8,367.07</b>
07-201-55-520-520	Sewer Operating - Other Expenses	5,192.40			
07-260-05-100	DUE TO CLEARING			0.00	5,192.40
<b>TOTALS FOR</b>	<b>Sewer Operating</b>	<b>5,192.40</b>	<b>0.00</b>	<b>0.00</b>	<b>5,192.40</b>

Total to be paid from Fund 01 Current Fund	1,963,020.45
Total to be paid from Fund 02 FEDERAL AND STATE GRANTS	4,039.92
Total to be paid from Fund 04 General Capital	9,524.76
Total to be paid from Fund 05 Water Operating	8,367.07

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
Total to be paid from Fund 07 Sewer Operating		5,192.40			
		<u>1,990,144.60</u>			



## List of Bills - (1710101001002) Escrow - Developers - Checking Developer's Escrow

Meeting Date: 05/10/2021 For bills from 04/22/2021 to 05/05/2021

Check#	Vendor	Description	Payment	Check Total
5232	102 - ANDERSON & DENZLER ASSOC., INC	PO 23493 MARCH 2021 PROFESSIONAL SERVICES - ESCRO	2,297.44	2,297.44
5233	4169 - BURGIS ASSOCIATES, INC.	PO 23495 MARCH 2021 PROFESSIONAL SERVICES - ESCRO	841.25	841.25
5234	4170 - DEWBERRY ENGINEERS, INC	PO 23496 MARCH 2021 PROFESSIONAL SERVICES - ESCRO	1,680.00	1,680.00
5235	4177 - WEINER LAW GROUP, LLP	PO 23494 MARCH 2021 PROFESSIONAL SERVICES - ESCRO	1,603.00	1,603.00
TOTAL				6,421.69

Summary By Account

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
17-101-01-001-002	Escrow - Developers - Checking			0.00	6,421.69
17-500-00-091-310	PULTE GROUP - ENCLAVE SITE INSPEC. FEE			549.99	
17-500-00-091-316	SUNRISE - INSPECTION FEES			324.57	
17-500-00-091-318	RINGO SUPPLY - SUN VALLEY SERVICES			340.30	
17-500-00-091-319	HIGHVIEW HOMES LLC			5,206.83	
<b>TOTALS FOR</b>	<b>Developer's Escrow</b>	<b>0.00</b>	<b>0.00</b>	<b>6,421.69</b>	<b>6,421.69</b>

Total to be paid from Fund 17 Developer's Escrow

6,421.69

6,421.69

**List of Bills - (3310101001001) CASH - RECREATION  
Recreation Trust**

Meeting Date: 05/10/2021 For bills from 04/22/2021 to 05/05/2021

Check#	Vendor	Description	Payment	Check Total
5378	3878 - PAUL ZIMMERMAN FOUNDRIES	PO 23297 HPC: HOUSE PLAQUE - 28 LOOKOUT RD	224.50	224.50
	TOTAL			224.50

Summary By Account

ACCOUNT	DESCRIPTION	CURRENT YR	APPROP. YEAR	NON-BUDGETARY	CREDIT
33-101-01-001-001	CASH - RECREATION			0.00	224.50
33-600-00-090-000	Recreation Trust Reserves			224.50	
<b>TOTALS FOR</b>	<b>Recreation Trust</b>	<b>0.00</b>	<b>0.00</b>	<b>224.50</b>	<b>224.50</b>

Total to be paid from Fund 33 Recreation Trust

224.50

224.50

**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 103-21**

**“RESOLUTION AUTHORIZING THE SETTLEMENT OF A TAX APPEAL (PREVOZNIK v. BOROUGH OF MOUNTAIN LAKES –BLOCK 78 LOT 14)**

**WHEREAS**, a tax appeal was filed in the Tax Court of New Jersey captioned “Joyce Prevoznik v. Borough of Mountain Lakes” under Docket No 6288-2020 challenging the 2020 tax assessment on Block 78, Lot 14 (17 Briarcliff Road); and

**WHEREAS**, the Plaintiffs and the Tax Assessor have agreed to a settlement of this tax appeal as set forth in a proposed Stipulation of Settlement attached hereto; and

**WHEREAS**, the Borough Council finds that it is in the best interest of the Borough to approve the proposed settlement.

**NOW, THEREFORE, BE IT RESOLVED** by the Borough Council of the Borough of Mountain Lakes, in the County of Morris and State of New Jersey that the Borough Attorney is authorized to execute a Stipulation of Settlement in settlement of the tax appeal captioned “Joyce Prevoznik v. Borough of Mountain Lakes” under Docket No 6288-2020 ; and be it further

**RESOLVED** that the Tax Collector is hereby authorized to process any refund required as a result of the settlement of this tax appeal.

XX

**CERTIFICATION:** I hereby certify the foregoing to be a true and correct copy of a resolution duly adopted by the Borough Council of Mountain Lakes, New Jersey, at a meeting held on May 10, 2021.

*Cara Fox*  
Cara Fox, Deputy Municipal Clerk

Name	Motion	Second	Aye	Nay	Absent	Abstain
Happer		X	X			
Korman			X			
Lane					X	
Richter			X			
Sheikh			X			
Barnett	X		X			
Menard			X			

**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 105-21**

**“RESOLUTION APPROVING THE CORRECTIVE ACTION PLAN FOR THE BOROUGH OF MOUNTAIN LAKES”**

**WHEREAS**, a Corrective Action Plan for the Audit Report Year 2020 has been prepared and filed by chief Financial Officer, Monica Goscicki, and

**WHEREAS**, said Plan has been reviewed by the Borough Council,

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Borough of Mountain Lakes that the Corrective Action Plan for the Audit Report Year 2020 is accepted and approved for filing in the Borough Clerk’s Office.

XX

**CERTIFICATION:** I hereby certify the foregoing to be a true and correct copy of a resolution duly adopted by the Borough Council of Mountain Lakes, New Jersey, at a meeting held on May 10, 2021.

Cara Fox  
Cara Fox, Deputy Municipal Clerk

Name	Motion	Second	Aye	Nay	Absent	Abstain
Happer		X	X			
Korman			X			
Lane					X	
Richter			X			
Sheikh			X			
Barnett	X		X			
Menard			X			

**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 106-21**

**“RESOLUTION AUTHORIZING THE USE OF THE PUBLIC RIGHTS-OF-WAY BY  
PLANET NETWORKS, INC.**

**WHEREAS**, Planet Networks Inc. ("Planet Networks") is a provider of telecommunications services that is authorized by the New Jersey Board of Public Utilities to provide local exchange and interexchange telecommunications services throughout New Jersey; and

**WHEREAS**, Planet Networks has petitioned the municipality for consent to use the public rights-of-way to place its telecommunication facilities aerially on existing and new utility poles and/or in underground conduit; and

**WHEREAS**, the Federal Communications Commission has held that that "an effective prohibition [under the Telecommunications Act of 1996] occurs where a state or local legal requirement materially inhibits a provider's ability to engage in any of a variety of activities related to its provision of a covered service ... not only by rendering a service provider unable to provide an existing service in a new geographic area or by restricting the entry of a new provider in providing service in a particular area, but also by materially inhibiting the introduction of new services or the improvement of existing services." Declaratory Ruling and Third Report and Order, WT Docket No. 17-79; WC Docket No. 17-84, FCC-18-133A1, at para. 36, p. 15-16; and

**WHEREAS**, Planet Networks has or will enter into agreements with the utility companies for the use of their poles; and

**WHEREAS**, N.J.S.A. 48:3-19 provides that "[t]he consent of the municipality shall be obtained for the use by a person of the poles of -another person unless each person has a lawful right to maintain poles in such street, highway or other public place;" and

**WHEREAS**, N.J.S.A. 27:16-6 provides, in part that "[t]he board of chosen freeholders shall not grant an easement, right of way, or use in, under or over, any portion of a county road in a municipality, unless the governing body of the municipality ... shall consent thereto;" and

**WHEREAS**, N.J.S.A. 46:17-8 provides that "[a]ny telegraph or telephone company organized under the laws of this or any other State, or of the United States may erect, construct and maintain the necessary poles, wires, conduits, and other fixtures for its lines, in, upon, along, over or under any public street, road or highway, upon first obtaining the consent in writing of the owner of the soil to the erection of such poles, and through, across or under any of the waters within this State and upon, through or over any other land, subject to the right of the owners thereof to full compensation for the same."

**WHEREAS**, N.J.S.A. 54:30A-124(a) provides that a municipality may not impose any fees, taxes, levies or assessments in the nature of a local franchise, right of way, or gross receipts fee, tax, levy or assessment against telecommunications companies but that a municipality may impose reasonable fees for actual services made by any municipal agency; and

**WHEREAS**, it is in the best interests of the municipality and its citizens to grant consent to Planet Networks.

**NOW, THEREFORE, BE IT RESOLVED** by the Borough Council of the Borough of Mountain Lakes, in the County of Morris and State of New Jersey that:

- 1) That the governing body does hereby grant permission and authority to Planet Networks, Inc. to install fiber optic cables and related facilities on existing utility poles within the public





**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 107-21**

**RESOLUTION AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT  
BETWEEN THE BOROUGH OF MOUNTAIN LAKES AND PHOENIX ADVISORS, LLC**

**WHEREAS**, there exists the need for a Debt Issuance Pricing Consultant relating to the issuance of General Obligation Bonds, Series 2021 in the Borough of Mountain Lakes; and

**WHEREAS**, Phoenix Advisors, LLC, Inc. has submitted a proposal to provide Advisory services; and

**WHEREAS**, the Borough's Independent Auditor, Nisivoccia & Company have recommended Phoenix Advisors, LLC; and

**WHEREAS**, the Local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.) requires that the resolution authorizing the award of contracts for "Professional Services" and the contract itself be available for public inspection.

**NOW, THEREFORE, BE IT RESOLVED** by the Borough Council of the Borough of Mountain Lakes, County of Morris, State of New Jersey:

**Section 1.** The Borough Manager and Borough Clerk are hereby authorized and directed to execute an agreement with Phoenix Advisors, LLC. for Debt Issuance Pricing Consultant Services relating to the issuance of General Obligation Bonds, Series 2021 set forth in a proposal attached hereto in an amount not to exceed \$5,000.


**Section 2.** This contract is awarded as a "Professional Service" in accordance with N.J.S.A. 40A:11-5(1)(a) of the Local Public Contracts Law because the contract is for a service performed by a person(s) authorized by law to practice a recognized profession that is regulated by law.

**Section 3.** The term of this agreement shall be from May 10, 2021 through December 31, 2021.

**Section 4.** A notice of this action shall be printed once in the legal newspaper of the Borough of Mountain Lakes.

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**CERTIFICATION:** I hereby certify the foregoing to be a true and correct copy of a resolution duly adopted by the Borough Council of Mountain Lakes, New Jersey, at a meeting held on May 10, 2021.

  
\_\_\_\_\_  
Cara Fox, Deputy Municipal Clerk

Name	Motion	Second	Aye	Nay	Absent	Abstain
Happer		X	X			
Korman			X			
Lane					X	
Richter			X			
Sheikh			X			
Barnett	X		X			
Menard			X			

**CERTIFICATION OF THE AVAILABILITY OF FUNDS**  
04-215-55-985-015 - FINANCE - SECTION 20 COSTS

  
Monica Goscicki  
Monica Goscicki, CFO

**BOROUGH OF MOUNTAIN LAKES  
COUNTY OF MORRIS, NJ**

**RESOLUTION 108-21**

**“RESOLUTION AUTHORIZING THE FILING OF A TAX APPEAL COUNTERCLAIM AND  
AUTHORIZING THE TAX ASSESSOR AND BOROUGH ATTORNEY TO REPRESENT THE  
BOROUGH IN CONNECTION WITH THE APPEAL”**

**WHEREAS**, the Tax Assessor has recommended that the Borough file a tax appeal counterclaim on the following property with the Tax Court for 2021 based on the property being under assessed: Mountain Lakes Club (Block 100, Lot 1)

**WHEREAS**, the Borough Council authorizes the filing of the tax appeal

**WHEREAS**, the Council hereby authorizes the Tax Assessor and Borough Attorney to file and prosecute this appeal.

**NOW, THEREFORE, BE IT RESOLVED** by the Borough Council of the Borough of Mountain Lakes, in the County of Morris and State of New Jersey that the Tax Assessor and the Borough Attorney are hereby authorized to file the counterclaim against the Mountain Lakes Club in the 2021 tax appeal filed by the Mountain Lakes Club as recommended by the Tax Assessor and to represent the Borough in this tax appeal.

XX

**CERTIFICATION:** I hereby certify the foregoing to be a true and correct copy of a resolution duly adopted by the Borough Council of Mountain Lakes, New Jersey, at a meeting held on May 10, 2021.

*Cara Fox*  
Cara Fox, Deputy Municipal Clerk

Name	Motion	Second	Aye	Nay	Absent	Abstain
Happer	X		X			
Korman						X
Lane					X	
Richter		X	X			
Sheikh			X			
Barnett			X			
Menard			X			