

Preliminary Fiscal 2015 Budget- 1/23/14

Departmental	Fiscal 2015 Expenditures	\$ Variance FY 15 / FY 14	% CHG	Fiscal 2015 Payroll	\$ Variance FY 15 / FY 14	% CHG	Total 2015	Total \$ Variance FY 15 / FY 14	% CHG
Selectmen	30,000.00	(3,000.00)	(0.09)	-	-	-	30,000.00	(3,000.00)	-10.00%
Town Office	79,500.00	(2,000.00)	(0.02)	466,664.00	60,240.00	14.82%	546,164.00	58,240.00	10.66%
Personnel Board	10,000.00	-	-	6,750.00	-	0.00%	16,750.00	-	0.00%
Finance	51,700.00	-	-	307,500.00	5,620.00	1.86%	359,200.00	5,620.00	1.56%
Assessor	77,800.00	(2,650.00)	(0.03)	243,090.00	4,580.00	1.92%	320,890.00	1,930.00	0.60%
Treasurer	30,900.00	150.00	0.00	196,650.00	(2,718.00)	-1.36%	227,550.00	(2,568.00)	-1.13%
Legal	190,000.00	15,000.00	0.09	-	-	0.00%	190,000.00	15,000.00	7.89%
Information Technology	221,484.00	9,600.00	0.05	83,842.00	-	0.00%	305,326.00	9,600.00	3.14%
Town Clerk	11,615.00	-	-	121,988.00	1,965.00	1.64%	133,603.00	1,965.00	1.47%
Elections	10,870.00	4,570.00	0.73	24,328.00	10,764.00	79.36%	35,198.00	15,334.00	43.56%
Registrar	4,000.00	-	-	275.00	-	0.00%	4,275.00	-	0.00%
Conservation	29,900.00	10,000.00	0.50	140,444.00	(1,582.00)	-1.11%	170,344.00	8,418.00	4.94%
Planning	4,500.00	-	-	105,990.00	-	0.00%	110,490.00	-	0.00%
Surveyor	26,950.00	10,000.00	0.59	160,778.00	-	0.00%	187,728.00	10,000.00	5.33%
Facilities	847,117.00	25,517.00	0.03	273,192.00	1,086.00	0.40%	1,120,309.00	26,603.00	2.37%
Misc Committees	49,775.00	-	-	-	-	0.00%	49,775.00	-	0.00%
Police	334,950.00	10,600.00	0.03	2,196,125.00	14,873.00	0.68%	2,531,075.00	25,473.00	1.01%
Joint Communications	27,100.00	(15,000.00)	(0.36)	472,650.00	(351.00)	-0.07%	499,750.00	(15,351.00)	-3.07%
Emergency Management	23,000.00	-	-	-	-	0.00%	23,000.00	-	0.00%
Dog Officer	21,501.00	-	-	-	-	0.00%	21,501.00	-	0.00%
Fire Department	219,245.00	2,800.00	0.01	2,233,889.00	(37,631.00)	-1.66%	2,453,134.00	(34,831.00)	-1.42%
Building & Zoning	14,501.00	-	-	285,317.00	4,263.00	1.52%	299,818.00	4,263.00	1.42%
Minuteman Regional	199,833.00	(12,594.00)	(0.06)	-	-	0.00%	199,833.00	(12,594.00)	0.00%
Highway	281,500.00	(50,000.00)	(0.15)	936,591.00	6,094.00	0.65%	1,218,091.00	(43,906.00)	-3.60%
Snow and Ice	325,000.00	-	-	125,000.00	-	0.00%	450,000.00	-	0.00%
Transfer Station	65,000.00	-	-	-	-	0.00%	65,000.00	-	0.00%
Parks	198,000.00	-	-	518,432.00	115,237.00	28.58%	716,432.00	115,237.00	16.08%
Board of Health	177,041.00	(6,331.00)	(0.03)	597,418.00	8,205.00	1.39%	774,459.00	1,874.00	0.24%
Veterans	41,200.00	11,200.00	0.37	-	-	0.00%	41,200.00	11,200.00	27.18%
Council on Aging	55,500.00	-	-	167,388.00	1,448.00	0.87%	222,888.00	1,448.00	0.65%
Youth Services	4,075.00	250.00	0.07	159,653.00	3,368.00	2.16%	163,728.00	3,618.00	2.21%
Library	218,300.00	(9,560.00)	(0.04)	765,000.00	(7,518.00)	-0.97%	983,300.00	(17,078.00)	-1.74%
Recreation	-	-	-	320,364.00	5,908.00	1.88%	320,364.00	5,908.00	1.84%
	3,881,857.00	(1,448.00)	(0.00)	10,909,318.00	193,851.00	1.81%	14,791,175.00	192,403.00	1.32%
Debt Service	7,789,060.00	440,113.00	0.06	-	-	0.00%	7,789,060.00	440,113.00	5.65%
Retirement	3,740,468.00	232,988.00	0.07	-	-	0.00%	3,740,468.00	232,988.00	6.23%
Unclassified:									
General Insurance	615,000.00	-	-	-	-	-	615,000.00	-	0.00%
Insurance 32B	6,989,566.00	511,707.00	0.08	-	-	-	6,989,566.00	511,707.00	7.32%
Medicare Tax	560,000.00	-	-	-	-	-	560,000.00	-	0.00%
Unemployment	125,000.00	-	-	-	-	-	125,000.00	-	0.00%
Non Contributory	19,000.00	-	-	-	-	-	19,000.00	-	0.00%
Public Disability	15,000.00	-	-	-	-	-	15,000.00	-	0.00%
Reserve for Salary	250,000.00	(455,000.00)	(0.65)	-	-	-	250,000.00	(455,000.00)	-182.00%
Occupational Health	8,000.00	-	-	-	-	-	8,000.00	-	0.00%
Buyback	53,000.00	-	-	-	-	-	53,000.00	-	0.00%
Town Meeting	90,000.00	-	-	-	-	-	90,000.00	-	0.00%
Street Light	130,000.00	-	-	-	-	-	130,000.00	-	0.00%
Reserve Fund	325,000.00	-	-	-	-	-	325,000.00	-	0.00%
	9,179,566.00	56,707.00	0.01	-	-	0.00%	9,179,566.00	56,707.00	0.62%
Subtotal Town Depts.	24,590,951.00	728,360.00	0.03	10,909,318.00	193,851.00	1.81%	35,500,269.00	922,211.00	2.67%
School Department	6,470,903.00	533,280.00	0.09	28,962,144.00	1,502,762.00	5.47%	35,433,047.00	2,036,042.00	6.10%
Total Town / School	31,061,854.00	1,261,640.00	0.04	39,871,462.00	1,696,613.00	4.44%	70,933,316.00	2,958,253.00	4.35%
Capital Budgets	500,000.00	30,000.00	0.06	-	-	-	500,000.00	30,000.00	6.00%
Unappropriated Budgets:									
State Assessments	159,180.00	-	-	-	-	-	159,180.00	-	0.00%
Overlay	950,000.00	336,000.00	0.55	-	-	-	950,000.00	336,000.00	35.37%
Cherry Sheet Offset	25,796.00	-	-	-	-	-	25,796.00	-	0.00%
	1,634,976.00	366,000.00	0.29	-	-	0.00%	1,634,976.00	366,000.00	20.55%
	32,696,830.00	1,627,640.00	0.05	39,871,462.00	1,696,613.00	4.44%	72,568,292.00	3,324,253.00	4.80%

DRAFT PRELIMINARY BUDGET- 1/23/14

Town of Wayland, Massachusetts FY2015 Annual Operating Budget Expenditure Estimate	FY2015 expended	FY2014 adopted	FY2015 Town Admin board recom'd	FY2015 FinCom Recommended	\$ Variance FY 15 / FY 14	% Change FY 15 / FY 14
Selectmen	23,902	33,000	30,000	30,000	-3,000	-9.09%
Town Office	439,649	487,924	546,164	546,164	58,240	11.94%
Personnel Board	5,268	16,750	16,750	16,750	0	0.00%
Finance	308,322	353,580	359,200	359,200	5,620	1.59%
Assessor	270,905	318,060	320,890	320,890	1,930	0.61%
Treasurer	216,156	230,118	227,550	227,550	-2,568	-1.12%
Town Counsel / Legal Services	152,463	175,000	190,000	190,000	15,000	8.57%
Information Technology	310,015	295,726	305,326	305,326	9,600	3.25%
Town Clerk	136,444	131,638	133,603	133,603	1,965	1.49%
Elections	42,817	19,864	35,198	35,198	15,334	77.19%
Registrar	4,669	4,275	4,275	4,275	0	0.00%
Facilities	1,072,570	1,093,706	1,120,309	1,120,309	26,603	2.43%
Miscellaneous Committees	76,482	49,775	49,775	49,775	0	0.00%
<b>General Government</b>	<b>3,059,664</b>	<b>3,210,316</b>	<b>3,339,040</b>	<b>3,339,040</b>	<b>128,724</b>	<b>4.01%</b>
Police	2,362,512	2,505,602	2,531,075	2,531,075	25,473	1.02%
Joint Communications Center	488,380	515,101	499,750	499,750	-15,351	-2.98%
Emergency Management	22,809	23,000	23,000	23,000	0	0.00%
Dog Officer	22,544	21,501	21,501	21,501	0	0.00%
Fire	2,379,419	2,487,965	2,453,134	2,453,134	-34,831	-1.40%
<b>Public Safety</b>	<b>5,275,664</b>	<b>5,533,169</b>	<b>5,528,460</b>	<b>5,528,460</b>	<b>-24,709</b>	<b>-0.44%</b>
Conservation	146,641	161,926	170,344	170,344	8,418	5.20%
Planning	104,880	110,490	110,490	110,490	0	0.00%
Surveyor	173,774	177,728	187,728	187,728	10,000	5.63%
Building & Zoning	255,098	295,555	299,818	299,818	4,263	1.44%
<b>Land Planning and Use</b>	<b>680,393</b>	<b>745,699</b>	<b>768,380</b>	<b>768,380</b>	<b>22,681</b>	<b>3.04%</b>
Schools	0	33,397,005	35,433,047	35,433,047	2,036,042	6.10%
Regional Vocational Schools	257,220	212,427	199,833	199,833	-12,594	-5.93%
Public Works	2,101,294	1,928,192	1,999,523	1,999,523	71,331	3.70%
Snow Removal	611,660	450,000	450,000	450,000	0	0.00%
Board of Health	718,575	772,585	774,459	774,459	1,874	0.24%
Veteran's Services	23,587	30,000	41,200	41,200	11,200	37.33%
Council on Aging	207,590	221,440	222,888	222,888	1,448	0.65%
Youth Services	156,995	160,110	163,728	163,728	3,618	2.26%
Wayland CARES	0	0	0	0	0	0.00%
Library	962,368	1,000,378	983,300	983,300	-17,078	-1.71%
Recreation	340,997	314,456	320,364	320,364	5,908	1.88%
<b>Human Services</b>	<b>2,410,112</b>	<b>4,877,161</b>	<b>2,505,939</b>	<b>2,505,939</b>	<b>6,970</b>	<b>0.14%</b>
Debt and Interest	7,637,937	7,348,947	7,789,058	7,789,058	440,111	5.99%
Retirement	3,171,056	3,507,480	3,740,468	3,740,468	232,988	6.64%
OPEB Contribution	0	0	0	0	0	0.00%
<b>Unclassified</b>	<b>6,248,275</b>	<b>9,122,859</b>	<b>9,179,566</b>	<b>9,179,566</b>	<b>56,707</b>	<b>0.62%</b>
Insurance General	518,680	615,000	615,000	615,000	-	0.00%
Insurance 32B	4,903,351	6,477,859	6,989,566	6,989,566	-	0.00%
Medicare	545,170	560,000	560,000	560,000	-	0.00%
Unemployment Compensation	32,578	125,000	125,000	125,000	-	0.00%
Non-Contributory Retirement	17,870	19,000	19,000	19,000	-	0.00%
Police/Fire Disability	5,972	15,000	15,000	15,000	-	0.00%
Reserve for Salary Settlements	-	705,000.00	250,000	250,000	-455,000	0.00%
Compensatory Time Payments	0	0	0	0	-	0.00%
Occupational Health	4,361	8,000	8,000	8,000	-	0.00%
sub-total - employee fringe benefits	-	-	-	-	-	0.00%
Sick Leave Buyback	-	53,000	53,000	53,000	-	0.00%
Town Meeting	78,294	90,000	90,000	90,000	-	0.00%
Street Lighting	141,999	130,000	130,000	130,000	-	0.00%
Reserve Fund	-	325,000	325,000	325,000	-	0.00%
<b>TOTAL - GENERAL FUND</b>	<b>31,453,275</b>	<b>67,975,063</b>	<b>70,933,314</b>	<b>70,933,314</b>	<b>2,958,251</b>	<b>4.35%</b>
Water Fund	4,245,589	3,556,100	3,489,490	3,489,490	-66,610	-1.87%
Septage Fund	32,807	33,205	33,205	33,205	0	0.00%
Wastewater Management District	599,182	687,880	614,440	614,440	-73,440	-10.68%
<b>TOTAL - OMNIBUS BUDGET</b>	<b>36,330,863</b>	<b>72,252,248</b>	<b>75,070,449</b>	<b>75,070,449</b>	<b>2,818,201</b>	<b>3.90%</b>
Non-appropriated expenses	-	-	-	-	-	0.00%
Real estate abatements (overlay)	600,000	614,000	950,000	950,000	336,000	54.72%
State and County Assessments	185,367	159,180.00	159,180	159,180	0	0.00%
Capital /Free Cash	325,000	470,000	500,000	500,000	30,000	6.38%
Miscellaneous	-	-	-	-	-	0.00%
Cherry Sheet Offsets	-	25,796.00	25796	25796	0	0.00%
<b>Total</b>	<b>1,110,367</b>	<b>1,268,976</b>	<b>1,634,976</b>	<b>1,634,976</b>	<b>366,000</b>	<b>28.84%</b>

**General Fund Budget-DRAFT ONLY**  
**Historical Revenue Budget-Summary**

	Actual Fiscal 2012	Actual Fiscal 2013	Actual Fiscal 2014	Estimated Fiscal 2015	\$ Change FY 15 / FY 14	\$ Change FY 15 / FY 14
Taxation-Actual	55,514	52,016	54,118	60,883	6,765	12.50%
State Aid	4,448	4,186	4,260	4,260	0	0.00%
Local Receipts	4,150	4,175	4,180	4,180	0	0.00%
<i>Motor Vehicle</i>	1,975	2,010	2,045	2,045	0	0.00%
<i>Other Tax-Meals</i>	150	150	170	170	0	0.00%
<i>Penalties / Interest</i>	140	150	215	215	0	0.00%
<i>Payment in Lieu of Taxes</i>	30	30	25	25	0	0.00%
<i>Departmental Fees</i>	850	825	535	535	0	0.00%
<i>License / Permits</i>	725	725	1,000	1,000	0	0.00%
<i>Special Assessments</i>	5	5	10	10	0	0.00%
<i>Fines / Forfeitures</i>	50	55	80	80	0	0.00%
<i>Interest Income</i>	225	225	95	95	0	0.00%
<i>Misc Recurring MSBA</i>	0	0	5	5	0	0.00%
Other Funds	485	2,199	2,814	2,252	-562	-19.97%
Ambulance Fund	-	360	360	360	0	0.00%
Overlay	-	1,720	1,200	850	(350)	-29.17%
Bond Premium	-	119	111	109	-2	-1.80%
Water Fund	-	-	393	393	0	0.00%
Septage Fund	-	-	33	33	0	0.00%
Wastewater Fund	-	-	15	15	0	0.00%
Recreation Revolving	-	-	82	82	0	0.00%
Station Revolving	-	-	42	42	0	0.00%
BASE	-	-	164	164	0	0.00%
Childrens Way	-	-	165	165	0	0.00%
Food Service	-	-	210	0	-210	-100.00%
Full Day Kindergarden	-	-	39	39	0	0.00%
Free Cash	4,500	4,800	3,400	1,000	-2,400	-70.59%
<b>TOTALS</b>	<b>69,097</b>	<b>67,376</b>	<b>68,772</b>	<b>72,575</b>	<b>3,803</b>	<b>5.53%</b>

DRAFT- RECAP OF FY 15 BUDGET REQUESTS  
REVENUE AND EXPENDITURES

EXPENDITURES	Payroll	Expenses	Scenario-1	Scenario-1	Scenario-3	Scenario-4
			Includes SC-Budget	Includes Supt's- Budget	Includes SC-Budget 2.5% RE Tax Increase	Includes Supt's- Budget 2.5% RE Tax Increase
Town	10,909,318.00	3,881,857.00	14,791,175.00	14,791,175.00	14,791,175.00	14,791,175.00
School	28,962,144.00	6,470,903.00	35,433,047.00	34,746,527.00	35,433,047.00	34,746,527.00
Debt	-	7,789,060.00	7,789,060.00	7,789,060.00	7,789,060.00	7,789,060.00
Retirement	-	3,740,468.00	3,740,468.00	3,740,468.00	3,740,468.00	3,740,468.00
Unclassified-Other	-	2,190,000.00	2,190,000.00	2,190,000.00	2,190,000.00	2,190,000.00
Health Insurance-Estimated 8%	-	6,989,566.00	6,989,566.00	6,989,566.00	6,989,566.00	6,989,566.00
Unappropriated	-	1,134,976.00	1,134,976.00	1,134,976.00	1,134,976.00	1,134,976.00
Transfer to Other Funds	-	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
<b>Total</b>	<b>39,871,462.00</b>	<b>32,696,830.00</b>	<b>72,568,292.00</b>	<b>71,881,772.00</b>	<b>72,568,292.00</b>	<b>71,881,772.00</b>
REVENUES						
Taxation	-	-	60,882,943.00	60,196,423.00	54,588,838.00	54,588,838.00
2.5% increase added	-	-	-	-	1,364,720.95	1,364,720.95
State Aid	-	-	4,260,945.00	4,260,945.00	4,260,945.00	4,260,945.00
Local Receipts	-	-	4,180,404.00	4,180,404.00	4,180,404.00	4,180,404.00
Free Cash - Operating	-	-	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Transfers from other funds						
Ambulance Fund	-	-	360,000.00	360,000.00	360,000.00	360,000.00
Overlay	-	-	850,000.00	850,000.00	850,000.00	850,000.00
Bond Premium	-	-	101,000.00	101,000.00	101,000.00	101,000.00
Water Fund	-	-	393,000.00	393,000.00	393,000.00	393,000.00
Septage Fund	-	-	33,000.00	33,000.00	33,000.00	33,000.00
Wastewater Fund	-	-	15,000.00	15,000.00	15,000.00	15,000.00
Recreation Revolving	-	-	82,000.00	82,000.00	82,000.00	82,000.00
Station Revolving	-	-	42,000.00	42,000.00	42,000.00	42,000.00
BASE	-	-	164,000.00	164,000.00	164,000.00	164,000.00
Childrens Way	-	-	165,000.00	165,000.00	165,000.00	165,000.00
Food Service	-	-	-	-	-	-
Full Day Kindergarten	-	-	39,000.00	39,000.00	39,000.00	39,000.00
<b>Total</b>			<b>72,568,292.00</b>	<b>71,881,772.00</b>	<b>67,638,907.95</b>	<b>67,638,907.95</b>

Expense budget in excess of revenue projections: 4,242,864.05

General Fund Budget DRAFT ONLY  
Historical Revenue Budget-Summary

	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019
Taxation-Actual	52,056	53,636	55,514	52,016	54,118	60,883	63,977	66,326	68,785	71,354
Annual Levy Limit										
State Aid	4,666	4,486	4,448	4,186	4,260	4,260	4,260	4,260	4,260	4,260
Local Receipts	3,355	3,325	4,150	4,175	4,180	4,180	4,180	4,180	4,180	4,180
Motor Vehicle	1,600	1,670	1,975	2,010	2,045	2,045	2,045	2,045	2,045	2,045
Other Tax-Meals	80	100	150	150	170	170	170	170	170	170
Penalties / Interest	200	180	140	150	215	215	215	215	215	215
Payment in Lieu of Taxes	35	30	30	30	25	25	25	25	25	25
Departmental Fees	900	750	850	825	535	535	535	535	535	535
License / Permits	400	400	725	725	1,000	1,000	1,000	1,000	1,000	1,000
Special Assessments	10	5	5	5	10	10	10	10	10	10
Fines / Forfeitures	40	40	50	55	80	80	80	80	80	80
Interest Income	90	150	225	225	95	95	95	95	95	95
Misc Recurring MSBA	0	0	0	0	5	5	5	5	5	5
Other Funds	840	860	485	2,199	2,814	2,252	2,243	2,243	2,243	2,243
Ambulance Fund	-	-	-	360	360	360	360	360	360	360
Overlay	-	-	-	1,720	1,200	850	850	850	850	850
Bond Premium	-	-	-	119	111	109	100	100	100	100
Water Fund	-	-	-	-	393	393	393	393	393	393
Septage Fund	-	-	-	-	33	33	33	33	33	33
Wastewater Fund	-	-	-	-	15	15	15	15	15	15
Recreation Revolving	-	-	-	-	82	82	82	82	82	82
Station Revolving	-	-	-	-	42	42	42	42	42	42
BASE	-	-	-	-	164	164	164	164	164	164
Childrens Way	-	-	-	-	165	165	165	165	165	165
Food Service	-	-	-	-	210	0	0	0	0	0
Full Day Kindergarden	-	-	-	-	39	39	39	39	39	39
Free Cash	1,100	250	4,500	4,800	3,400	1,000	1,000	1,000	1,000	1,000
	65,372	65,882	69,097	67,376	68,772	72,575	TBD	TBD	TBD	TBD

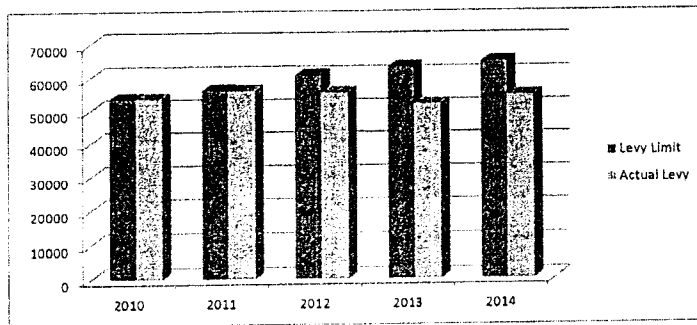


Local Receipts-Budget to Actual-DRAFT				
Fiscal 2011 thru 2014				
	Fiscal	Fiscal	Fiscal	6-Months
Revenue Budget	2011	2012	2013	Fiscal 2014-YTD
Motor Vehicle	1,670,000	1,975,000	2,010,000	2,045,000
Other Tax-Meals	100,000	150,000	150,000	170,000
Penalties / Interest	180,000	140,000	150,000	215,000
Payment in Lieu of Taxes	30,000	30,000	30,000	25,000
Departmental Fees	750,000	850,000	825,000	535,000
License / Permits	400,000	725,000	725,000	1,000,000
Special Assessments	5,000	5,000	5,000	10,000
Fines / Forfeitures	40,000	50,000	55,000	80,000
Interest Income	150,000	225,000	225,000	95,000
Misc Recurring MSBA	0	0	0	5,404
	<b>3,325,000</b>	<b>4,150,000</b>	<b>4,175,000</b>	<b>4,180,404</b>
<b>Actual Revenue</b>				
Motor Vehicle	2,004,097	2,003,729	2,046,274	292,188
Other Tax-Meals	158,021	166,962	173,988	47,646
Penalties / Interest	148,756	205,125	216,711	72,929
Payment in Lieu of Taxes	55,068	33,348	23,914	22,200
Departmental Fees	913,352	712,195	537,884	179,409
License / Permits	782,626	769,814	1,006,114	310,229
Special Assessments	11,453	10,725	16,167	9,322
Fines / Forfeitures	62,604	89,603	81,912	42,927
Interest Income	309,306	222,344	96,833	23,514
Misc Recurring MSBA				5,404
	<b>4,445,283</b>	<b>4,213,844</b>	<b>4,199,797</b>	<b>1,005,769</b>
<b>Variance Budget / Actual</b>	<b>1,120,283</b>	<b>63,844</b>	<b>24,797</b>	<b>TBD</b>

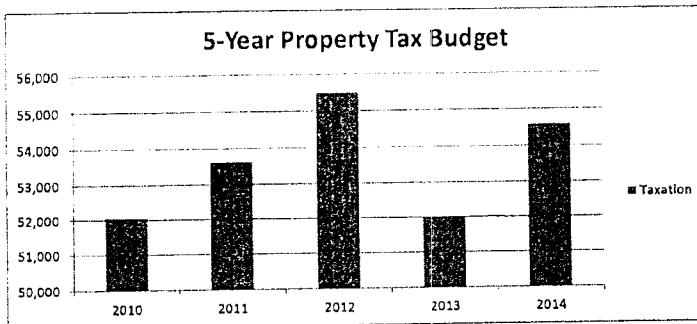
Wayland Property Taxes-DRAFT

PROPERTY TAXES	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019
Prior Year Levy Limit	49,745	51,510	53,215	55,258	57,323	59,545	61,734	63,977	66,326	68,785
2 1/2 % Increase	1,243	1,287	1,330	1,381	1,433	1,489	1,543	1,599	1,658	1,720
New Growth	521	416	712	684	789	700	700	750	800	850
Annual Levy Limit	51,509	53,213	55,257	57,323	59,545	61,734	63,977	66,326	68,785	71,354
Debt Exclusion	2,215	2,933	5,561	5,835	5,274	4,946	4,502	4,325	4,229	3,947
Annual Max Levy Limit	53,724	56,146	60,818	63,158	64,819	66,680	68,479	70,651	73,014	75,301
<i>Property Tax Revenue-Actual</i>	53,708	56,128	55,514	52,016	54,588	60,911	TBD	TBD	TBD	TBD
Unused Levy	16	18	5,304	11,142	10,231	5,769	TBD	TBD	TBD	TBD
\$\$ Increase		2,420	-614	-3,498	2,572					
% Increase		4.51%	-1.09%	-6.30%	4.94%					

Actual Property Tax / Levy Limit Comparison



5-Year Actual Property Tax





Free Cash Historical and Estimated Analysis-DRAFT

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	69,098	67,371	69,243	72,596	74,411	76,271	78,178	80,132
	<i>Assumes 2.5% increase, Year to Year</i>							
<b>Free Cash Forecast</b>								
Free Cash Balance Beginning Of Current Fiscal Year	10,305	6,024	4,091	3,773	3,073	2,223	1,373	523
Additional FY 14 use- Per Fall TM-2013	0	0	-900	0	0	0	0	0
Add back FY 13 High School issue	0	0	1,500	0	0	0	0	0
Additional Free Cash Used In Current Fiscal Year	-4,000	0	0	0	0	0	0	0
Next Fiscal Year - Operating	-4,800	-2,500	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
Next Fiscal Year - Capital & Articles	-1,245	-180	-500	-500	-500	-500	-500	-500
Current Year Transfers	-30	-185	-200	-200	-200	-200	-200	-200
Revenue Surplus & Misc Receipts	2,540	-6	400	400	100	100	100	100
Expense Turnbacks	3,254	2,618	600	600	750	750	750	750
FY 2013 High School adj	0	-1,680	0	0	0	0	0	0
FY 2014 School Revolving / Tax Recap	0	0	-218	0	0	0	0	0
Free Cash Balance Beginning Of Next Fiscal Year	6,024	4,091	3,773	3,073	2,223	1,373	523	-327
Free Cash (% of Next Year's Total Expenses Ex. Enterprise Funds)	8.72%	6.07%	5.45%	4.23%	2.99%	1.80%	0.67%	-0.41%