

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

FISCAL 2013

OF
MILLIS
City / Town / District

I. TAX RATE SUMMARY

la. Total amount to be raised (from IIe)	\$	<u>27,821,332.55</u>
lb. Total estimated receipts and other revenue sources (from IIIe)		<u>11,492,995.22</u>
lc. Tax levy (Ia minus Ib)	\$	<u>16,328,337.33</u>
ld. 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	89.5182%	14,616,833.67	894,543,612	16.34	14,616,842.62
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	6.4732%	1,056,965.93	64,685,508	16.34	1,056,961.20
Net of Exempt					0.00
Industrial	1.7030%	278,071.58	17,017,880	16.34	278,072.16
SUBTOTAL	97.6944%		976,247,000		15,951,875.98
Personal	2.3056%	376,466.15	23,039,250	16.34	376,461.35
TOTAL	100.0000%		999,286,250		16,328,337.33

Board of Assessors of MILLIS
City / Town / District

MUST EQUAL IC

NOTE : The information was Approved on 12/04/2012.

<u>Paula Dumont, Assessment Director, Millis, 508-376-7049</u>	<u>11/28/2012 12:32 PM</u>	<u>Authorized to submit for the Board of Assesso...</u>
Assessor	Date	(Comments)

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

Reviewed By	Kathy Reed
Date :	04-DEC-12
Approved :	Dennis Mountain
Director of Accounts	

Gerard D. Perry
(Gerard D. Perry)

①

TAX RATE RECAPITULATION

FISCAL 2013

MILLIS

City / Town / District

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(e) from page 4) \$ 26,954,586.39

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)	370,815.00
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)	29,597.00

TOTAL Ilb (Total lines 1 through 10) 400,412.00

Ilc. State and county cherry sheet charges (C.S. 1-EC) 355,253.00

Ild. Allowance for abatements and exemptions (overlay) 111,081.16

Ile. Total amount to be raised (Total Ila through Ild) \$ 27,821,332.55

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State

1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$ 5,813,422.00
2. Massachusetts school building authority payments	0.00

TOTAL IIIa 5,813,422.00

IIIb. Estimated receipts - Local

1. Local receipts not allocated (page 3, col(b), Line 23)	1,541,569.00
2. Offset Receipts (Schedule A-1)	0.00
3. Enterprise Funds (Schedule A-2)	2,285,947.31
4. Community Preservation Funds (See Schedule A-4)	391,217.00

TOTAL IIIb 4,218,733.31

IIIc. Revenue sources appropriated for particular purposes

1. Free cash (page 4, col.(c))	661,284.40
2. Other available funds (page 4, col.(d))	799,555.51

TOTAL IIIc 1,460,839.91

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

1a. Free cash..appropriated on or before June 30, 2012	0.00
b. Free cash..appropriated on or after July 1, 2012	0.00
2. Municipal light source	0.00
3. Teachers' pay deferral	0.00
4. Other source :	0.00

TOTAL IIId 0.00

IIIe. Total estimated receipts and other revenue sources \$ 11,492,995.22

(Total IIIa through IIId)

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

a. Total amount to be raised (from Ile) \$ 27,821,332.55

b. Total estimated receipts and other revenue sources (from IIIe) \$ 11,492,995.22

c. Total real and personal property tax levy (from Ic) \$ 16,328,337.33

d. Total receipts from all sources (total IVb plus IVc) \$ 27,821,332.55

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LOCAL RECEIPTS NOT ALLOCATED *
TAX RATE RECAPITULATION

MILLIS

City/Town/District

	(a) Actual Receipts Fiscal 2012	(b) Estimated Receipts Fiscal 2013
==> 1 MOTOR VEHICLE EXCISE	877,756.32	807,000.00
==> 2 OTHER EXCISE	84,441.68	70,000.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	88,811.25	87,337.00
==> 4 PAYMENTS IN LIEU OF TAXES	4,477.50	4,641.00
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	125,516.25	128,598.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	35,389.04	39,034.00
11 RENTALS	20,908.40	22,231.00
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	66,742.98	66,625.00
17 LICENSES AND PERMITS	220,900.44	132,000.00
18 SPECIAL ASSESSMENTS	0.00	0.00
==> 19 FINES AND FORFEITS	19,806.69	22,165.00
==> 20 INVESTMENT INCOME	20,573.69	31,000.00
==> 21 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	261,812.21	130,938.00
22 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	183,572.00	0.00
23 TOTALS	\$ 2,010,708.45	\$ 1,541,569.00

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 2013 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Kathleen LaPlant, Finance Director/Town Accountant, Millis,
508-376-7039

11/24/2012 6:43 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 2012 estimated receipts to FY2013 estimated

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CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2013

MILLIS

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
05/14/2012	2012	41,741.80	0.00	41,556.40	0.00	185.40	0.00	0.00
05/14/2012	2013	26,032,793.60	22,975,018.96	290,091.60	713,081.17	2,054,601.87	233,500.00	866,500.00
11/05/2012	2013	880,050.99	86,191.00	329,636.40	86,474.34	377,749.25	0.00	292,870.00
Totals		26,954,586.39	23,061,209.96	661,284.40	799,555.51	2,432,536.52		
		Must Equal Cols. (b) thru (e)						

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

MILLIS

Pat Siogren, Assistant Town Clerk, Millis, 508-376-7046

11/28/2012 12:33 PM

/Town/District

Clerk

Date

4

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

Fiscal Year 2013

MILLIS
City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description : CHAPTER 44, SECTION 53.F 1/2 WATER

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$784,148.06	\$707,866.38	*
Connection Fees	\$5,700.00	\$5,050.00	*
Other departmental revenue	\$276,303.49	\$265,725.44	*
Investment income	\$1,789.33	\$0.00	*
Total revenues	\$1,067,940.88	\$978,641.82	
Retained earnings appropriated **	\$238,816.00	\$152,183.49	
Other enterprise available funds	\$0.00	\$0.00	
Specify G/F SUBSIDY	\$7,040.35	\$0.00	
Total current year revenues and available funds	\$1,313,797.23	\$1,130,825.31	
Retained earnings appropriated for PY costs **	[REDACTED]	\$0.00	
Other enterprise available funds for PY costs	[REDACTED]	\$0.00	
Total revenues and available funds for PY costs	[REDACTED]	\$0.00	To Recap pg 2
Total revenues and available funds	\$1,313,797.23	\$1,130,825.31	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 was Approved on 12/04/2012.

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

Pat Sjogren, Assistant Town Clerk, Millis, 508-376-7046
(Clerk)

11/28/2012 2:58 PM
(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.

Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039
(Accounting Officer)

11/24/2012 7:09 PM
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Paula Dumont, Assessment Director, Millis, 508-376-7049
(Board of Assessors)

11/28/2012 12:36 PM Authorized to submit for the Board of Assessors signed copies on file.
(Date) (Comments)

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MILLIS
City or Town

A-2(1ST)
Types of Enterprise Fund

APTER 44, SECTION 53.F 1/2 WAT
Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES	\$261,797.42
EXPENSES	\$595,066.59
CAPITAL OUTLAY	\$0.00
RESERVE FUND	\$0.00
OTHER APPROP IN ENT. FUND	\$152,183.49
PY costs approp from retained earnings or other enterp available funds	\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$1,009,047.50 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE	\$16,523.88
PENSION	\$15,628.78
SHARED EMPLOYEES	\$24,643.99
SHARED FACILITY	\$0.00
OTHER2	\$15,401.51
OTHER3	\$49,579.65

Total costs appropriated in general fund

\$121,777.81 2b

Total costs

\$1,130,825.31 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$1,130,825.31	(Part 1 col b)
Less : Total costs	\$1,130,825.31	(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	\$1,009,047.50	(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.

\$1,009,047.50 (Must equal total part 2a)

NOTE : The information was Approved on 12/04/2012.

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

Fiscal Year 2013

MILLIS

City / Town / District

A-2(2ND)

Type of enterprise fund/statutory reference

Fund Description : Chapter 44, Section 53.F 1/2 Sewer

	(a)	(b)	
	FY 2012	FY 2013	
	Actual Revenues	Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$771,014.36	\$708,542.65	*
Connection Fees	\$17,500.00	\$32,500.00	*
Other departmental revenue	\$324,925.89	\$345,598.59	*
Investment income	\$920.83	\$0.00	*
Total revenues	\$1,114,361.08	\$1,086,641.24	
Retained earnings appropriated **	\$0.00	\$68,480.76	
Other enterprise available funds	\$0.00	\$0.00	
Specify			
G/F SUBSIDY	\$5,956.45	\$0.00	
Total current year revenues and available funds	\$1,120,317.53	\$1,155,122.00	
Retained earnings appropriated for PY costs **	\$0.00	\$0.00	
Other enterprise available funds for PY costs	\$0.00	\$0.00	
Total revenues and available funds for PY costs	\$0.00	\$0.00	To Recap pg 2
Total revenues and available funds	\$1,120,317.53	\$1,155,122.00	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 was Approved on 12/04/2012.

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

Pat Siogren, Assistant Town Clerk, Millis, 508-376-7046
(Clerk)

11/28/2012 12:37 PM
(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.

Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039
(Accounting Officer)

11/24/2012 7:09 PM
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Paula Dumont, Assessment Director, Millis, 508-376-7049
(Board of Assessors)

11/28/2012 2:50 PM Authorized to sign for the Board of Assessors, copy on file.
(Date) (Comments)

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2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES		\$209,418.74
EXPENSES		\$783,969.52
CAPITAL OUTLAY		\$0.00
RESERVE FUND		\$0.00
OTHER APPROP IN ENT. FUND	ARTICLES	\$68,480.76
PY costs approp from retained earnings or other enterp available funds		\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$1,061,869.02 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE		\$13,519.55
PENSION		\$12,787.18
SHARED EMPLOYEES		\$13,780.99
SHARED FACILITY		\$0.00
OTHER2	AUTO/LIABILITY/COMP	\$12,601.23
OTHER3	ADMINISTRATION	\$40,564.03

Total costs appropriated in general fund

\$93,252.98 2b

Total costs

\$1,155,122.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$1,155,122.00	(Part 1 col b)
Less : Total costs	\$1,155,122.00	(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	\$1,061,869.02	(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.

\$1,061,869.02 (Must equal total part 2a)

NOTE : The information was Approved on 12/04/2012.

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

MILLIS
 City / Town / District

(A) Date of Vote	(B) Department Authorized to Spend	(C) Type of Receipts Credited	(D) FY2012 Actual Revenues	(E) FY2013 Receipts Authorized
05/14/2012	Oak Grove Farm-2518	Bldg Use Rental Fees/Brick Sales	\$19,952.79	\$15,000.00
05/14/2012	Animal Control-2512	Shelter Operation Fees	\$1,610.00	\$3,000.00
05/14/2012	School Comm-2475	Transportation Fees	\$95,560.00	\$90,000.00
05/14/2012	Selectmen-2560	Fire Alarm Fees/Fines	\$0.00	\$10,000.00
05/14/2012	Historical Comm-2519	Building Rental/User Fees	\$0.00	\$12,000.00
05/14/2012	Selectmen-2510	Ambulance User Fees	\$14,420.70	\$20,000.00
05/14/2012	Selectmen-2517	Youth Commission User Fees	\$0.00	\$5,000.00
05/14/2012	Selectmen-2516	Senior Van Donations	\$2,200.00	\$5,000.00
05/14/2012	Selectmen-2523	Building User Fees	\$800.00	\$6,000.00
05/14/2012	Board of Health-2596	Food Inspection Fees	\$0.00	\$4,500.00
05/14/2012	Selectmen-2555	Stormwater Inspection/Connection	\$0.00	\$10,000.00
05/14/2012	Board of Health-2806	Vaccine Reimbursement	\$2,629.09	\$3,000.00
05/14/2012	School Committee2816	User Fees/Continuing Education	\$0.00	\$50,000.00
TOTAL			\$137,172.58	\$233,500.00

NOTE : The information was Approved on 12/04/2012.

* 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.

Kathleen LaPlant, Finance Director/Town Accountant, 11/27/2012 3:51 PM
Millis, 508-376-7039
 (Accounting Officer) (Date)

.....
 We hereby attest that the receipts itemized above have not been used as a revenue source elsewhere on the Tax Rate or the Pro Forma Recap.

Paula Dumont, Assessment Director, Millis, 508-376-7049, 11/28/2012 12:35 PM Authorized to submit for the Board of Assessors signed copies on file.
 (Board of Assessors) (Date) (Comments)

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

MILLIS

City or Town
Fiscal Year 2013

1. Annual revenues and available funds	(a)	(b)
	FY 2012 Actual Revenues	FY 2013 Estimated Revenues
a. Surcharge	\$106,235.00	\$107,116.00
State trust fund distribution	\$28,219.00	\$28,617.00
Other1 Interest	\$3,230.00	\$0.00
Total annual revenue	\$137,684.00	\$135,733.00
Fund Reserves Appropriated	\$67,253.00	\$205,102.00
Fund Balances Appropriated	\$70,000.00	\$50,382.00
Other	\$0.00	\$0.00
Total current year revenues and available funds	\$274,937.00	\$391,217.00
b. Fund balance and reserves appropriated for PY costs		\$0.00
TOTAL Revenues and Available Funds	\$274,937.00	\$391,217.00

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

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

NOTE : The information was Approved on 12/04/2012.

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.

Pat Siogren, Assistant Town Clerk, Millis, 508-376-7046 11/28/2012 12:36 PM
(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.

Kathleen LaPlant, Finance Director/Town Accountant, 11/27/2012 3:52 PM
Millis, 508-376-7039
(Accounting Officer) (Date)

We hereby attest that the receipts itemized above have not been used as a revenue source elsewhere on the Tax Rate or the Pro Forma Recap.

Paula Dumont, Assessment Director, Millis, 508-376-7049 11/28/2012 12:34 PM Authorized to submit for the Board of Assessors signed copies on file.
(Board of Assessors) (Date) (Comments)

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SCHEDULE A-4*

MILLIS

Fiscal Year 2013

City or Town

2. Appropriations, Reservations and Other

a. Appropriations

Administrative expenses	\$6,534.00
Debt service	\$63,450.00
Acquisitions and projects	\$185,500.00
Other	\$0.00
Reserves appropriated for PY costs (Must equal Part 1b)	\$0.00

Total Appropriations \$255,484.00

b. Reservations

Open Space	\$0.00
Historic Resources	\$13,068.00
Community Housing	\$13,068.00
Budgeted reserve to be appropriated	\$80,000.00

Total Reservations (To Recap, page4, Col e) \$106,136.00

c. Other (unappropriated, unreserved) (To Recap, part IIB, Line 10) \$29,597.00

TOTAL Appropriations, Reservations and Other \$391,217.00

3. Prior Year Deficit (To Recap, part IIB, Line 6) \$0.00

4. Community Preservation Fund Recap

Total Appropriations, Reservations and Other \$391,217.00

Add : Prior year deficit \$0.00

Total Revenues and Available Funds \$391,217.00

NOTE : The information was Approved on 12/04/2012.

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

Fiscal Year 2013

MILLIS
City / Town / District

PART I

1. 7/1/2011 FREE CASH CERTIFICATION	\$	699,478.00
ADD:		
2. FREE CASH UPDATE		0.00
TOTAL		699,478.00
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2012 RECAP		367,829.35
4. FY 2013 RECAP		331,648.00
BALANCE OF UNAPPROPRIATED FREE CASH	\$	0.65

PART II

1. 7/1/2012 FREE CASH CERTIFICATION	\$	789,834.00
ADD:		
2. FREE CASH UPDATE		0.00
TOTAL		789,834.00
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2013 RECAP		329,636.40
BALANCE OF UNAPPROPRIATED FREE CASH	\$	460,197.60

NOTE : The information was Approved on 12/04/2012.

Kathleen LaPlant, Finance Director/Town Accountant, Millis,
508-376-7039
(Accounting Officer)

11/27/2012 3:54 PM
(Date)

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

MILLIS
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
5/14/12	Ambulance Fund	Operating Budget	254,648.11	235,000.00
5/14/12	Perpetual Care Interest Fund	Operating Budget	1,743.83	1,000.00
5/14/12	Cemetery Lots Fund	Operating Budget	13,600.00	10,000.00
5/14/12	Cell Tower Rental Funds	Operating Budget	69,882.42	35,000.00
5/14/12	Septic Betterment Fund	Operating Budget	87,499.45	85,739.00
5/14/12	Additional State Aid	Operating Budget	64,029.00	64,029.00
5/14/12	Bond Premium	Operating Budget	12,577.55	2,203.17
11/5/12	Overlay Surplus	Operating Budget	5,838.01	5,838.01
11/5/12	Stormwater Article	Police Vehicle	85,008.96	9,443.33
11/5/12	Stormwater Article	Police Station Design/Env Study	75,565.63	51,000.00
11/5/12	Street Light Encumbrance	DPW Vehicles & Equipment	13,048.00	13,048.00
11/5/12	DPW Encumbrance	DPW Vehicles & Equipment	50,724.62	4,500.00
11/5/12	Legal Encumbrance	DPW Vehicles & Equipment	4,926.63	245.00
11/5/12	Selectmen/Admin Encumbrance	Unpaid Bills	1,966.77	1,966.77
11/5/12	Legal Encumbrance	Unpaid Bills	4,681.63	433.23
5/14/12	Chapter 90	Road Repairs	280,110.00	280,110.00
TOTAL			799,555.51	

(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 was Approved on 12/04/2012.

Kathleen LaPlant, Finance Director/Town Accountant, Millis,
508-376-7039
(Accounting Officer)

11/27/2012 3:55 PM
(Date)

13

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

City / Town / District MILLIS

	A. FY2012	B. FY2011	C. FY2010	PRIOR YEARS	TOTAL
1. Overlay raised per recap	98,414.80	93,336.47	109,090.01		
2. Overlay deficits raised	0.00	7,333.41	0.00		
3. Less-total abatements and exemptions charged through 06/30/2012	65,181.99	100,287.59	110,153.28		
4. Less-amount transferred to overlay surplus if any	0.00	0.00	0.00		
5. Totals - should equal FY2012 balance sheet	33,232.81	382.29	-1,063.27	125,227.94	157,779.77

Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039
(Accounting Officer)

10/22/2012 1:58 PM

(Date)

6. Potential additional liability (ATB Cases)	0.00	0.00	0.00	88,176.59	88,176.59
7. Total potential liability (add 3+6)	65,181.99	100,287.59	110,153.28		

NOTE : The information was Approved on 12/04/2012.

Paula Dumont, Assessment Director, Millis, 508-376-7049
(Assessor)

10/22/2012 5:37 PM

(Date)

(14)

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

City / Town MILLIS

Fiscal Year : 2013

(A) BALLOT VOTE	(B) PURPOSE(S) OF EXCLUSION VOTE	(C) DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSE(S)	(D) TEMP OR PERM (T/P)	(E) FY2012 NET EXCLUDED DEBT SERVICE	(F) FY2012 GROSS DEBT SERVICE EXPENDED	(G) FY2013 GROSS DEBT SERVICE EXCLUDABLE	(H) REIMBURSEMENTS/ ADJUSTMENTS	(I) FY2013 NET EXCLUDED DEBT SERVICE
05/08/95	Community Center - See Note #	12/02/97	p	138,944.00	141,600.00	134,050.00	2,203.00	131,847.00
05/14/96	Landfill Capping	12/02/97	p	56,750.00	56,750.00	55,750.00	0.00	55,750.00
11/05/96	School Renovation-High School	05/01/01	p	-198,090.00	0.00	0.00	0.00	0.00
05/11/98	Land Acuisition-Cassidy/Stantor	01/15/01	p	63,600.00	63,600.00	57,550.00	0.00	57,550.00
10/27/98	Well-Paine Land Purchase-#15	01/15/01	p	86,191.00	86,191.00	81,016.65	0.00	81,017.00
05/14/96	Landfill Capping	04/20/04	t	20,500.00	20,497.22	20,150.00	0.00	20,150.00
06/14/10	Library-See Note #2	02/23/11	t	12,000.00	12,000.00	99,722.00	68,150.00	31,572.00
							TOTAL	377,886.00

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

NOTE : The information was Approved on 12/04/2012.

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Jeffrey Cannon, Collector / Treasurer, Millis, 508-376-7091

9/18/2012 12:38 PM

(Financial Officer)

(Date)

DEBT EXCLUSION - DATA ENTRY TEMPLATE
MILLIS

Fiscal Year : 2013

VOTE DATE	PURPOSE OF VOTE	YES	NO	FY 2012 AMOUNT	FY 2013 AMOUNT
05/01/95	RENOVATE AND CONVERT MILLIS MEM.SCHOOL	1153	884	138,944.00	131,847.00
				-198,090.00	
05/06/97	CAP ISLAND ROAD SANITARY LANDFILL	541	511	56,750.00	55,750.00
				20,500.00	20,150.00
05/04/98	STANTON LAND	976	875	63,600.00	57,550.00
11/03/98	ACQUIRE PROPERTY FOR WATER WELL SITE	1844	933	86,191.00	81,017.00
05/11/10	DESIGN AND CONSTRUCTION OF A PUBLIC LIBRARY FACILITY	1366	1085	12,000.00	31,572.00
GRAND TOTAL :				179,895.00	377,886.00

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THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
FISCAL 2013 TAX LEVY LIMITATION FOR

MILLIS

FOR BUDGET PLANNING PURPOSES

Final Tax Rate Set

I. TO CALCULATE THE FY 2012 LEVY LIMIT

A. FY 2011 Levy Limit	14,799,741
A1. ADD Amended FY 2011 Growth	0
B. ADD (IA + IA1) * 2.5%	369,994
C. ADD FY 2012 New Growth	262,878
C1. ADD FY 2012 New Growth Adjustment	0
D. ADD FY 2012 Override	0
E. FY 2012 Subtotal	15,432,613
F. FY 2012 Levy Ceiling	24,885,625

I. **\$15,432,613**
FY 2012 Levy Limit

II. TO CALCULATE THE FY 2013 LEVY LIMIT

A. FY 2012 Levy Limit from I.	15,432,613
A1. ADD Amended FY 2012 Growth	0
B. ADD (IIA + IIA1) * 2.5%	385,815
C. ADD FY 2013 New Growth	141,196
C1. ADD FY 2013 New Growth Adjustment	0
D. ADD FY 2013 Override	0
E. FY 2013 Subtotal	15,959,624
F. FY 2013 Levy Ceiling	24,982,156

II. **\$15,959,624**
FY 2013 Levy Limit

III. TO CALCULATE THE FY 2013 MAXIMUM ALLOWABLE LEVY

A. FY 2013 Levy Limit from II.	15,959,624
B. FY 2013 Debt Exclusion(s)	377,886
C. FY 2013 Capital Expenditure Exclusion(s)	0
D. FY 2013 Stabilization Fund Override	0
E. FY 2013 Other Adjustment	0
F. FY 2013 Water / Sewer	0
G. FY 2013 Maximum Allowable Levy	\$16,337,510

NOTE : The information was Approved on 12/04/2012.

Paula Dumont, Assessment Director, Millis, 508-376-7049
Board of Assessors)

11/28/2012 12:34 PM
(Date)

Authorized to submit for the Board of Assessors signed copies on file.
(Comment(s))

17

DEPARTMENT OF REVENUE
BUREAU OF ACCOUNTS
CLASSIFICATION TAX ALLOCATION

MILLIS

City / Town / District

Fiscal Year : 2013

Return to : Bureau of Accounts, Boston, Springfield, Worcester

1. The selected Residential Factor is ----- 1.000000

If you desire each class to maintain 100% of its full values tax share,
indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space ?

Yes _____ No X

If Yes, what is the percentage discount ? _____

3. Was a residential exemption adopted ?

Yes _____ No X

If Yes, please complete the following :

Class 1 Total Assessed Value	=	<u>894,543,612</u>	X	<u>0</u>	=	_____
Class 1 Total Parcel Count *		<u>0</u>		Selected Res. Exemption %		Residential Exemption

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted ?

Yes _____ No X

% Selected 0

If Yes, please complete the following :

No. of parcels eligible 0

Total value of parcels 0

Total value to be exempted _____

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5. 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)

A	B	C	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	894,543,612.00	89.5182 %	89.5182 %
Open Space	0.00	0.0000 %	0.0000 %
Commercial	64,685,508.00	6.4732 %	6.4732 %
Industrial	17,017,880.00	1.7030 %	1.7030 %
Personal Property	23,039,250.00	2.3056 %	2.3056 %
TOTAL	999,286,250.00	100.0000 %	100.0000 %

NOTE : The information was Approved on 12/04/2012.

6. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2013 would be held on 12/03/2012 (date), 7:30 pm (time), at Veterans Memorial Building (place), by Legal Notice in Local Newspaper (describe type of notice).

Pat Siogren, Assistant Town Clerk, Millis, 508-376-7046 | 11/28/2012 12:36 PM
City/Town/District Clerk

7. We hereby attest that on 12/03/2012 (date), 7:30 pm (time), at Veterans Memorial Building (place) a public hearing on the issue of adopting the percentages for fiscal year 2013, 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 12/03/2012 (date).

8. The LA-5 excess capacity is calculated as 9,172.67
 We have been informed by the Assessors of excess levy capacity of 9,172.67

For cities : City Councilors, Aldermen, Mayor
 For towns : Board of Selectmen
 For districts : Prudential Committee or Commissioners

<u>Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039</u>	<u>12/4/2012 11:30 AM</u>	_____
	(Date)	(Comments)
<u>Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039</u>	<u>12/4/2012 11:31 AM</u>	_____
	(Date)	(Comments)
<u>Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039</u>	<u>12/4/2012 11:31 AM</u>	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)

19

DEPARTMENT OF REVENUE
BUREAU OF ACCOUNTS
CLASSIFICATION TAX ALLOCATION
MILLIS

City / Town / District
Fiscal Year : 2013

Return to : Bureau of Accounts, Boston, Springfield, Worcester

1. The selected Residential Factor is ----- 1.000000

If you desire each class to maintain 100% of its full values tax share,
indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space ?

Yes _____ No X

If Yes, what is the percentage discount ? _____

3. Was a residential exemption adopted ?

Yes _____ No X

If Yes, please complete the following :

Class 1 Total Assessed Value	=	<u>894,543,612</u>	X	<u>0</u>	=	_____
Class 1 Total Parcel Count *		<u>0</u>		Selected Res. Exemption %		Residential Exemption

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted ?

Yes _____ No X

% Selected 0

If Yes, please complete the following :

No. of parcels eligible 0

Total value of parcels 0

Total value to be exempted _____

20

5. 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.)

A	B	C	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	894,543,612.00	89.5182 %	89.5182 %
Open Space	0.00	0.0000 %	0.0000 %
Commercial	64,685,508.00	6.4732 %	6.4732 %
Industrial	17,017,880.00	1.7030 %	1.7030 %
Personal Property	23,039,250.00	2.3056 %	2.3056 %
TOTAL	999,286,250.00	100.0000 %	100.0000 %

NOTE : The information was Approved on 12/04/2012.

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Pat Sjogren, Assistant Town Clerk, Millis, 508-376-7046 | 11/28/2012 12:36 PM
City/Town/District Clerk

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 We have been informed by the Assessors of excess levy capacity of 9,172.67

For cities : City Councilors, Aldermen, Mayor
 For towns : Board of Selectmen
 For districts : Prudential Committee or Commissioners

<u>Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039</u>	<u>12/4/2012 11:30 AM</u>	_____
	(Date)	(Comments)
<u>Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039</u>	<u>12/4/2012 11:31 AM</u>	_____
	(Date)	(Comments)
<u>Kathleen LaPlant, Finance Director/Town Accountant, Millis, 508-376-7039</u>	<u>12/4/2012 11:31 AM</u>	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)

(21)

MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

ASSESSMENT/CLASSIFICATION REPORT FY2013

MILLIS

City/Town/District

as of January 1, 2012

PROPERTY TYPE	ACCT/ PARCEL COUNT	CLASS 1 Residential Assessed Value	CLASS 2 Open Space Assessed Value	CLASS 3 Commercial Assessed Value	CLASS 4 Industrial Assessed Value	CLASS 5 Personal Property Assessed Value
101	2,135	723,849,700				
102	409	84,260,600				
MISC 103,109	17	10,792,700				
104	87	27,482,500				
105	11	3,756,400				
111-125	18	20,568,100				
130-32,106	276	16,500,700				
200-231	0		0			
300-393	101			58,096,900		
400-452	34				16,034,600	
CH 61 LAND	25		0	10,700		
CH 61A LAND	56		0	142,700		
CH 61B LAND	13		0	500,000		
012-043	29	7,332,912	0	5,935,208	983,280	
501	100					1,929,890
502	111					3,823,420
503	0					0
504,550-2	2					9,414,150
505	1					5,085,500
506	1					2,362,000
508	6					424,290
TOTALS	3,432	894,543,612	0	64,685,508	17,017,880	23,039,250
REAL AND PERSONAL PROPERTY TOTAL VALUE						999,286,250
EXEMPT VALUE						64,860,300

NOTE : The information was Approved on 09/21/2012.

Submitted by: Board of Assessors

Paula Dumont, Assessment Director, Millis, 508-376-7049

(Board of Assessors)

9/20/2012 8:14 AM

(Date)

Submitted by authorization of the Board of Assessors, signed copies are on file.

(Comments)

22

**Interim Year Adjustment Report
Bureau of Local Assessment - Department of Revenue
FY 2013**

Non-Time Trended Data

Sale Ratio Study Time Period 3/9/2010 through 12/28/2011

Property Class	101	102	109, Misc	104	105	111-112	130-132	300's	400's
Current Year # of Parcels	2,135	409	17	87	11	18	276	101	34
Use Prior FY Assessed Values									
Total # of Sales > \$1000	80	29	0	5	0	0	1	1	1
# Arms-Length Sales	45	11	0	3	0	0	1	0	1
Prior Median ASR	0.95	0.96	0.00	1.00	0.00	0.00	0.93	0.00	0.95
C O D	7.24	3.80	0.00	4.96	0.00	0.00	0.00	0.00	0.00
Use Current FY Assessed Values									
Total # of Sales > \$1000	80	29	0	5	0	0	1	1	1
# Arms-Length Sales	45	11	0	3	0	0	1	0	1
% AL Sales/Parcels	2.1%	2.7%	0.0%	3.4%	0.0%	0.0%	0.4%	0.0%	2.9%
Current Median ASR	0.96	0.97	0.00	1.00	0.00	0.00	0.93	0.00	0.95
C O D	4.64	3.67	0.00	2.38	0.00	0.00	0.00	0.00	0.00
% Change of Median ASR's	0.9%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

* Statistical study results must conform to requirements as outlined in the "Guidelines to a Minimum Reassessment Program", section III B.

** Median & COD values are displayed to two places of decimals.

Commercial & Industrial

Have properties been adjusted ?

Yes No

If adjusted, did you change :

- | | | |
|---|--|---|
| <input type="checkbox"/> Capitalization rates | <input type="checkbox"/> Rent schedules | <input type="checkbox"/> Vacancy rates |
| <input type="checkbox"/> Land values | <input type="checkbox"/> Building costs recalibrated | <input type="checkbox"/> Depreciated tables |

Other adjustments (explain) :

NOTE : The information was Approved on 09/20/2012.

We, the undersigned, have reviewed all classes of property and agree that in our judgment the valuation adjustments result in fair and equitable assessments both within and between all classes of property. Sufficient documentation has been developed to support all valuation adjustments and will be retained for 5 years.

Submitted by Board of Assessors :

Paula Dumont, Assessment Director, Millis, 508-376-7049
Assessor's Signature

9/20/2012 8:16 AM
Date

Submitted by authorization of the Board of Assessors, signed copies are on ...
(Comments)

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TAX BASE LEVY GROWTH FY 2013 - LA13
 Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	[A]	[B]		[C]		[D]	[E]	
	FY 2012 VALUE BY CLASS (Committed/LA4)	No.	FY 2012 REVISED & OMITTED VALUES	No.	ABATEMENT VALUES	No.	OTHER ADJUSTMENT VALUES	FY 2012 ADJ VALUE BASE
RESIDENTIAL								
SINGLE FAMILY (101)	719,345,300	0	0	12	551,100	2	-440,400	718,353,800
CONDOMINIUM (102)	83,891,800	0	0	2	166,000	2	601,600	84,327,400
TWO & THREE FAMILY (104 & 105)	32,031,900	0	0	1	124,600	0	0	31,907,300
MULTI - FAMILY (111-125)	20,465,600	0	0	0	0	0	0	20,465,600
VACANT LAND (130-132 & 106)	17,641,500	0	0	2	25,400	5	-981,500	16,634,600
ALL OTHERS (103, 109, 012-018)	18,441,872	0	0	1	83,900	0	0	18,357,972
TOTAL RESIDENTIAL	891,817,972	0	0	18	951,000	9	-820,300	890,046,672
OPENSOURCE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
COMMERCIAL	63,629,048	0	0	3	267,400	0	0	63,361,648
COMMERCIAL - CHAPTER 61, 61A, 61B	369,700	0	0	0	0	5	255,300	625,000
TOTAL COMMERCIAL	63,998,748	0	0	3	267,400	5	255,300	63,986,648
INDUSTRIAL	16,979,180	0	0	3	250,000	0	0	16,729,180
PERSONAL PROPERTY	22,629,100							
TOTAL REAL & PERSONAL	995,425,000							

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Actual ()
 Pro Forma ()

TAX BASE LEVY GROWTH FY 2013 - LA13
 Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	REVAL %	[F] + or - REVAL ADJUSTMENT VALUES	[G] TOTAL ADJUSTED VALUE BASE	[H] FY 2013 PROPOSED VALUES	[I] NEW GROWTH VALUATION	[J] PRIOR YEAR TAX RATE	[K] TAX LEVY GROWTH
RESIDENTIAL							
SINGLE FAMILY (101)	0.00264	1,900,000	720,253,800	723,849,700	3,595,900		
CONDOMINIUM (102)	-0.02540	-2,142,000	82,185,400	84,260,600	2,075,200		
TWO & THREE FAMILY (104 & 105)	-0.02225	-710,000	31,197,300	31,238,900	41,600		
MULTI - FAMILY (111-125)	0.00220	45,000	20,510,600	20,568,100	57,500		
VACANT LAND (130-132 & 106)	-0.01701	-283,000	16,351,600	16,500,700	149,100		
ALL OTHERS (103, 109, 012-018)	-0.01798	-330,000	18,027,972	18,125,612	97,640		
TOTAL RESIDENTIAL	-0.00171	-1,520,000	888,526,672	894,543,612	6,016,940	15.49	93,202
OPENSOURCE							
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
TOTAL OPEN SPACE	0.00000	0	0	0	0	0.00	0
COMMERCIAL							
COMMERCIAL - CHAPTER 61, 61A, 61B	0.04544	28,400	653,400	653,400	0		
TOTAL COMMERCIAL	-0.00253	-161,600	63,825,048	64,685,508	860,460	15.49	13,329
INDUSTRIAL							
PERSONAL PROPERTY				23,039,250	2,234,200	15.49	34,608
TOTAL REAL & PERSONAL				999,286,250	9,115,300		141,196

20

NOTE : The information was Approved on 09/21/2012.

Paula Dumont, Assessment Director, Millis, 508-376-7049
assessors signature

9/20/2012 8:19 AM
date

Authorization to submit for the Board of Assessors, signed copy on file.
(comments)

27