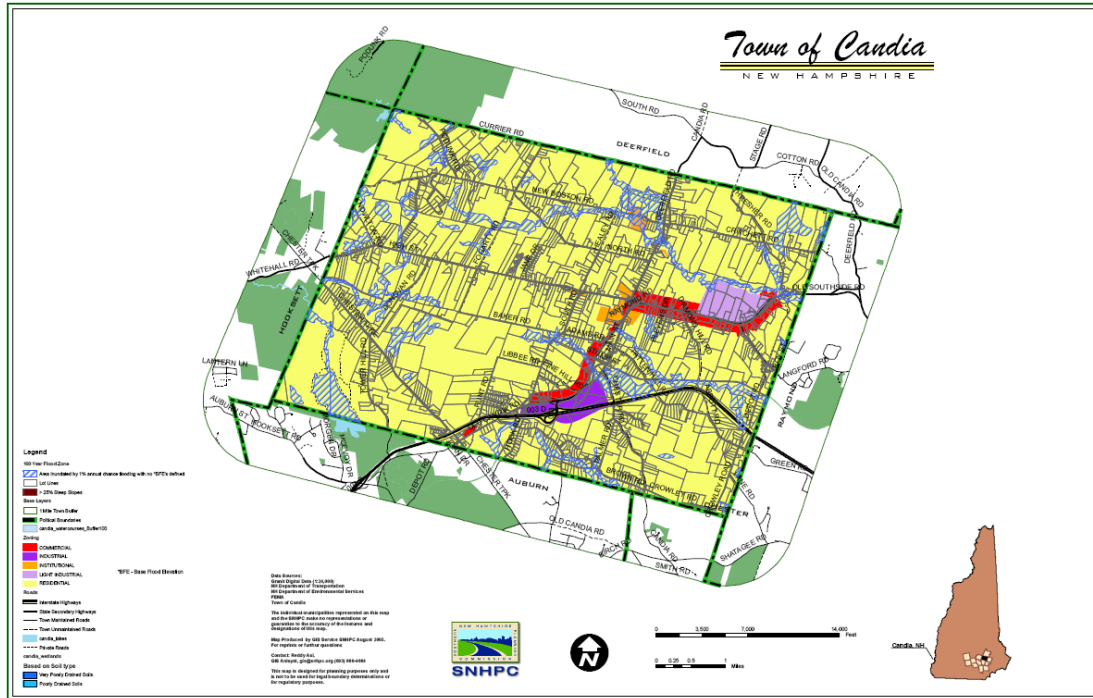


Cost of Community Services Study

Town of Candia, New Hampshire



FINAL REPORT

Prepared by:

Southern New Hampshire Planning Commission



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EXECUTIVE SUMMARY

This Cost of Community Services (COCS) study is prepared for the Town of Candia, NH to provide a better understanding of the relationship between municipal revenues and expenses associated with various types of land use in town. This information can be used in land use decisions and policies by town boards and departments as they address the consequences of growth. The New Hampshire Department of Transportation I-93 Community Technical Assistance Program (CTAP) and SPACE¹ provided the grant funds which enabled the completion of this study. The Southern New Hampshire Planning Commission (SNHPC) was hired to undertake the study and prepare this report.

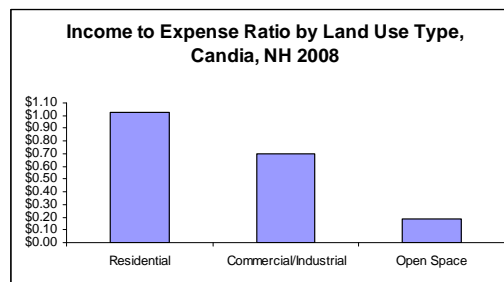
The COCS methodology, originally developed by the American Farmland Trust (AFT) in the 1980s, breaks land use down into the following three categories:

- **Residential** – all single and multi-family residences and apartment buildings, including farmhouses, residences attached to other kinds of business, and rental units;
- **Commercial & Industrial** – all privately owned buildings and land associated with business purposes, the manufacture of goods or the provision (with the exception of agriculture and forest industries which are considered part of Open Space land uses), and utility-owned property;
- **Open Space** – all privately owned land that is devoted to agriculture, forestry or open space, as well as wetlands, are considered open space. Open space is defined as land enrolled in or clearly eligible for enrollment in New Hampshire’s current use program.

The results of the study show that, in Candia, based upon the town’s financial data from 2008 for every \$1.00 in revenue collected by the Town for the particular land use:

- \$1.03 was spent in services to residential properties
- \$0.69 was spent in services to commercial/industrial properties
- \$0.19 was spent in services to open space lands.

The following table shows this data graphically:



¹ SPACE is the Statewide Program for Action to Conserve our Environment, New Hampshire’s Current Use Coalition, 54 Portsmouth Street, Concord, NH 03301

Comparison data from other towns that have undergone a COCS study:

It is helpful to compare where Candia’s COCS results align with other communities in New Hampshire. The following table provides a complete list of all the communities that have undergone COCS that the SNHPC and the UNH Cooperative Extension Office is aware of at the current time. The ratios (last three columns) vary considerably among each community due to a variety of factors that include but are not limited to:

- Year of study
- Population of town
- Geographic location
- Amount of open space
- Size of commercial/industrial tax base
- Other factors

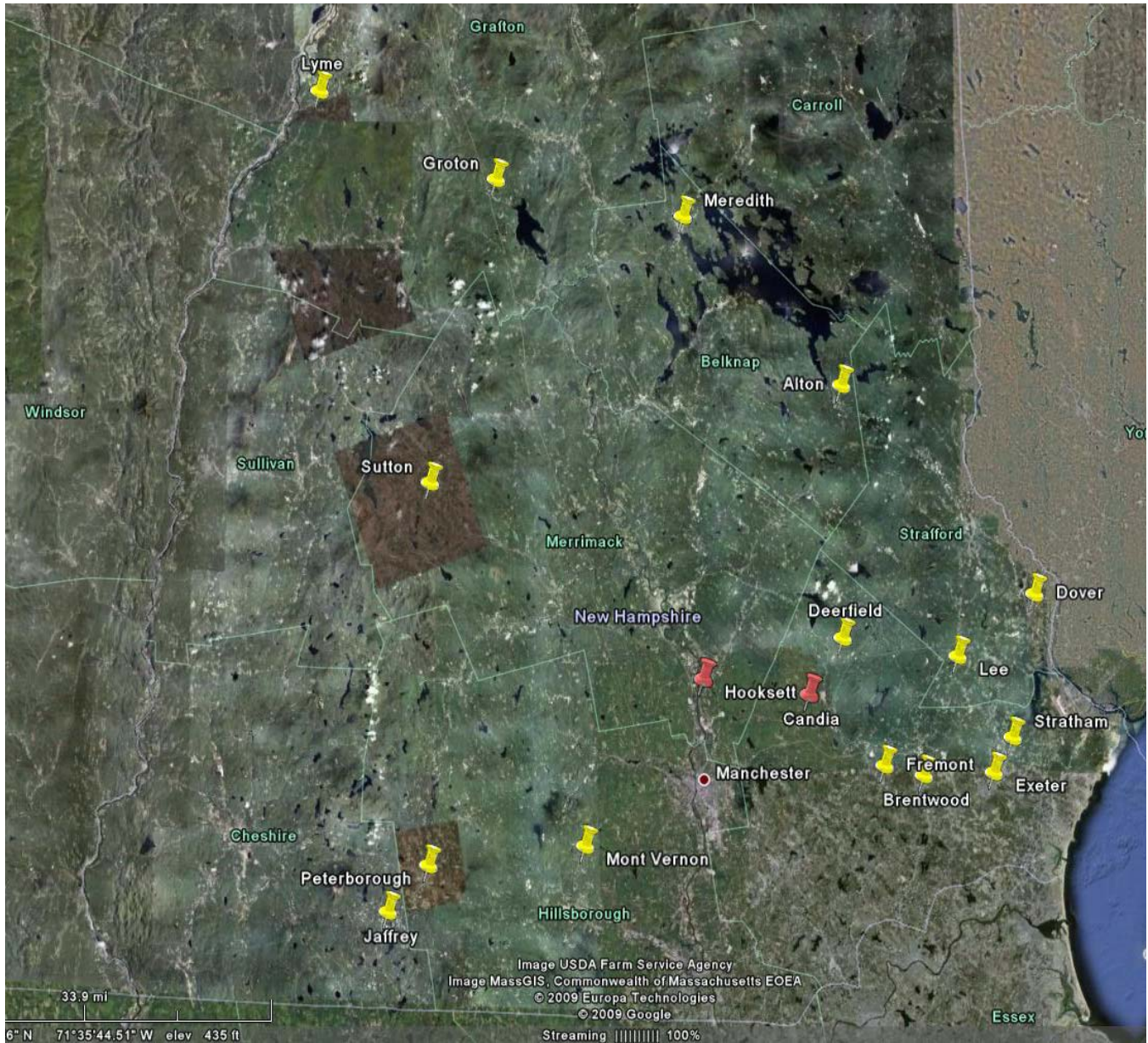
While there is no clear definitive conclusion or ratios that can be predicted from the results of these studies, in general it can be reasonably noted that among all the communities studied the cost per dollar to serve open space and commercial/industrial land has been less than the cost per dollar to serve residential land.

Results of New Hampshire Cost of Community Services Studies						
Community	Date of Study	Population	Land in Open space	Cost per Dollar of Income		
				Residential	Commercial Industrial	Open Space
Alton	1999	3,500	55%	\$0.92	\$0.54	\$0.52
Brentwood	2002	3,197	54%	\$1.17	\$0.24	\$0.83
Candia*	2009	4,165	49%	\$1.03	\$0.69	\$0.19
Deerfield*	1994	3,200	52%	\$1.15	\$0.22	\$0.35
Dover	1993	25,500	35%	\$1.15	\$0.63	\$0.94
Exeter	1997	13,000	25%	\$1.07	\$0.40	\$0.82
Fremont	1994	2,700	64%	\$1.04	\$0.94	\$0.36
Groton	2001	339	71%	\$1.01	\$0.12	\$0.79
Hooksett*	2007	13,279	61%	\$1.16	\$0.43	\$0.55
Jaffrey	2004	5,700	75%	\$1.15	\$0.49	\$0.68
Lee	2004	4,145	65%	\$1.11	\$0.48	\$0.51
Lyme	2000	1,537	78%	\$1.05	\$0.28	\$0.23
Meredith	1999	5,000	40%	\$1.06	\$0.48	\$0.29
Mont Vernon	2004	2,034	62%	\$1.03	\$0.04	\$0.29
Peterborough	1997	5,600	55%	\$1.08	\$0.31	\$0.54
Stratham	1993	5,200	35%	\$1.15	\$0.19	\$0.40
Sutton	1998	1,479	72%	\$1.01	\$0.40	\$0.21

*Municipalities located within the Southern New Hampshire Planning Commission region



Map Showing Location of Municipalities in New Hampshire with COCS Studies



Red Pins = SNHPC Towns; Yellow Pins = Other Towns outside of SNHPC Region

I. Introduction

In early 2009, the Town of Candia, NH (through its Conservation Commission, Planning Board and Board of Selectmen) decided to complete a Cost of Community Services study to better understand the relationship between revenues and costs associated with the various land use types in town. It is envisioned that this information would be useful as land use decisions and policies are made by town boards and departments in addressing the town's future growth. Most of the funding for this study was provided through the New Hampshire Department of Transportation I-93 Community Technical Assistance Program (CTAP). The Conservation Commission also applied for and received a grant from SPACE towards the completion of the study.

The Town retained the Southern New Hampshire Planning Commission (SNHPC) to complete the study. SNHPC, based in Manchester, New Hampshire, encourages all communities within the region to undertake similar studies, including more comprehensive fiscal impact studies which take a longer and more comprehensive view on the fiscal impacts of growth on municipal costs and services.

II. What is a Cost of Community Services Study?

A Cost of Community Services (COCS) study is a financial planning tool that can help municipal officials, planners and citizens understand the revenues and expenses associated with particular types of land use – primarily residential, commercial/industrial and open space. For New Hampshire communities (which are particularly dependent upon property tax revenue), this information can be helpful for decision-makers as they plan for and address land conservation and development issues.

COCS studies rely on a “case study” approach to determine an individual municipality's revenues and expenses based on existing land uses. This information can then be used to help municipal officials and citizens address the tax and cost consequences of land conservation, development, sprawl and other similar land use issues. The COCS model does not seek to determine what current or future policy decisions or actions are best for a community, but rather provide useful information to community members to help in making these value judgments.

In short, a COCS study is a “one time snapshot”; it reviews and analyzes revenues and expenditures in a single year. The study is not speculative nor is it predictive; it simply analyzes existing municipal financial activity from an economic/land use perspective. In this case, the analysis reviews municipal revenues and expenses in fiscal year 2008, the last year for which complete municipal financial records are available in Candia.

III. An Overview of Town of Candia, NH

The Town of Candia is 30.3 square miles in size and is known for its rural character, clean water, abundant wildlife, close-knit communal town centers, a reasonable cost of living, and low density housing that new residents search for. The town was incorporated



in 1763 and has an estimated population of 4,165 with a population density of about 137.4 persons per square mile (2000 Census).

Candia is becoming a desirable place to live not only for its rural setting but because of the available recreational facilities in town such as the Candia Town Park, Water Park and Candia Youth Athletic Association Park. In addition Candia has a private golf course in town and is centrally located to other New Hampshire facilities that make outdoor recreation easily accessible. As a result the Town of Candia continues to grow and develop.

IV. Candia's Cost of Community Services Study

In conducting this study, SNHPC staff analyzed the town's 2008 financial records, discussed revenues and expenses with Candia municipal staff, and developed the information necessary to complete this analysis. The following pages in this report contain an overview of the methodology used, the detailed spreadsheets which identify and break down the town's revenue and expenditures by land use type for 2008, and the study conclusions.

V. Cost of Community Services Methodology Overview

This COCS study reviews the municipal revenues and expenses in the Town of Candia during fiscal year 2008. This is the most recent year wherein all of Candia's financial information is available and accessible in order to complete the study using the prescribed American Farmland Trust (AFT) model. As described in the Executive Summary, the COCS methodology, developed by the AFT in the 1980s, breaks land use down into the following three categories:

- **Residential** – all single and multi-family residences and apartment buildings, including farmhouses, residences attached to other kinds of business, and rental units;
- **Commercial & Industrial** – all privately owned buildings and land associated with business purposes, the manufacture of goods or the provision (with the exception of agriculture and forest industries which are considered part of Open Space land uses), and utility-owned property;
- **Open Space** – all privately owned land that is devoted to agriculture, forestry or open space, as well as wetlands, are considered open space. For purposes of this study, open space is defined as land enrolled in or clearly eligible for enrollment in New Hampshire's current use program.

In keeping with the AFT methodology, this COCS study addresses primarily municipal revenue and expenses associated with servicing privately held land in Candia, and the results should be interpreted with this in mind. There are a few exceptions in that a small amount of expenses associated with the general maintenance of town-owned buildings and parks are included for example under the General Government and Buildings and the Parks and Recreation budgets.

In conducting a COCS study, there are five basic steps:

- Meet with local officials to determine the terms and parameters of the study,
- Collection of data by use of annual town reports, town tax information, personal interviews and other research;
- Allocate all tax revenues by land use category: residential, commercial/industrial and open space;
- Allocate expenditures by land use category; and
- Analyze and report data.

VI. Terms and Scope of the Study

On July 14, 2009, SNHPC staff met with members of the Candia Board of Selectmen and the Town's Finance Office (bookkeeper) to discuss the study and its scope and to obtain final approval to begin the work. Following this meeting, the Candia Selectmen authorized the Town's Finance Office to assist in providing SNHPC the necessary financial records – both actual revenues and actual expenses for 2008 according to the town's line by line account numbers. However, due to an employee change in the Finance Office, SNHPC had to wait several months to verify this data. As a result, another meeting with the Candia selectmen was held on October 30, 2009 to review the project, its methodology and scope, and to seek all the financial records necessary to conduct the study. After this meeting, the Finance Office was able to review and verify the accuracy of the 2008 financial records/data used in the study. Jack Munn, Chief Planner and Alex Kammler, an intern with SNHPC were responsible for collecting this data and populating the spreadsheets used for this study as well as drafting this report.

VII. Data Collection

All of the data for this analysis was collected between August and December 2009. This included several trips to the Candia Town Offices, including the Police, Planning and Fire Departments to review departmental and municipal service reports, conduct personal communications with town employees, including a complete detailed analysis of the Town's 2008 financial records.

VIII. Analysis of Municipal Revenue by Land Use Category

The following information and assumptions were used to allocate Candia's municipal revenue by land use category. While not all the land use allocations are described in the narrative of this report (only the major allocations are described below and on the following pages), the reader can inspect the enclosed table displaying the Town of Candia Revenue, 2008 by Land Use Type. This table displays all data and land use allocations that were made on the revenue side of the ledger:

- **Property Tax** – Based upon a review of the Town of Candia's property tax assessment and tax data; the MS-1 report filed by the Town to the State Department of Revenue Administration; and the 2008 Town Report, SNHPC determined that 91 percent of the property taxes paid in 2008 came from



residential real estate, 8 percent from commercial/industrial, and 1 percent from open space, which includes all current use land and other undeveloped private land 10 acres and greater. This three-way ratio is used as the “default” land use allocation for those revenues and expenditure allocations where the data and the professional expertise of town employees could not help define a better land use allocation . County and school property tax revenue collected in 2008 is not included in this analysis since these tax revenues are considered a “pass through” directly to the county and school district. The tax rate for the Town of Candia in 2008 was \$20.90 per \$1000 total valuation (which includes: \$4.40 for town; \$12.72 local education; \$ 2.69 state education; and \$1.09 county).

Note on School and County Tax Revenue – Total property tax revenues assessed in 2008 as reported in the Town Report was \$7,880,895 of which \$1,659,591 was the town effort; \$4,799,541 and \$1,010,047 was the local and state effort; and \$411,689 was the county effort. The actual town or general government property tax revenue reported by the Town Finance Office in 2008 was \$1,551,577.40. Because this is the actual property tax revenue reported to be received for town use, the school (local and statewide) and county are not included in this study.

- **Current Use Land Use Change Tax and Timber Yield Tax** – The Town of Candia had 9,597 acres enrolled in current use assessment during fiscal year 2008 with a total value of \$818,136. Current use acres by land type includes: Farmland – 573 acres; Forestland – 6,874.11 acres; Forest with Documented Stewardship – 228.89 acres; Unproductive/wetland (combined) – 1,921 acres. In 2008, \$135,354 was collected by the town as current use land use change tax and \$13,862 was collected as timber tax revenues. Because both of these taxes are designed to “recapture” forgone revenue associated with open space (i.e. the removal of land from current use and the harvesting of timber), 100 percent of these tax revenues are allocated to the open space land use category.
- **Interest and Penalties on Delinquent Taxes** – The default land use allocation percentages of 91 percent residential, 8 percent commercial/industrial and 1 percent open space are applied to all interest earnings and penalties on delinquent taxes.
- **Motor Vehicle Permit Fees** – The Town Clerk confirmed that the default land use allocation percentages would best apply to motor vehicle fees except in the case of open space. Thus, the default percentage for open space was divided equally with a half applied to residential land resulting in an allocation of 91.5 percent and a half applied to commercial/industrial resulting in an allocation of 8.5 percent.
- **Other Licenses, Permits, and Fees (Revenue from the Clerk)** – Because marriage and dog licenses are primarily generated by residents, 100 percent of these revenues have been attributed to residential land. However, because there is

no clear land use relationship with the balance of the permits and fees, the default land use allocation percentages are used.

- **Building Permits** – The default land use allocation percentages are applied to all building permit revenues, except driveway permits which are 100 percent residential.
- **Income from Departments** – The default land use allocation percentages are applied to all income from departments, except for pistol permits which are 100 percent residential. This assumes the same logic as applied to building permit revenues
- **Landfill** – Because 100 percent of the residents of the community utilized the landfill/transfer station for trash and recycling, 100 percent of the landfill revenues are applied to residential land. This logic is consistent with the recently adopted solid waste impact fee report. In addition, it has been determined in discussions with town officials that commercial/industrial use of the landfill is minimal as most businesses utilize a trash service rather than take their own waste to the landfill.
- **Police Department** – The Police Department revenues were carefully allocated based upon a through review of actual police response reports conducted in 2008 and organized by incident location. According to this response data, the following land use allocation was formulated: 77 percent residential; 21 percent commercial/industrial; and 2 percent open space.
- **Fire Department** – The Fire Department revenues were also carefully reviewed and after consulting with town officials it was decided that the default land use percentages would best apply. This was also confirmed by an administrator of the Fire Department.
- **Recreation Revenues** – 100 percent apply to residential land.
- **Public Works/Cemetery/Welfare** – It was determined that because many of the services are directed towards the safety and welfare of residents, these revenues would be allocated to 100 percent residential.
- **Sale of Municipal Property/Interest Investments/State and Highway Block Grant** – The default land use allocations best apply to these revenue sources.
- **State/Federal Forest Land** – 100 percent apply to open space.
- **Meals and Rooms** – 100 percent apply to commercial.
- **Federal Revenues/Grants** – Default land use allocations best apply.

Town of Candia Revenue, 2008, By Land Use Type

Account Number	Account Name	2008 Actual	Residential	Commercial / Industrial	Open Space – CU
GENERAL SOURCE					
Property Taxes					
Property Taxes					
01-3110-01-000	Property taxes revenue	\$1,551,567.40	\$1,411,926.00	\$124,125.00	\$15,516.00
	Current use land use change tax	\$135,354.00	-	-	\$135,354.00
Timber Tax					
Yield taxes					
01-3185-01-000	Yield taxes	\$13,862.00	-	-	\$13,862.00
Interest & Penalties on Del. Taxes					
Interest/Cost on Property Taxes					
01-3190-01-010	Interest on delinquent taxes	\$31,548.92	\$28,710.00	\$2,524.00	\$315.00
01-3190-01-020	Interest and costs after lien	\$22,071.41	\$20,085.00	\$1,766.00	\$221.00
Current Use Recording					
01-3290-09-060	Current use recording fees	\$16.41	\$14.93	\$1.30	\$0.17
Motor Vehicle Permit Fees					
Motor Vehicle Registration Fee					
01-3220-03-000	MV registration fee	\$762,898.67	\$698,052.50	\$64,846.50	-
Other Licenses, Permits, & Fees					
Dog License					
01-3290-01-000	Dog Licenses	\$3,941.00	\$3,941.00	-	-
Dog License Fines					
01-3290-02-000	Dog License Fines	\$758.00	\$758.00	-	-
Municipality					
01-3220-03-020	Muni/vital/title fees	\$17,786.00	\$16,185.00	\$1,423.00	\$178.00
01-3220-03-030	E-reg fees	\$476.75	\$434.00	\$38.00	\$5.00
Miscellaneous					
01-3230-09-001	Burner permit/inspection fees	\$150.00	\$136.50	\$12.00	\$1.50

01-3401-01-170	Refrigeration devices recycled	\$1,300.00	\$1,300.00	-	-
01-3401-01-180	Disposal of bulky items	\$4,046.00	\$4,046.00	-	-
01-3401-01-200	Mixed paper	\$7,574.51	\$7,574.51	-	-
01-3401-01-202	Plastics	\$1,551.56	\$1,551.56	-	-
01-3401-01-203	Catalytic converters	\$370.00	\$370.00	-	-
Police Dept.					
01-3319-05-000	Bullet proof vest grant	\$546.18	\$420.50	\$114.50	\$11.00
01-3359-07-000	DWI patrol grant	\$1,420.92	\$1,094.00	\$298.00	\$29.00
01-3359-08-000	Enforcement patrol	\$3,138.69	\$2,417.00	\$659.00	\$63.00
01-3359-19-000	OHRV enforcement patrol	\$720.00	\$554.50	\$151.00	\$14.50
01-3401-03-010	Police reports	\$420.00	\$323.50	\$88.00	\$8.50
01-3401-03-020	Charges for private duty	\$27,990.00	\$21,552.00	\$5,878.00	\$560.00
01-3401-03-030	Witness fees	\$3,108.34	\$2,393.00	\$653.00	\$62.00
Fire Dept.					
01-3401-07-010	Fire dept. inspection fees	\$30.00	\$27.00	\$2.50	\$0.50
01-3401-07-020	Fire dept. reports	\$50.00	\$45.50	\$4.00	\$0.50
Recreation					
01-3401-05-010	Ski program	\$425.00	\$425.00	-	-
01-3401-05-020	Summer rec. registration fees	\$100.00	\$100.00	-	-
Public Works/ Cemetery					
01-3401-09-030	Sale of cemetery lots	\$4,100.00	\$4,100.00	-	-
01-3401-09-040	Misc. cemetery funds	\$34.20	\$34.20	-	-
01-3401-09-050	Sale of cemetery markers	\$2,000.00	\$2,000.00	-	-
Welfare					
01-3500-03-000	Welfare lien revenue	\$235.00	\$235.00	-	-
Sale of Municipal Property					
Sale of Municipal Property					
01-3501-01-000	Sale of town owned property	\$4,301.00	\$3,914.00	\$344.00	\$43.00
Interest of Investments					
Interest of Investments					
01-3502-00-000	Interest of investments	\$34,969.82	\$31,823.00	\$2,798.00	\$349.00
01-3506-06-000	Other insurance reimbursements	\$0.00	-	-	-



Other Revenue					
District Court					
01-3504-01-000	Fines from the court	\$587.33	\$537.00	\$50.00	-
Miscellaneous					
01-3508-02-000	Dare car donations	\$0.00	-	-	-
01-3509-01-000	Cable TV franchise tax	\$40,738.71	\$37,072.50	\$3,259.00	\$407.50
01-3913-00-000	Transfer bond station interest	\$38,863.36	\$35,366.00	\$3,108.00	\$389.00
01-3196-00-000	Income from trust funds	\$0.00	-	-	-
State Revenue					
01-3319-01-000	Noreaster 2007 grant	\$713.20	\$649.00	\$57.00	\$7.00
State-Shared Revenue					
Shared Revenue Block Grant					
01-3351-00-000	Shared Revenue Block Grant	\$28,349.00	\$25,798.00	\$2,268.00	\$283.00
Highway Block Grant					
Highway Block Grant					
01-3353-00-000	Highway Block Grant	\$98,800.46	\$89,908.00	\$7,904.00	\$988.00
State/Federal Forest Land Rev.					
State/Federal Forest Land Rev.					
01-3356-00-000	State/Federal Forest Land Retm	\$293.03	-	-	\$293.03
Meals and Rooms					
Meals and Room Local Reimb.					
01-3359-05-000	Rooms & meal tax	\$183,315.34	-	\$183,315.34	-
Federal Government					
FEMA Grant					
01-3319-09-000	FEMA Grant	\$75,141.45	\$68,379.00	\$6,011.00	\$751.00
Grand Totals		\$3,176,748.66	\$2,592,608.88	\$414,123.80	\$170,015.49
Percentages		-	82%	13%	5%

IX. Analysis of Municipal Expenses by Land Use Category – The following information and assumptions were used to allocate Candia’s 2008 municipal expenses by land use category. As with Candia’s 2008 revenues, not all the land use allocations are described in the narrative of this report (only the major allocations are described below). However, the reader can inspect the following table displaying the Town of Candia Expenses, 2008 by Land Use Type to review all the land use allocations that were made on the expense side of the ledger:

- **General Government** – For expenses associated with most of Candia’s overall government services, the default land use allocation percentages are used. Generally, these functions of government are not associated with particular land use types, and as such best apply to all land use types in proportion to revenues. This includes the categories: Executive, Financial Administration, Property Records, Judicial and Legal Expenses, Planning and Zoning, General Government Buildings, Insurances, and Advertising and Regional Associations.
- **Residential Expenses** – The following expenses were deemed to be 100 percent associated with residential uses and services: Town Clerk; Elections & Voter Registration; Cemeteries; Recycling, Health and Welfare; Culture and Recreation; and the Public Library.
- **Police Department** – The Police Department expenses were allocated according to the following land use percentages: 77 percent residential, 21 percent commercial/industrial and 2 percent open space as confirmed with Town Police Chief based on actual incident responses and expenses associated with various police work conducted during 2008.
- **Forestry/Fire Department** – The Fire Department expenses were allocated using the default land use percentages which was confirmed by an administrator of the Fire Department.
- **Public Works and Highway Expenses** – Expenses of the Public Works Department (including highways, streets and lighting, recycling/transfer station and parks) were allocated at various levels. Highways were allocated at the default ratio. Street lighting was a 50/50 split between residential and C/I. Recycling was allocated at 100 percent residential and solid waste incineration was 98 percent residential and 2 percent commercial industrial.
- **Debt Service/Other Miscellaneous Expenses** – All of these expenses were allocated using the default ratio.

Town of Candia Expenses, 2008, By Land Use Type

Account Number	Account Name	2008 Actual	Residential	C/I	Open - CU
GENERAL GOVERNMENT					
Executive					
Town Officer's Expenses					
01-4130-01-000-00	Town official's stipends	\$12,959.73	\$11,793.00	\$1,037.00	\$130.00
01-4130-02-110-00	Office wages	\$116,234.30	\$105,773.00	\$9,299.00	\$1,162.00
01-4130-02-210-00	Health insurance	\$7,063.43	\$6,427.00	\$565.00	\$71.00
01-4130-02-211-00	Disability insurance	\$710.40	\$646.00	\$57.00	\$7.00
01-4130-02-212-00	Dental insurance	\$730.37	\$665.00	\$58.00	\$7.00
01-4130-02-220-00	Social security and Medicare	\$10,221.71	\$9,302.00	\$818.00	\$102.00
01-4130-02-230-00	Office retirement	\$1,655.52	\$1,507.00	\$132.00	\$17.00
01-4130-02-250-00	Unemployment compensation	\$51.00	\$46.00	\$4.00	\$1.00
01-4130-02-260-00	Workers compensation	\$175.00	\$159.00	\$14.00	\$2.00
01-4130-09-120-00	Trustee of trust fund clerical	\$400.00	\$364.00	\$32.00	\$4.00
01-4130-09-120-01	Trustee of trust fund postage	\$0.00	-	-	-
01-4130-09-310-01	Exit 3 - property mktg expense	\$96.00	\$87.00	\$8.00	\$1.00
01-4130-09-341-00	Telephone	\$1,396.90	\$1,271.00	\$112.00	\$14.00
01-4130-09-342-00	Software support & license fees	\$8,379.76	\$7,626.00	\$670.00	\$84.00
01-4130-09-342-02	Computer training	\$139.00	\$127.00	\$11.00	\$1.00
01-4130-09-390-01	Registry of deeds	\$402.04	\$366.00	\$32.00	\$4.00
01-4130-09-390-02	Microfilming	\$0.00	-	-	-
01-4130-09-390-06	Web hosting fee and domain name	\$176.43	\$160.50	\$13.50	\$2.00
01-4130-09-390-07	Web master stipend	\$1,000.00	\$910.00	\$80.00	\$10.00
01-4130-09-550-00	Town report	\$4,495.70	\$4,091.00	\$360.00	\$45.00
01-4130-09-550-01	Town report distribution	\$300.00	\$273.00	\$24.00	\$3.00
01-4130-09-550-02	Deliberative session mailing	\$2,740.59	\$2,494.00	\$219.00	\$28.00
01-4130-09-560-00	Dues, subscriptions & seminars	\$3,732.80	\$3,397.00	\$299.00	\$37.00
01-4130-09-620-00	Supplies - office & general	\$3,071.20	\$2,794.50	\$245.50	\$31.00
01-4130-09-625-00	Postage & base rental	\$2,956.54	\$2,690.00	\$237.00	\$30.00
01-4130-09-630-00	Copier maintenance/toner	\$1,498.00	\$1,363.00	\$120.00	\$15.00
01-4130-09-630-01	Tax map maintenance	\$1,593.14	\$1,450.00	\$127.00	\$16.00
01-4130-09-630-02	Equipment maintenance	\$5,021.56	\$4,570.00	\$402.00	\$50.00
01-4130-09-670-00	RSA's	\$270.85	\$246.00	\$22.00	\$3.00
01-4130-09-690-00	Office expenses	\$242.34	\$221.00	\$19.00	\$2.00
01-4130-09-740-01	Internet/e-mail service	\$2,118.60	\$1,928.00	\$170.00	\$21.00
01-4130-09-820-00	Mileage	\$265.10	\$241.00	\$21.00	\$3.00
01-4130-09-830-00	Legal notices & advertising	\$556.20	\$506.00	\$44.00	\$6.00
01-4130-09-840-00	Potential ADA requirements	\$62.06	\$56.50	\$5.00	\$0.50
Election and Registration					

Town Clerk					
01-4140-01-130-00	Town clerk fees	\$10,581.00	\$10,581.00	-	-
01-4140-01-131-00	MUNI. agent/vitals/title fees	\$19,599.00	\$19,599.00	-	-
01-4140-01-135-00	Deputy town clerk	\$10,460.11	\$10,460.11	-	-
01-4140-01-190-00	Town clerk stipends	\$1,200.00	\$1,200.00	-	-
01-4140-01-220-00	Social security & Medicare	\$2,692.18	\$2,692.18	-	-
01-4140-01-250-00	Unemployment compensation	\$20.00	\$20.00	-	-
01-4140-01-260-00	Workers compensation	\$75.00	\$75.00	-	-
01-4140-01-341-00	Telephone	\$558.97	\$558.97	-	-
01-4140-01-342-00	E-reg internet registration	\$379.45	\$379.45	-	-
01-4140-01-390-00	Restoration of office documents	\$1,004.00	\$1,004.00	-	-
01-4140-01-550-00	Election materials	\$3,702.50	\$3,702.50	-	-
01-4140-01-550-01	Motor vehicle supplies	\$2,707.44	\$2,707.44	-	-
01-4140-01-550-02	Dog license supplies	\$306.35	\$306.35	-	-
01-4140-01-570-00	Conference exp. and mileage	\$1,440.39	\$1,440.39	-	-
01-4140-01-620-00	Office supplies	\$210.24	\$210.24	-	-
01-4140-01-625-00	Postage	\$604.62	\$604.62	-	-
01-4140-01-820-00	Vital statistics	\$50.00	\$50.00	-	-
Voter Registration					
01-4140-02-130-00	Supervisors of the checklist	\$3,290.00	\$3,290.00	-	-
01-4140-02-220-00	use 4140-03-220-00	\$0.00	-	-	-
01-4140-02-625-00	Postage and misc.	\$270.73	\$270.73	-	-
Election Administration					
01-4140-03-120-00	Election admin. wages	\$2,990.26	\$2,990.26	-	-
01-4140-03-190-00	Meals	\$1,676.28	\$1,676.28	-	-
01-4140-03-220-00	Social security & Medicare	\$310.17	\$310.17	-	-
01-4140-03-260-00	Workers compensation	\$17.00	\$17.00	-	-
01-4140-03-340-00	Voters booth setup	\$1,535.00	\$1,535.00	-	-
01-4140-03-342-00	Prog. voting machine & booth rep.	\$4,188.20	\$4,188.20	-	-
Financial Administration					
Auditing					
01-4150-02-301-00	Auditing services	\$13,000.00	\$11,830.00	\$1,040.00	\$130.00
Tax Collector					
01-4150-04-130-00	Tax collector's stipend	\$8,127.00	\$7,396.00	\$650.00	\$81.00
01-4150-04-135-00	Deputy tax collector wages	\$3,937.75	\$3,583.00	\$315.00	\$40.00
01-4150-04-136-00	Identifying mortgages	\$602.00	\$548.00	\$48.00	\$6.00
01-4150-04-190-00	Tax collector fees	\$1,924.00	\$1,751.00	\$154.00	\$19.00
01-4150-04-220-00	Social security & Medicare	\$1,092.27	\$994.00	\$87.00	\$11.00
01-4150-04-250-00	Unemployment compensation	\$8.00	\$7.00	\$0.75	\$0.25
01-4150-04-260-00	Workers compensation	\$29.00	\$26.00	\$2.00	\$1.00
01-4150-04-341-00	Telephone	\$509.87	\$464.00	\$41.00	\$5.00
01-4150-04-560-00	Tax collectors membership	\$638.32	\$581.00	\$51.00	\$6.00



	fees				
01-4150-04-620-00	Office supplies	\$212.87	\$194.00	\$17.00	\$2.00
01-4150-04-625-00	Postage	\$2,110.24	\$1,920.00	\$169.00	\$21.00
01-4150-04-810-00	Tax bills	\$1,246.91	\$1,135.00	\$100.00	\$12.00
Treasurer					
01-4150-05-130-00	Treasurer's stipend	\$4,150.00	\$3,777.00	\$332.00	\$41.00
01-4150-05-131-00	Extra clerical work	\$850.00	\$774.00	\$68.00	\$8.00
01-4150-05-135-00	Deputy treasurer wages	\$150.00	\$136.50	\$12.00	\$1.50
01-4150-05-220-00	Social security & Medicare	\$393.99	\$358.50	\$31.50	\$4.00
01-4150-05-250-00	Unemployment compensation	\$4.00	\$3.50	\$0.40	\$0.10
01-4150-05-260-00	Workers compensation	\$5.00	\$4.50	\$0.40	\$0.10
01-4150-05-430-00	Copier maintenance	\$80.00	\$73.00	\$6.00	\$1.00
01-4150-05-570-00	Seminars and computer training	\$0.00	-	-	-
01-4150-05-620-00	Office supplies	\$5.79	\$5.00	\$0.50	\$0.29
01-4150-05-625-00	Postage and mileage	\$580.09	\$528.00	\$46.00	\$6.00
Budget Committee					
01-4150-09-110-00	Budget committee secretary	\$954.42	\$869.00	\$76.00	\$9.00
01-4150-09-220-00	Social security	\$9.91	\$9.00	\$0.90	\$0.10
01-4150-09-250-00	Unemployment	\$5.00	\$4.50	\$0.40	\$0.10
01-4150-09-260-00	Workers compensation	\$0.00	-	-	-
01-4150-09-550-00	Printing	\$0.00	-	-	-
01-4150-09-620-00	Supplies/postage	\$60.00	\$54.50	\$5.00	\$0.50
01-4150-09-830-00	Legal notes	\$65.88	\$60.00	\$5.00	\$1.00
Property Records					
Property appraisal					
01-4152-02-312-00	Property appraisal	\$5,466.00	\$4,974.00	\$437.00	\$55.00
Judicial and Legal					
Legal Expenses					
01-4153-01-320-00	Legal Expenses	\$20,044.48	\$18,240.00	\$1,604.00	\$200.00
Planning and Zoning					
Planning Board					
01-4191-01-341-00	Telephone	\$500.36	\$455.00	\$40.00	\$5.00
01-4191-01-390-02	Microfilming	\$0.00	-	-	-
01-4191-01-390-04	Zoning Ord/subdivision regs.	\$0.00	-	-	-
01-4191-01-570-01	Law lectures	\$205.00	\$187.00	\$16.00	\$2.00
01-4191-01-570-02	Conference/seminars	\$100.00	\$91.00	\$8.00	\$1.00
01-4191-01-625-00	Postage	\$56.36	\$51.00	\$4.50	\$0.50
01-4191-01-670-00	Books, periodicals, & documents	\$50.00	\$45.50	\$4.00	\$0.50
01-4191-01-680-00	Special projects	\$0.00	-	-	-
01-4191-01-820-00	Mileage	\$52.65	\$48.00	\$4.00	\$1.00
01-4191-01-830-00	Legal notices	\$333.20	\$303.00	\$27.00	\$3.00



Zoning Board					
01-4191-02-390-00	Microfilming	\$0.00	-	-	-
01-4191-02-570-02	Conference/schools.reference	\$85.00	\$77.00	\$7.00	\$1.00
01-4191-02-620-00	Office supplies	\$42.87	\$39.00	\$3.00	\$1.00
01-4191-02-625-00	Postage	\$559.43	\$509.00	\$45.00	\$5.00
01-4191-02-830-00	Legal notices	\$446.25	\$406.00	\$35.50	\$4.50
General Government Buildings					
Building Expenses					
01-4194-01-110-00	Building maintenance person	\$2,528.50	\$2,301.00	\$202.00	\$25.50
01-4194-01-410-00	Electricity	\$9,193.34	\$8,366.00	\$735.00	\$92.00
01-4194-01-411-00	Heat	\$3,465.76	\$3,154.00	\$277.00	\$35.00
01-4194-01-490-00	Alarm monitoring - fire & security	\$660.00	\$601.00	\$52.00	\$7.00
01-4194-01-630-00	Sprinkler system maintenance	\$175.00	\$159.00	\$14.00	\$2.00
01-4194-01-630-02	Building maintenance	\$3,540.70	\$3,222.50	\$283.00	\$35.50
01-4194-01-640-00	Custodial	\$6,800.00	\$6,188.00	\$544.00	\$68.00
01-4194-01-640-01	Carpet cleaning/tile floor	\$400.00	\$364.00	\$32.00	\$4.00
01-4194-01-650-00	Groundskeeping	\$1,401.66	\$1,276.00	\$112.00	\$14.00
01-4194-01-740-00	Fax machine Line	\$298.99	\$272.00	\$24.00	\$3.00
01-4194-02-630-00	Old library maintenance	\$4,338.89	\$3,948.50	\$347.00	\$43.50
Cemeteries					
01-4195-01-130-00	Cemetery wages	\$13,575.17	\$13,575.17	-	-
01-4195-01-220-00	Cemetery social security	\$1,038.57	\$1,038.57	-	-
01-4195-01-250-00	Cemetery unemployment	\$30.00	\$30.00	-	-
01-4195-01-260-00	Cemetery workers compensation	\$250.00	\$250.00	-	-
01-4195-01-610-00	Supplies	\$609.60	\$609.60	-	-
01-4195-01-630-00	Equipment maintenance	\$471.13	\$471.13	-	-
01-4195-01-635-00	Fuel	\$807.90	\$807.90	-	-
01-4195-01-690-00	Brush hauling	\$200.00	\$200.00	-	-
01-4195-01-730-00	Cemetery maintenance	\$0.00	-	-	-
01-4195-01-730-01	Gravesite corner markers	\$2,200.00	\$2,200.00	-	-
01-4195-01-740-00	Equipment	\$0.00	-	-	-
Insurances					
01-4196-09-520-00	Property liability insurance	\$26,532.00	\$24,144.00	\$2,122.00	\$266.00
01-4196-09-210-00	Group health insurance	\$0.00	-	-	-
01-4196-09-211-00	Group disability insurance	\$0.00	-	-	-
01-4196-09-212-00	Group dental insurance	\$0.00	-	-	-
01-4196-09-215-00	Life insurance	\$342.70	\$312.00	\$27.00	\$4.00
01-4196-09-250-00	Unemployment comp-audit	\$18.00	\$16.00	\$1.50	\$0.50
01-4196-09-250-01	Unemployment compensation	\$0.00	-	-	-
01-4196-09-260-00	Workers' compensation-audit AD	\$310.00	\$282.00	\$25.00	\$3.00
01-4196-09-260-01	Workers' compensation	\$0.00	-	-	-



Advertising & Regional Associations					
01-4197-04-390-00	Southern NH planning commission	\$2,577.33	\$2,345.00	\$206.00	\$26.00
Contingency Fund					
01-4199-01-390-00	Transfer station prep work	\$0.00	-	-	-
01-4199-01-390-01	Transfer station design-encumb.	\$0.00	-	-	-
01-4199-01-810-00	Contingency fund	\$0.00	-	-	-
Public Safety					
Police Department					
01-4210-01-110-00	Chief's wages	\$76,046.52	\$58,556.00	\$15,970.00	\$1,521.00
01-4210-01-116-00	Secretarial wages	\$35,176.53	\$27,086.00	\$7,387.00	\$704.00
01-4210-01-211-00	Disability insurance	\$4,497.32	\$3,463.00	\$944.00	\$90.00
01-4210-01-212-00	Dental insurance	\$1,682.56	\$1,296.00	\$353.00	\$34.00
01-4210-01-220-00	Social security & Medicare	\$9,652.95	\$7,433.00	\$2,027.00	\$193.00
01-4210-01-230-00	Retirement	\$53,204.22	\$40,967.00	\$11,173.00	\$1,064.00
01-4210-01-250-00	Unemployment compensation	\$250.00	\$192.50	\$52.50	\$5.00
01-4210-01-260-00	Workers compensation	\$9,500.00	\$7,315.00	\$1,995.00	\$190.00
01-4210-01-350-01	Health/safety-exams	\$0.00	-	-	-
01-4210-01-520-00	Liability insurance	\$0.00	-	-	-
01-4210-01-520-01	Automobile insurance	\$0.00	-	-	-
01-4210-02-110-00	Full-time wages	\$294,155.59	\$226,500.00	\$61,773.00	\$5,883.00
01-4210-02-115-00	Special police officer wages	\$11,612.02	\$8,941.00	\$2,439.00	\$232.00
01-4210-02-140-00	Overtime	\$32,606.14	\$25,107.00	\$6,847.00	\$652.00
01-4210-02-210-00	Health insurance	\$48,426.27	\$37,288.00	\$10,170.00	\$968.00
01-4210-02-220-00	use #4210-01-220-00	\$0.00	-	-	-
01-4210-02-685-00	Uniforms	\$2,238.18	\$1,723.00	\$470.00	\$45.00
01-4210-04-390-00	Training expenses	\$358.98	\$276.50	\$75.50	\$7.00
01-4210-05-341-00	Telephone	\$6,521.33	\$5,021.50	\$1,369.00	\$130.50
01-4210-05-342-00	Computer expenses	\$6,935.08	\$5,340.00	\$1,456.00	\$139.00
01-4210-05-355-00	Photography	\$138.73	\$107.00	\$29.00	\$3.00
01-4210-05-390-01	Prosecution services	\$11,699.43	\$9,008.00	\$2,457.00	\$234.00
01-4210-05-391-00	Testing/hiring	\$110.00	\$85.00	\$23.00	\$2.00
01-4210-05-560-00	Dues & subscriptions	\$577.80	\$445.00	\$121.00	\$12.00
01-4210-05-620-00	Office supplies	\$681.49	\$524.50	\$143.00	\$13.50
01-4210-05-620-01	Juvenile supplies	\$0.00	-	-	-
01-4210-05-625-00	Postage	\$244.81	\$188.50	\$51.50	\$5.00
01-4210-05-630-00	Equipment maintenance	\$1,302.91	\$1,003.00	\$274.00	\$26.00
01-4210-05-630-01	Copier maintenance/ supplies	\$328.85	\$253.00	\$69.00	\$7.00
01-4210-05-635-00	Gasoline	\$24,584.72	\$18,930.00	\$5,163.00	\$492.00
01-4210-05-660-00	Tires	\$1,672.00	\$1,287.50	\$351.00	\$33.50
01-4210-05-660-01	Maintenance of cruisers	\$10,953.90	\$8,435.00	\$2,300.00	\$219.00
01-4210-05-670-00	Books & printed materials	\$805.34	\$620.00	\$169.00	\$16.00
01-4210-05-680-00	Ammunition	\$2,024.78	\$1,559.00	\$425.00	\$41.00
01-4210-05-680-01	Community relations	\$71.54	\$55.00	\$15.00	\$1.54
01-4210-05-690-00	Miscellaneous	\$22.06	\$17.00	\$4.50	\$0.50



01-4210-05-730-00	Booking area improvements	\$0.00	-	-	-
01-4210-05-740-00	Police equipment	\$3,827.85	\$2,947.50	\$804.00	\$76.50
01-4210-05-760-00	New cruiser	\$24,500.00	\$18,865.00	\$5,145.00	\$490.00
01-4210-05-820-00	Mileage	\$0.00	-	-	-
01-4210-06-115-00	Special detail wages	\$3,488.79	\$2,686.00	\$733.00	\$70.00
01-4210-06-190-00	Special detail/grant programs	\$31,709.99	\$24,417.00	\$6,659.00	\$634.00
01-4210-06-220-00	use #01-4210-06-190-00	\$0.00	-	-	-
Ambulance					
01-4215-01-350-00	Ambulance-contracted service	\$6,000.00	\$5,460.00	\$480.00	\$60.00
Forestry/Fire Department					
01-4220-01-290-00	Protective clothing	\$15,306.40	\$13,929.00	\$1,224.00	\$153.00
01-4220-01-341-00	Fire dept. telephone	\$1,735.04	\$1,579.00	\$139.00	\$17.00
01-4220-01-342-00	Website	\$315.40	\$287.00	\$25.00	\$3.00
01-4220-01-342-02	Internet access	\$706.20	\$643.00	\$56.00	\$7.00
01-4220-01-390-02	Training	\$6,419.88	\$5,842.00	\$514.00	\$64.00
01-4220-01-410-00	Electricity	\$2,974.34	\$2,706.50	\$238.00	\$29.50
01-4220-01-411-00	Building fuel	\$4,052.86	\$3,688.00	\$324.00	\$41.00
01-4220-01-412-00	Water supply	\$773.93	\$704.00	\$62.00	\$8.00
01-4220-01-430-00	Fire equipment maintenance	\$9,154.47	\$8,331.00	\$731.00	\$92.00
01-4220-01-430-01	Building maintenance	\$8,830.95	\$8,036.00	\$707.00	\$88.00
01-4220-01-430-02	EMS equipment maintenance	\$1,650.00	\$1,501.50	\$132.00	\$16.50
01-4220-01-430-03	Communication maintenance	\$1,132.48	\$1,030.50	\$90.50	\$11.50
01-4220-01-490-00	Truck fuel	\$5,380.73	\$4,896.50	\$430.50	\$54.00
01-4220-01-560-00	Dues	\$932.68	\$849.00	\$75.00	\$9.00
01-4220-01-610-00	Fire dept. supplies	\$2,065.82	\$1,880.00	\$165.00	\$21.00
01-4220-01-620-00	Office supplies	\$507.01	\$461.00	\$41.00	\$5.00
01-4220-01-625-00	Fire dept. postage	\$557.13	\$507.00	\$44.50	\$5.50
01-4220-01-660-00	Truck maintenance	\$10,574.30	\$9,622.50	\$846.00	\$105.50
01-4220-01-740-00	Communication equipment	\$5,030.00	\$4,577.50	\$402.00	\$50.50
01-4220-01-740-01	EMS equipment	\$3,542.51	\$3,224.51	\$284.00	\$34.00
01-4220-01-740-02	Fire equipment	\$7,653.83	\$6,965.00	\$612.00	\$77.00
01-4220-01-740-03	Medical evaluations	\$263.00	\$239.00	\$21.00	\$3.00
01-4220-01-740-04	Emergency resp. americorps	\$6,800.00	\$6,188.00	\$544.00	\$68.00
01-4220-01-800-00	Fire prevention	\$2,033.14	\$1,850.00	\$163.00	\$20.00
01-4220-01-800-01	SE NH HAZMAT	\$5,365.00	\$4,882.00	\$429.00	\$54.00
01-4220-03-870-00	Forest Fires	\$1,390.25	\$1,265.00	\$111.00	\$14.00
01-4220-08-630-00	Fire station roof replacement	\$0.00	-	-	-
Building Inspection					
Building Inspection					
01-4240-01-110-00	Building inspector wages	\$56,714.34	\$51,610.00	\$4,537.00	\$567.00
01-4240-01-110-01	Administrative assistant wages	\$17,815.01	\$16,212.00	\$1,425.00	\$178.00
01-4240-01-210-00	Building inspector health insurance	\$10,794.36	\$9,823.00	\$863.00	\$108.00
01-4240-01-211-00	Disability insurance	\$666.12	\$606.00	\$53.00	\$7.00

01-4240-01-212-00	Building inspector dental insurance	\$418.34	\$381.00	\$33.00	\$4.00
01-4240-01-220-00	Social security & Medicare	\$5,632.00	\$5,125.00	\$451.00	\$56.00
01-4240-01-230-00	Building inspector retirement	\$1,412.31	\$1,285.00	\$113.00	\$14.00
01-4240-01-250-00	Unemployment	\$40.00	\$36.50	\$3.00	\$0.50
01-4240-01-260-00	Workers compensation	\$2,460.00	\$2,239.00	\$196.00	\$25.00
01-4240-01-290-00	Clothing allowance	\$6.35	\$5.50	\$0.50	\$0.35
01-4240-01-341-00	Telephone	\$396.40	\$361.00	\$31.00	\$4.00
01-4240-01-341-01	Cell phone-building dept.	\$364.43	\$332.00	\$28.00	\$4.00
01-4240-01-343-00	Software support	\$599.00	\$545.00	\$48.00	\$6.00
01-4240-01-560-00	Dues, fees, & certification	\$230.00	\$209.50	\$18.00	\$2.50
01-4240-01-570-00	Conference/schools/training	\$278.80	\$254.00	\$22.00	\$3.00
01-4240-01-620-00	Office supplies	\$461.00	\$420.00	\$36.50	\$4.50
01-4240-01-625-00	Postage	\$322.06	\$293.00	\$26.00	\$3.00
01-4240-01-670-00	Books	\$113.00	\$103.00	\$9.00	\$1.00
01-4240-01-760-00	Vehicle-fuel, repairs, & maint.	\$1,870.79	\$1,702.50	\$149.50	\$19.00
	Emergency Management				
01-4290-01-355-00	Photo ID supplies	\$0.00	-	-	-
01-4290-01-390-00	Training & education	\$0.00	-	-	-
01-4290-01-620-00	Office supplies	\$141.36	\$129.00	\$11.00	\$1.00
01-4290-01-740-02	Communications	\$71.02	\$64.50	\$5.50	\$1.00
01-4290-01-740-03	Contamination equipment	\$0.00	-	-	-
01-4290-01-740-04	Fit testing	\$0.00	-	-	-
01-4290-01-820-00	Mileage	\$0.00	-	-	-
01-4290-02-810-00	Nor'easter '07 expenses	\$0.00	-	-	-
01-4290-02-811-00	08 ice storm expenses	\$1,204.96	\$1,097.00	\$96.00	\$12.00
	Highways & Streets				
	Highways Department				
01-4311-01-130-00	Road agent's wages	\$1,320.00	\$1,201.00	\$106.00	\$13.00
01-4311-01-220-00	Social security & Medicare	\$100.98	\$92.00	\$8.00	\$1.00
01-4311-01-260-00	Workers compensation	\$2,650.00	\$2,412.00	\$212.00	\$26.00
01-4311-01-341-00	Telephone	\$399.88	\$364.00	\$32.00	\$4.00
01-4311-01-770-01	Safety improvement	\$0.00	-	-	-
01-4312-02-601-00	Patching	\$6,785.34	\$6,175.00	\$543.00	\$67.00
01-4312-02-602-00	Grading	\$11,337.70	\$10,317.00	\$907.00	\$113.00
01-4312-02-603-00	Gravel	\$4,948.47	\$4,503.00	\$396.00	\$49.00
01-4312-02-604-00	Tree removal	\$4,916.20	\$4,474.00	\$393.00	\$49.00
01-4312-02-605-00	Brush cutting	\$0.00	-	-	-
01-4312-02-606-00	Mowing	\$5,000.00	\$4,550.00	\$400.00	\$50.00
01-4312-02-607-00	Signs	\$0.00	-	-	-
01-4312-02-608-00	Shoulder work	\$8,977.79	\$8,170.00	\$718.00	\$90.00
01-4312-02-611-00	Asphalt maintenance	\$12,553.47	\$11,424.00	\$1,004.00	\$125.00
01-4312-02-810-00	Rain storm repair	\$38,574.10	\$35,102.00	\$3,086.00	\$386.00
01-4312-03-611-00	Culverts	\$898.40	\$818.00	\$72.00	\$8.00



01-4312-03-612-00	Ditching	\$552.80	\$503.00	\$44.00	\$6.00
01-4312-05-615-00	Winter payrolls	\$202,065.70	\$183,880.00	\$16,165.00	\$2,021.00
01-4312-05-616-00	Salt	\$88,290.84	\$80,345.00	\$7,063.00	\$883.00
01-4312-05-617-00	Winter sand	\$23,375.11	\$21,272.00	\$1,870.00	\$233.00
01-4312-05-630-00	Maintenance & repair	\$6,621.80	\$6,026.00	\$530.00	\$66.00
01-4312-05-630-01	Plow	\$0.00	-	-	-
01-4312-05-810-00	Winter road contingency	\$50,000.00	\$45,500.00	\$4,000.00	\$500.00
	Street Lighting				
01-4316-03-410-00	Street lighting	\$8,625.22	\$4,312.50	\$4,312.50	-
	Solid Waste				
	*Incineration				
01-4324-03-110-00	Permanent wages	\$141,800.60	\$138,965.00	\$2,836.00	-
01-4324-03-210-00	Health insurance	\$18,954.90	\$17,344.00	\$1,611.00	-
01-4324-03-211-00	Disability insurance	\$1,352.18	\$1,325.00	\$27.00	-
01-4324-03-212-00	Dental insurance	\$838.98	\$822.00	\$17.00	-
01-4324-03-220-00	Social security & Medicare	\$11,039.88	\$10,819.00	\$221.00	-
01-4324-03-230-00	Recycling ctr retirement	\$987.88	\$968.00	\$20.00	-
01-4324-03-250-00	Unemployment compensation	\$74.00	\$72.50	\$1.50	-
01-4324-03-260-00	Workers compensation	\$3,900.00	\$3,822.00	\$78.00	-
01-4324-03-290-01	Clothing allowance	\$1,408.11	\$1,380.00	\$28.00	-
01-4324-03-341-00	Telephone	\$908.70	\$891.00	\$18.00	-
01-4324-03-390-00	Landfill disposal	\$114,398.50	\$112,111.00	\$2,288.00	-
01-4324-03-391-00	Testing	\$1,433.30	\$1,405.00	\$28.00	-
01-4324-03-430-00	Facility d&m & electricity	\$9,601.57	\$9,410.00	\$192.00	-
01-4324-03-431-00	Incinerator repairs	\$0.00	-	-	-
01-4324-03-550-00	Trash talk mailings	\$890.87	\$873.00	\$18.00	-
01-4324-03-610-00	Supplies & tools-general	\$995.27	\$975.00	\$20.00	-
01-4324-03-635-00	Loader	\$6,818.17	\$6,682.00	\$136.00	-
01-4324-03-637-00	Propane	\$24,694.23	\$24,200.00	\$494.00	-
01-4324-03-690-00	Certification, dues & training	\$1,444.09	\$1,415.00	\$29.00	-
01-4324-03-730-03	Special projects- repair&improvement	\$0.00	-	-	-
	Recycling				
01-4324-04-390-00	Tires	\$821.00	\$821.00	-	-
01-4324-04-392-00	Steel cans	\$583.04	\$583.04	-	-
01-4324-04-395-00	CFC removal	\$1,422.00	\$1,422.00	-	-
01-4324-04-396-01	Household hazardous waste days	\$12,916.66	\$12,916.66	-	-
01-4324-04-398-00	Fluorescent bulb disposal	\$449.51	\$449.51	-	-
01-4324-04-399-00	Glass disposal charges	\$2,748.53	\$2,748.53	-	-
01-4324-04-610-00	Recycling supplies	\$1,010.65	\$1,010.65	-	-
	Health & Welfare				
	Animal Control				
01-4414-01-110-00	Wages	\$6,138.31	\$6,138.31	-	-
01-4414-01-220-00	Social security & Medicare	\$469.65	\$469.65	-	-



01-4414-01-250-00	Unemployment	\$10.00	\$10.00	-	-
01-4414-01-260-00	Workers compensation	\$70.00	\$70.00	-	-
01-4414-01-290-00	Uniforms	\$97.76	\$97.76	-	-
01-4414-01-440-00	Pages	\$115.63	\$115.63	-	-
01-4414-01-570-00	Seminars & training	\$0.00	\$0.00	-	-
01-4414-01-625-00	Postage	\$45.99	\$45.99	-	-
01-4414-01-630-00	Maintenance & repair	\$813.50	\$813.50	-	-
01-4414-01-635-00	Aco-gasoline	\$1,008.29	\$1,008.29	-	-
01-4414-01-680-00	Printed materials	\$0.00	-	-	-
01-4414-01-690-00	Shots & equipment	\$22.85	\$22.85	-	-
01-4414-01-810-00	Kennel Costs	\$298.00	\$298.00	-	-
01-4414-01-820-00	Mileage	\$0.00	-	-	-
	Health Agencies & Hospitals				
01-4415-02-320-00	Casa for children	\$0.00	-	-	-
01-4415-02-390-00	Area homemaker health aide serv.	\$1,400.00	\$1,400.00	-	-
01-4415-02-391-00	Lamprey health care	\$3,900.00	\$3,900.00	-	-
01-4415-02-392-00	Visiting nurses association	\$4,000.00	\$4,000.00	-	-
01-4415-02-393-00	Child and family services	\$1,000.00	\$1,000.00	-	-
01-4415-02-394-00	Retired and senior volunteer pro.	\$225.00	\$225.00	-	-
01-4415-02-395-00	American Red Cross-Manchester	\$425.00	\$425.00	-	-
01-4415-02-396-00	Child advocacy center	\$1,000.00	\$1,000.00	-	-
01-4415-02-397-00	YWCA crisis service	\$325.00	\$325.00	-	-
01-4415-02-398-00	AIDS response seacoast	\$700.00	\$700.00	-	-
	Welfare Administration				
01-4441-01-150-00	Stipend	\$10,000.00	\$10,000.00	-	-
01-4441-01-220-00	Social security & Medicare	\$765.00	\$765.00	-	-
01-4441-01-250-00	Unemployment compensation	\$20.00	\$20.00	-	-
01-4441-01-260-00	Workers compensation	\$450.00	\$450.00	-	-
01-4441-01-290-00	Protective clothing	\$0.00	-	-	-
01-4441-01-341-00	Telephone	\$628.10	\$628.10	-	-
01-4441-01-390-00	Insect born disease control	\$0.00	-	-	-
01-4441-01-391-00	Lab fees	\$0.00	-	-	-
01-4441-01-440-00	Pager	\$86.52	\$86.52	-	-
01-4441-01-560-00	Dues	\$175.00	\$175.00	-	-
01-4441-01-620-00	Miscellaneous/office supplies	\$230.76	\$230.76	-	-
01-4441-01-630-00	Copier maintenance/toner	\$191.95	\$191.95	-	-
01-4441-01-810-00	Books, meeting, seminar & training	\$98.00	\$98.00	-	-
01-4441-01-820-00	Mileage	\$218.75	\$218.75	-	-
	Direct Assistance				
01-4442-01-890-00	Direct assistance	\$63,349.16	\$63,349.16	-	-
	Other Welfare				



01-4449-01-390-00	Rockingham county nutrition prog.	\$649.00	\$649.00	-	-
01-4449-01-391-00	Rockingham community action prog.	\$6,467.00	\$6,467.00	-	-
Parks, Recreation & Culture					
Parks & Recreation					
01-4520-02-120-00	Park maintenance-clean/trash	\$805.00	\$732.50	\$64.50	\$8.00
01-4520-02-120-01	Opening/closing park baths	\$1,140.00	\$1,037.50	\$91.00	\$11.50
01-4520-02-620-00	Park supplies/repair	\$507.93	\$462.00	\$41.00	\$5.00
01-4520-02-630-00	Yearly maintenance	\$0.00	-	-	-
01-4520-02-631-00	Maintenance-Pond Park	\$0.00	-	-	-
01-4520-02-650-00	Mowing & trimming	\$2,199.17	\$2,001.00	\$176.00	\$22.00
01-4520-02-651-00	Mowing & trimming-Pond Park	\$263.00	\$239.00	\$21.00	\$3.00
01-4520-06-410-00	Electricity-pond project	\$116.09	\$106.00	\$9.00	\$1.00
01-4520-06-731-00	Playground maintenance fund	\$500.00	\$455.00	\$40.00	\$5.00
01-4520-06-880-00	CYAA operating expenses	\$30,000.00	\$27,300.00	\$2,400.00	\$300.00
Library					
01-4550-02-840-00	Smyth public library	\$125,955.00	\$125,955.00	-	-
Other Culture & Recreation					
01-4589-01-220-00	Social security & Medicare	\$0.00	-	-	-
01-4589-01-250-00	Unemployment compensation	\$45.00	\$45.00	-	-
01-4589-01-260-00	Workers compensation	\$315.00	\$315.00	-	-
01-4589-01-610-00	Summer rec. supplies	\$0.00	-	-	-
01-4589-01-810-00	Field trips & events	\$0.00	-	-	-
01-4589-01-820-00	Transportation for rec. events	\$0.00	-	-	-
01-4589-01-860-00	Summer rec. wages	\$0.00	-	-	-
01-4589-02-390-00	Ski program	\$1,571.50	\$1,571.50	-	-
01-4589-09-390-00	Fitts museum-roofing	\$0.00	-	-	-
01-4589-09-865-00	Fitts museum	\$4,000.00	\$4,000.00	-	-
Debt Service					
Principal - Long Term Bonds & Notes					
01-4711-02-720-00	Transfer station bond	\$146,500.00	\$133,315.00	\$11,720.00	\$1,465.00
01-4721-01-720-00	Interest on bond-transfer station	\$69,410.31	\$63,163.00	\$5,553.00	\$694.00
01-4723-01-720-00	Interest on ban-transfer station	\$0.00	-	-	-
Capital Outlay					
01-4909-01-730-03	Paving topcoat	\$17,000.00	\$15,470.00	\$1,360.00	\$170.00
01-4909-01-770-00	Road reconstruction	\$150,000.00	\$136,500.00	\$12,000.00	\$1,500.00
01-4909-01-770-02	Jane Dr-Shim, overlay drain	\$53,500.00	\$48,685.00	\$4,280.00	\$535.00
Other &					



Miscellaneous					
Conservation Commission					
01-4611-02-110-00	Secretarial wages	\$708.00	-	-	\$708.00
01-4611-02-115-00	Administration	\$119.16	-	-	\$119.16
01-4611-02-220-00	Social security & Medicare	\$0.00	-	-	-
01-4611-02-250-00	Unemployment	\$5.00	-	-	\$5.00
01-4611-02-260-00	Workers compensation	\$2.00	-	-	\$2.00
01-4611-02-330-00	Education	\$451.00	-	-	\$451.00
01-4611-02-390-00	Materials	\$32.99	-	-	\$32.99
01-4611-02-550-00	Conservation projects	\$0.00	-	-	-
01-4611-02-560-00	Property management	\$0.00	-	-	-
01-4611-02-590-00	Conservation open space	\$500.32	-	-	\$500.32
01-4619-01-690-00	Heritage commission	\$53.27	\$48.50	\$4.00	\$0.50
Interfund Operating Transfers OUT					
01-4195-01-760-00	Capital reserve-c.v.f.d. fire	\$75,000.00	\$68,250.00	\$6,000.00	\$750.00
01-4915-01-810-00	Capital reserve-revaluation	\$25,000.00	\$22,750.00	\$2,000.00	\$250.00
01-4196-01-630-01	Town office bldg. maint. fund	\$10,000.00	\$9,100.00	\$800.00	\$100.00
Payments to Other Governments					
01-4931-01-000-00	Due to Rockinham county	\$0.00	-	-	-
01-4933-01-000-00	Due to Candia school distirct	\$0.00	-	-	-
Grand Total		\$2,996,392.37	\$2,675,747.38	\$288,720.35	\$31,919.30
Percentages		-	89%	10%	1%



X. Candia Total Income and Expenditures by Land Use Type, 2008

Based on the above analysis of municipal revenues and expenditures allocated to the three land use categories, during 2008 the Town of Candia: (1) spent more on the provision municipal services to residential land than it received in revenue and; (2) the town received more in revenue from open space and commercial/industrial land than the town spent on services for these land use types.

	Residential	C/I	Open Space
Revenues	\$ 2,592,608.88	\$ 414,123.80	\$ 170,015.49
Expenditures	\$ 2,675,747.38	\$ 288,720.35	\$ 31,919.30
Difference	\$ (831,139)	\$ 125,403	\$ 138,096

XI. Candia Total Income and Expenditures by Land Use Type, Percentage, 2008

	Residential	C/I	Open Space
Revenues	82%	13%	5%
Expenditures	89%	10%	1%

Comparison data from other towns that have undergone a COCS study:

It is helpful to compare where Candia's COCS results align with other communities in New Hampshire. The following table provides a complete list of all the communities that have undergone COCS that the SNHPC and the UNH Cooperative Extension Office is aware of at the current time. The ratios (last three columns) vary considerably among each community due to a variety of factors that include but are not limited to:

- Year of study
- Population of town
- Geographic location
- Amount of open space
- Size of commercial/industrial tax base
- Other factors

While there is no clear definitive conclusion or ratios that can be predicted from the results of these studies, in general it can be reasonably noted that among all the communities studied the cost per dollar to serve open space and commercial/industrial land has been less than the cost per dollar to serve residential land.

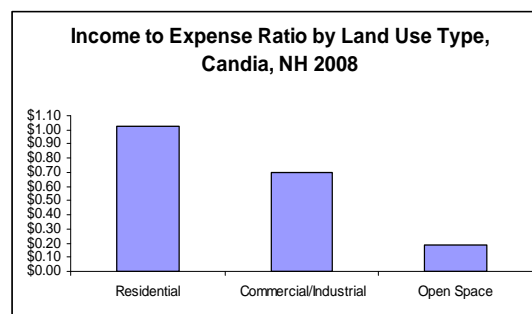
Results of New Hampshire Cost of Community Services Studies						
Community	Date of Study	Population	Land in Open space	Cost per Dollar of Income		
				Residential	Commercial Industrial	Open Space
Alton	1999	3,500	55%	\$0.92	\$0.54	\$0.52
Brentwood	2002	3,197	54%	\$1.17	\$0.24	\$0.83
Candia*	2009	4,165	49%	\$1.03	\$0.69	\$0.19
Deerfield*	1994	3,200	52%	\$1.15	\$0.22	\$0.35
Dover	1993	25,500	35%	\$1.15	\$0.63	\$0.94
Exeter	1997	13,000	25%	\$1.07	\$0.40	\$0.82
Fremont	1994	2,700	64%	\$1.04	\$0.94	\$0.36
Groton	2001	339	71%	\$1.01	\$0.12	\$0.79
Hooksett*	2007	13,279	61%	\$1.16	\$0.43	\$0.55
Jaffrey	2004	5,700	75%	\$1.15	\$0.49	\$0.68
Lee	2004	4,145	65%	\$1.11	\$0.48	\$0.51
Lyme	2000	1,537	78%	\$1.05	\$0.28	\$0.23
Meredith	1999	5,000	40%	\$1.06	\$0.48	\$0.29
Mont Vernon	2004	2,034	62%	\$1.03	\$0.04	\$0.29
Peterborough	1997	5,600	55%	\$1.08	\$0.31	\$0.54
Stratham	1993	5,200	35%	\$1.15	\$0.19	\$0.40
Sutton	1998	1,479	72%	\$1.01	\$0.40	\$0.21

*Municipalities located within the Southern New Hampshire Planning Commission region

XII. Conclusions

The results of this study show that, in the Town of Candia, based upon the town's financial records from 2008, the town spent **\$1.03** for residential land for every **\$1.00** the town collected in revenue. In other words, for every \$10,000 in property tax and other revenue the town received, it spent \$10,300 to provide services to residential properties.

For commercial and industrial land, the town spent **\$0.69** for the provision of municipal services to commercial/industrial properties for each \$1.00 in revenue collected. For open space, Candia only spent **\$0.19** to provide services to open space lands for each \$1.00 in revenue collected. The following table shows this data graphically:



References

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