



MEMORANDUM

**TO:** Board of Assessors

**FROM:** Frederic E. Turkington, Jr., Town Administrator  
John Senchyshyn, Acting Finance Director

**DATE:** November 30, 2012

**SUBJECT:** Tax Recap FY13

*Frederic E. Turkington, Jr.*  
*John Senchyshyn*

Please be advised that I certify that the following pages of the recap are complete and that no revenue has been used on any other pages of the recap.

Pages:

- A-1 Offset Receipts – N/A
- A-2 Enterprise Funds
- A-3 Revolving Funds
- A-4 CPA Fund

If you have any questions, please let us know.

**THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
TAX RATE RECAPITULATION**

FISCAL 2013

**OF  
WAYLAND**  
City / Town / District

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from IIe) \$ 74,356,000.54  
 Ib. Total estimated receipts and other revenue sources (from IIIe) 22,339,811.00  
 Ic. Tax levy (Ia minus Ib) \$ 52,016,189.54  
 Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	94.7525%	49,286,639.99	2,754,982,761	17.89	49,286,641.59
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	3.8048%	1,979,111.98	110,626,139	17.89	1,979,101.63
Net of Exempt					0.00
Industrial	0.1540%	80,104.93	4,476,700	17.89	80,088.16
<b>SUBTOTAL</b>	98.7113%		2,870,085,600		51,345,831.38
Personal	1.2887%	670,332.63	37,471,110	17.89	670,358.16
<b>TOTAL</b>	100.0000%		2,907,556,710		52,016,189.54

Board of Assessors of

**WAYLAND**

MUST EQUAL IC

City / Town / District

**NOTE : The information is preliminary and is subject to change.**

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By **Andrew Nelson**

Date :

Approved :

Director of Accounts

## TAX RATE RECAPITULATION

FISCAL 2013

WAYLAND

City / Town / District

**II. Amounts to be raised**

IIa. Appropriations (col.(b) through col.(e) from page 4)

\$ 73,150,837.00

IIb. Other amounts to be raised

1. Amounts certified for tax title purposes

0.00

2. Debt and interest charges not included on page 4

0.00

3. Final court judgements

0.00

4. Total overlay deficits of prior years

4,466.33

5. Total cherry sheet offsets (see cherry sheet 1-ER)

24,802.00

6. Revenue deficits

0.00

7. Offset receipts deficits Ch. 44, Sec. 53E

0.00

8. Authorized Deferral of Teachers' Pay

0.00

9. Snow and ice deficit Ch. 44, Sec. 31D

0.00

10. Other (specify on separate letter)

0.00

TOTAL IIb (Total lines 1 through 10)

29,268.33

IIc. State and county cherry sheet charges (C.S. 1-EC)

202,680.00

IId. Allowance for abatements and exemptions (overlay)

973,215.21

IIe. Total amount to be raised (Total IIa through IId)

\$ 74,356,000.54

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State

1. Cherry sheet estimated receipts (C.S. 1-ER Total)

\$ 4,143,279.00

2. Massachusetts school building authority payments

43,262.00

TOTAL IIIa

4,186,541.00

IIIb. Estimated receipts - Local

1. Local receipts not allocated (page 3, col.(b), Line 23)

4,175,000.00

2. Offset Receipts (Schedule A-1)

0.00

3. Enterprise Funds (Schedule A-2)

5,078,301.00

4. Community Preservation Funds (See Schedule A-4)

626,000.00

TOTAL IIIb

9,879,301.00

IIIc. Revenue sources appropriated for particular purposes

1. Free cash (page 4, col.(c))

6,074,585.00

2. Other available funds (page 4, col.(d))

2,199,384.00

TOTAL IIIc

8,273,969.00

IIId. Other revenue sources appropriated specifically to reduce the tax rate

1a. Free cash...appropriated on or before June 30, 2012

0.00

b. Free cash...appropriated on or after July 1, 2012

0.00

2. Municipal light source

0.00

3. Teachers' pay deferral

0.00

4. Other source :

0.00

TOTAL IIId

0.00

IIIe. Total estimated receipts and other revenue sources

\$ 22,339,811.00

(Total IIIa through IIId)

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from IIe)

\$ 74,356,000.54

b. Total estimated receipts and other revenue sources (from IIIe)

\$ 22,339,811.00

c. Total real and personal property tax levy (from Ic)

\$ 52,016,189.54

d. Total receipts from all sources (total IVb plus IVc)

\$ 74,356,000.54

## LOCAL RECEIPTS NOT ALLOCATED \*

## TAX RATE RECAPITULATION

WAYLAND

City/Town/District

	(a) Actual Receipts Fiscal 2012	(b) Estimated Receipts Fiscal 2013
==> 1 MOTOR VEHICLE EXCISE	2,003,729.00	2,010,000.00
==> 2 OTHER EXCISE	166,962.00	150,000.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	205,125.00	150,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	33,348.00	30,000.00
5 CHARGES FOR SERVICES - WATER	3,451,705.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	712,195.00	825,000.00
11 RENTALS	0.00	0.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	0.00	0.00
17 LICENSES AND PERMITS	769,814.00	725,000.00
18 SPECIAL ASSESSMENTS	10,725.00	5,000.00
==> 19 FINES AND FORFEITS	89,603.00	55,000.00
==> 20 INVESTMENT INCOME	222,344.00	225,000.00
==> 21 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
22 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	0.00	0.00
<b>23 TOTALS</b>	<b>\$ 7,665,550.00</b>	<b>\$ 4,175,000.00</b>

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2013 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2012 estimated receipts to FY2013 estimated

**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**WAYLAND**

**FISCAL 2013**

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a)  Total Appropriations of Each Meeting	(b) **  From Raise and Appropriate	(c)  From Free Cash See B-1	(d)  From Other Available Funds See B-2	(e)  From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) ***  Revolving Funds (See A-3)	(g)  Borrowing Authorization
04/09/2012	2012	29,585.00	0.00	29,585.00	0.00	0.00	0.00	0.00
04/10/2012	2013	69,805,252.00	58,637,567.00	4,800,000.00	2,199,384.00	4,168,301.00	1,000,000.00	0.00
04/10/2012	2013	1,665,000.00	535,000.00	220,000.00	0.00	910,000.00	0.00	2,555,000.00
04/11/2012	2013	725,000.00	0.00	725,000.00	0.00	0.00	0.00	0.00
04/12/2012	2013	180,000.00	0.00	0.00	0.00	180,000.00	0.00	0.00
04/12/2012	2013	360,000.00	0.00	270,000.00	0.00	90,000.00	0.00	0.00
04/12/2012	2013	356,000.00	0.00	0.00	0.00	356,000.00	0.00	0.00
04/23/2012	2013	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
<b>Totals</b>		73,150,837.00	59,172,567.00	6,074,585.00	2,199,384.00	5,704,301.00		
		Must Equal Cols. (b) thru (e)						



**Town of Wayland**  
41 COCHITUATE ROAD  
WAYLAND MASSACHUSETTS 01778  
www.wayland.ma.us TEL. 508-358-3788

**OFFICE STAFF**

Ellen M. Brideau, MAA Director Assessing  
Denise Ellis, Assistant Assessor  
Jessica Marchant, Administrative Assessor  
Savitri Ramgoolam, Department Assistant

**BOARD OF ASSESSORS**  
Bruce Cummings, Chairman  
Susan Rufo, Vice Chairperson  
Jayson Brodie  
Molly Upton  
Zachariah L. Ventress

November 26, 2012

Andrew S. Nelson  
DOR/DLS  
Bureau of Accounts  
67 Millbrook St  
Worcester, MA 01606

Re: FY 2013 Tax Recap  
Overlay Deficits of Prior Years

Dear Mr. Nelson,

This is to advise you that overlay deficit reported on page 2 of the Fiscal Year 2013 Tax Rate Recapitulation form is a result of funds abated for outstanding uncollectable personal property tax for Fiscal Year 2003 in the amount of \$707.56, Fiscal Year 2004 in the amount of \$3,242.14 and Fiscal Year 2005 in the amount of \$516.63 for a total of \$4,466.33.

The Board of Assessors voted, on September 6, 2011, to abate these outstanding taxes.

Sincerely,

Board of Assessors  
Town of Wayland

*Susan Rufo*  
*Jayson Brodie*  
*Molly Upton*

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2013

**WAYLAND**  
City / Town / District

**A-2(1ST)**

Type of enterprise fund/statutory reference

Fund Description : WASTEWATER

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$302,704.00	\$431,252.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$302,704.00	\$431,252.00	
Retained earnings appropriated **	\$0.00	\$203,908.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$302,704.00	\$635,160.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$302,704.00	\$635,160.00	Part IIIB, line 3

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information is preliminary and is subject to change.**



WAYLAND

City or Town

A-2(1ST)

Types of Enterprise Fund

WASTEWATER

Fund Description

## 2. Total costs appropriated

## a. Costs appropriated in the enterprise fund

SAL &amp; WAGES

\$0.00

EXPENSES

\$635,160.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$635,160.00

2a

## b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00

2b

Total costs

\$635,160.00

2a+2b

## 3. Calculation of subsidy (see instructions)

Revenue and available funds

\$635,160.00

(Part 1 col b)

Less : Total costs

\$635,160.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

## 4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$635,160.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$635,160.00

(Must equal total part 2a)

**NOTE : The information is preliminary and is subject to change.**



**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2013

**WAYLAND**  
City / Town / District

**A-2(2ND)**

Type of enterprise fund/statutory reference

Fund Description : SEPTAGE

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$627.00	\$0.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$627.00	\$0.00	
Retained earnings appropriated **	\$0.00	\$32,807.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$627.00	\$32,807.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$627.00	\$32,807.00	Part IIIB, line 3

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information is preliminary and is subject to change.**

WAYLAND  
City or Town

A-2(2ND)  
Types of Enterprise Fund

SEPTAGE  
Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES

\$0.00

EXPENSES

\$32,807.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterpr available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$32,807.00

2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00

2b

Total costs

\$32,807.00

2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds

\$32,807.00

(Part 1 col b)

Less : Total costs

\$32,807.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$32,807.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$32,807.00

(Must equal total part 2a)

**NOTE : The information is preliminary and is subject to change.**

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

**Fiscal Year 2013**

**WAYLAND**  
City / Town / District

**A-2(3RD)**

Type of enterprise fund/statutory reference

Fund Description : WATER SURPLUS

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$3,451,705.00	\$2,500,334.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$3,451,705.00	\$2,500,334.00	
Retained earnings appropriated **	\$0.00	\$0.00	
Other enterprise available funds	\$2,112,431.00	\$1,910,000.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$5,564,136.00	\$4,410,334.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$5,564,136.00	\$4,410,334.00	Part IIIB, line 3

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information is preliminary and is subject to change.**

WAYLAND

City or Town

A-2(3RD)

Types of Enterprise Fund

WATER SURPLUS

Fund Description

## 2. Total costs appropriated

## a. Costs appropriated in the enterprise fund

SAL &amp; WAGES

\$1,025,675.00

EXPENSES

\$2,474,659.00

CAPITAL OUTLAY

\$910,000.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$4,410,334.00 2a

## b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$4,410,334.00 2a+2b

## 3. Calculation of subsidy (see instructions)

Revenue and available funds

\$4,410,334.00

(Part 1 col b)

Less : Total costs

\$4,410,334.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

## 4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$4,410,334.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$4,410,334.00

(Must equal total part 2a)

**NOTE : The information is preliminary and is subject to change.**

**BUREAU OF ACCOUNTS  
SCHEDULE A-3 FOR FISCAL 2013  
REVOLVING FUNDS CH.44 S.53E1/2**

**WAYLAND**  
City / Town / District

(A) Date of Vote	(B) Department Authorized to Spend	(C) Type of Receipts Credited	(D) FY2012 Actual Revenues	(E) FY2013 Receipts Authorized
04/10/2012	TRANSFER STATION/DPW	USER FEES	\$506,425.00	\$500,000.00
04/10/2012	RECREATION COMM	USER FEES	\$429,258.00	\$450,000.00
04/10/2012	COUNCIL ON AGING	USER FEES	\$31,974.00	\$50,000.00
TOTAL			\$967,657.00	\$1,000,000.00

**NOTE : The information is preliminary and is subject to change.**

\* This amount must agree with page 4, column (f) of the Tax Rate and Pro Forma Recap forms. If the amount in column (e) is greater than the amount in column (d), additional documentation for the increase may be requested.

The total of all revolving funds pursuant to this law cannot exceed 10% of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1% of the prior fiscal year's tax levy.

BUREAU OF ACCOUNTS  
SCHEDULE A-4\*  
COMMUNITY PRESERVATION FUND CH. 44B

WAYLAND

City or Town  
Fiscal Year 2013

	(a)	(b)
	FY 2012	FY 2013
	Actual Revenues	Estimated Revenues
1. Annual revenues and available funds		
a. Surcharge	\$698,399.00	\$446,340.00
State trust fund distribution	\$183,029.00	\$179,660.00
Other <sup>1</sup>	\$0.00	\$0.00
Total annual revenue	\$881,428.00	\$626,000.00
Fund Reserves Appropriated	\$0.00	\$0.00
Fund Balances Appropriated	\$0.00	\$0.00
Other	\$0.00	\$0.00
Total current year revenues and available funds	\$881,428.00	\$626,000.00
b. Fund balance and reserves appropriated for PY costs		\$0.00
TOTAL Revenues and Available Funds	\$881,428.00	\$626,000.00

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues

(To Recap, pg 2,  
part IIIB, Line 4)

**NOTE : The information is preliminary and is subject to change.**

## SCHEDULE A-4\*

WAYLAND

Fiscal Year 2013

City or Town

## 2. Appropriations, Reservations and Other

## a. Appropriations

Administrative expenses

\$0.00

Debt service

\$0.00

Acquisitions and projects

\$446,000.00

Other

\$0.00

Reserves appropriated for PY costs

(Must equal Part 1b)

\$0.00

Total Appropriations

\$446,000.00

## b. Reservations

Open Space

\$60,000.00

Historic Resources

\$60,000.00

Community Housing

\$60,000.00

Budgeted reserve to be appropriated

\$0.00

Total Reservations

(To Recap, page4, Col e)

\$180,000.00

c. Other (unappropriated, unreserved)

(To Recap, part IIB, Line 10)

\$0.00

TOTAL Appropriations, Reservations and Other

\$626,000.00

## 3. Prior Year Deficit

(To Recap, part IIB, Line 6)

\$0.00

## 4. Community Preservation Fund Recap

Total Appropriations, Reservations and Other

\$626,000.00

Add : Prior year deficit

\$0.00

Total Revenues and Available Funds

\$626,000.00

**NOTE : The information is preliminary and is subject to change.**



BUREAU OF ACCOUNTS  
SCHEDULE B-1  
FREE CASH CERTIFICATION AND APPROPRIATION

Fiscal Year 2013  
WAYLAND  
City / Town / District

**PART I**

1. 7/1/2011 FREE CASH CERTIFICATION	\$	10,304,704.00
ADD:		
2. FREE CASH UPDATE		0.00
<b>TOTAL</b>		10,304,704.00
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION		
3. FY 2012 RECAP		4,000,000.00
4. FY 2013 RECAP		6,074,585.00
<b>BALANCE OF UNAPPROPRIATED FREE CASH</b>	\$	230,119.00

**PART II**

1. 7/1/2012 FREE CASH CERTIFICATION	\$	6,023,697.00
ADD:		
2. FREE CASH UPDATE		0.00
<b>TOTAL</b>		6,023,697.00
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION		
3. FY 2013 RECAP		0.00
<b>BALANCE OF UNAPPROPRIATED FREE CASH</b>	\$	6,023,697.00

**NOTE :** The information is preliminary and is subject to change.

**BUREAU OF ACCOUNTS  
SCHEDULE B-2 FOR FISCAL 2013  
SOURCES AND USES OF OTHER AVAILABLE FUNDS**

WAYLAND  
City / Town / District

<u>Date of Appropriation</u>	<u>Source of Fund</u>	<u>Use of Fund</u>	<u>Col. A Amount in Fund when Appropriation was made</u>	<u>Col. B Amount of Appropriation</u>
4/10/12	AMBULANCE RECEIPTS	BUDGET 13	1,320,813.00	360,000.00
4/10/12	PREMIUM ON BONDS	BUDGET 13	1,380,195.00	119,384.00
4/10/12	OVERLAY SURPLUS	BUDGET 13	1,769,500.00	1,720,000.00
<b><u>TOTAL</u></b>				<b>2,199,384.00</b>

(Must equal Recap page 4 column d)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

**NOTE : The information is preliminary and is subject to change.**

BUREAU OF ACCOUNTS  
SCHEDULE OL-1  
OVERLAY WORKSHEET FOR FISCAL 2013

City / Town / District WAYLAND

	A. FY2012	B. FY2011	C. FY2010	PRIOR YEARS	TOTAL
1. Overlay raised per recap	1,206,448.00	1,676,988.88	1,106,753.54		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2012	281,678.56	261,072.46	337,486.37		
4. Less-amount transferred to overlay surplus if any	0.00	750,000.00	500,000.00		
5. Totals - should equal FY2012 balance sheet	924,769.44	665,916.42	269,267.17	154,454.64	2,014,407.67

6. Potential additional liability (ATB Cases)	60,000.00	185,000.00	178,000.00	145,000.00	568,000.00
7. Total potential liability (add 3+6)	341,678.56	446,072.46	515,486.37		

NOTE : The information is preliminary and is subject to change.

Ellen M. Bideau, Director, Wayland, 508-358-3788  
(Assessor)

11/20/2012 11:00 AM  
(Date)

I am authorized by the Board of Assessors to submit this form on their behalf. Original signed...  
(Comments)

**BUREAU OF ACCOUNTS**  
**SCHEDULE DE-1**  
**DEBT EXCLUSION FORM**

City / Town **WAYLAND**

Fiscal Year : 2013

(A) BALLOT VOTE	(B) PURPOSE(S) OF EXCLUSION VOTE	(C) DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSE(S)	(D) TEMP OR PERM (T/P)	(E) FY2012 NET EXCLUDED DEBT SERVICE	(F) FY2012 GROSS DEBT SERVICE EXPENDED	(G) FY2013 GROSS DEBT SERVICE EXCLUDABLE	(H) REIMBURSEMENTS/ ADJUSTMENTS	(I) FY2013 NET EXCLUDED DEBT SERVICE
04/25/89	SCH REMODELING	12/19/89	P	-370,164.00	0.00	0.00	0.00	0.00
04/25/89	MULTI PURPOSE SCH	01/01/90	P	231,233.00	231,233.00	220,428.00	0.00	220,428.00
04/26/94	CONSERVATION	01/01/96	P	195,550.00	195,550.00	186,125.00	0.00	186,125.00
04/28/98	POLICE/FIRE STATION	01/01/99	P	359,275.00	359,275.00	351,775.00	0.00	351,775.00
04/25/00	CONSERVATION	02/15/01	P	126,074.00	126,074.00	122,293.00	0.00	122,293.00
04/28/98	SCH REMODELING	09/15/05	P	279,154.00	279,725.00	272,525.00	530.00	271,995.00
04/25/06	MULTI PURPOSE TOWN	01/15/07	P	165,218.00	165,218.00	108,795.00	0.00	108,795.00
04/29/07	MULTI PURPOSE TOWN	02/01/08	P	283,400.00	283,400.00	265,900.00	0.00	265,900.00
04/14/08	MULTI PURPOSE TOWN	02/01/09	P	290,338.00	290,338.00	283,969.00	0.00	283,969.00
11/17/09	HIGH SCHOOL	02/01/10	P	709,500.00	709,500.00	701,500.00	0.00	701,500.00
04/07/09	MULTI PURPOSE TOWN	02/01/10	P	231,550.00	231,550.00	227,450.00	0.00	227,450.00
11/17/09	HIGH SCHOOL	02/01/11	P	2,627,723.00	2,732,400.00	2,706,000.00	102,721.00	2,603,279.00
05/11/10	MULTI PURPOSE TOWN	02/01/11	P	433,066.00	453,000.00	369,800.00	16,133.00	353,667.00
04/10/11	MULTI PURPOSE TOWN	02/01/12	P	0.00	0.00	138,500.00	0.00	138,500.00

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.  
ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

NOTE : The information is preliminary and is subject to change.

(Financial Officer)

(Date)

TOTAL

5,835,876.00