

General Instructions to Complete the Municipal Budget Levy Cap Calculation Workbook

a)	This workbook is composed of this sheet - Instructions/Data Entry and several individual worksheets	
b)	It designed to simplify data entry by having the user enter all data on this worksheet. By filling in the cells on this page, each spreadsheet will reflect the information and automatically calculate the formulas on each individual worksheet.	
c)	The individual spreadsheets (tabs) are locked to protect the formulas.	
d)	Fill in only the green sections of this worksheet.	
e)	Complete each set of instructions as shown below	
f)	Select the municipality (and county) by clicking the blue cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following sections.	
g)	The completed Levy Workbook must be submitted to the Division, via e-mail at lfb@dca.nj.gov and it must be precisely named as: municode_LCC_year.xls (all 4 digits municode must be included) .	
0722	West Orange Township (Essex)	West Orange Township Essex
A. Levy Cap Calculation Summary		
1	Prior Year Amount to be Raised by Taxation - Municipal Purpose Tax	\$59,642,713
2	Current Year Amount to be Raised by Taxation - Municipal Purpose Tax	60,846,882.63
3	Cap Base Adjustment (+/-)	
4	Changes in Service Provider: Transfer (-)/Assumption of Service (+)	
5	Deferred Charges:	
5A	Current Year Appropriations:	
i	DCA Approved Emergency Declaration (NJSA 40A:4-46) ^a	
ii	DCA Approved Special Emergency Declarations (NJSA 40A:4-54, 40A:4-55.1 & 40A:4-55.13) ^a	
iii	Debt Service/Down Payment Emergencies (NJSA 40A:4-46) ^a	
iv	Emergency Authorizations funded by Notes (NJSA 40A:4-46) ^{a,b}	
v	Five-year Special Emergency Authorizations funded by Notes (NJSA 40A:4-53) ^{a,b,c}	2,013,623.40
5B	Prior Year Appropriations:	
i	Emergency Declaration (NJSA 40A:4-46) ^d	
ii	Special Emergency Declarations (NJSA 40A:4-54, 40A:4-55.1 & 40A:4-55.13) ^d	
iii	Debt Service/Down Payment Emergencies (NJSA 40A:4-46) ^d	
iv	Emergency Authorizations Funded by Notes (NJSA 40A:4-46) ^d	
v	Special Emergency Authorizations (NJSA 40A:4-53) ^d	\$704,000
6	New Ratables - Increase in Valuations (New Construction and Additions)	\$4,513,500
7	Prior Year's Local Municipal Purpose Tax Rate (per \$100) (excluding Open Space)	\$1.073
8	Prior Year Recycling Tax Expended (Paid or Charged plus Reserved)	
9	Current Year Recycling Tax Appropriation	
10	Cancelled Prior Year Recycling Appropriation	
11	Cap Bank Data:	
	CY2019-2020:	
a	2019 Balance Available for 2022	\$78,120
	2019 Amount Utilized - 2022 Budget	
b	2020 Balance Available for 2022-2023	196,007.00
	2020 Amount Utilized - 2022 Budget	
	CY2021:	
	2021 Maximum Allowable Amount to be Raised by Taxation	\$62,302,926
	2021 Amount to Be Raised By Taxation for Municipal Purposes	\$59,642,713
	2021 Cap Bank Utilized in 2022	
12	Amount approved by Referendum	
13	Approved Referendum Appropriation Cancellations	
	a - Exclusions permitted only for the period of time which Emergencies are funded.	
	b - Exclusions permitted only if local unit has issued Emergency Notes/Special Emergency Notes.	
	c - Exclusions available for Special Emergencies Authorized funding of which began in 2011 and thereafter	
	d - Enter amounts of Emergencies taken as exclusions in prior year.	

B. Shared Service Agreements Cap Exceptions - Recipients Only		
	Note: Exclusions are limited to amounts required to be paid on account of the above listed components pursuant to Shared Service Agreements and as certified by provider.	
1	Current Year Shared Services Capital, Debt Service, Pension & Health Benefits and Declared Emergency Appropriations (Automatically filled from Recipient Shared Service Exclusion Worksheet)	\$0
2	Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended (Automatically filled from Recipient Shared Service Exclusion Worksheet)	\$0
3	Cancelled Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Appropriations (Enter amount here)	
C. Health Insurance Cap Exception		
The Health Care Calculation worksheet will automatically calculate the inside cap and outside cap appropriations.		
	Note: The spreadsheet calculates the correct amount for the levy cap health insurance exclusion. If there is an increase above 2% but less than the State Health Benefits increase, the local unit is only permitted to exclude the amount of increase above the 2%. Be sure to include all appropriations, both inside and outside the cap.	
1	Current Year Group Health Insurance Total Amount Appropriated	16,590,240.04
2	Current Year Anticipated Revenues Offsetting Group Health Insurance Appropriation	\$1,955,000
2a	Current Year Employer Health Insurance Contribution Increase*	
3	Prior Year Group Health Insurance Expended (Paid or Charged plus Reserved)	\$14,143,896
4	Prior Year Realized Budget Revenues Offsetting Group Health Insurance Appropriation	\$2,078,764
<i>To print out the Health Care Calculation Worksheet now, click on the tab and click the print icon.</i>		
	<i>*Increase due to employer new contract negotiation resulting in a decrease to the employee's share of contribution for Group Health Insurance</i>	
D. Pension Contribution Cap Exception		
The Pension Contribution Calc. worksheet will automatically calculate the exemption allowance.		
1	Current Year PFRS Normal & Accrued Liability, ERI and Deferral Obligation	6,259,557.00
2	Current Year Anticipated Revenues directly offsetting PFRS Pension Costs	
3	Prior Year PFRS Normal & Accrued Liability, ERI and Deferral Obligations*	\$6,123,649
4	Prior Year Realized Revenues directly offsetting PFRS Pension Costs	
5	Current Year PERS Normal & Accrued Liability, ERI and Deferral Obligations	1,306,448.00
6	Current Year Anticipated Revenues directly offsetting Pension Costs	
7	Prior Year PERS Normal & Accrued Liability, ERI and Deferral Obligations	\$1,232,980
8	Prior Year Realized Revenues directly offsetting Pension Costs	
<i>To print out the Pensions Contribution Worksheet now, click on the tab and click the print icon.</i>		
E. LOSAP		
1	Current Year LOSAP Appropriation	
2	Prior Year LOSAP Expended (Paid or Charged plus Reserved)	
3	Cancelled Prior Year LOSAP Appropriation	
<i>To print out the LOSAP Worksheet now, click on the tab and click the print icon.</i>		
F. Capital Improvements		
1	Current Year Capital Improvement Fund, Down Payment and Capital Improvement Appropriations.*	500,000.00
2	Current Year Anticipated Revenues offsetting Capital Improvement Fund, Down Payment and Capital Improvement Appropriations.	
3	Prior Year Capital Improvement Fund, Down Payments and Capital Improv. Expended (Paid or Charged + Reserved)	\$500,000
4	Prior Year Realized Revenues offsetting Capital Improvement. Fund, Down Payment and Capital Improvement. Appropriations	
5	Cancelled or Unexpended Prior Year Appropriation for Capital Improvement Fund, Down Payments and Capital Improvement Appropriations	
	*Grant Items budgeted and Offset with revenues under the Capital Improvement section of the Budget must be omitted from the calculation	
<i>To print out the Capital Improvements Worksheet now, click on the tab and click the print icon.</i>		

G. Debt Service Cap Exception		
	Note: The Debt Service Calculation worksheet will automatically calculate the exemption allowance. Do not include Type 1 debt service in any calculation.	
1	Current Year Debt Service and County Improvement Authority Capital Lease Appropriations	8,474,732.83
2	Current Year Debt Service Component - Share of Cost Service Contract Appropriations	
3	Current Year Anticipated Revenues offsetting Debt Service, Capital Lease Obligations and Debt Service Component - Share of Cost Contracts	1,568,262.84
4	Prior Year Debt Service and County Improvement Authority Capital Lease Obligations Expended	8,156,113.87
5	Prior Year Debt Service Component - Share of Cost Contract Obligations Expended	
6	Prior Year Realized Budget Revenues Offsetting Debt Service, Capital Lease Obligations and Debt Service Component - Share of Cost Contracts	769,079.09
7	Prior Year Cancelled Debt Service, Capital Lease Appropriations and Debt Service Component - Share of Cost Contracts	-
<i>To print out the Debt Service Calculation Worksheet now, click on the tab and click the print icon.</i>		
H. Deferred Charges to Future Taxation Unfunded Cap Exception		
1	Current Year Deferred Charges to Future Taxation Unfunded Appropriations	
2	Current Year Anticipated Revenues offsetting Deferred Charges to Future Taxation Unfunded Appropriations	
3	Prior Year Deferred Charges to Future Taxation Unfunded Approp (Paid or Charged)	
4	Prior Year Realized Revenues offsetting Deferred Charges to Future Taxation Unfunded Appropriations	
5	Cancelled Prior Year Appropriations for Deferred Charges to Future Taxation Unfunded	
<i>To print out the Defered Charges Worksheet now, click on the tab and click the print icon.</i>		
<i>To print out the Summary Levy Cap Worksheet now, click on the tab and click the print icon.</i>		