



TOWN OF WAYLAND

41 COCHITUATE ROAD
WAYLAND, MASSACHUSETTS 01778

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To: John Senchyshyn, Acting Town Administrator
From: Brian Keveny, Finance Director

Date: October 11, 2013

Subject: Town of Wayland First Quarter Reports

Please find attached the Fiscal 2014 first quarter reports thru September 30, 2013. The following year to date reports are presented:

- 1) General Fund Budget Report
- 2) General Fund Revenue Report
- 3) Water Enterprise Fund Operational Report
- 4) Wastewater Enterprise Operational Report
- 5) Major Revolving Fund Report

Respectfully submitted,



Brian Keveny

Finance Director

Town of Wayland
General Fund Budget
Fiscal 2014

September 30, 2013

	FY 13 ACTUALS	FY 14 ACTUALS	FY 14 BUDGET	% BUDGET EXPENDED	\$ Variance FY 14 / FY 13
SELECTMEN EXPENSES	8,818.64	10,871.69	33,505.00	32.45%	2,053.05
TOWN OFFICE PERSONNEL SERVICES	82,484.05	84,753.68	406,424.00	20.85%	2,269.63
TOWN OFFICE EXPENSES	8,390.06	13,508.60	82,355.35	16.40%	5,118.54
PERSONNEL BOARD P S	-	-	6,750.00	0.00%	-
PERSONNEL BOARD EXPENSES	4,137.21	584.23	10,088.88	5.79%	(3,552.98)
FINANCE PERSONNEL SERVICES	64,457.31	68,318.19	301,880.00	22.63%	3,860.88
FINANCE EXPENSES	7,278.35	9,241.00	51,700.00	17.87%	1,962.65
SCH BUD RESTATEMENT	-	-	-	-	-
ASSESSOR PERSONNEL SERVICES	47,999.81	52,456.52	238,510.00	21.99%	4,456.71
ASSESSOR EXPENSES	1,761.19	11,514.33	80,450.00	14.31%	9,753.14
TREASURER PERSONNEL SERVICES	42,554.52	43,374.54	199,368.00	21.76%	820.02
TREASURER EXPENSES	5,496.73	6,604.12	30,750.00	21.48%	1,107.39
LEGAL EXPENSES	49,950.20	36,847.27	181,554.77	20.30%	(13,102.93)
INFORMATION TECHNOLOGY P S	18,291.25	18,670.63	83,842.00	22.27%	379.38
INFORMATION TECHNOLOGY EXP	55,126.55	77,405.04	249,626.00	31.01%	22,278.49
TOWN CLERK PERSONNEL SERVICES	26,308.92	26,854.50	120,023.00	22.37%	545.58
TOWN CLERK EXPENSES	2,079.95	1,800.42	11,615.00	15.50%	(279.53)
ELECTIONS PERSONNEL SERVICES	5,023.35	1,480.48	13,564.00	10.91%	(3,542.87)
ELECTIONS EXPENSES	2,268.76	1,238.66	6,738.68	18.38%	(1,030.10)
REGISTRAR PERSONNEL SERVICES	-	-	275.00	0.00%	-
REGISTRAR EXPENSES	-	-	4,000.00	0.00%	-
CONSERVATION P S	31,074.13	34,275.79	142,026.00	24.13%	3,201.66
CONSERVATION EXPENSES	7,308.93	1,805.06	20,227.76	8.92%	(5,503.87)
PLANNING PERSONNEL SERVICES	22,558.73	23,026.67	105,990.00	21.73%	467.94
PLANNING EXPENSES	130.23	88.26	4,500.00	1.96%	(41.97)
SURVEYOR PERSONNEL SERVICES	35,075.89	35,803.39	160,778.00	22.27%	727.50
SURVEYOR EXPENSES	3,336.12	858.07	16,950.00	5.06%	(2,478.05)
FACILITIES P S	55,011.60	59,414.34	272,106.00	21.83%	4,402.74
FACILITIES EXP	146,637.08	130,142.20	1,030,516.10	12.63%	(16,494.88)
MISC COMMITTEES	22,001.49	34,234.90	49,775.00	68.78%	12,233.41
POLICE PERSONNEL SERVICES	460,939.23	468,159.62	2,181,252.00	21.46%	7,220.39
POLICE EXPENSES	51,789.35	51,751.44	332,070.00	15.58%	(37.91)
JCC PERSONNEL SERVICES	101,310.09	104,465.30	473,001.00	22.09%	3,155.21
JCC EXPENSES	15,042.73	15,129.08	42,215.49	35.84%	86.35
EMERGENCY MANAGEMENT EXP	980.34	6,764.99	25,091.74	26.96%	5,784.65
DOG OFFICER EXPENSES	5,202.75	7,041.25	24,969.50	28.20%	1,838.50
FIRE PERSONNEL SERVICES	514,857.12	528,982.77	2,271,520.00	23.29%	14,125.65
FIRE EXPENSES	41,999.94	52,951.69	220,138.26	24.05%	10,951.75
BUILDING & ZONING P S	43,263.25	59,025.50	281,054.00	21.00%	15,762.25
BUILDING & ZONING EXPENSES	2,195.10	1,474.99	14,639.40	10.08%	(720.11)
MINUTEMAN REGIONAL SCH EXP	94,315.00	77,886.00	212,427.00	36.66%	(16,429.00)
HIGHWAY PERSONNEL SERVICES	215,829.87	212,951.82	930,497.00	22.89%	(2,878.05)
HIGHWAY EXPENSES	50,435.89	71,046.26	331,500.00	21.43%	20,610.37
SNOW REMOVAL P S	-	-	125,000.00	0.00%	-
SNOW REMOVAL EXPENSES	-	853.22	325,000.00	0.26%	853.22
TF STATION PERSONNEL SERVICES	-	-	-	-	-
TF STATION EXPENSES	4,712.40	-	71,359.02	0.00%	(4,712.40)
BOARD OF HEALTH P S	81,852.37	85,525.41	589,213.00	14.52%	3,673.04
BOARD OF HEALTH EXPENSES	10,612.35	28,687.33	183,657.16	15.62%	18,074.98
VETERANS SERVICES P S	566.12	-	-	-	(566.12)
VETERANS SERVICES EXPENSES	15,864.00	1,800.00	30,000.00	6.00%	(14,064.00)
C.O.A. PERSONNEL SERVICES	35,122.83	36,690.35	165,940.00	22.11%	1,567.52
C.O.A. EXPENSES	1,940.64	3,677.40	55,500.00	6.63%	1,736.76
YOUTH SERVICES P S	34,792.85	35,713.01	156,285.00	22.85%	920.16
YOUTH SERVICES EXPENSES	128.41	436.11	3,825.00	11.40%	307.70
LIBRARY PERSONNEL SERVICES	159,375.27	167,631.02	772,518.00	21.70%	8,255.75
LIBRARY EXPENSES	92,449.44	90,492.50	228,288.06	39.64%	(1,956.94)
PARKS PERSONAL SERVICES	125,502.93	114,282.54	403,195.00	28.34%	(11,220.39)
PARKS EXPENSES	2,757.47	29,446.15	206,545.01	14.26%	26,688.68
RECREATION P.S.	39,524.08	39,471.62	314,456.00	12.55%	(52.46)
RECREATION EXPENSES	25,000.00	-	-	-	(25,000.00)
POOL PERSONNEL SERVICES	-	-	-	-	-
DEBT EXPENSES	1,755,407.50	1,407,691.87	7,348,947.00	19.16%	(347,715.63)
STATE ASSESSMENTS EXP	-	-	158,812.00	0.00%	-
RETIREMENT ASSESSMENT P S	3,171,056.00	3,507,480.00	3,507,480.00	100.00%	336,424.00
UNCLASSIFIED EXPENSES	2,011,071.27	2,526,503.67	9,174,966.25	27.54%	515,432.40
TRANSFER TO OTHER FUNDS	-	650,000.00	650,000.00	100.00%	-
	9,921,457.64	11,169,185.49	35,727,250.43	31.26%	1,247,727.85

Town of Wayland, Massachusetts
General Fund Revenue Report
Fiscal 2014
Quarterly Report , September 30, 2013

	Fiscal 2013 3-Months	Fiscal 2014 3-Months	\$ Variance 2014 / 2013	Fiscal 2014 Budget	Fiscal 2014 % of Budget
Taxation:					
Real Estate	12,831,135.00	14,059,753.00	1,228,618.00		
Personal Property	197,813.00	240,411.28	42,598.28		
Tax Title Liens	93,393.00	24,171.76	(69,221.24)	-	
Total	13,122,341.00	14,324,336.04	1,201,995.04	53,600,000.00	26.72%
State Aid:					
School Construction	43,262.00	65,466.00	22,204.00	-	
Local Aid : Cherry Sheet					
Chapter 70	812,567.00	797,187.00	(15,380.00)	3,316,668.00	24.04%
Charter Tuition Assessment			-	2,494.00	0.00%
Unrestricted Aid	191,143.00	195,660.00	4,517.00	782,645.00	25.00%
Veterans Benefits Chapter 115	6,294.00	1,058.00	(5,236.00)	35,975.00	0.00%
Exemption : Vets, Blind, Surviving Spouse	503.00	1,881.00	1,378.00		0.00%
State Owned Land Reimbursement		13,515.00	13,515.00	53,057.00	25.47%
Total	1,053,769.00	1,074,767.00	20,998.00	4,190,839.00	25.65%
Local Receipts:					
Motor Vehicle Excise	108,761.00	176,965.00	68,204.00	2,010,000.00	8.80%
Other Excise	42,689.00	47,646.00	4,957.00	150,000.00	31.76%
Penalties and Interest	28,040.00	42,136.00	14,096.00	150,000.00	28.09%
Payment in Lieu of Taxes	23,625.00	-	(23,625.00)	30,000.00	0.00%
Fees	79,346.00	91,293.00	11,947.00	825,000.00	11.07%
Licenses and Permits	272,076.00	144,124.00	(127,952.00)	725,000.00	19.88%
Special Assessments	653.00	9,321.00	8,668.00	5,000.00	186.42%
Fines and Forfeits	17,004.00	17,733.00	729.00	55,000.00	32.24%
Investment Income	10,992.00	12,163.00	1,171.00	225,000.00	5.41%
Miscellaneous Recurring		-	-	-	
Miscellaneous Non Recurring		-	-	-	
Total	583,186.00	541,381.00	(41,805.00)	4,175,000.00	12.97%
Transfers from other funds:	-	927,818.00	927,818.00	1,508,577.00	61.50%
Month End Totals	14,759,296.00	16,868,302.04	2,109,006.04	63,474,416.00	26.57%

Town of Wayland, Massachusetts
Water Enterprise Fund
Fiscal 2014
September 30, 2013

	Fiscal 2014 Budget	Fiscal 2014 3 Month-Actual	% Budget Collected	Fiscal 2013 3 Month-Actual
REVENUES				
<i>Operating Revenue:</i>				
Penalties and Interest	25,000.00	5,972.00	23.89%	7,542.00
Water Meter Charges	3,133,100.00	283,469.00	9.05%	867,275.00
Liens	-	4,355.00	n/a	809.00
Water Capital Improvement	-	369.00	n/a	293.00
Water Administration Fee	300,000.00	5,789.00	1.93%	166,975.00
Water Service Order	40,000.00	4,492.00	11.23%	11,469.00
Misc. Revenue	50,000.00	13,175.00	26.35%	35,931.00
Interest on Savings	8,000.00	1,391.00	n/a	2,931.00
Total	3,556,100.00	319,012.00	8.97%	1,093,225.00
<i>Other Financing Sources:</i>				
Water Surplus				
Operating budget	-	0	0.00%	
Capital projects	-	0	0.00%	
	-	0	0.00%	
EXPENDITURES				
<i>Operating Expenditures:</i>				
Personal Services	702,974.00	147,793.00	21.02%	148,515.00
Expenditures	1,165,117.00	190,394.00	16.34%	219,482.00
Funded Debt	1,281,990.00	204,206.00	15.93%	211,696.00
Total	3,150,081.00	542,393.00	17.22%	579,693.00
<i>Other Financing Uses:</i>				
Transfers to Capital Projects	1,501,019.00	1,543,213.00	102.81%	-
Total	1,501,019.00	1,543,213.00	102.81%	-
Total YTD Revenues	3,556,100.00	319,012.00	8.97%	1,093,225.00
Total YTD Expenditures	4,651,100.00	2,085,606.00	44.84%	579,693.00
Net YTD Operating Surplus / (Deficit)		(1,766,594.00)		513,532.00
FUND BALANCE				
Undesignated Fund balance 7/01/2013		2,594,974.00		
Reserve for expenditure- Fiscal 2014		1,501,019.00		
Current outstanding encumbrances				
YTD expenditures (Current Year & FY 13 rollover)		(2,096,818.00)		
YTD revenues		319,016.00		
Undesignated Fund balance-April 2013		2,318,191.00		

Town of Wayland, Massachusetts
Wastewater Enterprise Fund
Fiscal 2014
Quarterly Report , September 30, 2013

	Fiscal 2014 Budget	Fiscal 2014 3-Month-Actual	% Budget Collected	Fiscal 2013 3-Month-Actual
Operating Revenue:				
Penalties and Interest	-			
Wastewater User Charges	226,638.00	117.00	0.05%	177.00
Betterments	238,531.00	1,102.00	0.46%	3,617.00
Betterment Interest	220,311.00		0.00%	-
Interest on Savings	2,400.00	122.00	5.08%	742.00
				-
Total	687,880.00	1,341.00	0.19%	4,536.00
Operating Expenditures				
Expenditures	216,706.00	49,397.00	22.79%	19,462.00
Funded Debt	455,255.00	127,115.00	27.92%	27,708.00
Total	671,961.00	176,512.00	26.27%	47,170.00
Other Financing Sources / (Uses)				
Transfers to Capital Projects-OPEB	15,919.00	15,919.00	0.00%	-
Use of Retained Earnings	-	-	0.00%	-
Total	15,919.00	15,919.00	0.00%	-
Total YTD Revenues	687,880.00	1,341.00	0.19%	
Total YTD Expenditures	687,880.00	192,431.00	27.97%	
FUND BALANCE				
Undesignated Fund balance 7/01/2013		263,319.00		
Reserve for expenditure- Fiscal 2014		15,919.00		
Current outstanding encumbrances				
YTD expenditures (Current Year & FY 13 rollover)		(202,359.00)		
YTD revenues		1,342.00		
Undesignated Fund balance-April 2013		78,221.00		

Town of Wayland, Massachusetts
Major Town Revolving Funds
Comparison Report: Q1 2014 to Q1 2013
September 30, 2013

	Ambulance Revolving Fund			Transfer Station Fund			Recreation Revolving Fund		
	FY 2014 Actual	FY 2013 Actual	FY 14 / FY 13 Variance	FY 2014	FY 2013	FY 14 / FY 13 Variance	FY 2014	FY 2013	FY 14 / FY 13 Variance
Beginning Fund Balance-7/01/13	1,377,479.00	1,320,813.00	56,666.00	318,377.00	188,523.00	129,854.00	446,084.00	94,367.00	351,717.00
REVENUE:									
Revenue from services :	40,368.00	81,414.00	(41,046.00)	265,885.00	302,212.00	(36,327.00)	-	-	-
Revenue from programs:	-	-	-	-	-	-	-	-	-
Sudbury Recreation	-	-	-	-	-	-	12,810.00	5,543.00	7,267.00
Beach	-	-	-	-	-	-	4,399.00	-	4,399.00
Field Permits	-	-	-	-	-	-	11,985.00	-	11,985.00
Summer Camps	-	-	-	-	-	-	948.00	-	948.00
Youth Programs	-	-	-	-	-	-	1,236.00	-	1,236.00
Adult Programs	-	-	-	-	-	-	4,316.00	-	4,316.00
Misc revenue	-	-	-	-	-	-	48,744.00	77,900.00	(29,156.00)
Total	40,368.00	81,414.00	(41,046.00)	265,885.00	302,212.00	(36,327.00)	84,438.00	83,443.00	995.00
EXPENDITURES:									
Operating Expenditures									
Personal Services	-	-	-	39,598.00	30,234.00	9,364.00	125,604.00	117,250.00	8,354.00
Expenses	-	-	-	54,113.00	170,866.00	(116,753.00)	120,722.00	124,491.00	(3,769.00)
Total	-	-	-	93,711.00	201,100.00	(107,389.00)	246,326.00	241,741.00	4,585.00
Other Financing Sources / (Uses)									
Transfers to Other Funds	640,000.00	-	640,000.00	42,831.00	-	42,831.00	87,413.00	-	87,413.00
Total	640,000.00	-	640,000.00	42,831.00	-	42,831.00	87,413.00	-	87,413.00
Total YTD Revenues	40,368.00	81,414.00	(41,046.00)	265,885.00	302,212.00	(36,327.00)	84,438.00	83,443.00	995.00
Total YTD Expenditures	640,000.00	-	640,000.00	136,542.00	201,100.00	(64,558.00)	333,739.00	241,741.00	91,998.00
Year to date Fund Balance total:									
Beginning Fund Balance-7/01/13	1,377,479.00	1,320,813.00	56,666.00	318,377.00	188,523.00	129,854.00	446,084.00	94,367.00	351,717.00
Total YTD Revenues	40,368.00	81,414.00	(41,046.00)	265,885.00	302,212.00	(36,327.00)	84,438.00	83,443.00	995.00
Total YTD Expenditures	640,000.00	-	640,000.00	136,542.00	201,100.00	(64,558.00)	333,739.00	241,741.00	91,998.00
Balance 9/30/13:	777,847.00	1,402,227.00	(624,380.00)	447,720.00	289,635.00	158,085.00	196,783.00	(63,931.00)	260,714.00