

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		\$8,181,295
	Cap Base Adjustment (+/-)		\$0
	Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$0
	Less: Prior Year Deferred Charges: Emergencies		\$14,000
	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		\$8,167,295
	Plus: 2% Cap increase		\$163,346
Adjusted Tax Levy			\$8,330,641
	Plus: Assumption of Service/ Function		\$0
Adjusted Tax Levy Prior to Exclusions			\$8,330,641
	Exclusions:		
	Allowable Shared Service Agreements Increase	\$0	
	Allowable Health Insurance Cost Increase	\$0	
	Allowable Pension Obligations Increase	\$17,085	
	Allowable LOSAP Increase	\$0	
	Allowable Capital Improvements Increase	\$105,985	
	Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases	\$0	
	Recycling Tax Appropriation	\$0	
	Deferred Charges to Future Taxation Unfunded	\$0	
	Current Year Deferred Charges: Emergencies	\$74,000	
	Add Total Exclusions		\$197,070
	Less Cancelled or Unexpended Exclusions		\$75
Adjusted Tax Levy After Exclusions			\$8,527,636
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$8,018,464	
	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.439	
	New Ratable Adjustment to Levy		\$35,201
	2018 Cap Bank Utilized in 2021		\$0
	2019 Cap Bank Utilized in 2021		\$0
	2020 Cap Bank Utilized in 2021		\$0
	Amounts approved by Referendum		\$0
Maximum Allowable Amount to be Raised by Taxation			\$8,562,837
Amount to be Raised by Taxation for Municipal Purposes			\$8,181,289
Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap (+/-)			\$381,548

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

Shared Services Calculation Sheet

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: 2.8%

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
A. Current Year Group Health Insurance - Appropriation		\$563,400
Current Year Revenues Offset by Group Health Insurance Appropriation		\$0
Employer Health Insurance Cost Share Increase Deduction		\$0
Net Current Year Group Health Insurance		\$563,400
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$588,200
Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation		\$0
Net Prior Year Group Health Insurance		\$588,200
*NET INCREASE (DECREASE)		(\$24,800)
* 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)		0.00%
2. Current Year State Health Average (2.8 %) Less 2% = Increase excluded from Cap		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		0.00%
4. % Increase Inside Cap (B3) * Net Prior Year Amount Expended = Appropriation subject to Cap		\$0
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation excluded from Cap		\$0
Current Year Increase in Appropriation		\$0
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)		0.00%
2. Current Year State Health Average (2.8 %) Less 4% Increase excluded from Cap		0.00%
3. % Increase (C1) less % Increase Exclusion (C2) = % Increase Inside Cap		0.00%
4. % Increase Inside Cap (C3) * Net Prior Year Amount Expended = Appropriation Inside Cap		\$0
5. % Increase Exclusion (C2) * Net Prior Year Expended = Current Year Appropriation Outside Cap		\$0
Current Year Increase in Appropriation		\$0

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Pension Contribution Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
Current Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$489,537
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$489,537
Prior Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$463,188
Prior Year Realized Revenues directly offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$463,188
Difference between Current Year and Prior Year PFRS		\$26,349
% Difference between Current Year and Prior Year PFRS		6%
2% Allowance for Prior Year PFRS		\$9,264
Net PFRS Exclusion		\$17,085
Current Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$180,180
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
Net Current Year Base Amount		\$180,180
Prior Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$209,839
Prior year Realized Revenues directly offsetting Pension Costs		\$0
Net Prior Year Base Amount		\$209,839
Difference between Current Year and Prior Year PERS		\$0
% Difference between Current Year and Prior Year PERS		0%
2% Allowance for Prior Year PERS		\$4,197
Net PERS Exclusion		\$0
Pension Contribution Exclusion		\$17,085

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LOSAP Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
Current Year LOSAP Appropriation		\$55,000
Prior Year LOSAP Expended (Paid or Charged plus Reserved)		\$55,000
Difference between Current Year and Prior Year LOSAP		\$0
% Difference between Current Year and Prior Year LOSAP		0%
2% Allowance for Prior Year LOSAP		\$1,100
LOSAP Exclusion		\$0

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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		\$525,000
Current Year Anticipated Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$275,000
Current Year Base Amount		\$250,000
Prior Year Capital Improvements, Down Payment and Capital Improvement Fund Expended (Paid or Charged plus Reserved)		\$513,500
Prior Year Realized Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		\$369,485
Prior Year Base Amount		\$144,015
Capital Improvements Exclusion		\$105,985

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Debt Service Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
Current Year Debt Service and County Improvement Authority Capital Lease Appropriations		\$1,785,310
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		\$0
Current Year Base Amount		\$1,785,310
Prior Year Debt Service and County Improvement Authority Capital Lease Obligation Expended		\$1,785,385
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		\$1,785,385
Debt Service Exclusion		\$0

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Deferred Charges to Future Taxation Unfunded Exclusion Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Select from cell B9	Instruction Tab	
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

Select from cell B9

Instruction Tab

2018 Levy Cap Bank

Available for Banking 2021

\$137,925

Amount Utilized - 2021 Budget

\$0

Balance Expiring

\$137,925

2019 Levy Cap Bank

Balance Available for 2021-2022

\$301,766

Amount Utilized - 2021 Budget

\$0

Balance Available for 2022

\$301,766

2020 Levy Cap Bank

Available for Banking (2021 - 2023)

\$259,535

Amount Utilized in 2021 Budget

\$0

Balance Available for 2022-2023

\$259,535

2021 Levy Cap Bank

Maximum Allowable Amount to be Raised by Taxation

\$8,562,837

Amount to be Raised by Taxation for Municipal Purposes

\$8,181,289

Available for Banking (2022 - 2024)

\$381,548