

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

FISCAL 2009

**OF  
FALMOUTH**  
City / Town / District

**I. TAX RATE SUMMARY**

- Ia. Total amount to be raised (from IIe)
- Ib. Total estimated receipts and other revenue sources (from IIIe)
- Ic. Tax levy (Ia minus Ib)
- Id. Distribution of Tax Rates and levies

|   |    |                |
|---|----|----------------|
| Total budget                                      | \$ | 108,228,530.93 |
| Funds from every source other than property taxes | \$ | 36,191,723.64  |
| Property taxes                                    | \$ | 72,036,807.29  |

| CLASS           | (b)<br>Levy<br>percentage<br>(from LA - 5) | (c)<br>IC above times<br>each percent<br>in col (b) | (d)<br>Valuation<br>by class<br>(from LA - 5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|-----------------|--|---|---|--------------------------------------|--|
| Residential     | 91.9903%                                   | 66,266,875.14                                       | 10,899,153,336                                | 6.08                                 | 66,266,852.28                            |
| Net of Exempt   |  |   |   |                                      | 0.00                                     |
| Open Space      | 0.0449%                                    | 32,344.53   | 5,316,700                                     | 6.08                                 | 32,325.54                                |
| Commercial      | 5.6558%                                    | 4,074,257.75  | 670,114,194                                   | 6.08                                 | 4,074,294.30                             |
| Net of Exempt   |  |   |   |                                      | 0.00                                     |
| Industrial      | 0.6796%                                    | 489,562.14  | 80,525,000                                    | 6.08                                 | 489,592.00                               |
| <b>SUBTOTAL</b> | 98.3706%                                   |   | 11,655,109,230                                |                                      | 70,863,064.12                            |
| Personal        | 1.6294%                                    | 1,173,767.74  | 193,049,863                                   | 6.08                                 | 1,173,743.17                             |
| <b>TOTAL</b>    | 100.0000%                                  |   | 11,848,159,093                                |                                      | 72,036,807.29                            |

Board of Assessors of FALMOUTH  
City / Town / District

MUST EQUAL IC

John F. Scanlon, Assessor, Falmouth, 508-495-7380

9/24/2008 12:51 PM

Nita Jo Kusza-Innamorati, Assessor, Falmouth, 508-495-7380

9/25/2008 8:38 AM

Assessor

Date

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

**Reviewed By** Dakin Barbara  
**Date :** 02-OCT-08  
**Approved :** Anthony Rassias  
**Director of Accounts**



TAX RATE RECAPITULATION

FISCAL 2009

**FALMOUTH**

City / Town / District

**II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(e) from page 4)

Spending that was voted at Town Meeting

\$ 105,466,986.64

Ilb. Other amounts to be raised

- 1. Amounts certified for tax title purposes
- 2. Debt and interest charges not included on page 4
- 3. Final court judgements
- 4. Total overlay deficits of prior years
- 5. Total cherry sheet offsets (see cherry sheet 1-ER)
- 6. Revenue deficits
- 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)

|            |
|------------|
| 0.00       |
| 31,642.35  |
| 0.00       |
| 0.00       |
| 142,629.00 |
| 0.00       |
| 0.00       |
| 0.00       |
| 0.00       |
| 91,964.87  |
| 0.00       |

Spending that is required by law and does not need a T. M. vote.

TOTAL Ilb (Total lines 1 through 10)

266,236.22

Ilc. State and county cherry sheet charges (C.S. 1-EC cols. 1 and 2)

The State giveth and the State.... well ...you know.

1,972,578.00

Ild. Allowance for abatements and exemptions (overlay)

522,730.07

Ile. Total amount to be raised (Total Ila through Ild)

\$ 108,228,530.93

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

IIIa. Estimated receipts - State

- 1. Cherry sheet estimated receipts (C.S. 1-ER Total)
- 2. Massachusetts school building authority payments

Funds from the State (see "Cherry Sheet" for detail.

|              |
|--------------|
| 9,064,724.00 |
| 1,405,955.00 |

TOTAL IIIa

10,470,679.00

IIIb. Estimated receipts - Local

- 1. Local receipts not allocated (page 3, col(b), Line
- 2. Offset Receipts (Schedule A-1)
- 3. Enterprise Funds (Schedule A-2)
- 4. Community Preservation Funds (See Schedule A-4)

State's share of school building bond payments.

|               |
|---------------|
| 19,897,400.00 |
| 0.00          |
| 0.00          |
| 3,584,086.00  |

Money we raise locally- beach stickers, excise tax, etc. see page 3 for detail.

TOTAL IIIb

23,481,486.00

IIIc. Revenue sources appropriated for particular purposes

- 1. Free cash (page 4, col.(c))
- 2. Other available funds (page 4, col.(d))

Unspent funds from a prior year.

|              |
|--------------|
| 123,206.92   |
| 2,116,351.72 |

TOTAL IIIc

2,239,558.64

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

- 1a. Free cash..appropriated o
- b. Free cash..appropriated o
- 2. Municipal light source
- 3. Teachers' pay deferral
- 4. Other source :

Generally transfers from prior appropriations and "targeted" funds like ambulance receipts. See document "B-2" for detail.

|      |
|------|
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |
| 0.00 |

We don't have any of these items.

TOTAL IIId

0.00

IIIe. Total estimated receipts and other revenue sources

\$ 36,191,723.64

(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)
- b. Total estimated receipts and other revenue sources (from IIIe)
- c. Total real and personal property tax levy (from Ic)
- d. Total receipts from all sources (total IVb plus IVc)

|                   |
|-------------------|
| \$ 108,228,530.93 |
| \$ 36,191,723.64  |
| \$ 72,036,807.29  |
| \$ 108,228,530.93 |

**LOCAL RECEIPTS NOT ALLOCATED \***

**TAX RATE RECAPITULATION**

**FALMOUTH**

City/Town/District

Funds from certain local sources are estimated here.

|   | (a)<br>Actual<br>Receipts<br>Fiscal 2008 | (b)<br>Estimated<br>Receipts<br>Fiscal 2009 |
|---|--|---|
| ==> 1 MOTOR VEHICLE EXCISE                        | 4,075,655.61                             | 4,075,600.00                                |
| ==> 2 OTHER EXCISE                                | 1,044,594.81                             | 1,044,500.00                                |
| ==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES | 407,365.93                               | 400,000.00                                  |
| ==> 4 PAYMENTS IN LIEU OF TAXES                   | 145,600.00                               | 166,000.00                                  |
| 5 CHARGES FOR SERVICES - WATER                    | 6,340,465.48                             | 6,815,000.00                                |
| 6 CHARGES FOR SERVICES - SEWER                    | 0.00                                     | 0.00  |
| 7 CHARGES FOR SERVICES - HOSPITAL                 | 0.00                                     | 0.00  |
| 8 CHARGES FOR SERVICES - TRASH DISPOSAL           | 636,645.12                               | 636,600.00                                  |
| 9 OTHER CHARGES FOR SERVICES                      | 3,162,062.10                             | 3,262,000.00                                |
| 10 FEES   | 220,936.19                               | 220,900.00                                  |
| 11 RENTALS  | 170,311.62                               | 170,300.00                                  |
| 12 DEPARTMENTAL REVENUE - SCHOOLS                 | 0.00                                     | 0.00  |
| 13 DEPARTMENTAL REVENUE - LIBRARIES               | 25,445.67                                | 25,400.00                                   |
| 14 DEPARTMENTAL REVENUE - CEMETERIES              | 0.00                                     | 0.00  |
| 15 DEPARTMENTAL REVENUE - RECREATION              | 136,311.33                               | 136,300.00                                  |
| 16 OTHER DEPARTMENTAL REVENUE                     | 0.00                                     | 0.00  |
| 17 LICENSES AND PERMITS                           | 1,223,416.00                             | 1,223,400.00                                |
| 18 SPECIAL ASSESSMENTS                            | 77,245.45                                | 377,200.00                                  |
| ==> 19 FINES AND FORFEITS                         | 109,237.00                               | 109,200.00                                  |
| ==> 20 INVESTMENT INCOME                          | 1,208,011.65                             | 1,208,000.00                                |
| ==> 21 MISCELLANEOUS RECURRING (PLEASE SPECIFY)   | 26,801.77                                | 27,000.00                                   |
| 22 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)   | 224,520.94                               | 0.00  |
| <b>23 TOTALS</b>                                  | \$ <b>19,234,626.67</b>                  | \$ <b>19,897,400.00</b>                     |

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2009 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.

Mary Ellen Alwardt, Accountant, Falmouth, 508-495-7393

9/25/2008 12:32 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 2008 estimated receipts to FY2009 estimated

**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**FALMOUTH**

**FISCAL 2009**

City / Town / District

| APPROPRIATIONS                            |      |   |   |                               |   |   | AUTHORIZATIONS                          |                                |
|---|------|---|---|-------------------------------|---|---|---|--------------------------------|
|   |      |   |   |                               |   |   | MEMO ONLY                               |                                |
| City / Town Council or Town Meeting Dates | FY*  | (a)<br>Total Appropriations of Each Meeting | (b)<br>**<br>From Raise and Appropriate | (c)<br>From Free Cash See B-1 | (d)<br>From Other Available Funds See B-2 | (e)<br>From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4) | (f)<br>***<br>Revolving Funds (See A-3) | (g)<br>Borrowing Authorization |
| 04/07/2008                                | 2009 | 105,207,762.26                              | 99,643,342.00                           | 0.00                          | 1,980,334.26                              | 3,584,086.00  | 12,519.25                               | 23,850,000.00                  |
| 04/08/2008                                | 2008 | 259,224.38                                  | 0.00                                    | 123,206.92                    | 136,017.46                                | 0.00  | 0.00                                    | 0.00                           |
| <b>Totals</b>                             |      | 105,466,986.64                              | 99,643,342.00                           | 123,206.92                    | 2,116,351.72                              | 3,584,086.00  |   |                                |

Must Equal  
Cols. (b) thru (e)

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

FALMOUTH      Michael Palmer, Town Clerk, Falmouth, 508-495-7353  
City/Town/District      Clerk

9/24/2008 9:33 AM  
Date

For the purpose of setting the tax rate and reporting to the Department of Revenue, all spending authorization is documented on page 4 of the recap in these general categories. The Town Clerk verifies T.M. votes.