

The instructions can be found on the Instruction Tab of the workbook.			
Summary Levy Cap Calculation			
	MUNICIPALITY	COUNTY	EXAMINER
0000	Select from cell B9	Instruction Tab	
Model Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$39,523,494
	Cap Base Adjustment (+/-)		\$0
	Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$100,000
	Less: Prior Year Deferred Charges: Emergencies		\$0
	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		\$39,423,494
	Plus: 2% Cap increase		\$788,470
	Adjusted Tax Levy		\$40,211,964
	Plus: Assumption of Service/ Function		\$0
	Adjusted Tax Levy Prior to Exclusions		\$40,211,964
	Exclusions:		
	Allowable Shared Service Agreements Increase	\$0	
	Allowable Health Insurance Cost Increase	\$230,373	
	Allowable Pension Obligations Increase	\$340,064	
	Allowable LOSAP Increase	\$0	
	Allowable Capital Improvements Increase	\$500,000	
	Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	\$0	
	Recycling Tax Appropriation	\$0	
	Deferred Charges to Future Taxation Unfunded	\$302,090	
	Current Year Deferred Charges: Emergencies	\$0	
	Add Total Exclusions		\$1,372,527
	Less Cancelled or Unexpended Exclusions		\$143,670
	Adjusted Tax Levy After Exclusions		\$41,440,820
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$66,242,800	
	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.485	
	New Ratable Adjustment to Levy		\$321,278
	2013 Cap Bank Utilized in 2016		\$0
	2014 Cap Bank Utilized in 2016		\$0
	2015 Cap Bank Utilized in 2016		\$0
	Amounts approved by Referendum		\$0
	Maximum Allowable Amount to be Raised by Taxation		\$41,762,097
	Amount to be Raised by Taxation for Municipal Purposes		\$41,351,081
	Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)		\$411,017

<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
Select from cell B9	Instruction Tab	
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: **5.8%**

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
A. Current Year Group Health Insurance - Appropriation		\$6,784,584
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Net Current Year Group Health Insurance		\$6,784,584
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$6,062,435
Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$6,062,435
*NET INCREASE (DECREASE)		\$722,149
* 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)		11.91%
2. Current Year State Health Average (5.8 %) Less 2% = Increase excluded from Cap		3.80%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		8.11%
4. % Increase Inside Cap (B3) * Net Prior Year Amount Expended = Appropriation subject to Cap		\$491,776
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation excluded from Cap		\$230,373
Current Year Increase in Appropriation		\$722,149
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)		11.91%
2. Current Year State Health Average (5.8 %) Less 4% Increase excluded from Cap		1.80%
3. % Increase (C1) less % Increase Exclusion (C2) = % Increase Inside Cap		10.11%
4. % Increase Inside Cap (C3) * Net Prior Year Amount Expended = Appropriation Inside Cap		\$613,025
5. % Increase Exclusion (C2) * Net Prior Year Expended = Current Year Appropriation Outside Cap		\$109,124
Current Year Increase in Appropriation		\$722,149

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

Pension Contribution Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
Current Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$2,719,779
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$2,719,779
Prior Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$2,432,293
Prior Year Realized Revenues directly offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$2,432,293
Difference between Current Year and Prior Year PFRS		\$287,486
% Difference between Current Year and Prior Year PFRS		12%
2% Allowance for Prior Year PFRS		\$48,646
Net PFRS Exclusion		\$238,840
Current Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$1,131,886
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
Net Current Year Base Amount		\$1,131,886
Prior Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$1,010,453
Prior year Realized Revenues directly offsetting Pension Costs		\$0
Net Prior Year Base Amount		\$1,010,453
Difference between Current Year and Prior Year PERS		\$121,433
% Difference between Current Year and Prior Year PERS		12%
2% Allowance for Prior Year PERS		\$20,209
Net PERS Exclusion		\$101,224
Pension Contribution Exclusion		\$340,064

<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
Select from cell B9	Instruction Tab	
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
Select from cell B9	Instruction Tab	
Current Year Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$1,700,000
Current Year Anticipated Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$100,000
Current Year Base Amount		\$1,600,000
Prior Year Capital Improvements, Down Payment and Capital Improvement Fund Expended (Paid or Charged plus Reserved)		\$1,200,000
Prior Year Realized Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$100,000
Prior Year Base Amount		\$1,100,000
Capital Improvements Exclusion		\$500,000

The instructions can be found on the Instruction Tab of the workbook.		
Debt Service Calculation Sheet		
MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
Current Year Debt Service and County Improvement Authority Capital Lease Appropriations		\$1,895,125
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		\$202,090
Current Year Base Amount		\$1,693,035
Prior Year Debt Service and County Improvement Authority Capital Lease Obligation Expended		\$2,005,020
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		\$0
Prior Year Base Amount		\$2,005,020
Debt Service Exclusion		\$0

Cap Bank Calculation

MUNICIPALITY			COUNTY			EXAMINER		
Select from cell B9			Instruction Tab					
2013 Levy Cap Bank								
Available for Banking 2016						\$517,930		
Amount Utilized - 2016 Budget						\$0		
Balance Expiring						\$517,930		
2014 Levy Cap Bank								
Balance Available for 2016-2017						\$49,542		
Amount Utilized - 2016 Budget						\$0		
Balance Available for 2017						\$49,542		
2015 Levy Cap Bank								
Available for Banking (2016 - 2018)						\$0		
Amount Utilized in 2016 Budget						\$0		
Balance Available for 2017-2018						\$0		
2016 Levy Cap Bank								
Maximum Allowable Amount to be Raised by Taxation						\$41,762,097		
Amount to be Raised by Taxation for Municipal Purposes						\$41,351,081		
Available for Banking (2017 - 2019)						\$411,017		

