

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	58,624,808.58
2	Current Year Amount to be Raised by Taxation - Municipal Purpose Tax	59,642,712.90
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}	720,000.00
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	651,693.00
6	New Ratables - Increase in Valuations (New Construction and Additions)	\$13,812,481
7	Prior Year's Local Municipal Purpose Tax Rate (per \$100) (excluding Open Space)	\$0.988
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:	
	CY2017-2018:	
a	2017 Balance Available for 2020	\$0
	2017 Amount Utilized - 2020 Budget	\$0
b	2018 Balance Available for 2020-2021	\$608,161
	2018 Amount Utilized - 2020 Budget	\$608,161
	CY2019:	
	2019 Maximum Allowable Amount to be Raised by Taxation	\$58,696,515
	2019 Amount to Be Raised By Taxation for Municipal Purposes	\$58,624,809
	2019 Cap Bank Utilized in 2020	\$0
12	Amount approved by Referendum	\$0
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	15,420,678.32
2	Current Year Anticipated Revenues Offsetting Group Health Insurance Appropriation	2,000,696.28
2a	Current Year Employer Health Insurance Contribution Increase*	
3	Prior Year Group Health Insurance Expended (Paid or Charged plus Reserved)	14,143,895.54
4	Prior Year Realized Budget Revenues Offsetting Group Health Insurance Appropriation	\$2,055,000
<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	5,568,001.00
2	Current Year Anticipated Revenues directly offsetting PFRS Pension Costs	
3	Prior Year PFRS Normal & Accrued Liability, ERI and Deferral Obligations*	5,477,353.00
4	Prior Year Realized Revenues directly offsetting PFRS Pension Costs	
5	Current Year PERS Normal & Accrued Liability, ERI and Deferral Obligations	1,108,003.00
6	Current Year Anticipated Revenues directly offsetting Pension Costs	
7	Prior Year PERS Normal & Accrued Liability, ERI and Deferral Obligations	1,141,995.00
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)	733,585.21
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	7,436,579.29
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	887,703.24
4	Prior Year Debt Service and County Improvement Authority Capital Lease Obligations Expended	\$6,844,124
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	341,432.82
7	Prior Year Cancelled Debt Service, Capital Lease Appropriations and Debt Service Component - Share of Cost Contracts	333,000.00
<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>		

The instructions can be found on the Instruction Tab of the workbook.			
Summary Levy Cap Calculation			
	MUNICIPALITY	COUNTY	EXAMINER
0722	West Orange Township	Essex	
Model Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$58,624,809
	Cap Base Adjustment (+/-)		\$0
	Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$0
	Less: Prior Year Deferred Charges: Emergencies		\$651,693
	Less: Prior Year Recycling Tax		\$0
	Less: Changes in Service Provider: Transfer of Service/ Function		\$0
	Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		\$57,973,116
	Plus: 2% Cap increase		\$1,159,462
	Adjusted Tax Levy		\$59,132,578
	Plus: Assumption of Service/ Function		\$0
	Adjusted Tax Levy Prior to Exclusions		\$59,132,578
	Exclusions:		
	Allowable Shared Service Agreements Increase	\$0	
	Allowable Health Insurance Cost Increase	\$0	
	Allowable Pension Obligations Increase	\$0	
	Allowable LOSAP Increase	\$0	
	Allowable Capital Improvements Increase	\$0	
	Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	\$46,185	
	Recycling Tax Appropriation	\$0	
	Deferred Charges to Future Taxation Unfunded	\$0	
	Current Year Deferred Charges: Emergencies	\$720,000	
	Add Total Exclusions		\$766,185
	Less Cancelled or Unexpended Exclusions		\$333,000
	Adjusted Tax Levy After Exclusions		\$59,565,762
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$13,812,481	
	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.988	
	New Ratable Adjustment to Levy		\$136,464
	2017 Cap Bank Utilized in 2020		\$0
	2018 Cap Bank Utilized in 2020		\$608,161
	2019 Cap Bank Utilized in 2020		\$0
	Amounts approved by Referendum		\$0
	Maximum Allowable Amount to be Raised by Taxation		\$60,310,388
	Amount to be Raised by Taxation for Municipal Purposes		\$59,642,713
	Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		\$667,675

<p>The instructions can be found on the Instruction Tab of the workbook.</p> <h2 style="text-align: center;">Shared Services Calculation Sheet</h2>		
MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations		\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended		\$0
Shared Service Exclusion		\$0

The instructions can be found on the Instruction Tab of the workbook.		
Health Insurance Exclusion Calculation Sheet		
Current Year State Health Benefits Program Average Increase: 0.0%		
MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
A. Current Year Group Health Insurance - Appropriation		\$15,420,678
Current Year Revenues Offset by Group Health Insurance Appropriation		\$2,000,696
Employer Health Insurance Cost Share Increase Deduction		\$0
Net Current Year Group Health Insurance		\$13,419,982
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$14,143,896
Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation		\$2,055,000
Net Prior Year Group Health Insurance		\$12,088,896
*NET INCREASE (DECREASE)		\$1,331,087
* If Net Amount is Zero or Less No Exclusion.		
2010 CAP EXCLUSION		
B. If net increase is greater than zero, proceed as follows for Health Benefit Cap Calculation		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 2%; if below 2% Health Benefits are subject to the 2010 Cap)		11.01%
2. Current Year State Health Average (0 %) Less 2% = Increase excluded from Cap		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		11.01%
4. % Increase Inside Cap (B3) * Net Prior Year Amount Expended = Appropriation subject to Cap		\$1,331,087
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation excluded from Cap		\$0
Current Year Increase in Appropriation		\$1,331,087
1977 CAP EXCLUSION		
C. If net increase is greater than zero, proceed as follows for Health Benefit Cap		
1. Net Increase Divided by Net Prior Year Amount Expended = % Increase (must be greater than 4%; if below 4% Health Benefits are inside 1977 Cap)		11.01%
2. Current Year State Health Average (0 %) Less 4% Increase excluded from Cap		0.00%
3. % Increase (C1) less % Increase Exclusion (C2) = % Increase Inside Cap		11.01%
4. % Increase Inside Cap (C3) * Net Prior Year Amount Expended = Appropriation Inside Cap		\$1,331,087
5. % Increase Exclusion (C2) * Net Prior Year Expended = Current Year Appropriation Outside Cap		\$0
Current Year Increase in Appropriation		\$1,331,087

The instructions can be found on the Instruction Tab of the workbook.

Pension Contribution Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
Current Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$5,568,001
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$5,568,001
Prior Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$5,477,353
Prior Year Realized Revenues directly offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$5,477,353
Difference between Current Year and Prior Year PFRS		\$90,648
% Difference between Current Year and Prior Year PFRS		2%
2% Allowance for Prior Year PFRS		\$109,547
Net PFRS Exclusion		\$0
Current Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$1,108,003
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
Net Current Year Base Amount		\$1,108,003
Prior Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$1,141,995
Prior year Realized Revenues directly offsetting Pension Costs		\$0
Net Prior Year Base Amount		\$1,141,995
Difference between Current Year and Prior Year PERS		\$0
% Difference between Current Year and Prior Year PERS		0%
2% Allowance for Prior Year PERS		\$22,840
Net PERS Exclusion		\$0
Pension Contribution Exclusion		\$0

<p>The instructions can be found on the Instruction Tab of the workbook.</p> <h2 style="text-align: center;">LOSAP Calculation Sheet</h2>		
MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
Current Year LOSAP Appropriation		\$0
Prior Year LOSAP Expended (Paid or Charged plus Reserved)		\$0
Difference between Current Year and Prior Year LOSAP		\$0
% Difference between Current Year and Prior Year LOSAP		0%
2% Allowance for Prior Year LOSAP		\$0
LOSAP Exclusion		\$0

The instructions can be found on the Instruction Tab of the workbook.		
Capital Improvements Exclusion Calculation Sheet		
MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
Current Year Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$500,000
Current Year Anticipated Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$0
Current Year Base Amount		\$500,000
Prior Year Capital Improvements, Down Payment and Capital Improvement Fund Expended (Paid or Charged plus Reserved)		\$733,585
Prior Year Realized Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$0
Prior Year Base Amount		\$733,585
Capital Improvements Exclusion		\$0

The instructions can be found on the Instruction Tab of the workbook.		
Debt Service Calculation Sheet		
MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
Current Year Debt Service and County Improvement Authority Capital Lease Appropriations		\$7,436,579
Current Year Debt Component - Share of Cost Service Contract Appropriations		\$0
Current Year Anticipated Revenues Offsetting Debt Service, Capital Lease Obligations and Debt Service Component - Share of Cost Contracts		\$887,703
Current Year Base Amount		\$6,548,876
Prior Year Debt Service and County Improvement Authority Capital Lease Obligation Expended		\$6,844,124
Prior Year Debt Service Component - Share of Cost Contract Obligations Expended		\$0
Prior Year Realized Revenues offsetting Debt Service, Capital Lease Obligations and Debt Service Component - Share of Cost Contracts		\$341,433
Prior Year Base Amount		\$6,502,691
Debt Service Exclusion		\$46,185

The instructions can be found on the Instruction Tab of the workbook.

Deferred Charges to Future Taxation Unfunded Exclusion Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
Current Year Deferred Charges to Future Taxation Unfunded Appropriations		\$0
Current Year Anticipated Revenues offsetting Deferred Charges to Future Taxation Unfunded		\$0
Current Year Base Amount		\$0
Prior Year Deferred Charges to Future Taxation Unfunded Appropriations		\$0
Prior Year Realized Revenues offsetting Deferred Charges to Future Taxation Unfunded Appropriations		\$0
Prior Year Base Amount		\$0
Deferred Charges Exclusion		\$0

Cap Bank Calculation		
MUNICIPALITY	COUNTY	EXAMINER
West Orange Township	Essex	
2017 Levy Cap Bank		
Available for Banking 2020		\$0
Amount Utilized - 2020 Budget		\$0
Balance Expiring		\$0
2018 Levy Cap Bank		
Balance Available for 2020-2021		\$608,161
Amount Utilized - 2020 Budget		\$608,161
Balance Available for 2021		\$0
2019 Levy Cap Bank		
Available for Banking (2020 - 2022)		\$71,706
Amount Utilized in 2020 Budget		\$0
Balance Available for 2021-2022		\$71,706
2020 Levy Cap Bank		
Maximum Allowable Amount to be Raised by Taxation		\$60,310,388
Amount to be Raised by Taxation for Municipal Purposes		\$59,642,713
Available for Banking (2021 - 2023)		\$667,675