

2015 Adopted Budget

(with multiyear & capital plan)

Steady Financial Course

Continuing Focus on Efficiency & Sustainability

Supporting a Strong Workforce

John Clarkson, Town Supervisor

Michael Cohen, Comptroller

November 12, 2014

2015 Budget Adoption Schedule

Town Board meetings & Workshops

All meetings at 6:00 pm in Town Hall Auditorium

All will be Webcast/Archived

- **Capital Plan** Wed, September 10 Town Board
- **Tentative Budget Presentation** Tues, September 23 Town Board
- **Multiyear Plan & Revenues** Tues, September 30 (workshop)
- **Program Budget by Department** Thurs, October 9 (workshop)
- **Workshop Topic TBD (if needed)** Tues, October 14 (workshop)
- **Public Hearing** Wed, October 22 Town Board
- **Final Budget Adoption** Wed, November 12 Town Board

“2015 Town Budget ” link on website provides comprehensive information, continuously updated.

Budget Headline News:

\$39.7 million, +\$140,000 or +0.4%

- Spending well controlled, building department and tax receiving personnel reduction, pooled clerical support; overall staffing down 2 positions
- 2% COLA for Town Employees (ex: public safety union contracts in negotiation)
- Mixed Revenue picture with sharp decline in Mortgage Recording Tax (-17%), modest growth in Sales Tax (+2.1%), and Water & Sewer charges (+2.5%)
- Property tax levy increase 1.8%, +\$232K (well below property tax cap)
 - Tax Rate Decreases due to Reassessment (-4%)
 - Impact on an average home (\$250K increasing to \$260K) - \$0
 - NYS Tax Freeze Rebates for Taxpayers
- EMS – Anticipated savings realized from BDEMS merger, out-year concerns
- Remainder of \$776,000 Efficiency & Performance Award from NYS allocated to Sidewalks, Civic Improvements, Technology
- Multiyear Plan shows sustainable path in out-years, supports Capital Plan including major Water & Sewer upgrades, Civic Improvements

2% COLA for 2015

(cost of living adjustment)

Year	General	Police	CPI
2000	3.0%	3.0%	3.4%
2001	3.0%	3.0%	2.8%
2002	3.0%	5.0%	1.6%
2003	4.0%	5.0%	2.3%
2004	3.0%	5.0%	2.7%
2005	3.0%	5.0%	3.4%
2006	4.0%	5.0%	3.2%
2007	3.0%	5.0%	2.8%
2008	3.0%	0.0%	3.9%
2009	4.0%	0.0%	-0.4%
2010	1.0%	2.0%	1.6%
2011	1.0%	2.5%	3.2%
2012	0.0%	0.0%	2.1%
2013	0.0%	0.0%	1.5%
2014	2.0%	2.0%	1.4%
2015	2.0%	N/A*	1.6%

- Over 10 years, COLAs just below CPI inflation
- Over last 5 years, CPI inflation averages 2.0% whereas the COLAs for general employees average 0.8% and police 1.3%
- Providing a 2% COLA in 2015 for general Town employees* provides a 1.0% average over six years, versus inflation of 1.9%
- Staffing overall has been reduced from a high of 241 in 2008 to 216 in the 2015 budget, a reduction of 25, or 10%

Town employees have risen to the challenge of doing more with less, and it is our responsibility to compensate them fairly.

*Town is currently in negotiations with police unions and accordingly cannot specify a COLA for 2015.

Problem: expense drivers in combination with COLA + steps produce costs that outrun revenues

COLA @ 2% (all employees)	\$265,000	↑	2.0%
Step Increases (~ 5% merit based for those eligible)	\$167,000	↑	1.2%
Pension contributions on increases	\$85,300	↑	3.1%
Payroll Taxes	\$34,700	↑	3.3%
Worker's Compensation Insurance	<u>\$24,500</u>	↑	<u>3.1%</u>
Total	\$576,500	↑	3.2%

Healthcare premiums are increasing 6.5% or \$153K; these are not linked to compensation levels.

Revenues will not keep up

	<u>2015</u>	<u>\$ Chg</u>	<u>% Chg</u>
<u>Town Sources</u>			
Property Taxes	13,213,389	232,397	1.8%
Water Meter Charges	7,087,000	197,000	2.9%
Sewer Charges	<u>2,550,000</u>	<u>40,000</u>	<u>1.6%</u>
	22,850,389	469,397	2.1%
 <u>Non-Controllable Sources</u>			
Sales Tax	11,019,201	222,341	2.1%
Mortgage Recording Tax	<u>1,100,000</u>	<u>(224,880)</u>	<u>-17.0%</u>
	12,119,201	(2,539)	0.0%

Solution: Keep finding New Efficiencies

2015 Budget/Capital Plan:

- ✓ Staff shifts, overall reduction of 2 positions
- ✓ Tax Receiving workload reduction through lockbox and transferring school tax collections to the responsible districts (BOCES)
 - ✓ Allows reduction of one staff member
 - ✓ With retirement of tax receiver, consolidate daily work with Clerk's
 - ✓ One-window service for public, allows more flexibility for coverage
- ✓ Pooled part-time clerical staff provide flexible coverage among Clerk's Office, Tax Receiving, Senior Services, Assessor's Office, Call Center
- ✓ Newer employees replacing veterans at lower salaries
- ✓ Better monitoring and control of employee overtime
- ✓ Debt Service controlled by relying more on hard dollar capital spending (cash reserves rather than debt)

2016 and Beyond:

- Review Potential for Emergency Dispatch Consolidation with Guilderland
- Tax Freeze Credit supports Shared/Consolidated Services
- Technology & Public-Private Partnerships Provide Opportunities

\$776,000 in Award Funds

Tax Relief, New Efficiencies & Civic Improvements

(Local Government Performance & Efficiency Award; paid out over 3 years)



- **\$175,000 Frontloaded Tax Relief**
Used for 2014 budget, allowing time for DBEMS to develop efficiencies
- **\$250,000 Sidewalks/Streets**
(Feura Bush, Delaware, Maple)
- **\$50,000 Energy Efficiency Seed \$**



-
- **\$216,000 Efficiency Investments**
Systems, Software, etc.
 - **\$20,000 Traffic Calming**
 - **\$20,000 Street Trees**
 - **\$25,000 Parks Master Plan**
 - **\$20,000 Open Space Program**

Efficiency Investments

Systems & Software

Helping Town Employees Maintain Services

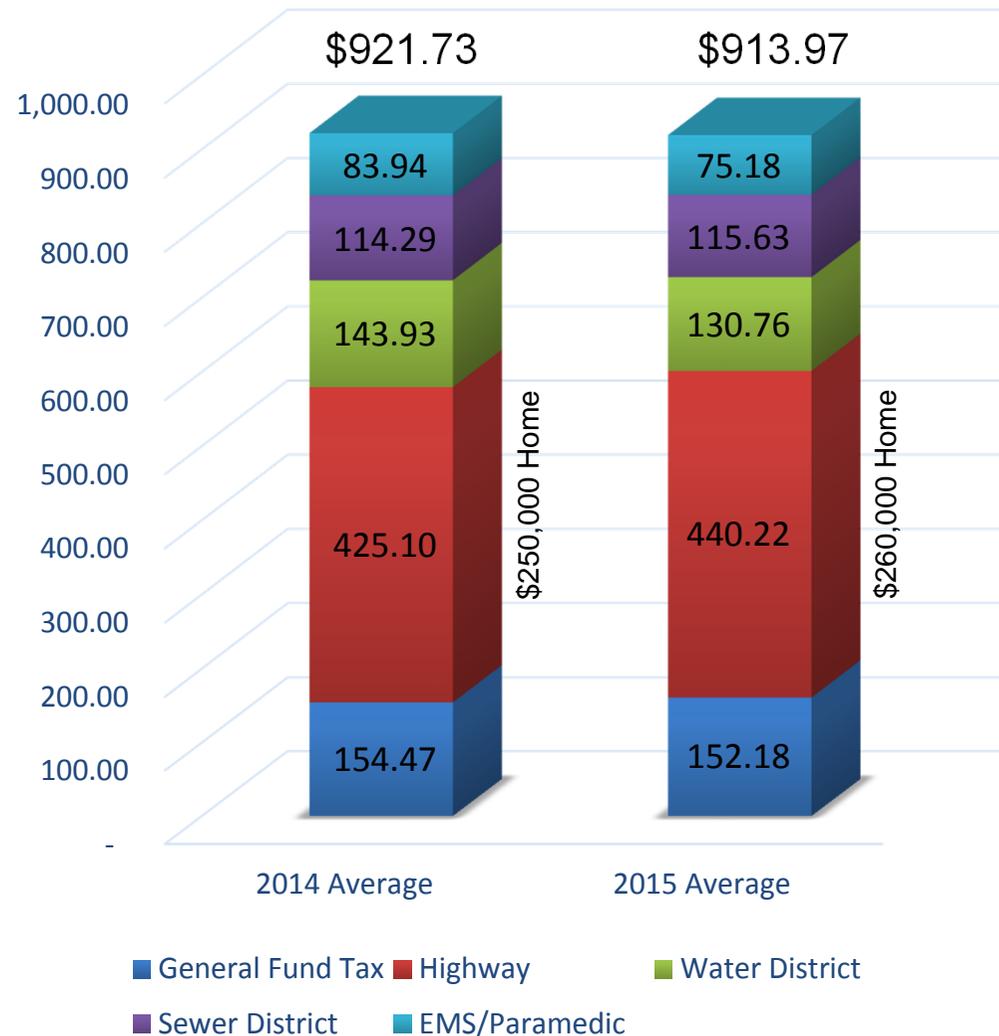
• Kronos Timekeeping/Scheduling System	\$97,000
• Town Clerk - Electronic Records	\$16,000
• Building Department Modernization	\$18,000
• Assessor's Office Modernization	\$30,000
• Enterprise Financial Software	\$10,000
• GPS Seed Funds (Highway)	\$12,000
• Security Cams/Recording	\$25,000
• Miscellaneous	\$ 8,000
Total	<hr/> \$ 216,000

Taxpayer Impact

➤ **Tax Levy increase: + 1.8%** But,

➤ **Tax Rate decrease: - 4.7%**

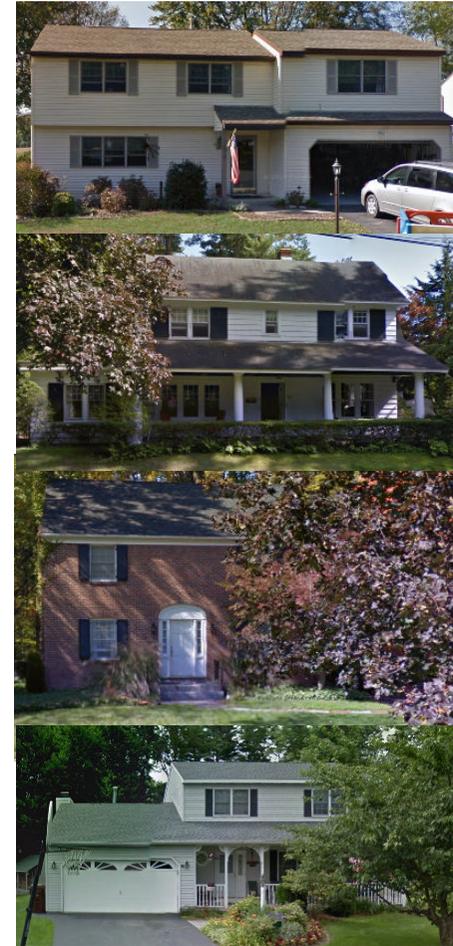
- Because with reassessment, overall values go up & tax rate goes DOWN
- if your assessment stayed the same, your taxes will go down by 4.7%
- But some assessments went up, some went down, many are the same
- And each property's tax depends on exemptions, districts, etc.
- NYS tax freeze rebates this year will go to all STAR-eligible homeowners, and will cover town tax increases (for those with increase), including effect of higher assessment (up to a 5.64% assessment increase).



Average Home Impact

\$250K home in 2014/\$260K home in 2015

- The average home in Bethlehem is assessed at \$260,000; this is up from a \$250,000 average based on the prior assessments (from 2006)
- A homeowner whose assessment didn't change will have lower town taxes, roughly -4% (-\$37 avg)
- An "average" home previously valued at \$250,000 which increased by \$10,000 to \$260,000 will see no change in their town property tax*
- Town reassessed to ensure fair assessments at market value for all types of property, and protect against court challenges
- Total assessed valuation increased by 7.5% related to both reassessment and new/expanded properties
- Of the 10,894 residential properties townwide:
 - 5,870 residences (54%) either remained at their prior assessment or had a decrease
 - Another 2,028 (18%) properties increased up to 7.5% keeping their assessment's relative level the same or lower
 - The remainder had a higher % increase



*Rough average result, assumes home is in main water and sewer districts, no exemptions, no front footage

Sustainable Bethlehem



Commitment to a more sustainable community – leading by example

Reduce greenhouse gas emissions; improve energy efficiency; improve pedestrian and bicycle access; conserve open space; and promote diverse, affordable and energy efficient housing.

Achievements include:

- Town Sustainability Report & GHG Inventory
- Support/involvement with Regional Sustainability Plan
- Solar panels at Elm Ave. Park
- Lighting efficiencies (Town Hall & Highway)
- Heating efficiencies at Clapper Road facility
- Aeration improvements at WWTP
- Bike & Pedestrian projects



What's NEW?

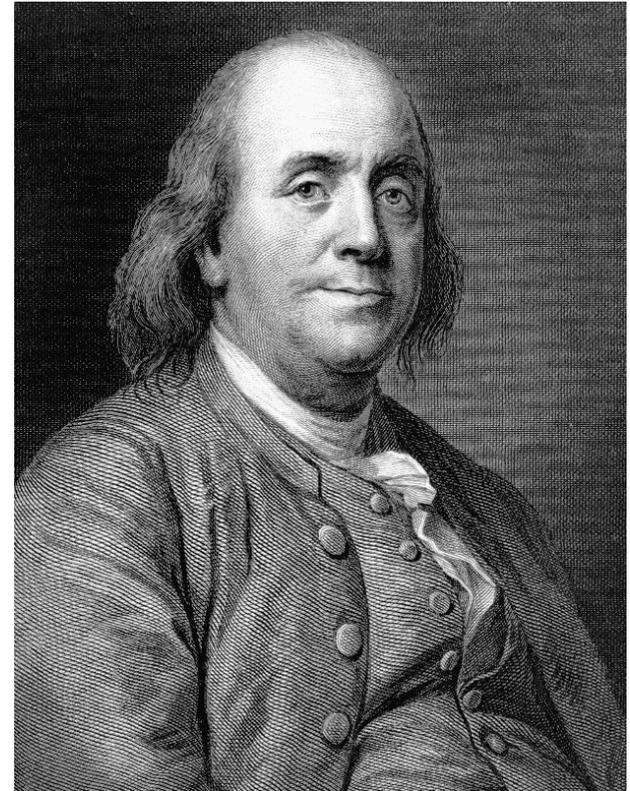
Solar Installation at former Town Clay Mine site

- 4.6 million kWh of solar power generation
- No capital cost for Town
- Est. first year savings of \$160,000
- Est. total savings over 20 years of \$5 to \$7 million

Fiscal Responsibility

Balance the Budget in a manner which is both
responsible & sustainable

- Today's plan must leave us in a good position tomorrow, we should not push problems into future years
 - Keep taxes and fees as low as responsibly possible
 - Avoid use of one-time resources to support ongoing expenditures
 - Use fund balances responsibly
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- Good budgeting practices help ensure sustainability: Multiyear Planning, Fund Balance Policy, and comprehensive Capital Planning



Long Term Financial View

Bethlehem's Third Year of Multiyear Planning

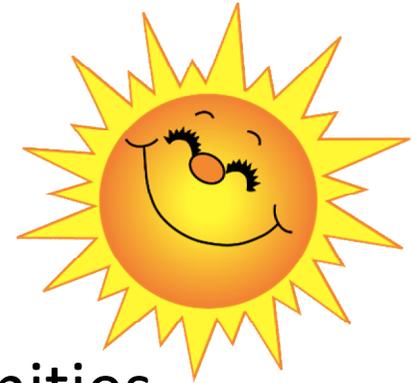
- Multiyear planning ensures we:
 - Balance the budget responsibly for next year and beyond
 - Avoid pushing financial problems into future years
 - Provide a sustainable plan without revenue or service shocks
- Multiyear projection shows rough structural balance; budget reserves maintained, aiming for 15% fund balance standard
- Plan charts a future path that maintains services within the property tax cap without spikes in taxes or fees, and that allows for capital investments

	2014 Budget	2015 Budget	2016 Projection	2017 Projection
General Fund	\$44,997	\$ -	(\$77,178)	(\$290,635)
Highway Fund	11,237	-	(182,135)	(329,047)
Water Fund	(41,208)	-	187,595	216,639
Sewer Fund	<u>(15,027)</u>	<u>-</u>	<u>80,315</u>	<u>18,453</u>
Surplus/(Use of Fund Balance)	\$(1)	\$ -	\$8,596	\$(384,591)
Fund Balance Percentage	17.7%	18.1%	17.7%	16.3%

* Includes use of retirement reserves and Albany water contract step reserve in the amount of \$123K in 2014.



Looking Ahead



- Cost Drivers
 - Employee Compensation, Benefits, O/T
- Fiscal Hits
 - Economic
 - County Policy Changes
 - Unforeseen Infrastructure Needs

Many Opportunities

- Restructuring & Modernization
 - Staff Pooling
 - Shared Services
 - Technology
- Energy Savings
- Dispatch Consolidation
- Other Shared Services

EMS Services – Costs/Insurance Changes/New approaches



Technical Slides follow...

2015 Budget compared to 2014

	<u>Budget 2014</u>	<u>Budget 2015</u>	<u>Change</u>	<u>% Change</u>
Revenues				
Real Property Taxes & PILOTS	\$ 12,996,211	\$ 13,213,389	\$ 217,178	1.7%
Sales and Use Tax	10,796,860	11,019,201	222,341	2.1%
Mortgage Taxes	1,324,880	1,100,000	(224,880)	-17.0%
Interfund Transfers - Revenue	430,622	457,895	27,273	6.3%
Metered Water Charges	6,890,000	7,087,000	197,000	2.9%
Sewer Charges	2,510,000	2,550,000	40,000	1.6%
Charges for Services	1,795,180	1,766,240	(28,940)	-1.6%
Retirement and Water Reserves	122,895	-	(122,895)	-100.0%
Other Revenue	<u>2,660,465</u>	<u>2,473,767</u>	<u>(186,698)</u>	<u>-7.0%</u>
Total Revenues and Other Sources	<u>\$ 39,527,113</u>	<u>\$ 39,667,492</u>	<u>\$ 140,379</u>	<u>0.4%</u>
Expenditures				
Wages & OT	\$ 15,348,834	\$ 15,477,194	\$ 128,360	0.8%
Fringe & Payroll Taxes	7,225,694	7,310,599	84,905	1.2%
Retiree Health Insurance	633,191	718,974	85,745	13.5%
Equipment & Other Capital	925,550	968,700	43,150	4.7%
Paving	397,000	497,000	100,000	25.2%
Contractual Costs	8,728,175	8,567,885	(160,290)	-1.8%
Interfund Transfers	421,622	425,895	4,273	1.0%
EMS/Albany County Paramedic	1,214,767	1,110,102	(104,665)	-8.6%
Debt Service (Principal and Interest)	2,116,644	2,137,263	20,619	1.0%
Other Appropriations	<u>2,515,637</u>	<u>2,453,880</u>	<u>(61,757)</u>	<u>-2.5%</u>
Total Expenditures and Other Uses	<u>\$ 39,527,114</u>	<u>\$ 39,667,492</u>	<u>\$ 140,378</u>	<u>0.4%</u>
Change in Fund Balance	\$ (1)	\$ -	\$ (1)	

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- Tax Collector
- Inspections
- Police Fees
- Engineering
- Senior Services
- Parks Programs
- Pool Charges
- Field Charges
- TDE Fees
- Water and Sewer Admin Processing Fees
- Taps/Meter Charges
- Interest & Penalties

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- State & Federal Aid
- Fines & Forfeitures
- Refuse Charges
- Interest Income
- Rental Income
- Insurance Recoveries

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Two Pieces:

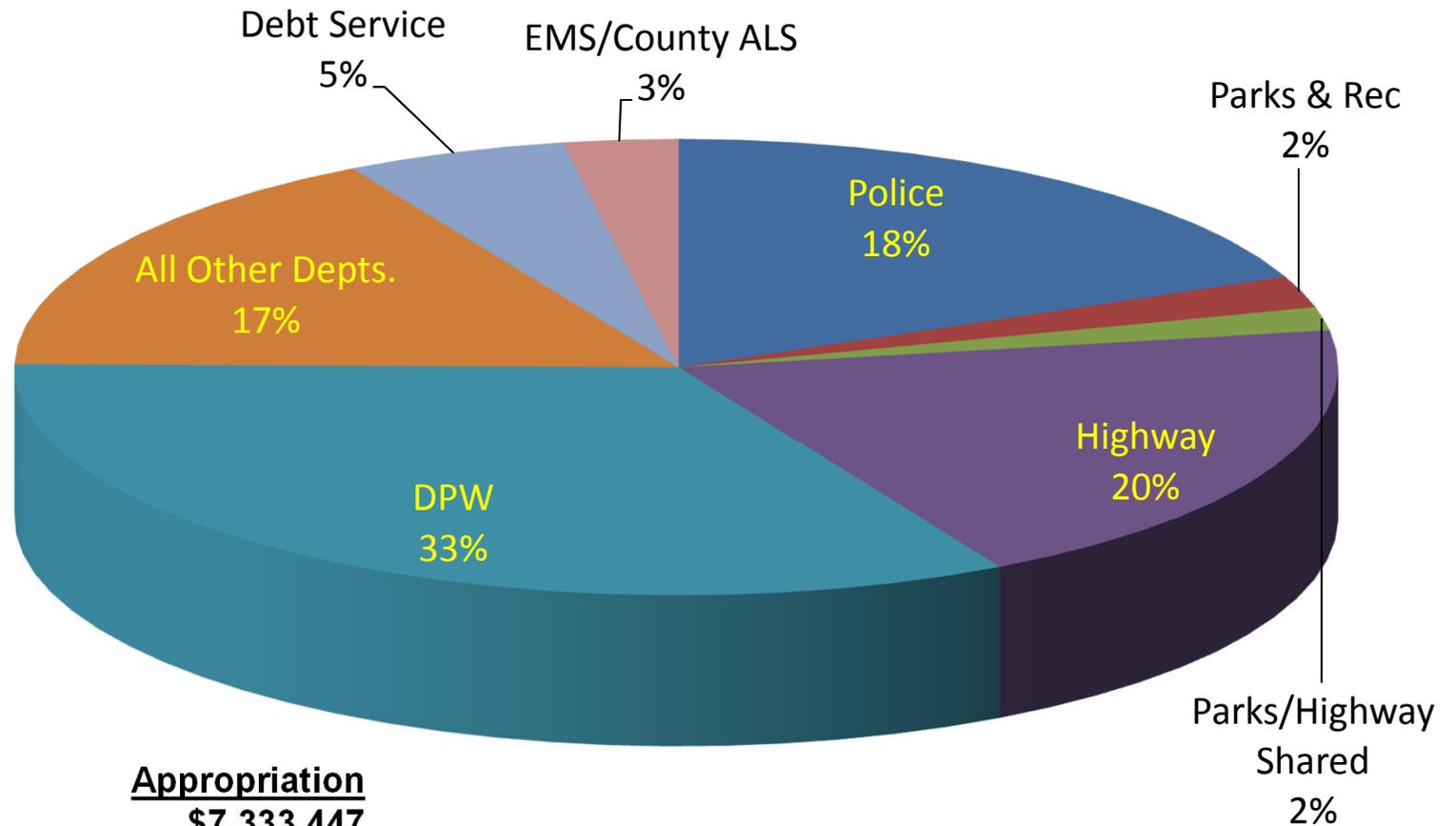
- DBEMS - **\$198,049** down from \$425,287
- Albany County ALS - **\$912,053** up from \$789,480

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- Chemicals
- Electricity
- Engineers
- Equipment
- Equipment Repairs
- Vehicle Maintenance
- Gasoline
- Road Materials
- Other Supplies

2015 Budgeted Expenditures By Department



<u>Department</u>	<u>Appropriation</u>
Police	\$7,333,447
Parks & Rec	\$897,899
Parks/Highway Shared	\$656,001
Highway	\$7,765,430
DPW	\$13,186,506
All Other Depts.	\$6,580,845
Debt Service	\$2,137,263
EMS/County ALS	\$1,110,102
Total	\$39,667,493

Changes in Personnel

Department Name	Full Time Personnel Counts												Change in 2014 to 2015 Budget
	Final Check Run of the Year						Actual 2014 to Date	Budget 2011	Budget 2012	Budget 2013	Budget 2014	Budget 2015	
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013							
Justice	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.00	4.00	4.00	4.0	4.0	-
Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.00	2.00	2.00	2.0	2.0	-
Comptroller	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.00	4.00	4.00	4.0	4.0	-
Tax Collection	2.0	3.0	3.0	3.0	2.0	2.0	2.0	3.00	3.00	2.00	2.0	1.0	(1.0)
Assessment	4.0	4.0	4.0	4.0	3.0	3.0	3.0	4.00	3.00	3.00	3.0	3.0	-
Town Clerk	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.00	3.00	3.00	3.0	3.0	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.00	3.00	3.00	3.0	3.0	-
Shared Services	4.0	4.2	4.5	4.7	3.2	3.2	3.7	4.70	4.70	4.20	5.2	5.2	-
MIS	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.00	3.00	3.00	3.0	3.0	-
GIS	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.0	1.0	-
Telecommunications	14.0	13.0	13.0	13.0	10.0	10.0	10.0	13.00	13.00	11.00	11.0	11.0	-
Police	44.0	42.0	43.0	43.0	39.0	39.0	39.0	44.00	43.00	40.00	40.0	40.0	-
Animal Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.0	1.0	-
Building	7.0	7.0	6.5	6.5	6.5	6.5	5.5	6.50	6.50	6.50	6.5	5.5	(1.0)
Hwy Admin	4.5	4.0	3.7	3.5	3.5	2.6	2.5	3.50	3.50	3.50	3.5	2.5	(1.0)
Community Beautification	-	-	-	-	-	-	-	-	-	-	0.5	0.9	0.4
Signs & Signals	-	-	1.0	1.0	0.7	1.2	1.6	1.00	1.00	1.00	1.3	1.0	(0.3)
Sanitation	3.0	3.0	3.0	3.0	3.0	1.4	5.0	3.00	3.00	3.00	4.0	3.5	(0.5)
Seniors	6.0	7.0	6.0	6.0	6.0	6.0	6.0	6.00	6.00	6.00	6.0	6.0	-
Parks Admin	5.0	5.0	5.0	4.0	4.0	4.0	5.0	5.00	5.00	4.00	4.0	4.0	-
Parks & Rec	5.0	5.0	5.0	5.0	5.8	4.4	6.6	5.00	5.00	5.00	-	-	-
Parks & Rec/Highway Maint	-	-	-	-	-	-	-	-	-	-	5.3	5.5	0.2
Planning	6.0	5.0	4.5	4.5	4.5	4.5	5.5	4.50	4.50	4.50	4.5	4.5	-
DPW Admin	3.8	4.3	3.8	3.3	3.0	4.4	4.5	3.84	3.84	3.50	3.7	4.5	0.8
Stormwater	1.5	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.0	1.0	-
Roads	57.0	58.0	53.0	51.0	51.5	52.0	46.2	55.00	55.00	51.00	45.8	46.9	1.2
Water Admin	5.1	4.7	5.0	4.7	4.2	2.9	3.1	4.98	4.98	3.40	4.1	3.7	(0.4)
New Salem Purification	10.9	9.9	10.1	10.4	10.6	8.9	8.9	16.00	14.10	12.50	10.5	10.5	-
Clapper Purification	6.1	5.1	4.9	3.6	4.4	5.1	5.1	-	1.90	2.50	4.5	4.5	-
Transmission	12.0	10.5	11.5	10.5	10.5	11.0	11.8	11.50	11.50	12.00	12.0	11.5	(0.5)
Sewer Admin	5.1	5.2	5.5	5.2	4.7	2.9	3.0	5.48	5.48	3.40	3.7	4.3	0.6
Collection	9.0	8.0	8.0	8.0	7.0	8.0	8.0	9.00	8.00	8.00	8.0	7.5	(0.5)
Treatment	7.0	7.0	6.0	7.0	7.0	7.0	6.0	7.00	7.00	7.00	7.0	7.0	-
	241.0	235.0	232.0	227.0	216.0	212.0	214.0	238.0	235.0	219.0	218.0	216.0	(2.0)

Investing in Bethlehem

- Budget based on Capital Plan projection for 2015-19 that includes \$43.5M of investment
- \$28.9M for Water and Sewer Projects
- \$2.4M Town Funds for 4 community enhancement projects (Feura Bush, Delaware, Maple, Delmar Place/Fernbank)



Modification to Capital Plan

CAPITAL PLAN SUMMARY

	2015 Original Projection				
	2015	2016	2017	2018	2019
Operating	\$ 1,148,700	\$ 877,660	\$ 753,362	\$ 807,109	\$ 822,896
Capital Reserve	2,269,000	590,000	260,000	175,000	25,000
Debt	4,965,000	10,365,000	7,627,000	3,671,000	4,185,000
Grant	2,567,000	1,438,000	317,000	323,250	317,000
Total Cost Equip. & Projects	\$ 10,949,700	\$ 13,270,660	\$ 8,957,362	\$ 4,976,359	\$ 5,349,896
Total w/o Grant Funded	\$ 8,382,700	\$ 11,832,660	\$ 8,640,362	\$ 4,653,109	\$ 5,032,896

CAPITAL PLAN SUMMARY

	2015 Updated Projection				
	2015	2016	2017	2018	2019
Operating	\$ 1,148,700	\$ 877,660	\$ 753,362	\$ 807,109	\$ 822,896
Capital Reserve	4,664,000	590,000	260,000	175,000	25,000
Debt	2,570,000	10,365,000	7,627,000	3,671,000	4,185,000
Grant	2,567,000	1,438,000	317,000	323,250	317,000
Total Cost Equip. & Projects	\$ 10,949,700	\$ 13,270,660	\$ 8,957,362	\$ 4,976,359	\$ 5,349,896
Total w/o Grant Funded	\$ 8,382,700	\$ 11,832,660	\$ 8,640,362	\$ 4,653,109	\$ 5,032,896

CAPITAL PLAN SUMMARY

	Difference from 2015 original projection to updated projections				
	2015	2016	2017	2018	2019
Operating	\$ -	-	\$ -	\$ -	\$ -
Capital Reserve	2,395,000	-	-	-	-
Debt	(2,395,000)	-	-	-	-
Grant	-	-	-	-	-
Total Cost Equip. & Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total w/o Grant Funded	\$ -	\$ -	\$ -	\$ -	\$ -

Property Tax Levy 2012 – 2015

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Property Tax Levy	\$11,219,932	\$12,491,392	\$12,644,928	\$12,897,407
PILOTs	<u>2,066,409</u>	<u>345,330</u>	<u>336,707</u>	<u>315,982</u>
Total Property Tax Revenues	<u>\$13,286,341</u>	<u>\$12,836,722</u>	<u>\$12,981,635</u>	<u>\$13,213,389</u>
\$ Change From Prior Year		<u>\$(449,619)</u>	<u>\$144,913</u>	<u>\$231,754</u>
% Change from Prior Year		-3.4%	1.1%	1.8%
Average Homeowner Impact*		+ \$67	+ \$5	\$0
Cumulative Change in Levy since 2012		\$(449,619)	\$(304,706)	\$(72,952)

*Average value of home in 2012 through 2014 - \$250K; raised to \$260K in 2015 to reflect reassessment; individual taxpayer impact depends on Water, Sewer, value of home and exemptions.

Property Tax Levies & Rates

District	2014		2015		Change in Levy		Change in Rate	
	Property Tax Levy	Tax Rate	Property Tax Levy	Tax Rate				
General Fund Tax	2,078,649	0.61786	2,111,291	0.58529	32,642	1.6%	(0.033)	-5.3%
Highway	5,720,620	1.70040	6,107,590	1.69315	386,970	6.8%	(0.007)	-0.4%
Water District	2,012,748	0.57573	1,879,829	0.50293	(132,919)	-6.6%	(0.073)	-12.6%
Sewer District	1,627,234	0.45716	1,689,144	0.44473	61,910	3.8%	(0.012)	-2.7%
EMS / County Paramedic	1,205,677	0.33577	1,109,553	0.28915	(96,124)	-7.8%	(0.047)	-13.9%
PILOTs	336,707		315,982		(20,725)	-6.2%	N/A	N/A
	12,981,635		13,213,389		231,754	1.8%		
		3.687		3.515			(0.172)	-4.7%

Tax Levy - Amount received by the Town.

Tax Rate – Rate multiplied by the property assessment to generate the balance due.

On average, if the assessment did not change from 2014, the Town portion of the tax bill will decrease 4.7%.

How We Compare to Tax Cap

(Below Cap for Fourth Straight Year)

Tax Cap	2015
Taxes Levied - 2014	12,644,857
Growth Factor	<u>1.0075</u>
Adjusted Levy	12,739,693
2014 PILOT Receivable	<u>368,215</u>
Total Tax Base	13,107,908
1.56% Increase	<u>1.0156</u>
Tax Base Allowable	13,312,391
2015 Anticipated PILOT	<u>(315,982)</u>
	12,996,409
Available Carryover	194,107
Pension Exemption*	<u>-</u>
Allowable Tax Levy Per Tax Cap	13,190,516
2015 Proposed Tax Levy	<u>12,897,407</u>
Tax Levy Over (Under) Tax Cap - 2015	<u><u>(293,109)</u></u>
Tax Levy Over (Under) Tax Cap - 2014	(313,698)
Tax Levy Over (Under) Tax Cap - 2013	(870,645)
Tax Levy Over (Under) Tax Cap - 2012	(195,690)

Town has been below the tax cap by over \$1,000,000 since enactment