
**THE ECONOMIC AND FISCAL
CONTRIBUTION OF FARM AND OPEN
LAND IN DARTMOUTH,
MASSACHUSETTS**

Summer 2009



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American Farmland Trust (AFT) is a private, nonprofit conservation organization founded in 1980 to protect our nation's strategic agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment.

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COST OF COMMUNITY SERVICES (COCS) STUDY FOR THE TOWN OF DARTMOUTH, MASSACHUSETTS

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Executive Summary

At the request of the Dartmouth Agricultural Commission and the Massachusetts Department of Agricultural Resources (MDAR), a fiscal and economic study of agricultural and open lands was undertaken in Dartmouth, Massachusetts. American Farmland Trust (AFT) completed this Cost of Community Services (COCS) study to determine the fiscal contributions of residential, commercial, industrial, and farm and open land in the town. First Pioneer Farm Credit surveyed 100 local farmers to investigate the economic contributions of farms to the local economy. The project included three components:

- 1) The cost of providing necessary community services to various ownership entities/use types in the town, and the adequacy of offsetting financial contributions from those sectors to the town for those services.
- 2) The direct economic impact on the town from agricultural enterprises.
- 3) The potential economic gain or loss to Dartmouth from conversion of the identified existing agricultural/open land and enterprises to alternative uses.

Findings from COCS Study

The results of this COCS study are consistent with others conducted by AFT, universities and other organizations across the country since the mid-1980s: namely, that although residential development pays a substantial portion of fiscal revenue, it does not generate enough income for the services it requires. A municipality with a mix of commercial and industrial as well as farm and open land is more likely to achieve a fiscal balance.

- For each \$1 of revenue received from residential properties in fiscal year 2008, Dartmouth spent \$1.14 providing services to those lands. For each \$1 from commercial land, the town spent 45 cents; for each \$1 from industrial land, the town spent 29 cents; and for each \$1 received from farm and open land, the town spent 26 cents providing services.
- Commercial, industrial, farm and open land help keep down Dartmouth's tax rates. Residential land uses created a deficit of \$8.5 million; the other three categories generated surpluses: \$6.5 million from commercial, \$1.3 from industrial, and \$1.4 million from farm and open land. While residential land use contributes the largest amount of revenue, its net fiscal impact is negative.

Summary of COCS Study Findings					
	Actual	Residential	Commercial	Industrial	Farm, Open
Revenue	\$ 75,415,983	\$ 59,818,366	\$ 11,872,141	\$ 1,855,023	\$ 1,870,452
Percentage		79.32%	15.74%	2.46%	2.48%
Expenditure	\$ 74,716,317	\$ 68,315,524	\$ 5,367,601	\$ 545,325	\$ 487,868
		91.43%	7.18%	0.73%	0.65%
Revenue minus Expenditure	\$ 699,666	\$ (8,497,157)	\$ 6,504,540	\$ 1,309,699	\$ 1,382,584
(Revenue/ Expenditure)		\$1.00/\$1.14	\$1.00/\$0.45	\$1.00/\$0.29	\$1.00/\$0.26

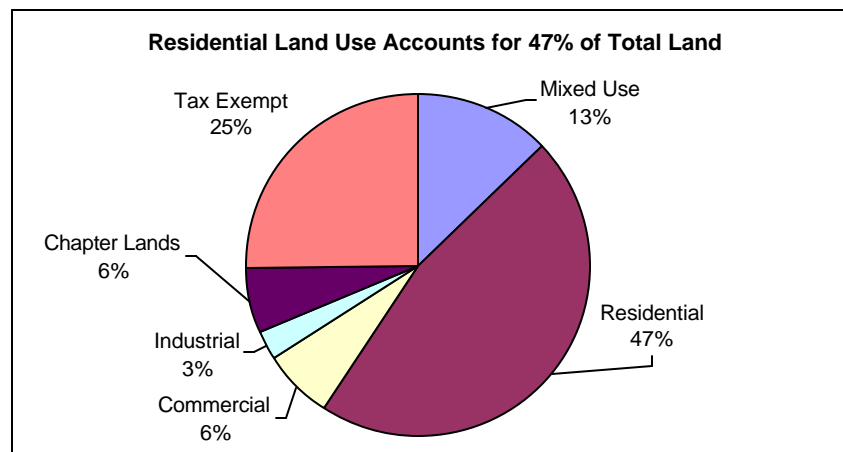
Introduction

Background

Dartmouth is located in Southeastern Massachusetts in the County of Bristol, bordered by Fall River and Freetown to the north, New Bedford to the east, Westport to the west and the Atlantic Ocean to the south. Dartmouth is approximately 60 miles south of Boston and 30 miles east of Providence and is the fifth largest town in the Commonwealth at almost 64 square miles.

Dartmouth is a suburban, coastal community that retains ties to its agricultural and recreational past. Myles Standish, William Bradford and other early settlers who broke away from the strict Puritanism of the Plymouth colony settled the town in 1652. Dartmouth existed as an agricultural community for many years before also becoming a summer vacation town in the nineteenth century. Residential development accelerated in Dartmouth in the twentieth century and continues in the present.

Between 1990 and 2006, Dartmouth’s population grew 21 percent from 27,244 to 33,054¹ people. During this time, significant development occurred at the expense of farm and forestland. Dartmouth’s remaining farms and open space face an uncertain future. According to Town Assessor’s records in 2008, residential properties (17,457 acres) account for almost half of the town’s 37,545 acres. There were 4,809 acres of mixed use² (13 percent), 2,405 acres of commercial (6 percent), 1,055 acres of industrial (3 percent) and 2,328 acres of chapter lands³ (farm, forest, recreation) or 6 percent of the town’s properties. A substantial portion of the town is in tax-exempt properties with 9,491 acres or 25 percent of the land.



¹ Town Web site, 2006 Census, <http://www.town.dartmouth.ma.us/>

² The Massachusetts Department of Revenue defines mixed or multiple use properties for classification purposes as “real property used or held for use for more than one purpose, including parcels with multiple detached or attached buildings....”

³ Forest, Agricultural/Horticultural and Recreational lands valued according to M.G.L. Chapters 61, 61A 61B are not specifically included in any of the four major classifications. The commercial property tax rate, however, is the applicable rate for land under these chapters. Agricultural/Horticultural land that has been designated under Chapter 61A must be in excess of 5 acres and meet other requirements of the law.

Much of the agricultural production employs very intensive land use (nursery and greenhouse production). The remainder of agricultural production is highly diversified, including dairy, beef, sheep, poultry, other livestock, hay and silage corn, vegetables, cranberries and grain crops. According to the survey conducted by First Pioneer Farm Credit, of the 2,135 acres reported by survey respondents as being in agricultural production in Dartmouth, 50 percent were in forage crops, 28 percent in various cash crops (cranberries, vegetables, orchard, nursery stock, grain crops, etc.) and 22 percent in pasture.

Project Overview

Communities in Massachusetts are facing difficult fiscal conditions. In general, revenues are not keeping pace with the rising cost of public services. At the same time, towns and cities are constrained by Proposition 2½ limits on property tax increases. In this atmosphere, communities are forced to either find new sources of revenues or cut back services—or both. Assessors are under pressure to obtain more property tax revenue and fairly distribute any increases to all property classes. Chapter lands, valued at current use, may be viewed by the public and assessors as being undervalued and not providing their fair share of taxes.

American Farmland Trust (AFT) and First Pioneer Farm Credit undertook a study to understand the fiscal and economic benefits of agriculture in Dartmouth, Massachusetts. The project included three components:

- A Cost of Community Services (COCS) study to determine the cost of providing necessary community services to various ownership entities/use types in Dartmouth and the adequacy of offsetting financial contributions from those sectors to the town for those services;
- A survey of farmland owners and operators to determine the economic impact on the town from local agricultural enterprises; and
- An analysis of the potential economic gain or loss to the town from conversion of the identified existing agricultural/open land and enterprises to alternative uses, based on data collected through the COCS study and landowner survey.

Municipal budgets are the cumulative product of many local decisions, such as past land use decisions and the range and type of services provided. They are also affected by state and national factors ranging from macro economic policies to environmental regulations and education mandates. To illustrate how this broader context affects community budgets, AFT reviewed available data to provide an overview of factors that affected the budget and, for example, to show which department expenditures have shown the greatest increase. All values were adjusted to 2007 dollars for comparison. Some of the factors reviewed were population changes, trends in municipal revenue such as the proportion of revenue from property taxes, fees, and state funds, and changes and trends in municipal expenditures by departments such as school costs, general funds, and special funds.

When state funding is reduced during periods of economic downturns, property taxes become an even more significant source of municipal revenue. Through a COCS study, AFT analyzed the community property tax base to show the proportion of property taxes provided by different land

uses. The actual tax dollars generated from these properties were evaluated and compared with other land use classifications.

A COCS study is a case study analysis of the net fiscal impacts of existing land uses on local budgets. It provides a snapshot in time of costs versus revenues based on current land use. COCS studies are based on actual budgets in a recent and discrete fiscal period. They are based on real numbers, making them different from traditional fiscal impact analyses, which are predictive and speculative. COCS studies show what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

At the request of the Dartmouth Agricultural Commission and the Massachusetts Department of Agricultural Resources (MDAR), AFT conducted this COCS study to determine the fiscal impact of existing land uses in Dartmouth. The goal was to provide reliable financial data to help officials make informed planning decisions and to evaluate strategies to maintain a balance of land uses in the future. The process of conducting a COCS study is relatively straightforward. Local budgetary information is allocated to major land use categories. The study relies on budget and financial records and in-depth interviews with local government officials and budget managers to understand how revenues were generated and how appropriations were spent during a recent year.

Communities like Dartmouth need reliable information to help them see the full picture of their land uses. COCS studies are an inexpensive way to evaluate the net contribution of working and open lands. They can help local leaders address notions such as “natural resources must be converted to other uses to ensure fiscal stability” or that “farmland is an interim land use just waiting around for development.”

AFT developed the COCS approach to investigate three common claims:

1. Open lands—including working agricultural and forest lands—are an interim land use that should be developed to their “highest and best use”;
2. Agricultural land gets an “unfair” tax break when it is assessed at its actual use value for agriculture instead of at its potential use value for development; and
3. Residential development will lower property taxes by increasing the tax base.

While it is true that an acre with a new house generates more total revenue than an acre of farmland, this tells us little about a community’s fiscal balance. In areas where farming and forestry are important industries, it is especially relevant to consider the fiscal contributions of privately owned natural resource lands. Farm, forest and open lands generate less revenue than residential, commercial or industrial properties, but they require little public expenditure due to their modest demands for infrastructure and public services. COCS studies determine the *net* fiscal impact of land uses in the present by comparing total revenues to total expenditures to ascertain the overall contribution of different land uses.

Recent Fiscal Trends

AFT reviewed data for the period from 2000 to 2007 to understand recent fiscal trends.⁴ During this period, the town's population grew almost 8 percent, so it would be reasonable to expect a roughly equivalent growth in expenditures for public services. In fact, all general fund expenditures increased faster than population growth with a 22 percent increase (from \$45.7 million to \$58.5 million). The largest dollar growth in expenditures was for education with an increase of \$5.6 million (17 percent). The largest percentage growth was for general government expenditures, which grew \$838,252 or 26 percent. These and other general fund expenditures are shown in Table 1.

Fiscal Year	General Government	Police	Other Public Safety	Education	Public Works
2000*	\$ 2,336,105	\$ 4,892,589	\$ 692,716	\$ 27,623,952	\$ 3,142,702
2007	\$ 3,174,357	\$ 5,079,492	\$ 780,335	\$ 33,212,347	\$ 3,096,017
\$ Change	\$ 838,252	\$ 186,903	\$ 87,619	\$ 5,588,395	\$ (46,685)
% Change	26%	4%	11%	17%	-2%

*Adjusted for inflation to 2007 dollars.
Source: Mass. Department of Revenue, Division of Local Services, Municipal Databank

At the same time, of course, general fund revenues increased substantially with \$7.6 million growth (18 percent) in property taxes and state revenues increasing \$12 million or 75 percent. Some of Dartmouth's general fund revenues from 2000 to 2007 are shown in Table 2.

Fiscal Year	Property Taxes (Net of Refunds)	Charges for Services	Licenses, Permits & Fees	State Revenues	Total General Fund Revenues & Other Financing Sources**
2000*	\$ 34,408,755	\$ 373,199	\$ 691,012	\$ 4,030,211	\$ 41,036,435
2007	\$ 41,979,186	\$ 574,615	\$ 854,305	\$ 16,187,070	\$ 62,006,426
Difference	\$ 7,570,431	\$ 201,416	\$ 163,293	\$ 12,156,859	\$ 20,969,991
% Change	18%	35%	19%	75%	34%

* Adjusted for inflation to 2007 dollars.
** The total includes other sources of revenue such as fines & forfeitures and miscellaneous revenue.
Source: Mass. Department of Revenue, Division of Local Services, Municipal Databank

⁴ Massachusetts Department of Revenue, Division of Local Services, Municipal Databank

The COCS Study Approach in the Town of Dartmouth, Massachusetts

AFT employed three basic steps to conduct this COCS study:

1. Collect data – Obtain relevant reports and other financial records; interview officials, boards and departments.
2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate ratios.

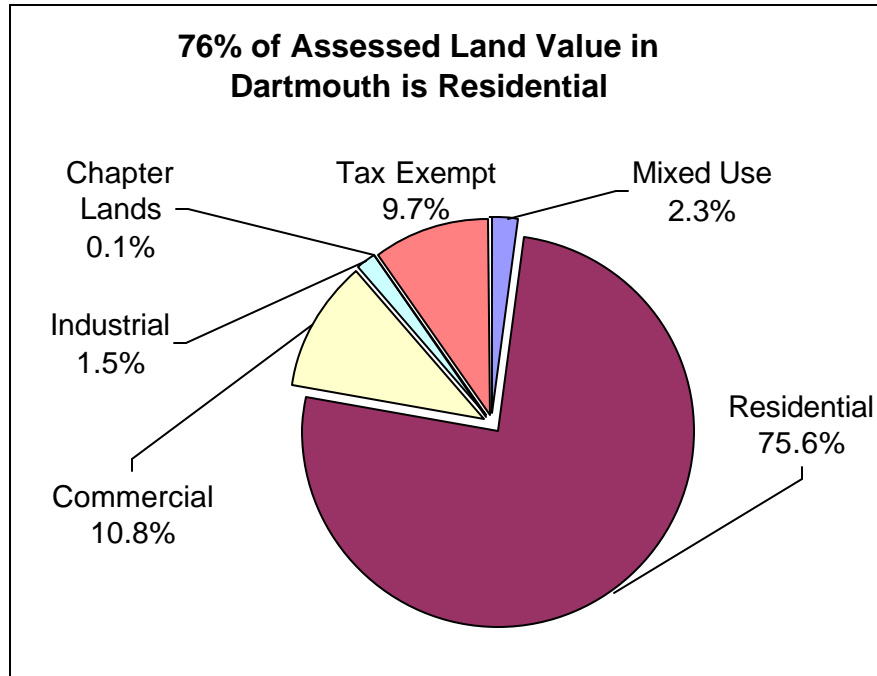
AFT contacted public officials and department heads to set up interviews, to understand local issues related to budgets and to define land use categories.

The Dartmouth Assessor provided the entire database of property values for the town. The total value of the 37,545 acres of real property was just over \$6 billion in fiscal year 2008. Residential land was the largest category in assessed value, representing 75.6 percent of the total assessed value of the town.

Table 3. Land Use and Assessed Value, 2008		
Land Use	Values	Percent of Total
Mixed Use	\$ 138,354,800	2.3%
Residential	\$ 4,612,690,500	75.6%
Commercial	\$ 659,114,700	10.8%
Industrial	\$ 89,618,300	1.5%
Chapter Lands	\$ 8,835,400	0.1%
Tax Exempt	\$ 591,633,400	9.7%
Total	\$ 6,100,247,100	100.0%
Source: Dartmouth Assessor's Office, August 2008		

Data were sorted by Massachusetts property type classifications grouped with the following codes:

- Multiple Use Properties (0)
- Residential (1)
- Open Space (2)
- Commercial (3)
- Industrial (4)
- Personal Property (5) (primarily machinery, power lines, pipelines, etc.)
- Chapter Lands (6,7,8) (Forest, Agricultural, Recreation)
- Exempt Property (9)



From these property classifications, four land use categories were defined for this study as follows:

- **Residential** – property used for dwellings, including farmhouses, mobile homes and rental units.
- **Commercial** – property actively used for business purposes other than agricultural or forestry, including retail and wholesale production.
- **Industrial** – property actively used for industrial manufacturing and processing and utilities.
- **Farm and Open** – property used as agricultural land, Chapter Lands, vacant parcels and vacant residential, commercial and industrial acreage at least 5 acres or larger.

Tax-exempt properties such as public service (municipal, charitable, etc.) and state land are not included in any of the four land use categories, since the properties do not generate any tax revenue.

Step One: Collect Data and Conduct Interviews

Interviews were held with Dartmouth department heads in August 2008 to review revenues and expenditures for the fiscal year 2008 (July 1, 2007, to June 30, 2008).

The following reports and sources provided information used in the study:

- Town of Dartmouth, 2007 Annual Town Report
- Local Receipts, June 30, 2008
- FY 2008 Operating Special Revenue Reconciliation

- Town Accountants State Revenue Analysis, June 30, 2008
- Year-To-Date Budget Report, August 4, 2008
- State Revenue Analysis, June 30, 2008
- Planning Board Annual Report for 2007
- Department of Public Works Funding Allocation, 2009
- FY 2008 Water & Sewer Enterprise Fund Overhead Calculation
- Dartmouth Fire District #2, Annual Report for the Fiscal Year Ending June 30, 2007
- Dartmouth Fire District #3, Annual Report for the Fiscal Year Ending June 30, 2007⁵

Step Two: Allocate Revenues and Expenditures by Land Use

Officials were asked to provide records showing how revenue was generated by land use and to what extent each land use was served by expenditures. This step involved allocating all fiscal year 2008 revenues and expenditures to the land use categories based on information gathered from reports and interviews. Appendix A of this report shows the allocation of all revenues and expenditures by land use for services provided to Dartmouth residents.

Revenues

All revenues from fiscal year 2008 under the Town of Dartmouth were included in the study. For the COCS study, local line item revenue dollars were allocated to the land use that produced them. Revenues were compiled and reviewed by the Town Accountant and include the general fund, special operating funds, state revenue, water and sewer enterprise funds and fire department revenues from property tax and fees. General fund revenues include tax collections, charges for services, fees, department revenue, licenses and permits, fines and forfeits, and state revenue. Special revenue funds included: gifts and donations; revolving funds for a wide variety of departments such as recreation, parks and conservation commission; and state and federal grants. Individual grants are usually dedicated to a specific purpose, such as library service, Council on Aging or community policing. Revenues were categorized according to the land use intended for that particular item. Water and sewer enterprise funds were allocated based on customer records provided by the Department of Public Works.

Property Taxes

Real estate taxes collected for fiscal year 2008 were almost \$38.7 million and represent the largest source (52 percent) of the total revenue for town services. The town has a split tax rate of \$9.78 per thousand for commercial (including farm and forest land) and industrial properties, and \$6.43 per thousand for residential properties. The breakdown of property tax revenues into land use classes was available from the Assessor's office. The property categories and assessed values had to be attributed to the four land use categories used for this study. Tables 4 and 5 show how land is classified for assessment purposes in Dartmouth and how all or a portion of the taxable value of these classes was moved to fit the defined land use categories of this study. The land use contribution of tax revenues resulted in the following:

- 77 percent from residential properties

⁵ Reports for Fire District #1 were not available at the time this report was written.

- 17 percent from commercial properties
- 2 percent from industrial properties
- 4 percent from farm and open land properties

Assessor's Categories		Cost of Community Services Categories			
Land Use	Total Value	Residential	Commercial	Industrial	Farm, Open
Mixed Use	\$ 138,354,800	\$ 98,258,455	\$ 28,867,448	\$ 3,919,949	\$ 7,308,948
Residential	\$ 4,402,019,200	\$ 4,291,439,700			\$ 110,579,500
Vacant Residential	\$ 210,671,300	\$ 160,574,300			\$ 50,097,000
Commercial	\$ 659,114,700		\$ 628,299,700		\$ 30,815,000
Industrial	\$ 89,618,300			\$ 79,910,200	\$ 9,708,100
Chapter Lands	\$ 8,835,400				\$ 8,835,400
Tax Exempt	\$ 591,633,400	\$ 0	\$ 0	\$ 0	\$ 0
Total Assessed	\$ 6,100,247,100	\$ 4,550,272,455	\$ 657,167,148	\$ 83,830,149	\$ 217,343,948
	COCS Percent	82.60%	11.93%	1.52%	3.95%

Assessor's Categories		Cost of Community Services Categories			
Land Use	Total Taxes	Residential	Commercial	Industrial	Farm, Open
Mixed Use	\$ 1,051,489	\$ 631,802	\$ 282,324	\$ 38,337	\$ 99,027
Residential	\$ 35,231,276	\$ 27,593,957			\$ 711,026
Vacant Residential	\$ 1,354,616	\$ 1,032,493			\$ 322,124
Commercial	\$ 301,371		\$ 6,144,771		\$ 301,371
Industrial	\$ 94,945			\$ 781,522	\$ 94,945
Chapter Lands	\$ 86,410				\$ 86,410
Tax Exempt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Taxes	\$ 38,120,108	\$ 29,258,252	\$ 6,427,095	\$ 819,859	\$ 1,614,903
	COCS Percent	76.75%	16.86%	2.15%	4.24%

Other Revenues

Other local taxes, such as the hotel-motel tax, were included as commercial revenue. Farm animal taxes were assigned to farm and open land. Permits, fees and licenses were allocated by land use. Marriage licenses, for example, are generated as residential revenue. Departmental revenues were assigned to different land use categories based on department records. For example, Board of Health fees for food services were commercial while fees for septic systems were residential. State and federal government grants were allocated according to the type of program or land use that received the income, because the revenue was provided to pay for specific services. For example, all federal and state funding for education including Chapter 70 money (\$9.4 million) was counted as residential revenue. The complete list of revenues and their breakdown by land use category can be seen in the Appendix A.

Expenditures

Department heads were interviewed to determine how expenditures should be allocated to the four land use categories. Department heads gave an overview of their services and identified any reports (dispatch records, permit summaries, organizational charts) and other secondary sources of information. In the interviews AFT explained what land uses were included in each of the COCS study classifications. Officials were asked which land use was served by each expenditure.

Several service expenditures were clearly residential, such as schools, libraries, elderly nutrition programs, Council on Aging, Youth Commission, and parks and recreation services. An urban brownfields grant was allocated to industrial land. For the most part, department expenditures were allocated to more than one land use and were divided based on department records.

Use of “Fallback” and “Administrative” Percentages

Even after extensive record searches, in a few cases it was not possible to attribute specific line items to the land use categories. For example, some salaries for public officials and expenditures for public buildings serve the communities in a general capacity. In this situation, either a fallback (default) percentage or a general administrative breakdown was applied.

The fallback number was calculated based on the percentage of appraised value, represented by real property. The rounded fallback percentages were as follows: 82 percent residential, 12 percent commercial, 2 percent industrial, and 4 percent farm and open. The fallback number was used to allocate revenue line items for highways, street and traffic lights, and emergency management and some town hall items.

However, some departments such as the accountant, administrator, computer services and treasurer provide services that cannot be attributed to land use values, but to all the other departments that they work with in town. For these departments, an administrative percentage was applied to expenditure line items. The administrative percentage was the land use expenditure percentage for the entire study before these departments were included: 92 percent residential, 7 percent commercial, 1 percent industrial, and 1 percent farm and open land.

Step Three: Analyze Data and Calculate Ratios

The final step of the COCS study was to analyze the data gathered and evaluate the actual budgets on a spreadsheet. The dollar amount for each line item of the budget was allocated among the four land use categories. The amounts were entered for each line item, and total revenues and total expenditures were summed for the four land use categories.

The total net surplus was calculated by comparing total revenues to total expenditures in each category. The budget allocations are included as Appendix A. This information is also presented as ratios to show the actual expenditure for every dollar raised (see Table 6, Study Findings, page 14). The findings were checked for accuracy and were shared with the Dartmouth Agriculture Commission and the Dartmouth Natural Resource Trust for their review and comments, which were incorporated into the final report.

COCS Study Findings

The COCS study in Dartmouth found that:

- Residential lands generated 79 percent of revenue in fiscal year 2008 but received 91 percent of the town's expenditure for community.
- Commercial land generated 16 percent of revenues and received 7 percent of services.
- Both industrial land uses and farm and open lands generated 2 percent and each received 1 percent of the town's expenditure for community services.

In other words, in fiscal year 2008:

- For each \$1 of revenue received from residential properties, Dartmouth spent \$1.14 providing services to those lands.
- For each \$1 from commercial land, the town spent 45 cents,
- For each \$1 from industrial land, the town spent 29 cents; and
- For each \$1 received from farm and open land, the town spent 26 cents.

Residential land uses created a deficit of \$8.5 million, while the other three categories generated surpluses: \$6.5 million from commercial, \$1.3 from industrial, and \$1.4 million from farm and open land. While residential land use contributes the largest amount of revenue, its net fiscal impact is negative.

	Actual	Residential	Commercial	Industrial	Farm, Open
Revenue	\$ 75,415,983	\$ 59,818,366	\$ 11,872,141	\$ 1,855,023	\$ 1,870,452
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Expenditure	\$ 74,716,317	\$ 68,315,524	\$ 5,367,601	\$ 545,325	\$ 487,868
		91.43%	7.18%	0.73%	0.65%
Revenue minus Expenditure	\$ 699,666	\$(8,497,157)	\$ 6,504,540	\$ 1,309,699	\$ 1,382,584
(Revenue/ Expenditure)		\$1/\$1.14	\$1/\$0.45	\$1/\$0.29	\$1/\$0.26

Conclusion

The primary purpose of a COCS study is to help a community determine the net fiscal contribution of various land uses, not to recommend one type of land use over another. A secondary purpose of a COCS study is to highlight the often-overlooked fiscal contribution of farm and forest lands so these lands may be duly considered in the planning process. Because they are case studies of individual communities with different assessment, taxing and service practices, COCS studies should not be used to predict the impact of a single new development, nor to judge the value of one land use over another. Different types of industrial, commercial and residential development can have a dramatically varied economic input, so it is generally not advisable to use this data to determine the future size or extent of land uses in a community.

The results of this study provide reliable financial information that demonstrates the importance of agricultural and open lands to the town's fiscal and economic balance. Both the COCS study and First Pioneer Farm Credit's economic analysis suggest that developing strategies to retain this land base for future agriculture is a good long-term investment for Dartmouth and that:

- Taxes and other revenues from residentially developed land typically do not cover all the public services residents receive.
- Farm and Open lands consistently pay more in local tax revenues than they receive in services. While industrial and commercial land uses alone can offset the economic deficit associated with residential land use, industrial and commercial land use also tends to drive residential land development. Often the end result is that all available farm, forest and open land is consumed.
- This study shows that a balance of land uses that includes agricultural lands is able to provide revenue needed to pay for the services required by residential land uses.

APPENDIX

FY 2008 REVENUES AND EXPENDITURES

REVENUE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
General Fund Revenue					
Tax Collections					
Personal Property Taxes	\$ 852,178	\$ -	\$ 852,178	\$ -	\$ -
Real Estate Taxes	\$ 38,664,154	\$ 29,675,822	\$ 6,518,821	\$ 831,560	\$ 1,637,951
Rollback Tax/Pro Forma	\$ 18,740	\$ 14,384	\$ 3,160	\$ 403	\$ 794
Tax Foreclosure	\$ 50	\$ 50	\$ -	\$ -	\$ -
Tax Liens Redeemed	\$ 242,015	\$ 185,754	\$ 40,804	\$ 5,205	\$ 10,253
M.V. Excise Taxes	\$ 3,746,311	\$ 3,273,535	\$ 472,776	\$ -	\$ -
Boat Excise Taxes	\$ 42,746	\$ 42,746	\$ -	\$ -	\$ -
Farm Animal Taxes	\$ 851	\$ -	\$ -	\$ -	\$ 851
Other Taxes- Hotel/Motel	\$ 189,010	\$ -	\$ 189,010	\$ -	\$ -
Penalty & Interest-Property Taxes	\$ 103,774	\$ 79,649	\$ 17,496	\$ 2,232	\$ 4,396
Penalty & Interest-M.V. Excise Taxes	\$ 46,219	\$ 46,219	\$ -	\$ -	\$ -
Boat Excise	\$ 4,179	\$ 4,179	\$ -	\$ -	\$ -
Penalty & Interest-Tax Liens	\$ 78,753	\$ 60,445	\$ 13,278	\$ 1,694	\$ 3,336
In Lieu of Taxes	\$ 11,696	\$ 8,977	\$ 1,972	\$ 252	\$ 495
Total Taxes	\$ 44,000,678	\$ 33,391,761	\$ 8,109,496	\$ 841,345	\$ 1,658,076
Charges for Services					
Building-other	\$ 11,368	\$ 7,945	\$ 3,397	\$ 10	\$ 16
Photocopying - Police	\$ 4,521	\$ 3,971	\$ 401	\$ 42	\$ 107
Photocopying - Assessors	\$ 1,859	\$ 1,427	\$ 313	\$ 40	\$ 79
Photocopying - Selectment	\$ 128	\$ 128	\$ -	\$ -	\$ -
Street Signs	\$ 2,089	\$ 2,089	\$ -	\$ -	\$ -
Usage Charges - Plats	\$ 334	\$ 334	\$ -	\$ -	\$ -
Total Charges for Services	\$ 20,299	\$ 15,894	\$ 4,112	\$ 92	\$ 201
Fees					
Weights & Measures	\$ 5,309	\$ -	\$ 5,309	\$ -	\$ -
Boarding of Dogs	\$ 3,893	\$ 3,893	\$ -	\$ -	\$ -
Passport	\$ 26,239	\$ 26,239	\$ -	\$ -	\$ -
Surcharge	\$ 4,296	\$ -	\$ 4,296	\$ -	\$ -
False Alarm	\$ 14,550	\$ -	\$ 14,550	\$ -	\$ -
Beach Water Testing	\$ 12,660	\$ 12,660	\$ -	\$ -	\$ -
Planning Board App. Fees	\$ 7,590	\$ 4,561	\$ 3,029	\$ -	\$ -
Rentals	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -
Total Fees	\$ 83,537	\$ 56,353	\$ 27,184	\$ -	\$ -
Departmental Revenue					
Schools	\$ 3,863	\$ 3,863	\$ -	\$ -	\$ -
Libraries	\$ 3,835	\$ 3,835	\$ -	\$ -	\$ -
Park	\$ 134,713	\$ 134,713	\$ -	\$ -	\$ -
Municipal Liens	\$ 44,600	\$ 36,841	\$ 5,321	\$ 679	\$ 1,760
Betterment Release	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -
Police O.D. Surcharge	\$ 36,968	\$ 33,271	\$ 3,697	\$ -	\$ -
Miscellaneous- Collector	\$ 2,109	\$ 2,109	\$ -	\$ -	\$ -
Cemetery Directories	\$ 150	\$ 150	\$ -	\$ -	\$ -
RMV- Marking Fees	\$ 15,380	\$ 13,439	\$ 1,941	\$ -	\$ -
Miscellaneous - Town Clerk	\$ 24,417	\$ 24,417	\$ -	\$ -	\$ -
Miscellaneous - DPW	\$ 36,100	\$ 29,116	\$ 5,375	\$ 576	\$ 1,033
Supplemental Tax	\$ 10,801	\$ 10,801	\$ -	\$ -	\$ -
Other Miscellaneous	\$ 10,217	\$ 4,717	\$ 5,500	\$ -	\$ -
Total Department Revenue	\$324,351	\$298,470	\$21,834	\$1,254	\$2,793

REVENUE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
Licenses & Permits					
DPW Utility Layer Fee	\$ 8,600	\$ 7,396	\$ 1,068	\$ 136	\$ -
Police - License to Carry	\$ 14,450	\$ 14,450	\$ -	\$ -	\$ -
Building	\$ 297,937	\$ 208,236	\$ 89,033	\$ 252	\$ 417
Electrical	\$ 108,422	\$ 75,779	\$ 32,400	\$ 92	\$ 152
Plumbing & Gas	\$ 96,418	\$ 67,389	\$ 28,812	\$ 82	\$ 135
Board of Health	\$ 204,445	\$ 88,920	\$ 115,253	\$ -	\$ 272
Licenses - Shellfish	\$ 6,590	\$ 6,590	\$ -	\$ -	\$ -
Licenses - Liquor	\$ 108,695	\$ -	\$ 108,695	\$ -	\$ -
Licenses - Dog	\$ 46,766	\$ 46,766	\$ -	\$ -	\$ -
Licenses - Common Vic.	\$ 10,500	\$ -	\$ 10,500	\$ -	\$ -
Licenses - Entertainment	\$ 11,400	\$ -	\$ 11,400	\$ -	\$ -
Licenses - Constable	\$ 200	\$ 200	\$ -	\$ -	\$ -
Licenses - Adv. Fees	\$ 700	\$ -	\$ 700	\$ -	\$ -
Board of Appeals Petitions	\$ 25,530	\$ 18,433	\$ 7,097	\$ -	\$ -
Licenses - Marriage	\$ 3,970	\$ 3,970	\$ -	\$ -	\$ -
Licenses - Fuel Storage	\$ 1,450	\$ -	\$ 1,450	\$ -	\$ -
Licenses - Taxi	\$ 45	\$ -	\$ 45	\$ -	\$ -
Licenses - Miscellaneous	\$ 13,073	\$ -	\$ 13,073	\$ -	\$ -
Total Licenses & Permits	\$ 959,190	\$ 538,127	\$ 419,526	\$ 561	\$ 976
Fines & Forfeits					
Library Fines	\$ 12,240	\$ 12,240	\$ -	\$ -	\$ -
Parking Fines	\$ 42,565	\$ 42,565	\$ -	\$ -	\$ -
Chapter 89 & 90 Fines	\$ 124,303	\$ 124,303	\$ -	\$ -	\$ -
Leash Law Fines	\$ 4,736	\$ 4,736	\$ -	\$ -	\$ -
Civil Fines	\$ 4,400	\$ 4,400	\$ -	\$ -	\$ -
Board of Health Fines	\$ 13,940	\$ 6,063	\$ 7,858	\$ -	\$ 19
Investment Income	\$ 226,385	\$ 179,631	\$ 35,618	\$ 5,587	\$ 5,548
Nonrecurring Receipts	\$ 1,554,776	\$ 813,292	\$ 10,069	\$ 728,885	\$ 2,530
Total Fines & Forfeits	\$ 1,983,345	\$ 1,187,231	\$ 53,545	\$ 734,472	\$ 8,097
State Revenue					
Exemptions	\$ 83,870	\$ 83,870	\$ -	\$ -	\$ -
Abatement to Elderly	\$ 91,866	\$ 91,866	\$ -	\$ -	\$ -
State Owned Land	\$ 338,858	\$ 338,858	\$ -	\$ -	\$ -
School Aid - Ch 70	\$ 9,429,258	\$ 9,429,258	\$ -	\$ -	\$ -
School Charter	\$ 2,149	\$ 2,149	\$ -	\$ -	\$ -
Lottery	\$ 3,137,399	\$ 2,408,042	\$ 528,969	\$ 67,477	\$ 132,911
Veterans Benefits	\$ 50,281	\$ 50,281	\$ -	\$ -	\$ -
Police Incentive	\$ 189,546	\$ 166,487	\$ 16,810	\$ 1,774	\$ 4,475
School Construction	\$ 1,910,174	\$ 1,910,174	\$ -	\$ -	\$ -
Total State Revenue	\$ 15,233,401	\$ 14,480,985	\$ 545,779	\$ 69,251	\$ 137,387
Total General Fund Revenue	\$ 62,604,801	\$ 49,968,821	\$ 9,181,475	\$ 1,646,976	\$ 1,807,529

REVENUE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
Special Revenue					
Gifts and Donations					
Council on Aging Funds	\$ 64,815	\$ 64,815	\$ -	\$ -	\$ -
Veteran's Advisory Board	\$ 2,052	\$ 2,052	\$ -	\$ -	\$ -
D. Mello Medical Fund	\$ 500	\$ 500	\$ -	\$ -	\$ -
Library-SEMLS	\$ 4,493	\$ 4,493	\$ -	\$ -	\$ -
Ledgewood Development	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Jones Park	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
Recycling Truck	\$ 104,524	\$ 104,524	\$ -	\$ -	\$ -
Voluntary -Scholarship	\$ 328	\$ 328	\$ -	\$ -	\$ -
Voluntary-Education	\$ 917	\$ 917	\$ -	\$ -	\$ -
E.M.A.	\$ 712	\$ 712	\$ -	\$ -	\$ -
D.R.P.T./Park	\$ 1,550	\$ 1,550	\$ -	\$ -	\$ -
Library Special	\$ 2,586	\$ 2,586	\$ -	\$ -	\$ -
Youth Commission	\$ 3,673	\$ 3,673	\$ -	\$ -	\$ -
Library Friends	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -
Police	\$ 750	\$ 750	\$ -	\$ -	\$ -
Szymanski Land Project	\$ 1,592	\$ 1,592	\$ -	\$ -	\$ -
Library Foundatin	\$ 2,260	\$ 2,260	\$ -	\$ -	\$ -
Cable Facility	\$ 335,330	\$ -	\$ 335,330	\$ -	\$ -
D.C.T.V	\$ 10,185	\$ 5,093	\$ 5,093	\$ -	\$ -
Hat Sales Scholarship	\$ 534	\$ 534	\$ -	\$ -	\$ -
C. Westman Memorial	\$ 898	\$ 898	\$ -	\$ -	\$ -
Family Caregiver Program	\$ 8,086	\$ 8,086	\$ -	\$ -	\$ -
Total Gifts & Donations:	\$ 564,286	\$ 223,863	\$ 340,423	\$ -	\$ -
Other Revolving Funds					
Education Funds	\$ 49,963	\$ 49,963	\$ -	\$ -	\$ -
Athletic/User Fees	\$ 142,642	\$ 142,642	\$ -	\$ -	\$ -
Total Revolving Education	\$ 287,094	\$ 287,094	\$ -	\$ -	\$ -
Adult Education	\$ 50,329	\$ 50,329	\$ -	\$ -	\$ -
Park Fund	\$ 33,370	\$ 33,370	\$ -	\$ -	\$ -
Recreation Fund	\$ 30,527	\$ 30,527	\$ -	\$ -	\$ -
Conservation Comm.	\$ 43,973	\$ 43,973	\$ -	\$ -	\$ -
CDBC - Program Income	\$ 21,876	\$ 21,876	\$ -	\$ -	\$ -
Police Law Enforcement	\$ 493	\$ 493	\$ -	\$ -	\$ -
Conservation Consulting	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Dartmouth Art Gallery	\$ 2,894	\$ 2,894	\$ -	\$ -	\$ -
Board of Appeals Consulting	\$ 6,249	\$ 4,512	\$ 1,737	\$ -	\$ -
Boad of Health Consulting	\$ 360	\$ 180	\$ 180	\$ -	\$ -
Lost Books Library	\$ 2,253	\$ 2,253	\$ -	\$ -	\$ -
Bond Premium Revolving	\$ 59,029	\$ 46,838	\$ 9,287	\$ 1,457	\$ 1,447
Insurance Recovery Other	\$ 1,709	\$ 1,356	\$ 269	\$ 42	\$ 42
Insurance Recovery - Town Hall	\$ 10,177	\$ 8,075	\$ 1,601	\$ 251	\$ 249
Ins. Recovery - Police	\$ 19,900	\$ 17,479	\$ 1,765	\$ 186	\$ 470
Insurance Recovery - DPW	\$ 15,017	\$ 12,111	\$ 2,236	\$ 239	\$ 430
Police - Shannon via NB	\$ 15,870	\$ 13,940	\$ 1,407	\$ 149	\$ 375
Police - Restitution	\$ 443	\$ 389	\$ 39	\$ 4	\$ 10
Total Other Revolving Funds	\$ 796,666	\$ 772,793	\$ 18,522	\$ 2,329	\$ 3,023

REVENUE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
FY07-08 SETB/EOPSS Grant	\$ 9,761	\$ 8,574	\$ 866	\$ 91	\$ 230
Highway Safety Grant	\$ 1,061	\$ 932	\$ 94	\$ 10	\$ 25
Bullet Proof Vest Grant	\$ 3,975	\$ 3,491	\$ 353	\$ 37	\$ 94
SAFE Grant	\$ 2,767	\$ 2,431	\$ 245	\$ 26	\$ 65
Community Policing	\$ 35,952	\$ 31,578	\$ 3,188	\$ 336	\$ 849
Total Public Safety Grants	\$ 53,517	\$ 47,006	\$ 4,746	\$ 501	\$ 1,264
Cultural Council	\$ 7,159	\$ 7,159	\$ -	\$ -	\$ -
Clean Vessel Act	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -
COA Service Incentive Grant	\$ 3,489	\$ 3,489	\$ -	\$ -	\$ -
FY05-09 COA Formula Grant	\$ 38,857	\$ 38,857	\$ -	\$ -	\$ -
Total Library Grants State	\$ 44,682	\$ 44,682	\$ -	\$ -	\$ -
Additional Election Hours	\$ 2,218	\$ 2,218	\$ -	\$ -	\$ -
FY06 Police JAG Grant	\$ 5,037	\$ 4,424	\$ 447	\$ 47	\$ 119
Total Town Grants	\$ 185,959	\$ 178,836	\$ 5,193	\$ 548	\$ 1,383
Federal Education Funds	\$ 2,035,700	\$ 2,035,700	\$ -	\$ -	\$ -
Total Other Special Revenue	\$ 3,636,128	\$ 3,258,198	\$ 368,884	\$ 3,377	\$ 5,669
Enterprise Fund Revenue					
Sewer Enterprise Fund	\$ 3,451,667	\$ 2,450,151	\$ 923,874	\$ 77,642	\$ -
Water Enterprise Fund	\$ 4,356,911	\$ 3,092,734	\$ 1,166,172	\$ 98,005	\$ -
Total Town Revenue	\$ 74,049,507	\$ 58,769,904	\$ 11,640,405	\$ 1,826,000	\$ 1,813,198
Fire Districts					
District #2	\$ 403,614	\$ 309,785	\$ 68,050	\$ 8,681	\$ 17,099
District #3	\$ 962,862	\$ 738,677	\$ 163,686	\$ 20,343	\$ 40,155
Total Fire Districts	\$ 1,366,476	\$ 1,048,462	\$ 231,736	\$ 29,024	\$ 57,254

EXPENDITURE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
General Government					
Town Meeting & Moderator	\$ 1,150	\$ 950	\$ 137	\$ 18	\$ 45
Selectboard	\$ 218,646	\$ 180,608	\$ 26,084	\$ 3,327	\$ 8,627
Finance Committee	\$ 8,017	\$ 7,341	\$ 569	\$ 55	\$ 52
Town Accountant	\$ 161,083	\$ 147,504	\$ 11,437	\$ 1,095	\$ 1,047
Town Agent	\$ 314	\$ 259	\$ 37	\$ 5	\$ 12
Assessors	\$ 219,822	\$ 181,579	\$ 26,224	\$ 3,345	\$ 8,673
Finance Director/ Treasurer	\$ 415,929	\$ 380,866	\$ 29,531	\$ 2,828	\$ 2,704
Town Collector	\$ 312,248	\$ 285,925	\$ 22,170	\$ 2,123	\$ 2,030
Town Counsel	\$ 313,725	\$ 287,278	\$ 22,274	\$ 2,133	\$ 2,039
Personnel Board	\$ 1,388	\$ 1,271	\$ 99	\$ 9	\$ 9
Computer Services	\$ 353,165	\$ 323,393	\$ 25,075	\$ 2,402	\$ 2,296
Town Clerk	\$ 142,323	\$ 130,325	\$ 10,105	\$ 968	\$ 925
Election & Registration	\$ 48,090	\$ 48,090	\$ -	\$ -	\$ -
Conservation Commission	\$ 116,796	\$ 91,851	\$ 13,266	\$ -	\$ 11,680
Planning Board	\$ 168,981	\$ 115,116	\$ 43,011	\$ 9,128	\$ 1,726
Board of Appeals	\$ 39,625	\$ 28,609	\$ 11,016	\$ -	\$ -
Soil Conservation Commission	\$ 5,775	\$ -	\$ -	\$ -	\$ 5,775
Capital Planning Commission	\$ 716	\$ 656	\$ 51	\$ 5	\$ 5
Town Hall & Office Buildings	\$ 442,682	\$ 405,364	\$ 31,430	\$ 3,010	\$ 2,877
Other General Government	\$ 1,944,889	\$ 1,672,702	\$ 189,334	\$ 23,300	\$ 59,553
Total General Government	\$ 4,915,363	\$ 4,289,687	\$ 461,850	\$ 53,751	\$ 110,075
Public Safety					
Police Department	\$ 5,435,045	\$ 4,773,854	\$ 482,005	\$ 50,859	\$ 128,327
Ambulance Service	\$ 281,998	\$ 281,998	\$ -	\$ -	\$ -
Building Department	\$ 330,771	\$ 231,184	\$ 98,844	\$ 280	\$ 463
Sealers of Weights/Measurers	\$ 480	\$ -	\$ 480	\$ -	\$ -
Emergency Management Agency	\$ 2,646	\$ 2,186	\$ 316	\$ 40	\$ 104
Animal Control Officer	\$ 73,076	\$ 73,076	\$ -	\$ -	\$ -
Parking Control Program	\$ 948	\$ 948	\$ -	\$ -	\$ -
Natural Resources Department	\$ 12,157	\$ 6,079	\$ -	\$ -	\$ 6,079
Total Public Safety	\$ 6,137,121	\$ 5,369,324	\$ 581,645	\$ 51,179	\$ 134,973
Schools					
Local	\$ 31,289,208	\$ 31,289,208	\$ -	\$ -	\$ -
Other Local	\$ 189,162	\$ 189,162	\$ -	\$ -	\$ -
Regional	\$ 1,212,179	\$ 1,212,179	\$ -	\$ -	\$ -
Total Schools	\$ 32,690,549	\$ 32,690,549	\$ -	\$ -	\$ -
Department of Public Works					
Administration	\$ 303,255	\$ 234,623	\$ 61,430	\$ 5,381	\$ 1,822
Engineering Department	\$ 271,238	\$ 213,796	\$ 49,637	\$ 4,594	\$ 3,211
Highway Department	\$ 1,040,529	\$ 859,506	\$ 124,133	\$ 15,835	\$ 41,054
Solid Waste Department	\$ 4,440	\$ 4,440	\$ -	\$ -	\$ -
Transfer Station	\$ 210	\$ 210	\$ -	\$ -	\$ -
Snow & Ice Removal	\$ 174,291	\$ 143,970	\$ 20,793	\$ 2,652	\$ 6,877
Solid Waste/Recycling Department	\$ 1,456	\$ 1,456	\$ -	\$ -	\$ -
Construction Division	\$ 377,671	\$ 284,717	\$ 83,854	\$ 6,734	\$ 2,367
Street & Traffic Lights	\$ 104,913	\$ 86,661	\$ 12,516	\$ 1,597	\$ 4,139
Total Dept. of Public Works	\$ 2,278,004	\$ 1,829,379	\$ 352,363	\$ 36,792	\$ 59,470

EXPENDITURE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
Other Departments					
Board of Health	\$ 276,419	\$ 133,327	\$ 134,172	\$ 72	\$ 8,849
Elderly Nutrition Program	\$ 8,644	\$ 8,644	\$ -	\$ -	\$ -
Rabies Control	\$ 1,408	\$ 704	\$ -	\$ -	\$ 704
Nursing Services	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Council on Aging	\$ 174,444	\$ 174,444	\$ -	\$ -	\$ -
Youth Commission	\$ 74,533	\$ 74,533	\$ -	\$ -	\$ -
Veterans Services	\$ 250,017	\$ 250,017	\$ -	\$ -	\$ -
Libraries	\$ 877,014	\$ 877,014	\$ -	\$ -	\$ -
Park Department	\$ 192,680	\$ 192,680	\$ -	\$ -	\$ -
Recreation Department	\$ 818	\$ 818	\$ -	\$ -	\$ -
Retirement of Debt, Principal	\$ 3,706,140	\$ 3,240,799	\$ 369,964	\$ 48,693	\$ 46,684
Interest on Long Term Debt	\$ 1,923,098	\$ 1,641,680	\$ 241,959	\$ 23,738	\$ 15,720
Interest on Short Term Debt	\$ 64,565	\$ 55,117	\$ 8,123	\$ 797	\$ 528
Retirement Contribution	\$ 3,237,670	2,964,734	229,875	22,016	21,045
Group Insurance	\$ 4,135,521	3,786,897	293,622	28,122	26,881
Liability Insurance	\$ 1,227,406	1,123,936	87,146	8,346	7,978
Communications	\$ 95,528	87,475	6,782	650	621
Total Other Departments	\$ 16,255,906	\$ 14,622,819	\$ 1,371,643	\$ 132,434	\$ 129,010
Total General Fund	\$ 62,276,943	\$ 58,801,758	\$ 2,767,501	\$ 274,156	\$ 433,528

Special Funds

Gifts & Donations

Veteran's Advisory Board	\$ 1,828	\$ 1,828	\$ -	\$ -	\$ -
Library - Target Reading	\$ 87	\$ 87	\$ -	\$ -	\$ -
D.Mello Medical Fund	\$ 3,038	\$ 3,038	\$ -	\$ -	\$ -
COA - Keynote Chorus	\$ 115	\$ 115	\$ -	\$ -	\$ -
Jones Park	\$ 686	\$ 686	\$ -	\$ -	\$ -
Recycling Truck	\$ 104,524	\$ 104,524	\$ -	\$ -	\$ -
E.M.A.	\$ 1,014	\$ 1,014	\$ -	\$ -	\$ -
D.R.P.T./Park	\$ 174	\$ 174	\$ -	\$ -	\$ -
Library - Special	\$ 1,074	\$ 1,074	\$ -	\$ -	\$ -
Youth Commission	\$ 1,602	\$ 1,602	\$ -	\$ -	\$ -
Library Friends	\$ 7,900	\$ 7,900	\$ -	\$ -	\$ -
Council on Aging	\$ 13,267	\$ 13,267	\$ -	\$ -	\$ -
Police	\$ 311	\$ 311	\$ -	\$ -	\$ -
Youth Commission - Web Site	\$ 596	\$ 596	\$ -	\$ -	\$ -
Helen F. Giles	\$ 742	\$ 742	\$ -	\$ -	\$ -
Library Foundation	\$ 2,057	\$ 2,057	\$ -	\$ -	\$ -
COA Transportation	\$ 177	\$ 177	\$ -	\$ -	\$ -
Sister City	\$ 25	\$ 25	\$ -	\$ -	\$ -
Cable Facility	\$ 295,423	\$ -	\$ 295,423	\$ -	\$ -
Social Day Care Aide	\$ 11,338	\$ 11,338	\$ -	\$ -	\$ -
COA Outreach Worker	\$ 6,952	\$ 6,952	\$ -	\$ -	\$ -
COA Driver	\$ 16,745	\$ 16,745	\$ -	\$ -	\$ -
D.C.T.V	\$ 15,339	\$ -	\$ 15,339	\$ -	\$ -
COA Special Needs	\$ 2,106	\$ 2,106	\$ -	\$ -	\$ -
Jarabek Land Monitor	\$ 111	\$ 111	\$ -	\$ -	\$ -
C. Westman Memorial	\$ 324	\$ 324	\$ -	\$ -	\$ -
COA Fuel Assistance	\$ 200	\$ 200	\$ -	\$ -	\$ -
Gatehouse Round Hill	\$ 80	\$ 80	\$ -	\$ -	\$ -
Family Caregiver Program	\$ 7,908	\$ 7,908	\$ -	\$ -	\$ -
Total Gifts & Donations	\$ 495,742	\$ 184,980	\$ 310,762	\$ -	\$ -

EXPENDITURE	Actual Amount	Residential	Commercial	Industrial	Farm and Open
Education Funds	\$ 56,254	\$ 56,254	\$ -	\$ -	\$ -
Athletic/User Fees	\$ 165,572	\$ 165,572	\$ -	\$ -	\$ -
Total Revolving Education	\$ 247,094	\$ 247,094	\$ -	\$ -	\$ -
Summer Program (Adult Ed)	\$ 86,531	\$ 86,531	\$ -	\$ -	\$ -
Park Fund -CH44/53D	\$ 24,714	\$ 24,714	\$ -	\$ -	\$ -
Recreation Fund -CH44/53D	\$ 38,072	\$ 38,072	\$ -	\$ -	\$ -
CDBC-Program Income	\$ 13,016	\$ 13,016	\$ -	\$ -	\$ -
Conservation Consulting	\$ 4,330	\$ -	\$ -	\$ -	\$ 4,330
Planning Board Consulting	\$ 1,890	\$ 1,288	\$ 481	\$ 102	\$ 19
Dartmouth Power Gift	\$ 1,325	\$ 1,325	\$ -	\$ -	\$ -
Dartmouth Art Gallery	\$ 2,534	\$ 2,534	\$ -	\$ -	\$ -
Board of Appeals Consulting	\$ 3,005	\$ 2,170	\$ 835	\$ -	\$ -
Lost Books Library	\$ 3,124	\$ 3,124	\$ -	\$ -	\$ -
Bond Premium Revolving	\$ 45,149	\$ 37,294	\$ 5,386	\$ 687	\$ 1,781
Insurance Recovery Other	\$ 2,207	\$ 2,021	\$ 157	\$ 15	\$ 14
Insurance Recovery - Town Hall	\$ 11,159	\$ 9,217	\$ 1,331	\$ 170	\$ 440
Insurance Recovery - Police	\$ 3,036	\$ 2,666	\$ 269	\$ 28	\$ 72
Insurance Recovery - DPW	\$ 12,269	\$ 9,250	\$ 2,724	\$ 219	\$ 77
Police Shannon Via NB	\$ 16,754	\$ 14,715	\$ 1,486	\$ 157	\$ 396
DPW Ledge Project	\$ 1,221	\$ 921	\$ 271	\$ 22	\$ 8
Total Other Revolving Funds	\$ 683,001	\$ 661,523	\$ 12,941	\$ 1,400	\$ 7,137
Town Grants					
FY07-08 SETB/EOPSS Grant	\$ 16,114	\$ 14,154	\$ 1,429	\$ 151	\$ 380
GOV'R Highway Safety Grant	\$ 10,242	\$ 8,996	\$ 908	\$ 96	\$ 242
FY08 Community Policing	\$ 17,282	\$ 15,180	\$ 1,533	\$ 162	\$ 408
Cultural Council	\$ 6,516	\$ 6,516	\$ -	\$ -	\$ -
FY05 Urban Brownfields	\$ 6,223	\$ -	\$ -	\$ 6,223	\$ -
Coastal Mapping Grant	\$ 500	\$ 500	\$ -	\$ -	\$ -
Clean Vessel Act	\$ 18,955	\$ 18,955	\$ -	\$ -	\$ -
COA Service Incentive	\$ 3,489	\$ 3,489	\$ -	\$ -	\$ -
FY05-09 COA Formula	\$ 38,858	\$ 38,858	\$ -	\$ -	\$ -
Library Grants State	\$ 9,567	\$ 9,567	\$ -	\$ -	\$ -
Additional Election Hours	\$ 4,772	\$ 4,772	\$ -	\$ -	\$ -
FY06 Police JAG Grant	\$ 13,220	\$ 11,611	\$ 1,172	\$ 124	\$ 312
Total Town Grants	\$ 145,738	\$ 132,599	\$ 5,042	\$ 6,755	\$ 1,342
State Education Funds	\$ 60,703	\$ 60,703	\$ -	\$ -	\$ -
Federal Education Funds	\$ 1,718,865	\$ 1,718,865	\$ -	\$ -	\$ -
Total OSR (Special Fund) Expenditures	\$ 3,104,049	\$ 2,758,670	\$ 328,745	\$ 8,154	\$ 8,480
Water and Sewer Fund					
Water	\$ 4,355,791	\$ 3,091,940	\$ 1,165,872	\$ 97,979	\$ -
Sewer	\$ 3,052,442	\$ 2,166,762	\$ 817,017	\$ 68,662	\$ -
Total Town Expenditures	\$ 73,752,771	\$ 67,567,327	\$ 5,223,368	\$ 497,138	\$ 464,938
Fire Districts	\$ 963,546	\$ 748,197	\$ 144,233	\$ 48,187	\$ 22,930
TOTAL EXPENDITURES	\$74,716,317	\$68,315,524	\$5,367,601	\$545,325	\$487,868