



Town of Wayland Massachusetts

Finance Committee

Steven Correia
Jen Gorke
Carol Martin (Vice Chair)
Klaus Shigley
William Steinberg
George Uveges
Dave Watkins (Chair)

FINANCE COMMITTEE

Minutes

Wednesday, July 26, 2017
Wayland Town Building

Attendance: D. Watkins, K. Shigley, C. Martin, G. Uveges, S. Correia, and W. Steinberg.

Call to Order: The meeting was called to order by Chair Watkins in the Board of Selectmen Meeting Room at the Town Building at 7:00pm. D. Watkins announced the meeting was being taped by WayCam. He then reviewed the agenda for the meeting.

Public Comment None.

ClearGov Demonstration by Chris Bullock; Discuss Recommendation to BoS: Finance Director B. Keveny briefly described ClearGov and introduced Chris Bullock who presented a quick history of the company, demonstrated how municipalities and the public are using the ClearGov app and discussed some of the product's features including benchmarking. Mr. Bullock added municipalities use ClearGov as a budget visualization tool and showed the Committee how the data can be broken out such as by population and home values.

C. Bullock also pointed out that it's possible for towns to add commentary to help add context to graphs and other visuals. He said a lot of school systems are coming on board to ClearGov and they have been adding non-financial data like test scores and Special Education information.

Due to a potential conflict of interest, D. Watkins recused himself. Vice-Chair Martin chaired this discussion and vote. G. Uveges asked if it was possible to compare budgets. C. Bullock said not yet, but ClearGov is responsive to suggestions from municipalities. To C. Martin's inquiry as to how other communities are communicating to residents that this information exists, C. Bullock replied via local press, Town Hall displays and embedding on website.

Carol Plumb, Bald Rock Road asked if electronics could be found in the budget. C. Bullock said that information is in there and ClearGov is working on how better to present it. C. Plumb also asked if there's a rationale for listed peer groups. C. Bullock said towns often decide to break it down geographically.

B. Keveny stated he recommends the FinCom renew the ClearGov subscription since a lot of effort has been expended to set it up and he believes it will be beneficial to the town. C. Martin asked for a motion. K. Shigley so moved. S. Correia seconded. During a brief discussion, the Committee noted this service costs approximately \$4,000-\$5,000 annually and that the visualizations and peer information could be a useful tools. S. Correia added it's a great tool for transparency and would be important to make a plan for outreach once updated. Motion passed. Vote: 5-0-0.

Report of the Finance Director: B. Keveny updated the FinCom on the close of FY17, and announced the audit firm was coming within two weeks. He added he met with the Audit Committee a week ago and is unaware of anything that would change the year end financials. Mr. Keveny stated he expects to have Free Cash certified by the DOR by September and 4th quarter review ready for the next meeting.

Review reserve fund and current year transfer options on all expected deficits: Finance Director Keveny said he is unaware of any deficits at this point. He added any issues could be corrected via current year transfer at the upcoming Special Town Meeting.

Review 2nd Draft of Reserve Fund Policy – Gorke/Keveny: Because Ms. Gorke was not present, Mr. Keveny suggested deferring this topic to a future meeting.

Discuss Minuteman Request: B. Keveny stated that the appropriation involves tuition, transportation for students and possibly to pay for debt service for capital improvements prior to 2015 although the town is trying to determine those costs, if any. He further stated that Wayland currently has 10 students going to Minuteman, which would cost \$176,000 or approximately \$25K more than was appropriated at Town Meeting. Mr. Keveny added his recommendation to the Town Administrator is to wait until September to see if all 10 students actually enroll, because if only 9 students enroll, then appropriation made at Annual Town Meeting would be adequate. S. Correia asked about alternative transportation that would cost less and other alternative schools besides Minuteman. B. Keveny said there was some discussion but it was left up to the student where they want to go. For transportation, Wayland has an agreement with Weston.

Review Draft of Wayland's Multi Year Budget Model: B. Keveny distributed an update version of the Multi-Year budget model and highlighted the changes and updates including the addition of a debt tab in the model. He added at this point, the file is probably 95% accurate and the Town's Finance Team has reviewed and likes the model. B. Keveny stated the goal is to fine-tune the model as much as possible so once the FY19 budget is set, the Committee can go back and see how accurate it was, making any



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TOWN OF WAYLAND

41 COCHITUATE ROAD
WAYLAND, MASSACHUSETTS
01778

FINANCE COMMITTEE
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CAROL MARTIN (Vice Chair)
KLAUS SHIGLEY
WILLIAM STEINBERG
GEORGE UVEGES
DAVE WATKINS (Chair)

DRAFT FINANCE COMMITTEE FY19 LIAISON

No	Subject	Organization	Primary	Backup
1.)	Governance	Board of Selectman	Dave Watkins	Carol Martin
		Town Administrator	Dave Watkins	Carol Martin
2.)	General Government	Town Clerk	Dave Watkins	
		Information Technology	Dave Watkins	
		Personnel Board	Dave Watkins	
		Historical Commission	Dave Watkins	
		Historical District Commission	Dave Watkins	
		Public Ceremonies Committee	Dave Watkins	
3.)	Finance	Board of Assessors	George Uveges	
		Treasurer's Office	George Uveges	
		Commissioner of Trust Funds/Trustee of the Allen Fund	George Uveges	
4.)	Education & Library	School Committee	Klaus Shigley	Carol Martin
		Board of Library Trustees	Jen Gorke	Bill Steinberg
5.)	Planning & Natural Resources	Conservation Commission	Steve Correia	
		Community Preservation Committee	Carol Martin	
		Sudbury, Assabet and Concord River Stewardship Council	Carol Martin	
		Planning Board	Bill Steinberg	
		Town Surveyor	Bill Steinberg	
		Zoning Board of Appeals	Bill Steinberg	
		Permanent Municipal Building Advisory Committee	Bill Steinberg	
		Energy Initiatives Advisory Committee	Steve Correia	
6.)	Public Services	Board of Health	George Uveges	
		Facilities	George Uveges	Bill Steinberg
		Inspection/Building Department	George Uveges	
		Building Dep	Bill Steinberg	
		Department of Public Works	Carol Martin	George Uveges
		Surface Water Quality Committee	Bill Steinberg	
		Recreation Commission	Bill Steinberg	
		Wastewater Management District Commission	Bill Steinberg	



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TOWN OF WAYLAND

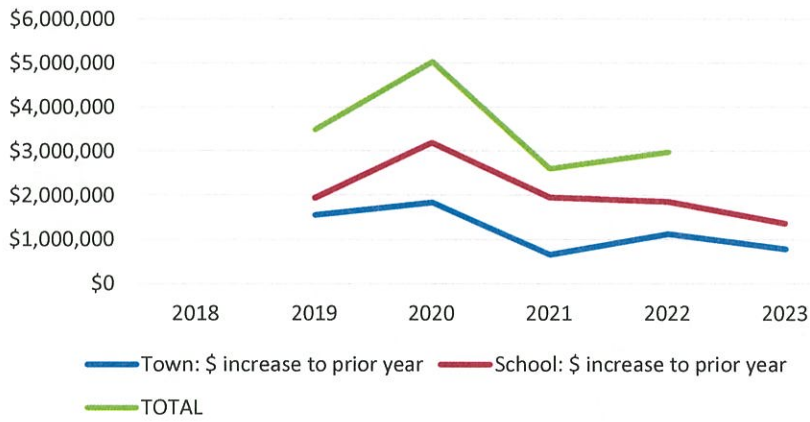
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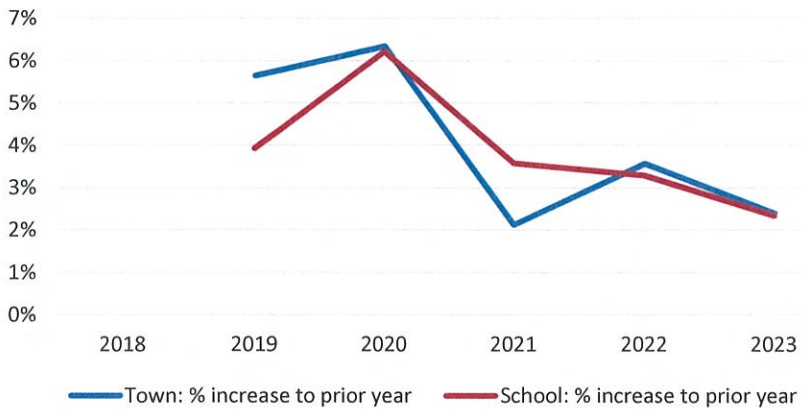
DRAFT FINANCE COMMITTEE FY19 LIAISON

No	Subject	Organization	Primary	Backup
7.)	Public Safety	Fire Department	George Uveges	Jen Gorke
		Police Department	Jen Gorke	George Uveges
		Auxiliary Police	Jen Gorke	George Uveges
		Local Emergency Planning Committee	George Uveges	Jen Gorke
		Dog Control Officer	George Uveges	Jen Gorke
8.)	Community Services	Council on Aging	Steve Correia	Carol Martin
		Senior Tax Relief Committee	Steve Correia	
		Wayland Community Fund	Steve Correia	
		Veteran's Agent	Steve Correia	
		Youth Advisory Committee	Carol Martin	
		Cultural Council	Steve Correia	

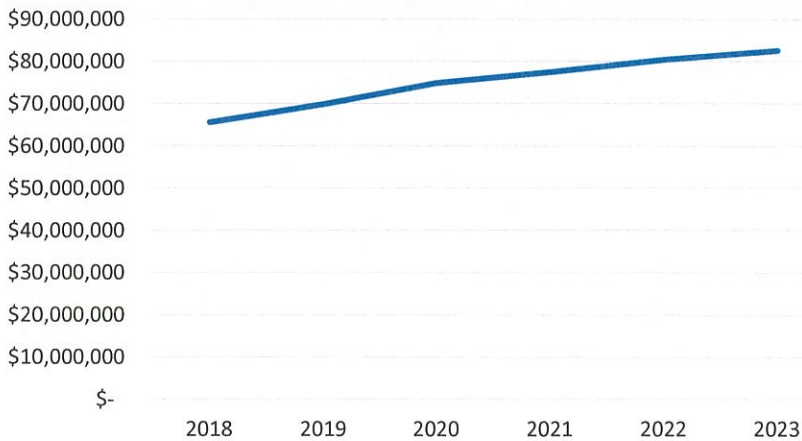
YoY Expense Increase (\$'s)



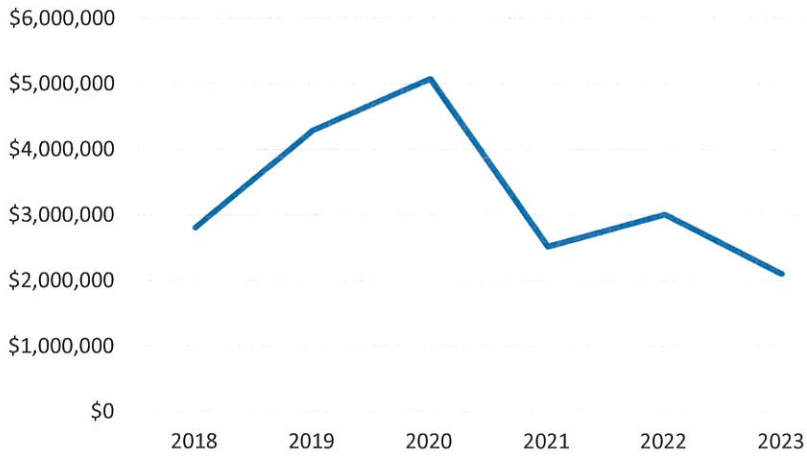
YoY Expense Increase (%)



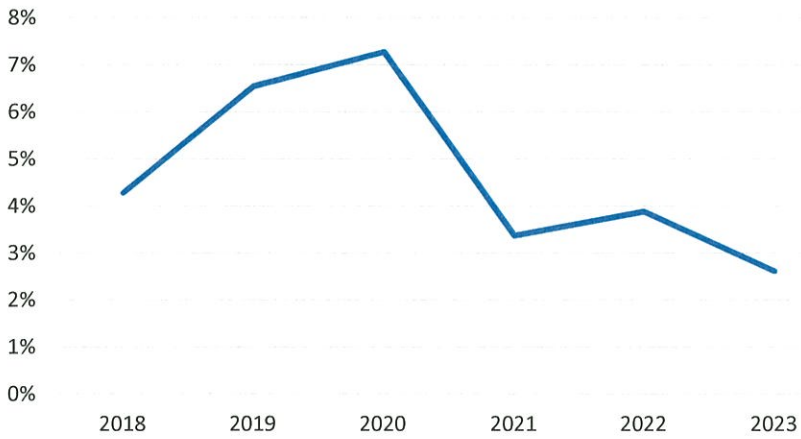
Taxation



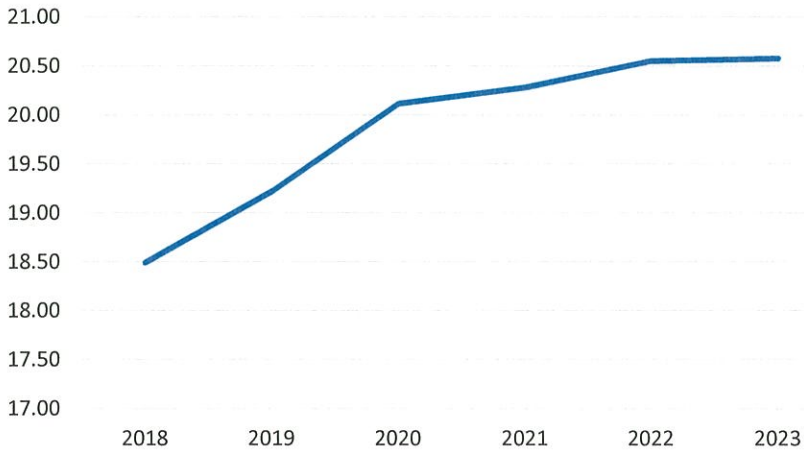
Taxation \$ increase to prior year



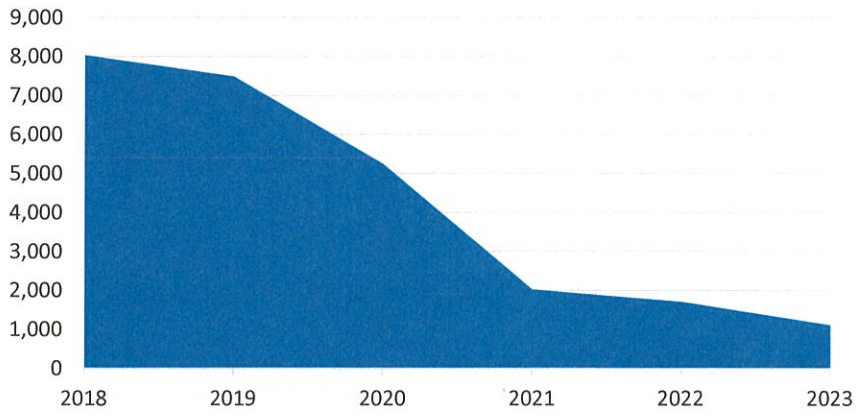
% increase to prior year



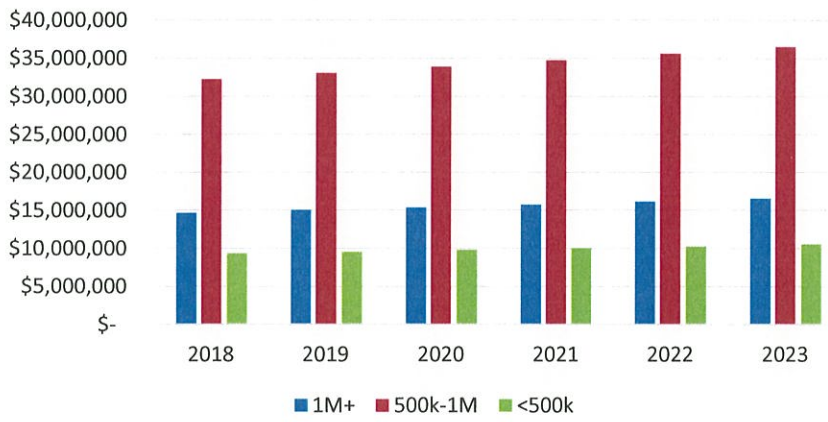
Estimated Tax Rate



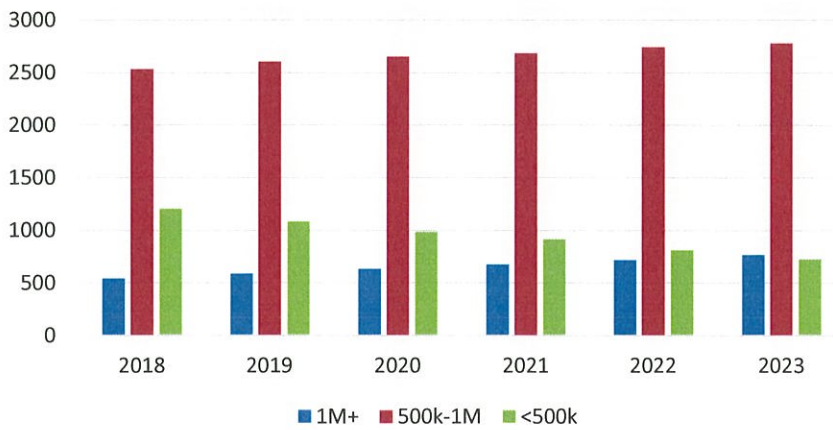
Unused Levy



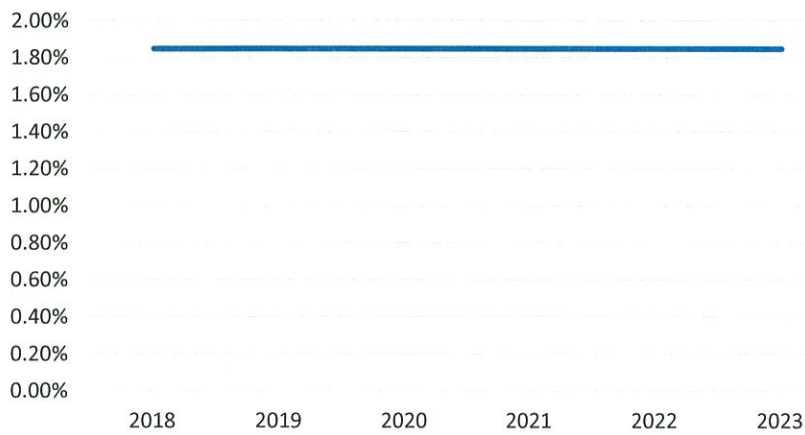
Taxpayer Distribution (\$'s)



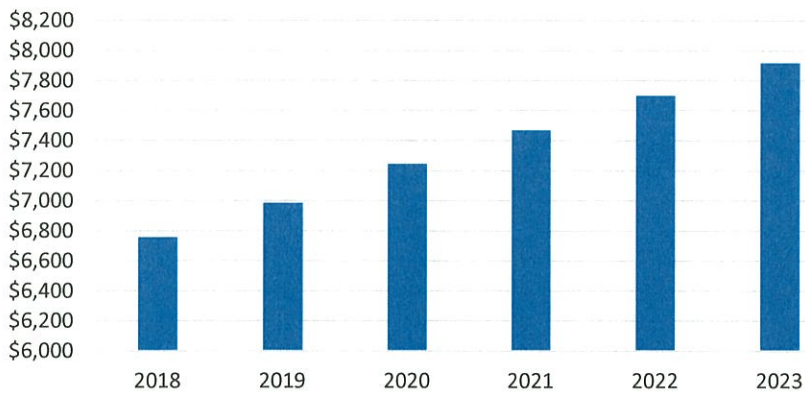
Taxpayer Distribution (Count)



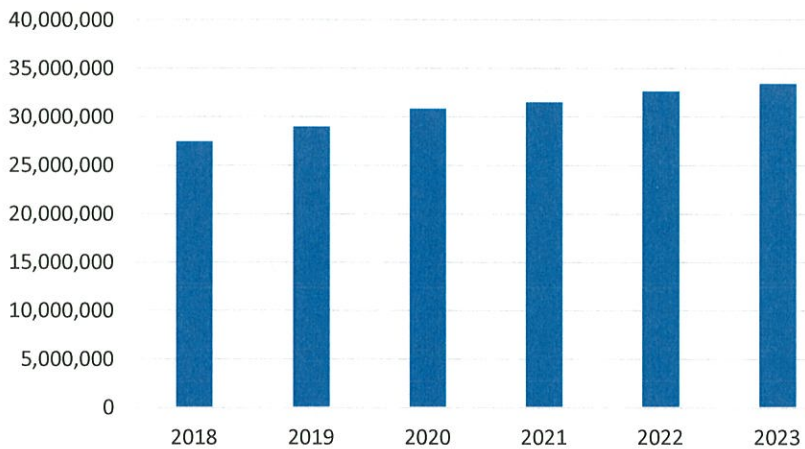
Percentage of Value towards Taxes



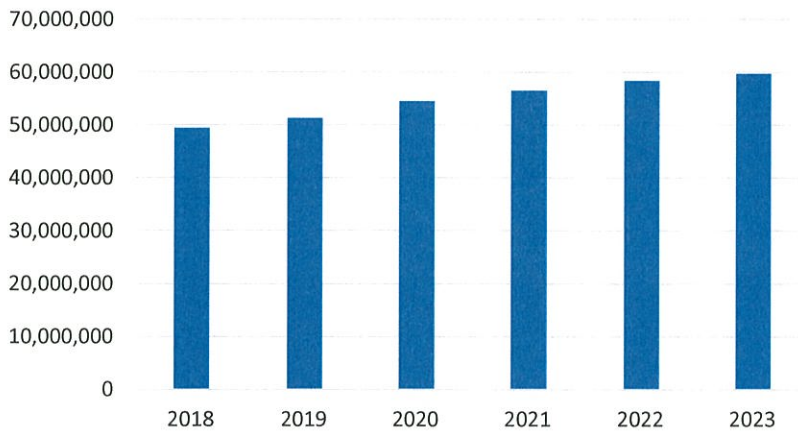
Free Cash Balance Beginning Of Next Fiscal Year



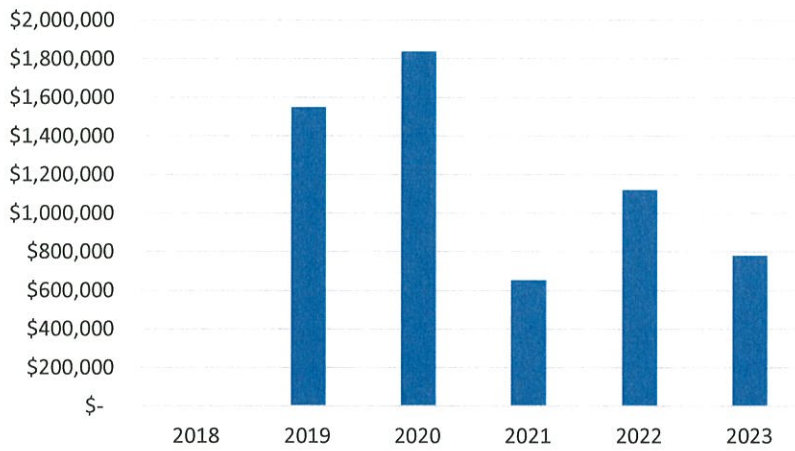
Town Departments Expenses



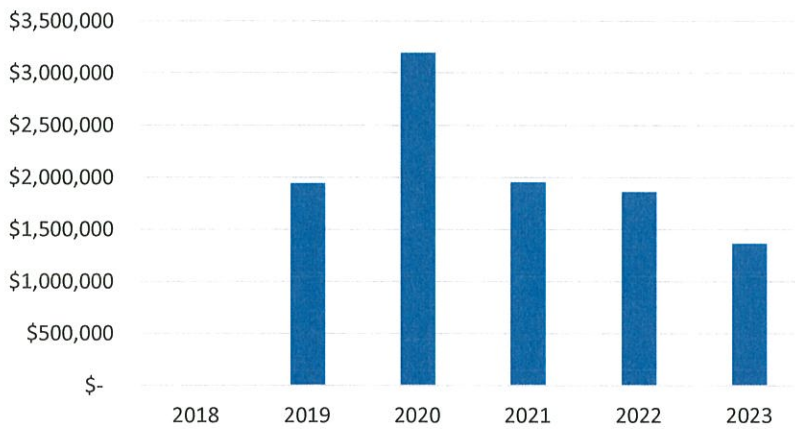
School Department Expenses



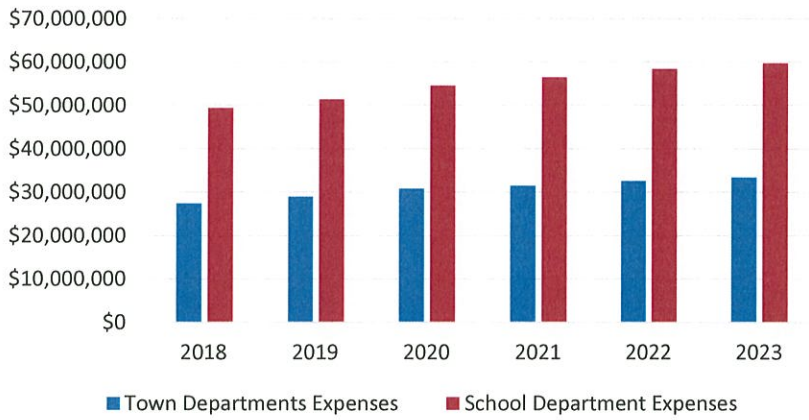
Town Departments Expenses Increase



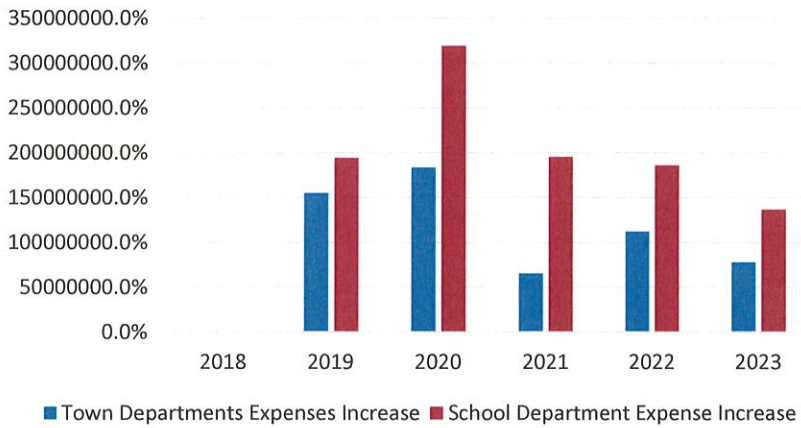
School Department Expense Increase



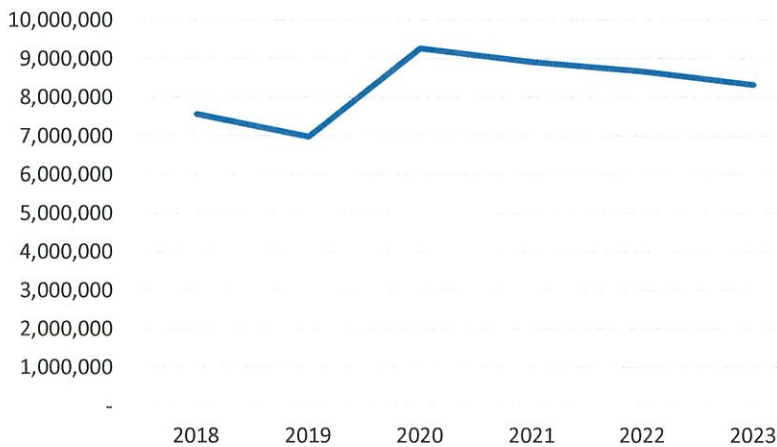
Town & School Department Expenses (\$)



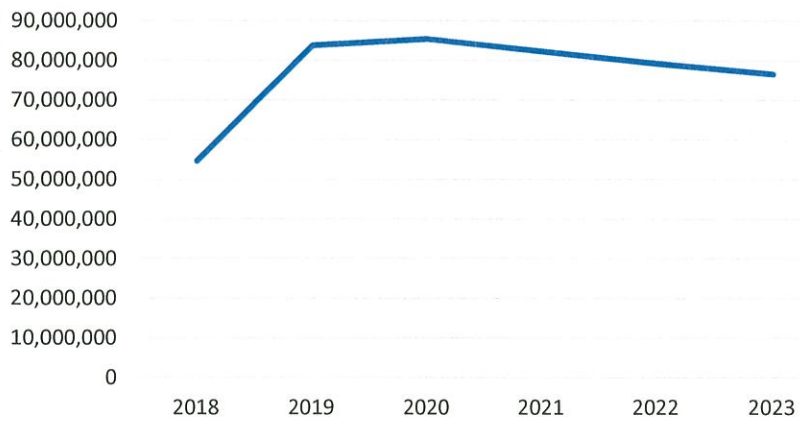
Town & School Expense Increase



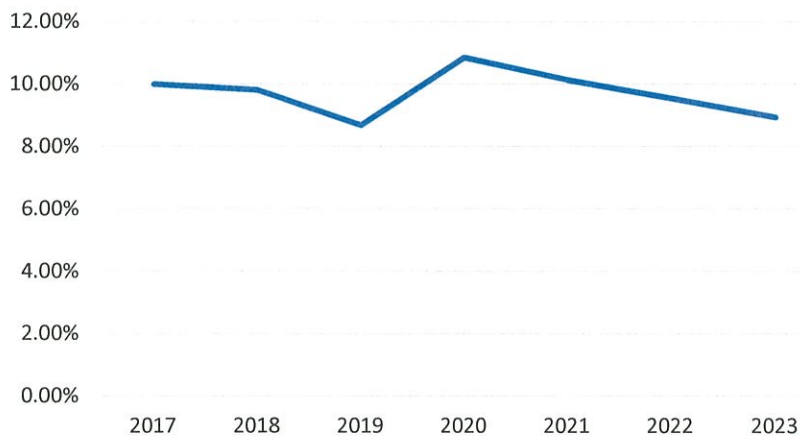
Estimated Debt Service Total



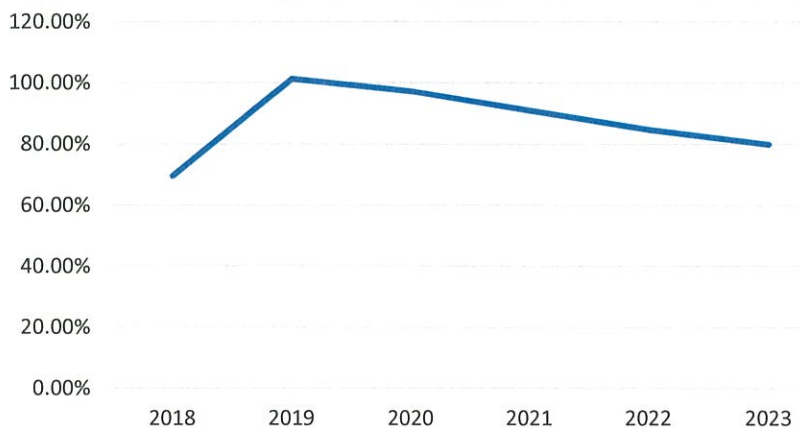
End Year Bal Principle Debt



Annual debt as % of General Fund



Debt as a % of Revenue



TOWN OF WAYLAND FIVE YEAR EXPENSE AND REVENUE FORECAST

		ACTUAL	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
		Fiscal	2019	2020	2021	2022	2023
		2018					
Operating Budget							
1	Town Departments	16,951,510	17,963,915	18,219,269	18,564,416	19,304,946	19,724,813
2	School Department	38,938,393	40,421,072	41,957,720	43,532,245	44,919,151	45,823,174
3	Unclassified Budgets	21,200,181	21,962,371	25,199,090	25,884,832	26,737,897	27,559,342
4	Other Expenses						
5	Capital - Cash Capital	347,128	400,000	425,000	425,000	450,000	500,000
6	Capital - Free Cash	219,180	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
7	State Assessments	181,522	181,522	200,000	210,000	210,000	215,000
8	Cherry Sheet	17,000	17,000	18,000	19,000	19,000	20,000
9	Overlay	600,000	100,000	100,000	100,000	100,000	100,000
10	OPEB	221,023	546,534	560,197	574,202	588,557	603,271
	Total amount to be raised:- All	78,675,937	82,726,924	87,852,812	90,525,383	93,621,337	95,921,715
Operating Revenue							
11	Taxation	65,512,276	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
12	Free Cash- Budget	500,000					
13	Free Cash-Capital	219,180	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
14	Free Cash-OPEB	221,023	-	-	-	-	-
15	Bond Premium	85,245	80,000	75,000	70,000	65,000	60,000
16	Overlay Surplus	500,000	-	-	-	-	-
17	Transfer from other funds:	1,899,931	1,918,930	1,938,120	1,957,501	1,977,076	1,996,847
18	Local Receipts	4,500,000	4,500,000	4,500,000	4,600,000	4,600,000	4,700,000
19	State Aid	5,238,282	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
	Total Revenue	78,675,937	82,726,924	87,852,812	90,525,383	93,621,337	95,921,715
Expenditures							
	Town Departments	16,951,510	17,963,915	18,219,269	18,564,416	19,304,946	19,724,813
20	\$ increase to prior year		1,012,405	255,354	345,147	740,531	419,866
21	% increase to prior year		5.97%	1.42%	1.89%	3.99%	2.17%
	School Department	38,938,393	40,421,072	41,957,720	43,532,245	44,919,151	45,823,174
22	\$ increase to prior year		1,482,679	1,536,648	1,574,525	1,386,906	904,023
23	% increase to prior year		3.81%	3.80%	3.75%	3.19%	2.01%
	Unclassified Budgets	21,200,181	21,962,371	25,199,090	25,884,832	26,737,897	27,559,342
24	\$ increase to prior year		762,190	3,236,719	685,742	853,065	821,446
25	% increase to prior year		3.60%	14.74%	2.72%	3.30%	3.07%
26	Total Operating Budget	77,090,084	80,347,358	85,376,079	87,981,492	90,961,994	93,107,330
27	\$ increase to prior year		3,257,274	5,028,721	2,605,414	2,980,502	2,145,335
28	% increase to prior year		4.23%	6.26%	3.05%	3.39%	2.36%
Revenue							
29	Taxation	65,512,276	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
30	\$ increase to prior year		2,799,777	5,072,672	2,516,038	3,005,282	2,101,279
31	% increase to prior year		4.27%	7.27%	3.36%	3.88%	2.61%
32	Amount under levy limit	7,487,803	5,243,872	2,031,458	1,711,111	1,115,437	1,494,206
33	Estimated Tax Rate	18.49	19.22	20.11	20.28	20.55	20.57
Total Valuation							
34	Estimated Total Assessments	3,543,566,000	3,632,155,150	3,722,959,029	3,816,033,004	3,911,433,830	4,009,219,675
35	Estimated \$ increase		88,589,150	90,803,879	93,073,976	95,400,825	97,785,846
36	Estimated % increase		0.025	0.025	0.025	0.025	0.025

		Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023
EXPENDITURES						
1	Departmental Payroll	12,524,946	12,806,547	13,062,499	13,535,632	13,806,165
2	Departmental Expenses	4,848,969	4,902,722	4,981,716	5,238,710	5,377,432
3	School Payroll	33,363,409	34,653,008	35,976,964	37,172,168	37,915,612
4	School Expenses	6,957,663	7,092,212	7,230,281	7,371,983	7,482,562
	New FTE benefit costs	100,000	212,500	325,000	375,000	425,000
5	Debt and Interest	6,968,963	9,258,490	8,908,375	8,669,175	8,317,550
6	Retirement	4,648,984	4,951,168	5,272,994	5,615,738	5,980,761
7	Insurance 32B	7,773,624	8,395,514	9,067,155	9,792,527	10,575,930
8	Other Insurance	686,800	693,668	707,541	714,617	721,763
9	Medicare Tax	650,000	666,250	682,906	699,979	717,478
10	Unemployment	50,000	50,000	51,000	51,000	51,000
11	Police / Fire Disability	15,000	15,000	15,300	15,300	15,300
12	Occupational Health	8,000	8,000	8,160	8,160	8,160
13	Sick Leave Buyback	40,000	40,000	40,800	40,800	40,800
14	Resv Salary Adjustment	0	0	0	0	0
15	Town Meeting	100,000	100,000	102,000	102,000	102,000
16	Street Lighting	130,000	130,000	132,600	132,600	132,600
17	Reserve Fund	250,000	250,000	255,000	255,000	255,000
18	Transfer to Capital Stabilization	400,000	400,000	400,000	400,000	400,000
19	School Bus Parking	241,000	241,000	241,000	241,000	241,000
20	New FTE payroll and benefits	500,000	510,000	520,200	530,604	541,216
	One Time expenses	90,000	0	0	0	0
21	Total town and school budget	<u>80,347,358</u>	<u>85,376,079</u>	<u>87,981,492</u>	<u>90,961,994</u>	<u>93,107,330</u>
		3,257,274	5,028,721	2,605,414	2,980,502	2,145,335
		4.23%	6.26%	3.05%	3.39%	2.36%
<i>Other Expenses:</i>						
22	Capital - Cash Capital	400,000	425,000	425,000	450,000	500,000
23	Capital - Free Cash	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
24	State Assessments	181,522	200,000	210,000	210,000	215,000
25	Cherry Sheet	17,000	18,000	19,000	19,000	20,000
26	Overlay	100,000	100,000	100,000	100,000	100,000
27	OBEB	546,534	560,197	574,202	588,557	603,271
	Total other expenses:	<u>2,379,566</u>	<u>2,476,733</u>	<u>2,543,890</u>	<u>2,659,343</u>	<u>2,814,386</u>
	Total All Expenditures:	<u>82,726,924</u>	<u>87,852,812</u>	<u>90,525,383</u>	<u>93,621,337</u>	<u>95,921,715</u>
REVENUE						
27	Taxation	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
28	Free Cash- Budget	0	0	0	0	0
29	Free Cash-Capital	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
30	Bond Premium	80,000	75,000	70,000	65,000	60,000
31	Overlay Surplus	0	0	0	0	0
32	Transfers from other funds:	1,918,930	1,938,120	1,957,501	1,977,076	1,996,847
33	Local Receipts	4,500,000	4,500,000	4,600,000	4,600,000	4,700,000
34	State Aid	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
	Total revenue:	<u>82,726,923.93</u>	<u>87,852,811.69</u>	<u>90,525,382.66</u>	<u>93,621,337.32</u>	<u>95,921,715.49</u>

	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023
Town Departments						
1	2,232,537	2,317,339	2,349,443	2,381,563	2,414,188	2,447,806
2	2,472,969	2,493,401	2,549,293	2,600,100	2,651,922	2,704,780
3	645,303	652,081	658,935	665,865	672,874	679,961
4	5,836,779	5,968,106	6,102,389	6,224,436	6,348,925	6,475,904
5	1,241,500	1,325,665	1,334,922	1,369,271	1,378,714	1,438,251
6	1,813,097	1,853,892	1,895,604	1,933,516	1,972,187	2,011,630
7	295,761	298,719	301,706	304,723	347,935	360,415
8	1,150,542	1,176,429	1,202,898	1,226,956	1,321,615	1,348,047
9	252,639	255,165	257,717	260,294	425,000	451,000
10	1,010,384	1,033,118	1,056,363	1,077,491	1,240,984	1,265,803
11	0	500,000	510,000	520,200	530,604	541,216
12	0	90,000	0	0	0	0
Total	16,951,510	17,963,915	18,219,269	18,564,416	19,304,946	19,724,813
Unclassified		1,012,405 5.97%	255,354 1.42%	345,147 1.89%	740,531 3.99%	419,866 2.17%
13	7,544,703	6,968,963	9,258,490	8,908,375	8,669,175	8,317,550
14	4,362,369	4,648,984	4,951,168	5,272,994	5,615,738	5,980,761
15	7,197,800	7,773,624	8,395,514	9,067,155	9,792,527	10,575,930
16	680,000	686,800	693,668	707,541	714,617	721,763
17	590,000	650,000	666,250	682,906	699,979	717,478
18	50,000	50,000	50,000	51,000	51,000	51,000
19	15,000	15,000	15,000	15,300	15,300	15,300
20	8,000	8,000	8,000	8,160	8,160	8,160
21	40,000	40,000	40,000	40,800	40,800	40,800
22	232,309	-	-	-	-	-
23	100,000	100,000	100,000	102,000	102,000	102,000
24	130,000	130,000	130,000	132,600	132,600	132,600
25	250,000	250,000	250,000	255,000	255,000	255,000
26	0	400,000	400,000	400,000	400,000	400,000
27	0	241,000	241,000	241,000	241,000	241,000
Total	21,200,181	21,962,371	25,199,090	25,884,832	26,737,897	27,559,342
School Department		762,190 3.60%	3,236,719 14.74%	685,742 2.72%	853,065 3.30%	821,446 3.07%
27	6,826,524	6,957,663	7,092,212	7,230,281	7,371,983	7,482,562
28	32,111,869	33,363,409	34,653,008	35,976,964	37,172,168	37,915,612
29		100,000	212,500	325,000	375,000	425,000
Total	38,938,393	40,421,072	41,957,720	43,532,245	44,919,151	45,823,174
		1,482,679 3.81%	1,536,648 3.80%	1,574,525 3.75%	1,386,906 3.19%	904,023 2.01%
Total General Fund	77,090,084	80,347,358	85,376,079	87,981,492	90,961,994	93,107,330
		3,257,274 4.23%	5,028,721 6.26%	2,605,414 3.05%	2,980,502 3.39%	2,145,335 2.36%
Other Expenses:						
29	347,128	400,000	425,000	425,000	450,000	500,000
30	219,180	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
31	181,522	181,522	200,000	210,000	210,000	215,000
32	17,000	17,000	18,000	19,000	19,000	20,000
33	600,000	100,000	100,000	100,000	100,000	100,000
34	221,023	546,534	560,197	574,202	588,557	603,271
Total Other	1,585,853	2,379,566	2,476,733	2,543,890	2,659,343	2,814,386
Total All Expenses	78,675,937	82,726,924	87,852,812	90,525,383	93,621,337	95,921,715
34	65,512,276	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
35	500,000	0	0	0	0	0
36	219,180	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
37	221,023	0	0	0	0	0
38	85,245	80,000	75,000	70,000	65,000	60,000
39	500,000	0	0	0	0	0
40						
41	615,000	621,150	627,362	633,635	639,971	646,371
42	2,190	2,212	2,234	2,256	2,279	2,302
43	29,495	29,790	30,088	30,389	30,693	31,000
44	80,762	81,570	82,385	83,209	84,041	84,882
45	226,657	228,924	231,213	233,525	235,860	238,219
46	221,409	223,623	225,859	228,118	230,399	232,703
47	229,376	231,670	233,986	236,326	238,690	241,076
48	47,022	47,492	47,967	48,447	48,931	49,421
49	381,660	385,477	389,331	393,225	397,157	401,128
50	37,529	37,904	38,283	38,666	39,053	39,443
51	28,831	29,119	29,411	29,705	30,002	30,302
52	4,500,000	4,500,000	4,500,000	4,600,000	4,600,000	4,700,000
53	5,238,282	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
Net other revenue	13,163,661	12,933,440	12,986,656	13,143,189	13,233,862	13,432,962
Total Expenses	78,675,937	82,726,924	87,852,812	90,525,383	93,621,337	95,921,715

Taxation and Statistics

	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023
Operating Budget						
1 Total Town / School Budget	77,090,084	80,347,358	85,376,079	87,981,492	90,961,994	93,107,330
2 Other Expenses						
3 Capital - Cash Capital	347,128	400,000	425,000	425,000	450,000	500,000
4 Capital - Free Cash	219,180	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
5 State Assessments	181,522	181,522	200,000	210,000	210,000	215,000
6 Cherry Sheet	17,000	17,000	18,000	19,000	19,000	20,000
7 Overlay	600,000	100,000	100,000	100,000	100,000	100,000
8 OBEB	221,023	546,534	560,197	574,202	588,557	603,271
Total amount to be raised:- All	78,675,937	82,726,924	87,852,812	90,525,383	93,621,337	95,921,715
9 Taxation	65,512,276	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
10 Free Cash- Budget	500,000					
11 Free Cash-Capital	219,180	1,134,510	1,173,536	1,215,688	1,291,786	1,376,115
12 Free Cash-OPEB	221,023	-	-	-	-	-
13 Bond Premium	85,245	80,000	75,000	70,000	65,000	60,000
14 Overlay Surplus	500,000	-	-	-	-	-
15 Transfer from other funds:	1,899,931	1,918,930	1,938,120	1,957,501	1,977,076	1,996,847
16 Local Receipts	4,500,000	4,500,000	4,500,000	4,600,000	4,600,000	4,700,000
17 State Aid	5,238,282	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
Total Revenue	78,675,937	82,726,924	87,852,812	90,525,383	93,621,337	95,921,715
18 Taxation	65,512,276	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
19 \$ increase to prior year	2,799,777	4,281,208	5,072,672	2,516,038	3,005,282	2,101,279
20 % increase to prior year	4.27%	6.53%	7.27%	3.36%	3.88%	2.61%
21 Amount under levy limit	7,487,803	5,243,872	2,031,458	1,711,111	1,115,437	1,494,206
22 Estimated Tax Rate	18.49	19.22	20.11	20.28	20.55	20.57
23 Estimated \$ increase- (T plus S only)		3,257,273.93	5,028,720.75	2,605,413.79	2,980,501.68	2,145,335.44
24 Estimated % increase- (T plus S only)		4.23%	6.26%	3.05%	3.39%	2.36%
25 Estimated Total Assessments	1.025 3,543,566,000	3,632,155,150	3,722,959,029	3,816,033,004	3,911,433,830	4,009,219,675
26 Estimated \$ increase		88,589,150	90,803,879	93,073,976	95,400,825	97,785,846
27 Estimated % increase		0.025	0.025	0.025	0.025	0.025

Wayland Property Tax

PROPERTY TAXES	Fiscal 2010	Fiscal 2011	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	Fiscal 2016	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026
Prior Year Levy Limit	49,746	51,510	53,215	55,258	57,323	59,546	61,591	64,104	66,508	68,771	71,090	73,468	75,904	78,402	80,962	83,586	86,276
2 1/2% Increase	1,243	1,287	1,330	1,381	1,433	1,489	1,540	1,603	1,663	1,719	1,777	1,837	1,898	1,960	2,024	2,090	2,157
New Growth	521	416	712	684	790	541	973	802	600	600	600	600	600	600	600	600	600
Annual Levy Limit	51,509	53,213	55,257	57,323	59,546	61,590	64,104	65,508	68,771	71,090	73,468	75,904	78,402	80,962	83,586	86,276	89,033
Debt Exclusion	2,215	2,933	5,561	5,935	5,274	4,846	4,408	4,235	4,229	3,947	3,430	3,189	3,101	3,021	2,946	2,869	2,793
Annual Max Levy Limit	53,724	56,146	60,818	63,158	64,820	66,436	68,512	70,743	73,000	75,037	76,896	79,093	81,503	83,983	86,532	89,145	91,826
Property Tax Revenue-Actual	53,708	56,128	55,514	52,016	54,588	59,586	58,374	62,712	65,512	69,793	74,866	77,382	80,387	82,489	84,963	87,512	90,138
Unaudited Levy	16	18	5,304	11,142	10,232	6,850	10,138	8,031	7,488	5,244	2,031	1,711	1,115	1,494	1,569	1,632	1,688
\$ Increase	2,420	-614	-3,498	2,572	4,998	2,076	2,232	2,257	2,037	1,860	2,196	2,410	2,480	2,934	3,115	3,095	3,095
% Increase	4.51%	-1.09%	-6.30%	4.94%	9.16%	3.48%	3.87%	3.60%	3.11%	2.67%	2.93%	3.11%	3.09%	3.09%	3.09%	3.09%	3.09%

FREE CASH ANALYSIS - 5-Year Projection											
	Actual FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	ESTIMATES		
	72,414	75,634	78,236	81,046	86,119	88,735	91,741	93,942			
ACTUAL											
Estimated total budget: - Based on (Town / School / Other)											
Free Cash Balance beginning year:	6,479	4,641	6,483	6,757	6,984	7,245	7,459	7,699			
<i>Uses of Free Cash</i>											
Current year increase	(190)	(335)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
Energy Fall TM	(29)	-	-	-	-	-	-	-	-	-	-
FY 16 Fall TM	(150)	-	-	-	-	-	-	-	-	-	-
Future use of Free Cash to support Articles Overlay to support subsequent year budget	(301)	(500)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Additional use to support CY budget	(2,000)	(500)	-	-	-	-	-	-	-	-	-
Support subsequent year operating budget	(1,500)	(500)	-	-	-	-	-	-	-	-	-
OPBB Funding subsequent year	(215)	(221)	-	-	-	-	-	-	-	-	-
Capital Projects subsequent year	(410)	(219)	(1,135)	(1,174)	(1,216)	(1,292)	(1,331)	(1,376)	(1,331)	(1,376)	
Recreation Revolving Transfer GF to Rec Article 19 ATM	(482)	-	-	-	-	-	-	-	-	-	-
DOR adjustments- various fund deficits	(56)	-	-	-	-	-	-	-	-	-	-
	(145)	-	-	-	-	-	-	-	-	-	-
Total											
	(5,478)	(1,775)	(1,735)	(1,774)	(1,816)	(1,892)	-1,931	-1,976			
<i>Sources of Free Cash</i>											
Net change in year to year overlay	17	30	30	30	30	30	30	30	30	30	30
Amortization of MSBA	5	5	5	5	5	5	5	5	5	5	5
Prior year recovery	462	145	-	-	-	-	-	-	-	-	-
Current year unbudgeted revenue	115	50	50	-	-	-	-	-	0	0	0
OPEB transfers to General Fund	-	482	-	-	-	-	-	-	0	0	0
Recreation Revolving Transfer Recreation to GF	513	990	500	500	500	500	500	500	500	500	
Prior Year Real Estate / PP revenue	0	22	-	-	-	-	-	-	-	-	-
Account Closures	0	508	-	-	-	-	-	-	-	-	-
Overlay released not use to support budget	113	-	-	-	-	-	-	-	-	-	-
Bond Premium	327	150	150	150	150	150	150	150	150	150	
Current year excess revenue over budget	241	100	100	100	100	100	100	100	100	100	
Prior year rollover appropriation turnback	1,847	1,135	1,174	1,216	1,292	1,331	1,376	1,409	1,376	1,409	
Turnbacks-Current Year (Equals 1.50% of CY Budget)	3,640	3,617	2,009	2,001	2,077	2,116	2,161	2,194	2,161	2,194	
Net annual source & use change:	(1,838)	1,842	274	227	261	224	230	218			
Free Cash Balance Beginning Of Next Fiscal Year	4,641	6,483	6,757	6,984	7,245	7,469	7,699	7,917			
Free Cash as % of next year budget	6.14%	8.29%	8.34%	8.11%	8.16%	8.14%	8.20%	8.18%			

REVENUE

	2019	2020	2021	2022	2023	FY 2018 Actual	2019	2020	2021	2022	2023
Taxation						65,512,276	69,793,484	74,866,156	77,382,194	80,387,475	82,488,754
Free Cash- Budget	0	0	0	0	0	500,000	0	0	0	0	0
Free Cash-Capital	1.5	1.5	1.5	1.5	1.5	219,180	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Bond Premium	0	0	0	0	0	85,245	80,000	75,000	70,000	65,000	60,000
Overlay Surplus	0	0	0	0	0	500,000	0	0	0	0	0
Transfer from other funds:											
Ambulance Fund- (Indirect plus debt service)	1.01	1.01	1.01	1.01	1.01	615,000	621,150	627,362	633,635	639,971	646,371
Council on Aging	1.01	1.01	1.01	1.01	1.01	2,190	2,212	2,234	2,256	2,279	2,302
Recreation Revolving	1.01	1.01	1.01	1.01	1.01	29,495	29,790	30,088	30,389	30,693	31,000
Transfer Station	1.01	1.01	1.01	1.01	1.01	80,762	81,570	82,385	83,209	84,041	84,882
BASE	1.01	1.01	1.01	1.01	1.01	226,657	228,924	231,213	233,525	235,860	238,219
Childrens Way	1.01	1.01	1.01	1.01	1.01	221,409	223,623	225,859	228,118	230,399	232,703
Food Service	1.01	1.01	1.01	1.01	1.01	229,376	231,670	233,986	236,326	238,690	241,076
Full Day Kindergarten	1.01	1.01	1.01	1.01	1.01	47,022	47,492	47,967	48,447	48,931	49,421
Water Fund	1.01	1.01	1.01	1.01	1.01	381,660	385,477	389,331	393,225	397,157	401,128
Septage Fund	1.01	1.01	1.01	1.01	1.01	37,529	37,904	38,283	38,666	39,053	39,443
Wastewater Fund	1.01	1.01	1.01	1.01	1.01	28,831	29,119	29,411	29,705	30,002	30,302
Local Receptls						4,500,000	4,500,000	4,500,000	4,600,000	4,600,000	4,700,000
State Aid						5,238,282	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
Total:						78,454,914	82,592,414	87,679,276	90,309,694	93,329,551	95,545,601

PER SUSAN

PER BK

SCHOOL DEPT - PER SUSAN - PAYROLL
 SCHOOL NON PAYROLL IS A ESTIMATED AT 1.015 GROWTH

	FY19	FY20	FY21	FY22	FY23
Contract Settlement	622,053	635,044	647,745	660,700	
Steps	224,783	233,544	242,571	249,730	
Lanes	112,392	116,772	121,286	124,865	
Retirement / Longevity	96,336	100,090	103,959	107,027	
Retirement Savings	-105,000	-105,000	-105,000	-105,000	
Position changes	300,977	309,148	313,395	157,881	
Incremental Comp:	1,251,540	1,289,598	1,323,956	1,195,204	
Additional	21,751	38,058			
	30,838,577	32,035,753	33,329,052	34,781,761	
Net total all payroll	33,363,409	34,653,008	35,976,964	37,172,168	37,915,612
	<u>FY 18</u>				
Non Payroll	6,957,663	7,092,212	7,230,281	7,371,983	7,482,562
NET TOTAL :	40,321,072	41,745,220	43,207,245	44,544,151	45,398,174

EDUCATION ANALYSIS



EDUCATION PER CAPITA

\$2,766 ↓ **6%** LOWER THAN SIMILAR TOWNS

Change Peer Group

Finance Committee

In 2014-2015 the Finance Committee defined a list of peer towns. First, an objective methodology was developed. Each criteria was evaluated to determine whether it was statistically similar (using standard deviation). Statistical similarity was encoded as compared to Wayland (100%) as follows:

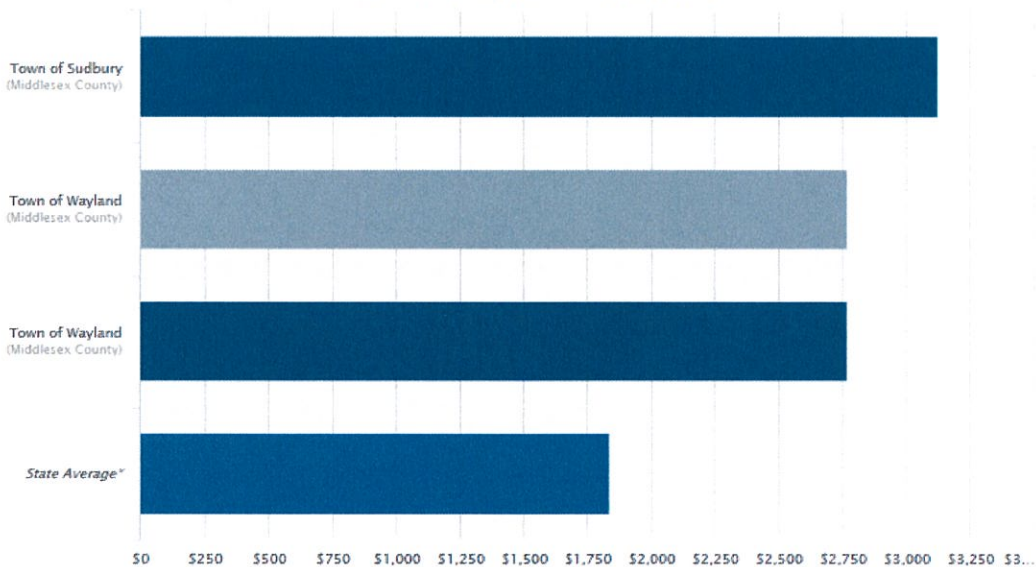
- Red or statistically dissimilar (>35% and <=45%)
- Yellow or statistically almost similar (>25% and <=35%)
- Green or statistically similar (<=25%)

Instead of the mean value of the indexes, the quantity of statistically similar indices were summed to identify the Towns most similar to Wayland. The following indices were used:

- Proximity to Boston (within 35 miles)
- Population Density Index (PDI)
- Per Capita Income Index (PCI)
- Commercial, Industry, Property Tax Base Index (CPI)
- Student Pop % Index (SPP)
- Median Home Index (MHI)
- Per Capita Spend Rate Index (SRI)
- Median Household Income (MHI)
- Average Index

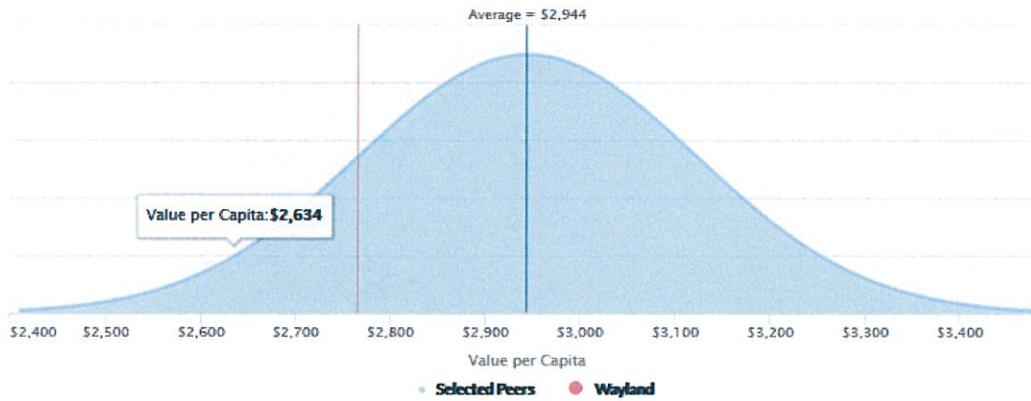
Additionally, FinCom reviewed the relevancy the Peer Town list had in the balance between the Peer Town List for the Wayland Schools and Assessors Office. The final result was that in the proper role for FinCom was to represent the diversity of the Wayland residents opposed to model schools and assessed home values.

PEER DISTRIBUTION ANALYSIS (ACTUAL)



*For informational purposes only. State average is not incorporated into benchmark metric.

PEER DISTRIBUTION ANALYSIS (STATISTICALLY NORMALIZED)



Wayland

Population: 13,294
 Median Home Value: \$601,200
 Commercial Assessment: 4%

Cohasset

Population: 8,100
 Median Home Value: \$748,800
 Commercial Assessment: 6%
 Distance: 28.9 miles

Hingham

Population: 22,550
 Median Home Value: \$649,200
 Commercial Assessment: 8%
 Distance: 25.4 miles

Hopkinton

Population: 15,604
 Median Home Value: \$514,200
 Commercial Assessment: 4%
 Distance: 12.5 miles

Lincoln

Population: 7,181
 Median Home Value: \$847,200
 Commercial Assessment: 2%
 Distance: 5.5 miles

Medfield

Population: 12,236
 Median Home Value: \$583,400
 Commercial Assessment: 3%
 Distance: 11.7 miles

North Andover

Population: 28,963
 Median Home Value: \$436,000
 Commercial Assessment: 6%
 Distance: 26.3 miles

North Reading

Population: 15,249
 Median Home Value: \$429,600
 Commercial Assessment: 7%
 Distance: 21.0 miles

Scituate

Population: 18,240
 Median Home Value: \$485,300
 Commercial Assessment: 3%
 Distance: 32.6 miles

Sharon

Population: 17,879
 Median Home Value: \$461,400
 Commercial Assessment: 4%
 Distance: 19.0 miles

Sudbury

Population: 18,197
 Median Home Value: \$636,300
 Commercial Assessment: 4%
 Distance: 4.3 miles

Wayland

Population: 13,294
 Median Home Value: \$601,200
 Commercial Assessment: 4%

Westford

Population: 22,854
 Median Home Value: \$454,900
 Commercial Assessment: 7%
 Distance: 16.4 miles

2016

EDUCATION ANALYSIS



EDUCATION PER CAPITA

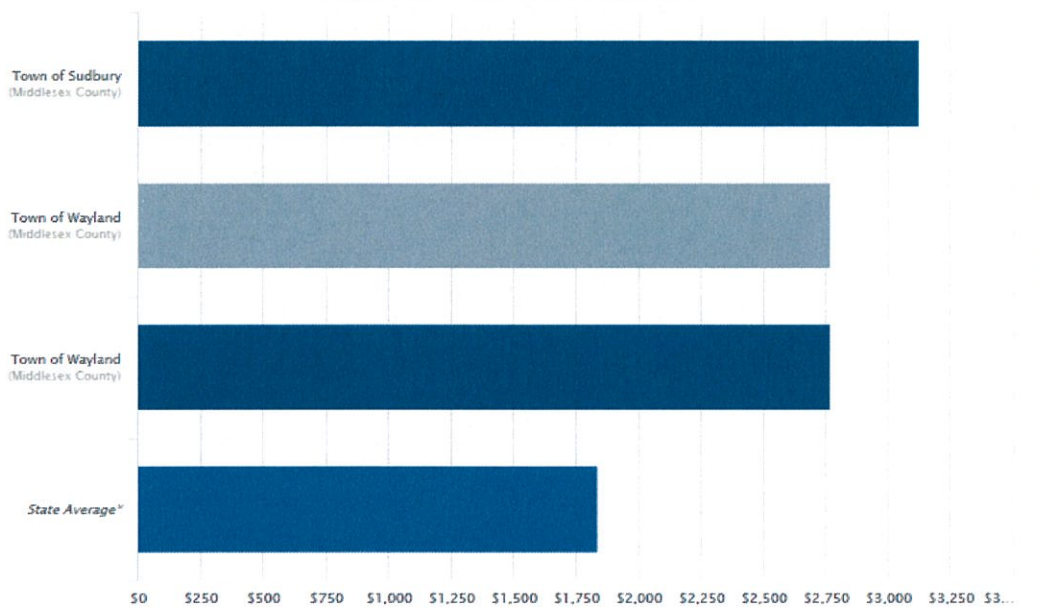
\$2,766 **↓ 6%** LOWER THAN SIMILAR TOWNS

Change Peer Group

School Committee

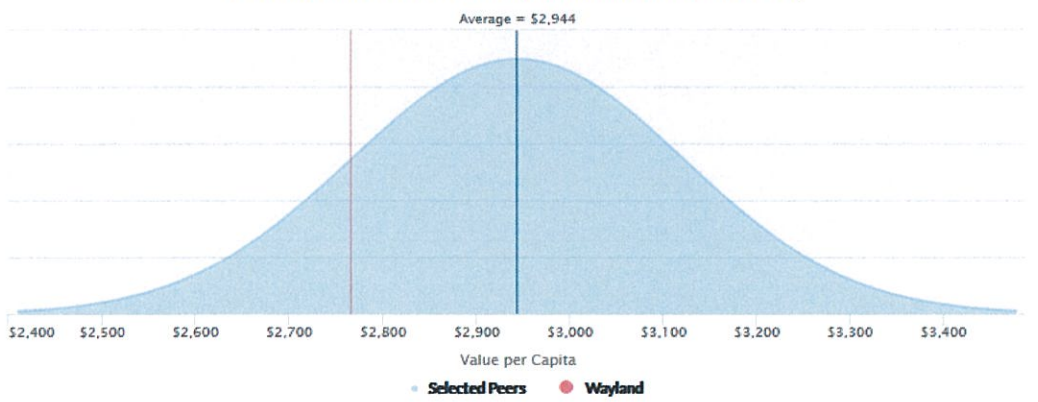
Towns used by the Wayland School Committee as peer towns

PEER DISTRIBUTION ANALYSIS (ACTUAL)



*For informational purposes only. State average is not incorporated into benchmark metric.

PEER DISTRIBUTION ANALYSIS (STATISTICALLY NORMALIZED)



Wayland
Population: 13,294
Median Home Value: \$601,200
Commercial Assessment: 4%

Acton
Population: 22,614
Median Home Value: \$502,000
Commercial Assessment: 8%
Distance: 9.9 miles

Bedford
Population: 13,788
Median Home Value: \$571,800
Commercial Assessment: 8%
Distance: 10.3 miles

Boxborough
Population: 5,102
Median Home Value: \$511,400
Commercial Assessment: 8%
Distance: 12.3 miles

Concord
Population: 18,834
Median Home Value: \$688,300
Commercial Assessment: 8%
Distance: 7.5 miles

Dover
Population: 5,727
Median Home Value: \$945,100
Commercial Assessment: 1%
Distance: 8.6 miles

Lexington
Population: 32,306
Median Home Value: \$710,600
Commercial Assessment: 7%
Distance: 9.5 miles

Lincoln
Population: 7,181
Median Home Value: \$847,200
Commercial Assessment: 2%
Distance: 5.5 miles

Needham
Population: 29,540
Median Home Value: \$668,900
Commercial Assessment: 10%
Distance: 7.8 miles

Sherborn
Population: 4,200
Median Home Value: \$741,700
Commercial Assessment: 2%
Distance: 8.0 miles

Sudbury
Population: 18,197
Median Home Value: \$636,300
Commercial Assessment: 4%
Distance: 4.3 miles

Wayland
Population: 13,294
Median Home Value: \$601,200
Commercial Assessment: 4%

Wellesley
Population: 28,858
Median Home Value: \$914,000
Commercial Assessment: 11%
Distance: 4.7 miles

Weston
Population: 11,704
Median Home Value: \$1,000,001
Commercial Assessment: 4%
Distance: 3.1 miles

2016 2015 2014 2013 2012 >

DISTRICT SNAPSHOT

2,657
 Students*

[VIEW MORE DETAILS](#)

** Enrollment snapshot as of October 1st of the school year.*



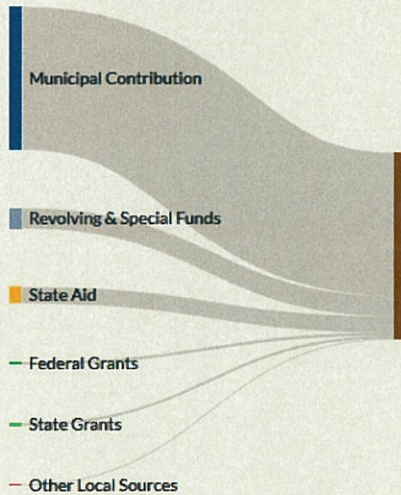
413
 Employees*

[VIEW MORE DETAILS](#)

** Includes non-instructional employees.*

FINANCIAL OVERVIEW

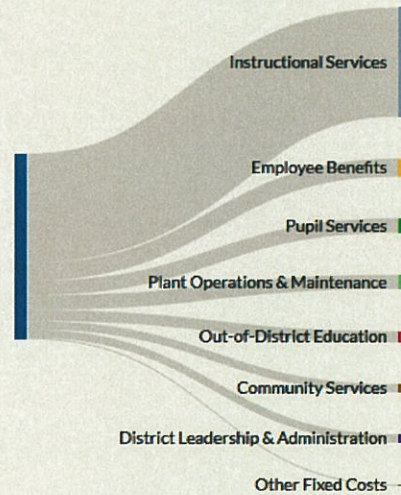
FUNDING SOURCES



[VIEW FUNDING SOURCE DETAIL](#)

TOTAL SPEND
\$49.6M

EXPENDITURES



[VIEW EXPENDITURE DETAIL](#)

EXPENDITURE PER STUDENT



OPERATING

ALL EXPENDITURES



\$17,426

▼ **9.3%** LOWER THAN
SIMILAR DISTRICTS
[view analysis](#)



Expenditure per Student Rank:

81 OUT OF 323

Education Districts in Massachusetts
(Includes Regional Schools)

Expenditure per Student figure includes all related costs to the education systems including health care and retirement benefits. As such, these figures may differ from expenditures reported in the budget since these costs may be reported elsewhere.

* Data Source: Department of Elementary and Secondary Education

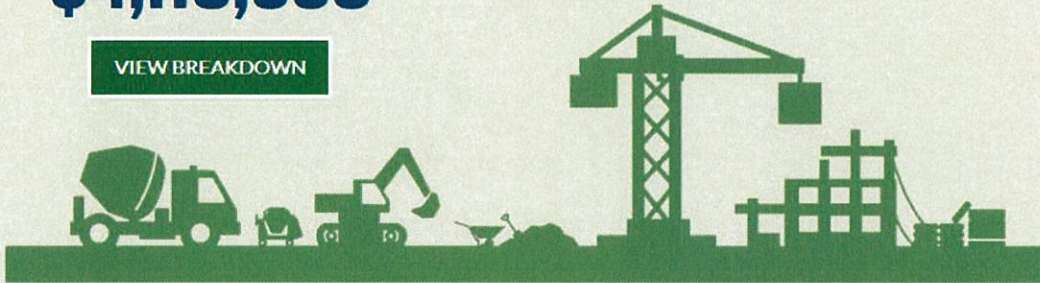
CAPITAL OUTLAY AND DEBT



\$4,110,693

▼ **21%** LOWER THAN
SIMILAR DISTRICTS
[view analysis](#)

[VIEW BREAKDOWN](#)



Capital outlay and debt expenditures includes all major expenses to acquire, construct, maintain, repair, and/or upgrade capital assets such as land, buildings, technology, and equipment, including financing costs.

PERFORMANCE OVERVIEW



School district performance based on student performance is exceedingly difficult to measure as many factors outside the district's and teachers' influence impacts performance. As such, ClearGov presents standard, quantifiable metrics that can provide a general baseline for school district performance.

1,807

Average SAT Score



▲ 0% HIGHER THAN SIMILAR DISTRICTS
[view analysis](#)



97.8%

Graduate High School



▲ 1% HIGHER THAN SIMILAR DISTRICTS
[view analysis](#)



N/A

Go to College



[VIEW MORE PERFORMANCE METRICS](#)

STATE AID OVERVIEW



\$4,413,314

Total State Aid Funding

Wayland School District (per student)



Peer Average (per student)



State Average (per student)



[VIEW BREAKDOWN](#)

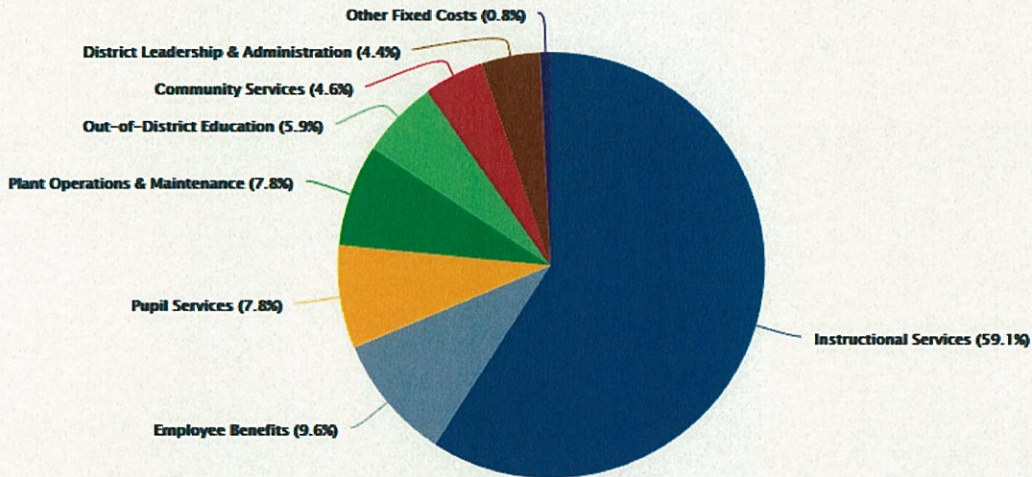
\$49,598,851

PIE CHART

BAR CHART

MOUNTAIN CHART

BOX CHART



INSTRUCTIONAL SERVICES:

\$29,298,860

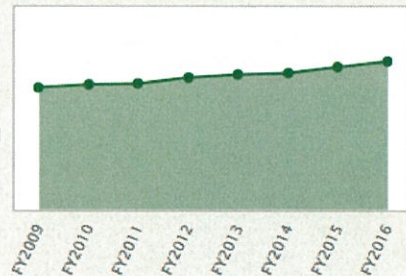
Instructional leadership, classroom and specialist teachers, other teaching services, professional development, guidance, counseling and testing services, and instructional materials, equipment, and technology

\$10,993

PER STUDENT/YEAR

↓ 5%

LOWER THAN SIMILAR DISTRICTS



[VIEW BREAKDOWN](#)

[VIEW ANALYSIS](#)

** The enrollment numbers used in the per-pupil spending calculations are based on the average number of in-district students over the year, and they account for students that enroll and leave during the school year.*

PUPIL SERVICES:

\$3,884,438

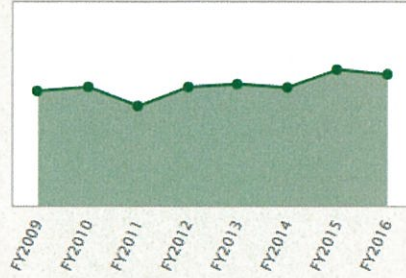
Attendance and parent liaison services, transportation (in district), food services, athletics, other student activities, school security, medical and health services

\$1,457

PER STUDENT/YEAR

↓ 2%

LOWER THAN SIMILAR DISTRICTS



[VIEW BREAKDOWN](#)

[VIEW ANALYSIS](#)

* The enrollment numbers used in the per-pupil spending calculations are based on the average number of in-district students over the year, and they account for students that enroll and leave during the school year.

PLANT OPERATIONS & MAINTENANCE:

\$3,844,084

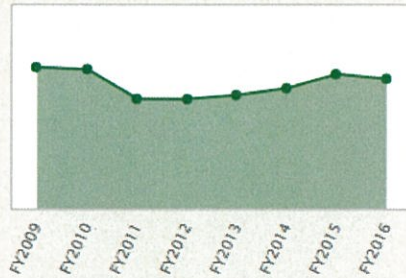
Maintenance of buildings, grounds, and equipment, including extraordinary maintenance, Heating of buildings, utilities, custodial services, networking and telecommunications, technology maintenance, and building security systems

\$1,442

PER STUDENT/YEAR

↑ 8%

HIGHER THAN SIMILAR DISTRICTS



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[VIEW ANALYSIS](#)

* The enrollment numbers used in the per-pupil spending calculations are based on the average number of in-district students over the year, and they account for students that enroll and leave during the school year.

OUT-OF-DISTRICT EDUCATION:

\$2,948,301

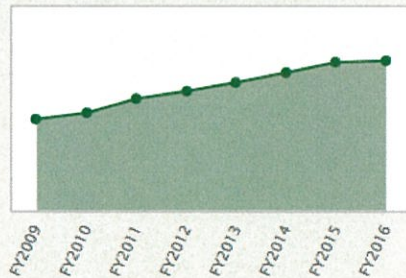
Payments for out-of-district students (includes students in charter schools, school choice, and out-of-district placements), assessments for regional schools, and transportation for out-of-district students

\$56,644

PER STUDENT/YEAR

↓ 51%

LOWER THAN SIMILAR DISTRICTS



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* The enrollment numbers used in the per-pupil spending calculations are based on the average number of out-of-district students over the year, and they account for students that enroll and leave during the school year.

COMMUNITY SERVICES:

\$2,259,676

Civic activities and community services, recreation, health services for non-public schools, & transportation to non-public schools.

\$848

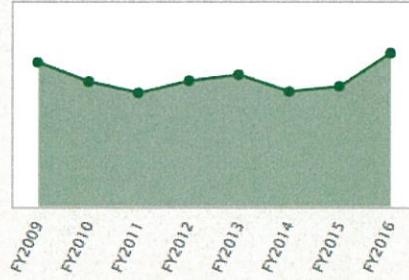
PER STUDENT/YEAR

▲ 666%

HIGHER THAN SIMILAR DISTRICTS

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* The enrollment numbers used in the per-pupil spending calculations are based on the average number of in-district students over the year, and they account for students that enroll and leave during the school year.

DISTRICT LEADERSHIP & ADMINISTRATION:

\$2,201,179

School committees, superintendents, assistant superintendents, business and finance, human resources, legal services and settlements, district-wide information management and technology, development and grant writing, and other district-wide administration

\$826

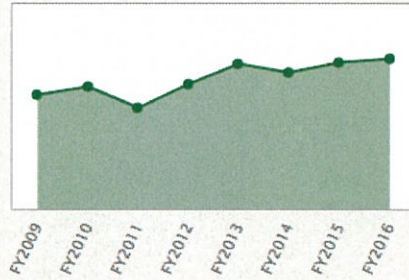
PER STUDENT/YEAR

▼ 6%

LOWER THAN SIMILAR DISTRICTS

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[VIEW ANALYSIS](#)



* The enrollment numbers used in the per-pupil spending calculations are based on the average number of in-district students over the year, and they account for students that enroll and leave during the school year.

OTHER FIXED COSTS:

\$394,300

Crossing guards, inspections, bank charges, rental lease of building, non-employee insurance, interest on revenue anticipation notes, & other fixed charges

\$148

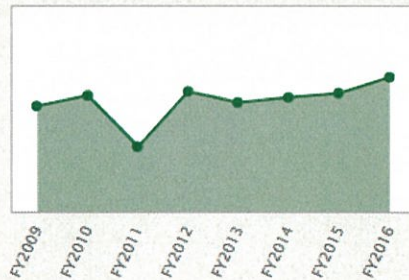
PER STUDENT/YEAR

▲ 39%

HIGHER THAN SIMILAR DISTRICTS

[VIEW BREAKDOWN](#)

[VIEW ANALYSIS](#)



* The enrollment numbers used in the per-pupil spending calculations are based on the average number of in-district students over the year, and they account for students that enroll and leave during the school year.

EMPLOYEES OVERVIEW



EMPLOYEES VS. STUDENT BODY GROWTH (YEAR OVER YEAR)



** Employee data is sourced from the Education Personnel Information Management System (EPIMS), which collects data on education personnel. The data includes employees measured in "full-time equivalents" except for employees in service, operations and maintenance positions, such as transportation services, food service, and custodial and maintenance services.*

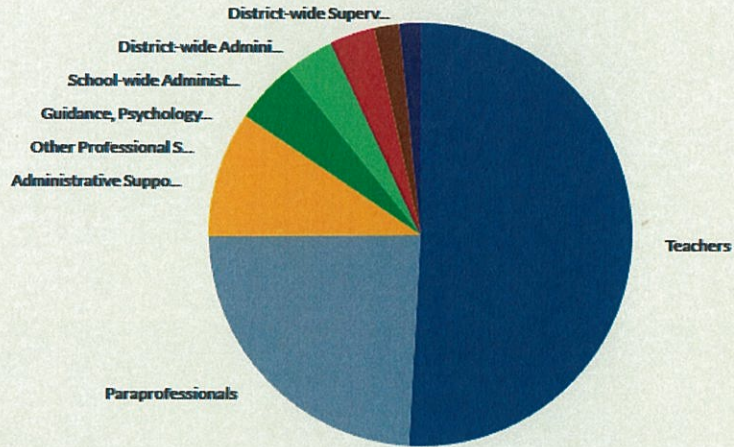
FULL TIME EMPLOYEES

412.5

▲ **6%** HIGHER VS. SIMILAR DISTRICTS

[view analysis](#)

Schools require a broad spectrum of staff beyond teachers that can have a profound effect on educational costs.



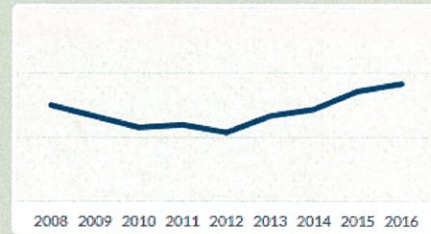
TEACHERS PER STUDENT

Classroom and specialist teachers



[view analysis](#)

Teachers Per Student Over Time



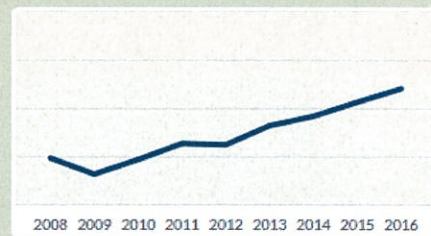
PARAPROFESSIONALS PER STUDENT

Classroom paraprofessionals



[view analysis](#)

Paraprofessionals Per Student Over Time



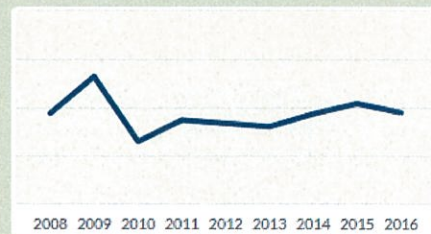
ADMINISTRATIVE SUPPORT PERSONNEL PER STUDENT

Administrative aides, clerical staff, information services and technical support and other administrative support personnel



[view analysis](#)

Administrative Support Personnel Per Student Over Time



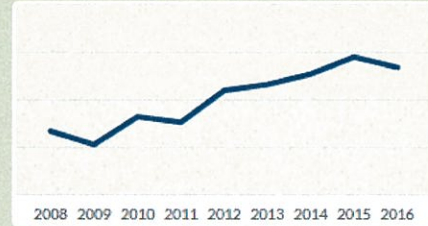
OTHER PROFESSIONAL STAFF PER STUDENT

Other professional staff, including audiologists, diagnostic & evaluation staff, educational interpreters, instructional coaches, Junior ROTC instructors, library & media center directors, occupational therapists, orientation & mobility instructors, other special education staff, physical therapists, physicians, psychiatrists, recreation & therapeutic recreation specialists, rehabilitation counselors, school nurses, speech pathologists, tutors, work study coordinators



[view analysis](#)

Other Professional Staff Per Student Over Time



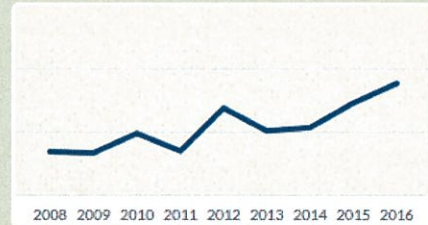
GUIDANCE, PSYCHOLOGY AND COUNSELING PER STUDENT

Guidance counselors, adjustment counselors, psychologists, and social workers



[view analysis](#)

Guidance, Psychology and Counseling Per Student Over Time



SCHOOL-WIDE ADMINISTRATION PER STUDENT

School-wide leadership such as principals, vice principals, special education coordinators, department heads, curriculum coordinators, and technology



[view analysis](#)

School-wide Administration Per Student Over Time



DISTRICT-WIDE ADMINISTRATION PER STUDENT

District-wide administrations such as the school committee, superintendent, human resources, business office, legal, and other district-wide administration



[view analysis](#)

District-wide Administration Per Student Over Time



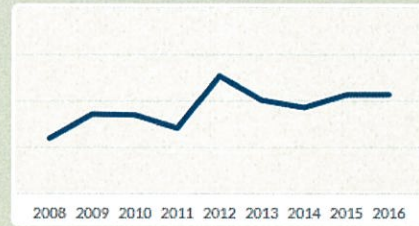
DISTRICT-WIDE SUPERVISORS/DIRECTORS/COORDINATORS PER STUDENT

District-wide educational leadership, such as curriculum directors and department heads



[view analysis](#)

District-wide Supervisors/Directors /Coordinators Per Student Over Time



STUDENT TO TEACHER



12.8 TO 1

Wayland

12.7 TO 1

State Average

2,657

Students



208

Teachers

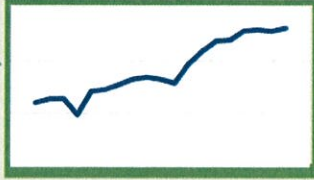


● = High School ● = Middle School ● = Elementary School ● = Kindergarten & Pre-School

TEACHER SALARIES

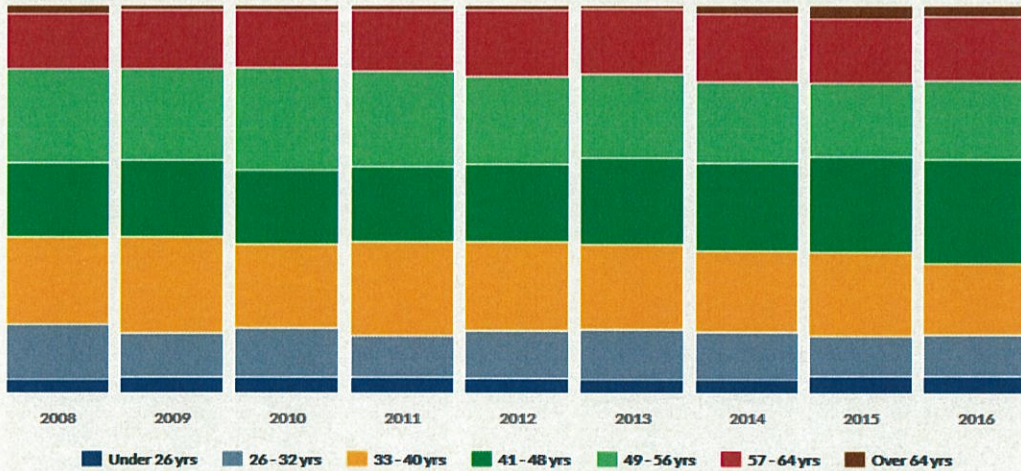


AVERAGE TEACHER SALARY OVER TIME



EDUCATORS BY AGE GROUP

Age of staff generally correlates with experience, which in turn is a key driver of salary increases. School districts also track age of staff for retention and planning purposes.



2018 2017 2016 2015 2014

DEMOGRAPHIC SNAPSHOT



Population

13,294

▲29% HIGHER THAN STATE MEDIAN



Median Home Value

\$601,200

▲93% HIGHER THAN STATE MEDIAN



Median Household Income

\$142,306

▲88% HIGHER THAN STATE MEDIAN

[VIEW MORE DEMOGRAPHICS](#)

** Data Source: US Census Bureau*

FINANCIAL OVERVIEW



Fund:

REVENUES

\$78.7M

(budgeted)

\$5,917

per capita/year

[VIEW BREAKDOWN](#)



EXPENSES

\$78.7M

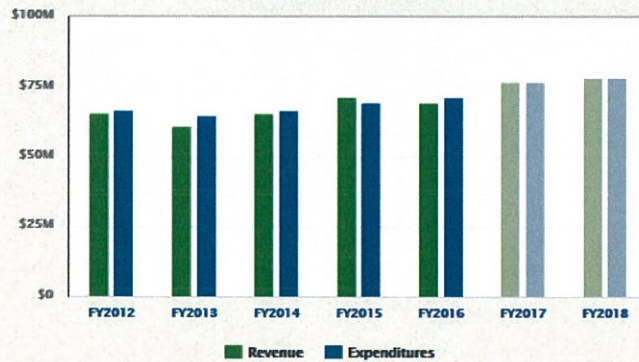
(budgeted)

\$5,917

per capita/year

[VIEW BREAKDOWN](#)

REVENUES vs EXPENSES



EXPENDITURES



Fund:

Total Budgeted

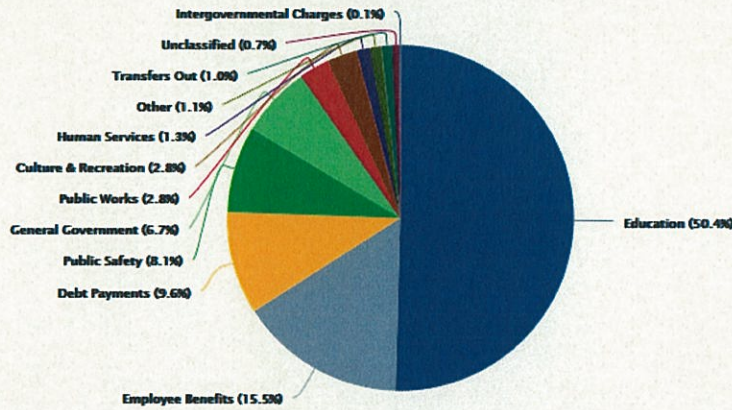
\$78,658,966

PIE CHART

BAR CHART

MOUNTAIN CHART

BOX CHART



EDUCATION:

\$39,636,848 (budgeted)

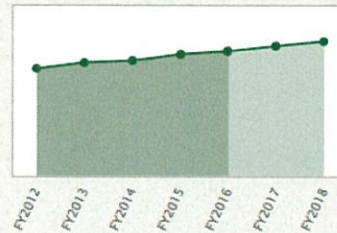
Includes all school operations and administration, building and facility maintenance, faculty salaries and related expenses.

\$2,982

PER CAPITA/YEAR

[VIEW BREAKDOWN](#)

* 2018 Peer Benchmark not yet available.
[Click here to see most recent Peer Benchmark Analysis](#)



EMPLOYEE BENEFITS:

\$12,224,569 (budgeted)

Contributions to state and local retirement plans, police and fire retirement plans, teacher retirement plans, social security taxes, medical insurance, disability insurance, life insurance, workers' comp, unemployment insurance, and union benefits programs.

\$920

PER CAPITA/YEAR

[VIEW BREAKDOWN](#)

* 2018 Peer Benchmark not yet available.
[Click here to see most recent Peer Benchmark Analysis](#)

