

TOWN OF WAYLAND

41 COCHITUATE ROAD WAYLAND, MASSACHUSETTS 01778

BRIAN KEVENY FINANCE DIRECTOR TEL. (508) 358-3610 www.wayland.ma.us

To: Louise Miller, Town Administrator

From: Brian Keveny, Finance Director

Date: October 17, 2019

Subject: Fiscal 2019 Budget Status Report

Please find enclosed the budget status reports for the General Fund, Enterprise Funds, Revolving Funds, Health Insurance, Free Cash and Reserve Fund as of June 30, 2019 for the Town of Wayland. The reports detail actual revenues and expenditures to budget as well as a year to year comparison to Fiscal 2018. We closed the accounting system on September 26th and the annual financial audit will commence on October 31st. Free Cash was submitted for certification on October 15th.

General Fund Expenditures:

Town Departments expended and encumbered \$17,214,423 or 96% of budget. The School Department expended and encumbered \$40,504,770 or 99% of budget. The Unclassified category expended and encumbered \$21,009,679 or 99% of budget. For your review I have prepared an analysis of the Town, School and Unclassified turn backs. The total combined turn back net of overlay amounts to\$1,734,028 compared to \$914,541last fiscal year. The Fiscal 2019 rollover amount is \$737,630 compared to \$1,396,381 than last year. The largest departmental turnback amounts where experienced in Information Technology, Public Works, Insurance 32B and Public Safety. State Assessment charges where greater than budget by \$11,779. The Health Insurance turn back was \$253,017. The Finance Committee transferred \$228,000 compared to \$232,175 last fiscal year. In Fiscal 2019 the General Fund supported \$100,000 in Transfer Station expenditures via a Finance Committee transfer.

General Fund Revenues:

The Town has collected approximately 99% of Property Tax-net of overlay, Local Receipts, Transfers from Other Fund and State Aid budgeted revenue. Taxation revenue was \$68.2M or 99% of budget. The Local Receipts category achieved 103% of budget or \$5.01M. Motor Vehicle Excise collections were less than prior year in the amount of \$68,810. License and Permit collections were less than budget and prior year in the amount of \$205,663. Investment Income exceeded budget by \$359,131. State Aid receipts amount to \$\$5.6M or 99% of budget. The town received the last state payment in July and as a result a revenue accrual was recorded.

Strong collections where achieved in the unbudgeted revenue category. Specifically the collections of Deferred Tax and Tax Title revenue was \$641,930 compared to \$693,884 last fiscal year. The total unbudgeted collection amount was \$764,751 compared to \$773,100 last fiscal year.

Free Cash:

For your review I have prepared the estimated Free Cash amount for June 30, 2019. The estimated amount of \$7.9M is higher than last year which was \$7.1M. The Department of Revenue will make adjustments to the \$7.9M amount based on any fund deficits.

Wastewater Enterprise Fund:

Revenue:

The Wastewater Enterprise Fund obtained budgeted revenue collections of \$697,703 or 87% of budget compared to \$740,680 or 103% last year. Retained Earnings was voted to balance the budget in the amount of \$60,000.

Expenditures:

Total expenses were \$666,345 or 95% of budget compared to \$699,064 or 98% last year. Except for open purchase orders, all of the Fiscal 2019 liabilities have been paid. Debt service payments annually account for approximately 56% of the expense budget.

Water Enterprise Fund:

Revenue:

The Water Fund collected 92% of direct budgeted revenue or \$3,717,541 compared to \$3,733,299 last year. Included in this amount is a \$51,362 capital closeout transfers. Actual revenue collections were less than prior year in the amount of \$15,758 and under budget by \$309,332. Total Fund Balance increased \$45,965 compared to a decreased of \$346,660 last fiscal year. This difference is related to the change in using Fund Balance to support capital projects.

Expenditures:

The Water Fund has expended \$3,429,352 or 85% of budget compared to \$3,552,149 last year. Total fund balance in the fund is \$2,471,737 compared to \$2,425,772 last fiscal year. Total expenditures were less than prior year by \$350,110 mainly due to a decrease in capital expenditures.

Respectfully submitted,

Brian Keveny

Finance Director

ral Fund				
		Fiscal 2019	Fiscal 2019	% Budget
_		Budget	Actual	Spent
Revenue				
Taxation		68,669,847	68,278,337	99.43%
State Aid		5,700,275	5,676,964	99.59%
Local Reciepts		4,900,000	5,059,432	103.25%
Transfers from Other Funds		1,860,755	1,860,755.00	100.00%
Other Sources				
	Total	81,130,877	80,875,488	99.69%
	lotai	01,130,077	00,073,400	33.03/4
Non Budgeted		-	764,751	n/a
	Total Revenue	81,130,877	81,640,239	100.63%
F				
Expenditures				
Town Budget		18,043,037	17,214,423	95.41%
School Budget		40,524,035	40,504,770	99.95%
Unclassified		21,327,873	21,009,679	98.51%
Unappropriated / Transfers		3,179,122	2,924,671	92.00%
	Total Expense	83,074,067	81,653,543	98.29%
Enterprise Fund				
		Fiscal 2019	Fiscal 2019	% Budget
Revenue		Budget	Actual	Spent
Nevenue				
Operating revenue		4,026,873	3,717,541	92.32%
Use of Water Capital		190,000	-	0.00%
Unbudgeted Revenue	<u></u>	-	-	0.00%
	Total Revenue	4,216,873	3,717,541	88.16%
Expenditures				
		4.006.077	2 400 050	05.450/
Operating expenses		4,026,873	3,429,352	85.16%
Use of Water Capital	Total Expense	190,000 4,216,873	190,000 3,619,352	0.00% 85.83%
	Total Expense	4,210,073	3,013,332	65.63/6
Unbudgeted Expense		•	-	0.00%
	Total Expenses	4,216,873	3,619,352	85.83%
water Enterprise Fund		Fiscal 2019	Fiscal 2019	% Budget
		Budget	Actual	Spent
Revenue				
Operating revenue	Total Revenue	795,149	697,708	87.75%
Expenditures				
	Total Expense	795,149	761,310	

	1	Town of Wayland, Mass General Fund Revenue				
		Fiscal 2019 June 30, 2019				
_	Fiscal 2018 YTO-Actual	Fiscal 2019 YTD-Actual	Fiscal 2019 Budget	\$ Variance 2019 / 2018	B / A Fiscal 2019 \$ Variance	% of Budget Callected
Taxotion:						
Real Estate Personal Property Overlay	63,533,286 815,780 -	67,446,201 832,136	68,116,273 819,824 {266,250}	3,912,915 16,356 -	(670,072) 12,312 266,250	99.02% 101.50% 0.00%
Total	64,349,066	68,278,337	68,669,847	3,929,271	(391,510)	99,43%
State Ald:	_	_				
School Construction						
Local Aid : Cherry Sheet Chapter 70	4,261,530	4,708,130	4,698,206	446,600	9,924	100.21%
Charter Tuition Assessment	•		-	-	-	0.00% 94.87%
Unrestricted Aid Veterans Benefits Chapter 115	903,034 4,363	856,746 4,692	903,034 5,854	(46,288) 329	(46,288) (1,162)	94.87% 80.15%
Exemption : Vets, Blind, Surviving Spouse	24,373	22,564	32,215	(1,809)	(9,651)	70.04%
State Owned Land Reimbursement	60,966	84,832	60,966	23,865	23,866	139.15% 0.00%
Unknown Total	5,254,266	5,676,964	5,700,275	422,698	(23,311)	0.00% 99.59%
Local Receipts:						
Motor Vehicle Excise	2,871,090	2,802,280	2,696,596	(68,810)	105,684	103.92%
Other Excise	237,423	242,620	225,000	5,197	17,620	107.83%
Penalties and Interest	276,961	230,276	325,000	(46,685)	(94,724)	70.85%
Payment in Lieu of Taxes Fees	41,234 608,241	68,540 631,423	40,000 650,000	27,306 23,182	28,540 (18,577)	171.35% 97.14%
rees Licenses and Permits	761,309	531,423 555,646	790,000	23,182 (205,663)	(18,577) (234,354)	97.14% 70.33%
Special Assessments	8,521	5,154	0	(3,367)	5,154	0.00%
Fines and Forteits	45,678	39,362	43,000	(6,316)	(3,638)	91.54%
Investment Income	198,192	484,131	125,000	285,939	359,131	387.30%
Miscellaneous Recurring Bond Premium	<u> </u>		5,404	0	(5,404) 0	0.00% 0.00%
Total	5,048,649	5,059,432	4,900,000	10,783	159,432	103.25%
Transfers from other funds:						
Fund 24-Ambulance	615,000.00	635,500.00	635,500	20,500.00	-	100.00%
Fund 24-Council on Aging	2,190.00	2,250.00	2,250	(27.000.00)	-	100.00%
Fund 24-Tranfer Station Fund 24-Recreation	37,000.00 29,495.00	46,849.00	0 46,849	(37,000.00) 17,354.00	•	0.00% 100.00%
Fund 24-Recreation Fund 24-Recreation-Fields	4.J; 7.J.J. 1.0.0	46,849.00 6,750.00	46,849 6,750	\$5,00 -1 00		*******
Fund 25-Food Service	229,376.00	184,691.00	184,691	(41,966.00)		100.00%
Fund 25-BASE	226,657.00	210,690.00	210,690	(10,719.00)	-	100.00%
Fund 25-TCW Fund 25-Full Day Kinder	221,409.00 47,022.00	224,241.00 71,282.00	224,241 71,282	177,219.00 (310,378.00)	•	100.00% 100.00%
Fund 25-Full Day Kinder Fund 61-Water	47,022.00 381,660.00	71,282.00 383,537.00	71,282 383,537	(340,370.00)	-	100.00%
Fund 62-Septage	•	•	•	•	•	0.00%
Fund 63-Wastewater	28,831.00	94,965.00	94,965	•	•	100.00%
Total	1,818,640.00	1,860,755.00	1,860,755	(184,990.00)	0	100.00%
Total Budgeted Revenue	76,470,621	80,875,488	81,130,877	4,177,762	(255,389)	99.69%
Unbudgeted Revenue:	70,710,022	00,073,700	04,430,677	4,477,704	(400,000)	- در در ۱۰ و در
Tax Title Liens	286,976	248,763		(38,213)		0.00%
Prior Year RE collections	405,907	393,167		(38,213) (13,740)	-	0.00%
Fund 24-Recreation-New FY 17 accounts	7,666	,	•	(7,666)	•	0.00%
Account Closeout	19,343	72,821	•	•	•	
School Funds OPEB	50,000	50,000	-	· (2-2-2)	•	
Wastewater / Library Agreement	2,207	764 751		(2,207) (61,826)	764 751	0.00%
Total Unbudgeted Revenue	773,099	764,751		(61,826)	764,751	V10-
Total All Revenue	77,243,720	81,640,239	81,130,877	4,115,936	509,362	100.63%
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	FINAL			FISCAL 2019	Turnb
DEPARTMENT	FISCAL 2019 BUDGET	FISCAL 2019 ACTUAL	FISCAL 2019 ENCUMBRANCE	VARIANCE BUDGET / ACTUAL	as S Budg
PET ANTIMENT	50501.		ENCOMBINATOR	DODGET, MOTORIE	Duul
SELECTMEN	91,000.00	89,989.00		1,011.00	1.
TOWN OFFICE SALARY	493,281.00	459,087.00		34,194.00	6
TOWN OFFICE SALARY	85,500.00	80,748.00	4,354.00	398.00	0
PERSONNEL BOARD SALARY	5,000.00	5,000.00	4,334.00	350.00	
PERSONNEL BOARD EXPENSES	10,000.00	9,950.00	_	50.00	
INANCE SALARY	372,393.00	368,245.00	_	4,148.00	
INANCE EXPENSE	59,615.00	57,670.00	1,050.00	895.00	
ASSESSOR SALARY	263,124.00	241,888.00	-	21,236.00	
ASSESSOR EXPENSES	57,200.00	40,895.00	3,914.00	12,391.00	2:
REASURER SALARY	199,698.00	199,695.00	:	3.00	
REASURER EXPENSES	50,800.00	50,494.00	-	306.00	
EGAL	332,000.00	314,407.00	17,154.00	439.00	(
NFORMATION TECH SALARY	147,140.00	141,556.00	=	5,584.00	
NFORMATION TECH EXPENSES	662,905.00	505,231.00	43,263.00	114,411.00	17
OWN CLERK SALARY	145,151.00	140,751.00	=	4,400.00	1
OWN CLERK EXPENSES	17,160.00	11,966.00	-	5,194.00	30
LECTIONS SALARY	12,591.00	12,541.00	-	50.00	
LECTIONS EXPENSES	38,090.00	37,622.00	-	468.00	
EGISTRAR SALARY	1,075.00	1,075.00	-		
EGISTRAR EXPENSES	4,625.00	3,535.00	-	1,090.00	2
ONSERVATION SALARY	193,993.00	184,047.00	-	9,946.00	
CONSERVATION EXPENSES	42,825.00	25,270.00	12,647.00	4,908.00	1:
PLANNING SALARY	111,253.00	103,824.00		7,429.00	
PLANNING EXPENSES	7,005.00	4,574.00	1,060.00	1,371.00	19
URVEYOR SALARY	• 17	~		-	
URVEYOR EXPENSES	140	-	22 2		
ACILITIES SALARY	273,867.00	271,017.00	*	2,850.00	
ACILITIES EXPENSES	811,700.00	738,821.00	58,412.00	14,467.00	
MISC COMMITTEES	47,275.00	37,916.00	6,876.00	2,483.00	!
TOTAL GENERAL GOVERNMENT	4,536,266.00	4,137,814.00	148,730.00	249,722.00	
	1 02203103	0.000.000.00			
OLICE SALARY	2,665,664.00	2,595,864.00	2 252 25	69,800.00	
OLICE EXPENSES	299,536.00	271,794.00	2,969.00	24,773.00	
DINT COMMUNICATIONS SALARY	526,915.00	516,596.00	4 257 26	10,319.00	
DINT COMMUNICATIONS EXPENSES	31,600.00	25,148.00	1,357.00	5,095.00	10
MERGENCY MANAGEMENT	16,000.00	15,960.00	-	40.00	
OG OFFICER	24,000.00	23,999.00	-	1.00	
IRE SALARY IRE EXPENSES	2,755,820.00	2,697,846.00	- 757.00	57,974.00 10,909.00	
UILDING & ZONING SALARY	268,850.00 304,425.00	257,184.00 282,065.00	757.00	22,360.00	
UILDING & ZONING SALARY UILDING & ZONING EXPENSES	19,000.00	17,447.00	309.00	1,244.00	
UILDING & ZUNING EXPENSES	19,000.00	17,447.00	309.00	1,244.00	
TOTAL PUBLIC SAFETY	6,911,810.00	6,703,903.00	5,392.00	202,515.00	2
VAYLAND PUBLIC SCHOOLS	40,524,035.00	40,131,099.00	373,671.00	19,265.00	
MINUTEMAN REGIONAL SC	199,452.00	180,901.00	815.00	17,736.00	
TOTAL EDUCATION	40,723,487.00	40,312,000.00	374,486.00	37,001.00	

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DEPARTMENT	FISCAL 2019 BUDGET	FISCAL 2019 ACTUAL	FISCAL 2019 ENCUMBRANCE	VARIANCE BUDGET / ACTUAL	as % Budge
DEFACTIVENT	BODGET	ACTUAL	ENCOMBRANCE	BODGET / ACTUAL	Duuge
HIGHWAY SALARY	1,096,397.00	1,007,074.00	343.00	88,980.00	8.1
HIGHWAY EXPENSES	668,900.00	574,195.00	75,746.00	18,959.00	2.8
ENGINEERING SALARY	336,193.00	335,292.00		901.00	1
ENGINEERING EXPENSE	44,510.00	18,793.00	5,606.00	20,111.00	075020
SNOW REMOVAL SALARY	169,000.00	168,415.00	-	585.00	0.3
SNOW REMOVAL EXPENSES	411,000.00	390,402.00		20,598.00	5.0
TRANSFER STATION	40,000.00	8,193.00	22,630.00	9,177.00	22.9
PARKS SALARY	637,566.00	605,531.00		32,035.00	5.0
PARKS EXPENSES	399,800.00	265,010.00	80,290.00	54,500.00	13.6
TOTAL PUBLIC WORKS	3,803,366.00	3,372,905.00	184,615.00	245,846.00	6.4
BOARD OF HEALTH SALARY	729,588.00	722,273.00		7,315.00	1.0
			1 267 00		
BOARD OF HEALTH EXPENSES	182,965.00	155,106.00	1,267.00	26,592.00	14.5
VETERANS SERVICES	48,000.00	33,959.00	S.	14,041.00	29.2
C.O.A. SALARY	234,225.00	227,296.00	S.	6,929.00	2.9
C.O.A. EXPENSES	59,280.00	58,736.00	158.	544.00	0.9
YOUTH SERVICES SALARY	214,360.00	188,246.00	1.50	26,114.00	12.1
YOUTH SERVICES EXPENSES	6,225.00	4,850.00		1,375.00	22.0
TOTAL HEALTH / HUMAN SERVICES	1,474,643.00	1,390,466.00	1,267.00	82,910.00	5.6
LIBRARY SALARY	839,020.00	803,599.00	-	35,421.00	4.2
LIBRARY EXPENSES	266,467.00	263,660.00	14.00	2,793.00	1.0
RECREATION EXPENSE			8,637.00	2,793.00	1.0
RECREATION SALARY	44,839.00 166,626.00	36,202.00 157,219.00	8,637.00	9,407.00	5.6
icheanon saean	100,020.00	137,213.00		3,407.00	5.0
TOTAL CUTURAL	1,316,952.00	1,260,680.00	8,651.00	47,621.00	3.6
DEBT	7,259,557.00	7,218,934.00	-	40,623.00	0.5
RETIREMENT ASSESSMENT	4,648,984.00	4,648,984.00		- 1	0.0
JNCLASSIFIED	-				#DIV/
NSURANCE GENERAL	718,607.00	718,606.00	_	1.00	0.0
NSURANCE 32B	7,450,622.00	7,268,462.00	2,700.00	179,460.00	2.4
MEDICARE TAX	682,451.00	681,960.00	2,700.00	491.00	0.0
	53,800.00	51,769.00		2,031.00	3.7
JNEMPLOYMENT			20.00	(\$100mm, 200mm)	1,500
POLICE / FIRE DISABILITY	1,200.00	482.00	20.00	698.00	58.1
RESERVE FOR SALARY ADJ		- -	1 420 00	,	#DIV/
OCCUPATIONAL HEALTH	8,000.00	6,580.00	1,420.00	40.074.00	0.0
BUY BACK	43,200.00	33,129.00	(₹#.	10,071.00	23.3
TOWN MEETING	115,000.00	114,998.00		2.00	0.0
STREET LIGHTING	95,000.00	69,570.00	10,349.00	15,081.00	15.8
SCHOOL BUS PARKING	30,000.00		-	30,000.00	
RESERVE FUND	0 22,000.00	*	10.00	22,000.00	100.0
9,631,				-	
9,631, TOTAL UNCLASSIFIED / OTHER	21,128,421.00	20,813,474.00	14,489.00	300,458.00	1.4
,					
RANSFER TO OTHER FUNDS-Capital					
ransfer to Fund 40-Capital	2,041,720.00	2,041,720.00	-	- 1	0.0
Fransfer to Fund 41-Capital	155,000.00	155,000.00		-	0.0
ransfer to Fund 61-interest				- 1	
Recreation Transfer	-	-		- 1	1
OVERLAY	266,250.00	-		266,250.00	100.0
RANSFER TO OPEB	492,819.00	492,819.00			0.0
TOTAL TRANSFERS	2,955,789.00	2,689,539.00		266,250.00	9.0
STATE ASSESSMENTS & CHARGES	223,333.00	235,132.00	-	(11,799.00)	-5.2
				•	
					1111250
TOTAL UNAPPROPRIATED	223,333.00	235,132.00	-	(11,799.00)	-5.2
					1
Totals	83,074,067.00	80,915,913.00	737,630.00	1,420,524.00	1.7

FISCAL 2018 FISCAL 2018 ENCUMBERED UNENCUMBERED CARRYFORWARD CARRYFOR	Fig. 16 Fig.				Fiscal 20	Town of Wayland Fiscal 2019 Total Revenue and Expenditures-GAAP	enditures-GAAP				
Figure F	Figure F					Story and an					
Figure F	Final			FISCAL 2019 BU	DGET TO ACTUAL			FISCAL 20	18 ROLLOVER BUDGET	TO ACTUAL	
Control Cont	Control Cont		Final	OTY.		FY 2019 Total (Uncollected) /	FISCAL 2018	FISCAL 2018	ENCUMBERED	UNENCUMBERED	COMBINED
September Sept	1,256,247 68,778,377 10,4 10,	REVENUES:	rading	Actual	Encumprance	Unspent	CARRYFORWARD	ACTUAL	CARRYFORWARD	CARRYFORWARD	FY 18 / FY 17
Fig. 25.00 See See See See See See See See See S	## 5,700,275 \$157,656 n/n in (1531) ## 5,700,275 \$157,657 n/n in (1531) ## 5,700,275 n/n in (1531)	Taxation-net of overlay	68.669.847	68.278.337	e/a	(012 595)	,	, i	ş		
Strong Cherry Strong Cherr	Second Control	State Aid:	5,700,275	5,676,964	e/u	(22,311)	F/1	p/u	e/u	e/u	(391,510)
1,565,756 1,560,755.00 n/d 764,552 1,60,755.00 n/d 1,60,755	Second that Finds 1867,355	Local Receipts	4,900,000	5,059,432	n/a	159,432	e/u	e/u	e/c	n/a	(118,8311)
Packer P	1,595,720	Transfers From Other Funds	1,860,755	1,860,755.00	п/а	0	u/a	e/E	e/u	e/u	754,551
1,556,720	1,356,720	Non Budgeted Revenue	•	764,751	n/a	764,751	n/a	e/u	e/u	s/:	764.751
Revenues 82,2807,817 81,560,239 1/4 1/	Secretarium	Free Cash	1,596,720	ŧ	e/u	,	e/u	n/a	n/a	n/a	n/a
Revenues R2,207,317 R1,502.39 India	Revenues R2,507,317 R1,502,239 T/3	Overlay			n/a	•	n/a	n/a	n/a	n/a	n/a
Feverinus R.2.807,817 R.1.560,239 S.593.62 S.2.293.62	Feverines R2,807,817 S1,640,239 S19,946 S19,940 S19,94	Poud Fremium	80,220		u∕a	, -	n/a	n/a	n/a	e/u	e/u
Fig. 200 Continuent	Concernment 4,545,266 4,137,814 148,730 249,722 308,339 195,783 0 112,556 11	Total Revenues	82,807,817	81,640,239	,	509.362	,		7444		00 200
High Registry	Property		CANALA MILLER TO THE RESIDENCE OF THE PARTY	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS						*	M.205,500
Fig. 1, 13, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	Second	EXPENDITURES:									
Fig. 1	Fig. 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	General Government	4,536,266	4,137,814	148,730	249.722	956 805	195 783	c	44	0.00
1,3450 1,4450 1	40,524,035 40,131,099 374,486 18,450 50,135 393,331 4,149 113,074 159,422 180,001 8415 17,386 139,331 4,149 113,074 159,432 130,001 8415 130,001 8415 131,074 131,074 147,453 1339,466 1,267 82,910 12,361 17,381 1,396,485 147,453 1339,466 1,267 82,910 12,361 17,381 1,396,485 15,289,537 7,218,934 4,48,946 9,219,880 8,945,556 14,489.00 2,299,835 309,466 9,466 9,466 17,00 ther Funds 492,819 492,819.00 2,196,720	Public Safety	6,911,810	6,703,903	5.392	202,515	16 311	1114		15 103	302,278
ans Reg School 199,452 180,901 815 17,736 17,736 17,736 17,736 184,615 245,319 218,354 0 27,555 17,5	an Reg School 199,422 180,901 815 17,736 246,319 218,344 0 27,955	Education	40,524,035	40,131,099	374,486	18,450	501.256	393.331	991 2-	75,13/	717,112
Oriks 3,803,366 3,372,905 184,615 245,846 246,319 218,354 0 27,955 3.75 An Human Services 1,476,433 1,267 4,526 8,521 47,521 1,738 0 27,355 A County Assessments 1,256,922 1,260 8,651 47,621 2,329 0 2,329,00 A County Assessments 7,23,333 225,132 8,518,934 46,83,94 6,648,94 6,648,94 6,648,94 6,648,94 6,648,94 9,466	Orks 3,803,366 3,372,905 194,615 245,846 246,319 218,354 0 27,955 3.74 And Human Services 1,474,643 1,267 8,521 4,262 1,718 0 27,395 1,166,83 A County Assessments 1,346,525 1,267,304 8,651 47,621 2,329 0 0 2,339,00 A County Assessments 7,239,557 2,136,334 40,623 40,623 2,329,00 2,339,00 0 0 0 2,339,00 Vrice 4,648,984 4,648,984 4,648,984 4,648,984 1,4489,00 259,835 309,486 9,466 0	Minuteman Reg School	199,452	180,901	815	17,736	,				17 726
Human Services 1,474,643 1,390,466 1,267 82,910 12,361 1,718 10,643 10,643 1,390,466 1,267 82,910 12,361 1,718 10,643 10,643 10,643 1,718 10,643 10,643 1,718 10,643 10,643 1,718 1,	Human Services 1,474,643 1,390,466 1,1267 82,910 12,361 1,718 10,643 10,643 10,643 11,799 1,326,680 8,651 4,622 1,2329 1,718 0 2,329,00 1,326,532 1,260,680 8,651 4,642,984 4,648,984 4,92,819 492,819	Public Works	3,803,366	3,372,905	184,615	245,846	246,319	218,354	O	27 955	105/17
1316,552 1,260,860 8,651 47,621 2,329 0 2,329,00 County Assessments 1,246,534 1,260,860 8,651 47,621 1,799 1,299,533 1,200,894 1,489,00 1,489,00 1,299,835 1,489,00 1,396,720 1,396,720 1,396,721 1,39	1,316,352 1,560,880 8,651 47,621 2,329 0 2,329,00	Health and Human Services	1,474,643	1,390,466	1,267	82,910	12,361	1,718	•	10,643	93.553
d County Assessments 223,333 225,132 -11,799 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	d County Assessments	Culture and Recreation	1,316,952	1,260,680	8,651	47,621	2,329		0	2,329,00	49,950
Fied 7,289,557 7,289,554 40,623	Fied 7,259,557 7,218,934 40,623 - 40,623 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	State and County Assessments	223,333	235,132		-11,799	•	•	,		-11,799
Penditures 4,648,384 4,6	Penditures Penditures 1,196,720 2,196,834 4,648,984 1,489,00 2,59,835 309,466 9,466 - 300,000 1,000 1,196,720 2,196,720 2,196,720 2,196,720 2,196,720 2,196,720 2,196,720 2,196,720 2,196,720 2,196,720 300,000 300,000	Debt Service	7,259,557	7,218,934		40,623	•		0	0	40,623
Penditures Penditures F. 1.19,880 B,945,556 14,489.00 255,835 305,466 - 300,000 Penditures F. 1.0 Other Funds 492,819 492,819.00 - 1,196,720	Penditures Penditures F. 19,219,880 B,945,556 14,489.00 2559,835 305,466 - 300,000 Penditures F. 10 Other Funds 492,819 492,819.00 F. 196,720 2,196,720 82,807,817 80,915,913 738,445 82,807,817 80,915,913 738,445 819,776 4,149 580,754	Pension	4,648,984	4,648,984		•		,	•	•	٠
FTO Other Funds 492,819 492,819.00	Penditures 1 To Other Funds 492,819 492,819.00 1	Chicassinea	9,219,880	8,945,556	14,489.00	259,835	309,466	9,466	,	300,000	559,835
To Other Funds 492,819 492,819.00	to Other Funds 492,819 492,819.00	Other Expenditures	,	٠	•	,	1	•	•	•	•
17 Other Funds 492,819 492,819.00	17 Other Funds 492,819 492,819.00										
to Other Funds-Capital 2,196,720 2,196,720 22,807,817 80,915,913 738,445 880,754 1,396,381 819,776 4,149 580,754	to Other Funds-Capital 2,196,720 2,1	Transfers To Other Funds	492,819	492,819.00	٠	•	,	,	•	•	•
82,807,817 80,915,913 738,445 1,153,459 1,396,381 819,776 4,149 580,754	82,807,817 80,915,913 738,445 1,153,459 1,396,381 819,776 4,149 580,754	Transfer to Other Funds-Capital	2,196,720	2.196.720	1	•	,				
80,915,913 738,445 280,754 1,396,381 819,776 -4,149 580,754	80,915,913 738,445 280,754 1,396,381 819,776 4,149 580,754	Overlay			•	•		•	•	,	
80,915,913 738,445 1,153,459 1,396,381 819,776 -4,149 580,754	80,915,913 738,445		0.00								•
			82,807,817	80,915,913	738,445	1,153,459	1,396,381	819,776	-4,149	580,754	1,734,213

Town of Wayland Fiscal 2019 Health Insurance Report- thru June 2019

J. aara	Fiscal 2019 Budget	Actual Total Expense	% Of Budget Spent	Estimated Turnback	% of Total Unspent
2019					
Health Insurance	7,207,600.00	6,900,436.72	95.74%	307,163.28	4.26%
Incentive Waiver	232,600.00	229,443.01	98.64%	3,156.99	1.36%
Life Insurance	18,000.00	16,262.60	90.35%	1,737.40	9.65%
Other Expenses	65,200.00	124,240.58	190.55%	(59,040.58)	-90.55%
	7,523,400.00	7,270,382.91	96.64%	253,017.09	3.36%

Fiscal 2019- Reserve Fund	
6/30/2019	
FY 2019 Budget	250,000
Year to date transfers:	
real to date transfers.	
Rivers Edge Asbestos	(40,000)
Legal Settlement	(88,000)
Transfer Station	(100,000)
Adjusted balance:	22,000
	:
Available budget:	22,000

FREE CASH ANALYSIS		lune	luno	
		June Final	June Final	
6/30/2019		0.300.0000	8.23.3.33.5	
		2018	2019	
<i>t</i>		Actual	Estimated	
Free Cash Balance beginning year:		7,299	7,197	
Uses of Free Cash				
Current year increase				
Art-9 STM High School Part 1		(152)		
Snow & Ice ATM 2018		(300)	-	
Town Meeting-ATM 2018		(75)	-	
COA Design		(470)		
Capital Projects subsequent year		(1,126)	(1,489)	
DOR adjustments- various fund deficits		(157)	-	
Net change in overlay				
	Total	(2,280)	(1,489)	
Sources of Free Cash	iotal	(2,280)	(1,403)	
Sources of Free cash				
Net change in year to year overlay		(305)	(225)	
Amortization of MSBA		5	5	
Prior year recovery		284	158	
Current year unbudgeted revenue				
OPEB transfers to General Fund		50	50	
Tax Liens		286	248	
RE & PP Prior Year collections		406	395	
Account closeouts		81	73	
Bond Premium Adjustments		(263)	80	
Bond Premium Adjustments		445		
Learnessen on State Control of the State Control o		90		
Current year excess revenue over budget				
Real Estate / Personal Property		(317)	(391)	
State Aid		(12)	(23)	
Local Reciepts		602	159	
Transfers from other funds		(43)	-	
Revenue Audit Adjustment		(41)	(21)	
Prior year rollover appropriation turnback		562	580	
Turnbacks-Current Year (Equals 1.50% of CY Budget)		348	1,154	
	Total	2,178	2,242	
	. 0 (01			
Free Cash Balance Beginning Of Next Fiscal Year		7,197	7,950	
			9.43%	

•	Fiscal 2019 Budget	Físcal 2019 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2018 Actual	\$ Variance FY 19 / FY 18
	25,000	20,367	81.47%	(4,633)	27,086	(6,719.0
	3,507,574	3,164,543	90.22%	(343,031)	3,217,521	(52,978.0
	120,000	102,580	0.00%	(17,420)	115,559	(12,979.0
	295,000	298,496	101.19%	3,496	310,156	(11,660.0
	31,000	19,929		(11,071)		6,557.0
	43,299	44,167		868		1,407.0
	5,000				6,845	9,252.0
	•	-			•	•
						51,362.0
Total	4,026,873	3,717,541	92.32%	(309,332)	3,733,299	(15,758.0
	762.296	744.874	97.71%	17.422	675,988	68,886.0
						(184,614.
			98.88%			(40,419.0
	383,537	383,537.00	0.00%	-	381,660	(1,877.0
	7,635	7,635.00	0.00%		3,475	(4,160.0
Total	4,026,873	3,429,352	85.16%	597,521	3,579,462	(162,184.0
R CAPITAL						
	190,000	190,000	100.00%	-	390,000.00	0.00
geted expense	190,000.00	190,000.00		-	390,000.00	200,000.0
	190,000.00	•	-	-	-	
otal YTD Revenues	4,216,873	3,717,541	88.16%	(499,332)	3,733,299	(15,758.0
l YTD Expenditures	4,216,873	3,619,352	85.83%	597,521	3,969,462	(350,110.0
	R CAPITAL geted expense	120,000 295,000 31,000 43,299 5,000 - Total 762,296 1,566,142 1,307,283 383,537 7,635 70tal R CAPITAL 190,000 190,000.00 190,000.00	3,507,574 3,164,543 120,000 102,580 295,000 298,496 31,000 19,929 43,299 44,167 5,000 16,097 - 0 - 51,362 Total 4,026,873 3,717,541 762,296 744,874 1,566,142 1,000,650 1,307,263 1,292,656 383,537 383,537,03 7,635 7,635,00 7 total 4,026,873 3,429,352 R CAPITAL 190,000 190,000.00 190,000.00	3,507,574 3,164,543 90.22% 120,000 102,580 0.00% 295,000 298,496 101.19% 31,000 19,929 64.29% 43,299 44,167 102.00% 5,000 16,097 0.00% - 0 0.00% - 51,362 0.00% 7 0.00% - 51,362 0.00% 7 0.00% 1,000,650 63.89% 1,307,263 1,292,656 98.88% 383,537 383,537.00 0.00% 7,635 7,635 7,635.00 0.00% 7,635 7	3,507,574 3,164,543 90.22% (343,031) 120,000 102,580 0.00% (17,420) 295,000 298,496 101.19% 3,496 31,000 19,929 64.29% (11,071) 43,299 44,167 102.00% 868 5,000 16,097 0.00% 1,097 - 0 0.00% 0 - 51,362 0.00% 51,362 Total 4,026,873 3,717,541 92.32% (309,332) 762,296 744,874 97.71% 17,422 1,566,142 1,000,650 63.89% 565,492 1,307,263 1,292,656 98.88% 14,607 383,537 383,537.00 0.00% - 7,635 7,635.00 0.00% - Total 4,026,873 3,429,352 85.16% 597,521	3,507,574 3,164,543 90.22% (343,031) 3,217,521 120,000 102,580 0.00% (17,420) 115,559 295,000 298,496 101.19% 3,496 310,156 31,000 19,929 64.29% (11,071) 13,372 43,299 44,167 102.00% 868 42,760 5,000 16,097 0.00% 11,097 6,845 0 0.00% 0 51,362 0 0.00% 51,362 Total 4,026,873 3,717,541 92.32% (309,332) 3,733,299 Total 4,026,873 1,292,656 98.88% 14,607 1,333,075 383,537 383,537.00 0.00% 3,475 Total 4,026,873 3,429,352 85.16% 597,521 3,579,462 R CAPITAL

Town of Wayland, M	lassachusetts
Wastewater Enter	
Fiscal 20:	19
June 30,20	N19

		Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Callected / Expended	\$ Variance Budget / Actual	Fiscal 2018 Actual	\$ Variance FY 19 / FY 18
Operating Revenue:							
Penalties and Interest		=	502	0.00%	502	443	59
Wastewater User Charges		283,063	263,079	92.94%	-19,984	202,864	60,21
Llens			1,506	0.00%	1,506	3,392	-1,88
Betterments		43,247	22,383	51.76%	-20,864	22,383	
Betterment Interest		5,256	2,243	42.68%	-3,013	3,363	-1,12
Betterment paid in advance	•	•	E4.007	0.00% 0.00%	0 54,997	0 24,336	30,66
Unapportioned WW betterment To		•	54,997 2,355	0.00%	2,355	24,336 1,065	1,29
Unapportioned WW betterment TO WW Betterment TC RE	-uit	238,077	187,944	0.00%	-50,133	191,454	-3,51
WW Betterment TC Int		165,506	145,406	0.00%	-20,100	157,457	-12,05
Interest on Savings		103,300	11,143	0.00%	11,143	6,731	4.41
Misc. revenue		_	6,150	0.00%	6,150	76,977	-70,82
Fund Balance Reserve		60,000	0,130	0.00%	0,130	50,085	-50,08
ruitu balance Reserve	Total	795,149	697,708	87.75%	(37,441)	740,550	(42,84)
	,,,,,					one of the state o	
Operating Expenditures Personal Services Expenditures Funded Debt		26,500 221,598 452,086	29,531 178,711 458,103	0.00% 80.65% 101.33%	(3,031) 42,887 (6,017)	28,666 216,589 453,920	865 (37,878 4,183
	Total	700,184	666,345	95.17%	33,839	699,175	(32,830
Other Financing Sources / { Uses } Transfers to General Fund		94,965.00	94,965.00	0.00%	-	•	94,965.00
	Total	94,965.00	94,965.00	0.00%	-		94,965.00
	Total YTD Revenues	795,149	697,708	87.75%	(37,441)	740,550	(42,84)
Tota	al YTD Expenditures	795,149	761,310	95.74%	33,839	699,175	62,135
FUND BALANCE Undesignated Fund balance Current outstanding encumbrance YTD expenditures (Current Year & YTD revenues Undesignated Fund balance-			2019 1,415,975 - (763,898) 697,708 1,349,785				

Fig. 10 Fig.				Town of Major Comparision	Town of Wayland, Massachusetts Major Town Revolving Funds Comparision Report: Q4 2019 to Q4 2018	5 1				
Fig. 25 Comparison of control	Total Annual Control of the Control		24220900	WWW.	2	24494000			2455200M	
Table Tabl		Amub	ulance Revolving Fur	P	Tran	sfer Station Fund		Rei	creation Revolving Fu	pu
1,000,000 1,00	•	FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance	FY 2019 Actual	1745.00C	FY 13 / FY 18 Variance	FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance
144738 144738 144738 144738 144738 144743 144738 144743 144738 144743 1	Beginning Fund Balance-7/01/18	570,729	1,070,106	(499,377)	1,962	88,295	(86,333)	587,733	809,608	(109,875)
1,10,10 1,10	REVENUE:									
100 100	Revenue from services :	744,738	635,117	109,621	367,529	326,067	41,462	5000 E	-	
1,000,000 1,00	Revenue from programs:									
Total Column Co	Beach	•	•		•		1	•	553.00	(553)
1,0,0,0,0 1,0,	Boat Rentals Facility Rentals			•				7,645	6,040.00	
100 100	Snack Bar Beach Other		, ,	• •		• 1	ı	10,635	11,476.00	(841)
1001 1002	Day Passes Membershins	• 1	•	1		•	•	30,205	20,855.00	Ġ
1901 1901	Field Permits			•	,	•		70,012	76,065.00	0
1,1,2,1,1,1,1,2,1,2,1,2,2,2,2,2,2,2,2,2	Summer Camps Youth Programs	. ,			•	•	ı	301,302	307,363	(6,061)
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Adult Programs	•					1 . 1	190,125	184,382	5,743
1,000 1,000,00	Lessons Misc revenue				•			4,728	2,250	2,478
13,500 1	Pre K Programs	•	•			•		34,744	33,634	1,110
Total S60,000 1,060,000 (134,32) (134,42) (134,52) (Seasonal events	•	•	•		•	L	33,980 17 520	29,822	4,158
Fotal 61,062 74,494.00 (13,432) 149,138 260,565 (111,477) 715,701 511,226 (13,432) 191,382 149,138 260,565 (111,477) 715,701 511,226 (13,432) 191,382 132,382 (13,432) 191,382 132,382 (13,432) 191,382 132,382 (13,432) 191,382 132,382 (13,432) 191,382 132,382 (13,432) 191,382 132,382 (13,432) 134,382 13		7.66.738	611,363	100 001	003136					
Fig.			***************************************	470,027	676') 05	190'975	79574	810,682	753,916	36,917
61,062 74,494,00 [13,422] 149,401 151,834 [3,432] 294,913 323,071 [3,11,226] [11,427] 376,701 311,226 [31,126] [370,000] [370,000 [370,000] [370,0	EATER DELICORES									
Fig. 10 Fig.	Operating expenditures									
Total 61,062 74,494.00 (13,432) 297,539 412,399 (114,860) 671,614 8334,397	Personal Services Expenses	61,062	74,494.00		148,401	151,834	(3,433)	294,913 376,701	323,071	(28,158) (134,525)
Section 1,060,000 1,060,	Total T	61,062	74,494,00	(13,432)	297,539	412,399	(114,860)	671,614	834,297	(162,683)
Total G90,000 1,060,000 (370,000)	Other Financing Sources / (Uses)									
Total 690,000 1,060,000 (370,000)	Transfers to Other Funds	000'069	1,060,000	(370,000)	•		1	46,849.00	29,495.00	17,354
PRevenues 744,738 635,117 109,621 367,529 325,067 41,462 810,682 753,916 spenditures 751,062 1,134,494 (383,432) 297,539 412,399 (114,660) 718,463 863,792 (0 -7/01/18 570,729 1,070,106 (489,377) 1,563 88,255 (186,332) 587,733 697,608 (0 751,062 1,134,494 (383,432) 1,09,621 367,529 325,067 41,462 810,682 733,916 (0 751,062 1,134,494 (383,432) (297,539) (1297,539) 41,462 810,682 733,916 (0 564,405 5564,405 570,729 (6,324) 71,953 571,23 587,732 (199,937) 1,953 587,732 (199,936) 587,732 (199,936) 587,732 (199,936) 587,732 587,732 587,732 (199,936) 589,936 587,732 587,732 587,732 587,732 587,732 587,732 587,732 587,732 587,732	Total	000'069	1,060,000	(370,000)	40404		10.75	46,849.00	29,495.00	17,354.00
genditures 751,062 1,134,494 (383,432) 297,539 412,399 (114,860) 718,463 863,792 (1 -7/01/18 570,729 1,070,106 (499,377) 1,563 88,255 (16,332) 587,733 697,608 (1 7/1,02 1,070,106 (499,377) 1,09,621 36,7529 326,67 41,462 80,602 733,916 (1 7/1,02 1,1,070,106 (499,377) 1,09,621 367,529 326,67 41,462 80,602 733,916 (1 7/1,02 1,134,494 (333,432) (297,539) 412,399 (709,938) 718,463 863,792 (1 564,405 570,729 (6,324) 71,953 69,930 679,935 587,732 (1	Total	1 m	į							
spenditures 751,062 1,134,494 (383,432) 297,539 412,399 (114,860) 718,463 863,792 (63,372) -7/01/18 570,729 1,070,106 (499,377) 1,963 88,259 (66,322) 587,733 697,608 (709,938) 718,462 810,682 733,916 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 718,463 863,792 (709,938) 863,792 (709,938) 718,463 863,792 (709,938) (709,938) 718,463 863,792 (709,938) <t< td=""><td>- capitalan di Linini</td><td>/##/ 38</td><td>111,cco</td><td>109,621</td><td>367,529</td><td>326,067</td><td>41,462</td><td>810,682</td><td>753,916</td><td>56,766</td></t<>	- capitalan di Linini	/##/ 38	111,cco	109,621	367,529	326,067	41,462	810,682	753,916	56,766
-7/01/18 570,729 1,070,106 (499,377) 1,963 88,255 (88,332) 587,733 697,608 (735,057 751,062 1,134,494 (383,432) (297,339) 412,399 (7709,938) 718,463 863,792 (6,324) 71,953 (6,324) 71,953 (6,324) 71,953 (6,324)	Total YTD Expenditures	751,062	1,134,494	(383,432)	297,539	412,399	(114,860)	718,463	863,792	(145,329)
Total 2017 100 100 100 100 100 100 100 100 100	Year to date Fund Balance total: Beginning Fund Balance,7701/19	BCT 072	201 000 1	Ī				;		
TOD 1350 (1709,938) 7.18,463 863,792 (1709,938) 7.18,463 8	Total YTD Revenues	744,738	635,117	109,621	367,529	326,067	41,462	810,682	753,916	56,766
566.405 \$70,729 (6,324) 71,953 1,963 69,950 679,952 \$87,732		790'75/	1,139,494	(383,432)	(8E5,785)	412,359	(356,935)	718,463	863,792	(145,329)
	Balance 06/30/19	564,405	570,729	(6,324)	71,953	1,963	066'69	679,952	587,732	92,220