

45 SCHOOL ST., BROCKTON, MA 02301
508-580-7194
508-580-7198 (FAX)
ASSESSORS@COBMA.US

**City of Brockton
Board of Assessors**

Memo

To: Mayor Balzotti, Jay Condon, Heidi Chuckran, Tony Zeoli, Marty Brophy
From: Paul Sullivan
Date: December 11, 2012
Re: FY2013 Recap

The FY2013 Recap has been approved by the Department of Revenue.
I would like to thank all of you for your assistance and cooperation.

MERRY CHRISTMAS AND A HAPPY NEW YEAR

Sullivan Paul

From: recapdata@dor.state.ma.us
Sent: Monday, December 10, 2012 1:35 PM
To: Auditors; Assessors; Mayors Office; Treasurer; recapdata@dor.state.ma.us
Subject: Tax Rate Approval Notification

Massachusetts Department of Revenue Division of Local Services
Amy Pitter, Commissioner
Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Brockton Assessors Date: 12/10/2012 1:34:34 PM

Dear Assessors:

The Fiscal Year 2013 tax rate has been certified by the Bureau of Accounts for Brockton.

The four pages of the tax rate recapitulation form and the levy limit worksheet (not applicable to districts) are available on the Division of Local Services website:

[Tax Rate Recapitulation Form](#)

[Levy Limit Worksheet](#)

Page one of the tax rate recapitulation form includes the Director of Accounts' electronic signature and the date of approval. This letter is your notification of approval pursuant Massachusetts General Laws Chapter 59, section 23. Please forward copies of this notification to other officials as you deem appropriate.

We wish to thank you for your cooperation and assistance in the tax rate setting process.

Sincerely,
Gerard D. Perry
Director of Accounts

cc:
Auditors@cobma.us; Assessors@cobma.us; Mayor@cobma.us; Treasurer@cobma.us; recapdata@dor.state.ma.us

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the system manager at postmaster at dor.state.ma.us.

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

FISCAL 2013

**OF
BROCKTON**
City / Town / District

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe) \$ 367,289,601.16
 Ib. Total estimated receipts and other revenue sources (from IIIe) 255,789,340.00
 Ic. Tax levy (Ia minus Ib) \$ 111,500,261.16
 Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	64.0288%	71,392,279.22	4,229,251,707	16.88	71,389,768.81
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	25.6937%	28,648,542.60	897,846,485	31.91	28,650,281.34
Net of Exempt					0.00
Industrial	4.7605%	5,307,969.93	166,354,430	31.91	5,308,369.86
SUBTOTAL	94.4830%		5,293,452,622		105,348,420.01
Personal	5.5170%	6,151,469.41	192,787,250	31.91	6,151,841.15
TOTAL	100.0000%		5,486,239,872		111,500,261.16

Board of Assessors of **BROCKTON**
 City / Town / District

MUST EQUAL IC

NOTE : The information was Approved on 12/10/2012.

<u>Robert Harrington, Assessor, Brockton, 508-580-7194</u>	<u>12/4/2012 11:28 AM</u>
<u>Kenneth B Cohen, Assessor, Brockton, 508-580-7194</u>	<u>12/4/2012 11:32 AM</u>
<u>Paul Sullivan, Assessor, Brockton, 508-580-7194</u>	<u>12/4/2012 11:45 AM</u>
Assessor	Date

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

Reviewed By Kathy Reed
Date : 10-DEC-12
Approved : Dennis Mountain
Director of Accounts

Gerard D. Perry
 (Gerard D. Perry)

TAX RATE RECAPITULATION

FISCAL 2013

BROCKTON

City / Town / District

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(e) from page 4)	\$	357,931,345.00
Iib. Other amounts to be raised		
1. Amounts certified for tax title purposes	37,000.00	
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)	312,303.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. Authorized Deferral of Teachers' Pay	0.00	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other (specify on separate letter)	0.00	
TOTAL Iib (Total lines 1 through 10)		349,303.00
Iic. State and county cherry sheet charges (C.S. 1-EC)		6,061,305.00
Iid. Allowance for abatements and exemptions (overlay)		2,947,648.16
Iie. Total amount to be raised (Total Iia through Iid)	\$	367,289,601.16

III. Estimated receipts and other revenue sources

Illa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$ 167,340,548.00	
2. Massachusetts school building authority payments	2,597,546.00	
TOTAL Illa		169,938,094.00
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col(b), Line 23)	16,746,645.00	
2. Offset Receipts (Schedule A-1)	0.00	
3. Enterprise Funds (Schedule A-2)	48,348,988.00	
4. Community Preservation Funds (See Schedule A-4)	0.00	
TOTAL IIIb		65,095,633.00
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col.(c))	14,071,332.00	
2. Other available funds (page 4, col.(d))	6,684,281.00	
TOTAL IIIc		20,755,613.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2012	0.00	
b. Free cash..appropriated on or after July 1, 2012	0.00	
2. Municipal light source	0.00	
3. Teachers' pay deferral	0.00	
4. Other source :	0.00	
TOTAL IIId		0.00
IIIe. Total estimated receipts and other revenue sources (Total Illa through IIId)	\$	255,789,340.00

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

a. Total amount to be raised (from Iie)	\$	367,289,601.16
b. Total estimated receipts and other revenue sources (from IIIe)	\$ 255,789,340.00	
c. Total real and personal property tax levy (from Ic)	\$ 111,500,261.16	
d. Total receipts from all sources (total IVb plus IVc)	\$	367,289,601.16

LOCAL RECEIPTS NOT ALLOCATED *
TAX RATE RECAPITULATION

BROCKTON
 City/Town/District

	(a) Actual Receipts Fiscal 2012	(b) Estimated Receipts Fiscal 2013
==> 1 MOTOR VEHICLE EXCISE	6,200,707.18	5,620,000.00
==> 2 OTHER EXCISE	1,096,778.16	1,015,000.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	1,694,108.67	1,450,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	188,880.71	190,000.00
5 CHARGES FOR SERVICES - WATER	0.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	658,314.97	350,000.00
11 RENTALS	0.00	0.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	198,650.00	110,000.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	924,006.12	550,000.00
17 LICENSES AND PERMITS	2,044,967.20	1,025,000.00
18 SPECIAL ASSESSMENTS	0.00	0.00
==> 19 FINES AND FORFEITS	808,372.93	150,000.00
==> 20 INVESTMENT INCOME	209,359.68	175,000.00
==> 21 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	7,300,905.10	6,111,645.00
22 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	2,193,831.56	0.00
23 TOTALS	\$ 23,518,882.28	\$ 16,746,645.00

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.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153

11/27/2012 4:34 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

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

BROCKTON

FISCAL 2013

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
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)	MEMO ONLY	
							(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
12/13/2011	2012	334,350.00	0.00	0.00	334,350.00	0.00	0.00	0.00
01/26/2012	2012	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00
02/16/2012	2012	92,000.00	0.00	0.00	92,000.00	0.00	0.00	0.00
03/01/2012	2012	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
03/14/2012	2012	0.00	0.00	0.00	0.00	0.00	0.00	-11,000,000.00
03/14/2012	2012	0.00	0.00	0.00	0.00	0.00	0.00	7,000,000.00
03/14/2012	2012	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00
04/12/2012	2012	14,000.00	0.00	0.00	14,000.00	0.00	0.00	0.00
04/24/2012	2012	160,000.00	0.00	0.00	160,000.00	0.00	0.00	0.00
05/15/2012	2012	21,522.00	0.00	0.00	21,522.00	0.00	0.00	0.00
05/30/2012	2012	0.00	0.00	0.00	0.00	0.00	35,000.00	0.00
06/04/2012	2012	1,014,000.00	0.00	0.00	1,014,000.00	0.00	0.00	0.00
06/26/2012	2013	354,531,076.00	287,122,020.00	14,071,332.00	4,988,736.00	48,348,988.00	837,500.00	0.00
07/24/2012	2013	36,704.00	27,031.00	0.00	9,673.00	0.00	0.00	0.00
08/30/2012	2013	87,999.00	87,999.00	0.00	0.00	0.00	0.00	0.00
09/27/2012	2013	38,600.00	38,600.00	0.00	0.00	0.00	0.00	0.00
10/10/2012	2013	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00
11/27/2012	2013	1,551,094.00	1,551,094.00	0.00	0.00	0.00	0.00	0.00
Totals		357,931,345.00	288,826,744.00	14,071,332.00	6,684,281.00	48,348,988.00		
		Must Equal Cols. (b) thru (e)						

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

BROCKTON Anthony Zeoli, City Clerk, Brockton, 508-580-7114

City/Town/District

Clerk

12/4/2012 1:18 PM

Date

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
FISCAL 2013 TAX LEVY LIMITATION FOR
BROCKTON
FOR BUDGET PLANNING PURPOSES

Final Tax Rate Set

I. TO CALCULATE THE FY 2012 LEVY LIMIT

A. FY 2011 Levy Limit	103,342,047
A1. ADD Amended FY 2011 Growth	0
B. ADD (IA + IA1) * 2.5%	2,583,551
C. ADD FY 2012 New Growth	2,336,369
C1. ADD FY 2012 New Growth Adjustment	0
D. ADD FY 2012 Override	0
E. FY 2012 Subtotal	108,261,967
F. FY 2012 Levy Ceiling	140,865,852

I. \$108,261,967
FY 2012 Levy Limit

II. TO CALCULATE THE FY 2013 LEVY LIMIT

A. FY 2012 Levy Limit from I.	108,261,967
A1. ADD Amended FY 2012 Growth	
B. ADD (IIA + IIA1) * 2.5%	2,706,549
C. ADD FY 2013 New Growth	1,537,658
C1. ADD FY 2013 New Growth Adjustment	0
D. ADD FY 2013 Override	0
E. FY 2013 Subtotal	112,506,174
F. FY 2013 Levy Ceiling	137,155,997

II. \$112,506,174
FY 2013 Levy Limit

III. TO CALCULATE THE FY 2013 MAXIMUM ALLOWABLE LEVY

A. FY 2013 Levy Limit from II.	112,506,174
B. FY 2013 Debt Exclusion(s)	0
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	\$112,506,174

NOTE : The information was Approved on 12/10/2012.

Paul Sullivan, Assessor, Brockton, 508-580-7194
(Board of Assessors)

12/4/2012 11:22 AM
(Date)

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
ASSESSMENT/CLASSIFICATION REPORT FY2013
BROCKTON
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	16,444	3,031,688,480				
102	2,038	171,876,190				
MISC 103,109	78	22,199,700				
104	1,985	364,670,880				
105	1,506	299,953,700				
111-125	391	253,313,997				
130-32,106	1,506	58,260,290				
200-231	0		0			
300-393	1,516			876,267,594		
400-452	291				166,354,430	
CH 61 LAND	0		0	0		
CH 61A LAND	16		0	106,341		
CH 61B LAND	7		0	3,003,350		
012-043	130	27,288,470	0	18,469,200	0	
501	692					15,271,440
502	1,100					63,809,060
503	0					0
504,550-2	4					72,457,590
505	7					27,223,200
506	1					11,167,000
508	6					2,858,960
TOTALS	27,718	4,229,251,707	0	897,846,485	166,354,430	192,787,250
REAL AND PERSONAL PROPERTY TOTAL VALUE						5,486,239,872
EXEMPT VALUE						1,062,904,882

NOTE : The information was Approved on 11/21/2012.

Submitted by: Board of Assessors

Paul Sullivan, Assessor, Brockton, 508-580-7194

11/9/2012 1:21 PM

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

11/9/2012 2:18 PM

(Board of Assessors)

(Date)

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

PROPERTY CLASS	[A] FY 2012 VALUE BY CLASS (Committed/LA4)	No.	[B] FY 2012 REVISED & OMITTED VALUES	No.	[C] ABATEMENT VALUES	No.	[D] OTHER ADJUSTMENT VALUES	[E] FY 2012 ADJ VALUE BASE
RESIDENTIAL								
SINGLE FAMILY (101)	3,162,036,470	0	0	71	1,847,740	6	-795,780	3,159,392,950
CONDOMINIUM (102)	191,304,980	0	0	2	18,910	0	0	191,286,070
TWO & THREE FAMILY (104 & 105)	675,026,760	0	0	5	347,087	3	-498,800	674,180,873
MULTI - FAMILY (111-125)	250,281,497	0	0	0	0	0	0	250,281,497
VACANT LAND (130-132 & 106)	56,885,100	0	0	3	148,400	2	-178,900	56,557,800
ALL OTHERS (103, 109, 012-018)	49,155,480	0	0	3	79,708	1	-102,512	48,973,260
TOTAL RESIDENTIAL	4,384,690,287	0	0	84	2,441,845	12	-1,575,992	4,380,672,450
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	896,895,393	0	0	7	702,292	7	-1,703,318	894,489,783
COMMERCIAL - CHAPTER 61, 61A, 61B	3,109,361	0	0	0	0	0	0	3,109,361
TOTAL COMMERCIAL	900,004,754	0	0	7	702,292	7	-1,703,318	897,599,144
INDUSTRIAL	168,430,670	0	0	0	0	0	0	168,430,670
PERSONAL PROPERTY	181,508,380							
TOTAL REAL & PERSONAL	5,634,634,091							

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)	-0.04295	-135,693,670	3,023,699,280	3,031,688,480	7,989,200		
CONDOMINIUM (102)	-0.10381	-19,858,260	171,427,810	171,876,190	448,380		
TWO & THREE FAMILY (104 & 105)	-0.01569	-10,575,561	663,605,312	664,624,580	1,019,268		
MULTI - FAMILY (111-125)	0.00276	691,800	250,973,297	253,313,997	2,340,700		
VACANT LAND (130-132 & 106)	0.01175	664,390	57,222,190	58,260,290	1,038,100		
ALL OTHERS (103, 109, 012-018)	0.00521	254,910	49,228,170	49,488,170	260,000		
TOTAL RESIDENTIAL	-0.03756	-164,516,391	4,216,156,059	4,229,251,707	13,095,648	16.14	211,364
OPENSOURCE	0.00000	0	0	0	0		
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	-0.01492	-13,347,960	881,141,823	894,736,794	13,594,971		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.00011	330	3,109,691	3,109,691	0		
TOTAL COMMERCIAL	-0.01487	-13,347,630	884,251,514	897,846,485	13,594,971	29.96	407,305
INDUSTRIAL	-0.01248	-2,101,240	166,329,430	166,354,430	25,000	29.96	749
PERSONAL PROPERTY				192,787,250	30,648,870	29.96	918,240
TOTAL REAL & PERSONAL				5,486,239,872	57,364,489		1,537,658

Actual ()

Pro Forma ()

User Comments:

PERSONAL PROPERTY GROW TH INCLUDES \$7,749,250 STEWARD/GD SAMARITAN HOSPITAL
COMMERCIAL GROWTH GD SAMARITAN EMERGENCY WING ADDITION IS \$5,891,390 AS A PARTIAL

NOTE : The information was Approved on 11/21/2012.

Paul Sullivan, Assessor, Brockton, 508-580-7194
assessor's signature

11/19/2012 10:31 AM
date

.....
Kenneth B Cohen, Assessor, Brockton, 508-580-7194
assessor's signature

11/19/2012 11:25 AM
date

.....
Robert Harrington, Assessor, Brockton, 508-580-7194
assessor's signature

11/19/2012 11:28 AM
date

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

Fiscal Year 2013

BROCKTON
City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description : Sewer

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$17,872,748.38	\$15,998,956.00	*
Connection Fees	\$43,797.26	\$39,205.00	*
Other departmental revenue	\$656,770.98	\$975,378.00	*
Investment income	\$0.00	\$0.00	
Total revenues	\$18,573,316.62	\$17,013,539.00	
Retained earnings appropriated **	\$0.00	\$4,562,091.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify State Qualified Debt	\$432,842.47	\$0.00	
Total current year revenues and available funds	\$19,006,159.09	\$21,575,630.00	
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	\$19,006,159.09	\$21,575,630.00	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 12/10/2012.

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

Anthony Zeoli, City Clerk, Brockton, 508-580-7114
(Clerk)

12/4/2012 1:19 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.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:36 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.

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

12/4/2012 11:20 AM

Robert Harrington, Assessor, Brockton, 508-580-7194

12/4/2012 11:25 AM

Paul Sullivan, Assessor, Brockton, 508-580-7194

12/4/2012 11:36 AM

(Board of Assessors)

(Date)

BROCKTON
City or Town

A-2(1ST)
Types of Enterprise Fund

Sewer
Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES	\$1,375,806.00
EXPENSES	\$7,773,452.00
CAPITAL OUTLAY	\$3,515,000.00
RESERVE FUND	\$0.00
OTHER APPROP IN ENT. FUND	\$8,911,372.00
PY costs approp from retained earnings or other enterp available funds	\$0.00

Debt 7,240,756Exp Reimb

(Must equal total part 1b)

\$21,575,630.00 2a

Total costs appropriated in enterprise fund

b. Costs appropriated in the general fund

HEALTH INSURANCE	\$0.00
PENSION	\$0.00
SHARED EMPLOYEES	\$0.00
SHARED FACILITY	\$0.00
OTHER2	\$0.00
OTHER3	\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$21,575,630.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$21,575,630.00	(Part 1 col b)
Less : Total costs	\$21,575,630.00	(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	\$21,575,630.00	(To Recap Pg 4 col e)
b. Taxation	\$0.00	
c. Free Cash	\$0.00	
d. Non-enterprise Available Funds	\$0.00	

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

\$21,575,630.00 (Must equal total part 2a)

NOTE : The information was Approved on 12/10/2012.

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

Fiscal Year 2013

BROCKTON
City / Town / District

A-2(2ND)

Type of enterprise fund/statutory reference

Fund Description : Water

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$14,407,312.09	\$13,845,229.00	*
Connection Fees	\$227,138.12	\$218,277.00	*
Other departmental revenue	\$540,919.90	\$561,473.00	*
Investment income	\$0.00	\$0.00	
Total revenues	\$15,175,370.11	\$14,624,979.00	
Retained earnings appropriated **	\$0.00	\$3,032,671.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify State Qualified Debt	\$43,347.81	\$0.00	
Total current year revenues and available funds	\$15,218,717.92	\$17,657,650.00	
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	\$15,218,717.92	\$17,657,650.00	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 12/10/2012.

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

Anthony Zeoli, City Clerk, Brockton, 508-580-7114
(Clerk)

12/4/2012 1:28 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.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:36 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.

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

12/4/2012 11:21 AM

Robert Harrington, Assessor, Brockton, 508-580-7194

12/4/2012 11:26 AM

Paul Sullivan, Assessor, Brockton, 508-580-7194

12/4/2012 11:37 AM

(Board of Assessors)

(Date)

<u>BROCKTON</u> City or Town	<u>A-2(2ND)</u> Types of Enterprise Fund	<u>Water</u> Fund Description	
2. Total costs appropriated			
a. Costs appropriated in the enterprise fund			
SAL & WAGES		\$2,968,620.00	
EXPENSES		\$10,035,868.00	
CAPITAL OUTLAY		\$540,715.00	
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FUND	Debt 2,111,956 Exp Reimb	\$4,112,447.00	
PY costs approp from retained earnings or other enterp available funds		\$0.00	(Must equal total part 1b)
Total costs appropriated in enterprise fund		\$17,657,650.00	2a
b. Costs appropriated in the general fund			
HEALTH INSURANCE		\$0.00	
PENSION		\$0.00	
SHARED EMPLOYEES		\$0.00	
SHARED FACILITY		\$0.00	
OTHER2		\$0.00	
OTHER3		\$0.00	
Total costs appropriated in general fund		\$0.00	2b
Total costs		\$17,657,650.00	2a+2b
3. Calculation of subsidy (see instructions)			
Revenue and available funds		\$17,657,650.00	(Part 1 col b)
Less : Total costs		\$17,657,650.00	(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		\$17,657,650.00	(To Recap Pg 4 col e)
b. Taxation		\$0.00	
c. Free Cash		\$0.00	
d. Non-enterprise Available Funds		\$0.00	
Total sources of funding for costs appropriated in the enterprise fund.		\$17,657,650.00	(Must equal total part 2a)

NOTE : The information was Approved on 12/10/2012.

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

Fiscal Year 2013

BROCKTON
 City / Town / District

A-2(3RD)

Type of enterprise fund/statutory reference

Fund Description : Refuse

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues
1. Enterprise revenues & available funds		
User charges	\$7,456,585.91	\$6,614,439.00 *
Connection Fees	\$0.00	\$0.00
Other departmental revenue	\$0.00	\$0.00
Investment income	\$0.00	\$0.00
Total revenues	\$7,456,585.91	\$6,614,439.00
Retained earnings appropriated **	\$0.00	\$845,961.00
Other enterprise available funds	\$0.00	\$0.00
Specify	\$0.00	\$0.00
Total current year revenues and available funds	\$7,456,585.91	\$7,460,400.00
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	\$7,456,585.91	\$7,460,400.00 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 12/10/2012.

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

Anthony Zeoli, City Clerk, Brockton, 508-580-7114
 (Clerk)

12/4/2012 1:21 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.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
 (Accounting Officer)

11/27/2012 4:37 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.

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

12/4/2012 11:21 AM

Robert Harrington, Assessor, Brockton, 508-580-7194

12/4/2012 11:26 AM

Paul Sullivan, Assessor, Brockton, 508-580-7194

12/4/2012 11:37 AM

(Board of Assessors)

(Date)

BROCKTON

City or Town

A-2(3RD)

Types of Enterprise Fund

Refuse

Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES \$645,041.00

EXPENSES \$6,010,330.00

CAPITAL OUTLAY \$404,750.00

RESERVE FUND \$0.00

OTHER APPROP IN ENT. FUND \$400,279.00 Exp Reimb

PY costs approp from retained earnings or other enterp available funds \$0.00 (Must equal total part 1b)

Total costs appropriated in enterprise fund \$7,460,400.00 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE \$0.00

PENSION \$0.00

SHARED EMPLOYEES \$0.00

SHARED FACILITY \$0.00

OTHER2 \$0.00

OTHER3 \$0.00

Total costs appropriated in general fund \$0.00 2b

Total costs \$7,460,400.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds \$7,460,400.00 (Part 1 col b)

Less : Total costs \$7,460,400.00 (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 \$7,460,400.00 (To Recap Pg 4 col e)

b. Taxation \$0.00

c. Free Cash \$0.00

d. Non-enterprise Available Funds \$0.00

Total sources of funding for costs appropriated in the enterprise fund. \$7,460,400.00 (Must equal total part 2a)

NOTE : The information was Approved on 12/10/2012.

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

Fiscal Year 2013

BROCKTON
City / Town / District

A-2(4TH)

Type of enterprise fund/statutory reference

Fund Description : Renewable Energy

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues
1. Enterprise revenues & available funds		
User charges	\$0.00	\$0.00
Connection Fees	\$0.00	\$0.00
Other departmental revenue	\$138,330.19	\$117,453.00 *
Investment income	\$0.00	\$0.00
Total revenues	\$138,330.19	\$117,453.00
Retained earnings appropriated **	\$0.00	\$44,873.00
Other enterprise available funds	\$0.00	\$0.00
Specify	\$0.00	\$0.00
Total current year revenues and available funds	\$138,330.19	\$162,326.00
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	\$138,330.19	\$162,326.00 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 12/10/2012.

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

Anthony Zeoli, City Clerk, Brockton, 508-580-7114
(Clerk)

12/4/2012 1:21 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.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:37 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.

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

12/4/2012 11:22 AM

Robert Harrington, Assessor, Brockton, 508-580-7194

12/4/2012 11:27 AM

Paul Sullivan, Assessor, Brockton, 508-580-7194

12/4/2012 11:38 AM

(Board of Assessors)

(Date)

<u>BROCKTON</u> City or Town	<u>A-2(4TH)</u> Types of Enterprise Fund	<u>Renewable Energy</u> Fund Description	
2. Total costs appropriated			
a. Costs appropriated in the enterprise fund			
SAL & WAGES		\$0.00	
EXPENSES		\$117,453.00	
CAPITAL OUTLAY		\$0.00	
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FUND	Expense Reimbursement	\$44,873.00	
PY costs approp from retained earnings or other enterp available funds		\$0.00	(Must equal total part 1b)
Total costs appropriated in enterprise fund			\$162,326.00 2a
b. Costs appropriated in the general fund			
HEALTH INSURANCE		\$0.00	
PENSION		\$0.00	
SHARED EMPLOYEES		\$0.00	
SHARED FACILITY		\$0.00	
OTHER2		\$0.00	
OTHER3		\$0.00	
Total costs appropriated in general fund			\$0.00 2b
Total costs			\$162,326.00 2a+2b
3. Calculation of subsidy (see instructions)			
Revenue and available funds		\$162,326.00	(Part 1 col b)
Less : Total costs		\$162,326.00	(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		\$162,326.00	(To Recap Pg 4 col e)
b. Taxation		\$0.00	
c. Free Cash		\$0.00	
d. Non-enterprise Available Funds		\$0.00	
Total sources of funding for costs appropriated in the enterprise fund.		\$162,326.00	(Must equal total part 2a)

NOTE : The information was Approved on 12/10/2012.

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

Fiscal Year 2013

BROCKTON
City / Town / District

A-2(5TH)

Type of enterprise fund/statutory reference

Fund Description : Recreation

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$869,290.00	\$725,527.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$869,290.00	\$725,527.00	
Retained earnings appropriated **	\$0.00	\$267,455.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$487,346.00	\$500,000.00	Transfer In Subsidy
Total current year revenues and available funds	\$1,356,636.00	\$1,492,982.00	
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	\$1,356,636.00	\$1,492,982.00	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 12/10/2012.

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

Anthony Zeoli, City Clerk, Brockton, 508-580-7114
(Clerk)

12/4/2012 1:22 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.

Heldi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:37 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.

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

12/4/2012 11:22 AM

Robert Harrington, Assessor, Brockton, 508-580-7194

12/4/2012 11:27 AM

Paul Sullivan, Assessor, Brockton, 508-580-7194
(Board of Assessors)

12/4/2012 11:38 AM
(Date)

<u>BROCKTON</u> City or Town	<u>A-2(5TH)</u> Types of Enterprise Fund	<u>Recreation</u> Fund Description	
2. Total costs appropriated			
a. Costs appropriated in the enterprise fund			
SAL & WAGES		\$766,622.00	
EXPENSES		\$523,360.00	
CAPITAL OUTLAY		\$203,000.00	
RESERVE FUND		\$0.00	
OTHER APPROP IN ENT. FUND		\$0.00	
PY costs approp from retained earnings or other enterp available funds		\$0.00	(Must equal total part 1b)
Total costs appropriated in enterprise fund		\$1,492,982.00	2a
b. Costs appropriated in the general fund			
HEALTH INSURANCE		\$130,336.00	
PENSION		\$160,021.00	
SHARED EMPLOYEES		\$0.00	
SHARED FACILITY		\$0.00	
OTHER2	Transfer In Subsidy	\$53,000.00	
OTHER3	General Fund Overhead	\$44,388.00	
Total costs appropriated in general fund		\$387,745.00	2b
Total costs		\$1,880,727.00	2a+2b
3. Calculation of subsidy (see instructions)			
Revenue and available funds		\$1,492,982.00	(Part 1 col b)
Less : Total costs		\$1,880,727.00	(Part 2)
Less : Prior year deficit		\$0.00	(To Recap Pg 2)
(Negative represents subsidy)		\$-387,745.00	
4. Sources of funding for costs appropriated in the enterprise fund			
a. Revenue and available funds		\$1,492,982.00	(To Recap Pg 4 col e)
b. Taxation		\$0.00	
c. Free Cash		\$0.00	
d. Non-enterprise Available Funds		\$0.00	
Total sources of funding for costs appropriated in the enterprise fund.		\$1,492,982.00	(Must equal total part 2a)

NOTE : The information was Approved on 12/10/2012.

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

**BROCKTON
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
01/26/2012	Public Property	Fines and Fees - Registration for v:	\$0.00	\$75,000.00
05/30/2012	Police	Closed cases	\$0.00	\$35,000.00
06/26/2012	Cemetery	Grave Liners Fees	\$58,500.00	\$38,000.00
06/26/2012	Mayor	Donations - Woman's Commission	\$1,390.00	\$2,500.00
06/26/2012	Public Property	Demolition Fees	\$417.44	\$110,000.00
06/26/2012	DPW	Donations - Keep Brockton Beautif	\$2,150.00	\$5,000.00
06/26/2012	Animal Control	Animal Control Fees	\$1,030.00	\$5,000.00
06/26/2012	DPW	Charges and fees - Composting Bi	\$345.00	\$2,000.00
06/26/2012	Mayor	Charges and fees - Manning Pool	\$28,282.03	\$35,000.00
06/26/2012	Mayor	Cable License and Franchise Fees	\$376,396.62	\$250,000.00
06/26/2012	Police	Sale of Canines born from K9 Unit	\$500.00	\$5,000.00
06/26/2012	Parking Authority	Receipts of Parking Violations	\$590,147.05	\$250,000.00
06/26/2012	Public Property	Charges and fees - War Memorial	\$428.64	\$15,000.00
06/26/2012	Public Property	Fines and fees - Registration for va	\$27,800.00	\$75,000.00
06/26/2012	Police	Closed cases	\$38,216.85	\$35,000.00
06/26/2012	Auditor	Public Records Request	\$298.14	\$10,000.00
TOTAL			\$1,125,901.77	\$947,500.00

NOTE : The information was Approved on 12/10/2012.

* 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.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:38 PM
(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.

Kenneth B Cohen, Assessor, Brockton, 508-580-7194

12/4/2012 11:32 AM

Robert Harrington, Assessor, Brockton, 508-580-7194

12/4/2012 11:33 AM

Paul Sullivan, Assessor, Brockton, 508-580-7194

12/4/2012 11:38 AM

(Board of Assessors)

(Date)

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

Fiscal Year 2013

BROCKTON
City / Town / District

PART I

1. 7/1/2011 FREE CASH CERTIFICATION	\$	14,071,332.00
ADD:		
2. FREE CASH UPDATE		0.00
TOTAL		14,071,332.00
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2012 RECAP		0.00
4. FY 2013 RECAP		14,071,332.00
BALANCE OF UNAPPROPRIATED FREE CASH	\$	0.00

PART II

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

NOTE : The information was Approved on 12/10/2012.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:38 PM
(Date)

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

BROCKTON
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
12/13/11	Stabilization Fund	Fire Department - Overtime	7,185,737.98	300,000.00
12/13/11	Stabilization Fund	Police Department - Ordinary Maintenance - Services	6,885,737.98	34,350.00
2/16/12	Stabilization Fund	Information Technology - Ordinary Maintenance	6,917,231.11	92,000.00
3/1/12	Stabilization Fund	Assessor - Ordinary Maintenance - Services	6,830,593.62	10,000.00
4/12/12	Sale of Lots and Graves - Melrose Cemetery Fund 3503	Cemetery - Ordinary Maintenance - Services Engineering	393,902.81	14,000.00
4/24/12	Stabilization Fund	Veterans Services - Ordinary Maintenance - Goods	6,884,617.20	160,000.00
5/15/12	Stabilization Fund	Elections Commission - Personal Services	6,741,379.13	21,522.00
6/4/12	General Fund - Parking Authority - Personal Services Other Than Overtime	Parking Authority Meter Reserve Fund	19,165.95	6,000.00
6/4/12	General Fund - Parking Authority - Snow Removal	Parking Authority Meter Reserve Fund	8,047.71	8,000.00
6/4/12	General Fund - DPW - Highway - Snow Removal	Stabilization Fund	1,126,166.25	1,000,000.00
6/26/12	General Fund - Overlay Surplus	Police and Fire Department Vehicles	4,848,885.31	500,000.00
6/26/12	Parking Meter Fees Reserve	General Fund - Parking Authority Budget	442,942.12	255,943.00
6/26/12	Parking Authority Reserve	General Fund - Parking Authority Budget	368,600.27	255,943.00
6/26/12	Weights and Measures Fund	Weights and Measures - Personal Services Other Than Overtime	53,776.71	48,826.00
6/26/12	Ambulance Receipts Reserved for Appropriation	Fire Department - Capital and Personal Services Other Than Overtime	421,267.15	357,445.00
6/26/12	Colonel Bell School Construction	Treasurer's Debt	666,021.37	666,021.00
6/26/12	Quincy Street School Construcion	Treasurer's Debt	1,308,649.73	1,308,649.00
6/26/12	Stabilization Fund	General Fund - Treasurer's Debt	7,721,212.72	1,595,909.00
7/24/12	Ambulance Receipts Reserved for Appropriation	Fire Department - Ordinary Maintenance - Services	97,183.71	9,673.00
10/10/12	Sale of Lots and Graves - Melrose Cemetery Fund 3503	Cemetery - Capital Projects	397,524.81	40,000.00

TOTAL 6,684,281.00

(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 12/10/2012.

Heidi A. Chuckran, City Auditor, Brockton, 508-580-7153
(Accounting Officer)

11/27/2012 4:38 PM
(Date)

.....

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

City / Town / District **BROCKTON**

	A. FY2012	B. FY2011	C. FY2010	PRIOR YEARS	TOTAL
1. Overlay raised per recap	2,738,110.74	2,324,285.88	2,057,017.27		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2012	831,776.50	1,202,532.49	1,549,388.76		
4. Less-amount transferred to overlay surplus if any	0.00	0.00	0.00		
5. Totals - should equal FY2012 balance sheet	1,906,334.24	1,121,753.39	507,628.51	1,313,169.17	4,848,885.31

Heidi A. Chuckran, City Auditor, Brockton,
508-580-7153
(Accounting Officer)

11/27/2012 4:39 PM
(Date)

6. Potential additional liability (ATB Cases)

433,000.00	360,616.00	339,510.00	0.00	1,133,126.00
7. Total potential liability (add 3+6)	1,264,776.50	1,563,148.49	1,888,898.76	

NOTE : The information was Approved on 12/10/2012.

Paul Sullivan, Assessor, Brockton, 508-580-7194
(Assessor)

12/4/2012 11:21 AM
(Date)

BUREAU OF ACCOUNTS
SCHEDULE OF AMOUNTS CERTIFIED FOR
TAX TITLE PURPOSES

(Recap/Pro Forma page 2, item IIB, line 1)

City/Town/District BROCKTON

Fiscal Year : 2013

<u>Filing and recording fees including examiner's costs required by the Land Court</u>	\$ <u>37,000.00</u>
<u>Advertising and publishing costs</u>	\$ <u>0.00</u>
<u>Certified Mailing</u>	\$ <u>0.00</u>
<u>Other-(specify)</u>	
TOTAL	\$ <u>37,000.00</u>

NOTE : The information was Approved on 12/10/2012.

Martin S Brophy, Treasurer/Tax Collector, Brockton
508-580-7159
(Collector/Treasurer)

11/28/2012 1:12 PM
(Date)

DEPARTMENT OF REVENUE
 BUREAU OF ACCOUNTS
 CLASSIFICATION TAX ALLOCATION
 BROCKTON

City / Town / District
 Fiscal Year : 2013

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

1. The selected Residential Factor is ----- 0.830589

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	=	4,229,251,707	X	0	=	
Class 1 Total Parcel Count *		0		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 _____

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	4,229,251,707.00	77.0884 %	64.0288 %
Open Space	0.00	0.0000 %	0.0000 %
Commercial	897,846,485.00	16.3654 %	25.6937 %
Industrial	166,354,430.00	3.0322 %	4.7605 %
Personal Property	192,787,250.00	3.5140 %	5.5170 %
TOTAL	5,486,239,872.00	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 (date), (time), at (place), by (describe type of notice).

Anthony Zeoli, City Clerk, Brockton, 508-580-7114 | 12/4/2012 1:24 PM
City/Town/District Clerk

7. We hereby attest that on 12/03/2012 (date), 7:00 PM (time), at Brockton City Hall (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 1,005,912.84
We have been informed by the Assessors of excess levy capacity of 1,000,000

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

<u>Anthony Zeoli, City Clerk, Brockton, 508-580-7114</u>	<u>12/4/2012 1:24 PM</u>	_____
_____	(Date)	(Comments)

**DEPARTMENT OF REVENUE
MINIMUM RESIDENTIAL FACTOR COMPUTATION
FOR FY 2013**

BROCKTON

City / Town / District

Final Tax Rate Set

A	B	C
Class	Full and Fair Cash Valuation	Percentage Share
1. Residential	4,229,251,707	77.0884%
2. Open Space	0	0.0000%
3. Commercial	897,846,485	16.3654%
4. Industrial	166,354,430	3.0322%
5. Personal Property	192,787,250	3.5140%
TOTALS	5,486,239,872	100.0000%

22.9116%

Maximum Share of Levy for Classes Three, Four and Personal Property : 150% X 22.9116% = 34.3674%

Lines 3C + 4C + 5C Max % Share

Minimum Share of Levy for Classes One and Two : 100% - 34.3674% = 65.6326%

Max % Share Min % Share

Minimum Residential Factor (MRF) 65.6326% / 77.0884% = 85.1394%

Min % Share Lines 1C + 2C

Minimum Residential Factor

MINIMUM RESIDENTIAL FACTOR LA7 (6-96) 85.1394%

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

CALCULATION OF THE LOWEST POSSIBLE RESIDENTIAL FACTOR

CHAPTER 200

FOR FY 2013

BROCKTON

Final Tax Rate Set

1. Last year's chosen residential percentage (R)*. 65.3942%

2. This year's MRF using a 150% shift to CIP (from LA-7). 85.1394%

3. Minimum residential share (R) in current year using 150% Shift to CIP. 65.6326%

*If #1 is greater than #3, **STOP** ! You may shift only up to 150% to CIP and #2 remains MRF.*

If #3 is greater than #1, go on.

4. Calculate a residential factor using a 175% shift to CIP. 77.7091%

5. Multiply this new residential factor by this year's FFCV residential percentage (R). 59.9047%

6. What is the lowest historical residential percentage since the first certification (R). 62.2788%

*If #5 is greater than #6, **STOP** ! You may shift up to 175% to the CIP and #4 is the Lowest Residential Factor.*

If #6 is greater than #5, go on.

7. Take the lowest historical residential percentage, #6 62.2788% , divide it
by the current residential percentage at FFCV 77.0884%; the result is 80.7888%
the lowest residential factor allowable (it may not be less than 50%).

8. Multiply that factor by FFCV of the open space, add the new R% and O% shares, take 100% minus (R + O)% total to equal the new maximum CIP percentage share 37.7212%

9. Divide this new maximum CIP share by FFCV of CIP share 22.9116% to determine the
percentage of shift, 164.6380% (this may not be more than 175%).

* Consider Residential only, not R & O together.