

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

FISCAL 2014

**OF  
WAYLAND**

City / Town / District

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from IIe)	\$	<u>78,587,767.80</u>
Ib. Total estimated receipts and other revenue sources (from IIIe)		<u>23,998,929.00</u>
Ic. Tax levy (Ia minus Ib)	\$	<u>54,588,838.80</u>
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	94.4831%	51,577,227.15	2,813,813,895	18.33	51,577,208.70
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	4.0331%	2,201,622.46	120,110,205	18.33	2,201,620.06
Net of Exempt					0.00
Industrial	0.1518%	82,865.86	4,521,200	18.33	82,873.60
<b>SUBTOTAL</b>	98.6680%		2,938,445,300		53,861,702.36
Personal	1.3320%	727,123.33	39,669,200	18.33	727,136.44
<b>TOTAL</b>	100.0000%		2,978,114,500		54,588,838.80

Board of Assessors of WAYLAND  
City / Town / District

MUST EQUAL IC

**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 2014

WAYLAND

City / Town / District

**II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(e) from page 4)		\$	77,788,065.00
Ilb. 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	0.00		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	25,796.00		
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 Ilb (Total lines 1 through 10)			25,796.00
Ilc. State and county cherry sheet charges (C.S. 1-EC)			159,180.00
Ild. Allowance for abatements and exemptions (overlay)			614,726.80
Ile. Total amount to be raised (Total Ila through Ild)		\$	78,587,767.80

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

IIIa. Estimated receipts - State			
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$	4,217,719.00	
2. Massachusetts school building authority payments		43,226.00	
TOTAL IIIa			4,260,945.00
IIIb. Estimated receipts - Local			
1. Local receipts not allocated (page 3, col(b), Line 24)		4,180,404.00	
2. Offset Receipts (Schedule A-1)		0.00	
3. Enterprise Funds (Schedule A-2)		5,407,185.00	
4. Community Preservation Funds (See Schedule A-4)		2,637,000.00	
TOTAL IIIb			12,224,589.00
IIIc. Revenue sources appropriated for particular purposes			
1. Free cash (page 4, col.(c))		2,845,100.00	
2. Other available funds (page 4, col.(d))		3,418,295.00	
TOTAL IIIc			6,263,395.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate			
1a. Free cash..appropriated on or before June 30, 2013		0.00	
b. Free cash..appropriated on or after July 1, 2013		900,000.00	
2. Municipal light source		0.00	
3. Teachers' pay deferral		0.00	
4. Other source :                   Overlay per Fall Town Meeting		350,000.00	
TOTAL IIId			1,250,000.00
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		\$	23,998,929.00

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

a. Total amount to be raised (from Ile)		\$	78,587,767.80
b. Total estimated receipts and other revenue sources (from IIIe)	\$	23,998,929.00	
c. Total real and personal property tax levy (from Ic)	\$	54,588,838.80	
d. Total receipts from all sources (total IVb plus IVc)		\$	78,587,767.80

**LOCAL RECEIPTS NOT ALLOCATED \***  
**TAX RATE RECAPITULATION**

**WAYLAND**

City/Town/District

	(a) Actual Receipts Fiscal 2013	(b) Estimated Receipts Fiscal 2014
==> 1 MOTOR VEHICLE EXCISE	2,046,279.00	2,025,000.00
2 OTHER EXCISE		
==> a.Meals	173,988.00	150,000.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	216,711.00	200,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	23,913.00	30,000.00
5 CHARGES FOR SERVICES - WATER	0.00	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	537,884.00	600,000.00
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	1,006,114.00	995,000.00
18 SPECIAL ASSESSMENTS	16,167.00	5,000.00
==> 19 FINES AND FORFEITS	81,911.00	75,000.00
==> 20 INVESTMENT INCOME	96,832.00	95,000.00
==> 21 MEDICAID REIMBURSEMENT	0.00	0.00
==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	5,404.00
23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	0.00	0.00
<b>24 TOTALS</b>	<b>\$ 4,199,799.00</b>	<b>\$ 4,180,404.00</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 2014 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.

Brian Keveny, Finance Director, Wayland, 508-358-3611

12/16/2013 6:16 PM

Accounting Officer

Date

\* 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 2013 estimated receipts to FY2014 estimated

**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**WAYLAND**

**FISCAL 2014**

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
04/04/2013	2013	200,000.00	0.00	165,000.00	0.00	35,000.00	0.00	0.00
04/04/2013	2014	67,975,062.00	63,010,485.00	2,500,000.00	2,464,577.00	0.00	1,000,000.00	0.00
04/04/2013	2014	4,277,185.00	0.00	0.00	0.00	4,277,185.00	0.00	0.00
04/04/2013	2014	2,025,000.00	470,000.00	180,000.00	280,000.00	1,095,000.00	0.00	2,475,000.00
04/04/2013	2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04/04/2013	2014	120,000.00	0.00	0.00	0.00	120,000.00	0.00	0.00
04/04/2013	2014	92,000.00	0.00	0.00	0.00	92,000.00	0.00	0.00
04/04/2013	2014	100.00	0.00	100.00	0.00	0.00	0.00	0.00
04/04/2013	2014	98,534.00	0.00	0.00	98,534.00	0.00	0.00	0.00
11/20/2013	2014	575,184.00	0.00	0.00	575,184.00	0.00	0.00	12,124,816.00
11/20/2013	2014	2,400,000.00	0.00	0.00	0.00	2,400,000.00	0.00	0.00
11/20/2013	2014	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00
<b>Totals</b>		77,788,065.00	63,480,485.00	2,845,100.00	3,418,295.00	8,044,185.00		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

WAYLAND                      Lois Toombs, Town Clerk, Wayland, 508-358-3631  
City/Town/District              Clerk

12/11/2013 3:28 PM  
Date

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

Fiscal Year 2014

**WAYLAND**

City / Town / District

**A-2(1ST)**

Type of enterprise fund/statutory reference

Fund Description : WASTEWATER

	(a) FY 2013 Actual Revenues	(b) FY 2014 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$273,429.00	\$687,880.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$42,100.00	\$0.00	*
Investment income	\$3,139.00	\$0.00	*
Total revenues	\$318,668.00	\$687,880.00	
Retained earnings appropriated **	\$0.00	\$0.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$318,668.00	\$687,880.00	
Retained earnings appropriated for PY costs **		\$35,000.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$35,000.00	To Recap pg 2
Total revenues and available funds	\$318,668.00	\$722,880.00	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.**

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  
 (Clerk)

12/16/2013 11:37 AM  
 (Date)

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

Brian Keveny, Finance Director, Wayland, 508-358-3611  
 (Accounting Officer)

12/16/2013 2:37 PM  
 (Date)

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 & WAGES	\$0.00
EXPENSES	\$687,880.00
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	\$35,000.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$722,880.00 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

\$722,880.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$722,880.00	(Part 1 col b)
Less : Total costs	\$722,880.00	(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	\$722,880.00	(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.	\$722,880.00	(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 2014

**WAYLAND**  
City / Town / District

**A-2(2ND)**

Type of enterprise fund/statutory reference  
Fund Description : SEPTAGE

	(a) FY 2013 Actual Revenues	(b) FY 2014 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$0.00	\$0.00	
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$2,438.00	\$0.00	*
Total revenues	\$2,438.00	\$0.00	
Retained earnings appropriated **	\$0.00	\$33,205.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$2,438.00	\$33,205.00	
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	\$2,438.00	\$33,205.00	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.**

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  
(Clerk)

12/16/2013 11:39 AM  
(Date)

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

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

12/16/2013 2:37 PM  
(Date)

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	\$33,205.00
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

\$33,205.00 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

\$33,205.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$33,205.00
Less : Total costs	\$33,205.00
Less : Prior year deficit	\$0.00
(Negative represents subsidy)	\$0.00

(Part 1 col b)

(Part 2)

(To Recap Pg 2)

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

a. Revenue and available funds	\$33,205.00
b. Taxation	\$0.00
c. Free Cash	\$0.00
d. Non-enterprise Available Funds	\$0.00

(To Recap Pg 4 col e)

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

\$33,205.00 (Must equal total part 2a)

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





WAYLAND  
City or Town

A-2(3RD)  
Types of Enterprise Fund

Water  
Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES	\$702,974.00
EXPENSES	\$2,853,126.00
CAPITAL OUTLAY	\$1,095,000.00
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

\$4,651,100.00 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

\$4,651,100.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$4,651,100.00	(Part 1 col b)
Less : Total costs	\$4,651,100.00	(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	\$4,651,100.00	(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.	\$4,651,100.00	(Must equal total part 2a)

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

**BUREAU OF ACCOUNTS  
SCHEDULE A-3 FOR FISCAL 2014**

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) FY2013 Actual Revenues	(E) FY2014 Receipts Authorized
04/04/2013	TRANSFER STATION	USER FEES	\$473,223.00	\$500,000.00
04/04/2013	RECREATION COMM	USER FEES	\$777,367.00	\$450,000.00
04/04/2013	COUNCIL ON AGING	USER FEES	\$32,028.00	\$50,000.00
<b>TOTAL</b>			<b>\$1,282,618.00</b>	<b>\$1,000,000.00</b>

**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.

Brian Keveny, Finance Director, Wayland, 508-358-3611

(Accounting Officer)

12/12/2013 3:45 PM

(Date)

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

WAYLAND  


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City or Town  
Fiscal Year 2014

	(a)	(b)
	FY 2013	FY 2014
	Actual Revenues	Estimated Revenues
1. Annual revenues and available funds		
a. Surcharge	\$655,284.00	\$100,000.00
State trust fund distribution	\$179,660.00	\$45,000.00
Other <sup>1</sup>	\$0.00	\$0.00
Total annual revenue	\$834,944.00	\$145,000.00
Fund Reserves Appropriated	\$0.00	\$2,492,000.00
Fund Balances Appropriated	\$0.00	\$0.00
Other	\$0.00	\$0.00
Total current year revenues and available funds	\$834,944.00	\$2,637,000.00
b. Fund balance and reserves appropriated for PY costs		\$0.00
<b>TOTAL Revenues and Available Funds</b>	<b>\$834,944.00</b>	<b>\$2,637,000.00</b>

\* 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.**

I hereby certify that the amount of fund reserves, fund balances and other available funds reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

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

12/16/2013 11:47 AM

(Clerk)

(Date)

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

Brian Keveny, Finance Director, Wayland, 508-358-3611

12/16/2013 2:36 PM

(Accounting Officer)

(Date)

SCHEDULE A-4\*

WAYLAND

Fiscal Year 2014

City or Town

2. Appropriations, Reservations and Other			
a. Appropriations			
Administrative expenses		\$25,000.00	
Debt service		\$0.00	
Acquisitions and projects		\$2,492,000.00	
Other		\$0.00	
Reserves appropriated for PY costs	(Must equal Part 1b)	\$0.00	
Total Appropriations			\$2,517,000.00
b. Reservations			
Open Space		\$40,000.00	
Historic Resources		\$40,000.00	
Community Housing		\$40,000.00	
Budgeted reserve to be appropriated		\$0.00	
Total Reservations	(To Recap, page4, Col e)		\$120,000.00
c. Other (unappropriated, unreserved)	(To Recap, part IIB, Line 10)		\$0.00
TOTAL Appropriations, Reservations and Other			\$2,637,000.00
3. Prior Year Deficit	(To Recap, part IIB, Line 6)		\$0.00
4. Community Preservation Fund Recap			
Total Appropriations, Reservations and Other			\$2,637,000.00
Add : Prior year deficit			\$0.00
Total Revenues and Available Funds			\$2,637,000.00

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

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

Fiscal Year 2014

WAYLAND  
City / Town / District

**PART I**

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
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2013 RECAP		0.00
4. FY 2014 RECAP		2,845,100.00
<b>BALANCE OF UNAPPROPRIATED FREE CASH</b>	\$	3,178,597.00

**PART II**

1. 7/1/2013 FREE CASH CERTIFICATION	\$	4,019,000.00
ADD:		
2. FREE CASH UPDATE		0.00
<b>TOTAL</b>		4,019,000.00
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2014 RECAP		900,000.00
<b>BALANCE OF UNAPPROPRIATED FREE CASH</b>	\$	3,119,000.00

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

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

12/12/2013 3:46 PM  
(Date)

**BUREAU OF ACCOUNTS  
SCHEDULE B-2 FOR FISCAL 2014  
SOURCES AND USES OF OTHER AVAILABLE FUNDS**

WAYLAND  
City / Town / District

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund when Appropriation was made	Col. B Amount of Appropriation
4/4/13	Fund 61-Water	FY 14 OPEB	3,917,844.00	12,285.00
4/4/13	Fund 24-Transfer Station	FY 14 OPEB	287,454.00	1,321.00
4/4/13	Fund 24-Recreation	FY 14 OPEB	198,827.00	5,284.00
4/4/13	Fund 25-Food Service	FY 14 OPEB	24,138.00	24,266.00
4/4/13	Fund 25-BASE	FY 14 OPEB	658,824.00	24,574.00
4/4/13	Fund 25-TCW	FY 14 OPEB	181,994.00	24,028.00
4/4/13	Fund 25-Full Day Kinder	FY 14 OPEB	91,755.00	6,776.00
4/4/13	Fund 24-Ambulance	FY 14 Budget	1,252,633.00	360,000.00
4/4/13	Overlay	FY 14 Budget	845,000.00	845,000.00
4/4/13	Bond Premium	FY 14 Budget	111,000.00	111,000.00
4/4/13	Fund 61-Water	FY 14 Budget	3,905,559.00	393,734.00
4/4/13	Fund 24-Transfer Station	FY 14 Budget	286,133.00	42,831.00
4/4/13	Fund 24-Recreation	FY 14 Budget	193,543.00	82,129.00
4/4/13	Fund 25-BASE	FY 14 Budget	634,250.00	164,495.00
4/4/13	Fund 25-TCW	FY 14 Budget	157,966.00	165,879.00
4/4/13	Fund 25-Full Day Kinder	FY 14 Budget	84,979.00	39,450.00
4/4/13	Fund 62-Septage	FY 14 Budget	183,657.00	33,205.00
4/4/13	Fund 63-Wastewater	FY 14 Budget	288,965.00	15,919.00
4/4/13	Fund 25-Food Service	FY 14 Budget	0.00	210,935.00
4/4/13	Fund 24-Ambulance	FY 14 Capital	892,633.00	280,000.00
11/20/13	Fund 24-Sale of Land	New DPW Facility	575,184.00	575,184.00
<b>TOTAL</b>			<b>3,418,295.00</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.**

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

12/16/2013 2:37 PM  
(Date)

BUREAU OF ACCOUNTS  
SCHEDULE OL-1  
OVERLAY WORKSHEET FOR FISCAL 2014

City / Town / District WAYLAND

	A. FY2013	B. FY2012	C. FY2011	PRIOR YEARS	TOTAL
1. Overlay raised per recap	973,215.21	1,206,448.00	1,676,988.88		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2013	195,229.94	296,378.19	261,072.46		
4. Less-amount transferred to overlay surplus if any	0.00	300,000.00	1,200,000.00		
5. Totals - should equal FY2013 balance sheet	777,985.27	610,069.81	215,916.42	198,798.03	1,802,769.53

Brian Keveny, Finance Director, Wayland,  
508-358-3611  
(Accounting Officer)

12/16/2013 2:38 PM

(Date)

6. Potential additional liability (ATB Cases)

36,500.00	10,000.00	138,500.00	156,000.00	341,000.00
7. Total potential liability (add 3+6)	231,729.94	306,378.19	399,572.46	

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



BUREAU OF ACCOUNTS  
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*Austin M. Rufo*  
*Joseph M. Roche*  
*Richard J. Venturo*  
*Mary Kerton*

*12-16-2013*