Town of Wayland Board of Assessors Monday November 24, 2014

Attendees: Chair S. Rufo, J. Brodie, D. Hill, M. Upton, Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant

Meeting called to order

S. Rufo called the meeting to order at 7:16pm.

Review of Minutes from November 10, 2014

The board reviewed the minutes. D. Hill moved to approve the minutes of November 10th as amended. J. Brodie seconded. Vote: Unanimous

BOA Executive Session

Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a (3) to review Executive Session Minutes of September 29, 2014

At 7:20pm, S. Rufo moved and D. Hill seconded to enter into executive session pursuant to MGL Chapter 30A, Section 21a(3) to review Executive Session Minutes of September 29, 2014. The chair declared that a public discussion of the review of the minutes of September 29th would have a detrimental effect on the bargaining or litigating position of the Town. Roll Call Vote: For: M. Upton, J. Brodie, D. Hill, S. Rufo. Against: None. Motion approved. The chair invited attendance by E. Brideau Director of Assessing, D. Ellis Assistant Assessor and J. Marchant Administrative Assessor. The BOA will reconvene in open session in approximately 15 minutes.

The BOA returned to open session at 7:26pm.

D. Hill moved that the BOA approved executive session minutes while in executive session, but voted not to release the minutes at this time. M. Upton seconded. Vote: Unanimous

FY 15 Certification / Tax Recap Director Update

Director Brideau informed the board that she has not received approval for new growth values yet. The classification hearing can still be held on December 1st. New growth doesn't affect the FY 15 tax rate. Today she met with A. Nelson, field advisor from the state, and he reviewed our documents. He doesn't think we have to postpone the hearing, but if we don't have approval by then, the hearing may have to remain open to finalize the documents at a later time.

The field advisor will leave for vacation on December 8th. Because he approves Wayland's tax rate and recapitulation documentation, they must get finalized next week.

J. Brodie asked what the schedule is because of the short (holiday) week. Director Brideau stated that she would need to hear approval by Wednesday or else she wouldn't hear until Monday December 1st.

DOR Report Documentation for BOA Signature LA13: Tax Base Levy Growth FY2015

Director Brideau asked for board signatures on the Amended Growth form LA 13-A. This document was generated from the Omitted /Revised documents that were filed earlier in the year. The board signed the document.

BOA review of Tax Recap Documentation- if available

Director Brideau handed out drafts of the Tax Recap Documentation and talked the board through the packet page by page.

J. Brodie asked if the sheet will be different next week. (Referring to page 1) This is the draft. Director Brideau clarified that these numbers are generated by the form and it populates by what the town has historically adopted in the past. Director Brideau showed the board a letter written by B. Keveny that certifies that pages A-1 through A-4 of the tax recap sheets are complete and that no revenue has been used on any other page of the tax recap.

The board reviewed the documents. Director Brideau said the goal is to have this posted to the website.

FY15 Classification

BOA review of Classification Hearing Presentation

Director Brideau handed out a draft document of the presentation for the board to review.

The board analyzed the document and made edits as necessary.

This document will be posted to the website as soon as possible Tuesday or Wednesday.

Overlay Review

FY16-forecast

The board will need to address the FY16 Overlay soon. Director Brideau provided an informational sheet with historical overlay numbers for the board to review as they consider FY16.

FY15- final vote

This topic was deferred until the final tax recap documents are complete.

Solar Tax Agreements

Director- informational overview

The town is looking into solar projects and Director Brideau wanted to update the BOA with what she knows. This will be addressed at a future meeting.

Correspondence

The findings of fact from the 2013 JCAM case were received. Director Brideau will email it to the board.

Documents for BOA Signature

Month End Reports

FY14 Circuit Breaker	November	\$2060.00
Excise Abatement (2012)	November	\$28.43
Excise Abatement (2014)	November	\$3132.08

Circuit Breaker Applications

Director Brideau recommended the board approve one circuit breaker application that has been reviewed and meets the criteria. J. Brodie moved to accept the director's recommendation and approve by signature the circuit breaker application. M. Upton seconded. The board signed their approval.

Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any None

Thoughts and Concerns from BOA members

M. Upton asked what the time schedule is for getting things ready for people who want to do abatements. The online information seems cumbersome and needs more detailed information that the office publishes. Director Brideau uses canned reports from Vision uploaded to the website.

M. Upton believes the more information we can provide to the public may lead to more people

Director Brideau is putting out everything that the system provides without recreating documents. M. Upton would like this item to be on the agenda of a future meeting.

Public Comment

None

Next Meeting

December 1st and the agenda was posted earlier today.

understanding that they may not need to file an abatement.

Meeting Adjourned

D. Hill moved to adjourn at 8:41pm. J. Brodie seconded. Vote: Unanimous

Respectfully Submitted, Jessica Marchant

THE COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE TAX RATE RECAPITULATION

FISCAL 2015

OF WAYLAND

City / Town / District

I. TAX RATE SUMMARY

la. Total amount to be raised (from Ile)

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

lc. Tax levy (la minus lb)

ld. Distribution of Tax Rates and levies

5	<u>79,347,</u>	938.29

19,761,646.00

\$ 59,586,292.29

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	94.9030%	56,549,178.97	3,074,997,622	18.39	56,549,206,27
Net of Exempt	The state of the s				70.00
Open Space	0.0000%	0.00	0		0.00
Commercial	3.7144%	2,213,273.24	120,350,478	18.39	2,213,245.29
Net of Exempt					0.00
Industrial	0,1395%	83,122,88	4,518,700	18.39	83,098,89
SUBTOTAL	98.7569%		3,199,866,800	3 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	58,845,550.45
Personal	1.2431%	740,717,20	40,279,600	18.39	
TOTAL	100.0000%		3,240,146,400		740,741.84 59,586,292.29

Board of Assessors of

WAYLAND

MUST EQUAL 1C

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

Print Date: 11/24/2014 5:00 pm

TAX RATE RECAPITULATION WAYLAND

City / Town / District

II. Amounts to be raised

IIa. Appropriations (col.(b) through col.(e) from page 4)	
IIb. Other amounts to be raised	\$ 78,245,962.00
 Amounts certified for tax title purposes Debt and interest charges not included on page 4 Final court judgements Total overlay deficits of prior years Total cherry sheet offsets (see cherry sheet 1-ER) Revenue deficits 	0.00 0.00 0.00 0.00 30,335.00
7. Offset receipts deficits Ch. 44, Sec. 53E 8. Authorized Deferral of Teachers' Pay 9. Snow and ice deficit Ch. 44, Sec. 31D 10. Other (specify on separate letter) TOTAL IIb (Total lines 1 through 10) IIc. State and county cherry sheet charges (C.S. 1-EC) IId. Allowance for abatements and exemptions (overlay) IIe. Total amount to be raised (Total IIa through IId)	0.00 0.00 0.00 0.00 0.00 30,335.00 122,112.00 949,529.29 79,347,938.29
III. Estimated receipts and other revenue sources	7 0,047,500.29
Illa. Estimated receipts - State 1. Cherry sheet estimated receipts (C.S. 1-ER Total) 2. Massachusetts school building authority payments TOTAL Illa	\$ 4,581,007.00 0.00
IIIb. Estimated receipts - Local	4,581,007.00
 Local receipts not allocated (page 3, col(b), Line 24) Offset Receipts (Schedule A-1) Enterprise Funds (Schedule A-2) Community Preservation Funds (See Schedule A-4) TOTAL IIIb 	4,180,404.00 0.00 4,901,461.00 845,000.00
III.C. Revenue sources appropriated for a state of the st	9,926,865.00
IIIc. Revenue sources appropriated for particular purposes1. Free cash (page 4, col.(c))2. Other available funds (page 4, col.(d))TOTAL IIIc	2,115,442.00 3,138,332.00
IIId. Other revenue sources appropriated specifically to reduce the tax	5,253,774.00
 1a. Free cashappropriated on or before June 30, 2014 b. Free cashappropriated on or after July 1, 2014 2. Municipal light source 3. Teachers' pay deferral 4. Other source : TOTAL IIId 	0.00 0.00 0.00 0.00 0.00
Ille. Total estimated receipts and other revenue sources	0.00
(Total Illa through Illd)	\$ 19,761,646.00
IV. Summary of total amount to be raised and total receipts from all so a. Total amount to be raised (from IIe) b. Total estimated receipts and other revenue sources (from IIIe) C. Total roal and personal present to the first receipts.	
c. Total real and personal property tax levy (from lc) d. Total receipts from all sources (total IVb plus IVc)	\$ 59,586,292.29
in sources (total typ plus tyc)	\$ 79,347,938.29

LOCAL RECEIPTS NOT ALLOCATED * TAX RATE RECAPITULATION

WAYLAND

City/Town/District

			(a) Actual Receipts Fiscal 2014		(b) Estimated Receipts Fiscal 2015
	HICLE EXCISE		2,328,521.0	ol	2,345,000.00
2 OTHER EX	CISE				2,545,000.00
==> a.Meals			209,834.0	ol	200,000.00
==> b.Room			0.0	=	
==> c.Other			0.0	4	0.00
	AND INTEREST ON TAXES AND EXCISES		163,911.00	₹	0.00
	IN LIEU OF TAXES		22,200.00	ᆚ	185,000.00
5 CHARGES F	FOR SERVICES - WATER		0.00	4	25,000.00
	OR SERVICES - SEWER		0.00	4	0.00
7 CHARGES F	OR SERVICES - HOSPITAL		0.00	4	0.00
8 CHARGES F	OR SERVICES - SOLID WASTE FEES		0.00	4	0.00
9 OTHER CHA	RGES FOR SERVICES	3 4 5 5	0.00	╡	0.00
10 FEES			0.00	4	0.00
11 RENTALS			0.00	4	0.00
12 DEPARTMEN	ITAL REVENUE - SCHOOLS		0.00	ł	0.00
13 DEPARTMEN	ITAL REVENUE - LIBRARIES		0.00	1	0.00
14 DEPARTMEN	ITAL REVENUE - CEMETERIES		0.00	<u> </u> 	0.00
15 DEPARTMEN	TAL REVENUE - RECREATION		0.00] 	0.00
16 OTHER DEP	ARTMENTAL REVENUE		593,511.00	!	0.00
17 LICENSES AI	ND PERMITS		687,589.00		535,000.00
18 SPECIAL ASS	SESSMENTS		16,190.00		700,000.00
==> 19 FINES AND F	ORFEITS		87,547.00		10,000.00
==> 20 INVESTMENT	INCOME		96,888.00		80,000.00
==> 21 MEDICAID RE	IMBURSEMENT		0.00		95,000.00
==> 22 MISCELLANE	OUS RECURRING (PLEASE SPECIFY)		5,404.00		0.00
	OUS NON-RECURRING (PLEASE SPECIFY)		0.00	÷	5,404.00
24 TOTALS		\$	4,211,595.00	\$	0.00 4,180,404.00
hereby certify that the actual r	eceipts as shown in column (a) are to the heat of and				.,,404.00

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 2015 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.

==> Written documentation should be submitted to support increases/ decreases of FY 2014 estimated receipts to FY2015 estimated

^{*} 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.

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING TAX RATE RECAPITULATION

WAYLAND

City / Town / District

FISCAL 2015

				City /	Town / District			
			APPRO	PRIATIONS			AUTH	ORIZATIONS
	Т	T		1			ME	MO 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
04/03/2014	2014	232,500.00	0.00	232,500.00	0.00	0.00	0.00	0.00
04/03/2014	2015	218,848.00	0.00	218,848.00	0.00	0.00	0.00	0.00
04/03/2014	2015	594,833.00	0.00	0.00	594,833.00	0.00	0.00	0.00
04/03/2014	2015	36,330.00	0.00	0.00	36,330.00	0.00	0.00	0.00
04/03/2014	2015	249,094.00	0.00	249,094.00	0.00	0.00	0.00	0.00
04/03/2014	2015	88,400.00	88,400.00	0.00	0.00	0.00	0.00	0.00
04/03/2014	2015	70,303,157.00	66,997,327.00	1,000,000.00	2,305,830.00	0.00	1,000,000.00	0.00
04/03/2014	2015	4,126,461.00	0.00	0.00	0.00	4,126,461.00	0.00	0.00
04/07/2014	2015	1,500,000.00	160,000.00	415,000.00	150,000.00	775,000.00	0.00	6,741,320.00
04/07/2014	2015	51,339.00	0.00	0.00	51,339.00	0.00	0.00	0.00
04/08/2014	2015	180,000.00	0.00	0.00	0.00	180,000.00	0.00	0.00
04/08/2014	2015	500,000.00	0.00	0.00	0.00	500,000.00	0.00	0.00
04/08/2014	2015	15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00
04/08/2014	2015	150,000.00	0.00	0.00	0.00	150,000.00	0.00	0.00
Totals		78,245,962.00	67,245,727.00	2,115,442.00	3,138,332.00	5,746,461.00		

Must Equal Cols. (b) thru (e)

BUREAU OF ACCOUNTS SCHEDULE A-1 FOR FISCAL 2015 OFFSET RECEIPTS CH. 44 S . 53E

WAYLAND City OR Town

1	Description Water	(a) Actual Revenues Fiscal 2014	(b) Estimated Receipts* Fiscal 2015
		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	
7		0.00	0.00
8		0.00	0.00
9		1943:	0.00
10		0.00	0.00
		0.00	0.00
11		0.00	0.00
12	TOTAL The information is preliminary and is subject to	0.00	0.00

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 2015

WAYLAND

City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description: Wastewater

	(a)	(b)
	FY 2014	FY 2015
Enterprise revenues & available funds	Actual Revenues	Estimated Revenues
User charges	\$679,305.00	\$654,905.00 *
Connection Fees	\$0.00	\$0.00
Other departmental revenue	\$37,682.00	\$0.00
Investment income	\$825.00	\$0.00
Total revenues	\$717,812.00	\$654,905.00
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	\$717,812.00	\$654,905.00
Retained earnings appropriated for PY costs **	 	\$0.00
Other enterprise available funds for PY costs		
	1025	\$0.00
Total revenues and available funds for PY costs		\$0.00 To Recap pg 2
Total revenues and available funds	\$717,812.00	\$654,905.00 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.

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

WAYLAND	A-2(1ST)	Wastewater	
City or Town	Types of Enterprise Fund	Fund Description	on
Total costs appropriated			
 a. Costs appropriated in the enterprise fine SAL & WAGES 	und	***	· 1
EXPENSES		\$0.00 \$654,905.00	J
CAPITAL OUTLAY]
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FUND		\$0.00	
PY costs approp from retained earni	ngs or other enterp available funds	\$0.00	
Total costs appropriated in enterprise fun	d	\$0.00	(Must equal total part 1b) \$654,905.00 2a
b. Costs appropriated in the general fund			\$654,905.00 2a
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			40.00
Total costs			\$0.00 2b
3. Calculation of subsidy (see instructions)			\$654,905.00 2a+2b
Revenue and available funds		\$654,905.00	(Part 1 col b)
Less : Total costs			(Part 2)
Less : Prior year deficit			(To Recap Pg 2)
(Negative represents subsidy)		\$0.00	(10 1.00ap 1 g 2)
4. Sources of funding for costs appropriated in	the enterprise fund		
a. Revenue and available funds		\$654,905.00	(To Recap Pg 4 col e)
b. Taxation		\$0.00	(10 Necap Fg 4 col e)
c. Free Cash		\$0.00	
d. Non-enterprise Available Funds		\$0.00	
Total sources of funding for costs appropria	ted in the enterprise fund.	\$654,905.00	Must equal total part 2a)
NOTE : The information is preliminary and i	s subject to change.		

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

Fiscal Year 2015

WAYLAND

City / Town / District

A-2(2ND)

Type of enterprise fund/statutory reference

Fund Description : Septage

	(a)	(b)
	FY 2014	FY 2015
Enterprise revenues & available funds	Actual Revenues	Estimated Revenues
User charges	\$0.00	\$0.00
Connection Fees	\$0.00	\$0.00
Other departmental revenue	\$0.00	\$0.00
Investment income	\$412.00	\$0.00
Total revenues	\$412.00	\$0.00
Retained earnings appropriated **	\$0.00	\$39,502.00
Other enterprise available funds	\$0.00	\$0.00
Specify	\$0.00	\$0.00
Total current year revenues and available funds	\$412.00	\$39,502.00
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	\$412.00	\$39,502.00 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.

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

WAYLAND	<u>A-2(2ND)</u>	<u>Septage</u>	
City or Town	Types of Enterprise Fund	Fund Description	า
2. Total costs appropriated			
 a. Costs appropriated in the enterpolar SAL & WAGES 	orise fund	\$0.00	
EXPENSES		\$39,502.00	
CAPITAL OUTLAY		\$0.00	
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FU	ND	\$0.00	
PY costs approp from retained	d earnings or other enterp available funds		(Must equal total part 1b)
Total costs appropriated in enterpr	ise fund		\$39,502.00 2a
b. Costs appropriated in the general	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 general	fund		\$0.00 2b
Total costs			
3. Calculation of subsidy (see instructi	ions)		\$39,502.00 2a+2b
Revenue and available funds		\$39,502.00	(Part 1 col b)
Less : Total costs		\$39,502.00	(Part 2)
Less : Prior year deficit		\$0.00	(To Recap Pg 2)
(Negative represents subsidy)		\$0.00	
. Sources of funding for costs approp	riated in the enterprise fund		
a. Revenue and available funds		\$39,502.00	(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 ap	opropriated in the enterprise fund.	\$39,502.00	(Must equal total part 2a)

3.

4.

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 2015

WAYLAND

City / Town / District

A-2(3RD)

Type of enterprise fund/statutory reference

Fund Description: Water

Enterprise revenues & available funds	·	(a) FY 2014 Actual Revenues	(b) FY 2015 Estimated Revenue	· ·s
User charges		\$3,353,695.00	\$3,432,054.00] *
Connection Fees		\$0.00	\$0.00] 7
Other departmental revenue		\$40,184.00	\$0.00	 *
Investment income		\$0.00	\$0.00	ł I
Total revenues		\$3,393,879.00	\$3,432,054.00	
Retained earnings appropriated **		\$0.00	\$775,000.00	
Other enterprise available funds		\$0.00		
Specify	Capital closeouts	\$429,597.00	\$0.00 \$0.00	
Total current year revenues and availal	ole funds	\$3,823,476.00	\$4,207,054.00	
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	**CABASE		To Recap pg 2
Total revenues and available funds		\$3,823,476.00	\$4,207,054.00	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.

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

. <u>WAYLAND</u>	<u>A-2(3RD)</u>	<u>Water</u>	
City or Town	Types of Enterprise Fund	Fund Description	n
2. Total costs appropriated		·	
 Costs appropriated in the enterpris SAL & WAGES 	e fund	\$713,880.00	1
EXPENSES		\$2,718,174.00	
CAPITAL OUTLAY		\$775,000.00	
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FUND		\$0.00	1
PY costs approp from retained ea	rnings or other enterp available funds		(Must equal total part 1b)
Total costs appropriated in enterprise		φυ.υυ	\$4,207,054.00 2a
b. Costs appropriated in the general fu	ınd		24
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 fun-	d ·		20.00
Total costs			\$0.00 2b
3. Calculation of subsidy (see instructions)		\$4,207,054.00 2a+2b
Revenue and available funds		\$4,207,054.00	(Part 1 col b)
Less : Total costs		\$4,207,054.00	(Part 2)
Less : Prior year deficit		\$0.00	(To Recap Pg 2)
(Negative represents subsidy)		\$0.00	(- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
4. Sources of funding for costs appropriate	ed in the enterprise fund		
a. Revenue and available funds		\$4,207,054.00	(To Recap Pg 4 col e)
b. Taxation		\$0.00	(10 10 sup 1 g + soil e)
c. Free Cash		\$0.00	
d. Non-enterprise Available Funds		\$0.00	
Total sources of funding for costs appro	priated in the enterprise fund.	\$4,207,054.00	(Must equal total part 2a)
NOTE : The information is preliminary a			- 1- www. Part 2a)

BUREAU OF ACCOUNTS SCHEDULE A-3 FOR FISCAL 2015

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) FY2014 Actual Revenues	(E) FY2015 Receipts Authorized
04/03/2014	TRANSFER STATION	USER FEES	\$408,432.00	\$500,000.00
04/03/2014	RECREATION COMM	USER FEES	\$957,158.00	\$450,000.00
04/03/2014	COUNCIL ON AGING	USER FEES	\$37,444.00	\$50,000.00

TOTAL

\$1,403,034.00

\$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.

Print Date: 11/24/2014 4:56 pm

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

WAYLAND	
City or Town	
Fiscal Year 2015	

Annual Revenues and other available Funds		(A)	(B)
that available I unus		FY 2014	FY 2015
Surcharge	i	Actual Revenues	Estimated Revenues
State trust fund distribution		\$687,031.00	\$510,599.00
		\$332,496.00	\$334,401.00
Other (i.e. Interest, OFS appropriated to the fund-C	CH44B 3-b1/2)	\$0.00	\$0.00
1A. Total Annual Revenues	[\$1,019,527.00	\$845,000.00
Fund reserves and or balances voted at City/Town	meeting(s)		
Other	3(-)		\$0.00
Total Revenues and Available Funds (To Reca	B		\$0.00
10 Reca	p, Part IIIB, Line 4)		\$845,000.00
2. Appropriations and Reservations			
Projects, Acquisitions, Debt service and Other		Г -	
Administrative Expenses (5% or less of 1A - Total	annual revenues)	4. 数数:	\$665,000.00
Reservations (10% min of 1A - for each Reserve, it			\$0.00
Budgeted reserve to be appropriated	, ppropriations)	[\$180,000.00
Prior Year Deficits		·	\$0.00
Toda peliore			\$0.00
Total Appropriations and Reservations	(To Recap, Page 4, Col e)	. [\$845,000.00
3. Other (unappropriated, unreserved)	(To Recap, Part IIB, Line 10	- D)	\$0.00
TOTAL Appropriations, Reservations and Other			\$845,000.00

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

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

Fiscal Year 2015

WAYLAND

City / Town / District

PARTI	
1. 7/1/2013 FREE CASH CERTIFICATION \$	4,091,958.00
ADD:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
2. FREE CASH UPDATE	0.00
TOTAL	4,091,958.00
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION	
3. FY 2014 RECAP	900,000.00
4. FY 2015 RECAP	2,115,442.00
BALANCE OF UNAPPROPRIATED FREE CASH	1,076,516.00
PART II	
1. 7/1/2014 FREE CASH CERTIFICATION	6,384,312.00
ADD:	
2. FREE CASH UPDATE	0.00
TOTAL	6,384,312.00
SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION	
3. FY 2015 RECAP	0.00
BALANCE OF UNAPPROPRIATED FREE CASH \$	6,384,312.00

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

BUREAU OF ACCOUNTS SCHEDULE B-2 FOR FISCAL 2015 SOURCES AND USES OF OTHER AVAILABLE FUNDS

WAYLAND City / Town / District

Date of Appropriation	Source of Fund	•	Jse of Fund	Col. A Amount in Fu when Appropri	ation	Col. B Amount of Appropriation
	Various Funds	OPEB		6,034,8		F04 822 6
4/1/14	Various Funds	OPEB				594,833.0
4/1/14	Water Enterprise	FY 15 Budget		5,440,0		36,330.0
4/1/14	Septage Enterprise	FY 15 Budget		3,653,6	67.00	348,583.0
4/1/14	Overlay			184;0	45.00	39,502.0
4/1/14		FY 15 Budget		665,0	00.00	665,000.00
	Bond Premium	FY 15 Budget		1,149,8	11.00	101,583.00
4/1/14	Ambulance	FY 15 Budget		1,365,04		
4/1/14	Transfer Station	FY 15 Budget				360,000.00
4/1/14	Recreation	FY 15 Budget		352,10		42,895.00
4/1/14	BASE			236,78	39.00	88,027.00
4/1/14	TCW	FY 15 Budget		520,96	8.00	191,105.00
		FY 15 Budget		267,45	5.00	200,741.00
	Food Service	FY 15 Budget		259,66		
4/1/14	FDK	FY 15 Budget				225,017.00
4/1/14	Ambulance	Capital Project		113,07	·	43,377.00
4/1/14	Gift Account	New Trust Fund		1,005,04	1.00	150,000.00
		New Trust Fund		51,33	9.00	51,339.00
			\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.	TOTAL		3,138,33

(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 2015

City / Town / District WAYLAND

	A. FY2014	B. FY2013	C. FY2012	PRIOR YEARS	TOTAL
1. Overlay raised per recap	614,726.80	973,215.21	1,206,448.00		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2014	206,878.79	213,202.40	296,378.56		
4. Less-amount transferred to overlay surplus if any	0.00	500,000.00	775,000.00		
5. Totals - should equal FY2014 balance sheet	407,848.01	260,012.81	135,069,44	374,714.45	1,177,644.71

6. Potential additional liability (ATB Cases)

7. Total potential liability (add 3+6)

244,400.00	31,800.00	10,000.00	292,900.00	579,100.00
451,278.79	245,002.40	306,378.56		

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

BUREAU OF ACCOUNTS DEBT EXCLUSION FORM SCHEDULE DE-1

City / Town

WAYLAND

Fiscal Year: 2015

			$\neg \Gamma$		Т			Т			Γ				_				
	(I) FY2015 NET EXCLUDED DEBT SERVICE		,	171,912.00	325 900 00	00.005	102,650.00	253 225 00	00.011.01	103,195.00	135,100.00		00.156,961	685,500.00	204,450.00		2,517,727.00	106,350.00	83,138.00
	(H) REIMBURSEMENTS/ ADJUSTMENTS			0.00	0.00		0.00	0.00		00.0	0.00	00 0		0.00	00.0	00 878 98	0000	0.00	5,262.00
	(G) FY2015 GROSS DEBT SERVICE EXCLUDABLE		171.912.00		325,900.00	102 850 00		253,225.00	103.195.00		135,100.00	156,331.00	RAE FOO OO		204,450.00	2,613,600.00		00,050,00	88,400.00
	(F) FY2014 GROSS DEBT SERVICE EXPENDED		176,162.00		338,218.00	107,510.00		265,325.00	105,995.00		138,700.00	239,494.00	693,500.00		213,350.00	2,666,400.00	359 750 00		130,900.00
	(E) FY2014 NET EXCLUDED DEBT SERVICE		176,162.00		338,218.00	107,510.00		264,877.00	105,995.00	138 700 00	00:00 1:00 1	239,494.00	693,500.00		213,350.00	2,566,614.00	359,750.00		119,426.00
	(D) TEMP OR PERM (T/P)		۵	٥		۵	۵	,	4	۵		۵	۵	0		Q.	a		<u>.</u>
	(C) DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSE(S)		01/01/96	01/01/99		02/01/01	09/15/05		01/15/07	02/01/08		02/01/09	02/01/10	02/01/10	0110000	02/01/11	02/01/11	T	02/01/12
	(B) PURPOSE(S) OF EXCLUSION VOTE		CONSERVATION	POLICE / FIRE STATION		CONSERVATION	SCH REMODELING		MULTI PURPOSE TOWN	MULIT PURPOSE TOWN		MULTI PURPOSE TOWN	HIGH SCHOOL	MULTI PURPOSE TOWN		HIGH SCHOOL	MULTI PURPOSE TOWN	MULTI PURPOSE TOWAY	
3	BALLOT VOTE	100,00	04/26/94	04/28/98		04/25/00	04/28/98		04/25/06	04/29/07	001771	04/14/08	11/17/09	04/07/09		11/17/09	05/11/10	04/10/11	,

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)

DEPARTMENT OF REVENUE MINIMUM RESIDENTIAL FACTOR COMPUTATION FOR FY 2015

WAYLAND

City / Town / District

	Class	Full and F Valua	air Cash	Perce	c entage nare	
	1. Residential	3,0	74,997,622		94.9030%	94.9030%
	2. Open Space		0		0.0000%	
	3. Commercial	12	20,350,478		3.7144%	5.0970%
	4. Industrial		4,518,700		0.1395%	0.007070
1	5. Personal Property	4	0,279,600		1.2431%	
	TOTALS	3,24	0,146,400	1	00.0000%	-
Classes Persona	m Share of Levy for Three, Four and Il Property :	150% X	in the second	.0970% 3C + 4C + 5C	= ·] [7.6455% Max % Share
	n Share of Levy for One and Two :	100% _		6455% : % Share] [92.3545% Min % Share
finimum MRF)	n Residential Factor	92.3545% / lin % Share		.9030% s 1C + 2C	· = [97.3146%
			, -			Minimum Residential Factor
IINIMUN 47 (6-96)	I RESIDENTIAL FACTOR	97.3146%			•	

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

Date: 11/24/2014 5:00 pm

DEPARTMENT OF REVENUE BUREAU OF ACCOUNTS

CLASSIFICATION TAX ALLOCATION

WAYLAND

City / Town / District Fiscal Year: 2015

he selected Residential Factor	is				1.000000	
If you desire each class to mai indicate a residential factor of			x shar	е,		
n computing your residential fa		discount granted	to Opeı			
Yes	X			No		
If Yes, what is the percentage di	scount?		1			
Was a residential exemption add	pted ?					
Yes				No	Х	
If Yes, please complete the follow	ving :				kan Milya	
Class 1 Total Assessed Value	<u>=</u>	3,074,997,622	Х	0		
Class 1 Total Parcel Count *		0	_	Selected Res.		Residentia
* Include all parcels wtih a Mixed	-Use Reside	ential designation		Exemption	%	Exemption
Applicable number of parcels to	receive exen	nption		0		
Net value to be exempted	. 105			0		
Vas a small commercial exempti	on adopted	?				
Yes				No	х	
% Selected	0	<u> </u>	•			
If Yes, please complete the follo	owing :					
No. of parcels eligible		0				
Total valu	e of parcels		0	_		
Total valu	e to be exem	nnted		<u> </u>		•

^a5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor (If a residential factor of "1" has been selected, you may leave Column D blank.)

Α	В	С	D
Class	Certified Full and Fair Cash Value Assessments	Percentage Full Value Shares of Total Tax Levy	New Percentage Shares of Total Tax Levy
Residential	3,074,997,622.00	94.9030 %	94.9030 %
Open Space	0.00	0.0000 %	0.0000 %
Commercial	120,350,478.00	3.7144 %	3.7144 %
ndustrial	4,518,700.00	0.1395 %	0.1395 %
Personal Property	40,279,600.00	1.2431 %	1.2431 %
OTAL	3,240,146,400.00	100.0000 %	100.0000 %

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

6. I hereby attest that notice was given fiscal year 2015 would be held on (date), (to taxpayers that a public time), at (place), by (descr	hearing on the issue tibe type of notice).	of adopting the	tax levy percentages	for

	ſ
	City/Town/District Clerk

- 7. We hereby attest that on (date), (time), at (place) a public hearing on the issue of adopting the percentages for fiscal year 2015, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session on (date).
- 8. The LA-5 excess capacity is calculated as 6,850,123.71
 We have been informed by the Assessors of excess levy capacity of 74,925,930

For cities: City Councilors, Aldermen, Mayor

For towns: Board of Selectmen

For districts : Prudential Committee or Commissioners

(Date)	(Comments)
(Date)	(Comments)

		,



Town of Wayland

41 COCHITUATE ROAD **WAYLAND MASSACHUSETTS 01778**

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

MEMO

TO:

BOARD OF ASSESSORS

FROM:

BRIAN KEVENY, DIRECTOR OF FINANCE

SUBJECT: TAX RECAP - FISCAL YEAR 2015

DATE:

11/24/14

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

Pages:

A-1 Offset Receipts – N/A

A-2 Enterprise Funds

Revolving Funds A-3

CPA Funds A-4



Tax Classification Hearing Town of Wayland Fiscal Year 2015

BOARD OF SELECTMEN DECEMBER 1ST, 2014

ELLEN BRIDEAU, DIRECTOR OF ASSESSING JAYSON BRODIE, VICE CHAIR ZACHARIAH VENTRESS BOARD OF ASSESSORS SUSAN RUFO, CHAIR PREPARED BY: MOLLY UPTON DAVID HILL

PHD086 OF Th18 Hearing

To adopt the Town's Tax Policy by allocating or classifying the tax levy among the property types

Action Required by Board of Selectmen

- The Board of Selectmen will vote tonight on how to adopt the Tax Rate Policy;
- As a single or uniform tax rate
- As a multiple or split tax rate
- To implement a Small Commercial Exemption
- To implement a Residential Exemption

Property Assessment Review

- This year residential values increased.
- Property values are driven by the sales market.
- Overall, the residential single family home sales continue to be strong.
- The average residential single family assessment increased from \$598,700 to \$655,200, an increase of

Property Assessment Review (continued)

Therefore, this year there is a slight shift from CIP to Residential. values have not increased at the same rate. Commercial, Industrial and Personal Property (CIP)

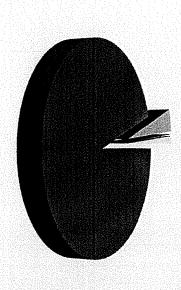
Fisca	FISC		
Fiscal Year 2015	riscai rear 2014		
ır 20	1.50))	
5	4		
9,	\C)	Z
94.9030%	94.4831%))	vesidentiav
30%	31%		
5.097%	5.5109%		(
7%	09%) >	

Shift

0.4199%

-0.4199%

Classification Fercentages



- Residential (RES)
- Commercial (CIP)
- Industrial (CIP)
 Personal Property (CIP)

 Class
 Value
 Percentage by Total Percentage

 Residential (RES)
 3,074,997,622 94.9030%
 Jega-94.9030%
 Jega-94.9030%
 Jega-94.9030%
 Jega-94.9030%
 RES)

 Open Space
 0 0.0000%
 Jega-94.9030%
 Jega-94.9030%
 Jega-94.9030%
 RES)

 Commercial (CIP)
 120,350,478 3.7144%
 Jega-95.0970%
 Jega-96.00%
 Jega-96.00%

Personal Property (CIP)

3,240,146,400 100.0000%

100.0000%

40,279,600 1.2431%

New Growth

- Growth New Growth was certified at \$ in Assessed Value, or \$ in Tax Levy
- New growth has fallen behind projections
- Wayland is a Chapter 653 community, which means that construction activity is valued up to June 30th.
- Construction activity from June 30th, 2013 to June 30, 2014 was not as strong as prior years
- As of June 30th, 2014 Wayland Town Center still had not received certificates of occupancy for Boston Sports Club, portions of the medical office building as well as portions of the original buildings.
- It is anticipated that residential category will continue to see the condominiums at River Trail Place and Village Way as well as the majority of growth in the upcoming years with the construction of Covered Bridge and Michael Road subdivisions

Cassing to Alorasives

- The options presented for consideration are:
- Selection of a Minimum Residential Factor
- Selection of a discount for Open Space
- Granting of a Residential and/or Small Commercial Exemption

Selection of Minimum Residential Factor

- The minimum residential factor for the Town of by the Department of Revenue* Wayland for Fiscal Year 2014 is 97.3146, as defined
- A residential factor of 1.00 will result in the taxation of all property at the same rate (single tax rate).
- A residential factor of less than 1.00 increases the share paid by residential property owners (split tax and personal property (CIP) owners and reduces the share of the levy raised by commercial, industrial rate)

*SOURCE: DEPARTMENT OF REVENUE LA7 – Exhibit A: Minimum Residential Factor

Potential Impact of Shifting the Residential Factor

1.50	1.40	1.30	1.20	1.10	1.00	CIP SHIFT
97.0805	97.6644	98.2483	98.8322	99.4161	100.000	Residential Factor
91.7246%	92.2763%	92.828%	93:3797%	93.9314%	94.4831%	Residential Share Percentage
8.2754%	7.7237%	7.172%	6.6203%	6.0686%	5.5169%	CIP Share Percentage
\$17.79	\$17.90	\$18.01	\$18.12	\$18.22	\$18.33	Residential Ta Rate per Thousand
\$27.49	\$25.66	\$23.83	\$22.00	\$20.16	\$18.33	Residential Tax CIP Tax Rate Rate per Per Thousand Thousand

Please see Exhibit B (page 18-19) for shift options in 1% increments.

Fiscal Year 2015 Residential Tax Rate Options

	1.5		1.4		1.3		1.2		1.1	1	CIP Shift
ша	97.3147	\$Diff	97.8517	\$Diff	98.3888	\$Diff	98.9259	\$Diff	99.4629	100	Res Factor
-0.49	17.90	-0.40	17.99	-0.30	18.09	-0.20	18.19	-0.10	18.29	18.39	Residential Tax Rate
(\$147.00)	\$5,370.00	(\$120.00)	\$5,397.00	(\$90.00)	\$5,427.00	(\$60.00)	\$5,457.00	(\$30.00)	\$5,487.00	\$5,517.00	Example Single Family Assessment \$300,000
(\$196.00)	\$7,160.00	(\$160.00)	\$7,196.00	(\$120.00)	\$7,236.00	(\$80.00)	\$7,276.00	(\$40.00)	\$7,316.00	- \$7,356.00	Example Single Family Assessment \$400,000
(\$321.05)	\$11,728.08	(\$262.08)	\$11,787.05	(\$196.56)	\$11,852.57	(\$131.04)	\$11,918.09	(\$65.52)	\$11,983.61	\$12,049.13	Average Single Family Assessment \$655,200
(\$392.00)	\$14,320.00	(\$320.00)	\$14,392.00	(\$240.00)	\$14,472.00	(\$160.00)	\$14,552.00	(\$80.00)	\$14,632.00	\$14,712.00	Example Single Family Assessment \$800,000
(\$490.00)	\$17,900.00	(\$400.00)	\$17,990.00	(\$300.00)	\$18,090.00	(\$200.00)	\$18,190.00	(\$100.00)	\$18,290.00	\$18,390.00	Example Single Family Assessment \$1,000,000

Fiscal Year 2015 CIP Tax Rate Options

CIP Shift	CIP Tax Rate	Example Commercial Assessment \$400,000	Example Commercal Assessment \$600,000	Average Commercial Assessment \$965,700	Example Commetical Assessment \$1,200,000	Example Commetical Assessment \$1,500,000
H	18.39	\$7,356.00	\$11,034.00	\$17,759.22	\$22,068.00	\$27,585.00
1.1	20.23	\$8,092.00	\$12,138.00	\$19,536.11	\$24,276.00	\$30,345.00
\$ Difference	1.84	\$736.00	\$1,104.00	\$1,776.89	\$2,208.00	\$2,760.00
1.2	22.07	\$8,828.00	\$13,242.00	\$21,313.00	\$26,484.00	\$33,105.00
\$ Difference	3.68	\$1,472.00	\$2,208.00	\$3,553.78	\$4,416.00	\$5,520.00
1.3	23.91	\$9,564.00	\$14,346.00	\$23,089.89	\$28,692.00	\$35,865.00
\$ Difference	5.52	\$2,208.00	\$3,312.00	\$5,330.66	\$6,624.00	\$8,280.00
1.4	17.99	\$7,196.00	\$10,794.00	\$17,372.94	\$21,588.00	\$26,985.00
\$ Difference	25.75	(\$160.00)	(\$240.00)	(\$386.28)	(\$480.00)	(\$600.00)
1.5	27.58	\$11,032.00	\$16,548.00	\$26,634.01	\$33,096.00	\$41,370.00
\$ Difference	9.19	\$3,676.00	\$5,514.00	\$8,874.78	\$11,028.00	\$13,785.00

Fiscal Year 2014 Tax Rate Comparison

Peer Minicipalities	2014 Average Single Family Tay Rill	2014 Average Single Family Residential Total Tax Rill Assessed Value Assessed Value	CIP Total	Total Assessed	R/O % of CIP % of Total Total Value		1	Toy low		CIP % of Total	Res	idential K Rafe	CIP % of Total Residential CIP Tax
Carlisle	\$12,732	\$12,732 \$1,215,263,695 \$ 23,658,297	\$ 23,658,297	\$1,238,921,992	98.1	9.	- م	23,093,506	98.09	1.91	<u>چ</u>	\$ 18.64	\$ 18.64 \$ 18.64
Cohasset	\$10,787	\$2,364,598,033	\$ 177,679,428	\$2,542,277,461	93.0	7.0	မှ	31,880,159	93.01	6.99	နှ	15.4	12.54 \$ 12.54
Concord	\$12,249	\$4,646,613,799	\$ 483,879,863	\$5,130,493,662	90.6	9.4	æ	74,135,634	90.57	9.43	\$		14.45 \$ 14.45
Lincoln	\$13,742	\$1,695,785,179	\$ 65,836,163	\$1,761,621,342	96.3	3.7	နှ	25,683,860	95.14	4.86	\$	14.41	\$ 18.95
Lynnfield	\$ 7,810	\$2,166,450,901	\$ 219,750,765	\$2,386,201,666	90.8	9.2	es	35,644,145	89.77	10.23	8	14.77	\$ 16.59
Manchr By Sea	\$10,760	\$2,012,976,160	\$ 148,987,215	\$2,161,963,375	93.1	6.9	&	22,592,517	93.11	6.89	\$	10.45	\$ 10.45
Marshfield	\$ 5,002	\$3,861,371,126	\$ 320,436,613	\$4,181,807,739	92.3	7.7	↔	55,576,225	92.34	7.66	\$	13.29	\$ 13.29
Medfield	\$ 9,182	\$2,155,966,406	\$ 130,236,023	\$2,286,202,429	94.3	5.7	\$	36,853,582	94.30	5.70	\$	16.12	\$ 16.12
Milton	\$ 7,740	\$4,207,459,904	\$ 177,925,684	\$4,385,385,588	95.9	4.1	\$	67,156,777	93.91	6.09	\$	14.99	\$ 22.97
Sharon	\$ 8,914	\$2,520,294,680	\$ 207,106,620	\$2,727,401,300	92.4	7.6	\$	56,048,097	92.41	7.59	\$	20.55	\$ 20.55
Sudbury	\$11,544	\$3,695,489,903	\$ 265,094,234	\$3,960,584,137	93.3	6.7	&	72,951,707	90.94	9.06	↔	18.03	\$ 24.94
Wayland	\$10,974	\$2,813,813,895	\$ 164,300,605	\$2,978,114,500	94.5	5.5	8	54,588,839	94.48	5.52	8	18.33	\$ 18.33
Weston	\$17,832	\$5.082.551.510	\$ 258.376.690	\$5.340.928.200	95.2	4.8	နှ	67.990.017	95.16	4 84	⋺	12.73	12.73 \$ 12.73

Source: MA DOR – Data Bank Reports

Neighboring Municipalities

Family Residential Total CIP Total
Tax Bill Assessed Value Assessed Value

Total Assessed

Total

Value 76.9

Total Value

23.1

Total Tax Levy \$ 170,290,442

Levy 59.82

Levy

Tax Rate

40.18 \$ 18.29

Rate \$ 40.92

of Total | Residential | CIP Tax

R/0 %

CIP %

R/0 % of CIP % of

\$7,241,593,787 \$6,589,327,610

Value

Average Single

2014

Framingham
Natick
Wellesley

\$ 5,922 \$ 6,459

\$12,469 \$8,550,806,000 \$1,204,329,300 \$9,755,135,300

77.0 87.7

23.0 12.3

\$ 93,436,666 \$ 112,574,261

87.65 12.35 \$

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76.97

23.03

s

14.18 11.54

\$ 14.18

\$5,569,402,378 \$1,672,191,409 \$5,071,958,730 \$1,517,368,880

Selection of Open Space Discount

Open Space is defined in Massachusetts General Law as:

public." one B, or taxable under a permanent conservation contributes significantly to the benefit and enjoyment of the but is maintained in an open or natural condition, which restriction, and land not held for the production of income which is not otherwise classified and which is not taxable MGL Chapter 59 Sec. 2A (b) "Class two, open-space", Land under provisions of chapters sixty-one, sixty-one A or sixty-

- A maximum exemption of 25% may be adopted for all property that is classified as Open Space
- The Assessors have not identified any property which meets the definition of Open Space according to the statue.

Granting a Residential and/or Small Commercial Exemption

Residential Exemption

- The Board of Selectmen may adopt a maximum residential exemption of 20%
- It would apply to owner occupied residential properties.
- qualify for the exemption. The majority of Wayland's property owners meet the statutory requirements to
- the benefit A small percentage of homeowners and all vacant land owners will not receive
- The intent of the Residential Exemption is to shift the tax burden to rental and vacation properties

Small Commercial Exemption

- The Board of Selectmen may adopt a small commercial exemption
- during the previous calendar year and with assessed values of less than one million dollars. This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of not more than ten people
- The Assessors have identified business that meet the exemption criteria.
- Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%

Communities with Residential Exemption

Somerville	Cambridge	Boston	Watertown	Waltham	Tisbury	Nantucket	Everett	Chelsea	Brookline	Barnstable	Somerset	Malden	Municipality	
30	30	30	20	20	20	20	20	20	20	20	10	10	Percentage	Residential Exemption

TITUTE STAL COMMERCIAL EXCEDIA:

Wrentham	Westford	Somerset	Seekonk	New Ashford	Dartmouth	Braintree	Bellingham	Avon	Municipality Auburn
Ö	10	10	10	10	10	10	10	10	Small Commercial Exemption % 10

What If ... Scenario Worksheet

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

	R & O %	0.0000% 94.9030%		CIP %	5.0970%	
VALUE PERCENTAGE	94.9030%	0.0000%	3.7144%	0.1395%	1.2431%	100.000%
VALUE	3,074,997,622	0	120,350,478	4,518,700	40,279,600	3,240,146,400
CLASS	Residential	Open Space	Commercial	Industrial	Personal Prop	Total

CLASSIFICATION OPTIONS

0 Residential Exempt

0 Small Commercial Exemption

LEVY

59,586,292 Estimated Levy 18.39 Single Tax Rate

Res Factor Res OS Con Intentacy Potal Intentacy Res OS Con Intentacy Intentacy <th></th> <th></th> <th></th> <th></th> <th>15</th> <th>Charo %</th> <th></th> <th></th> <th></th> <th>\mid</th> <th></th> <th></th> <th>7 700</th> <th>Amount Amo</th> <th></th> <th></th> <th></th> <th>Cotimo</th> <th>Sctimated Tay Dates</th> <th>20,400</th> <th></th>					15	Charo %				\mid			7 700	Amount Amo				Cotimo	Sctimated Tay Dates	20,400	
101 99.9463 91.315 1.243 5.07 100 100 56,249,206 0 101 99.9463 94.903 0 3.715 0.1409 1.256 5.148 100 100 56,548,269 0 102 99.9463 94.8011 0 3.7515 0.1402 1.256 5.148 100 100 56,518,835 0 103 99.8926 94.8011 0 3.7886 0.1422 1.268 5.1988 100 100 56,488,464 0 103 99.8389 94.7501 0 3.8258 0.1422 1.268 5.1988 100 100 56,488,464 0 104 99.8389 94.7501 0 3.8258 0.1422 1.2804 5.2498 100 100 56,488,464 0 105 99.7812 94,6482 0 3.9001 0.146 1.3053 1.3018 1.00 100 56,458,093 0 107 99,621 <td< th=""><th>CID Chiff</th><th>Doc Eactor</th><th>Joan</th><th>200</th><th></th><th>200</th><th>9</th><th>\vdash</th><th></th><th>15</th><th>Poc</th><th>L</th><th>, L</th><th>200</th><th>8</th><th>Total</th><th>Poc</th><th>0</th><th>, mar</th><th></th><th>8</th></td<>	CID Chiff	Doc Eactor	Joan	200		200	9	\vdash		15	Poc	L	, L	200	8	Total	Poc	0	, mar		8
99.9463 94.8521 0 3.7515 0.1409 1.2556 5.148 100 100 56,518,835 0 99.8926 94.8011 0 3.7886 0.1422 1.268 5.1988 100 100 56,488,464 0 99.8389 94.7501 0 3.8258 0.145 1.2929 5.3008 100 100 56,488,464 0 99.8389 94.7501 0 3.8629 0.145 1.2929 5.3008 100 100 56,488,464 0 99.7815 94.6942 0 3.8629 0.145 1.2929 5.3008 100 100 56,427,723 0 99.7315 94.6482 0 3.974 0.146 1.3053 5.3518 100 100 56,427,723 0 99.6706 94.4953 0 3.974 0.1492 1.3053 5.3518 100 100 56,427,723 0 99.4029 94.4443 0 4.0486 0.154 1.35	1		94.903	0	3.7144	0.1395	1.2431		10		56,549,206	, 0	2,213,245	83,099	740,742	59,586,292		0	+_	6	18.39
99.8326 94.8011 0 3.7886 0.1422 1.268 5.1988 100 100 56,488,464 0 99.8389 94.7501 0 3.8258 0.1436 1.2804 5.2498 100 100 56,458,093 0 99.7852 94.6992 0 3.8629 0.146 1.2929 5.3008 100 10 56,458,093 0 99.7852 94.6992 0 3.9001 0.1464 1.3053 5.3518 100 100 56,427,723 0 99.7315 94.6482 0 3.9744 0.1464 1.3053 5.3518 100 10 56,386,981 0 99.6716 94.6482 0 3.9744 0.1464 1.3053 5.3518 100 10 56,386,981 0 99.671 94.6483 0 3.9744 0.1492 1.3202 5.438 10 10 56,386,981 0 99.4629 94.4443 0 4.0486 0.152 1.355	1.01	99.9463	94.8521	0	3.7515	0.1409	1.2556	5.148	100		56,518,835		2,235,378	83,930	748,149	59,586,292	18.38	0	18.57	18.57	18.57
99.8389 94.7501 0 3.8258 0.1436 1.2804 5.2498 100 56,458,093 0 99.7315 94.6922 0 3.8629 0.146 1.2929 5.3008 100 100 56,427,723 0 99.7315 94.6922 0 3.9001 0.1464 1.3053 5.3518 100 100 56,427,723 0 99.7316 94.6482 0 3.9074 0.1462 1.3053 5.3518 100 100 56,326,981 0 99.6778 94.5972 0 3.974 0.1492 1.3177 5.4027 100 10 56,366,981 0 99.670 99.674 0 3.974 0.1492 1.3426 5.5047 10 10 56,366,981 0 99.516 94.443 0 4.0486 0.152 1.355 5.5556 10 10 56,345,497 0 99.402 94.3424 0 4.1029 0.154 1.356 5.6067 <td>1.02</td> <td>93.8926</td> <td>94.8011</td> <td>ō</td> <td>3.7886</td> <td>0.1422</td> <td></td> <td>5.1988</td> <td>100</td> <td>100</td> <td>56,488,464</td> <td></td> <td>2,257,510</td> <td>84,761</td> <td>755,557</td> <td>59,586,292</td> <td>18.37</td> <td>0</td> <td>18.76 1</td> <td>18.76</td> <td>18.76</td>	1.02	93.8926	94.8011	ō	3.7886	0.1422		5.1988	100	100	56,488,464		2,257,510	84,761	755,557	59,586,292	18.37	0	18.76 1	18.76	18.76
99.7852 94.6992 0.38629 0.1464 1.2929 5.3008 100 56,427,723 0 99.7315 94.6482 0.3901 0.1464 1.3053 5.3518 100 16,6397,352 0 99.6778 94.5972 0.3901 0.1464 1.3053 5.3518 100 100 56,366,981 0 99.5703 94.5463 0.3974 0.1492 1.3302 5.4538 100 100 56,366,981 0 99.5703 94.4943 0.40486 0.150 1.355 5.556 100 100 56,366,239 0 99.4629 94.4443 0.40486 0.152 1.355 5.556 100 100 56,245,497 0 99.4629 94.3934 0.4086 0.152 1.355 5.556 100 100 56,245,497 0 99.4629 94.3944 0.41020 0.154 1.359 5.6567 100 100 56,154,497 0 99.3018 94.2944	1.03	68:8386	94.7501	0	3.8258	0.1436		5.2498	100	100	56,458,093		2,279,643	85,592	762,964	59,586,292	18.36	0	18.94	18.94	18.94
99.7315 94.6482 0 3.901 0.1464 1.3053 5.3518 100 16,6397,352 0 99.6778 94.5972 0 3.9372 0.1478 1.3177 5.4027 100 56,366,981 0 99.6241 94.5463 0 3.9744 0.1492 1.3302 5.4538 100 100 56,366,239 0 99.5166 94.4443 0 4.01486 0.152 1.355 5.5556 100 100 56,245,497 0 99.4629 94.3934 0 4.0186 0.152 1.355 5.5556 100 100 56,245,497 0 99.4029 94.3944 0 4.0858 0.153 1.3675 5.6067 100 100 56,245,497 0 99.4029 94.3944 0 4.1029 0.1562 1.3923 5.7086 100 100 56,154,497 0 99.3018 94.2914 0 4.1072 0.156 1.308 5.056	1.04	99.7852	94.6992	O	3.8629	0.145		5.3008	100		56,427,723		2,301,775	86,423	770,372	59,586,292	18.35	0	19.13	19.13	19.13
99.6778 94.5972 0 3.9372 0.1478 1.3177 5.4027 100 56,366,981 0 99.6241 94.5463 0 3.9744 0.1492 1.3302 5.4538 100 100 56,386,610 0 99.5703 94.4953 0 4.0115 0.1506 1.325 5.5556 100 100 56,386,610 0 99.4629 94.4443 0 4.0486 0.152 1.355 5.5556 100 100 56,245,497 0 99.4629 94.3944 0 4.0858 0.153 1.3575 5.6067 100 100 56,245,497 0 99.4029 94.3244 0 4.1029 0.1548 1.379 5.6576 100 100 56,134,756 0 99.3018 94.2914 0 4.1072 0.156 1.3923 5.7086 100 100 56,134,756 0 99.3018 94.2944 0 4.1072 0.159 1.4047 <th< td=""><td>1.05</td><td>99.7315</td><td>94.6482</td><td>0</td><td>3.9001</td><td>0.1464</td><td></td><td>5.3518</td><td>100</td><td>100</td><td>56,397,352</td><td></td><td>2,323,908</td><td>87,254</td><td>671,777</td><td>59,586,292</td><td>18.34</td><td>0</td><td>19.31</td><td>19.31</td><td>19.31</td></th<>	1.05	99.7315	94.6482	0	3.9001	0.1464		5.3518	100	100	56,397,352		2,323,908	87,254	671,777	59,586,292	18.34	0	19.31	19.31	19.31
99.6241 94.5463 0 3.9744 0.1492 1.3302 5.4538 100 100 56,336,610 0 99.5703 94.4953 0 4.0115 0.1506 1.325 5.5556 100 100 56,336,610 0 99.4629 94.4443 0 4.0486 0.153 1.355 5.5556 100 100 56,275,868 0 99.4629 94.3944 0 4.0858 0.153 1.355 5.6567 100 100 56,245,497 0 99.4029 94.3944 0 4.1629 0.153 1.3799 5.6576 100 100 56,245,497 0 99.3018 94.2914 0 4.1601 0.1562 1.3923 5.7086 100 100 56,154,385 0 99.3018 94.2044 0 4.1972 0.1576 1.4047 5.7595 100 100 56,154,385 0 99.2481 94.2044 0 4.1972 0.159 1.	1.06	82.69	94.5972	0	3.9372	0.1478	1.3177	5.4027	100	100	56,366,981		2,346,040	88,085	785,186	59,586,292	18.33	0	19.49 1	19.49	19.49
99.5703 94.4953 0 4.0115 0.1506 1.3426 5.5047 100 56,306,239 0 0 99.5166 94.4443 0 4.0486 0.152 1.355 5.5556 100 100 56,275,868 0 99.4629 94.3924 0 4.0858 0.153 1.3675 5.6067 100 100 56,245,497 0 99.3055 94.2914 0 4.1601 0.1562 1.329 5.6576 100 100 56,154,387 0 99.3018 94.2914 0 4.1601 0.1562 1.3923 5.7086 100 100 56,154,385 0 99.2481 94.2944 0 4.1972 0.1576 1.4047 5.7595 100 100 56,154,385 0 99.2481 94.1895 0 4.2344 0.159 1.4172 5.8106 100 100 56,154,385 0 99.1947 94.0875 0 4.2346 0.159 1.4	1.07	99.6241	94.5463	0	3.9744	0.1492	1.3302	5.4538	100		56,336,610		2,368,172	88,916	792,594	59,586,292	18.32	0	19.68	19.68	19.68
99.5166 94.4443 0 4.0486 0.152 1.355 5.5556 100 16,255,868 0 99.4629 94.3924 0 4.0858 0.1534 1.3675 5.6067 100 100 56,245,497 0 99.4092 94.3224 0 4.1229 0.1548 1.3799 5.6576 100 100 56,245,497 0 99.3018 94.2914 0 4.1601 0.1562 1.3923 5.7086 100 100 56,154,385 0 99.2481 94.2404 0 4.1972 0.1576 1.4047 5.7595 100 100 56,154,385 0 99.2481 94.1895 0 4.2344 0.159 1.4172 5.8106 100 100 56,124,385 0 99.1407 94.0875 0 4.2715 0.1604 1.4296 5.816 100 100 56,033,901 0 99.087 94.0366 0 4.3458 0.163 1.442 <td< td=""><td>1.08</td><td>99.5703</td><td>94.4953</td><td>0</td><td>4.0115</td><td>0.1506</td><td>1.3426</td><td>5.5047</td><td>100</td><td>100</td><td>56,306,239</td><td></td><td>2,390,305</td><td>89,747</td><td>800,001</td><td>59,586,292</td><td>18.31</td><td>0</td><td>19.86</td><td>19.86</td><td>19.86</td></td<>	1.08	99.5703	94.4953	0	4.0115	0.1506	1.3426	5.5047	100	100	56,306,239		2,390,305	89,747	800,001	59,586,292	18.31	0	19.86	19.86	19.86
99.4629 94.3934 0 4.0858 0.1534 1.3675 5.6067 100 16,245,497 0 99.4092 94.3244 0 4.1229 0.1548 1.3799 5.6576 100 100 56,15,127 0 99.3018 94.2914 0 4.1601 0.1562 1.3923 5.7086 100 100 56,154,385 0 99.3018 94.2404 0 4.1972 0.1576 1.4047 5.7595 100 100 56,154,385 0 99.2481 94.1895 0 4.2344 0.159 1.4172 5.8106 100 100 56,124,014 0 99.1407 94.1895 0 4.2715 0.1604 1.4296 5.8106 100 56,035,493 0 99.1407 94.0875 0 4.3086 0.1618 1.442 5.9124 100 100 56,032,901 0 99.087 94.0876 0 4.3086 0.1648 1.4659 5.9635	1.09	99.5166	94.4443	0	4.0486	0.152		5.5556	100	100	56,275,868		2,412,437	90,578	807,409	59,586,292	18.3	0	20.05	20.05	20.05
99.4092 94.3424 0 4.129 0.1548 1.3799 5.6576 100 16,512,127 0 99.3555 94.2914 0 4.1601 0.1562 1.3923 5.7086 100 100 56,184,756 0 99.3018 94.2404 0 4.1972 0.1576 1.4047 5.7595 100 100 56,154,385 0 99.2481 94.1895 0 4.2344 0.159 1.4172 5.8106 100 56,124,014 0 99.1944 94.1385 0 4.2715 0.1604 1.4426 5.8615 100 100 56,033,612 0 99.087 94.0875 0 4.3086 0.1618 1.4425 5.9124 100 100 56,033,901 0 99.087 94.0366 0 4.3368 0.1648 1.4425 5.9635 100 100 56,032,901 0 99.087 94.0386 0 4.3368 0.1646 1.4659 5.9635	1.1	99,4629	94.3934	0	4.0858	0.1534		5.6067	100		56,245,497		2,434,570	91,409	814,816	59,586,292	18.29	0	20.23 2	20.23	20.23
99.3555 94.2914 0 4.1601 0.1562 1.3923 5.7086 100 56,184,756 0 99.3018 94.2404 0 4.1972 0.1576 1.4047 5.7595 100 100 56,154,385 0 99.2481 94.1385 0 4.2344 0.159 1.4172 5.8106 100 56,124,014 0 99.1944 94.0875 0 4.2715 0.1604 1.4296 5.8615 100 100 56,093,643 0 99.087 94.0875 0 4.3786 0.1618 1.4426 5.9635 100 100 56,063,272 0 99.087 94.0366 0 4.3368 0.1648 1.4425 5.9635 100 100 56,063,272 0 99.087 94.0366 0 4.3368 0.1646 1.4654 5.9635 100 100 56,063,279 0 99.087 94.0876 0 4.3368 0.1646 1.4654 5.9635	1.11	99.4092	94.3424	0	4.1229			5.6576	100	100	56,215,127		2,456,702	92,240	822,223	59,586,292	18.28	0	20.41 2	20.41	20.41
99.3018 94.2404 0 4.1972 0.1576 1.4047 5.7595 100 56,154,385 0 99.2481 94.1895 0 4.2344 0.159 1.4172 5.8106 100 56,124,014 0 99.1944 94.1385 0 4.2715 0.1604 1.4296 5.8615 100 100 56,093,643 0 99.1947 94.0875 0 4.3086 0.1618 1.442 5.9124 100 100 56,063,272 0 99.087 94.0356 0 4.3458 0.1632 1.4425 5.9635 100 100 56,063,272 0 99.087 94.0356 0 4.3458 0.1642 1.44545 5.9635 100 100 56,063,291 0 99.033 99.035 0 4.3329 0.1646 1.4669 6.0144 100 100 56,022,531 0	1.12	99.3555	94.2914	0		0.1562		5.7086	100	100	56,184,756		2,478,835	93,071	829,631	59,586,292	18.27	0	20.6	20.6	20.6
99.2481 94.1895 0 4.2344 0.159 1.4172 5.8106 100 56,124,014 0 99.1944 94.1385 0 4.2715 0.1604 1.4296 5.8615 100 100 56,093,643 0 99.1407 94.0875 0 4.3086 0.1618 1.442 5.9124 100 100 56,063,272 0 99.087 94.0366 0 4.3458 0.1632 1.4545 5.9635 100 100 56,032,901 0 99.033 93.9856 0 4.3829 0.1646 1.4669 6.0144 100 100 56,002,531 0	1.13	99.3018	94.2404	0	4.1972	0.1576		5.7595	100		56,154,385		2,500,967	93,902	837,038	59,586,292	18.26	0	20.78 2	20.78	20.78
99.1944 94.1385 0 4.2715 0.1604 1.4296 5.8615 100 160 56,093,643 0 99.1407 94.0875 0 4.3086 0.1618 1.442 5.9124 100 56,063,272 0 99.087 94.0366 0 4.3458 0.1632 1.4545 5.9635 100 56,032,901 0 99.087 99.087 0 4.3829 0.1646 1.4669 6.0144 100 100 56,002,531 0	1.14	99.2481	94.1895	0	4.2344	0.159		5.8106	100	100	56,124,014		2,523,100	94,733	844,446	59,586,292	18.25	0	20.96 2	20.96	20.96
99.1407 94.0875 0 4.3086 0.1618 1.442 5.9124 100 56,063,272 0 99.087 94.0366 0 4.3458 0.1632 1.4545 5.9635 100 100 56,032,901 0 99.0333 93.9856 0 4.3829 0.1646 1.4669 6.0144 100 100 56,002,531 0	1.15	99.1944	94.1385	0	4.2715	0.1604		5.8615	100		56,093,643		2,545,232	95,564	851,853	59,586,292	18.24	0	21.15 2	21.15	21.15
99.087 94.0366 0 4.3458 0.1632 1.4545 5.9635 100 56,032,901 0 99.0333 93.9856 0 4.3829 0.1646 1.4669 6.0144 100 56,002,531 0	1.16	99.1407	94.0875	0	4.3086	0.1618		5.9124	100		56,063,272		2,567,365	96,395	859,261	59,586,292	18.23	0	21.33 2	21.33	21.33
99.0333 93.9856 0 4.3829 0.1646 1.4669 6.0144 100 100 56,002,531 0	1.17	780.66	94.0366	0	4.3458	0.1632		5.9635	100	100	56,032,901		2,589,497	97,226	899'998	59,586,292	18.22	0	21.52 2	21.52	21.52
CONTROLL CONTROL CONTR	1.18	99.0333	93.9856	0	4.3829	0.1646		6.0144	100	100	56,002,531		2,611,629	98,057	874,075	59,586,292	18.21	0	21.7	21.7	21.7
98.9/96 93.9346 0 4.4201 0.166 1.4/93 6.0654 1.01 100 55,9/2,160	1.19	98.9796	93.9346	0	4.4201	0.166	1.4793	6.0654	100	100	55,972,160	0 2,6	0 2,633,762	888'86	881,483	881,483 59,586,292	18.2	0	21.88 2	21.88	21.88

	111111111111111111111111111111111111111	18.18 0 22.25 22.25	18.18 0 22.25 22.25 18.17 0 22.44 22.44	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8	18.18 0 22.25 22.25 18.17 0 22.44 22.44 2 18.16 0 22.62 22.62 2 18.15 0 22.8 22.8 18.14 0 22.99 22.99 2	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.12 0 23.36 23.36	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.12 0 23.36 23.36 18.11 0 23.54 23.54	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.11 0 23.54 23.54 18.11 0 23.72 23.72 18.11 0 23.72 23.72	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.11 0 23.36 23.56 18.11 0 23.72 23.72 18.19 0 23.91 23.91	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.12 0 23.36 23.36 18.11 0 23.54 23.54 18.13 0 23.72 23.72 18.19 0 23.91 23.91 18.09 0 24.09 24.09 18.08 0 24.09 24.09	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.11 0 23.54 23.54 18.11 0 23.54 23.72 18.09 0 23.91 23.91 18.08 0 24.09 24.09 18.07 0 24.27 24.27	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.11 0 23.36 23.36 18.11 0 23.54 23.72 18.09 0 23.91 23.91 18.08 0 24.09 24.09 18.07 0 24.27 24.27 18.06 0 24.46 24.46	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.18 0 22.93 22.99 18.13 0 23.17 23.17 18.11 0 23.36 23.36 18.11 0 23.54 23.54 18.19 0 23.91 23.91 18.09 0 23.91 23.91 18.08 0 24.09 24.09 18.06 0 24.46 24.46 18.05 0 24.64 24.64 18.05 0 24.64 24.64	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 22.99 22.99 18.13 0 23.17 23.17 18.11 0 23.36 23.56 18.11 0 23.54 23.51 18.09 0 23.91 24.09 18.07 0 24.09 24.09 18.06 0 24.46 24.46 18.05 0 24.64 24.64 18.04 0 24.83 24.83	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.14 0 23.9 22.9 18.13 0 23.17 23.17 18.11 0 23.36 23.36 18.11 0 23.54 23.51 18.09 0 23.91 23.91 18.09 0 23.91 24.09 18.06 0 24.05 24.46 18.05 0 24.46 24.46 18.04 0 24.83 24.83 18.03 0 25.01 25.01	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.8 22.8 18.13 0 23.17 23.17 18.13 0 23.36 23.36 18.11 0 23.54 23.54 18.09 0 23.91 23.91 18.09 0 24.09 24.09 18.07 0 24.07 24.46 18.05 0 24.64 24.64 18.05 0 24.64 24.64 18.07 0 24.64 24.64 18.07 0 24.64 24.64 18.07 0 24.64 24.64 18.03 0 25.01 25.01 18.03 0 25.01 25.01	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 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0 25.01 25.01 18.04 0 25.01 25.01 18.07 0 25.01 25.01 18.07 0 25.03 25.01	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.15 0 22.62 22.62 18.15 0 22.62 22.8 18.13 0 23.17 23.17 18.13 0 23.72 23.72 18.11 0 23.54 23.54 18.09 0 23.91 23.91 18.09 0 23.91 23.01 18.09 0 24.09 24.09 18.07 0 24.46 24.64 18.05 0 24.46 24.64 18.05 0 24.64 24.64 18.07 0 24.83 24.83 18.03 0 25.01 25.01 18.03 0 25.01 25.01 18.04 0 25.01 25.01 18.07 0 25.01 25.01 18.07 0 25.01 25.01	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.15 0 22.62 22.62 18.15 0 22.62 22.8 18.13 0 23.17 23.17 18.13 0 23.72 23.72 18.11 0 23.54 23.54 18.09 0 23.91 23.91 18.09 0 23.91 23.91 18.09 0 24.09 24.09 18.05 0 24.46 24.64 18.05 0 24.46 24.64 18.05 0 24.09 24.09 18.00 0 24.46 24.64 18.01 0 25.01 25.01 18.02 0 25.01 25.01 18.03 0 25.01 25.01 18.01 0 25.05 25.55 18.01 0 25.55 25.75	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.15 0 22.62 22.62 18.15 0 22.62 22.62 18.13 0 23.17 23.17 18.13 0 23.17 23.17 18.11 0 23.54 23.54 18.03 0 23.91 23.91 18.09 0 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24.66 18.09 0 24.04 24.66 18.00 0 24.03 24.64 18.00 0 25.01 25.01 18.01 0 25.03 25.55 18.02 0 25.03 25.03	18.18 0 22.25 22.25 18.17 0 22.44 22.44 18.16 0 22.62 22.62 18.15 0 22.62 22.62 18.13 0 22.93 22.99 18.13 0 23.17 23.17 18.13 0 23.23 23.36 18.13 0 23.72 23.72 18.13 0 23.72 23.72 18.14 0 23.54 23.54 18.13 0 23.72 23.72 18.14 0 23.93 23.91 18.09 0 23.91 23.91 18.08 0 24.09 24.06 18.09 0 24.04 24.64 18.00 0 24.03 24.64 18.01 0 25.01 25.01 18.02 0 24.04 24.64 18.03 0 25.03 25.03
Total Res 59.586.292 18.19	73,700,434 10.13	59,586,292 18.18	59,586,292 18.18 59,586,292 18.17	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.15	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.15 59,586,292 18.14	59,586,292 18.18 59,586,292 18.16 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13	59,586,292 18.18 59,586,292 18.16 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11	59,586,292 18.18 59,586,292 18.16 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11 59,586,292 18.13	59,586,292 18.18 59,586,292 18.16 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11 59,586,292 18.09 59,586,292 18.09	59,586,292 18.18 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.09 59,586,292 18.08	59,586,292 18.18 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.09 59,586,292 18.09 59,586,292 18.09 59,586,292 18.09	59,586,292 18.18 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.09 59,586,292 18.08 59,586,292 18.08 59,586,292 18.08 59,586,292 18.08	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.14 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11 59,586,292 18.11 59,586,292 18.09 59,586,292 18.06 59,586,292 18.06 59,586,292 18.05 59,586,292 18.05 59,586,292 18.05 59,586,292 18.04 59,586,292 18.04	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.14 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11 59,586,292 18.09 59,586,292 18.06 59,586,292 18.06 59,586,292 18.06 59,586,292 18.06 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03	59,586,292 18.18 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.09 59,586,292 18.09 59,586,292 18.06 59,586,292 18.06 59,586,292 18.05 59,586,292 18.05 59,586,292 18.05 59,586,292 18.03	59,586,292 18.18 59,586,292 18.16 59,586,292 18.15 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.09 59,586,292 18.09 59,586,292 18.06 59,586,292 18.06 59,586,292 18.05 59,586,292 18.04 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.13 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11 59,586,292 18.01 59,586,292 18.08 59,586,292 18.06 59,586,292 18.06 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01	59,586,292 18.18 59,586,292 18.17 59,586,292 18.16 59,586,292 18.14 59,586,292 18.13 59,586,292 18.13 59,586,292 18.11 59,586,292 18.11 59,586,292 18.01 59,586,292 18.08 59,586,292 18.06 59,586,292 18.06 59,586,292 18.06 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03 59,586,292 18.03 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.01 59,586,292 18.03 59,586,292 18.03	18.18 18.17 18.16 18.17 18.16 18.13 18.13 18.13 18.11 18.09 18.06 18.06 18.06 18.07 18.06 18.07	18.18 18.17 18.16 18.17 18.16 18.13 18.13 18.13 18.11 18.09 18.06 18.06 18.06 18.07 18.06 18.07	18.18 18.17 18.16 18.17 18.16 18.13 18.13 18.13 18.13 18.03 18.06 18.06 18.06 18.07 18.06 18.07	18.18 18.17 18.16 18.17 18.13 18.13 18.13 18.13 18.13 18.03 18.00 19.00 10.00	18.18 18.17 18.16 18.17 18.13 18.13 18.13 18.13 18.13 18.03 18.00 19.00 10.00	18.18 18.17 18.16 18.17 18.11 18.13 18.13 18.13 18.09 18.09 18.00 18.00 18.00 18.01 18.01 18.01 18.02 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.04 18.03	18.18 18.17 18.16 18.16 18.13 18.13 18.13 18.13 18.03 18.04 18.05 18.05 18.05 18.07 18.03 18.03 18.03 18.04 18.03 17.99 17	18.18 18.17 18.16 18.17 18.14 18.13 18.13 18.13 18.03 18.03 18.03 18.03 18.03 18.03 18.03 18.01 18.01 18.01 18.03	18.18 18.17 18.17 18.16 18.17 18.13 18.13 18.13 18.13 18.03 18.03 18.04 18.03 18.03 18.03 18.01 18.01 18.01 18.01 18.01 18.02 18.02 18.03 18.01 18.03
2,655,894 99,719 888,890	100,550		00,159 101,381 903,705	101,381 102,212												$oxed{1}$	1,1,1	2,700,159 101,381 903,705 2,722,292 102,212 911,112 2,744,424 103,043 918,520 2,766,557 103,874 925,927 2,788,689 104,705 933,335 2,810,822 105,536 940,742 2,832,954 106,367 948,150 2,855,086 107,198 955,557 2,855,086 107,198 955,557 2,855,086 107,199 962,964 2,897,219 108,029 962,964 2,899,351 108,860 970,372 2,943,616 110,522 985,187 2,965,749 111,353 992,594 2,965,749 111,353 992,594 2,965,749 111,3614 1,000,001 3,010,014 113,014 1,007,409	2,700,159 101,381 903,705 2,722,292 102,212 911,112 2,744,424 103,043 918,520 2,766,557 103,874 925,927 2,886,689 104,705 933,335 2,810,822 105,536 940,742 2,832,954 106,367 948,150 2,855,086 100,709 962,964 2,855,086 100,529 962,964 2,877,219 108,860 970,372 2,877,219 108,600 970,372 2,921,484 109,691 977,779 2,943,616 110,522 985,187 2,965,749 111,353 992,594 2,965,749 111,3614 1,000,000 3,010,014 113,014 1,007,409 3,032,146 113,845 1,014,816 3,054,278 114,676 1,022,224	702,129 101,381 903,705	700,159 101,381 903,705 722,292 102,212 911,112 744,424 103,043 918,520 766,557 103,874 925,927 788,689 104,705 933,335 710,822 105,536 940,742 832,954 106,367 948,150 855,086 107,198 955,557 777,219 108,029 962,964 899,351 108,860 970,372 891,481 109,691 977,779 843,616 110,522 985,187 865,749 111,361 1,007,409 87,881 112,184 1,007,409 87,881 112,184 1,014,816 87,742 113,014 113,014 116,675 87,746 113,014 113,014 116,020,621 87,747 114,676 1,022,621 87,741 115,507 1,029,631 88,543 116,338 1,037,039	2,700,159 101,381 903,705 59,586,292 2,722,292 102,212 911,112 59,586,292 2,744,424 103,043 918,520 59,586,292 2,766,557 103,874 925,927 59,586,292 2,788,689 104,705 933,335 59,586,292 2,810,822 105,536 940,742 59,586,292 2,832,954 106,367 948,150 59,586,292 2,832,954 106,367 948,150 59,586,292 2,832,594 106,367 948,150 59,586,292 2,877,219 108,029 962,964 59,586,292 2,893,551 108,020 962,964 59,586,292 2,921,484 109,691 97,779 59,586,292 2,943,616 110,522 985,187 59,586,292 2,965,749 11,1353 992,594 59,586,292 3,010,014 11,367 1,014,816 59,586,292 3,032,146 11,014,816 59,586,292 3,032,146 1,014,816 59,586,	2,700,159 101,381 903,705 59,586,292 2,722,292 102,212 911,112 59,586,292 2,744,424 103,043 918,520 59,586,292 2,766,557 103,874 925,927 59,586,292 2,886,899 104,705 933,335 59,586,292 2,810,822 105,536 940,742 59,586,292 2,832,954 106,367 948,150 59,586,292 2,825,086 107,198 952,557 59,586,292 2,875,719 108,029 962,964 59,586,292 2,892,481 109,691 977,779 59,586,292 2,943,616 110,522 985,187 59,586,292 2,987,881 112,184 1,000,001 59,586,292 3,010,014 113,014 1,007,409 59,586,292 3,024,778 11,358 1,024,816 59,586,292 3,024,778 11,358 1,014,816 59,586,292 3,024,778 11,550 1,026,631 59,586,292 3,026,478 11,550 1,026,631 59,586,292 3,026,574 111,550 1,024,446 59,586,292 3,120,676 117,169 1,044,446 59,586,292 3,120,676 117,169 1,044,446 59,586,292 3,120,676 111,888 1,051,883 59,586,292 3,120,676 11,146,00 1,051,853 59,586,292 3,120,676 11,146,00 1,051,853 59,586,292 3,120,676 11,146,00 1,051,853 59,586,292 3,120,676 11,146,00 1,051,853 59,586,292 3,120,676 11,146,00 1,051,853 59,586,292 3,120,676 11,146,00 1,051,853 59,586,292	2,700,159 101,381 903,705 2,722,292 102,212 911,112 2,744,424 103,043 918,520 2,766,557 103,874 925,927 2,788,689 104,705 933,335 2,810,822 105,536 940,742 2,832,954 106,367 948,150 2,832,954 106,367 948,150 2,832,954 106,367 948,150 2,897,219 108,029 962,964 2,897,519 108,029 962,964 2,993,516 110,522 985,187 2,994,516 110,522 985,187 2,965,749 111,303 1,007,409 3,010,014 113,014 1,007,409 3,032,146 113,845 1,014,816 3,054,278 116,507 1,029,631 3,054,278 116,507 1,029,631 3,076,411 115,507 1,029,631 3,098,54 116,169 1,044,446 3,120,676 117,169 1,051,635	700,159 101,381 903,705 722,292 102,212 911,112 744,424 103,043 918,520 88,689 104,705 933,335 110,822 105,536 940,742 882,689 104,705 933,335 110,822 105,536 940,742 825,086 107,198 955,557 877,219 108,029 962,964 899,351 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0 4.4572 0.1674	4.4944 0.1687	0 4.5315 0.1701	0.1715	00100	4.6058 0.1/29	4.6058 0.1729 4.6429 0.1743	4.6429 0.1743 4.6429 0.1743 4.6801 0.1757	4.6058 0.1729 4.6429 0.1743 4.6801 0.1757 4.7172 0.1771	4.6058 0.1729 4.6429 0.1743 4.6801 0.1757 4.7172 0.1771 4.7544 0.1785	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.7172 0.1771 4.7544 0.1785 4.7915 0.1799	4.6028 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7544 0.1785 4.7915 0.1799 4.8287 0.1813	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7544 0.1785 4.7915 0.1799 4.8287 0.1813 4.8658 0.1827	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.7172 0.1771 4.7544 0.1785 4.7915 0.1799 4.8287 0.1813 4.8658 0.1827 4.9029 0.1841	4.6028 0.1729 4.6429 0.1743 4.6801 0.1757 4.7172 0.1771 4.7544 0.1785 4.7915 0.1799 4.8287 0.1813 4.8658 0.1827 4.9029 0.1841 4.9401 0.1855	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.754 0.1785 4.7915 0.1799 4.8287 0.1813 4.8658 0.1827 4.9029 0.1841 4.9401 0.1855 4.9772 0.1869	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.7172 0.1771 4.7544 0.1785 4.7915 0.1799 4.8658 0.1813 4.8658 0.1827 4.9029 0.1841 4.9029 0.1841 4.9029 0.1841 4.9029 0.1841 4.9029 0.1841 6.9029 0.1841 6.9029 0.1841 7.9029 0.1841 7.9029 0.1841 7.9029 0.1841	4.6028 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7544 0.1785 4.7915 0.1893 4.8658 0.1827 4.9029 0.1841 4.9029 0.1841 4.9029 0.1841 4.9029 0.1855 4.9029 0.1855 5.0144 0.1883 5.0144 0.1883	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7544 0.1785 4.7915 0.1823 4.8658 0.1827 4.9029 0.1841 4.9029 0.1841 4.9029 0.1841 5.0144 0.1883 5.0144 0.1883	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.7712 0.1771 4.7544 0.1785 4.7915 0.1813 4.8658 0.1827 4.9029 0.1841 4.9401 0.1855 4.9401 0.1855 5.0144 0.1883 5.0515 0.1897 5.0887 0.1911 5.1258 0.1925	4.6429 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7944 0.1853 4.9401 0.1855 4.9401 0.1855 5.0144 0.1883 5.0515 0.1897 5.0887 0.1911 5.1258 0.1938	4.6028 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7544 0.1785 4.7915 0.1813 4.8658 0.1841 4.9029 0.1841 4.9029 0.1841 4.90401 0.1855 5.0144 0.1883 5.0515 0.1883 5.0515 0.1897 5.0887 0.1911 5.1258 0.1925 5.1263 0.1938	4,6028 0.1729 4,6429 0.1743 4,6801 0.1757 4,772 0.1771 4,7915 0.1803 4,8658 0.1813 4,8658 0.1813 4,8658 0.1841 4,9401 0.1855 4,9772 0.1869 5,0144 0.1883 5,0144 0.1883 5,0148 0.1911 5,1258 0.1952 5,1258 0.1952 5,1258 0.1952	4,6028 0.1729 4,6429 0.1743 4,6801 0.1757 4,772 0.1771 4,7915 0.1803 4,8658 0.1813 4,8658 0.1827 4,9029 0.1841 4,9401 0.1855 4,9772 0.1869 5,0144 0.1883 5,0515 0.1897 5,0887 0.1911 5,1258 0.1952 5,1258 0.1952 5,2744 0.198	4,6028 0.1729 4,6429 0.1743 4,6801 0.1757 4,772 0.1771 4,7915 0.1803 4,8658 0.1813 4,8658 0.1827 4,9072 0.1869 5,0144 0.1883 5,0515 0.1897 5,0887 0.1911 5,1258 0.1952 5,2744 0.198 5,2744 0.198 5,2744 0.198 5,2744 0.198	4.6028 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7915 0.1803 4.8628 0.1813 4.8628 0.1827 4.9001 0.1855 4.9772 0.1869 5.0144 0.1883 5.0515 0.1803 5.0515 0.1903 5.0515 0.1905 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952 5.2011 0.1952	4.6028 0.1729 4.6429 0.1743 4.6801 0.1757 4.772 0.1771 4.7915 0.1863 4.8287 0.1813 4.8658 0.1827 4.9001 0.1855 6.0144 0.1883 5.0144 0.1883 5.0515 0.1807 5.0887 0.1911 5.1258 0.1925 5.1258 0.1925 5.272 0.1966 5.2744 0.198 5.2372 0.1966 5.2744 0.198 5.3487 0.2008 5.3487 0.2008	4,6028 0.1729 4,6429 0.1743 4,6429 0.1743 4,7544 0.1772 4,7915 0.1803 4,8628 0.1813 4,8628 0.1813 4,8628 0.1827 4,9001 0.1855 6,0144 0.1883 5,0515 0.1807 5,0887 0.1911 5,1258 0.1925 5,201 0.1925	4,6028 0.1729 4,6429 0.1743 4,6429 0.1743 4,7344 0.1785 4,7915 0.1799 4,8258 0.1827 4,9029 0.1841 4,9401 0.1855 4,9772 0.1869 5,0144 0.1883 5,0158 0.1911 5,1258 0.1912 5,1258 0.1925 5,1258 0.1925 5,1258 0.1938 5,2011 0.1952	4.6429 0.1743 4.6429 0.1743 4.6801 0.1757 4.7712 0.1771 4.7544 0.1785 4.7915 0.1803 4.8258 0.1841 4.9401 0.1855 6.0144 0.1883 5.0144 0.1883 5.0158 0.1913 5.1258 0.1925 5.1258 0.1925 5.2001 0.1952 5.2001 0.1952 5.2001 0.1952 5.2001 0.1952 5.2001 0.1952 5.2001 0.1952 5.2001 0.1952 5.2001 0.1952 5.2001 0.2954 5.2001 0.2954 5.3487 0.2008 5.3487 0.2008 5.3487 0.2008	4.6429 0.1743 4.6429 0.1743 4.6801 0.1757 4.7712 0.1771 4.7744 0.1785 4.7915 0.1827 4.9029 0.1841 4.9401 0.1855 6.0144 0.1883 5.0144 0.1883 5.0144 0.1905 5.0158 0.1901 5.1258 0.1901 5.2372 0.1906 5.2372 0.1906 5.2372 0.1906 5.2372 0.1906 5.2372 0.1908 5.2372 0.1908 5.2372 0.1908 5.2372 0.1908 5.2372 0.1908 5.2372 0.2008 5.3487 0.2008 5.3487 0.2008 5.3487 0.2008
8837		93.7817 0	93.7307 0	93.6798																										
98.9259 93.		98.8184				98.6573																								
		1.22	1.23	1.24	1.25		1.26	1.26	1.26 1.27 1.28	1.26 1.27 1.28 1.29	1.26 1.27 1.29 1.3	1.26 1.27 1.29 1.39 1.31	1.26 1.27 1.29 1.29 1.31	1.26 1.27 1.28 1.29 1.31 1.31	1.26 1.28 1.29 1.31 1.31 1.33 1.33	1.26 1.27 1.28 1.29 1.31 1.33 1.33 1.33 1.33	1.26 1.28 1.29 1.31 1.31 1.32 1.33 1.33 1.34 1.36	1.26 1.28 1.29 1.31 1.31 1.32 1.32 1.33 1.34 1.35 1.36	1.26 1.27 1.29 1.31 1.31 1.32 1.33 1.34 1.35 1.35 1.35	1.26 1.27 1.29 1.31 1.31 1.32 1.33 1.34 1.34 1.35 1.35 1.35 1.35	1.26 1.27 1.28 1.29 1.31 1.31 1.32 1.34 1.34 1.35 1.36 1.36 1.36 1.37 1.36 1.37	1.26 1.28 1.29 1.29 1.31 1.31 1.32 1.34 1.35 1.35 1.35 1.35 1.35 1.35 1.35 1.35	1.26 1.27 1.28 1.29 1.31 1.31 1.32 1.34 1.34 1.35 1.35 1.35 1.35 1.35 1.35 1.35 1.37 1.37 1.38	1.26 1.28 1.29 1.29 1.31 1.31 1.32 1.34 1.35 1.35 1.35 1.35 1.36 1.37 1.36 1.37 1.38 1.37 1.38 1.37 1.37 1.38	1.26 1.28 1.29 1.29 1.31 1.31 1.32 1.34 1.35 1.35 1.35 1.35 1.37 1.37 1.38 1.37 1.38 1.39 1.37	1.26 1.28 1.29 1.29 1.31 1.31 1.32 1.34 1.35 1.35 1.35 1.35 1.36 1.37 1.37 1.38 1.39 1.34 1.37 1.38 1.39 1.34 1.37 1.38	1.26 1.28 1.29 1.29 1.31 1.31 1.33 1.34 1.35 1.35 1.35 1.36 1.37 1.39 1.39 1.40 1.44 1.45 1.46	1.26 1.28 1.29 1.29 1.31 1.31 1.34 1.35 1.35 1.35 1.36 1.37 1.39 1.36 1.37 1.38 1.37 1.39 1.36 1.37 1.38 1.37 1.38 1.37 1.38 1.37 1.37 1.37 1.37 1.37 1.37 1.37 1.37	1.26 1.27 1.28 1.29 1.31 1.31 1.32 1.33 1.34 1.35 1.36 1.36 1.37 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.39 1.39 1.30 1.31 1.31 1.31 1.32 1.32 1.33 1.34 1.35 1.36 1.37 1.38 1.38 1.39 1.40	1.26 1.27 1.28 1.29 1.31 1.31 1.32 1.33 1.34 1.35 1.36 1.36 1.36 1.37 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.39 1.40

STEPS TO DETERMINE FY'16 OVERLAY FORECAST (see note 9)

									FY'16 preliminary forecast by Assessors
	\$ in FY'06	\$ in FY'09	\$ in FY'12	ave of 3 "reval" years	\$ in FY'12		\$ in FY'13 \$ in FY 14	ave of FY12- FY14 to date	(using aveage of FY12 to
Initial Allowance for Overlay Abatements	387,629	1,039,311	1,206,447		1,206,447	973,215	614,727	931,463	
Abatements-granted	221,000	337,146	84,157	214,101	84,157	33,376	31,036	49,523	
Total Abatement-ATB initial liability (note Abatement-ATB initial liability (wo Telecom) Abatement-ATB initial liability (Telecom only	322,343 314,843 314,843	365,600 200,400 165,200	60,000	249,314 191,414 57,000	60,000 59,000	36,500 15,000	245,000 32,000	113,833	
Abatement-other liability (note 2)		1,768	78.827	26.865	29.887	7.7.738		14,633	
Abatement-other (note 3)							COM!	130.000	
subtotal-abatements	543,343	704,514	222,984	490,280	174,044	142,614	773,326	406,661	
Exemptions-statutory	83,062	85,539	70,882	79,828	70,882	55,910	57,769	61,520	
Exemptions-CB number of CB applications (note 4)	70,157	90,871	140,663	100,564	140,663	117,366	127,882	128,637	
subtotal-exemptions	153,220	176,410	211,545	180,391	211,544	173,276	185,650	190,157	
Certain taxes (note 5)	0	0		0				0	
Preliminary FY'16 OVERLAY Forecast									
Tax Rate Rounding (not to exceed) (note Final FY16 OVERLAY Forecast	7)								
								7	

* avg w/o Telecom

notes:

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. Review to IGR - 11-101

3. any significant assessment factor known to the Assessors

4. Property Owners can apply for FY2014 CB match until 12/31/14

5. Certain taxes that are budgeted elsewhere.

6. Line 6 plus line 9 - voted on

7. 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. FY 14 CB data as of November 2014

9. Forecast for FY'16 budgeting purposes only

WORKING PAPERS			04.00	SO THE STATE OF THE STATE OF SHEET		7		3	
	\$ in FY'06	\$ in FY'09		ave of 3	\$ in FY12	\$ in FY'13	\$ in FY 14	ave of FY12-\$ in FY14 to date	FY'16 preliminary forecast by Assessors (using aveage of FY12 to
Initial Allowance for Overlay Abatements	387,629	1,039,311	1,206,447		1,206,447	973,215	614,727	931,463	
Abatements-granted	221,000	337,146	84,157	214,101	84,157	33,376	31,036	49,523	
Total Abatement-ATB initial liability (note Abatement-ATB initial liability (wo Telecom) Abatement-ATB initial liability (Telecom only	322,343 314,843 7,500	365,600 200,400 165,200	60,000 59,000 1,000	249,314 191,414 57,900	60,000 59,000 1,000	36,500 15,000 21,500	245,000 32,000 22,000	113,833 35,333 14,833	
Abatement-other liability (note 2)	0	1,768	78,827	26,865	29,887	72,738	497,290	199,972	
Abatement-other (note 3)								130,000	
subtotal-abatements	543,343	704,514	222,984	490,280	174,044	142,614	773,326	406,661	
Exemptions-statutory	83,062	85,539	70,882	79,828	70,882	55,910	57,769	61,520	
Exemptions-CB number of CB applications (note 4)	70,157	90,871	140,663	100,564	140,663 150	117,366	127,882	128,637	
subtotal-exemptions	153,220	176,410	211,545	180,391	211,544	173,276	185,650	190,157	
Certain taxes (note 5)	0	0		0				0	
Preliminary FY16 OVERLAY Forecast									
Tax Rate Rounding (not to exceed) (note 7)	7)								

* avg w/o Telecom

notes:

1. 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.
 Review to IGR - 11-101
 3. any significant assessment factor known to the Assessors

4. Property Owners can apply for FY2014 CB match until 12/31/14

5. Certain taxes that are budgeted elsewhere.

6. Line 6 plus line 9 - voted on

7. 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. FY 14 CB data as of November 2014

9. Forecast for FY'16 budgeting purposes only

COMMONWEALTH OF MASSACHUSETTS TOWN OF WAYLAND OFFICE OF THE BOARD OF ASSESSORS

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR

TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2014 EXEMPTION

DUE IN THE MONTH OF NOVEMBER 2014

TYPE/REASON	QUANTITY	TOTAL
CIRCUIT BREAKER	2	\$2,060.00
TOTAL EXEMPTIONS	2	\$2,060.00

You are hereby notified that taxes were abated/<u>exempted</u>, as specified in the above schedule, to the aggregate amount of **TWO THOUSAND SIXTY DOLLARS AND ZERO CENTS**.

mary R. Uston

BOARD OF ASSESSORS WAYLAND

Date: Konenfer 24,2014

COMMONWEALTH OF MASSACHUSETTS TOWN OF WAYLAND OFFICE OF THE BOARD OF ASSESSORS

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR

TREASURER/COLLECTOR

RE: EXCISE ABATEMENT

DUE IN THE MONTH OF NOVEMBER 2014

TYPE/REASON	<u>QU</u>	<u>ANTITY</u>	<u>TOTAL</u>
60A (2012)		2	\$28.43
	TOTAL	2	\$28.43

You are hereby notified that excise taxes were <u>abated</u>, as specified in the above schedule, to the aggregated amount of TWENTY EIGHT DOLLARS AND FORTY THREE CENTS

BOARD OF ASSESSORS WAYLAND

Date: Noneshy 24 2014

COMMONWEALTH OF MASSACHUSETTS TOWN OF WAYLAND OFFICE OF THE BOARD OF ASSESSORS

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR

TREASURER/COLLECTOR

RE: EXCISE ABATEMENT

DUE IN THE MONTH OF NOVEMBER 2014

TYPE/REASON	QU	ANTITY	TOTAL
60A		32	\$3,132.08
	TOTAL	32	\$3,132.08

You are hereby notified that excise taxes were <u>abated</u>, as specified in the above schedule, to the aggregated amount of THREE THOUSAND ONE HUNDRED THIRTY TWO DOLLARS AND EIGHT CENTS

BOARD OF ASSESSORS WAYLAND

Date: Koxenber 24, 2014



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 Susan Rufo, Chairman Jayson Brodie, Vice Chair Molly Upton Zachariah L. Ventress David Hill

MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: CIRCUIT BREAKER APPLICATIONS

DATE:

11/17/14

I have reviewed the following circuit breaker application and recommend approval.

Мар	Lot	Location	Owner
50	65	12 Morrill Dr	Charles Theodore

11/24/2014