



**AGENDA FOR THE COUNCIL MEETING OF THE BOROUGH OF MOUNTAIN LAKES  
HELD AS A REMOTE MEETING ON ZOOM**

**MAY 10, 2021**

**EXECUTIVE SESSION BEGINS AT 6:30PM**

**PUBLIC SESSION – BEGINS AT 7:30 PM**

To Participate via computer please use the following link: <https://zoom.us/j/208487754> or call iPhone one-tap : US: +13126266799,, 208487754# or +19292056099,,208487754#  
Or Telephone: Dial (for higher quality, dial a number based on your current location):  
US: +1 312 626 6799 or +1 929 205 6099 or +1 346 248 7799 or +1 669 900 6833 or  
+1 253 215 8782 or +1 301 715 8592 Webinar ID: 208 487 If calling into the meeting via telephone, the following commands can be entered via DTMF tones using your phone's dial pad while in a Zoom meeting: \*6 - Toggle mute/unmute \*9 - Raise hand (once hand is raised, it cannot be lowered. If you change your mind and choose not to speak, when called upon, please let us know that you have changed your mind).

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

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.

**2) ROLL CALL ATTENDANCE - Clerk**

**3) FLAG SALUTE – Mayor**

**4) EXECUTIVE SESSION**

R101-21 Resolution to Enter an Executive Session – Litigation (Tax Appeals) & Attorney - Client Privilege (Approval of Executive Minutes)

**5) COMMUNITY ANNOUNCEMENTS**

**6) SPECIAL PRESENTATIONS**

a. Swearing in of New Police Officer – Borough Clerk

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

**8) BOROUGH COUNCIL DISCUSSION ITEMS**

- a. First Quarter 2021 Current Budget Report
- b. First Quarter 2021 Water Budget Report and First Quarter 2021 Sewer Budget Report
- c. Trust Balances
- d. Capital Account Balances
- e. 2020 Annual Audit
- f. Audit Corrective Action Plan

**9) 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.

**10) ATTORNEY'S REPORT**

**11) MANAGER'S REPORT**

**12) RESOLUTIONS**

**13) ORDINANCES TO INTRODUCE**

- a. 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
- b. 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)

**14) ORDINANCES TO ADOPT**

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**15) \*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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**16) DEPARTMENT REPORTS SUBMITTED FOR FILING**

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

**17) COUNCIL REPORTS**

**18) 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.

**19) NEXT STEPS AND PRIORITIES**

**20) ADJOURNMENT**

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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	Balance	Activity	Received
		Budget	Activity	Balance	% Received	Budget	Activity	Balance	% Received				
01-190-07-200-000	AMOUNT TO BE RAISED BY TAXATION	\$6,862,370.53	\$0.00	\$6,862,370.53	0.00%	\$6,772,254.82	\$0.00	\$6,772,254.82	\$7,804,824.38	\$0.00	\$0.00	\$6,772,254.82	0.00%
01-192-08-101-000	ANTICIPATED SURPLUS	\$1,319,338.00	\$0.00	\$1,319,338.00	0.00%	\$1,354,338.00	\$0.00	\$1,354,338.00	\$1,354,338.00	\$0.00	\$0.00	\$1,354,338.00	0.00%
01-192-08-101-004	CAPITAL SURPLUS - GENERAL CAPITAL	\$43,841.00	\$0.00	\$43,841.00	0.00%	\$230,000.00	\$0.00	\$230,000.00	\$230,000.00	\$0.00	\$0.00	\$230,000.00	0.00%
01-192-08-103-000	LICENSES - LIQUOR	\$12,000.00	\$0.00	\$12,000.00	0.00%	\$12,688.00	\$0.00	\$12,688.00	\$12,688.00	\$0.00	\$0.00	\$12,688.00	0.00%
01-192-08-104-000	OTHER LICENSES	\$2,000.00	\$975.00	\$1,025.00	48.75%	\$2,000.00	\$1,390.00	\$610.00	\$2,290.00	\$1,390.00	\$1,390.00	\$610.00	69.50%
01-192-08-105-000	FEES & PERMITS	\$41,500.00	\$9,848.00	\$31,652.00	23.73%	\$31,500.00	\$9,484.58	\$22,015.42	\$51,235.94	\$9,484.58	\$9,484.58	\$22,015.42	30.11%
01-192-08-106-010	CLERK'S FEES & PERMITS	\$3,500.00	\$5,178.00	-\$1,678.00	147.94%	\$3,500.00	\$771.00	\$2,729.00	\$8,220.00	\$771.00	\$771.00	\$2,729.00	22.03%
01-192-08-110-000	MUNICIPAL COURT FINES & COSTS	\$20,000.00	\$1,240.32	\$18,759.68	6.20%	\$26,000.00	\$6,842.52	\$19,157.48	\$13,849.08	\$6,842.52	\$6,842.52	\$19,157.48	26.32%
01-192-08-112-000	INTEREST & COSTS-TAX COLLECTION	\$50,000.00	\$12,884.27	\$37,115.73	25.77%	\$43,000.00	\$13,664.94	\$29,335.06	\$82,021.98	\$13,664.94	\$13,664.94	\$29,335.06	31.78%
01-192-08-113-000	INTEREST ON INVESTMENTS	\$20,500.00	\$8,399.35	\$12,100.65	40.97%	\$20,500.00	\$5,439.60	\$15,060.40	\$26,505.63	\$5,439.60	\$5,439.60	\$15,060.40	26.53%
01-192-08-115-000	CABLE FRANCHISE FEES	\$17,323.00	\$17,322.99	\$0.01	100.00%	\$18,927.00	\$17,756.00	\$1,171.00	\$18,927.00	\$17,756.00	\$17,756.00	\$1,171.00	93.81%
01-192-08-116-000	UTILITY FUND BALANCES	\$37,250.00	\$0.00	\$37,250.00	0.00%	\$217,190.00	\$0.00	\$217,190.00	\$217,190.00	\$0.00	\$0.00	\$217,190.00	0.00%
01-192-08-118-000	RECREATION FEES & INCOME	\$60,000.00	\$9,475.00	\$50,525.00	15.79%	\$60,000.00	\$6,595.00	\$53,405.00	\$61,477.70	\$6,595.00	\$6,595.00	\$53,405.00	10.99%
01-192-08-119-000	RENT FROM RAILROAD STATIONS	\$38,192.00	\$9,834.54	\$28,357.46	25.75%	\$37,000.00	\$9,548.10	\$27,451.90	\$38,192.40	\$9,548.10	\$9,548.10	\$27,451.90	25.81%
01-192-08-120-000	T-MOBILE CELL TOWER LEASE	\$71,000.00	\$18,259.35	\$52,740.65	25.72%	\$67,500.00	\$17,557.08	\$49,942.92	\$71,164.68	\$17,557.08	\$17,557.08	\$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	28.28%	\$19,000.00	\$5,490.36	\$13,509.64	\$22,290.81	\$5,490.36	\$5,490.36	\$13,509.64	28.90%
01-192-08-122-000	BOARD OF EDUCATION-FIELD LEASE	\$45,000.00	\$0.00	\$45,000.00	0.00%	\$45,000.00	\$0.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$45,000.00	0.00%
01-192-08-123-000	VERIZON GROUND LEASE	\$33,000.00	\$11,255.04	\$21,744.96	34.11%	\$31,500.00	\$12,098.25	\$19,401.75	\$33,027.57	\$12,098.25	\$12,098.25	\$19,401.75	38.41%
01-192-08-125-000	SOLID WASTE FEES	\$53,600.00	\$1,056.00	\$52,544.00	1.97%	\$53,600.00	\$0.00	\$53,600.00	\$57,331.76	\$0.00	\$0.00	\$53,600.00	0.00%
01-192-08-126-000	TRASH BAG RECEIPTS	\$188,000.00	\$46,912.50	\$141,087.50	24.95%	\$188,000.00	\$47,625.00	\$140,375.00	\$229,512.50	\$47,625.00	\$47,625.00	\$140,375.00	25.33%
01-192-09-000-000	UNIFORM CONSTRUCTION CODE FEES	\$141,000.00	\$80,722.00	\$60,278.00	57.25%	\$183,000.00	\$117,155.00	\$65,845.00	\$235,908.00	\$117,155.00	\$117,155.00	\$65,845.00	64.02%
01-192-08-227-000	RESERVE FOR DEBT SERVICE	\$0.00	\$0.00	\$0.00	0.00%	\$10,331.00	\$0.00	\$10,331.00	\$10,331.00	\$0.00	\$0.00	\$10,331.00	0.00%
01-192-09-000-000	STATE AID REVENUE (NON-GRANT)	\$417,293.00	\$0.00	\$417,293.00	0.00%	\$417,293.00	\$0.00	\$417,293.00	\$417,293.00	\$0.00	\$0.00	\$417,293.00	0.00%
01-192-10-000-000	FEDERAL & STATE GRANT REVENUE	\$11,880.17	\$11,880.17	\$0.00	100.00%	\$19,245.08	\$0.00	\$19,245.08	\$23,745.08	\$0.00	\$0.00	\$19,245.08	0.00%
01-192-15-499-000	RECEIPTS DELINQUENT TAX	\$325,000.00	\$169,991.65	\$155,008.35	52.31%	\$287,281.59	\$230,813.72	\$56,467.87	\$421,161.43	\$230,813.72	\$230,813.72	\$56,467.87	80.34%
01-192-18-001-000	CURRENT YEAR TAXES RECEIVED	\$0.00	\$8,271,621.19	-\$8,271,621.19		\$0.00	\$8,103,220.50	-\$8,103,220.50	\$0.00	\$8,103,220.50	\$8,103,220.50	-\$8,103,220.50	
01-192-20-200-000	UNANTICIPATED REVENUES (MRNA)	\$0.00	\$153,935.90	-\$153,935.90		\$0.00	\$18,186.78	-\$18,186.78	\$46,031.88	\$0.00	\$0.00	-\$18,186.78	
TOTALS		\$9,833,587.70	\$8,846,446.33	\$987,141.37	89.96%	\$10,149,960.49	\$8,623,638.43	\$1,526,322.06	\$11,534,557.83	\$8,623,638.43	\$8,623,638.43	\$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					% Expended & Encum.	% Expended	Balance	
		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	\$35,852.89	\$0.00	\$97,304.12	26.93%	\$125,425.12	\$127,239.00	\$34,984.16	\$0.00	\$92,244.84	27.50%	\$92,244.84	27.50%	\$0.00
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%	\$77,282.15	9.80%	\$0.00
01-201-20-110-020	MAYOR & COUNCIL - OTHER EXP'S	\$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%	\$5,051.77	15.80%	\$0.00
01-201-20-120-001	MUNICIPAL CLERK - SALARY/WAGE	\$38,639.00	\$14,305.33	\$0.00	\$24,333.67	37.02%	\$60,366.45	\$74,328.00	\$15,114.90	\$0.00	\$59,213.10	20.34%	\$59,213.10	20.34%	\$0.00
01-201-20-120-020	MUNICIPAL CLERK - OTHER EXP'S	\$21,200.00	\$1,888.86	\$125.00	\$19,186.14	8.91%	\$13,648.79	\$24,400.00	\$15,938.18	\$670.64	\$22,191.18	31.71%	\$22,191.18	31.71%	\$0.00
01-201-20-130-020	FINANCE - SALARY & WAGE	\$66,499.00	\$16,567.59	\$0.00	\$49,931.41	24.91%	\$62,437.78	\$50,410.00	\$15,993.38	\$0.00	\$34,416.62	31.71%	\$34,416.62	31.71%	\$0.00
01-201-20-130-020	FINANCE - OTHER EXPENSES	\$11,055.00	\$4,325.63	\$581.46	\$6,147.91	39.13%	\$9,136.68	\$12,325.00	\$4,739.90	\$784.48	\$6,800.62	38.45%	\$6,800.62	38.45%	\$0.00
01-201-20-135-020	ANNUAL AUDIT	\$24,383.00	\$0.00	\$0.00	\$24,383.00	0.00%	\$24,663.00	\$24,383.00	\$0.00	\$6,333.34	\$18,049.66	0.00%	\$18,049.66	0.00%	\$0.00
01-201-20-140-020	COMPUTER SERVICES	\$36,950.00	\$672.01	\$3,632.20	\$32,645.79	1.82%	\$35,500.00	\$35,500.00	\$4,461.08	\$783.21	\$20,275.71	37.42%	\$20,275.71	37.42%	\$0.00
01-201-20-145-001	TAX COLLECTOR - SALARY & WAGE	\$36,686.00	\$10,490.27	\$0.00	\$26,195.73	28.59%	\$35,966.00	\$35,966.00	\$10,234.35	\$0.00	\$25,731.65	28.46%	\$25,731.65	28.46%	\$0.00
01-201-20-145-020	TAX COLLECTOR - OTHER EXPENSES	\$4,715.00	\$299.46	\$0.00	\$4,415.54	6.35%	\$3,049.27	\$4,615.00	\$180.74	\$30.00	\$4,404.26	3.92%	\$4,404.26	3.92%	\$0.00
01-201-20-150-001	TAX ASSESSOR - SALARY & WAGE	\$22,600.00	\$564.20	\$0.00	\$21,035.80	4.27%	\$24,304.00	\$24,304.00	\$6,916.00	\$0.00	\$17,388.00	28.46%	\$17,388.00	28.46%	\$0.00
01-201-20-150-020	TAX ASSESSOR - OTHER EXPENSES	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%	\$22,000.00	\$22,000.00	\$0.00	\$0.00	\$22,000.00	0.00%	\$22,000.00	0.00%	\$0.00
01-201-20-151-020	RESERVE FOR TAX APPEALS - OTHER EXPENSE	\$115,000.00	\$23,385.48	\$37,489.94	\$54,114.58	20.34%	\$82,312.42	\$132,500.00	\$16,844.98	\$42,059.94	\$73,595.08	12.71%	\$73,595.08	12.71%	\$0.00
01-201-20-155-020	LEGAL SERVICES - OTHER EXPENSE	\$35,700.00	\$1,082.58	\$1,332.41	\$33,285.01	3.08%	\$33,694.77	\$47,100.00	\$2,107.69	\$3,441.10	\$41,551.21	4.47%	\$41,551.21	4.47%	\$0.00
01-201-20-160-020	ENGINEERING SERVICES	\$12,236.00	\$818.27	\$0.00	\$9,321.16	23.82%	\$11,767.90	\$11,326.00	\$846.89	\$280.16	\$11,197.95	6.87%	\$11,197.95	6.87%	\$0.00
01-201-21-180-001	PLANNING BOARD - SALARY & WAGE	\$12,150.00	\$2,914.85	\$0.00	\$9,235.15	23.82%	\$6,791.44	\$12,325.00	\$846.89	\$280.16	\$11,197.95	6.87%	\$11,197.95	6.87%	\$0.00
01-201-21-185-001	BD OF ADJUST - SALARY & WAGE	\$15,860.00	\$3,999.88	\$337.62	\$11,522.50	25.22%	\$15,251.23	\$11,326.00	\$2,598.85	\$0.00	\$8,727.15	22.95%	\$8,727.15	22.95%	\$0.00
01-201-21-185-020	BD OF ADJUST - OTHER EXPENSES	\$126,053.00	\$32,670.81	\$0.00	\$93,382.19	25.92%	\$102,062.39	\$115,924.00	\$28,006.65	\$0.00	\$87,917.35	24.16%	\$87,917.35	24.16%	\$0.00
01-201-22-195-001	UNIFORM CONST CODE SALARY/WAGE	\$14,010.00	\$293.36	\$1,794.66	\$11,921.98	2.09%	\$9,828.42	\$11,360.00	\$686.87	\$0.00	\$10,673.13	6.05%	\$10,673.13	6.05%	\$0.00
01-201-22-195-020	UNIFORM CONST - OTHER EXPENSES	\$44,528.00	\$12,161.10	\$0.00	\$32,366.90	27.31%	\$44,129.36	\$44,896.00	\$12,164.99	\$0.00	\$32,731.01	27.13%	\$32,731.01	27.13%	\$0.00
01-201-22-196-020	CODE ENFORCEMENT - SALARY & WAGE	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%	\$500.00	0.00%	\$0.00
01-201-23-210-020	INSURANCE - LIABILITY	\$105,117.00	\$76,017.75	\$0.00	\$79,099.25	24.75%	\$1,285.00	\$104,588.00	\$48,699.00	\$0.00	\$55,889.00	46.56%	\$55,889.00	46.56%	\$0.00
01-201-23-215-020	WORKERS COMPENSATION	\$85,792.00	\$21,447.75	\$0.00	\$64,344.25	25.00%	\$85,476.00	\$85,496.00	\$42,748.00	\$0.00	\$42,748.00	50.00%	\$42,748.00	50.00%	\$0.00
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	\$372,525.00	\$131,202.79	\$8,943.71	\$232,378.50	35.22%	\$232,378.50	35.22%	\$0.00
01-201-23-222-020	HEALTH BENEFIT WAIVER	\$4,396.00	\$3,523.58	\$0.00	\$7,919.58	80.15%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	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%	\$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%	\$1,829,861.72	\$1,896,051.00	\$492,500.00	\$0.00	\$1,403,551.00	25.98%	\$1,403,551.00	25.98%	\$0.00
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	\$176,170.00	\$12,516.18	\$24,009.21	\$89,644.61	9.92%	\$89,644.61	9.92%	\$0.00
01-201-25-245-020	TRAFFIC & SAFETY COMM. - OTHER EXPENSES	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0.00%	\$1,468.00	\$1,600.00	\$0.00	\$0.00	\$1,600.00	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	\$106,190.00	\$26,547.42	\$0.00	\$79,642.58	25.00%	\$79,642.58	25.00%	\$0.00
01-201-25-251-020	INTERLOCAL SERVICES: DENVILLE COURT - OE	\$58,516.00	\$14,629.00	\$0.00	\$43,887.00	25.00%	\$57,708.00	\$57,708.00	\$14,427.00	\$0.00	\$43,281.00	25.00%	\$43,281.00	25.00%	\$0.00
01-201-25-252-001	EMERGENCY MGMT - SALARY & WAGE	\$5,500.00	\$1,603.99	\$0.00	\$3,896.01	29.15%	\$5,499.78	\$5,500.00	\$1,604.19	\$0.00	\$3,895.81	29.17%	\$3,895.81	29.17%	\$0.00
01-201-25-252-020	EMERGENCY MGMT - OTHER EXPENSE	\$4,925.00	\$0.00	\$0.00	\$4,925.00	0.00%	\$2,645.60	\$4,925.00	\$0.00	\$1,380.70	\$3,544.30	0.00%	\$3,544.30	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%	\$7,500.30	\$7,841.00	\$2,187.50	\$0.00	\$5,653.50	27.90%	\$5,653.50	27.90%	\$0.00
01-201-25-255-020	FIRE DEPT - OTHER EXPENSES	\$32,800.00	\$2,401.96	\$5,433.03	\$24,965.01	7.32%	\$22,343.68	\$31,500.00	\$4,741.57	\$645.21	\$26,113.22	15.05%	\$26,113.22	15.05%	\$0.00
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	\$3,750.00	\$0.00	\$11,250.00	25.00%	\$11,250.00	25.00%	\$0.00
01-201-25-266-001	FIRE DEPT - SAFETY - SALARY & WAGE	\$15,484.00	\$4,453.17	\$0.00	\$11,030.83	28.76%	\$15,268.73	\$15,269.00	\$4,376.75	\$0.00	\$10,892.25	28.66%	\$10,892.25	28.66%	\$0.00
01-201-25-266-020	FIRE DEPT - SAFETY - OTHER EXP	\$60.00	\$0.00	\$0.00	\$60.00	0.00%	\$486.63	\$15,000.00	\$469.34	\$0.00	\$1,030.66	31.29%	\$1,030.66	31.29%	\$0.00
01-201-26-290-001	STREETS & ROADS - SALARY/WAGE	\$370,835.00	\$106,016.19	\$0.00	\$264,818.81	28.59%	\$335,267.05	\$362,557.00	\$87,759.52	\$0.00	\$274,797.48	24.21%	\$274,797.48	24.21%	\$0.00
01-201-26-290-020	STREETS & ROADS - OTHER EXP	\$221,325.00	\$35,866.91	\$27,273.44	\$158,364.65	16.13%	\$124,438.43	\$219,325.00	\$38,715.79	\$18,284.02	\$167,325.25	15.37%	\$167,325.25	15.37%	\$0.00
01-201-26-300-001	SHADE TREE COMMISSION - O/E	\$61,425.00	\$145.00	\$82.00	\$61,198.00	0.24%	\$70,453.87	\$71,400.00	\$0.00	\$0.00	\$71,400.00	0.00%	\$71,400.00	0.00%	\$0.00
01-201-26-305-001	SOLID WASTE - SALARY & WAGES	\$22,500.00	\$3,381.00	\$0.00	\$19,119.00	15.03%	\$13,431.91	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.00%	\$22,500.00	0.00%	\$0.00
01-201-26-305-020	SOLID WASTE - OTHER EXPENSES	\$646,688.00	\$91,410.18	\$448.00	\$554,829.82	14.14%	\$632,539.85	\$634,550.00	\$72,920.76	\$37,679.99	\$553,949.25	11.48%	\$553,949.25	11.48%	\$0.00

Account Number	Description	Activity to 3/31/2021										Activity to 3/31/2020									
		Budget	Activity	Encumbered	Balance	Expended	% Expended & Encum.	%	Total Expended in 2020/2021	Budget	Activity	Encumbered	Balance	Expended	% Expended & Encum.	%					
01-201-26-306-020	RECYCLING TAX	\$4,700.00	\$563.76	\$0.00	\$4,136.24	11.99%	11.99%	\$3,819.48	\$4,700.00	\$551.93	\$0.00	\$3,748.07	\$3,748.07	20.25%	20.25%						
01-201-26-310-020	BLDG & GROUNDS - MUNIC BLDG	\$22,600.00	\$2,099.72	\$1,301.10	\$19,199.18	9.29%	15.05%	\$12,650.73	\$22,600.00	\$842.13	\$1,773.78	\$29,984.09	\$29,984.09	2.58%	8.07%						
01-201-26-315-020	VEHICLE REPAIRS & MAINTENANCE	\$54,000.00	\$6,609.15	\$7,442.12	\$39,948.73	12.24%	26.02%	\$48,088.90	\$53,000.00	\$7,587.09	\$8,881.10	\$36,531.81	\$36,531.81	14.32%	31.07%						
01-201-27-330-001	BOARD OF HEALTH - SALARY/WAGE	\$5,000.00	\$1,458.31	\$0.00	\$3,541.69	29.17%	29.17%	\$5,999.92	\$5,000.00	\$1,458.31	\$0.00	\$3,541.69	\$3,541.69	29.17%	29.17%						
01-201-27-330-020	BOARD OF HEALTH - OTHER EXP.	\$26,585.00	\$375.00	\$0.00	\$26,585.00	0.00%	0.00%	\$26,192.00	\$26,585.00	\$6,548.00	\$0.00	\$19,644.00	\$19,644.00	25.00%	25.00%						
01-201-27-335-020	ENVIRONMENTAL COMM. - OTHER EXP.	\$1,625.00	\$375.00	\$0.00	\$1,250.00	23.08%	23.08%	\$2,757.40	\$9,400.00	\$401.73	\$0.00	\$8,998.27	\$8,998.27	4.27%	4.27%						
01-201-27-337-020	WOODLAND COMMITTEE - OTHER EXPENSE	\$3,700.00	\$788.00	\$0.00	\$3,412.00	0.00%	7.78%	\$899.94	\$900.00	\$0.00	\$416.00	\$484.00	\$484.00	0.00%	46.22%						
01-201-27-340-020	DOG REGULATION - OTHER EXPENSE	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%	0.00%	\$3,000.00	\$2,500.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00%	100.00%						
01-201-28-370-001	RECREATION DEPT. - SALARY/WAGE	\$109,953.00	\$8,565.06	\$0.00	\$101,387.94	7.75%	7.75%	\$97,720.46	\$98,366.00	\$8,356.25	\$0.00	\$85,009.75	\$85,009.75	8.95%	8.95%						
01-201-28-370-020	PARKS & PLAYGROUNDS OTHER EXP.	\$37,125.00	\$316.00	\$1,520.00	\$35,289.00	0.85%	4.95%	\$8,717.81	\$39,375.00	\$1,022.77	\$818.22	\$33,534.01	\$33,534.01	2.89%	5.20%						
01-201-28-375-020	MAINT OF PARKS (BEACHES/LAKES)	\$135,359.00	\$960.00	\$59,954.00	\$74,445.00	0.71%	45.00%	\$118,403.15	\$155,750.00	\$640.00	\$2,480.00	\$152,630.00	\$152,630.00	0.41%	2.00%						
01-201-29-390-020	AID TO PUBLIC LIBRARY	\$303,708.00	\$101,781.97	\$179,060.68	\$22,865.35	33.51%	92.47%	\$298,015.00	\$298,015.00	\$87,700.00	\$210,315.00	\$0.00	\$10,000.00	\$0.00	29.43%	100.00%					
01-201-30-415-010	ACCUMULATED LEAVE COMPENSATION - S&W	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%	0.00%	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.00%	0.00%						
01-201-30-420-020	CELEBRATION OF PUBLIC EVENTS - O/E	\$6,250.00	\$0.00	\$0.00	\$6,250.00	0.00%	0.00%	\$0.00	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$6,250.00	0.00%	0.00%						
01-201-31-435-020	ELECTRICITY - ALL DEPARTMENTS	\$53,025.00	\$3,886.84	\$0.00	\$49,138.16	7.33%	7.33%	\$41,159.63	\$53,025.00	\$6,711.81	\$0.00	\$46,313.19	\$46,313.19	12.66%	12.66%						
01-201-31-436-020	ELECTRICITY - STREET LIGHTING	\$47,940.00	\$3,511.21	\$0.00	\$44,428.79	7.32%	7.32%	\$44,470.47	\$47,940.00	\$5,585.47	\$0.00	\$42,354.53	\$42,354.53	11.65%	11.65%						
01-201-31-437-020	NATURAL GAS	\$25,503.00	\$4,861.01	\$4,062.30	\$16,579.69	19.06%	34.99%	\$26,192.06	\$25,500.00	\$5,752.57	\$1,629.75	\$17,867.68	\$17,867.68	22.78%	29.24%						
01-201-31-440-020	TELECOMMUNICATIONS	\$22,725.00	\$5,869.08	\$0.00	\$16,855.92	25.83%	25.83%	\$21,132.15	\$22,725.00	\$5,306.29	\$12,450.00	\$4,968.71	\$4,968.71	23.35%	78.14%						
01-201-31-447-020	PETROLEUM PRODUCTS	\$35,000.00	\$4,965.26	\$2,887.72	\$27,147.02	14.19%	22.44%	\$9,918.32	\$37,875.00	\$6,382.61	\$8,710.87	\$22,781.57	\$22,781.57	16.85%	39.85%						
01-201-31-456-010	RESERVE FOR SALARY ADJUSTMENT - S&W	\$15,500.00	\$0.00	\$0.00	\$15,500.00	0.00%	0.00%	\$15,500.00	\$15,500.00	\$0.00	\$0.00	\$15,500.00	\$15,500.00	0.00%	0.00%						
01-201-36-471-020	PERS	\$142,137.00	\$0.00	\$0.00	\$142,137.00	0.00%	0.00%	\$172,236.62	\$124,823.00	\$122,230.62	\$0.00	\$2,592.38	\$2,592.38	97.92%	97.92%						
01-201-36-472-020	SOCIAL SECURITY (O.A.S.I.)	\$116,228.00	\$30,983.92	\$0.00	\$85,244.08	26.66%	26.66%	\$107,745.37	\$116,228.00	\$36,061.91	\$0.00	\$76,295.09	\$76,295.09	32.10%	32.10%						
01-201-36-475-000	PERS - CONTRIBUTION	\$500,238.00	\$0.00	\$0.00	\$500,238.00	0.00%	0.00%	\$442,664.00	\$443,314.00	\$442,664.00	\$0.00	\$650.00	\$650.00	99.85%	99.85%						
01-201-36-477-020	LENGTH OF SVS AWARDS (LOSAP)	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.00%	0.00%	\$16,100.00	\$22,500.00	\$0.00	\$0.00	\$22,500.00	\$22,500.00	0.00%	0.00%						
01-201-41-700-000	DCRP - EMPLOYER	\$8,500.00	\$1,604.58	\$0.00	\$6,895.42	18.88%	18.88%	\$6,837.09	\$7,500.00	\$0.00	\$0.00	\$4,834.64	\$4,834.64	25.62%	25.62%						
01-201-41-901-020	GRANT EXPENDITURES	\$11,880.17	\$11,880.17	\$0.00	\$0.00	100.00%	100.00%	\$23,745.08	\$19,245.08	\$0.00	\$0.00	\$19,245.08	\$19,245.08	0.00%	0.00%						
01-201-45-920-020	CAPITAL IMPROVEMENT FUND	\$81,313.00	\$0.00	\$0.00	\$81,313.00	0.00%	0.00%	\$412,582.00	\$412,582.00	\$0.00	\$0.00	\$820,000.00	\$820,000.00	19.61%	19.61%						
01-201-45-925-020	PAYMENT OF BOND PRINCIPAL	\$690,000.00	\$355,000.00	\$0.00	\$335,000.00	51.45%	51.45%	\$1,020,000.00	\$1,020,000.00	\$200,000.00	\$0.00	\$820,000.00	\$820,000.00	0.00%	0.00%						
01-201-45-930-020	PAYMENT OF BOND PRINCIPAL	\$225,989.00	\$0.00	\$0.00	\$225,989.00	0.00%	0.00%	\$89,485.00	\$69,485.00	\$0.00	\$0.00	\$89,485.00	\$89,485.00	0.00%	0.00%						
01-201-45-935-020	INTEREST ON BONDS	\$152,863.00	\$77,762.50	\$0.00	\$75,100.50	50.87%	50.87%	\$191,225.00	\$191,225.00	\$89,352.50	\$0.00	\$101,862.50	\$101,862.50	46.73%	46.73%						
01-201-45-935-020	INTEREST ON NOTES	\$59,499.00	\$0.00	\$0.00	\$59,499.00	0.00%	0.00%	\$12,982.00	\$12,982.00	\$0.00	\$0.00	\$12,982.00	\$12,982.00	0.00%	0.00%						
01-201-46-880-020	DEFERRED CHARGES	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0.00%	0.00%	\$20,885.59	\$20,885.59	\$0.00	\$0.00	\$20,885.59	\$20,885.59	0.00%	0.00%						
01-201-50-999-020	RESERVE FOR UNCOLLECTED TAXES	\$1,520,628.53	\$0.00	\$0.00	\$1,520,628.53	0.00%	0.00%	\$1,460,811.82	\$1,460,811.82	\$0.00	\$0.00	\$1,460,811.82	\$1,460,811.82	0.00%	0.00%						
TOTALS		\$9,833,587.70	\$1,837,603.73	\$394,943.95	\$7,601,040.02	18.69%	18.69%	\$9,557,416.11	\$10,149,960.49	\$2,190,111.12	\$409,773.52	\$7,550,075.85	\$7,550,075.85	21.58%	21.58%						

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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	% Received	Activity to 3/31/2020			% Received		
		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	\$105,650.00	0.00%		
05-192-17-000-000	WATER OPERATING REVENUES	\$840,073.00	\$133,050.30	\$707,022.70	\$854,015.53	15.84%	\$763,000.00	\$131,617.17	\$631,382.83	17.25%		
05-192-17-100-000	MRNA - INTEREST EARNED	\$0.00	\$947.52	-\$947.52	\$10,804.49		\$0.00	\$9,572.31	-\$9,572.31			
TOTALS		\$894,786.00	\$133,997.82	\$760,788.18	\$970,470.02	14.98%	\$868,650.00	\$141,189.48	\$727,460.52	16.25%		

  

Water Operating - Expenditure Budgets												
Account Number	Description	Activity to 3/31/2021			Total Expended in 2020/2021	% Expended	Activity to 3/31/2020			% Expended		
		Budget	Activity	Encumbered			Budget	Activity	Encumbered			
05-201-55-510-001	Water Operating - Salary & Wages	\$434,775.00	\$114,890.63	\$0.00	\$319,792.37	26.45%	\$385,011.47	\$429,491.00	\$107,839.02	\$0.00	\$371,651.98	25.11%
05-201-55-520-520	Water Operating - Other Expenses	\$392,451.00	\$32,834.25	\$30,507.71	\$329,009.04	16.17%	\$317,949.91	\$374,452.00	\$27,372.05	\$26,753.60	\$320,226.34	14.46%
05-201-55-527-000	Water - Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$15,000.00	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	\$24,571.99	26.12%	\$28,759.93	\$32,856.00	\$7,786.58	\$0.00	\$25,069.42	23.70%
05-201-55-532-000	Water - P.F.R.S.	\$19,302.00	\$0.00	\$0.00	\$19,302.00	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	\$707,675.40	20.91%	\$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		
07-192-06-501-000	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	\$197,396.73	\$626,603.27	23.95%	\$912,337.16	\$860,000.00	\$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	\$199,724.05	\$697,504.95		\$965,875.84	\$898,566.00	\$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	\$137,650.00	\$58,392.60	\$0.00	\$179,257.40	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	\$496,009.46	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	\$199,964.80	\$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												

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>												
Residential	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
Yard	86,827.84		10,554,092.84		18,132,628.72		156,067.68	*	28,929,617.08	*	28,929,617.08	
Commercial	3,456,493.96	3,617,343.96	1,949,776.00	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	26,506,349.80	51,756,645.84	32,448,565.40	26,966,868.72	27,995,764.40	144,325,328.80	115,455,797.28	259,779,026.08	115,395,611.72
<b>2015</b>												
Residential	26,103,722.04	25,212,817.04	27,215,618.72	26,066,436.28	31,359,052.64	29,622,529.00	29,374,097.04	28,844,291.68	114,052,490.44	109,746,074.00	223,798,564.44	114,052,490.44
Yard	15,596.04		13,772,653.24		20,890,566.40		266,534.84	*	34,945,350.52	*	34,945,350.52	
Commercial	3,700,402.04	3,862,147.04	4,061,678.84	2,626,486.12	6,871,637.44	4,717,580.00	3,437,850.28	3,615,369.68	18,071,568.60	14,824,584.84	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>												
Residential	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	102,824,847.64	207,139,836.36	104,314,988.72
Yard	29,381.44		19,739,595.16		22,902,957.24		572,504.24	*	43,244,438.08	*	43,244,438.08	
Commercial	2,195,989.00	2,263,151.00	4,798,425.44	4,109,352.36	6,218,734.84	4,271,294.80	2,759,778.44	2,946,819.44	15,973,977.72	13,550,617.60	29,564,595.32	15,973,977.72
	20,219,992.48	20,609,694.28	54,244,163.16	32,796,660.44	61,785,529.40	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>												
Residential	22,830,865.00	22,888,733.84	25,549,138.96	24,771,044.08	25,109,884.20	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
Yard	155,968.52		13,855,956.68		16,339,274.68		178,372.04	*	30,529,571.92	*	30,529,571.92	
Commercial	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	139,470,470.48	107,324,322.96	246,728,793.44	108,874,898.56
<b>2018</b>												
Residential	22,446,514.44	23,300,720.20	21,776,923.76	21,640,726.32	27,307,292.16	26,872,337.56	20,798,653.72	21,224,128.40	92,329,384.08	93,037,912.48	185,367,296.56	92,329,384.08
Yard	33,709.00		12,321,982.44		17,198,510.32		19,100.00	*	29,573,301.76	*	29,573,301.76	
Commercial	3,226,183.48	3,147,937.00	5,651,948.24	3,187,636.00	5,885,141.04	4,933,749.80	3,058,505.36	3,229,948.36	17,831,778.12	14,499,271.16	32,331,049.28	17,831,778.12
	25,706,406.92	26,448,657.20	39,750,854.44	24,828,362.32	50,390,943.52	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>												
Residential	20,862,108.84	20,860,361.96	22,743,753.68	22,384,406.92	26,179,373.44	24,992,783.76	24,748,316.12	24,986,100.32	94,633,552.08	95,223,652.96	189,857,205.04	94,633,552.08
Yard	9,717,477.60		9,717,477.60		17,016,834.56		4,488.00	*	26,738,800.16	*	26,738,800.16	
Commercial	3,184,787.68	3,271,117.96	5,732,355.40	4,505,937.76	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
	24,146,696.52	24,131,479.92	38,193,586.68	27,290,404.68	51,135,923.84	31,652,257.64	28,706,997.36	28,829,273.56	142,183,404.40	111,903,415.80	254,086,820.20	115,444,604.24
<b>2020</b>												
Residential	16,901,849.88	17,705,309.64	28,417,748.60	26,505,730.76	29,617,417.48	28,878,829.56	21,933,298.08	22,289,529.12	96,870,314.04	95,379,399.08	192,249,713.12	96,870,314.04
Yard	4,347,081.55	4,086,096.55	12,723,972.08		19,910,412.16		233,414.04	*	32,867,598.28	*	32,867,598.28	
Commercial	21,248,931.44	21,791,406.20	44,724,907.80	28,877,250.52	6,652,500.56	3,700,742.28	2,467,370.68	2,208,979.68	170,010,339.92	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	37,579,571.84	24,634,082.80	24,498,508.80	146,748,052.24	107,746,737.36	254,494,789.60	113,880,453.96
<b>2021</b>												
Residential	21,152,078.80	21,384,174.96							21,152,078.80	21,384,174.96	42,536,253.76	21,152,078.80
Yard	41,074.96								41,074.96		41,074.96	
Commercial	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	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: 042155976000 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	-	2,919.65
04-215-55-976-011	Borough Computer	15,000.00	15,000.00	-	-
04-215-55-976-012	Road Resurfacing	285,000.00	285,000.00	-	-
04-215-55-976-013	Reconstruction of Curbs & Sidewalks	110,000.00	110,000.00	-	-
04-215-55-976-014	Stormwater Drainage System	65,000.00	65,000.00	-	-
04-215-55-976-015	Water Supply - Well #4, hydrants, shed	141,000.00	141,000.00	-	-
04-215-55-976-016	Equipment Purchases	93,425.00	93,425.00	-	-
		<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 - Birchwood Lake 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 - (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
04-215-55-982-024	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>2017 CAPITAL ORDINANCE 05-17</b>		<b>2,428,400.00</b>	<b>2,176,898.55</b>	<b>11,672.12</b>	<b>239,829.33</b>
04-215-55-983-000	Police - Dash Cam System	57,300.00	48,161.27	-	9,138.73
04-215-55-983-001	Fire - Personal Protective Gear (6 sets)	7,488.00	7,488.00	-	-
04-215-55-983-002	Fire - Pagers (2)	900.00	900.00	-	-
04-215-55-983-003	Fire - Positive Pressure Fan	4,900.00	-	-	4,900.00
04-215-55-983-004	Public Works-Street Sign Replacement	18,000.00	16,357.94	-	1,642.06
04-215-55-983-005	Public Works - Pollard Rd. Paving	50,000.00	50,000.00	-	-
04-215-55-983-006	Public Works - Road Milling @Gas Co Proj	25,000.00	25,000.00	-	-
04-215-55-983-007	Public Works - Pollard Rd. Water Main	375,000.00	375,000.00	-	-
04-215-55-983-008	Bldg & Grds-Eng & Design Sunset Lake Dam	99,000.00	79,197.49	-	19,802.51
04-215-55-983-009	Public Works - Aeration System-Birchwood	20,000.00	20,000.00	-	-
04-215-55-983-010	Public Works-Pick up Truck Replacement-2	43,000.00	43,000.00	-	-
04-215-55-983-011	Fire - Jaws of Life & Telescopic Ram	11,712.00	11,712.00	-	-
04-215-55-983-012					
<b>2018 CAPITAL ORDINANCE 4-18</b>		<b>712,300.00</b>	<b>676,816.70</b>		<b>35,483.30</b>
04-215-55-984-000	Police Weapon Replacement	10,000.00	9,540.15	-	459.85
04-215-55-984-001	Fire Personal Protective Gear	9,600.00	9,600.00	-	-
04-215-55-984-002	Fire Pager Replacement	900.00	900.00	-	-
04-215-55-984-003	Fire Other Equipment	4,900.00	4,900.00	-	-
04-215-55-984-004	Public Works Repair Concrete Pad - Recyc	40,000.00	40,000.00	-	-
04-215-55-984-005	Public Works Drainage Projects	19,400.00	17,941.08	-	1,458.92
04-215-55-984-006	Pub Wks Rd Repav N.Pocono, Cres. & Gro	575,000.00	575,000.00	-	-
04-215-55-984-007	Public Works Curbs and Sidewalks	141,000.00	141,000.00	-	-
04-215-55-984-008	Water System Fire Hydrant Replace.	25,000.00	23,824.22	-	1,175.78
04-215-55-984-009	Water System Entry Door - Well #3	3,500.00	3,500.00	-	-
04-215-55-984-010	Water System Chlorine Injection Well #2	5,000.00	5,000.00	-	-
04-215-55-984-011	Water System Mag Meters Well #2,3,4	20,000.00	20,000.00	-	-
04-215-55-984-012	Manager Borough Hall Architect	50,000.00	42,970.00	-	7,030.00
04-215-55-984-013					



# Capital Ordinances

Activity to 03/31/2021

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

Merching: 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/Bigd 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>1,178,200.00</b>		<b>1,116,053.79</b>			<b>62,146.21</b>

Account Number	Description	Budget	Activity	Encumbered	Balance
<b>2019 CAPITAL ORDINANCE 2-19</b>					
04-215-55-985-000	POLICE LIVESCAN FINGERPRINT STATION	-	-	-	-
04-215-55-985-001	POLICE ELEC. SIGNBOARD/SPEED TRAILER	35,000.00	35,000.00	-	-
04-215-55-985-002	FIRE PERSONAL PROTECTIVE EQUIPMENT	15,385.00	15,385.00	-	-
04-215-55-985-003	FIRE OTHER EQUIPMENT	28,800.00	28,458.73	-	341.27
04-215-55-985-004	PUBLIC WORKS VEHICLE LIFT	4,900.00	4,817.47	-	82.53
04-215-55-985-005	PUBLIC WORKS RD REPAVING POCONO,MIDVALE	72,250.00	72,250.00	-	-
04-215-55-985-006	PUBLIC WORKS CURBS AND SIDEWALKS	428,966.00	428,966.00	-	-
04-215-55-985-007	MANAGER SUNSET LAKE DAM	141,000.00	141,000.00	-	-
04-215-55-985-008	PUBLIC WORKS DUMP TRUCK	2,100,000.00	16,192.38	14,960.75	2,068,846.87
04-215-55-985-009	PUB WORKS ASBESTOS ABATEMENT DPW FAC.	195,000.00	195,000.00	-	-
04-215-55-985-010	PARKS TENNIS COURT SURFACE REPAIRS	34,500.00	15,240.00	-	19,260.00
04-215-55-985-011	PARKS TENNIS COURT FENCE	14,000.00	-	-	14,000.00
04-215-55-985-012	PARKS MIDVALE PARK AED INSTALL	21,000.00	-	-	21,000.00
04-215-55-985-013	ENGINEERING - SECTION 20 COSTS	6,500.00	-	-	6,500.00
04-215-55-985-014	FINANCE - 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>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 - (Balance + Encumbered) (You can include the break out by journal from the report options)  
Matching: 042155976000 to 042155990001

Account Number	Description	Budget	Activity	Encumbered	Balance
<b>04-215-55-986-000</b>	<b>2019 CAPITAL ORDINANCE 10-19</b>				
04-215-55-986-001	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>04-215-55-987-000</b>	<b>2020 CAPITAL ORDINANCE 4-20</b>				
04-215-55-987-001	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 CONDOT 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>04-215-55-988-000</b>	<b>2020 CAPITAL ORDINANCE 7-20</b>				
04-215-55-988-001	PUB WKS CURBS AND SIDEWALKS	6,000.00	-	-	6,000.00
		<b>6,000.00</b>			<b>6,000.00</b>
<b>04-215-55-989-000</b>	<b>2020 CAPITAL ORD. 8-20 BORO HALL RENOV.</b>				
04-215-55-989-012	SECTION 20 COSTS - ENGINEER	-	-	-	-
04-215-55-989-101	B.H. S&W DEMOLITION-LOWER LEVEL	20,000.00	1,391.38	-	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

# Capital Ordinances

Activity to 03/31/2021

\*ACTIVITY = Budget - (Balance + Encumbered) (You can include the break out by journal from the report options)  
 Matching: 042155976000 to 042155990001

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 CMU WALLS-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 CORROINATION 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)

Matching: 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 FOUNDATION - WALLS - ENTRANCE	14,600.00	-	-	14,600.00
04-215-55-989-212	B.H. O/E CMU WALLS - LOWER LEVEL	18,200.00	-	-	18,200.00
04-215-55-989-213	B.H. O/E CMU WALLS - UPPER LEVEL	12,850.00	314.30	4,685.70	13,200.00
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	-	-	35,300.00
04-215-55-989-218	B.H. O/E METAL STUDS WALLS - LOWER LEVEL	28,006.00	-	1,375.00	33,925.00
04-215-55-989-220	B.H. O/E STONE VENEER	28,000.00	-	1,375.00	26,631.00
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 RAILINGS	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 0421555950001

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>TOTALS</b>		<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**

## RESOLUTION AND ORDINANCE REVIEW FOR THE MAY 10, 2021 MEETING

TO: MAYOR AND COUNCIL

FROM: MITCHELL STERN, MANAGER

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### ***RESOLUTIONS***

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**R103-21, AUTHORIZING THE SETTLEMENT OF A TAX APPEAL (PREVOZNIK V. BOROUGH OF MOUNTAIN LAKES –BLOCK 78 LOT 14)** - this resolution authorizes a settlement of a tax appeal for Block 78, Lot 14, 17 Briarcliff Road , for the year 2020 with a refund in the amount of \$6,100.00. The settlement was negotiated and recommended by the Borough Tax Assessor and the Borough Attorney.

**R104-21, CERTIFYING COMPLIANCE WITH REQUIREMENTS OF AUDIT** – this resolution certifies compliance with the requirements of the Annual Audit and that the Council has reviewed, at a minimum, the report entitled “Comments and Recommendations”. All Council members are required to sign a Group Affidavit as evidence. Passage of this resolution is a requirement of the NJ Local Finance Board.

**R105-21, APPROVING THE CORRECTIVE ACTION PLAN FOR THE BOROUGH OF MOUNTAIN LAKES** – this resolution approves the Corrective Action Plan of the 2020 Audit as required by the State of New Jersey.

**R106-21, AUTHORIZING THE USE OF THE PUBLIC RIGHTS-OF-WAY BY PLANET NETWORKS, INC.** – this resolution allows Planet Networks to upgrade and expand their fiber optic network in the public right-of-way. Our Borough Attorney has been consulted on this resolution request and is in agreement that the request cannot be denied. Attached with the resolution is a fact sheet prepared by Planet Networks explaining what they are planning and why they are seeking the resolution. Planet Networks will have a representative available during the Borough Council meeting to answer any questions.

**R107-21, AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT BETWEEN THE BOROUGH OF MOUNTAIN LAKES AND PHOENIX ADVISORS, LLC** – this resolution authorizes an agreement with Phoenix Advisors to provide advisory services for Debt Issuance Pricing Consultant Services relating to the issuance of General Obligation Bonds, Series 2021. The cost will not exceed \$5,000.

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### ***ORDINANCES TO INTRODUCE***

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**11-21, AMENDING 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** – this ordinance prohibits all classes of cannabis establishments within the Borough.

**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)** – this ordinance amends Section 3(a) and Section 4(b) of the \$4,463,000 Borough Hall bond ordinance adopted on June 22, 2020 (#08-20). Section 3(a) amends the project description to reflect the complete gut and rebuild nature of the improvement and Section 4(b) amends the useful life from twenty to forty years.

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### ***ORDINANCES TO ADOPT***

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None

If there are any questions prior to the meeting, please feel free to contact me.

**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;

**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, manufactures, 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 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.

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.

\_\_\_\_\_  
Mitchell Stern, Acting Borough Clerk

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

**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

Summary By Account

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.

\_\_\_\_\_  
Mitchell Stern, Acting Municipal Clerk

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

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

**RESOLUTION 104-21**

**“RESOLUTION CERTIFYING COMPLIANCE WITH REQUIREMENTS OF AUDIT”**

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

**WHEREAS**, the Annual Report of Audit for the year 2020 has been filed by a registered Municipal Accountant with the Municipal Clerk pursuant to N.J.S.A 40A:5-6, and a copy has been received by each member of the governing body, and

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

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

**WHEREAS**, the members of the governing body have personally reviewed as a minimum the Annual Report of Audit, and specifically the sections of the Annual Audit entitled “Comments” and Recommendations”, as evidenced by the Group Affidavit Form of the governing body attached hereto, and

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

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

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

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

**NOW, THEREFORE, BE IT RESOLVED**, that the Mayor and Council of the Borough of Mountain Lakes, in the County of Morris, New Jersey, hereby states that it has complied with N.J.A.C. 5:30-6.5 and does hereby submit a certified copy of this resolution and the required affidavit to said Board, to show evidence of said compliance.

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.

\_\_\_\_\_  
Mitchell Stern, Acting Municipal Clerk

<b>Name</b>	<b>Motion</b>	<b>Second</b>	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>	<b>Abstain</b>
<b>Happer</b>						
<b>Korman</b>						
<b>Lane</b>						
<b>Richter</b>						
<b>Sheikh</b>						
<b>Barnett</b>						
<b>Menard</b>						

**GROUP AFFIDAVIT FORM  
CERTIFICATION OF THE GOVERNING BODY**

STATE OF NEW JERSEY)

) SS.

COUNTY OF MORRIS )

We, members of the governing body of the Borough of Mountain Lakes, County of Morris, of full age, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected (or appointed) members of the governing body of the Borough of Mountain Lakes in the County of Morris.
2. In the performance of our duties, and pursuant to N.J.A.C. 5:30-6.5, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Clerk pursuant to N.J.S.A. 40A:5-6 for the year 2020.
3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled:

**GENERAL COMMENTS  
RECOMMENDATIONS**

\_\_\_\_\_(L.S.)  
*Mayor Thomas Menard*

\_\_\_\_\_(L.S.)  
*Deputy Mayor Lauren Barnett*

\_\_\_\_\_(L.S.)  
*Daniel Happer*

\_\_\_\_\_(L.S.)  
*Audrey Lane*

\_\_\_\_\_(L.S.)  
*Cynthia Korman*

\_\_\_\_\_(L.S.)  
*Christopher Richter*

\_\_\_\_\_(L.S.)  
*Khizar Sheikh*

Sworn to and subscribed before  
Me this \_\_\_\_ day of  
\_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public of New Jersey

*The Municipal Clerk shall set forth the reason for the absence of signature of any members of the governing body.*

This certificate must be sent to the Division of Local Government Services, PO Box 803, Trenton NJ 08625-0803

**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.

\_\_\_\_\_  
Mitchell Stern, Acting Borough Clerk

<b>Name</b>	<b>Motion</b>	<b>Second</b>	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>	<b>Abstain</b>
<b>Happer</b>						
<b>Korman</b>						
<b>Lane</b>						
<b>Richter</b>						
<b>Sheikh</b>						
<b>Barnett</b>						
<b>Menard</b>						

**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

right-of-way and to install new utility poles, upon the following terms and conditions:

- a) Planet Networks shall adhere to all applicable federal, State, and local laws in connection with its use of the public right-of-way.
- b) Planet Networks shall obtain any applicable permits in connection with the installation of its facilities;
- c) Planet Networks shall indemnify, defend and hold harmless the municipality, its officials, agents, and employees, from and against any claim of liability, damages or loss resulting in bodily injury or property damage arising out of Planet Network's use of the public right-of-way, except to the extent such loss, injury or property damage resulting from the acts or omissions of the municipality.
- d) Planet Networks shall procure and maintain, at its cost and expense, commercial general liability insurance with limits not less than \$1,000,000 for injury to or death of one or more persons in any one occurrence and \$500,000 for damage or destruction to property in any one occurrence and shall include the municipality as an additional insured on said insurance policy.
- e) Planet Networks shall be responsible for the repair of any damage to pavement or any structure arising from its construction, installation or maintenance of its facilities.
- f) Notwithstanding any provision contained herein, neither the municipality nor Planet Networks shall be liable to the other for consequential, incidental, exemplary, or punitive damages on account of any activity pursuant to this consent.
- g) That the Borough Manager is hereby authorized to execute and the Deputy Clerk to attest to any other documents necessary to effectuate the terms of this resolution.

**STATEMENT:** This resolution authorizes and consents to Planet Networks, Inc.'s installation of fiber optic cables and related facilities on new and existing utility poles and conduits within the public rights-of-way.

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.

\_\_\_\_\_  
Mitchell Stern, Acting Municipal Clerk

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





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August 25, 2020

Town of Mountain Lakes  
ATTN: Mitchell Stern, Municipal Clerk

Dear Mitchell:

Planet Networks is in the process of upgrading and expanding its fiber optic network by deploying fiber optic cabling in the public right-of-way. This fiber optic cabling will be used to provide high-speed Internet access, phone services, and other ancillary Internet-enabled services to the businesses and residents of your municipality. Part of the planning process includes securing the permissions necessary for that deployment.

Obtaining consent from municipalities to locate and operate in the right-of-way is required under NJ statute. Planet Networks would like to receive non-site-specific consent granting permission to locate and operate in the right-of-way in the municipality on by attaching to existing and new utility poles and/or in underground conduits. As such, Planet Networks is requesting consent from the governing body of the municipality to use facilities lawfully erected in the public right-of-way for fiber optic cabling and respectfully requests to be placed on the next available agenda for consideration of this request by the governing body.

To facilitate this request, Planet Networks has provided a fact sheet with details of the proposal, a proposed form of resolution for adoption by the governing body, and relevant statutes for reference.

Questions about this proposal can be directed to Robert Boyle at (862) 300-3103 or [robert@planet.net](mailto:robert@planet.net). Notices regarding this proposal and hearing date should be sent electronically to [robert@planet.net](mailto:robert@planet.net) or by mail to:

Planet Networks  
Attn: Municipal Approvals  
4 Park Place  
Newton, NJ 07860

Sincerely,

Robert Boyle  
CEO  
Planet Networks, Inc.



## Fact Sheet

### What is Planet Networks planning in our area?

Planet Networks is deploying fiber optic cable in the municipal and county rights-of-way in New Jersey, which enables Planet Networks to provide both high-speed fiber optic Internet and phone services to both businesses and consumers.

Fiber optic cable contains strands of glass fibers inside a protective casing. Light traveling via fiber optic cable enables long distance, high-performance data transmission and telecommunications. High speed fiber-optic Internet access enables speeds of hundreds of Gigabits are possible today with faster speeds in the future. Planet Networks already offers Gigabit and 10 Gigabit fiber Internet services which are 10 to 1000 times faster than services typically available from the phone and cable companies which still utilize copper wires for their consumer and small business services.

### When will Planet Networks offer service in our area?

Planet Networks is deploying as quickly as we can. We fund new network builds internally from operating profits. The faster new customers sign up, the faster we can build. We begin planning our roll out for each municipality after we receive municipal consent for access to the right of way. We typically focus on major roads first and higher density housing areas. We will branch off from these areas to serve less dense areas over time.

### Is Planet Networks using existing utility poles or installing new utility poles?

The consent that Planet Networks is seeking from the municipality is permission to operate in the public right of way. This consent will allow Planet Networks to construct fiber optic cabling utilizing existing poles and conduits located in the municipal right of way typically owned by the phone and power companies already serving the municipality.

Planet Networks will occasionally need to install a new pole when either: a.) there is not enough space available on an existing pole for Planet to attach and the work and disruption to services required to replace such a pole would not be feasible or b.) we need to serve a new area which does not have a pole where it is needed. When deploying fiber in neighborhoods with underground utilities, we will need to bury new conduit in the ground along the streets. We will work with the municipality to permit these additional uses within the right of way on a case by case basis.

Understanding the visual sensitivities of residents and leaders, Planet Networks is committed to first, using existing infrastructure, and second, only installing new infrastructure when necessary, and ensuring that any new infrastructure is in character with the existing streetscape. Additionally, Planet Networks will not install new wood poles that are taller than existing utility poles unless required to maintain safe street clearances for vehicles or to comply with relevant safety codes, nor will Planet install utility poles made of steel or other non-wood material in an area with existing

wood utility poles.

What does Planet Networks seek from the municipality?

A provision of the New Jersey Public Utility Act, N.J.S.A. 48:3-18 (copy enclosed), permits any company (not necessarily public utilities) to use poles that have been lawfully erected in the public right-of-way. Where the second company is not itself a franchised utility, which is the case with Planet Networks, the consent of the municipality is required under N.J.S.A. 48:3-19 (copy enclosed). A form of proposed resolution for adoption to formalize such consent is attached.

Can the municipality reject the request?

Under Federal law, specifically Section 253 of the Federal Telecommunications Act, 47 U.S.C. 253 (copy enclosed), the municipality may not withhold approval, but it may impose reasonable conditions, such as requiring insurance and repair to any damage caused, which have been included in the attached proposed resolution.

Can the municipality negotiate free services for municipal building, our library, or our schools for this?

Planet Networks is a Competitive Local Exchange Carrier (CLEC) regulated by the New Jersey Board of Public Utilities. Planet is not a cable company seeking a franchise in the municipality. With respect to fees or costs to utilize the public rights-of-way, a municipality may only request "reasonable fees for actual services made by any municipal, regional or county governmental agency." N.J.S.A. 54:30A-124 (copy enclosed).

What Sort of Fee is the municipality allowed to charge Planet Networks?

The municipality may not impose a tax on these facilities, but it is entitled to recover the reasonable costs for actual services that it incurs in reviewing and approving Planet Networks' request. The relevant state statute is N.J.S.A. 54:30A-124 (copy enclosed).

What does Planet Networks **NOT** seek to do in the municipality?

Planet Networks is aware that many wireless service providers and other telecommunications infrastructure providers are also seeking consent from municipalities in New Jersey to install wireless transmitting equipment in the public rights of way also known as 5G towers a/k/a micro or nano cell towers. Planet Networks is NOT a cellular phone company and does not install antennas on telephone poles nor does Planet Networks operate any cellular wireless infrastructure. In fact, Planet's agreements with the pole owners usually specifically prohibit this type of activity.

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LOUIS L. D'ARMINIO\*◊  
JOHN R. EDWARDS, JR.\*  
MICHAEL K. BREEN\*  
PAUL A. CONCIATORI\*#  
WILLIAM D. BIERMAN\*  
CATHY J. POLLAK\*  
THOMAS C. MARTIN\*  
JOHN L. MOLINELLI\*x

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JENNIFER M. KNARICH\*\*◊

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NATALIE N. DIRATSOUIAN\*  
MICHELLE L. KRONE

\* Also admitted in NY

+ Also admitted in DC

◊ Also admitted in PA

◇ Also admitted in CT

• Also admitted NY Fed Cts.

# Also LEED AP

x Bergen County Prosecutor (ret.)

Additional Offices:

+ WEST RED OAK LANE, SUITE 302  
WHITE PLAINS, NEW YORK 10604  
TELEPHONE (914) 251-1618  
FACSIMILE (914) 251-1230

ONE GATEWAY CENTER, SUITE 2600  
NEWARK, NEW JERSEY 07102  
TELEPHONE (973) 799-8551  
FACSIMILE (973) 735-2719

July 2019

**Re: Planet Networks, Inc.  
Petition for Consent  
To Utilize the Public Rights-of-Way  
To Install Fiber Optic Cable on New and Existing Utility Poles**

To Whom It May Concern:

Please be advised that this office represents Planet Networks, Inc.<sup>1</sup> in connection with its petition for consent pursuant to N.J.S.A. 48:3-19, N.J.S.A. 27:16-6 and N.J.S.A. 48:17-8, to deploy fiber optic cable on new and existing utility poles in the public rights-of-way in New Jersey. I am writing to provide you with a brief legal memorandum regarding the applicable State and federal law and a proposed consent resolution for your consideration.

The legal requirements for the use of the public rights-of-way are found in both federal and State law. Federal law provides unambiguous and powerful support for approving the deployment of telecommunications infrastructure in the public rights-of-way. In particular, the Telecommunications Act of 1996 (the "TCA"), 47 U.S.C. §332(c)(7)(B)(i)(II), mandates that "the regulation of the placement, construction, and modification of personal wireless service facilities by any State or local government or instrumentality thereof...shall not prohibit or have the effect of prohibiting the provision of personal wireless service."

On September 26, 2018, the Federal Communications Commission ("FCC") provided its "definitive interpretation of the effective prohibition standard" contained in the TCA. Declaratory Ruling and Third Report and Order, WT Docket No. 17-79; WC Docket No. 17-84, FCC-18-133A1, para. 34, p. 13 Sept. 26, 2018 (the "Order"). The FCC held that "an effective prohibition 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. . . a state or local legal requirement could materially inhibit service in numerous ways—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." Order at para 36, p15-16.

The FCC noted that "courts have recognized that states and localities 'hold the public streets and sidewalks in trust for the public' and 'manage public ROW in their regulatory

<sup>1</sup> Planet Network, Inc. was granted authorization to provide local exchange and interexchange telecommunications services throughout New Jersey by New Jersey Board of Public Utilities. BPU Docket No. TE19020198, May 28, 2019. See attached Order. It is a "Telecommunications Carrier" and provides a "Telecommunications Service" as defined in 47 USCS §153.

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capabilities." Order at para 92, p. 44. See, State v. Township of South Hackensack, 65 N.J. 377, 383 (1974); New Jersey Payphone Ass'n v. Town of West N.Y., 130 F. Supp. 2d 631, 638 (D.N.J. 2001), aff'd 299 F.3d 235 (3rd Cir. 2002); Halsey v. Rapid Transit S.R. Co., 47 N.J. Eq. 380 (1890). The FCC held that "Section 253(c) is properly construed to suggest that Congress did not intend to permit states and localities to rely on their ownership of property within a ROW as a pretext to advance regulatory objectives that prohibit or have the effect of prohibiting the provision of covered services, and thus that such conduct is preempted." Order at para. 93, p. 45.

In addition to access to the public rights-of-way, the FCC also noted that other state and municipal requirements, including fees, aesthetics, undergrounding requirements and delays in the issuance of approvals may each violate the prohibition of service proscription of the TCA. The FCC adopted the "Shot Clock" that imposes a 90-day limit to process a collocation application and a 150-day deadline for action on all other applications in order to reduce the delay involved in municipal reviews of such applications. In re Petition for Declaratory Ruling to Clarify Provisions of Section 332(c)(7)(B), 24 FCC Rcd. 13994, 13995 (2009); City of Arlington v. FCC, 133 S.Ct. 1863 (2013). "The Shot Clock Ruling contemplates not just that a local government will take some action on an application within the deadline, but that it will 'resolve [the] application' before the deadline." New Cingular Wireless PCS, LLC v. Town of Stoddard, N.H., 853 F. Supp. 2d 198, 203-04 (D.N.H. 2012) quoting 2009 FCC Order at ¶ 38).

In New Jersey, the regulation of the use of the public rights-of-way lies outside of the Municipal Land Use Law in the Public Utilities provisions of the New Jersey statutes. Planet Networks seeks permission from the Township to utilize the public rights-of-way pursuant to N.J.S.A. 48:3-19<sup>2</sup> (for its fiber deployment on existing poles), N.J.S.A. 27:16-6<sup>3</sup> (for installations utilizing the County rights-of-way located within the municipality), and N.J.S.A. 48:17-8<sup>4</sup> (for the installation of new utility poles). Planet Networks has agreements (or is currently negotiating agreements) to attach fiber optic cables to utility poles owned by Jersey Central Power and Light Company, Sussex Rural Electric Cooperative, United Telephone of New Jersey d/b/a CenturyLink Telephone and Verizon. These companies are required to provide

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<sup>2</sup> N.J.S.A. 48:3-19 provides: "The 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."

<sup>3</sup> N.J.S.A. 27:16-6 provides, in part: "The 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, or the board of public utility commissioners, shall consent thereto. When, in connection with any such grant, the consent of property owners is required by law, it shall be obtained before such grant of any such easement, right of way or use."

<sup>4</sup> N.J.S.A. 46:17-8 provides: "Any 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."

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nondiscriminatory access to any pole, duct, conduit, or right-of-way they own or control pursuant to federal law. 47 U.S.C. §224.

With respect to fees or costs to utilize the public rights-of-way, a municipality may only request "reasonable fees for actual services made by any municipal, regional or county governmental agency." N.J.S.A. 54:30A-124. Such fees are themselves further restricted by the Order which held that "ROW access fees, and fees for the use of government property in the ROW such as light poles, traffic lights, utility poles, and other similar property . . . violate Sections 253 or 332(c)(7) unless these conditions are met: (1) the fees are a reasonable approximation of the state or local government's costs, (2) only objectively reasonable costs are factored into those fees, and (3) the fees are no higher than the fees charged to similarly-situated competitors in similar situations." Order at para 48, p 22.

We hope that the above statement of the law is helpful in your review of Planet Networks' petition.

Very truly yours,



Gregory D. Meese

gdm/encl.

cc: Mr. Robert Boyle

**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.

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.

\_\_\_\_\_  
Mitchell Stern, Acting Municipal Clerk

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

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



Monica Goscicki, CFO





April 30, 2021

Monica Goscicki, Chief Financial Officer  
Mountain Lakes Borough  
400 Boulevard  
Mountain Lakes, NJ 07046-1520

**Re: Addendum to Appointment of Phoenix Advisors, LLC as Municipal Advisor to: Mountain Lakes Borough**

Dear Ms. Goscicki:

Phoenix Advisors, LLC, an independent Municipal Advisor registered with the Securities & Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), under an agreement dated January 1, 2021 has been appointed as Municipal Advisor by Mountain Lakes Borough.

Now that you have asked Phoenix Advisors to perform specific municipal advisory services relating to this issuance of General Obligation Bonds, Series 2021, we are providing the appropriate scope of services document and our compensation arrangement for work in connection with this engagement.

We are also providing a disclosure document concerning potential conflicts of interest that may arise depending on the method of compensation we use for this issuance. The MSRB requires all registered Municipal Advisors to provide this document to you.

We are further required by regulators to have written evidence in our files that you acknowledge, understand and have agreed to our engagement. Please sign below and return a copy to us, by email attachment or by regular mail, at your earliest convenience. Thank you.

Sincerely,

  
Bryan Morris, Managing Director

Acknowledgement,

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

**Mountain Lakes Borough**

## SCOPE OF SERVICES – DEBT ISSUANCE PRICING CONSULTANT

To assure that you have a complete understanding of your bond financing and are in the best position to achieve a competitive interest cost, Phoenix Advisors, LLC will personally and professionally guide you through the sale process and respond to your concerns and questions. Below is an outline of the limited scope of services which we expect to provide during the financing process, specifically relating to the structuring/terms of the issuance, general market expertise and day-of-sale support. We understand that the Borough does not require the typical services associated with: preparation of offering documents, development of the plan of finance, review of financials, rating agency interfacing and settlement support. If the scope of this limited agreement should change, you will be notified.

### I. Bond Sale & Execution of Financing

When your transaction is ready for competitive sale, we will take the valuable steps necessary to achieve an appropriate interest cost and successful closing. Among these steps are:

- a. Provide initial recommendations as to financing terms and structure:
  - i. Allowable bid premium
  - ii. Redemption provisions
  - iii. Various other bid parameters
  - iv. Assure understanding of recommendations made concerning the sale
  - v. Review of Notice of Sale to ensure correct bid parameters
- b. Preparation of Pre-Sale Materials:
  - i. Gauge the overall market climate
  - ii. Provide various market research
  - iii. Provide market statistics and relevant points of reference
  - iv. Analyze and present comparable bond sale data
  - v. Monitor the municipal capital markets and provide updates as needed
- c. Day of Sale Activities:
  - i. Provide real-time translation of events during competitive bid submission
  - ii. Assist in evaluating the interest rates received
  - iii. Restructure bond issue as a result of bid premium received in sale
  - iv. Finalize debt service schedule and provide relevant bond statistics to Borough and working group
  - v. Assure final debt service schedule meets Borough goals
- d. Attendance at meetings and participation in conference calls, as required.

## Compensation

The services offered by Phoenix Advisors, LLC will greatly enhance your ability to structure the debt issuance and help you obtain an attractive cost of financing. Our value-added services result in savings of time, effort and, importantly, interest cost. This means you save money over the entire life of the financing.

Importantly, our fee is all-inclusive. We do not charge for out-of-pocket expenses, fees for travel time, or attendance at meetings. Out-of-pocket expenses are always difficult for a client to monitor and can ultimately be significant. We know that this is a unique and important feature of Phoenix Advisors compensation. Also, we earn and collect our fee only upon the successful sale and closing of your financing.

### Compensation is as follows:

**a) For Bonds Issued:**

\$5,000 for the limited scope of services presented in this addendum

**b) Out-of-Pocket Expenses.....None**

# Municipal Securities Rulemaking Board

## REQUIRED DISCLOSURES

- The MSRB's website is [www.msrb.org](http://www.msrb.org) and the link for the Municipal Advisor Client Brochure is:  
<http://msrb.org/~media/files/resources/msrb-ma-clients-brochure.ashx>
- SEC forms MA and MA-I are available for inspection on the SEC's EDGAR website at:  
[www.sec.gov/edgar/searchedgar/companysearch.html](http://www.sec.gov/edgar/searchedgar/companysearch.html)
- There are no legal or disciplinary events concerning Phoenix Advisors, LLC, our management or advisors filed on any Form MA or Form MA-I filed with the SEC

Phoenix Advisors, LLC, is a municipal advisor duly registered with the Securities and Exchange Commission ("SEC") and the Municipal Securities Rulemaking Board ("MSRB"). We provide municipal advisor services to clients that may be related to or overlap with other municipal issuer clients. We are aware of no conflict(s) of interest precluding us from fulfilling our fiduciary duty, on any transaction for which Phoenix Advisors is engaged. Should we become aware of any conflict, we would immediately inform the affected parties.

Phoenix Advisors, LLC, offers a variety of services, including but not limited to Municipal Advisor services, Consulting, and Post-Issuance Compliance services. There could be the appearance of a potential conflict of interest in cross-selling services. Phoenix Advisors mitigates any perceived conflict by adhering to a high standard of suitability for any service rendered to our clients. We also clearly disclose that there is no contingency requiring a client to accept multiple services.

Phoenix Advisors has a fiduciary obligation to put your interests ahead of ours, and we take this obligation seriously. We maintain policies and procedures to uphold our standards. Our internal compliance protocol dictates regular reviews of client transactions for compliance with all applicable MSRB rules. Under the same MSRB rules, all municipal advisors are required to provide to clients written documentation of their municipal advisory relationships with clients. You have received a written agreement or addendum to an agreement that includes a scope of services to be provided by Phoenix Advisors, and details the fees for these services.

The MSRB believes that certain forms of compensation may create the potential for conflicts of interest. Compensation may vary depending upon the nature of the engagement and requirements of the client. The MSRB requires that we provide information concerning forms of compensation and its potential to cause a conflict of interest. Various forms of compensation include:

**Fixed fee.** Under a fixed fee form of compensation, the municipal advisor is paid a fixed amount established at the outset of the transaction. The amount is typically based upon an analysis by the client and the advisor of the expected duration and complexity of a transaction and the scope of work that the advisor will perform. In the view of the MSRB, this form of compensation may present a potential conflict of interest because the advisor may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternative financing options.

**Hourly fee.** Under an hourly fee form of compensation, the municipal advisor's fee is based upon the number of hours worked by the advisor. Hourly rate compensation may present a potential conflict of interest if the client and the advisor do not agree on a reasonable maximum number of hours at the outset of the engagement because the advisor does not have a financial incentive to recommend alternatives that would result in fewer hours worked.

**Fees contingent upon the completion of a financing or other transaction.** Under a contingent fee form of compensation, payment of an advisor's fee is dependent upon the successful completion of a financing or other transaction. Although this form of compensation may be customary for the client, it presents a potential conflict because the advisor may have an incentive to recommend unnecessary financings or financings that are disadvantageous to the client.

**Fees based upon the par value of a transaction.** Under this form of compensation, the municipal advisor's fee is based upon a percentage of the principal amount of an issue of securities. This form of compensation may incent the municipal advisor to recommend that the client increase the amount of the issue unnecessarily to increase the advisor's fee.

**Fees paid under a retainer agreement.** Under a retainer agreement, fees are paid to a municipal advisor periodically, e.g., monthly, and are not contingent upon the completion of a financing or other transaction. Fees paid under a retainer agreement may be calculated on a fixed fee basis, e.g., a fixed fee per month regardless of the number of hours worked, or an hourly basis, e.g., a minimum monthly payment, with additional amounts payable if a certain number of hours worked is exceeded. This form of fee arrangement, if not all-encompassing, might include some or all of the potential conflicts described above.

**If you have any questions about your relationship  
with Phoenix Advisors, call your Municipal Advisor  
professional at 866-291-8180.**