

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 <b>this</b> 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.	
1430	Long Hill Township (Morris)	Long Hill Township Morris
<b>A. Levy Cap Calculation Summary</b>		
1	Prior Year Amount to be Raised by Taxation - Municipal Purpose Tax	\$9,208,252
2	Current Year Amount to be Raised by Taxation - Municipal Purpose Tax	\$8,791,335
3	CY 2010 LFB Approved One-Year Waivers: (enter as + )	\$0
4	Cancelled or Unexpended Waivers (Enter as a positive number)	\$0
5	Changes in Service Provider: Transfer (-)/Assumption of Service (+)	(\$595,553)
6	Deferred Charges:	
6A	Current Year Appropriations:	\$0
	DCA Approved Emergency Declaration (NJSA 40A:4-46) <sup>a</sup>	\$0
	DCA Approved Special Emergency Declarations (NJSA 40A:4-54, 40A:4-55.1 & 40A:4-55.13) <sup>a</sup>	\$0
	Debt Service/Down Payment Emergencies (NJSA 40A:4-46) <sup>a</sup>	\$0
	Emergency Authorizations funded by Notes (NJSA 40A:4-46) <sup>a,b</sup>	\$0
	Five-year Special Emergency Authorizations funded by Notes (NJSA 40A:4-53) <sup>a,b,c</sup>	\$0
6B	Prior Year Appropriations: <b>(Starting in CY 2012)</b>	
	Emergency Declaration (NJSA 40A:4-46)	Reserved for Future Use
	Special Emergency Declarations (NJSA 40A:4-54, 40A:4-55.1 & 40A:4-55.13)	Reserved for Future Use
	Debt Service/Down Payment Emergencies (NJSA 40A:4-46)	Reserved for Future Use
	Emergency Authorizations (NJSA 40A:4-46)	Reserved for Future Use
	Special Emergency Authorizations (NJSA 40A:4-53)	Reserved for Future Use
7	New Ratables - Increase in Valuations (New Construction and Additions)	\$4,130,700
8	Prior Year's Local Municipal Purpose Tax Rate (per \$100) (excluding Open Space)	\$0.714
9	Amount approved by Referendum	\$0
10	Prior Year Recycling Tax Expended	\$0
11	Current Year Recycling Tax Appropriation	
	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 begins in CY2011	
<b>B. Shared Service Agreements Cap Exceptions - Recipients Only</b>		
	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)	\$0

<b>C. Health Insurance Cap Exception</b>		
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	\$887,395
2	Current Year Anticipated Revenues Offsetting Group Health Insurance Appropriation	\$20,106
3	Prior Year Group Health Insurance Expended (Paid or Charged plus Reserved)	\$817,832
4	Prior Year Realized Budget Revenues Offsetting Group Health Insurance Appropriation	\$12,052
<i>To print out the Health Care Calculation Worksheet now, click on the tab and click the print icon.</i>		
<b>D. Pension Contribution Cap Exception</b>		
The Pension Contribution Calc. worksheet will automatically calculate the exemption allowance.		
1	Current Year PFRS Normal & Accrued Liability, ERI and Deferral Obligation	\$637,139
2	Current Year Anticipated Revenues directly offsetting PFRS Pension Costs	\$0
3	Prior Year PFRS Normal & Accrued Liability, ERI and Deferral Obligations*	\$638,516
4	Prior Year Realized Revenues directly offsetting PFRS Pension Costs	\$0
5	Current Year PERS Normal & Accrued Liability, ERI and Deferral Obligations	\$255,467
6	Current Year Anticipated Revenues directly offsetting Pension Costs	\$0
7	Prior Year PERS Normal & Accrued Liability, ERI and Deferral Obligations	\$216,007
8	Prior Year Realized Revenues directly offsetting Pension Costs	\$0
<i>To print out the Pensions Contribution Worksheet now, click on the tab and click the print icon.</i>		
<b>E. LOSAP</b>		
1	Current Year LOSAP Appropriation	\$114,000
2	Prior Year LOSAP Expended	\$116,000
3	Cancelled Prior Year LOSAP Appropriation	\$0
<i>To print out the LOSAP Worksheet now, click on the tab and click the print icon.</i>		
<b>F. Capital Improvements</b>		
1	Current Year Capital Improvement Fund, Down Payment and Capital Improvement Appropriations.*	\$135,395
2	Current Year Anticipated Revenues offsetting Capital Improvement Fund, Down Payment and Capital Improvement Appropriations.	\$0
3	Prior Year Capital Improvement Fund, Down Payments and Capital Improv. Expended (Paid or Charged + Reserved)	\$54,090
4	Prior Year Realized Revenues offsetting Capital Improvement. Fund, Down Payment and Capital Improvement. Appropriations	\$0
5	Cancelled or Unexpended Prior Year Appropriation for Capital Improvement Fund, Down Payments and Capital Improvement Appropriations	\$0
*Grant Items budgeted and Offset with revenues under the Capital Improvement section of the Budget must be ommitted from the calculation		
<i>To print out the Capital Improvements Worksheet now, click on the tab and click the print icon.</i>		

<b>G. Debt Service Cap Exception</b>		
	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 Appropriations	\$1,939,054
2	Current Year Eligible County Improvement Authority Capital Lease Appropriation*	\$0
3	Current Year Anticipated Revenues offsetting Debt Service and Eligible Capital Lease Obligations*	\$0
4	Prior Year Debt Service Obligations Expended	\$2,194,119
5	Eligible Capital Lease* Obligations Expended (Prior Year)	\$0
6	Prior Year Realized Budget Revenues offsetting Debt Service and Eligible Capital Lease Obligations*	\$0
7	Prior Year Cancelled Debt Service and Capital Lease Appropriations	\$5,834
<i>To print out the Debt Service Calculation Worksheet now, click on the tab and click the print icon.</i>		
	* County Improvement Authority capital lease obligations entered on or after July 1, 2007 are not Levy Cap exceptions and therefore become part of the Adjusted Tax Levy unless it is approved as a Capital Loan Lease by LFB. The CY 2010 AFS and CY 2011 Budget must segregate such Capital Leases in order to properly determine the Levy Cap Impact before and after July 1, 2007.	
<b>H. Deferred Charges to Future Taxation Unfunded Cap Exception</b>		
1	Current Year Deferred Charges to Future Taxation Unfunded Appropriations	\$0
2	Prior Year Deferred Charges to Future Taxation Unfunded Approp (Paid or Charged)	\$0
3	Cancelled Prior Year Appropriations for Deferred Charges to Future Taxation Unfunded	\$0
<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.			
<b>Summary Levy Cap Calculation</b>			
	MUNICIPALITY	COUNTY	EXAMINER
1430	Long Hill Township	Morris	
<b>Model Tax Levy Calculation Worksheet</b>			
<b>Levy Cap Calculation</b>			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$9,208,252
	Less: CY 2010 One Year Waivers		\$0
	Less: Prior Year Deferred Charges to Future Taxation Unfunded		\$0
	Less: Prior Year Deferred Charges: Emergencies		
	Less: Prior Year Recycling Tax		\$0
	Less: Changes in Service Provider: Transfer of Service/ Function		(\$595,553)
	<b>Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation</b>		<b>\$8,612,699</b>
	Plus: 2% Cap increase		\$172,254
	<b>Adjusted Tax Levy</b>		<b>\$8,784,953</b>
	Plus: Assumption of Service/ Function		\$0
	<b>Adjusted Tax Levy Prior to Exclusions</b>		<b>\$8,784,953</b>
	Exclusions:		
	Allowable Shared Service Agreements Increase	\$0	
	Allowable Health Insurance Cost Increase	\$45,393	
	Allowable Pension Obligations Increase	\$35,140	
	Allowable LOSAP Increase	\$0	
	Allowable Capital Improvements Increase	\$81,305	
	Allowable Debt Service and Capital Leases Increase	\$0	
	Recycling Tax Appropriation	\$0	
	Deferred Charges to Future Taxation Unfunded	\$0	
	Current Year Deferred Charges: Emergencies	\$0	
	<b>Add Total Exclusions</b>		<b>\$161,838</b>
	Less Cancelled or Unexpended Waivers		\$0
	Less Cancelled or Unexpended Exclusions		\$5,834
	<b>Adjusted Tax Levy After Exclusions</b>		<b>\$8,940,957</b>
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$4,130,700	
	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.714	
	New Ratable Adjustment to Levy		\$29,493
	Amounts approved by Referendum		\$0
	<b>Maximum Allowable Amount to be Raised by Taxation</b>		<b>\$8,970,450</b>
	<b>Amount to be Raised by Taxation for Municipal Purposes</b>		<b>\$8,791,335</b>

<p>The instructions can be found on the Instruction Tab of the workbook.</p> <h2 style="text-align: center;">Shared Services Calculation Sheet</h2>		
<b>MUNICIPALITY</b>	<b>COUNTY</b>	<b>EXAMINER</b>
Long Hill Township	Morris	
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
<b>Shared Service Exclusion</b>		<b>\$0</b>

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: 16.7%

MUNICIPALITY	COUNTY	EXAMINER
Long Hill Township	Morris	
<b>A. Current Year Group Health Insurance - Appropriation</b>		<b>\$887,395</b>
Current Year Revenues Offset by Group Health Insurance Appropriation		\$20,106
<b>Net Current Year Group Health Insurance</b>		<b>\$867,289</b>
Prior Year Group Health Insurance (Paid or Charged Plus Reserved)		\$817,832
Prior Year Realized Budget Revenues Offset by Group Health Insurance Appropriation		\$12,052
<b>Net Prior Year Group Health Insurance</b>		<b>\$805,780</b>
<b>*NET INCREASE (DECREASE)</b>		<b>\$61,509</b>
* If Net Amount is Zero or Less <b>No Exclusion.</b>		
<b>2010 CAP EXCLUSION</b>		
<b>B. If net increase is greater than zero, proceed as follows for Health Benefit Cap Calculation</b>		
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)		7.63%
2. Current Year State Health Average (16.7 %) Less 2% = Increase excluded from Cap		5.63%
3. % Increase (B1) less % Increase Exclusion (B2) = % Increase subject to Cap		2.00%
4. % Increase Inside Cap (B3) * Net Prior Year Amount Expended = Appropriation subject to Cap		\$16,116
5. % Increase Exclusion (B2) * Net Prior Year Expended = Current Year Appropriation excluded from Cap		\$45,393
<b>2011 Increase in Appropriation</b>		<b>\$61,509</b>
<b>1977 CAP EXCLUSION</b>		
<b>C. If net increase is greater than zero, proceed as follows for Health Benefit Cap</b>		
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)		7.63%
2. Current Year State Health Average (16.7 %) Less 4% Increase excluded from Cap		3.63%
3. % Increase (C1) less % Increase Exclusion (C2) = % Increase Inside Cap		4.00%
4. % Increase Inside Cap (C3) * Net Prior Year Amount Expended = Appropriation Inside Cap		\$32,231
5. % Increase Exclusion (C2) * Net Prior Year Expended = Current Year Appropriation Outside Cap		\$29,278
<b>2011 Increase in Appropriation</b>		<b>\$61,509</b>

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

## Pension Contribution Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
Long Hill Township	Morris	
Current Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$637,139
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$637,139
Prior Year PFRS Normal & Accrued Liability, ERI & Deferral Obligations		\$638,516
Prior Year Realized Revenues directly offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$638,516
Difference between Current Year and Prior Year PFRS		\$0
% Difference between Current Year and Prior Year PFRS		0%
2% Allowance for Prior Year PFRS		\$12,770
Net PFRS Exclusion		\$0
Current Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$255,467
Current Year Anticipated Revenues directly offsetting Pension Costs		\$0
Net Current Year Base Amount		\$255,467
Prior Year PERS Normal & Accrued Liability, ERI & Deferral Obligations		\$216,007
Prior year Realized Revenues directly offsetting Pension Costs		\$0
Net Prior Year Base Amount		\$216,007
Difference between Current Year and Prior Year PERS		\$39,460
% Difference between Current Year and Prior Year PERS		18%
2% Allowance for Prior Year PERS		\$4,320
Net PERS Exclusion		\$35,140
Pension Contribution Exclusion		\$35,140

The instructions can be found on the Instruction Tab of the workbook.		
<b>LOSAP Calculation Sheet</b>		
MUNICIPALITY	COUNTY	EXAMINER
Long Hill Township	Morris	
Current Year LOSAP Appropriation		\$114,000
Prior Year LOSAP Expended		\$116,000
Difference between Current Year and Prior Year LOSAP		\$0
% Difference between Current Year and Prior Year LOSAP		0%
2% Allowance for Prior Year LOSAP		\$2,320
LOSAP Exclusion		\$0

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

## Capital Improvements Exclusion Calculation Sheet

MUNICIPALITY	COUNTY	EXAMINER
<b>Long Hill Township</b>	<b>Morris</b>	
Current Year Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		<b>\$135,395</b>
Current Year Anticipated Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		<b>\$0</b>
Current Year Base Amount		<b>\$135,395</b>
Prior Year Capital Improvements, Down Payment and Capital Improvement Fund Expended (Paid or Charged plus Reserved)		<b>\$54,090</b>
Prior Year Realized Revenues offsetting Capital Improvements, Down Payment and Capital Improvement Fund Appropriations		<b>\$0</b>
Prior Year Base Amount		<b>\$54,090</b>
<b>Capital Improvements Exclusion</b>		<b>\$81,305</b>

The instructions can be found on the Instruction Tab of the workbook.		
<b>Debt Service Calculation Sheet</b>		
MUNICIPALITY	COUNTY	EXAMINER
Long Hill Township	Morris	
Current Year Debt Service		\$1,939,054
Current Year Eligible Capital Lease Appropriation		\$0
Current Year Anticipated Revenues offsetting Debt Service and Eligible Capital Lease Obligations		\$0
Current Year Base Amount		\$1,939,054
Prior Year Debt Service Obligation Expended		\$2,194,119
Prior Year Eligible Capital Lease Obligation Expended		\$0
Prior Year Realized Revenues offsetting Debt Service and Eligible Capital Lease Obligations		\$0
Prior Year Base Amount		\$2,194,119
<b>Debt Service Exclusion</b>		<b>\$0</b>

## Cap Bank Calculation

MUNICIPALITY		
MUNICIPALITY	COUNTY	EXAMINER
<b>Long Hill Township</b>	<b>Morris</b>	
<b>CY 2011 Levy Cap Bank</b>		
Maximum Allowable Amount to be Raised by Taxation		\$8,970,450
Amount to be Raised by Taxation for Municipal Purposes		\$8,791,335
Available for Banking (CY 2012 - CY 2014)		\$179,115