Board of Assessors Meeting: December 5, 2011 Wayland Town Building

Meeting called to order by Chair Jayson Brodie at 7:23 pm

Present: Members: Jayson Brodie, Susan Rufo, Vice-chair; Molly Upton

Staff: Director Ellen Brideau

Review of Minutes: September 6, 2011 Motion to Accept by S Rufo, seconded by M Upton Vote: J Brodie and S Rufo - Yes; M Upton - Opposed

October 24, 2011 Motion to Accept by M Upton, seconded by S Rufo

Vote: J Brodie, S Rufo, and M Upton - Yes

November 16, 2011 Motion to Accept by M Upton, seconded by S Rufo Vote: J Brodie, S Rufo, and M Upton - Yes

Chair Brodie also shared with the board his and Director Brideau's meetings with F Turkington and M DiPietro on information that would be given to BoS related to Classification Hearing and Tax Recap. And also their meeting with C Carlson, Chair of FinCom, related to Tax Recap and Overlay. Scope of meetings included process BoA had taken in reaching their conclusions to be presented at the joint BoS, FinCom and BoA meeting on December 12, 2011. The role the Board of Assessors during these activities is that of sharing

information so that the BoS can make informed decisions and the administration of those decisions made by BoS, but it is not the role of

the BoA to make recommendations.

Correspondence: None

Office Activity Report: The Director provided an abbreviated report since many of the topics would be covered later in the meeting. Due to the heavily anticipated assessing schedule for the upcoming few months, in addition to the several holidays coming up, the posting for the Assistant Assessor's position recently vacated by Bruce Morgan, will be delayed until sometime in February. The Director received the support of the board for this decision.

<u>Documents for Board Signature</u>: Month End Recap - October Excise = \$2,445.22 Month End – October Circuit Breakers = \$970.00

> BoA Action: Approved three Circuit Breaker Applications recommended by Director Brideau. Motion to accept by S Rufo, seconded by M Upton - vote approval by signature.

Overlay: FY 13 Forecast - Final review of spreadsheets designed to assist BoA in the analysis to establish FY13 Overlay Forecast. Review and discussion determined that Final FY13 Overlay Forecast number to be \$1,000,000.00 Before vote was taken board members were asked by Chair Brodie for any final thoughts and board member M Upton raised concern over overlay number not being adequate for

unknown/unanticipated abatement situations. Further discussion resulted in board ready to take vote. S Rufo made Motion: To establish FY13 Overlay Forecast at \$1,000,000.00, seconded by M Upton. Vote taken by a raise of hands, vote was Unanimous.

- Final FY 12 Overlay Final review of spreadsheets designed to assist BoA in the analysis of Final FY12 Overlay. Correction of 60 cents was made to authorizing Tax Rate Rounding number increasing number to \$1,206,447.63 change made by hand. Chair Brodie asked for any final thoughts from board members, there were none. S Rufo made Motion: To establish FY12 Final Overlay Value at \$1,206,447.63, seconded M Upton. Vote taken by a raise of hands, vote was Unanimous. Document signed by BoA confirming action attached.
- Overlay Surplus Review of Working Papers Steps to Determine Overlay Surplus resulted in the following steps being taken by the BoA.
 - FY06 S Rufo made a Motion: Move that the Board of Assessors votes and certifies that the FY06 excessive Overlay of \$9,500 be transferred into Overlay Surplus. Seconded by M Upton. Voice vote: Unanimous.
 - FY07- M Upton made a Motion: Move that the Board of Assessors votes and certifies that the FY07 excessive Overlay of \$100,000 be transferred into Overlay Surplus. Seconded by S Rufo. Voice vote: Unanimous.
 - FY08 S Rufo made a Motion: Move that the Board of Assessors votes and certifies that the FY08 excessive Overlay of \$12,000 be transferred into Overlay Surplus. Seconded by M Upton. Voice vote: Unanimous.
 - FY09 M Upton made a Motion: Move that the Board of Assessors votes and certifies that the FY09 excessive Overlay of \$300,000 be transferred into Overlay Surplus. Seconded by S Rufo. Voice vote: Unanimous.

FY12 Certification: Classification Hearing to be held next Monday, December 12, 2011. It will be a joint meeting with the Board of Selectmen and Board of Assessors. BoA will provide BoS with a Classification packet outlining the BoS's options and resulting tax outcomes on the various scenarios. The BoS holds the Classification Hearing and it is their decision that ultimately sets the tax rate.

> Final review of the Classification Hearing packet to be done by Chair Brodie and Director Brideau.

Following the Classification Hearing the Board of Selectmen, Board of Assessors and the FinCom will meet in a joint session to review the

Tax Recap Sheet and the process of transferring data to be submitted to the Massachusetts Department of Revenue for certification of tax rate.

Documents Requiring Board of Assessors signature on the Tax Recap Packet is reviewed for signature. Memorandum provided by Michael DiPietro, Finance Director, attesting to the accuracy of pages: A-1 Offset Receipts, A-2 Enterprise Funds, A-3 Revolving Funds, A-4 CPA Funds. Forms are presented for signature by Director Brideau.

M Upton made a Motion: The following forms A-1, A-2 (two forms) Offset Receipts be approved by the Board of Assessors by signature Seconded by S Rufo. Forms signed by board.

S Rufo made a Motion: Bureau of Accounting form OL-1 Schedule for FY 2011, FY2010, and FY2009 be approved by the Board of Assessors by signature. Seconded by M Upton. Form signed by board.

M Upton made a Motion: LA7 - Minimum Residential Factor form be approved by the Board of Assessors by signature. Seconded by S Rufo. Form signed by board.

S Rufo made a Motion: Fiscal 2012 Tax Levy Limitation form be approved by the Board of Assessors by signature. Seconded by M Upton. Form signed by board.

Board reviewed LA5 form to be signed at Classification Hearing with Selectmen.

Chair Brodie made Motion: To authorize Director Brideau, in the Gateway Center to sign on behalf of the Board of Assessors the above documents. Seconded by S Rufo. Voice vote taken. Vote unanimous.

Remote Participation - Tabled

<u>Potential Warrant Articles for Spring Town Meeting</u> - Tabled <u>Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any</u> – Tabled Thoughts and Concerns from BoA Members - None

The Chair set the next meeting for Monday, December 12, 2011, at 6:45 pm to allow the board to address any assessing business and or concerns prior to the scheduled joint meeting with the Board of Selectmen at 7:15 pm for the Classification Hearing and then the to follow meeting with the BoS and FinCom related to the Tax Recap Sheet.

Motion to adjourn at 9:40 pm.

Respectfully submitted,

susan Kufo



Town of Wayland

41 COCHITUATE ROAD WAYLAND MASSACHUSETTS 01778

www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF Ellen M. Brideau, MAA Director of Assessing

Denise a. Ellis, Administrative Assessor Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS Jayson S. Brodie, Chairman Susan M. Rufo, Vice Chairwoman Bruce Cummings Molly Upton Zachariah L. Ventress

MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: CIRCUIT BREAKER APPLICATIONS

DATE:

12/5/2011

I have reviewed the following three Circuit Breaker Applications and recommend approval:

Map/Lot	No.	Street	Last Name	First Name
04-036	42	Red Barn Rd	Jacobshon	Annette
48-084	40	Aqueduct Rd	Larsen	Edward
34-044	37	Forty Acres Dr	Rosenberg	Harold

Spacke 12/5/2011
Survey R. Upton



Town of Wayland

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BOARD OF ASSESSORS Jayson S. Brodie, Chairman Susan M. Rufo, Vice Chairwoman Bruce Cummings Molly Upton Zachariah L. Ventress

December 5, 2011

This document is to confirm that The Board of Assessors for the Town of Wayland approved the Fiscal Year 2012 Overlay Amount of \$1,206,447.63 on December 5, 2011 by vote of the Board of Assessors.

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Wayland Board of Assessors

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Sin FY'06 Sin FY'09 Sin FY'09 Sin FY'09	\$ in FY'09		337,146		365,600	200,400	165,200		20,733			723,479		85,539		90,871	135	176,410	-	5						
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notes:

1. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation

1,206,447.63

2. "uncollectable taxes" (real and personal property) excluding those secured by tax title.

3. any significant assessment factor known to the Assessors

4. Property Owners can apply for FY'2011 CB match until 12/31/11

5. Certain taxes that are budgeted elsewhere.

6. Line 6 plus line 9 plus

7. Include sufficient funds to allow rounding of tax rate (per \$1,000) to nearest one cent This requirement drive by DOR software used in "recap" preparation

8. Final value available pending "recap sheet" completion

All data as of 30 June 2011

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STEPS TO DETERMINE FY'12 OVERLAY
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1,206,447.63		Final FY'12 OVERLAY											
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 assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation

2. "uncollected taxes" (real and personal property) excluding those secured by tax title.

3. any significant assessment factor known to the Assessors

4. Property Owners can apply for FY2011 CB match until 12/31/11

5. Certain taxes that are budgeted elsewhere.

6. Line 6 plus line 9

Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny.
 This requirement driven by DOR software used in "recap" preparation.

8. Final value available pending "recap sheet" completion

9. All data as of 30 June, 2011.

WORKING PAPERS

			STEPS T	STEPS TO DETERMINE FY'13 OVERLAY FORECAST (see note 9)	E FY'13 O	VERLAY F	ORECAST	(see note 9	•		
1 1	\$ in FY'03	S in FY:06 S in FY:00	\$ in FY'09	ave of 3 "reval"	.: .: .: .:	ii 7 5	e 	ave of last 3	FY13 preliminary forecast by	FY'13 tentative forecast by	FY13 final forecast by
				2006			- L	years	Assessors	Assessors	Assessors
	327,071	221,000	337,146	295,072	337.146	130 878	32 678	160 004	475 000		
							36,010		175,000		
3. Total Abatement-ATB initial liability (note 1)	324,300	322,343	365,600	337,414	365,600	336.200	392 900	364 900	355 000		
3a. Abatement-ATB initial liability (w/o Telecom)	319,800	314,843	200,400		200,400		238 900	200,400	200,000		
3b. Abatement-ATB initial liability (Telecom only)	4,500	7,500	165,200		165,200		154,000				
4. Abatement-other liability (note 2)	708	394	20,733	7.278	20 733	87 593	C36 AC3	244 702	200		
						l	200,000		123,000		
									35 000		
									onerce		
subtotal-abatements	652,078	543,737	723,479	639,765	723,479	554,671	1,051,540	776,564	700,000		
	81,957	83,062	85,539	83,519	85,539	74,861	79,319	79,906	85.000		
	•	1				П					
8a. number of CB applications (note 4)		10,137	178,08	53,676	90,871	100,153	126,063	105,695	200,000		
(1000)					135	159	137				
subtotal-exemptions	81,957	153,220	176,410	137,195	176,410	175,014	205,381	185,602	285.000		
	1	1									
	5	5	0	0	٥	0	0	0	0		
Preliminary FY'13 OVERLAY Forecast (note 6)											
									985,000		10 m
12. Tentative FY'13 OVERLAY Forecast (note 6)											
13. Tax Rate Rounding (not to exceed) (note 7)											45000
14. Final FY'13 OVERLAY Forecast											
Tomos.											

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assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation

2. "uncollected taxes" (real and personal property) excluding those secured by tax title.

3. any significant assessment factor known to the Assessors

4. Property Owners can apply for FY2011 CB match until 12/31/11

5. Certain taxes that are budgeted elsewhere.

6. Line 6 plus line 9

Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny.
 This requirement driven by DOR software used in "recap" preparation.

All data as of 30 June, 2011.

9. Forecast for FY'13 budgeting purposes only

WORKING PAPERS

WORKING PAPERS

STEPS TO DETERMINE OVERLAY SURPLUS

line #		FY'03	FYIOA	EVIDE	2000						
-	Overlay balance as of 10/31/2011 (note 1)		5	S	21 00	FY.07	FY'08	FY'09	FY:10	FY'11	TOTALS
					12,030.00	122,868.77	17,709.08	521 346 79	760 267 47	4 420 074 40	
									11.102,001	1,450,071.45	2,873,293
7.	Property tax receivables as of 10/31/2011 (notes 2 & 3)										
								20 294 38	60 636 00	247 524 66	000
									00,000,00	00.126,142	328,453
7	Potential Abatements										
4	A Chan) GTA										
1	AID (IIOR 4)	220.00	1,200.00	800 00	750.00	00000					
'n	Uncollectable taxes (note 5)				2000	00.000	3,100.00	137,800.00	304,550.00	334,800.00	781 800
7	- Interestington Inches							2 4 4 2 4 9	0007700		
	subtotal potential abatements	550.00	1 200 00	800.00	750.00			2,710.10	67.900,2	no data	5,268
				200.00	00.067	800.00	3,100.00	140,213.18	307,404.79	334.800.00	787 068
œ	Potential cumulated at 1 - 1 - 1										200'10.
1	occurial surplus/delicit (notes 6)	(220.00)	(1,200 00)	(800.00)	44 200 00						
				(200:00)	11,200.00	122,068.77	14,609.08	360,839.23	401,225,39	847 749 77	1 757 770
6	Preliminary Surplus		Control of Persons		-						211,101,1
Т	eniding familiar				0 6 50	400 150					
					0000	103,738	12,418	306,713	341,042	635,812	1 409 331
10.	Tentative Surplus										
					9.500	100 000	42,000	000 000			
						2001	12,000	300,000	340,000	635,000	1,396,500
11.	11. Final Surplus voted by Assessors		A CONTRACTOR OF THE PARTY OF TH							,	
		The second second	THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IN COLUM								
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notes:

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1. verify agreement between accounting office records and assessor's records

2. excluding real property taxes secured by tax title

3. request data from Collector and verification that records agree with accounting office

 assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation - pending cases as of November 28, 2011

5. review with Collector

6. line 1 minus line 2 minus line 7

7. all data as of October 31, 2011

WORKING PAPERS

WORKING PAPERS

STEPS TO DETERMINE OVERLAY SURPLUS

# euil	-										
,		FY'03	FY'04	FY'05	FY'06	FY.07	FY'08	EV'09	EV140	EV144	201
÷	Overlay balance as of October 31, 2011 (note 1)				00000		3	60 -	21.12	FY.11	IOTALS
				٠	12,030.00	122,868.77	17,709.08	521,346.79	769,267.17	1,430,071,43	2.873.293
ŀ											2010 01
7	Property tax receivables as of October 31, 2011 (notes 2 &										
				'				20,294.38	60,636.99	247,521.66	328.453
ŀ											
'n	Potential Abatements										
4	ATB /poto 47										
4	(+ a)(ii) (iii)	550.00	1,200.00	800.00	750.00	800.00	3.100.00	137 800 00	304 550 00	0000000	000
9	Uncollectable taxes (note 5)							0000	00.000,400	334,800.00	781,800
7.	Subfofal notential abatements	1						2,413.18	2,854.79	no data	5.268
	בביבים: בייבים מחמופווופווופ	00.066	1,200.00	800.00	750.00	800.00	3.100.00	140 213 18	307 404 70	224 000 00	2000
									61:101	334,600.00	187,068
œi	Potential surplus/deficit (notes 6)	(00 011)	100000								
	(6,555.)	(00.000)	(1,200.00)	(800.00)	11,280.00	122,068.77	14,609.08	360,839.23	401 225 39	847 749 77	1 757 770
										11:0:1:10	211,161,1
6	Preliminary Surplus										
					8,288	103,758	12,418	306,713	341,042	635,812	1,409,331
10	Tentative Surplus										
11.	11. Final Surplus voted by Assessors on 12/5/11										
	11/6/71 110 01000000000000000000000000000000				9500.00	100,000	12,000	300.000			404 700 00
								colors		The state of the s	971,500.00

nofes:

- verify agreement between accounting office records and assessor's records
- 2. excluding real property taxes secured by tax title
- 3. request data from Collector and verification that records agree with accounting office
- assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation - pending cases as of November 28, 2011
 - 5. review with Collector
- 6. line 1 minus line 2 minus line 7
- 7. all data as of October 31, 2011

WORKING PAPERS

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE FISCAL 2012 TAX LEVY LIMITATION FOR

WAYLAND

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2011 LEVY LIMIT		
A. FY 2010 Levy Limit	51,510,951	
A1. ADD Amended FY 2010 Growth	0	
B. ADD (IA + IA1) * 2.5%	1,287,774	
C. ADD FY 2011 New Growth	416,727	
D. ADD FY 2011 Override	0	
E. FY 2011 Subtotal	53,215,452	
F. FY 2011 Levy Ceiling	72,516,813	I. \$53,215,452 FY 2011 Levy Limit
II. TO CALCULATE THE FY 2012 LEVY LIMIT		
A. FY 2011 Levy Limit from I.	53,215,452	
A1. ADD Amended FY 2011 Growth		
B. ADD (IIA + IIA1) * 2.5%	1,330,386	
C. ADD FY 2012 New Growth	712,447	
. ADD FY 2012 Override	0	
E. FY 2012 Subtotal	55,258,285	
F. FY 2012 Levy Ceiling	73,006,575	II. \$55,258,285
III. TO CALCULATE THE FY 2012 MAXIMUM ALLOWABLE LEVY		FY 2012 Levy Limit
A. FY 2012 Levy Limit from II.	55,258,285	
B. FY 2012 Debt Exclusion(s)	5,561,917	
C. FY 2012 Capital Expenditure Exclusion(s)	0	
D. FY 2012 Stabilization Fund Override	0	
E. FY 2012 Other Adjustment	0	
F. FY 2012 Water / Sewer	0	
G. FY 2012 Maximum Allowable Levy	\$60.820.202	

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



MEMORANDUM

TO:

Board of Assessors

FROM:

Michael F. DiPietro

Finance Director

DATE:

November 30, 2011

SUBJECT:

Tax Recap FY12

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 me know.

BUREAU OF ACCOUNTS SCHEDULE A-1 FOR FISCAL 2012 OFFSET RECEIPTS CH. 44 S . 53E

WAYLAND City OR Town

	Description	(a) Actual Revenues Fiscal 2011	(b) Estimated Receipts* Fiscal 2012
1	Water	0.00	0.00
2	Sewer	0.00	0.00
3	Hospital	0.00	0.00
4	Nursing home	0.00	0.00
5	Recreation department	0.00	0.00
6	Airport	0.00	0.00
7		0.00	0.00
8		0.00	0.00
9		0.00	0.00
10		0.00	0.00
11		0.00	0.00
12	TOTAL	0.00	0.00

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

Jamelle 12/1/11
Susur R. Upton

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

Fiscal Year 2012

WAYLAND

City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description: WASTEWATER

(a) (b) FY 2011 FY 2012 1. Enterprise revenues & available funds **Actual Revenues Estimated Revenues** \$206,846.00 \$361,175.00 User charges Connection Fees \$0.00 \$0.00 Other departmental revenue \$0.00 \$0.00 Investment income \$0.00 \$0.00 Total revenues \$206,846.00 \$361,175.00 Retained earnings appropriated ** \$0.00 \$200,000.00 Other enterprise available funds \$0.00 \$0.00 Specify \$0.00 \$0.00 Total current year revenues and available funds \$206,846.00 \$561,175.00 \$0.00 Retained earnings appropriated for PY costs ** Other enterprise available funds for PY costs \$0.00 \$0.00 To Recap pg 2 Total revenues and available funds for PY costs \$561,175.00 Part IIIB, line 3 \$206,846.00 Total revenues and available funds

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

I hereb	y certify that the amount of	retained earnings reported in Part	1 column (b) correctly reflects:	the votes of town meeting/city council
---------	------------------------------	------------------------------------	----------------------------------	--

Lois Toombs, Town Clerk, Wayland, 508-358-3631

12/5/2011 2:01 PM (Date)

(Clerk)

12/2/2011 10:02 AM

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Michael DiPietro, Finance Director, Wayland, 508-358-3610

(Date)

(Accounting Officer)

Just M. Oufo Mary R. Upton

^{*} 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.

WAYLAND	<u>A-2(1ST)</u>	WASTEWATE	<u>3</u>
City or Town	Types of Enterprise Fund	Fund Description	n
2. Total costs appropriated	40		
Costs appropriated in the enter SAL & WAGES	prise fund	\$0.00	1
EXPENSES		\$561,175.00]
CAPITAL OUTLAY		\$0.00	
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FU	IND	\$0.00	
PY costs approp from retaine	d earnings or other enterp available funds	\$0.00	(Must equal total part 1b)
Total costs appropriated in enterp	rise fund		\$561,175.00 2a
b. Costs appropriated in the gener	al 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 genera	l fund		\$0.00 2b
Total costs			\$561,175.00 2a+2b
3 Calculation of subsidy (see instruc	tions)		
Revenue and available funds		\$561,175.00	(Part 1 col b)
Less : Total costs		\$561,175.00	(Part 2)
Less : Prior year deficit		\$0.00	(To Recap Pg 2)
(Negative represents subsidy)		\$0.00	
4. Sources of funding for costs approp	oriated in the enterprise fund		
a. Revenue and available funds		\$561,175.00	(To Recap Pg 4 col e)
b. Taxation		\$0.00	
c. Free Cash		\$0.00	
d. Non-enterprise Available Fund	ds	\$0.00	
Total sources of funding for costs a	ppropriated in the enterprise fund.	\$561,175.00	(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 2012

WAYLAND

City / Town / District

A-2(2ND)

Type of enterprise fund/statutory reference

Fund Description : SEPTAGE

	(a)	(b)
	FY 2011	FY 2012
Enterprise revenues & available funds	Actual Revenues	Estimated Revenues
User charges	\$7,134.00	\$0.00 *
Connection Fees	\$0.00	\$0.00
Other departmental revenue	\$0.00	\$0.00
Investment income	\$0.00	\$0.00
Total revenues	\$7,134.00	\$0.00
Retained earnings appropriated **	\$0.00	\$40,233.00
Other enterprise available funds	\$0.00	\$0.00
Specify	\$0.00	\$0.00
Total current year revenues and available funds	\$7,134.00	\$40,233.00
Retained earnings appropriated for PY costs **	40 排 25 次	\$10,000.00
Other enterprise available funds for PY costs		\$0.00
Total revenues and available funds for PY costs		\$10,000.00 To Recap pg 2
Total revenues and available funds	\$7,134.00	\$50,233.00 Part IIIB, line 3

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

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

I hereby certify that the amount of retained earnings reported in Part	1 column (b) correctly reflects the votes of town meeting/city council.
--	---

Lois Toombs, Town Clerk, Wayland, 508-358-3631

12/5/2011 2:01 PM (Date)

12/2/2011 10:03 AM

(Clerk)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Michael DiPietro, Finance Director, Wayland, 508-358-3610

(Accounting Officer)

(Date)

Asser In Rufo Mary R. Upton

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

WAYLAND A-2(2ND) **SEPTAGE** City or Town Types of Enterprise Fund **Fund Description** 2. Total costs appropriated Costs appropriated in the enterprise fund SAL & WAGES \$0.00 **EXPENSES** \$40,233.00 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 \$10,000.00 (Must equal total part 1b) Total costs appropriated in enterprise fund \$50,233.00 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 \$50,233.00 2a+2b 3 Calculation of subsidy (see instructions) Revenue and available funds \$50,233.00 (Part 1 col b) Less: Total costs \$50,233.00 (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 \$50,233.00 (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. \$50,233.00 (Must equal total part 2a) NOTE: The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS SCHEDULE A-3 FOR FISCAL 2012

REVOLVING FUNDS CH.44 S.53E1/2

WAYLAND

City / Town / District

(B) Department Authorized to Spend	(C) Type of Receipts Credited	(D) FY2011 Actual Revenues	(E) FY2012 Receipts Authorized
Transfer Station/DPW	User Fees	\$0.00	\$561,280.00
Rec Commission	User Fees	\$808,902.00	\$561,280.00
Council on Aging	User Fees	\$43,523.00	\$50,000.00
	Department Authorized to Spend Transfer Station/DPW Rec Commission	Department Authorized to Spend Type of Receipts Credited Transfer Station/DPW User Fees Rec Commission User Fees	Department Authorized to Spend Type of Receipts Credited Type of Receipts FY2011 Actual Revenues Transfer Station/DPW User Fees \$0.00 Rec Commission User Fees \$808,902.00

TOTAL

\$852,425,00

\$1,172,560.00

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.

I hereby certify that the actual revenues as shown in column (d) are to the best of my knowledge correct and complete.

Michael DiPietro, Finance Director, Wayland, 508-358-3610

12/2/2011 10:03 AM

(Accounting Officer)

(Date)

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Many R. Yorkon

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

WAYLAND

City or Town Fiscal Year 2012

Annual revenues and available funds		(a)	(b)
		FY 2011	FY 2012
a. Surcharge		Actual Revenues	Estimated Revenues
-		\$716,879.00	\$416,971.0
State trust fund distribution		\$179,104.00	\$183,029.0
Other1		\$0.00	\$0.00
Total annual revenue			
Fund Reserves Appropriated		\$895,983.00	\$600,000.00
Fund Balances Appropriated		\$0.00	\$0.00
Other		\$0.00	\$0.00
Total		\$0.00	\$0.00
Total current year revenues and available funds		\$895,983.00	\$600,000.00
b. Fund balance and reserves appropriated for P	Y costs		
TOTAL Revenues and Available Funds			\$0.00
		\$895,983.00	\$600,000.00
Written documentation should be submitted to support		ual revenues	(To Recap, pg 2, part IIIB, Line 4)
TE : The information is preliminary and is su	bject to change.		1 1, 2 1,
hereby certify that the amount of fund reserves, fund balances and other	er available funds reported in Part 1 column (b) correc	fly reflects the votes of town and the	
ois Toombs, Town Clerk, Wayland, 508-358-3631 Clerk)	<u>12/5/2011 2:01 PM</u> (Date)	ay refrects the votes of town meeting/city	/ council.
ereby certify that the actual revenues as shown in Part1 column (a) are	to the best of my knowledge correct and complete.		
lichael DiPietro, Finance Director, Wayland, 508-358-3610 Accounting Officer)	<u>12/2/2011 10:03 AM</u> (Date)		

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Sum In Rufo
Many R. Upton

\$0.00 Other Reserves appropriated for PY costs (Must equal Part 1b) \$0.00 **Total Appropriations**

b. Reservations Open Space Historic Resources Community Housing Budgeted reserve to be appropriated

Total Reservations (To Recap, page4, Col e) c. Other (unappropriated, unreserved) (To Recap, part IIB, Line 10)

TOTAL Appropriations, Reservations and Other

3. Prior Year Deficit (To Recap, part IIB, Line 6) 4. Community Preservation Fund Recap

Total Appropriations, Reservations and Other .dd: Prior year deficit Total Revenues and Available Funds

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

\$0.00

\$160,000.00 \$0.00

\$60,000.00

\$60,000.00

\$60,000.00

\$0.00

\$160,000.00

\$180,000.00

\$260,000.00 \$600,000.00

\$0.00

\$600,000.00

\$0.00

\$600,000.00

BUREAU OF ACCOUNTS SCHEDULE OL-1 OVERLAY WORKSHEET FOR FISCAL 2012

City / Town / District WAYLAND

	A. FY2011	B. FY2010	C. FY2009	PRIOR YEARS	TOTAL
1. Overlay raised per recap	1,676,988.88	1,106,753.54	1,039,311.00		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2011	238,080.37	333,311.43	517,524.91		
Less-amount transferred to overlay surplus if any	0.00	0.00	0.00		
5. Totals - should equal FY2011 balance sheet	1,438,908.51	773,442.11	521,786.09	154,679.36	2,888,816.07
Michael DiPietro, Finance Director, Wayland, 508-358-3610 (Accounting Officer)	<u>12/2/2011 10:05 AM</u> (Date)				

-	otential additional liability
	TB Cases)

7. Total potential liability (add 3+6)

334,800.00	304,550.00	137,800.00	7,200.00	784,350.00
572,880.37	637,861.43	655,324.91		

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

Sura Ma Rafo Mary R. Upton

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE FISCAL 2012 TAX LEVY LIMITATION FOR

WAYLAND

FOR BUDGET PLANNING PURPOSES

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III. TO CALCULATE THE FY 2012 MAXIMUM ALLOWABLE LEVY		
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B. FY 2012 Debt Exclusion(s)	5,561,917	¥
C. FY 2012 Capital Expenditure Exclusion(s)	0	
D. FY 2012 Stabilization Fund Override	0	
E. FY 2012 Other Adjustment	0	
F. FY 2012 Water / Sewer	0	
G. FY 2012 Maximum Allowable Levy	\$60,820,202	

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

I TO CALCULATE THE EV SOALLES OF LINE

Print Date: 12/5/2011 8:59 pm / Nam W

Page 1 of 1