

RESOLUTION FOR THE TOWNSHIP OF WEST ORANGE TO AUTHORIZE A THREE-YEAR AVERAGE FOR COVID-19 AFFECTED REVENUES IN THE 2021 MUNICIPAL BUDGET

WHEREAS, N.J.S.A. 40A:4-26 has been amended to authorize the Director of the Division of Local Government Services to promulgate new standards for the anticipation of COVID-19 affected revenues in the FY2021 budget, and, if necessary, in future years; and

WHEREAS, for FY2021, the Director authorizes use of a three-year average for calculation of affected revenues, which shall be calculated in a manner consistent with the Reserve for Uncollected Taxes (RUT) calculation used for anomalous years; and

WHEREAS, the revenues for various funds identified below were negatively impacted by COVID-19; and

WHEREAS, the actual cash collections for the above-named revenues and the average cash collection over 2018, 2019, and 2020 are as follows:

				Realized in	Realized in	Realized in
		2021	3-Year Average	Cash in 2020	Cash in 2019	Cash in 2018
GENERAL REVENUES		Budgeted				
Current Fund	Alcoholic Beverages	86,757.86	86,757.86	69,535.32	69,515.14	121,223.12
Current Fund	Other	56,689.08	56,689.08	58,853.00	49,060.25	62,154.00
Current Fund	Fees and Permits	261,724.25	261,724.25	221,999.98	287,653.90	275,518.88
Current Fund	Municipal Court	385,726.50	385,726.50	181,415.63	448,271.26	527,492.62
Current Fund	Interest and Costs on Taxes	759,253.65	759,253.65	736,694.45	693,485.65	847,580.86
Current Fund	Parking Meters	4,436.89	4,436.89	-	7,962.24	5,348.43
Current Fund	Interest on Investments and Deposits	71,945.03	71,945.03	63,651.49	82,146.14	70,037.47
Current Fund	St. Barnabas	240,776.08	240,776.08	143,000.00	286,688.00	292,640.25
Current Fund	Sewer User Charges	7,151,971.42	7,151,971.42	7,150,605.52	7,253,517.60	7,051,791.15
Current Fund	Uniform Construction Code Fees	715,491.33	715,491.33	660,031.00	762,083.00	724,360.00
Current Fund	Comcast Cable TV	649,904.07	649,904.07	629,761.43	642,168.76	677,782.01

Current Fund	Extra Duty Admin Fee	136,369.60	136,369.60	133,717.43	127,050.47	148,340.89
Current Fund	General Capital Fund Balance	394,141.27	409,878.85	733,778.94	237,911.59	257,946.03
Current Fund	Ground Leases	173,939.68	173,939.68	206,702.68	161,880.86	153,235.50
Current Fund	Hotel Tax	469,054.39	469,054.39	326,589.56	565,262.49	515,311.11
Current Fund	Medical Transport Billing Services	1,155,664.18	1,155,664.18	968,859.23	1,254,891.34	1,243,241.96
Current Fund	Rental-Environmental Center	44,179.00	44,179.00	45,837.00	86,700.00	
Current Fund	Supplemental Sewer Fees	64,751.73	64,751.73	17,200.00	139,325.20	37,730.00
Current Fund	Uniform Fire Safety Act	85,613.07	85,613.07	83,596.10	88,692.20	84,550.92
Pool Utility	Membership Fees	211,771.00	211,771.00	159,155.00	258,095.00	218,062.99
Pool Utility	Miscellaneous	57,546.67	57,546.67	34,162.00	70,115.00	68,363.00

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of West Orange, County of Essex, State of New Jersey, that it approves the utilization of a three-year average method in computing the own's fees and permits revenue anticipation in the column above identified as the Amount to be Budgeted in 2021; and

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Director of the Division of Local Government Services.

Karen J. Carnevale, R.M.C., Municipal Clerk

Cindy Matute-Brown, Council President

Adopted: August 17, 2021