

**The Cost of Community Services
in
Middleborough, Massachusetts**

May, 2001



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American Farmland Trust
May, 2001

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. AFT provides a variety of services to landowners, land trusts, public officials, planners, agricultural agencies and others. Services include Cost of Community Services studies, workshops on farmland protection and estate planning, farmland protection program development and agricultural economic analysis.

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INTRODUCTION

The town of Middleborough, Massachusetts and the Massachusetts Department of Food and Agriculture (DFA) commissioned American Farmland Trust to conduct a Cost of Community Services (COCS) study to gain a better understanding of the financial impact of existing land uses in the Town of Middleborough. The study is a snapshot in time of current revenues and expenditures on a land use basis. It analyzes the financial demands of public services (e.g. schools, fire and road maintenance) and shows how much it costs to provide these services to farmland, forest and open space, residential, and commercial and industrial land uses.

The study was initiated after a series of meetings in the Fall of 2000 by a group called the “Cranberry Initiative.” The group, comprised of state, local and nonprofit organizations, was concerned about the impact of falling prices on the cranberry industry in Massachusetts. As supply increased in the 1990s, prices per barrel fell from a record high of \$65.90 in 1996 to \$16.10 in 1999.¹ The Cranberry Initiative recognized that farmland in Southeast Massachusetts, particularly cranberry bogs and associated upland, was increasingly susceptible to development pressures. The goal of this COCS study was to provide information to help town officials make informed planning decisions. The Town of Middleborough was selected as the study area because it contains a good mixture of land uses including cranberry bogs.

Town of Middleborough

Middleborough is the second largest town in Massachusetts with an area of 72.3 square miles including water bodies. It is located in Plymouth County, in the southeastern corner of the state. The town is located 35 miles southeast of Boston and approximately the same distance northwest of Providence, Rhode Island. Commuter rail connection, completed in the fall of 1997, and planned highway improvements to Routes 44 and 495 are expected to attract continued growth to the town. This growth pressure, when

¹ USDA, National Agricultural Statistics Service (NASS), August 15, 2000

combined with lower commodity prices for cranberries, increases the potential for farmland and open space in the community to be developed.

American Farmland Trust

American Farmland Trust (AFT) is the only private, nonprofit conservation organization dedicated to protecting the nation's strategic agricultural resources. Founded in 1980, AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. Its activities include public education, technical assistance, economic research, policy research and development and direct land protection projects.

American Farmland Trust developed the COCS methodology to investigate three common claims:

1. Residential development lowers property taxes by increasing the tax base;
2. Farm and forest land receive an unfair tax break when they are assessed at their current use instead of at their potential use for development;
3. Open land, including productive agricultural and forestlands, are interim uses awaiting conversion to their "highest and best" use.

While it is true that an acre of land with a new house generates more total revenue than an acre of hay or corn, this tells us little about a community's fiscal stability. In areas where farming and forestry are major industries, it is especially important to consider the real property tax contribution of privately owned natural resource lands. Farms, forests and other open lands may generate less revenue than residential, commercial or industrial properties, but they require less expenditures, due to their modest demand for public infrastructure and services. The *net* fiscal impact, comparing total revenues to total expenditures, gives a true picture of what different land uses cost the community.

What is a COCS Study?

A Cost of Community Service Study (COCS) is a case study analysis of the net fiscal impact of different land uses in the present. It provides a snapshot in time of costs versus revenues based on current land use. Unlike traditional fiscal impact analysis, COCS studies are descriptive - not predictive - and are based on real budgets for a specific community. These analyses show what services private residents receive in return for the taxes they pay to their local government and how these costs and revenues relate to land use.

The process of conducting a COCS study is relatively straightforward and easy to understand. Local budgetary information is allocated to major land use categories. The studies rely on financial data and in-depth interviews with local government officials to understand how revenues were generated and how appropriations were spent during a recent year.

METHOD

There are four basic steps in the process of conducting a Cost of Community Services study:

- 1) Meet with local sponsors and define land use categories.
- 2) Collect data: Obtain relevant reports, contact officials, boards and departments.
- 3) a. Allocate revenues by land use.
b. Allocate expenditures by land use.
- 4) Analyze data and calculate ratios.

The following section explains how these steps were followed in Middleborough.

COCS Process in Middleborough

1) Meet with local sponsors and define land use categories

AFT staff met with the study sponsors to establish the parameters of the study and to define land use categories. Based on discussions with the Planning Department and a review of similar studies in Massachusetts, AFT defined the land use categories for the study as follows:

- Residential Development - property used for dwellings, *including farmhouses*, employee housing and rental units.
- Commercial and Industrial Development - property actively used for business purposes other than agricultural or forestry, including retail and wholesale production and utilities.
- Farm, Forest and Open Land - property used or designated as open space, forest, or farmland, including those in commercial production.

2) Collect data: Obtain relevant reports, contact officials, boards and departments

Appointments were scheduled with community officials and department heads. The purpose of these interviews was to obtain relevant information and to collect necessary documents. The Fiscal Year 2000 (July 1, 1999- June, 30, 2000) budget was selected for this study because this was the most recent year with closed books. Materials gathered to conduct the analysis for the town include:

- Schedule A of the Commonwealth of Massachusetts Department of Revenue, submitted by the Town for FY 2000;
- FY2000 Budget with actual revenues and expenditures;
- FY2000 assessed property values broken down by land use classification;
- Property exempt from taxation broken down by land use classification;
- Reports of calls made for fire, police, ambulance, building inspections and others per interviews with department heads;

- Massachusetts Highway Department, Bureau of Transportation Planning and Development Alphabetical Street Listing with road mileage and functional classification; and
- Gas and Electric Department breakdown of revenues by residential and commercial accounts.

3) Allocate revenues and expenditures by land use

Interviews were conducted with local officials to allocate all FY2000 revenues and expenditures into the three land use categories. In the interviews, officials were asked how each revenue was generated and who benefited from each expenditure: residents, businesses, or farms, forests and open land.

Revenues generated by only residents, such as health department fees for perc tests and septic systems, were allocated entirely to the Residential Development category. Farm and forest land excise taxes were allocated to Farm, Forest and Open Land. Alcoholic beverage license fees were allocated to Commercial and Industrial Development. Some line items had straightforward allocations because records were available by land use. For example, building permits were allocated according to how many fees were generated from residents versus businesses. State aid for education was allocated to Residential. Most items, however, were not generated entirely by one land use, but were divided between land uses according to their demand for public services.

Expenditures required to provide services to residents, such as schools, were allocated to the Residential Development category. The salary for the weights and measures inspector was allocated to Commercial and Industrial Development. Money spent on land preservation was allocated to the Farm, Forest and Open Land category. Some expenditures required extensive analysis. The building department, for example, pays salaries for four inspectors with different functions, as well as clerical and administrative support. The Building Inspectors determined time spent on residential and commercial permits to give an overall picture of department services tied to land use. Line items without straightforward records by land use, such as police and fire services, were broken

down based on extensive review of the activity in the associated department for the given year.

The highway department budget was allocated to land use based on a Massachusetts Highway Department Alphabetical Street Listing, which listed characteristics such as functional classification (local, interstate, rural principal arterial, etc.) and section lengths. All town roads were placed in three distinct categories – subdivision, rural and downtown, which were then analyzed for their land use service demands. Much of the town's commercial and industrial land use is located on highways (Routes 495 and 28) that are maintained by the state. As a result, the percentage of the highway budget allocated to the Commercial and Industrial land use category is fairly small. The percentages used to allocate the highway budget were 82% Residential, 6% Commercial/Industrial and 11% Farm, Forest, and Open land. A more detailed explanation of this analysis is contained in the Appendix A of this report.

A summary of police department calls for the given year was obtained from the police department. The summary included the total time spent on each police activity (robbery, domestic violence, motor vehicle check, etc.). Based on interviews, each activity was allocated to a land use and then totaled to obtain a percentage of the department's efforts related to land use. This percentage (83% Residential, 10% Commercial, 6% Open) was then applied to the overall department budget.

The fire department's services fell into three approximately equal categories of service including medical calls (house and motor vehicle), fire calls and fire inspections. These three categories were further broken down into specific types of calls. For example, fire inspections include disabling fire alarms, smoke detector inspections and school inspections as well as other activities. The fire department provided information about average time and number of personnel spent on each activity. The final percentage (76% Residential, 19% Commercial, and 5% Open) was then applied to department expenditures.

All school related expenditures of \$21 million were allocated to residential land use. These expenses were offset by \$13 million in reimbursements from the state for busing and state aid to education which was also allocated to the Residential category. The difference between these expenditures and revenues of \$8 million is the portion paid by property taxes that were generated from all three land use categories, and therefore allocated accordingly.

Calculation of “fall-back percentages”

Even after extensive record searches, there was not a clear allocation into land use categories for some line items. For example, administrative salaries and public buildings serve the entire community in a general capacity. In this type of situation, a “fall-back” breakdown was used based on the percentage of property taxes paid by each land use in town. The fallback was determined by calculating the assessed value for each land use category relative to the total FY2000 assessed value for Middleborough:

- Seventy-eight percent of the total assessed value from Residential Development;
- Seventeen percent from Commercial and Industrial Development; and
- Five percent from Farm, Forest and Open Land.

Budget line items without a clear allocation were divided according to these fall-back percentages. Fall-back percentages were used as defaults for both revenues and expenditures.

In calculating these percentages, vacant land and farmland classified agricultural according to the assessor’s records were considered Farm, Forest and Open Land. The values of the farmland, barns and other structures contributing to the operation of the farm business were included in this category. The assessed values of farm houses were included in the Residential Development category to correspond with the services that homeowners demand separate from the agricultural business. The following table shows how land is classified for assessment purposes in Massachusetts and how all or a portion of the assessed value of these classes was moved to fit the defined land use categories of this study.

<u>State Land Classification Code</u>	<u>COCS Land Use Adjustment Required</u>
101-112: Improved Residential Properties	Surplus portion of improved residential properties with 6* acres or more moved to the open space category
106: Residential Vacant	Entire value of properties over five acres moved to open space.
304-367: Commercial Improved	Value of surplus land over 5 acres* moved to open space.
390 -392: Commercial Vacant	Value of vacant land greater than 5 acres moved to open space
400 – 432: Industrial Improved	Value of vacant land greater than 5 acres moved to open space.
440: Industrial Vacant	Value of properties over 5 acres moved to open space.
601- 805: Properties under chapter 61 status	All property value moved from commercial to open space.

*Five acres was selected as the threshold based on Massachusetts’ differential tax assessment program which requires a minimum of five acres to qualify for Chapter 61A status. One acre is reserved for use as a residential dwelling.

Once assessed values were adjusted to fit the defined land use categories, they were multiplied by the FY2000 tax rates (residential = 17.02; commercial and industrial = 19.23) to provide the actual contribution of taxes for each land use and a percentage for use as a fall-back. See Appendix B for actual values for each property class.

4) Analyze data and calculate ratios

Once interviews were complete and the necessary data was collected, the information was synthesized on a computer spreadsheet. The dollar amount for each line item of the budget was allocated among the three land use categories according to the associated percentage breakdown. The percentages were entered for each line item and total revenues and total expenditures were summed for each of the three land use categories. By comparing total revenues to total expenditures in each category, the total net contribution or loss was calculated. This information is also presented as ratios to show the actual expenditure for every dollar raised. (See table of findings on page 10). The findings were checked and rechecked for accuracy.

Finally, draft findings were sent to the study sponsors for their review and comments. These comments were discussed with the sponsors and incorporated into the final report.

FINDINGS

In Middleborough, Residential Development generated \$36,009,673 in revenues to cover expenditures of \$38,910,861. Comparing revenues to expenditures by land use shows that Residential Development caused a net loss of \$2,901,188 to the town which was covered by a surplus of \$2,711,568 from Commercial and Industrial land and a surplus of \$416,162 from Farm, Forest, and Open land. The findings show that Commercial and Industrial activity as well as Farm, Forest, and Open land required minimal services from the town in Fiscal Year 2000. Therefore, these land uses were able to provide surplus revenues to help pay for municipal services to residents.

Findings for the Town of Middleborough are presented in the table below. The first two rows of the table show the total dollar amounts allocated to each land use for revenues and expenditures. The third row shows the net dollar impact on the town budget for each land use. This was determined by comparing the revenues generated with the expenditures provided. The final row of the table presents this same information as ratios. This is a clear way to see how much each land use costs for every dollar of revenue that it raises for the town.

	FY2000 Budget	Residential	Commercial /Industrial	Farm/Open Land
a) Total Revenues	\$42,577,169	\$36,009,673	\$5,164,563	\$1,402,933
b) Total Expenditures	\$42,350,627	\$38,910,861	\$2,452,995	\$986,771
Net contribution/loss (a-b)		(\$2,901,188)	\$2,711,568	\$416,162
Final land use ratio		1: 1.08	1: .47	1: .70

The final land use ratios are presented in the last row of the table. They show the costs required per dollar of revenue generated in FY2000. For every one dollar of revenue that

Residential Development generated for Middleborough, \$1.08 was required in public services for town residents. For every one dollar of revenue that Commercial and Industrial Development generated in the town, 47 cents was required in services. For every one dollar that was generated by Farm, Forest and Open land, 70 cents was required for associated town services.

DISCUSSION

The research conducted for this study provides reliable numbers that suggest that protecting farm, forest and open land is a good investment for the Town of Middleborough. The ratio for Farm, Forest and Open Land is on the high end of the range when compared to other COCS studies in Massachusetts. This is due, primarily, to a one-time expenditure of \$153,000 for the purchase of conservation land during the fiscal year studied. It is also due to a relatively higher proportion of highway maintenance and construction expenses being allocated to the Farm, Forest and Open category, since a large portion of Commercial and Industrial properties are served by state maintained highways. In general, the results are similar to COCS studies conducted in more than 70 communities nationwide and refute the three common claims listed earlier in this report. In fact, the “realities” are:

Common Claim #1: Residential development lowers property taxes by increasing the tax base.

Reality: While Residential land use in Middleborough contributes the most tax revenue of the three land uses studied, the expenditures required for services are even greater, resulting in a net fiscal deficit.

Common Claim #2: Farm, Forest and Open land receive an unfair tax break when they are assessed at their current use instead of at their potential use for development.

Reality: Farm, Forest, and Open land, even when taxed on current use rather than fair market value, pay more in local tax revenues than what it costs local government to meet their modest service demands.

Common Claim #3: Open land, including productive agricultural and forestlands, are interim uses awaiting conversion their “highest and best” use.

Reality: Open land, including productive agricultural and forestlands, are economically viable uses of the land and have been shown to be a good investment in fiscal stability.

Beyond the fiscal contribution, keeping land in active agriculture provides many benefits to the Town of Middleborough. Farms, fields and woods contribute to the scenic and environmental values that give Middleborough its rural character. They provide natural resource benefits associated including maintenance of water quality, wildlife habitat and species biodiversity. Agriculture also benefits the local economy through jobs, sales and products. Total agricultural product sales in Plymouth County in 1997, for example, were \$122.7 million.² The findings of this study show the financial savings to the town from keeping land in agriculture and open space instead of converting it to housing. These multiple benefits of agriculture emphasize the importance of protecting this valuable natural resource that has served the town for generations.

However, with its comparatively low real estate prices and proximity to the Boston and Providence employment centers, Middleborough is likely to continue to experience intense growth pressure. This will be exacerbated by the recently completed railroad line, which improves access to Boston and makes the town more desirable for working commuters. While the Cranberry Industry, as a whole, may recover from low commodity prices, in the meantime it is not clear how many farms in Middleborough will discontinue production and convert their land to residential or commercial uses.

Middleborough is in the process of developing several industrial parks. This study shows that the existing mix of businesses and industry provides a net fiscal benefit to the town. It should be recognized, however, that there are long-term impacts of commercial and industrial development not considered in this analysis. New industries tend to attract new

² University of Massachusetts, Benchmarks Project Quarterly, Winter 99

residential development, thereby creating further demands for public services and the conversion of farm and forest land.

As the town continues to experience growth pressures, land use policies and decisions will have important consequences for the future environment and lifestyle of residents. While undergoing change and adapting to market conditions, the Cranberry Industry and agriculture in general will continue to provide multiple benefits to the town. Maintaining a balance of land use, that includes farms and forests, will require public support for actions that preserve this land use. The findings of this study provide factual information to help residents of the town understand the demands for services in relation to tax revenue generated. This information should be useful for town leaders and residents when faced with land use decisions now and in the future. Farms, forests and open space help maintain the local economy, rural character and quality of life, in addition to providing fiscal relief to community taxpayers.

APPENDIX A – NOTES ON ROADS

The roads percentage was calculated as follows:

1. An alphabetical street listing and road inventory file for the town was obtained from Massachusetts Highway Department Bureau of Transportation Planning and Development. The road inventory file contained information about each road in town including the administrative or maintenance responsibility (MA Highway Department or the town), the Federal-Aid Urban/Rural Designation (Urban City, Urban Town and Rural town) the functional classification (local, rural principal arterial, rural major collector and rural minor collector) and the length of each classified segment.
2. Information from the road inventory was typed into an EXCEL spread sheet to group roads in town by one of three distinct uses: residential only (subdivisions and a portion of the downtown grid); rural roads which primarily serve residential and farmland/open space properties outside of the downtown area; and downtown streets that serve business and residential traffic. Only town maintained roads were included in the analysis. State maintained roads, including Routes 495 and 28, were not included. Streets used exclusively for residential purposes comprised 21.66 miles (15 percent), downtown streets covered 9.62 miles (7 percent), and rural roads accounted for 114.5 miles (79 percent).
3. The Town Planner and Highway Department Supervisor were interviewed to determine the use of the three defined road areas. Residential streets were allocated to the Residential Development land use category. Streets in the downtown area were determined to be approximately 67 percent residential use and 33 percent commercial use. The use of rural roads was determined to be 80 percent residential, 5 percent commercial and 15 percent farmland and open space. To come up with a final road percentage, the percentages were combined as shown in the following table.

APPENDIX B - FALL-BACK CALCULATION

Property Tax Contribution by Class

Prop Type	Acct/Parcel Count	Class 1 Residential Tax Revenue	Class 2		Class 3 Commercial Tax Revenue	Class 4 Industrial Tax Revenue	Total Real Estate Tax Value
			Open Space Tax Revenue				
101	4788	12,656,790	131,917				
102	174	307,296					
Misc. Res.							
103, 109	120	318,449	5,416				
104	332	837,164	8,879				
105	95	266,804					
111-125	75	331,170					
130-132 &							
106	1843	604,334	326,896				
200-231	0						
300-393	497		200,505	2,524,981			
400-452	51		23,851		661,045		
Ch. 61 Land	64		5,277				
Ch. 61A							
Land	371		330,238				
Ch. 61B							
Land	42		33,128				
012-043							
Mixed Use	150	333,395		270,114		0	
501	465						
502	301						
503	0						
504, 550-							
552	3						
505	4						
506	1						
Totals	9,376	\$ 15,655,403	\$ 1,066,108	\$ 2,795,096	\$ 661,045		20,177,652
commercial and industrial combined tax revenue				\$ 3,456,141			
FY2000 tax rate		0.01702		0.01923			
fallback %		0.7759	0.0528	0.1713			1

APPENDIX C - BUDGET ALLOCATION

<u>REVENUES</u>	<u>FY 2000</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	<u>Notes</u>
General Town Revenues:					
Taxes					
Personal Property Taxes	317,908	-	317,908	-	100% commercial
Real Estate Taxes	16,645,424	12,915,184	2,851,361	878,878	fall-back 78/17/5
Tax Liens (titles) redeemed	337,170	261,610	57,757	17,803	fall-back 78/17/5
Litigated taxes collected	2,442	1,895	418	129	fall-back 78/17/5
Sale of tax foreclosures (possession)	48,447	37,590	8,299	2,558	fall-back 78/17/5
M.V. Excise	1,503,413	1,503,413	-	-	100% residential
Vessel (boat) excise	2,567	2,567	-	-	100% residential
Farm Excise	5,282	-	-	5,282	100% open
Classified forest lands excise	19,293	-	-	19,293	100% open
Penalty and interest-prop. taxes	94,392	73,239	16,169	4,984	fall-back 78/17/5
Penalty and interest-excise	50,453	39,146	8,643	2,664	fall-back 78/17/5
In lieu of taxes	36,915	5,168	-	31,747	14/0/86 - assessor's list
Other taxes - hotel/motel	130,514	-	130,514	-	100% commercial
Charges For Services					
Parking charges	9,173	6,146	3,027	-	residential/comm. - downtown rd. % 67/33/0
Other charges for services	9,737	-	9,737	-	100% commercial (10% admin fee for polic work)
Fees	73,860	40,569	11,600	21,691	55/16/29
Fees retained from tax collections	20,850	16,178	3,572	1,101	fall-back 78/17/5 - fees, real estate, unpaid real estate.
Rentals	49,328	35,673	9,334	4,321	72/19/9 farm, parking, bank, trailer excise,
Highway	2,050	2,050	-	-	100% residential - new residential road opening permits
Police	17,521	-	17,521	-	100% commercial - rpts. for lawyers, ins. companies, etc
Library	15,500	15,500	-	-	100% residential
Licenses and Permits					
Alcoholic beverages licenses	18,756	-	18,756	-	100% commercial
Other licenses and permits	457,689	284,148	170,820	2,721	62/37/1 - bldg., health, and fire permits, weights & meas.
Federal Revenue					
Unrestricted - through the state	95,586	95,586	-	-	100% residential - medicaid for special needs students

APPENDIX C - BUDGET ALLOCATION

<u>REVENUES continued</u>	<u>FY 2000</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	Notes
Revenues from State - Cherry Sheet					
State owned land	46,728	-	-	46,728	100% open
Abatements to veterans	17,675	17,675	-	-	100% residential
Abatements to surviving spouses	5,265	5,265	-	-	100% residential
Abatements to the blind	1,138	1,138	-	-	100% residential
Abatements to the elderly	75,864	75,864	-	-	100% residential
Police career incentive	68,319	60,742	6,224	1,353	police % 89/9/2 (Quinn bill /50% reimb)
Veterans benefits	12,456	12,456	-	-	100% residential
Lottery, beano, and charity	2,447,659	1,899,139	419,284	129,236	fall-back - based on equalized value per capita
Highway fund	224,486	184,325	13,716	26,444	road % 82/6/12
other revenue from state	2,368	1,837	406	125	fall-back 78/17/5
Revenues from other governments					
Court fines	113,879	93,506	6,958	13,415	road % 82/6/12
Special assessments	7,455	7,455	-	-	100% residential
Fines and Forfeitures	2,345	2,111	235	-	90/10/0
Miscellaneous Revenues					
Sales of inventory	228	177	39	12	fall-back 78/17/5
Earnings on investments	840,324	652,007	143,948	44,369	fall-back 78/17/5
Other miscellaneous revenues	25,132	19,500	4,305	1,327	fall-back 78/17/5 - town clerk - certified copies
Other Financing Sources					
Disposition of fixed assets	144,620	144,620	-	-	100% residential in 2000 - sale of resid. tax foreclosures
Interfund Operating Transfers					
Transfers from special revenue fund	1,144,591	1,144,591	-	-	100% residential - middle school debt
Transfers from capital projects fund	6,826	5,296	1,169	360	fall-back 78/17/5 - equip. purchase
Transfers from enterprise funds	2,047,543	1,193,529	845,528	8,486	58/41/1 - from enterprise funds (G&E, wastewater, etc.)
Transfers from trust funds	190,000	190,000	-	-	100% residential - council on aging trust fund
Total Town Revenues	27,389,171	21,046,897	5,077,246	1,265,028	

APPENDIX C - BUDGET ALLOCATION

<u>REVENUES continued</u>	<u>FY 2000</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	Notes
Federal Grants					
Federal - Police	71,862	59,947	7,475	4,440	police % 84/10/6
Library	4,297	4,297			100% residential
State Grants					
Local Highway aid	1,086,482	892,110	66,384	127,988	road % 82/6/12
State aid to library	33,803	33,803	-	-	100% residential
Arts Lottery	12,297	12,297	-	-	100% residential
Elections	1,174	1,174	-	-	100% residential - ext. polling hrs.
Elderly programs	43,938	43,938	-	-	100% residential
Public safety	4,739	3,953	493	293	police % 84/10/6
Police	40,000	33,368	4,161	2,471	police % 84/10/6
Water pollution	215,972	215,972	-	-	100% residential - title V loans
Other	76,593	65,076	8,804	2,714	85/11/4 - cancer, fuel storage, hist. Preserv.
Total Grants	1,591,157	1,365,936	87,317	137,905	
Schools					
Pupil transportation	287,068	287,068	-	-	100% residential - state contribution to schools
State education aid	12,598,839	12,598,839	-	-	100% residential - state contribution to schools
State aid other	709,792	709,792	-	-	100% residential - state contribution to schools
Miscellaneous	1,142	1,142	-	-	100% residential - state contribution to schools
Total School Revenue	13,596,841	13,596,841	-	-	
TOTAL REVENUES	42,577,169	36,009,673	5,164,563	1,402,933	

APPENDIX C - BUDGET ALLOCATION

<u>EXPENDITURES</u>	<u>FY 00</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	Notes
General Town Expenditures:					
Selectmen	59,006	45,783	10,108	3,116	fall-back 78/17/5
Waste disposal	185,537	185,537	-	-	100% residential - SEAMASS Waste disposal
Town Manager	141,879	110,084	24,304	7,491	fall-back 78/17/5
Finance Committee	4,078	3,164	699	215	fall-back 78/17/5
Accountant/auditor	17,500	13,578	2,998	924	fall-back 78/17/5
Purchasing Agent	164,080	127,310	28,107	8,663	fall-back 78/17/5 - tel., gas, diesel, & advertising
Assessors	280,380	210,285	61,684	8,411	75/22/3
Revaluation	46,912	35,184	10,321	1,407	use assessor % - 75/22/3
Treasurer	327,744	254,297	56,143	17,305	fall-back 78/17/5
Law department	68,859	53,428	11,796	3,636	fall-back 78/17/5 - law firm payment
Data processing	343,033	266,159	58,762	18,112	fall-back 78/17/5
Town Clerk	198,789	154,240	34,053	10,496	fall-back 78/17/5
Election and Registration	23,006	23,006	-	-	100% residential
Conservation commission	62,834	31,417	6,283	25,134	50/10/40 - based on interview
Planning board	141,960	70,980	42,588	28,392	50/30/20 - based on interview
Zoning appeals board	15,227	11,420	3,807	-	75/25/0 - based on interview
Public building & properties mainten	130,964	101,615	22,434	6,915	fall-back 78/17/5
Other general government					
Police	2,262,910	1,887,731	235,384	139,795	police % 84/10/6
Fire	1,777,176	1,357,783	331,910	87,483	fire % 76/19/5
Ambulance Service	19,231	16,033	2,332	866	83/12/5 - based on interview
Building Inspector	237,377	149,548	87,829	-	63/37/0 - based on interview
Weights/measures inspector	6,315	-	6,315	-	100% commercial
Dog officer	78,762	78,762	-	-	100% residential
Forestry	7,928	5,312	2,616	-	downtown road % 67/30/0
Other public safety	1,680	1,401	175	104	police % 83/10/6
Highway Administration	25,908	21,273	1,583	3,052	road % 82/6/12
Highway construction/maintenance	872,500	716,410	53,310	102,781	road % 82/6/12
Snow/ice control	103,178	84,719	6,304	12,154	road % 82/6/12

APPENDIX C - BUDGET ALLOCATION

<u>EXPENDITURES</u> <i>continued</i>	<u>FY 00</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	Notes
Street lighting	73,182	49,032	24,150	-	downtown road % 67/30/0
Waste collection/disposal	283,899	283,899	-	-	100% residential
Health center	196,534	148,816	37,917	9,802	76/19/5 - based on interviews
Council on aging	385,758	385,758	-	-	100% residential
Veteran's services	67,891	67,891	-	-	100% residential
Library	466,793	466,793	-	-	100% residential
Parks	353,579	353,579	-	-	100% residential - park budget for recreation programs
Retirement of debt - principle	1,051,100	824,169	209,447	17,483	78/20/2 - town bldgs., schools, sewer
Interest on long-term debt	400,653	353,982	41,493	5,179	88/10/2 town bldgs, schools, sewer, water
Interest on short-term debt	946,123	883,733	44,989	17,401	93/5/2 - town bldgs, schools, water, highway
Retirement contribution	1,530,306	1,185,272	302,824	42,211	77/20/3 - water, wastewater, G&E, schools, town.
Unemployment	54,407	42,214	9,320	2,873	fall-back 78/17/5
Health insurance	3,196,875	2,775,284	368,671	52,921	87/11/2 - water, wastewater, G&E, schools, town
Medicare	273,414	273,414	-	-	100% residential - school reimbursement
Other expenditures					
SERPEDD	2,747	2,131	471	145	fall-back 78/17/5 - planning services
Int. on Tax Abatement	1,098	-	1,098	-	100% commercial - int. paid for abatement
Medical	8,539	6,625	1,463	451	fall-back 77/17/5 - town empl. injuries not covered
Real Estate Tax	2,099	-	-	2,099	100% open - Soule property, farm
County Director	250	-	-	250	100% open - ag. extension director
Underwriting	112,389	112,389	-	-	100% residential - school bond preparation
Tort Claims	3,000	-	-	3,000	100% open - recording of acq. interest, Soule farm
Unpaid Bills	42,760	39,332	2,722	707	92/6/2 - debts from previous year
Bid Deposits	3,049	-	3,049	-	100% commercial - ret. firms not awarded contracts
Total Town Expenditures	17,061,198	14,270,772	2,149,454	640,973	

APPENDIX C - BUDGET ALLOCATION

<u>EXPENDITURES</u> <i>continued</i>	<u>FY 00</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	Notes
Transfers to General Fund					
Transfers to special revenue	1,288,207	1,288,207	-	-	100% residential - middle school debt
Capital projects	907,345	597,141	117,183	193,020	66/13/21 - town hall, landfill, equipment, water sys., etc.
Transfers to enterprise	129,777	106,313	23,464	-	residential/commercial fall-back 82/18 - water fire
Transfers to trust	<u>601,249</u>	<u>466,509</u>	<u>102,994</u>	<u>31,746</u>	fall-back 78/17/5 - stab. fund, work's comp., prop. & liab.
Total transfers	2,926,578	2,458,171	243,641	224,766	
Grand Total	19,987,776	16,728,943	2,393,095	865,739	
Intergovernmental expenditures					
County tax	34,288	26,604	5,874	1,810	fall-back 78/17/5 - ch35 s. 30 - equalization
Special Education	4,346	4,346	-	-	100% residential
Mosquito control projects	60,913	30,457	-	30,457	50/0/50 - ch. 252, s. 5A
Air pollution control districts	4,120	3,375	745	-	82/18 - ch. 111, ss. 142b - res/comm fall-back
RMV Non-Renewal Surcharge	18,920	18,920	-	-	100% residential (renewal of license)
Mass Bay Transit Authority	<u>19,500</u>	<u>19,500</u>	<u>-</u>	<u>-</u>	100% residential (Ch. 161B, ss. 9)
Total Intergov. Expenses	142,087	103,202	6,618	32,267	
Total Town Expenditures	20,129,863	16,832,144	2,399,713	898,006	
Federal Grants					
Federal - Police	36,170	30,173	3,762	2,235	police % 84/10/6
Library	3,712	3,712	-	-	100% residential
State Grants					
Local Highway aid	654,250	537,205	39,975	77,071	road % 82/6/12
State aid to library	28,225	28,225	-	-	100% residential
Arts Lottery	15,235	15,235	-	-	100% residential
Elections	106	106	-	-	100% residential - extended polling hours
Elderly programs	44,899	44,899	-	-	100% residential
Public safety	4,780	3,987	497	295	police % 84/10/6
Police	12,875	10,740	1,339	795	police % 84/10/6
Water pollution	147,483	147,483	-	-	100% residential - title V loan program
Other	<u>182,037</u>	<u>165,960</u>	<u>7,709</u>	<u>8,369</u>	91/4/5 - preserv., cancer, fuel cleanup, historic

APPENDIX C - BUDGET ALLOCATION

Total Grants	1,129,772	987,725	53,282	88,765	
<u>EXPENDITURES</u> continued	<u>FY 00</u>	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>	Notes
Schools					
Personal	14,430,952	14,430,952	-	-	100% residential
Purchase of services	1,958,984	1,958,984	-	-	100% residential
Supplies	1,346,660	1,346,660	-	-	100% residential
Intergovernmental	649,320	649,320	-	-	100% residential
Other charges and expenditures	1,906,127	1,906,127	-	-	100% residential
Other capital outlay	663,949	663,949	-	-	100% residential
Total School Expenditures	20,955,992	20,955,992	-	-	
Other financing uses					
transfers to other funds	135,000	135,000	-	-	one time payment to fix school lunches budget
TOTAL EXPENDITURES	42,350,627	38,910,861	2,452,995	986,771	
revenues - expenditures	226,542	(2,901,188)	2,711,568	416,162	

FINAL LAND USE RATIOS:	<u>Residential</u>	<u>Com/Ind</u>	<u>Farms/OS</u>
*cost for every \$1 of revenue generated	1.08	0.47	0.70