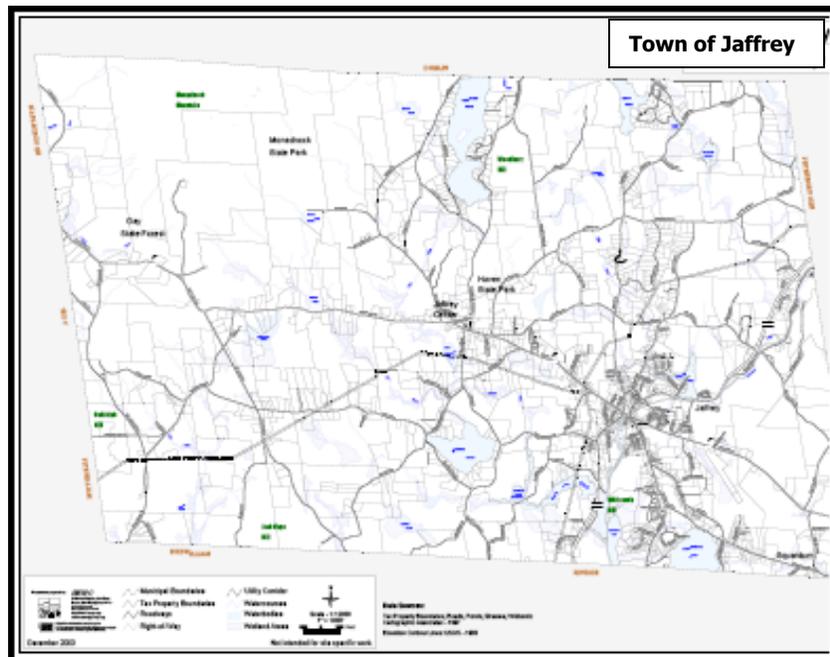


# Cost of Community Services Study

Town of Jaffrey, New Hampshire



FINAL REPORT

Prepared by:



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## EXECUTIVE SUMMARY

A Cost of Community Services (COCS) study was completed for the Town of Jaffrey, NH in 2005 to better understand the relationship between revenues and costs associated with the various land use types in town. This information will be used as part of decision-making by town boards and departments as they address the ramifications of growth. The Statewide Program of Action to Conserve Our Environment (S.P.A.C.E.) provided a grant towards completion of the study. Innovative Natural Resource Solutions LLC (INRS) of Antrim, Concord NH and Portland, ME was hired to complete the study.

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

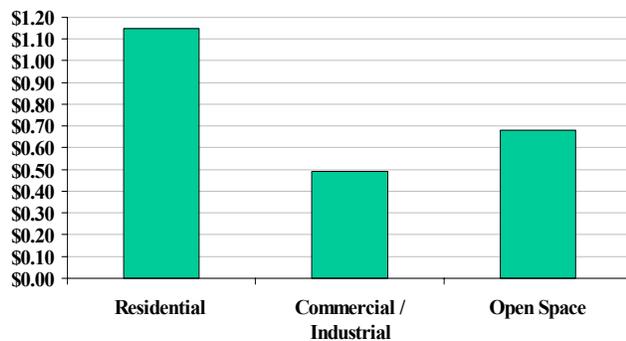
- **Residential** – all single and multi-family residences and apartment buildings, including farmhouses, residences attached to other kinds of business, and rental units;
- **Commercial & Industrial** – all privately owned buildings and land associated with business purposes, the manufacture of goods 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 Jaffrey, using data from 2004, for every \$1.00 in revenue collected by the Town for the particular land use:**

- \$1.15 was spent in services to residential properties
- \$0.49 was spent in services to commercial/industrial properties
- \$0.68 was spent in services to open space lands.

The following table shows this data graphically:

Income to Expense Ratio by Land Use Type,  
Jaffrey, NH 2004



**Comparison data for other towns that have undergone a COCS study:**

It is helpful to see where Jaffrey's COCS results fit in with other communities in New Hampshire. The following is a complete list of other communities that have undergone COCS. The ratios (last three columns) vary considerably due to differences among the towns that include but are not limited to:

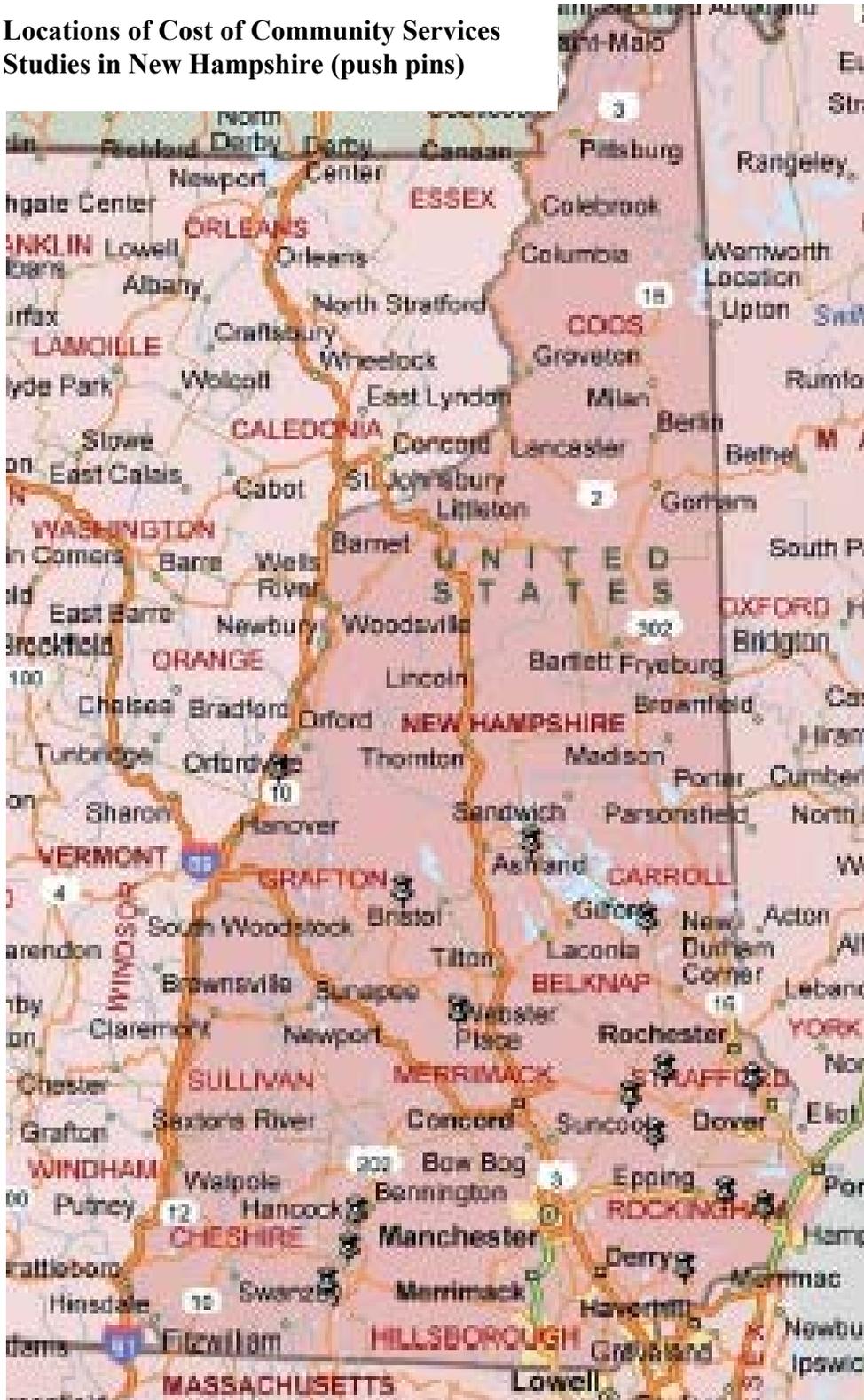
- Year of study (every year is different)
- Population of town
- Geographic location
- Amount of open space
- Size of commercial/industrial tax base
- Other issues

There is no clear way to draw conclusions or predict ratios from these attributes but they all contribute to the differences.

<b>Results of New Hampshire Cost of Community Services Studies</b>						
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
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
<b>Jaffrey</b>	<b>2004</b>	<b>5,700</b>	<b>75%</b>	<b>\$1.15</b>	<b>\$0.49</b>	<b>\$0.68</b>
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



**Locations of Cost of Community Services Studies in New Hampshire (push pins)**



## **I. Introduction**

In 2004, the Town of Jaffrey, NH (through its Conservation Commission) 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. This information, in turn, will be used as part of decision-making by town boards and departments as they address the ramifications of growth. The Conservation Commission applied for and received a grant from the Statewide Program of Action to Conserve Our Environment (S.P.A.C.E.) towards completion of the study.

The Town hired Innovative Natural Resource Solutions LLC (INRS) to complete the study. INRS, based in New Hampshire and Maine, has completed several of these studies for New Hampshire communities.

## **II. What is a Cost of Community Services Study?**

A Cost of Community Services (COCS) study is a tool that can help municipal officials, planners and citizens understand the revenues and expenses associated with particular land uses. In 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 are a “case study” approach used to determine an individual municipality’s revenues and expenses based on *existing* land uses. This information is used to help municipal officials and citizens address tax and cost consequences of land conservation, development, sprawl and other land use issues with a shared factual basis. The COCS model does not seek to determine what current or future actions are best for a community, but rather provide information to community members to help in making these value judgments.

COCS studies are a “snapshot in time”; they review and analyze revenues and expenditures in a single year. The study is not speculative or predictive; it simply analyzes existing municipal activity from a new economic perspective. In this case, the analysis reviewed calendar year 2004, the last year for which complete records were available. Based upon discussions with Jaffrey officials, 2004 appears to be a fairly typical year, with no significant one-time expenditures or revenues that would alter the main findings. A revaluation of town property was conducted and completed in 2004 and 2005, but those new assessment data were not used to complete the study since these assessments were not the basis for revenues and expenses from 2004.



### **III. Jaffrey, NH – An Overview**

Jaffrey, NH is perhaps most noted for Grand Monadnock Mountain, an open rock peak of 3,165 feet that is often considered one of the most-climbed mountains in the world. The mountain is within the Monadnock State Park, considered a gem in the New Hampshire State park system. This community of over 5,700 people has a substantial business community, a significant natural resource base and is well known as an outstanding vacation destination. The Jaffrey-Rindge Cooperative School District includes the high school, a middle school and one elementary school located in Jaffrey. Jaffrey has 38.4 square miles of land area and 1.8 square miles of inland water area.

Like many communities in southern New Hampshire and the Monadnock region, Jaffrey is experiencing significant growth pressure and its population is increasing. Since 1990, Jaffrey's population has grown by over 7%. New larger subdivision and development proposals are also coming to Jaffrey in recent years.

Today businesses and government in Jaffrey employ over 2,500 people with over 2,050 of those jobs in the private sector. There were approximately 2,000 jobs in 1990.<sup>1</sup>

### **IV. Jaffrey Cost of Community Services Study**

In early 2005, the Town of Jaffrey, with its Conservation Commission and Economic Development Director Brandon Gray in the lead overseeing the project, contracted with Innovative Natural Resource Solutions LLC (INRS) to conduct a Cost of Community Services study for Jaffrey. INRS and its staff have significant experience in land conservation issues, and conducted the first COCS study in New Hampshire in 1993<sup>1</sup>.

INRS has analyzed town records, discussing revenues and expenses with Jaffrey municipal staff, and developing the information necessary to complete this analysis. The following pages contain a review of the methodology used, and a detailed breakdown of town income and expenditures by land use type for 2004 along with analyses and conclusions.

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<sup>1</sup> Town of Jaffrey website, NH Office of Energy and Planning & US Census data sources



## **V. Cost of Community Services Methodology Overview**

This COCS study reviews activity in the Town of Jaffrey for the year 2004, the most recent year with full information available to complete the study using the prescribed AFT model. In a meeting with the Board of Selectmen and Town Manager on April 25, 2005, concern was voiced that, due to the revaluation of town real estate, 2005-year data might be more appropriate for this study. After discussion, however, it was decided to use 2004 data and to attempt to draw additional conclusions from the study based on the new revaluation data, when that information becomes available.

The COCS methodology, developed by the American Farmland Trust in the 1980s, breaks land use down into 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 revenue and expenses associated with privately held land in Jaffrey, and the results should be interpreted with this in mind. There are two exceptions to this. First, a small amount of expenses associated with maintenance of Town-owned parks (near Jaffrey's town center) are included under the Public Works budget and both revenue and expenses associated with a timber sale on Town of Jaffrey owned forest is included.

In 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**

INRS met with members of the Jaffrey Conservation Commission and Economic Development Director in early April, 2005 to discuss this study and its scope (as articulated in the previous section of this report). On April 25, 2005, INRS met with the Jaffrey selectmen to describe the project, its methodology and scope and get final approval to begin the work. Following the meeting, the Jaffrey Selectmen sent a letter to INRS indicating



support for this study being conducted and urging town employee cooperation. Charles Levesque of INRS is responsible for all data collection and analysis associated with this research.

## **VII. Data Collection**

Data collection for this analysis was conducted between April and July of 2005. This included multiple trips to the Jaffrey Town Offices and Town Department locations to review tax records and municipal reports, conduct personal communications with town employees, complete a detailed analysis of the 2004 Annual Report for the Town, and review of the Jaffrey-Rindge Cooperative School District budget and allocations.

## **VIII. Analysis of Tax Revenue by Land Use Category**

The following information or assumptions were used to allocate revenue by land use category. Not all assumptions are described in the narrative (all the major ones are described) but the reader can turn to the table following the narrative to review all the allocations made on the revenue side of the ledger:

- **Property Tax** – based upon a review of property tax assessment and tax data, the MS-1 report filed by the Town to the State Department of Revenue Administration and the Town Report, INRS determined that 81% of the property taxes paid in 2004 came from residential real estate, 18% from commercial/industrial, and 1% from open space, which included all current use land and other undeveloped private land 10 acres and greater. This three-way ratio was used as the “default” allocation for those revenues and expenditure allocations where data and professional expertise of town employees could not provided for a better allocation. County tax revenue collected (\$903,690) is not included since this item is a pass through to the counties. The Jaffrey tax rate for 2004 was: \$40.65/1000 of valuation (\$12.33 – town; \$19.01 local school; \$ 5.34 state school; \$3.97 county).

**Note on School Tax Revenue** – The property tax revenue for schools (local and statewide property tax) are located within the property tax line in the revenue table. Total non-school property tax in that line is \$2,555,652.05. The balance, or \$ 7,492,632, is the school tax portion (both local and statewide).

- **Current Use Taxes** – Jaffrey had 14,998 acres enrolled in current use assessment in 2004. These properties had a combined assessment of \$808,825 (under current use) and paid \$32,879 in taxes. Current use acres by land type were: Farm land – 1,226 acres; Forest land – 12,177.03 acres; Unproductive/wetlands – 1,595.97 acres.
- **Land Use Change Tax and Timber Yield Tax** – These taxes, which are for the removal of land from current use and harvesting of timber, respectively, are designed to “recapture” forgone revenue associated with open space. As such, 100% of each of these taxes collected in 2004 is assigned as “open space” revenue.



- **Interest and Penalties on Delinquent Taxes** – The default allocation of 81% residential, 18% commercial/industrial and 1% open space was used for this revenue source.
- **Motor Vehicle Permits** – Motor vehicle permits were estimated at 94% residential and 6% commercial/industrial by the Town Clerk.
- **Meals and Rooms** – local reimbursement from meals and rooms tax revenue was allocated 100% to commercial/industrial.
- **Highway Block Grant** – state funding for local road work was allocated on the default allocation because the road system covers all three land uses.
- **Police Department Contracted Services** – police contracted services is heavily weighted to commercial industrial and the allocated is 10% residential, 70% C/I and 20% open space.
- **Water Users Fees and Sewer Fees** – water use fees are heavily weighted towards residential with an allocation of 83% residential and 17% C/I. Sewer use is more heavily weighted towards C/I users compared with water with an allocation of 55% residential and 45% C/I.
- **Other Revenue from the Town Clerk** – for other revenue from the Town Clerk's office, items associated with residents in the town (for example marriage licenses and dog licenses) were allocated 100% to residential, and all other revenue was allocated using the fall-back percentage.
- **All Other Sources** – For all other sources, determinations were made about what revenue could be logically associated with particular land use type (for example building permits as a breakdown of mostly residential revenues but some C/I). For revenues not particular to a land use, the default percentages were used.



Jaffrey Revenue, 2004, By Land Use Type

	2004 Actual	Residential	C/I	Open - CU
<b>Property Taxes</b>		-	-	-
Property Taxes	\$ 7,492,632.00	\$6,083,927.15	\$1,324,214.21	\$ 84,490.64
Stone Bridge TIFD Revenue	\$ 119,740.00	\$ -	\$ 119,740.00	\$ -
Downtown TIFD Tax Revenue	\$ 52,638.00	\$ -	\$ 52,638.00	\$ -
		\$ -	\$ -	\$ -
<b>CU Land Use Change Tax</b>		\$ -	\$ -	\$ -
Land Use Change tax	\$ 18,579.75	\$ -	\$ -	\$ 18,579.75
Land Use Change tax to CC	\$ 18,580.00	\$ -	\$ -	\$ 18,580.00
		\$ -	\$ -	\$ -
<b>Timber Tax</b>		\$ -	\$ -	\$ -
Yield Taxes	\$ 20,634.32	\$ -	\$ -	\$ 20,634.32
		\$ -	\$ -	\$ -
<b>Payment in Lieu of Taxes</b>		\$ -	\$ -	\$ -
Payment in Lieu of Taxes	\$ 6,000.00	\$ 4,871.93	\$ 1,060.41	\$ 67.66
		\$ -	\$ -	\$ -
<b>Excavation Tax</b>		\$ -	\$ -	\$ -
Excavation Tax	\$ 2,610.00	\$ -	\$ -	\$ 2,610.00
		\$ -	\$ -	\$ -
<b>Boat Taxes</b>		\$ -	\$ -	\$ -
Boat Taxes	\$ 9,685.37	\$ 9,685.37	\$ -	\$ -
		\$ -	\$ -	\$ -
<b>Interest &amp; Penalties on Del. Taxes</b>		\$ -	\$ -	\$ -
Int/Cost on Property Taxes	\$ 49,163.80	\$ 39,920.41	\$ 8,688.99	\$ 554.40
		\$ -	\$ -	\$ -
Current Use Recording costs	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
<b>Business Licenses &amp; Permits</b>		\$ -	\$ -	\$ -
Business permits	\$ 120.00	\$ -	\$ 96.00	\$ 24.00
UCC Filings	\$ 1,386.00	\$ -	\$ 1,108.80	\$ 277.20
		\$ -	\$ -	\$ -
<b>Motor Vehicle Permit Fees</b>		\$ -	\$ -	\$ -
Motor Vehicle Decals	\$ 11,085.00	\$ 10,974.15	\$ 110.85	\$ -
Motor Vehicle Regist Fees	\$ 795,646.08	\$ 747,907.32	\$ 47,738.76	\$ -
		\$ -	\$ -	\$ -
<b>Building Permits</b>		\$ -	\$ -	\$ -
Building & Occupancy	\$ 15,910.56	\$ 7,955.28	\$ 7,955.28	\$ -
		\$ -	\$ -	\$ -
<b>Other Licenses, Permits &amp; Fees</b>		\$ -	\$ -	\$ -
Dog Licenses	\$ 5,428.00	\$ 5,428.00	\$ -	\$ -
Dog License Fines	\$ 282.00	\$ 282.00	\$ -	\$ -
Marriage Licenses	\$ 280.00	\$ 280.00	\$ -	\$ -
Certif. Birth/Death/Marriage	\$ 4,643.25	\$ 4,643.25	\$ -	\$ -
Misc fees/Surchge/Copies	\$ 3,868.15	\$ 3,140.89	\$ 683.64	\$ 43.62
Amusement Devices	\$ -	\$ -	\$ -	\$ -
Town Reclamation Fees	\$ -	\$ -	\$ -	\$ -
Town History Volumes	\$ 50.00	\$ 50.00	\$ -	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

Cable Franchise Fees	\$ 34,058.27	\$ 30,652.44	\$ 3,405.83	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
Fed Tax Liens/Releases	\$ -	\$ -	\$ -	\$ -
<b>Federal Government</b>				
FEMA	\$ -	\$ -	\$ -	\$ -
Fed Landfill Closure Grant	\$ -	\$ -	\$ -	\$ -
Other Federal/Reimbursement	\$ 2,033.00	\$ 1,650.77	\$ 359.30	\$ 22.93
<b>State - Shared Revenue</b>				
Shared Revenue Block Grant	\$ 64,169.00	\$ 52,104.46	\$ 11,340.94	\$ 723.60
<b>Meals and Rooms</b>				
Meals and Rooms local reimbursement	\$ 245,906.02	\$ -	\$ 245,906.02	\$ -
<b>Highway Block Grant</b>				
Highway Block Grant	\$ 136,078.34	\$ 110,493.98	\$ 24,049.88	\$ 1,534.49
<b>Water Pollution Grant</b>				
State Aid Water Pollution	\$ 16,323.00	\$ 8,977.65	\$ 7,345.35	\$ -
<b>Housing &amp; Community Development</b>				
Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
<b>State &amp; Federal Forest Land Re.</b>				
State-Fed. Forest Grant	\$ 442.77	\$ -	\$ -	\$ 442.77
<b>Other NH Revenue</b>				
State Landfill Closure Grant	\$ -	\$ -	\$ -	\$ -
Other NH Revenue/Reimbursement	\$ 9,349.00	\$ 7,591.28	\$ 1,652.30	\$ 105.42
Witness Fees Reimbursed	\$ 1,130.76	\$ 452.30	\$ 452.30	\$ 226.15
<b>From Other Governments</b>				
Intergovt Revenues	\$ 51,794.01	\$ 42,056.11	\$ 9,153.84	\$ 584.05
<b>Income from Depts.</b>				
Planning Board Fees	\$ 7,613.00	\$ 6,181.66	\$ 1,345.49	\$ 85.85
Zoning Board of Adj. Fees	\$ 3,971.50	\$ 3,224.81	\$ 701.91	\$ 44.78
Historic District Comm. Fees	\$ 28.40	\$ 22.72	\$ 5.68	\$ -
PD Contracted Services	\$ 48,551.00	\$ 4,855.10	\$ 33,985.70	\$ 9,710.20
Fingerprint Services	\$ 780.00	\$ 624.00	\$ 156.00	\$ -
Parking Tickets	\$ 1,339.20	\$ 133.92	\$ 1,205.28	\$ -
Pistol Permits	\$ 530.00	\$ 530.00	\$ -	\$ -
Police Reports/Discovery	\$ 2,090.00	\$ -	\$ 2,090.00	\$ -
Fire Dept. Misc. Rev.	\$ -	\$ -	\$ -	\$ -
Septic Sys Insp/Perc Tests	\$ 3,700.00	\$ 3,700.00	\$ -	\$ -
Bldg Inspec-Misc Fees	\$ -	\$ -	\$ -	\$ -
Welfare Donations & P/Y	\$ 2,232.50	\$ 2,232.50	\$ -	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
Public Works/Cemetery Revenues	\$ 4,410.00	\$ 4,410.00	\$ -	\$ -
Sale of Recyclables	\$ 20,302.62	\$ 19,287.49	\$ 1,015.13	\$ -
Landfill Permits	\$ 3,431.00	\$ 3,431.00	\$ -	\$ -
Visioning Program Donations	\$ -	\$ -	\$ -	\$ -
<b>Sale of Municipal Property</b>				
Sale of Town Owned Property	\$ 55.80	\$ 45.31	\$ 9.86	\$ 0.63
Sale of Tax Deeded Property	\$ -	\$ -	\$ -	\$ -
<b>Interest on Investments</b>				
Interest on Investments	\$ 5,359.24	\$ 4,351.64	\$ 947.17	\$ 60.43
<b>Other Revenues</b>				
Rent of Town Property	\$ -	\$ -	\$ -	\$ -
District Court Fines	\$ 6,584.58	\$ 2,633.83	\$ 2,633.83	\$ 1,316.92
Court Reimb/Restitutions	\$ 1,350.00	\$ 1,096.18	\$ 238.59	\$ 15.22
Employee Pens/Flex Forfeitures	\$ 951.98	\$ 773.00	\$ 168.25	\$ 10.73
Unemployment/Worker's Comp	\$ 1,656.00	\$ 1,344.65	\$ 292.67	\$ 18.67
Insurance Refunds/Reimb	\$ -	\$ -	\$ -	\$ -
Contributions-Nonpublic Source	\$ -	\$ -	\$ -	\$ -
Library Receipts	\$ 1,155.62	\$ 1,097.84	\$ 57.78	\$ -
Misc/Other Revenue	\$ 27,287.49	\$ 22,157.11	\$ 4,822.67	\$ 307.71
Returned Check/Bank Charges	\$ 125.00	\$ 101.50	\$ 22.09	\$ 1.41
<b>Special Revenue Funds</b>				
Special Revenue-Library	\$ 25,000.00	\$ 23,750.00	\$ 1,250.00	\$ -
<b>Capital Projects Funds</b>				
Transfer Cap.Projects Funds	\$ -	\$ -	\$ -	\$ -
<b>Trust &amp; Agency Funds</b>				
Cemetery Trusts	\$ 10,889.00	\$ 10,889.00	\$ -	\$ -
Town Reclamation	\$ 2,136.00	\$ 1,734.41	\$ 377.51	\$ 24.09
General Assistance Trusts	\$ 15,360.00	\$ 15,360.00	\$ -	\$ -
<b>Proceed from Long-Term Bonds</b>				
General Obligation Bond	\$ -	\$ -	\$ -	\$ -
Budgetary Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Water Pollution Grants</b>				
Water Pollution Grants	\$ -	\$ -	\$ -	\$ -
<b>Water Users</b>				
Water Users Charges	\$ 804,178.06	\$ 667,467.79	\$ 136,710.27	\$ -
Other Water Service Charges	\$ 8,000.00	\$ 6,640.00	\$ 1,360.00	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

	\$	\$	\$	\$
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
Water Abatements	\$ -	\$ -	\$ -	\$ -
<b>Interest on Investments</b>		\$ -	\$ -	\$ -
Interest on Investments	\$ 6,134.71	\$ 4,981.31	\$ 1,084.22	\$ 69.18
<b>Other Revenues</b>		\$ -	\$ -	\$ -
Misc.	\$ 1,999.60	\$ 1,623.65	\$ 353.40	\$ 22.55
Interest on Late Payments	\$ 4,369.84	\$ 3,548.26	\$ 772.31	\$ 49.28
<b>Capital Reserve Funds</b>		\$ -	\$ -	\$ -
Transfers - Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
<b>Trust and Agency Funds</b>		\$ -	\$ -	\$ -
Transfers to Gen. Fund	\$ -	\$ -	\$ -	\$ -
SEWER/IPP FUND		\$ -	\$ -	\$ -
<b>Water Pollution Grant</b>		\$ -	\$ -	\$ -
State Aid Water Pollution	\$ 48,971.00	\$ 26,934.05	\$ 22,036.95	\$ -
<b>Other NH Revenue</b>		\$ -	\$ -	\$ -
Other NH Revenue	\$ -	\$ -	\$ -	\$ -
<b>Sewer Users</b>		\$ -	\$ -	\$ -
Sewer Users Charges	\$ 643,729.80	\$ 354,051.39	\$ 289,678.41	\$ -
Disposal Fees/Permits/Line Tap	\$ 5,455.70	\$ 5,182.92	\$ 272.79	\$ -
Sewer Abatements	\$ -	\$ -	\$ -	\$ -
<b>Interest on Investments</b>		\$ -	\$ -	\$ -
Interest on Investments	\$ 7,673.15	\$ 6,230.51	\$ 1,356.12	\$ 86.53
<b>Other Revenues</b>		\$ -	\$ -	\$ -
Misc	\$ 697.20	\$ 566.12	\$ 123.22	\$ 7.86
Interest on Late payments	\$ 2,259.01	\$ 1,834.29	\$ 399.25	\$ 25.47
<b>Capital Reserve Funds</b>		\$ -	\$ -	\$ -
Transfers Capital Reserve Funds	\$ -	\$ -	\$ -	\$ -
Timber Sale Revenue - town forest	\$ 41,646.00	\$ -	\$ -	\$ 41,646.00
<b>TOTAL</b>	<b>\$10,962,250.45</b>	<b>\$8,386,072.70</b>	<b>\$2,373,173.25</b>	<b>\$ 203,004.51</b>
Percentages		76%	22%	2%



**VIII. Analysis of Expenses by Land Use Category** – as with revenues, not all assumptions are described in the narrative (all the major ones are described) but the reader can turn to the table following the narrative to review all the allocations made on the expense side of the ledger:

- **General Government** – For expenses associated with most of general government services, including the Town Managers office, Selectmen, Financial Administration, Property Records, Judicial and Legal, and Planning and Zoning, the default percentage was used. These functions of government are not associated with particular land use types, and as such are best treated as applying to all land use types in proportion to revenues.
- **Residential Expenses** – The following expenses were deemed to be 100% associated with resident uses and services: elections & registrations, cemeteries, traffic and crossing guards, recycling, health and welfare, recreation, library, patriotic expenses,
- **Police Department** – Police Department expenses were carefully allocated line by line according to actual call and work experience in 2004. Accordingly, a default allocation was made for most according to a 70% residential, 20% commercial/industrial and 10% open space split. Related expenses were also allocated: contracted services (police hired out for crowd control, traffic etc.) were allocated at 10% residential, 70% C/I and 20% open space (largely due to Monadnock State Park contracting) and prosecution was allocated at the 70/20/10 split.
- **Fire Department** – Expenses for the fire department and the fire house were allocated based largely upon incident responses in 2004 and the Fire Chief's workload. Based on this experience, the Chief's expenses were allocated at a 40% residential and 60% C/I split. All expenses associated with calls and fire department crew members were at a 47.5% for residential, 47.5% for C/I and 5% for open space split. A few other allocations (equipment related) were placed at the default allocation.
- **Public Works and Highway Expenses** – Expenses for the Public Works Department (including highways, water, sewer, recycling/transfer station and parks) were allocated at various levels. Highways and bridges were allocated at the default ratio except for sidewalks which were allocated at a 30% residential and 70% C/I rate. Street lighting was at a 50/50 split for residential and C/I. Parks and commons expenses (largely maintenance) was put at 30% residential and 70% commercial. Recycling/transfer station expenses were placed largely at 98% residential and 2% C/I based on actual experience/usage. Recycling was placed at 100% residential. Water expenses were allocated in the proportion of usage: 83% residential and 17% C/I. Sewer were allocated the same way (since both are on a fee basis according to usage) but at a 55% residential and 45% industrial split.
- **Economic Development** – expenses associated with the economic development director were allocated 100% to commercial/industrial.
- **Educational Expenses** – Paid expenses to the Jaffrey/Rindge Cooperative School District for education services to the town is the largest single expense item at \$5,256,811. Education expenses to the school district are allocated 100% to residential since the outcome is education of the town's youth population.



IX. Jaffrey Expenses, 2004, By Land Use Type

	2004 Actual	Residential	C/I	Open - CU
<b>GENERAL GOVERNMENT</b>				
Executive				
EX TOWN MANAGER SALARY	\$ 64,550.40	\$ 52,414.15	\$ 11,408.35	\$ 727.90
EX STAFF SALARIES	\$ 44,133.21	\$ 35,835.64	\$ 7,799.91	\$ 497.67
EX SELECTMEN SALARIES	\$ 6,300.00	\$ 5,115.52	\$ 1,113.43	\$ 71.04
EX ADMIN OVERTIME	\$ 1,181.31	\$ 959.21	\$ 208.78	\$ 13.32
EX HEALTH INS	\$ 13,389.55	\$ 10,872.15	\$ 2,366.41	\$ 150.99
EX DENTAL INS	\$ 1,641.21	\$ 1,332.64	\$ 290.06	\$ 18.51
EX LIFE/AD&D	\$ 258.66	\$ 210.03	\$ 45.71	\$ 2.92
EX DISABILITY INS.	\$ 1,074.23	\$ 872.26	\$ 189.85	\$ 12.11
EX SOC SEC/MEDI	\$ 11,033.74	\$ 8,959.26	\$ 1,950.05	\$ 124.42
EX RETIREMENT	\$ 6,535.90	\$ 5,307.07	\$ 1,155.13	\$ 73.70
EX UNEMPLOYMENT	\$ 37.00	\$ 30.04	\$ 6.54	\$ 0.42
EX WORKERS COMP	\$ 203.00	\$ 164.83	\$ 35.88	\$ 2.29
EX TAN'S/COUNSEL	\$ -	\$ -	\$ -	\$ -
EX TELEPHONE	\$ 5,247.34	\$ 4,260.78	\$ 927.39	\$ 59.17
EX ADVERTISING/LGL NOTICES	\$ 1,278.65	\$ 1,038.25	\$ 225.98	\$ 14.42
EX TOWN REPORT	\$ 4,844.50	\$ 3,933.68	\$ 856.20	\$ 54.63
EX DUES & MEMBERSHIPS	\$ 4,146.00	\$ 3,366.50	\$ 732.75	\$ 46.75
EX OFFICE SUPPLIES	\$ 12,899.13	\$ 10,473.94	\$ 2,279.73	\$ 145.46
EX POSTAGE	\$ 6,905.28	\$ 5,607.00	\$ 1,220.41	\$ 77.87
EX OFFICE MACH MAINT	\$ 885.00	\$ 718.61	\$ 156.41	\$ 9.98
EX OFFICE FURN & EQUIP	\$ 244.95	\$ 198.90	\$ 43.29	\$ 2.76
EX TRAVEL/MILEAGE	\$ 2,764.80	\$ 2,244.98	\$ 488.64	\$ 31.18
EX EDUCATION & TRAINING	\$ 1,433.18	\$ 1,163.72	\$ 253.29	\$ 16.16
EX GENERAL LIABILITY INSURANCE	\$ 963.43	\$ 782.29	\$ 170.27	\$ 10.86
		\$ -	\$ -	\$ -
Election and Registration				
		\$ -	\$ -	\$ -
ER DEPUTY TOWN CLERK	\$ 500.00	\$ 500.00	\$ -	\$ -
ER TOWN CLERK	\$ 40,768.00	\$ 40,768.00	\$ -	\$ -
ER VOTERS SUPERVISORS SAL	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -
ER VITAL STATISTICS	\$ 100.00	\$ 100.00	\$ -	\$ -
ER ELECTION WORKERS	\$ 1,756.18	\$ 1,756.18	\$ -	\$ -
ER HEALTH INS	\$ 9,438.83	\$ 9,438.83	\$ -	\$ -
ER DENTAL INS	\$ 858.40	\$ 858.40	\$ -	\$ -
ER LIFE/AD&D	\$ 110.40	\$ 110.40	\$ -	\$ -
ER DISABILITY INS	\$ -	\$ -	\$ -	\$ -
ER SOC SEC/MEDI	\$ 3,113.80	\$ 3,113.80	\$ -	\$ -
ER RETIREMENT	\$ 2,242.02	\$ 2,242.02	\$ -	\$ -
ER UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
ER WORKER'S COMP	\$ 56.65	\$ 56.65	\$ -	\$ -
ER TOWN CLERK DUES/MEMBERSHIPS	\$ 52.00	\$ 52.00	\$ -	\$ -
ER TOWN CLERK-OPERATING EXP	\$ 3,204.40	\$ 3,204.40	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

ER POSTAGE	\$ 2,800.00	\$ 2,800.00	\$ -	\$ -
ER TOWN CLERK- TRAVEL/MILEAGE	\$ 42.00	\$ 42.00	\$ -	\$ -
ER EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ -
ER ELECTION-AD/LEGAL NOTICES	\$ 163.25	\$ 163.25	\$ -	\$ -
ER ELECTION-OPERATING EXP	\$ 3,253.69	\$ 3,253.69	\$ -	\$ -
ER ELECTION-SUPPLIES	\$ -	\$ -	\$ -	\$ -
ER GENERAL LIABILITY INSURANCE	\$ 361.29	\$ 361.29	\$ -	\$ -
Financial Administration		\$ -	\$ -	\$ -
FA STAFF SALARIES	\$ 74,594.11	\$ 60,569.52	\$ 13,183.43	\$ 841.16
IT INFORMATION TECHNOLOGY SALARY	\$ 7,984.65	\$ 6,483.44	\$ 1,411.17	\$ 90.04
FA DEP TAX COLLECTOR STIPEND	\$ 500.00	\$ 405.99	\$ 88.37	\$ 5.64
FA TREASURER SALARY	\$ 3,000.00	\$ 2,435.96	\$ 530.21	\$ 33.83
FA DEP TREASURER STIPEND	\$ 100.00	\$ 81.20	\$ 17.67	\$ 1.13
FA BUDGET CLERK STIPEND	\$ 540.46	\$ 438.85	\$ 95.52	\$ 6.09
FA HEALTH INS	\$ 12,174.64	\$ 9,885.66	\$ 2,151.69	\$ 137.29
FA DENTAL INS	\$ 1,166.06	\$ 946.83	\$ 206.08	\$ 13.15
FA LIFE/AD&D	\$ 184.20	\$ 149.57	\$ 32.55	\$ 2.08
FA DISABILITY INS	\$ 516.68	\$ 419.54	\$ 91.32	\$ 5.83
FA SOC SEC/MEDI	\$ 5,856.24	\$ 4,755.20	\$ 1,035.01	\$ 66.04
FA RETIREMENT	\$ 3,273.28	\$ 2,657.86	\$ 578.50	\$ 36.91
FA UNEMPLOYMENT	\$ 30.00	\$ 24.36	\$ 5.30	\$ 0.34
FA WORKER'S COMP	\$ 107.38	\$ 87.19	\$ 18.98	\$ 1.21
FA ACCTG BANK CHARGES	\$ -	\$ -	\$ -	\$ -
FA ACCTG EDUC & TRAINING	\$ 678.72	\$ 551.11	\$ 119.95	\$ 7.65
FA AUDITING SERVICES	\$ 13,374.48	\$ 10,859.92	\$ 2,363.75	\$ 150.82
FA FLEX & RETIRE PLANS ADMIN.	\$ 9,403.53	\$ 7,635.55	\$ 1,661.94	\$ 106.04
FA GENERAL LIABILITY INSURANCE	\$ 722.58	\$ 586.73	\$ 127.71	\$ 8.15
FA DUES & MEMBERSHIPS	\$ 80.00	\$ 64.96	\$ 14.14	\$ 0.90
FA TAX COLL OPERATING EXPENSES	\$ 3,878.19	\$ 3,149.04	\$ 685.41	\$ 43.73
FA TAX COLL-TRAVEL/MILEAGE	\$ 168.66	\$ 136.95	\$ 29.81	\$ 1.90
FA TAX COLL EDUC & TRAINING	\$ 720.00	\$ 584.63	\$ 127.25	\$ 8.12
IT-S/WARE SUPP/UPGRADES/LIC.	\$ 728.02	\$ 591.14	\$ 128.67	\$ 8.21
IT-COMPUTER SUPPLIES	\$ 4,708.74	\$ 3,823.44	\$ 832.20	\$ 53.10
IT EQUIP MAINT & CONTRACTS	\$ 5,891.14	\$ 4,783.53	\$ 1,041.17	\$ 66.43
IT HARDWARE PURCHASE	\$ 10,162.64	\$ 8,251.94	\$ 1,796.10	\$ 114.60
IT TRAINING	\$ -	\$ -	\$ -	\$ -
IT CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Property Records		\$ -	\$ -	\$ -
PR PROPERTY RECORDS CLERK 25%	\$ 6,630.00	\$ 5,383.48	\$ 1,171.76	\$ 74.76
PR HEALTH INS	\$ -	\$ -	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

PR DENTAL INS	\$ 214.64	\$ 174.29	\$ 37.93	\$ 2.42
PR LIFE/AD&D	\$ 18.32	\$ 14.88	\$ 3.24	\$ 0.21
PR DISABILITY INS	\$ 51.29	\$ 41.65	\$ 9.06	\$ 0.58
PR SOC SEC/MEDI	\$ 427.53	\$ 347.15	\$ 75.56	\$ 4.82
PR RETIREMENT	\$ 259.48	\$ 210.69	\$ 45.86	\$ 2.93
PR UNEMPLOYMENT	\$ 2.25	\$ 1.83	\$ 0.40	\$ 0.03
PR WORKERS COMP	\$ 8.47	\$ 6.88	\$ 1.50	\$ 0.10
PR PROP REC ANNUAL UPDATES	\$ 3,966.00	\$ 3,220.34	\$ 700.93	\$ 44.72
PR CONTRACTED SERVICES	\$ 1,000.00	\$ 811.99	\$ 176.74	\$ 11.28
PR SOFTWARE SUPPORT	\$ 3,700.00	\$ 3,004.36	\$ 653.92	\$ 41.72
PR PROP RECORDS MAP MAINT	\$ 2,535.00	\$ 2,058.39	\$ 448.02	\$ 28.59
PR PROP REC OPERATING SUPPLIES	\$ 42.00	\$ 34.10	\$ 7.42	\$ 0.47
PR PROP REC EDUC & TRAINING	\$ -	\$ -	\$ -	\$ -
PR GENERAL LIABILITY INSURANCE	\$ 116.67	\$ 94.73	\$ 20.62	\$ 1.32
		\$ -	\$ -	\$ -
Judicial and Legal		\$ -	\$ -	\$ -
J&L ATTORNEY FEES	\$ 25,455.00	\$ 20,669.15	\$ 4,498.80	\$ 287.04
J&L LABOR MEDIATION	\$ -	\$ -	\$ -	\$ -
J&L OUTSIDE LEGAL SERVICES	\$ 9,547.00	\$ 7,752.05	\$ 1,687.29	\$ 107.66
		\$ -	\$ -	\$ -
Planning and Zoning		\$ -	\$ -	\$ -
PLAN BOARD CLERK SALARY (20%)	\$ 5,304.00	\$ 4,306.78	\$ 937.41	\$ 59.81
ZONING CLERK SALARY (5%)	\$ 1,326.00	\$ 1,076.70	\$ 234.35	\$ 14.95
P&Z OVERTIME	\$ 385.29	\$ 312.85	\$ 68.09	\$ 4.34
P&Z HEALTH INS	\$ -	\$ -	\$ -	\$ -
P&Z DENTAL INS	\$ 214.64	\$ 174.29	\$ 37.93	\$ 2.42
P&Z LIFE/AD&D	\$ 18.32	\$ 14.88	\$ 3.24	\$ 0.21
P&Z DISABILITY INS	\$ 51.29	\$ 41.65	\$ 9.06	\$ 0.58
P&Z SOC SEC/MEDI	\$ 452.47	\$ 367.40	\$ 79.97	\$ 5.10
P&Z RETIREMENT	\$ 274.48	\$ 222.87	\$ 48.51	\$ 3.10
P&Z UNEMPLOYMENT	\$ 2.25	\$ 1.83	\$ 0.40	\$ 0.03
P&Z WORKER'S COMP	\$ 8.47	\$ 6.88	\$ 1.50	\$ 0.10
PB CONSULTING FEES	\$ 40.00	\$ 32.48	\$ 7.07	\$ 0.45
PB AD/LEGAL NOTICES	\$ 1,637.13	\$ 1,329.33	\$ 289.34	\$ 18.46
PB PRINTING	\$ -	\$ -	\$ -	\$ -
P&Z RPC MEMBERSHIP	\$ 6,130.00	\$ 4,977.49	\$ 1,083.39	\$ 69.12
P&Z MASTER PLAN UPDATE	\$ -	\$ -	\$ -	\$ -
PB OFFICE SUPPLIES	\$ 611.76	\$ 496.74	\$ 108.12	\$ 6.90
PB POSTAGE	\$ 650.00	\$ 527.79	\$ 114.88	\$ 7.33
PB FILING FEES	\$ -	\$ -	\$ -	\$ -
PB MAPPING PROJECT	\$ -	\$ -	\$ -	\$ -
PB EDUCATION & TRAINING	\$ 433.63	\$ 352.10	\$ 76.64	\$ 4.89
ZBA AD/LEGAL NOTICES	\$ 1,056.19	\$ 857.61	\$ 186.67	\$ 11.91
ZBA POSTAGE	\$ 650.00	\$ 527.79	\$ 114.88	\$ 7.33
ZBA EDUCATION & TRAINING	\$ 75.00	\$ 60.90	\$ 13.26	\$ 0.85
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

P&Z GENERAL LIABILITY INSURANC	\$ 120.43	\$ 97.79	\$ 21.28	\$ 1.36
HDC OPERATING SUPPLIES	\$ 182.67	\$ 148.33	\$ 32.28	\$ 2.06
		\$ -	\$ -	\$ -
General Gov. Buildings		\$ -	\$ -	\$ -
GGB M.H. JANITOR WAGES	\$ 810.00	\$ 656.10	\$ 153.90	\$ -
GGB M.H. SOC SEC/MEDI	\$ -	\$ -	\$ -	\$ -
GGB M.H. UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
GGB M.H. WORKER'S COMP	\$ 15.21	\$ 12.32	\$ 2.89	\$ -
GGB T.O. CLEANING CONTRACT	\$ 2,860.00	\$ 2,316.60	\$ 543.40	\$ -
GGB T.O. ELECTRICITY	\$ 4,479.07	\$ 3,628.05	\$ 851.02	\$ -
GGB T.O. HEATING	\$ 3,312.37	\$ 2,683.02	\$ 629.35	\$ -
GGB T.O. WATER & SEWER	\$ 426.00	\$ 345.06	\$ 80.94	\$ -
GGB T.O. REPAIRS & MAINT	\$ 9,732.58	\$ 7,883.39	\$ 1,849.19	\$ -
GGB T.O. CLEANING SUPPLIES	\$ 54.75	\$ 44.35	\$ 10.40	\$ -
GGB GENERAL LIABILITY INSURANC	\$ 112.18	\$ 90.87	\$ 21.31	\$ -
GGB PROPERTY INSURANCE	\$ 1,632.01	\$ 1,321.93	\$ 310.08	\$ -
GGB M.H. TELEPHONE/ALARM	\$ 1,068.34	\$ 865.36	\$ 202.98	\$ -
GGB M.H. ELECTRICITY	\$ 258.93	\$ 209.73	\$ 49.20	\$ -
GGB M.H. WATER & SEWER	\$ 587.00	\$ 475.47	\$ 111.53	\$ -
GGB M.H. REPAIRS & MAINT	\$ 855.20	\$ 692.71	\$ 162.49	\$ -
GGB M.H. CLEANING SUPPLIES	\$ 57.85	\$ 46.86	\$ 10.99	\$ -
		\$ -	\$ -	\$ -
Cemeteries		\$ -	\$ -	\$ -
CEM WAGES	\$ -	\$ -	\$ -	\$ -
CEM SEASONAL WAGES	\$ -	\$ -	\$ -	\$ -
CEM OVERTIME	\$ -	\$ -	\$ -	\$ -
CEM HEALTH INS	\$ -	\$ -	\$ -	\$ -
CEM DENTAL INS	\$ -	\$ -	\$ -	\$ -
CEM LIFE/AD&D	\$ -	\$ -	\$ -	\$ -
CEM DISABILITY INS	\$ -	\$ -	\$ -	\$ -
CEM SOC SEC/MEDI	\$ -	\$ -	\$ -	\$ -
CEM RETIREMENT	\$ -	\$ -	\$ -	\$ -
CEM UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
CEM WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
CEM TELEPHONE	\$ -	\$ -	\$ -	\$ -
CEM ELECTRICITY	\$ 160.31	\$ 160.31	\$ -	\$ -
CEM HEATING	\$ 675.20	\$ 675.20	\$ -	\$ -
CEM WATER & SEWER	\$ 124.00	\$ 124.00	\$ -	\$ -
CEM BLDG REPAIRS & MAINT	\$ -	\$ -	\$ -	\$ -
CEM CONTRACTED SERVICES	\$ 19,100.58	\$ 19,100.58	\$ -	\$ -
CEM TOOLS/SUPPLIES	\$ -	\$ -	\$ -	\$ -
CEM EQUIP PURCHASE & MAINT	\$ -	\$ -	\$ -	\$ -
CEM GAS & OIL	\$ -	\$ -	\$ -	\$ -
CEM VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -
CEM RECONSTRUCTION	\$ -	\$ -	\$ -	\$ -
CEM UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -
CEM GENERAL LIABILITY INS	\$ -	\$ -	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

CEM PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -
CEM VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
<b>PUBLIC SAFETY</b>		\$ -	\$ -	\$ -
Police		\$ -	\$ -	\$ -
PD ADMINISTRATION	\$ 168,921.06	\$ 118,244.74	\$ 33,784.21	\$ 16,892.11
PD POLICE OFFICERS	\$ 359,688.77	\$ 251,782.14	\$ 71,937.75	\$ 35,968.88
PD TRAFFIC CTRL/XING GUARDS	\$ 10,085.19	\$ 10,085.19	\$ -	\$ -
PD OFFICER OVERTIME	\$ 112,467.41	\$ 78,727.19	\$ 22,493.48	\$ 11,246.74
PD OFFICER HOLIDAY	\$ 30,436.78	\$ 21,305.75	\$ 6,087.36	\$ 3,043.68
PD HEALTH INS	\$ 69,660.67	\$ 48,762.47	\$ 13,932.13	\$ 6,966.07
PD DENTAL INS	\$ 5,744.50	\$ 4,021.15	\$ 1,148.90	\$ 574.45
PD LIFE/AD&D	\$ 1,282.94	\$ 898.06	\$ 256.59	\$ 128.29
PD DISABILITY INS	\$ 3,804.63	\$ 2,663.24	\$ 760.93	\$ 380.46
PD SOC SEC/MEDI	\$ 11,812.68	\$ 8,268.88	\$ 2,362.54	\$ 1,181.27
PD RETIREMENT/NON-SWORN	\$ 2,000.63	\$ 1,400.44	\$ 400.13	\$ 200.06
PD GROUP II RETIREMENT	\$ 51,424.97	\$ 35,997.48	\$ 10,284.99	\$ 5,142.50
PD UNEMPLOYMENT	\$ 191.58	\$ 134.11	\$ 38.32	\$ 19.16
PD WORKER'S COMP	\$ 7,124.58	\$ 4,987.21	\$ 1,424.92	\$ 712.46
PD CONSULTING FEES	\$ 2,554.50	\$ 1,788.15	\$ 510.90	\$ 255.45
PD SERVICE CONTRACTS	\$ 11,459.99	\$ 8,021.99	\$ 2,292.00	\$ 1,146.00
PD TELEPHONE	\$ 5,754.51	\$ 4,028.16	\$ 1,150.90	\$ 575.45
PD SOFTWARE SUPPORT CONTRACTS	\$ 1,800.00	\$ 1,260.00	\$ 360.00	\$ 180.00
PD PAGERS	\$ -	\$ -	\$ -	\$ -
PD DEFENDANT TESTING	\$ -	\$ -	\$ -	\$ -
PD ADVERTISING	\$ 490.65	\$ 343.46	\$ 98.13	\$ 49.07
PD PRINTING	\$ 1,461.74	\$ 1,023.22	\$ 292.35	\$ 146.17
PD DUES & MEMBERSHIPS	\$ 871.00	\$ 609.70	\$ 174.20	\$ 87.10
PD GENL OPERATING SUPPLIES	\$ 1,380.47	\$ 966.33	\$ 276.09	\$ 138.05
PD OFFICE SUPPLIES	\$ 3,538.48	\$ 2,476.94	\$ 707.70	\$ 353.85
PD POSTAGE	\$ 1,163.05	\$ 814.14	\$ 232.61	\$ 116.31
PD RADIO MAINT/REPAIR	\$ 723.37	\$ 506.36	\$ 144.67	\$ 72.34
PD MISC/OFFICE REPAIR & MAINT	\$ 395.50	\$ 276.85	\$ 79.10	\$ 39.55
PD GAS & OIL	\$ 10,717.85	\$ 7,502.50	\$ 2,143.57	\$ 1,071.79
PD VEHICLE MAINTENANCE	\$ 5,639.16	\$ 3,947.41	\$ 1,127.83	\$ 563.92
PD BOOKS & PUBLICATIONS	\$ 1,512.03	\$ 1,058.42	\$ 302.41	\$ 151.20
PD RECRUITING	\$ 3,719.48	\$ 2,603.64	\$ 743.90	\$ 371.95
PD EQUIPMENT PURCHASES	\$ 9,762.19	\$ 6,833.53	\$ 1,952.44	\$ 976.22
PD CRUISER REPLACEMENT	\$ 22,147.78	\$ 15,503.45	\$ 4,429.56	\$ 2,214.78
PD TRAVEL/MILEAGE	\$ 1,603.87	\$ 1,122.71	\$ 320.77	\$ 160.39
PD EDUCATION & TRAINING	\$ 5,414.61	\$ 3,790.23	\$ 1,082.92	\$ 541.46
PD EDUCATION REIMB/INCENTIVE	\$ 14,224.25	\$ 9,956.98	\$ 2,844.85	\$ 1,422.43
PD UNIFORMS & CLEANING	\$ 6,867.08	\$ 4,806.96	\$ 1,373.42	\$ 686.71
PD GENERAL LIABILITY INSURANCE	\$ 5,070.03	\$ 3,549.02	\$ 1,014.01	\$ 507.00
PD PROPERTY INSURANCE	\$ 1,051.55	\$ 736.09	\$ 210.31	\$ 105.16
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

PD VEHICLE INSURANCE	\$ 636.12	\$ 445.28	\$ 127.22	\$ 63.61
PD PROFESSIONAL LIABILITY	\$ 11,576.25	\$ 8,103.38	\$ 2,315.25	\$ 1,157.63
PD BLDG CLEANING CONTRACT	\$ 7,020.00	\$ 4,914.00	\$ 1,404.00	\$ 702.00
PD BLDG ELECTRICITY	\$ 6,216.75	\$ 4,351.73	\$ 1,243.35	\$ 621.68
PD HEATING	\$ 1,658.21	\$ 1,160.75	\$ 331.64	\$ 165.82
PD BLDG WATER & SEWER	\$ 2,212.25	\$ 1,548.58	\$ 442.45	\$ 221.23
PD BLDG REPAIRS & MAINT	\$ 1,649.17	\$ 1,154.42	\$ 329.83	\$ 164.92
PD BLDG CLEANING SUPPLIES	\$ 15.91	\$ 11.14	\$ 3.18	\$ 1.59
		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
CS CONTRACTED SERVICES	\$ 47,880.10	\$ 4,788.01	\$ 33,516.07	\$ 9,576.02
CS HEALTH INS	\$ -	\$ -	\$ -	\$ -
CS DENTAL INS	\$ -	\$ -	\$ -	\$ -
CS LIFE/AD&D INS	\$ -	\$ -	\$ -	\$ -
CS STD INS	\$ -	\$ -	\$ -	\$ -
CS SOC SEC/MEDI	\$ 397.38	\$ 39.74	\$ 278.17	\$ 79.48
CS RETIREMENT	\$ 89.71	\$ 8.97	\$ 62.80	\$ 17.94
CS UNEMPLOYMENT INS	\$ 52.00	\$ 5.20	\$ 36.40	\$ 10.40
CS WORKER'S COMP	\$ 558.10	\$ 55.81	\$ 390.67	\$ 111.62
CS EQUIPMENT PURCHASES	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Fire Department		\$ -	\$ -	\$ -
FIRE CHIEF SALARY	\$ 54,880.40	\$ 21,952.16	\$ 32,928.24	\$ -
FD FIRE CALL WAGES	\$ 72,227.29	\$ 34,307.96	\$ 34,307.96	\$ 3,611.36
FD HEALTH INS & FF WELLNESS	\$ 7,870.91	\$ 3,148.36	\$ 4,722.55	\$ -
FD DENTAL INS	\$ 783.77	\$ 313.51	\$ 470.26	\$ -
FD LIFE/AD&D	\$ 126.50	\$ 50.60	\$ 75.90	\$ -
FD DISABILITY	\$ 4,294.57	\$ 1,932.56	\$ 2,362.01	\$ -
FD SOC SEC/MEDI	\$ 6,481.49	\$ 2,592.60	\$ 3,888.89	\$ -
FD RETIREMENT	\$ 9,992.63	\$ 3,997.05	\$ 5,995.58	\$ -
FD UNEMPLOYMENT	\$ 133.00	\$ 63.18	\$ 63.18	\$ 6.65
FD WORKER'S COMP	\$ 3,279.39	\$ 1,311.76	\$ 1,967.63	\$ -
FD TELEPHONE	\$ 1,538.43	\$ 615.37	\$ 923.06	\$ -
FD OFFICE SUPPLIES	\$ 1,146.38	\$ 458.55	\$ 687.83	\$ -
FD GASOLINE & OIL	\$ 1,788.22	\$ 715.29	\$ 1,072.93	\$ -
FD CLOTHING/UNIFORMS	\$ 3,997.28	\$ 1,598.91	\$ 2,398.37	\$ -
FD MISC EQUIP REPLACEMENT	\$ 11,289.89	\$ 9,167.26	\$ 1,995.32	\$ 127.31
FD GENERAL LIABILITY INSURANCE	\$ 1,204.29	\$ 481.72	\$ 722.57	\$ -
FD PROPERTY INSURANCE	\$ 885.45	\$ 354.18	\$ 531.27	\$ -
FD VEHICLE INS & REPLACE COST	\$ 10,097.68	\$ 4,039.07	\$ 6,058.61	\$ -
FD ERROR & OMISSION INSURANCE	\$ 195.00	\$ 78.00	\$ 117.00	\$ -
FD EDUCATION & TRAINING	\$ 8,972.80	\$ 3,589.12	\$ 5,383.68	\$ -
FD COMMUNICATIONS	\$ 2,577.94	\$ 1,031.18	\$ 1,546.76	\$ -
FD VEHICLE MAINTENANCE	\$ 10,219.34	\$ 8,297.98	\$ 1,806.12	\$ 115.24
FD BLDG ELECTRICITY	\$ 3,353.21	\$ 1,341.28	\$ 2,011.93	\$ -
FD HEATING	\$ 2,956.12	\$ 1,182.45	\$ 1,773.67	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

FD BLDG WATER & SEWER	\$ 282.00	\$ 112.80	\$ 169.20	\$ -
FD BLDG REPAIRS & MAINTENANCE	\$ 7,962.35	\$ 3,184.94	\$ 4,777.41	\$ -
FD BLDG CLEANING SUPPLIES	\$ 481.31	\$ 192.52	\$ 288.79	\$ -
		\$ -	\$ -	\$ -
Building Inspections		\$ -	\$ -	\$ -
BUILDING INSPECTOR'S SALARY	\$ 33,829.76	\$ 20,297.86	\$ 13,531.90	\$ -
BI HEALTH INS	\$ 2,950.66	\$ 1,770.40	\$ 1,180.26	\$ -
BI LIFE/AD&D	\$ 50.01	\$ 30.01	\$ 20.00	\$ -
BI DISABILITY INS	\$ 256.56	\$ 153.94	\$ 102.62	\$ -
BI SOC SEC/MEDI	\$ 2,561.23	\$ 1,536.74	\$ 1,024.49	\$ -
BI RETIREMENT	\$ 1,585.90	\$ 951.54	\$ 634.36	\$ -
BI UNEMPLOYMENT	\$ 14.00	\$ 8.40	\$ 5.60	\$ -
BI WORKER'S COMP	\$ 1,048.62	\$ 629.17	\$ 419.45	\$ -
BI PRINTING	\$ -	\$ -	\$ -	\$ -
BI DUES & MEMBERSHIPS	\$ 325.00	\$ 195.00	\$ 130.00	\$ -
BI GENERAL OPERATING SUPPLIES	\$ 115.45	\$ 69.27	\$ 46.18	\$ -
BI BOOKS & PUBLICATIONS	\$ 343.59	\$ 206.15	\$ 137.44	\$ -
BI TRAVEL/MILEAGE	\$ 1,106.94	\$ 664.16	\$ 442.78	\$ -
BI EDUCATION & TRAINING	\$ 227.99	\$ 136.79	\$ 91.20	\$ -
BI GENERAL LIABILITY INSURANCE	\$ 120.43	\$ 72.26	\$ 48.17	\$ -
		\$ -	\$ -	\$ -
Emergency Management		\$ -	\$ -	\$ -
EMERGENCY MGMT TELEPHONE	\$ -	\$ -	\$ -	\$ -
EMERGENCY MGMT OPERATING EXP	\$ -	\$ -	\$ -	\$ -
EMERGENCY MGMT EDUC & TRAINING	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Prosecution		\$ -	\$ -	\$ -
PS SALARIES 55%	\$ 86,026.40	\$ 60,218.48	\$ 17,205.28	\$ 8,602.64
PS HEALTH INS 55%	\$ 9,438.83	\$ 6,607.18	\$ 1,887.77	\$ 943.88
PS DENTAL INS 55%	\$ 1,234.00	\$ 863.80	\$ 246.80	\$ 123.40
PS LIFE/AD&D 55%	\$ 216.66	\$ 151.66	\$ 43.33	\$ 21.67
PS DISABILITY INS 55%	\$ 665.76	\$ 466.03	\$ 133.15	\$ 66.58
PS SOC SEC/MEDI 55%	\$ 6,635.58	\$ 4,644.91	\$ 1,327.12	\$ 663.56
PS RETIREMENT 55%	\$ 2,900.95	\$ 2,030.67	\$ 580.19	\$ 290.10
PS UNEMPLOYMENT 55%	\$ 27.20	\$ 19.04	\$ 5.44	\$ 2.72
PS WORKERS COMP 55%	\$ 289.56	\$ 202.69	\$ 57.91	\$ 28.96
PS TELEPHONES 55%	\$ 1,512.36	\$ 1,058.65	\$ 302.47	\$ 151.24
PS SOFTWARE SUPP/CONTR SVCS 55%	\$ -	\$ -	\$ -	\$ -
PS RENT 55%	\$ -	\$ -	\$ -	\$ -
PS GENERAL LIABILITY INS 55%	\$ 722.58	\$ 505.81	\$ 144.52	\$ 72.26
PS DUES & MEMBERSHIPS 55%	\$ 685.81	\$ 480.07	\$ 137.16	\$ 68.58
PS HDWE & GEN'L EQUIPMENT 55%	\$ 1,106.96	\$ 774.87	\$ 221.39	\$ 110.70
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

PS OFFICE SUPPLIES 55%	\$ 546.65	\$ 382.66	\$ 109.33	\$ 54.67
PS POSTAGE 55%	\$ 1,134.65	\$ 794.26	\$ 226.93	\$ 113.47
PS OFFICE EQUIP MAINT 55%	\$ 853.30	\$ 597.31	\$ 170.66	\$ 85.33
PS PUBLICATIONS 55%	\$ 72.80	\$ 50.96	\$ 14.56	\$ 7.28
PS TRAVEL/MILEAGE 55%	\$ 500.00	\$ 350.00	\$ 100.00	\$ 50.00
PS EDUCATION & TRNG 55%	\$ 1,000.00	\$ 700.00	\$ 200.00	\$ 100.00
		\$ -	\$ -	\$ -
<b>HIGHWAYS &amp; STREETS</b>		\$ -	\$ -	\$ -
Highway Administration		\$ -	\$ -	\$ -
HSB ADMIN SALARIES	\$ 86,303.51	\$ 70,077.41	\$ 15,252.90	\$ 973.20
HSB CREW WAGES	\$ 209,999.03	\$ 170,516.69	\$ 37,114.29	\$ 2,368.05
HSB CREW OVERTIME	\$ 13,214.75	\$ 10,730.22	\$ 2,335.52	\$ 149.02
HSB DUTY PAY	\$ 2,385.00	\$ 1,936.59	\$ 421.51	\$ 26.89
HSB HEALTH INS	\$ 43,741.84	\$ 35,517.85	\$ 7,730.74	\$ 493.25
HSB DENTAL INS	\$ 4,392.77	\$ 3,566.88	\$ 776.36	\$ 49.54
HSB LIFE/AD&D	\$ 816.83	\$ 663.26	\$ 144.36	\$ 9.21
HSB DISABILITY INS	\$ 2,330.60	\$ 1,892.42	\$ 411.90	\$ 26.28
HSB SOC SEC/MEDI	\$ 23,840.73	\$ 19,358.39	\$ 4,213.50	\$ 268.84
HSB RETIREMENT	\$ 14,319.74	\$ 11,627.46	\$ 2,530.81	\$ 161.48
HSB UNEMPLOYMENT	\$ 127.00	\$ 103.12	\$ 22.45	\$ 1.43
HSB WORKER'S COMP	\$ 12,331.12	\$ 10,012.72	\$ 2,179.35	\$ 139.05
HSB TELEPHONE	\$ 2,457.99	\$ 1,995.86	\$ 434.41	\$ 27.72
HSB ADVERTISING	\$ 1,675.56	\$ 1,360.53	\$ 296.13	\$ 18.89
HSB DUES & MEMBERSHIPS	\$ 258.00	\$ 209.49	\$ 45.60	\$ 2.91
HSB OPERATING SUPPLIES	\$ 7,217.34	\$ 5,860.39	\$ 1,275.56	\$ 81.39
HSB POSTAGE	\$ 100.00	\$ 81.20	\$ 17.67	\$ 1.13
HBS TRAVEL/MILEAGE	\$ 832.78	\$ 676.21	\$ 147.18	\$ 9.39
HSB EDUCATION & TRAINING	\$ 1,756.00	\$ 1,425.85	\$ 310.35	\$ 19.80
HWY ELECTRICITY	\$ 4,749.15	\$ 3,856.25	\$ 839.34	\$ 53.55
HWY HEATING	\$ 5,550.87	\$ 4,507.24	\$ 981.04	\$ 62.59
HWY WATER & SEWER	\$ 732.00	\$ 594.38	\$ 129.37	\$ 8.25
HWY REPAIRS & MAINT	\$ 22,323.16	\$ 18,126.14	\$ 3,945.30	\$ 251.73
HWY CLEANING SUPPLIES	\$ 1,720.00	\$ 1,396.62	\$ 303.99	\$ 19.40
HSB GENERAL LIABILITY INSURANC	\$ 3,853.74	\$ 3,129.19	\$ 681.09	\$ 43.46
HSB PROPERTY INSURANCE	\$ 885.45	\$ 718.97	\$ 156.49	\$ 9.98
HSB VEHICLE INSURANCE	\$ 4,134.78	\$ 3,357.39	\$ 730.76	\$ 46.63
HSB MOBILE EQUIPMENT INSURANCE	\$ 357.64	\$ 290.40	\$ 63.21	\$ 4.03
		\$ -	\$ -	\$ -
Highway Operations		\$ -	\$ -	\$ -
HSB SUMMER MAINT/CONTRACTED	\$ 2,950.00	\$ 2,395.36	\$ 521.37	\$ 33.27
HSB SHIM/SEAL	\$ -	\$ -	\$ -	\$ -
HSB TREE REMOVAL	\$ 1,000.00	\$ 811.99	\$ 176.74	\$ 11.28
HSB COLD PATCH	\$ 428.04	\$ 347.56	\$ 75.65	\$ 4.83
HSB SIGNS/TRAFFIC STUDY	\$ 683.00	\$ 554.59	\$ 120.71	\$ 7.70
HSB ST. SIGNS/PAINTING	\$ 2,052.53	\$ 1,666.63	\$ 362.75	\$ 23.15
HSB SMALL TOOLS	\$ 655.23	\$ 532.04	\$ 115.80	\$ 7.39
HSB RADIO MAINTENANCE	\$ 570.20	\$ 463.00	\$ 100.77	\$ 6.43
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

HSB GAS & OIL	\$ 19,325.93	\$ 15,692.42	\$ 3,415.58	\$ 217.93
HSB VEHICLE MAINTENANCE	\$ 49,121.63	\$ 39,886.17	\$ 8,681.54	\$ 553.92
HSB EQUIPMENT REPLACEMENT	\$ -	\$ -	\$ -	\$ -
HSB UNIFORM ALLOWANCE	\$ 2,929.53	\$ 2,378.74	\$ 517.75	\$ 33.03
HSB SIDEWALK REPAIRS	\$ 175.00	\$ 52.50	\$ 122.50	\$ -
HSB EQUIPMENT CONTR/RENTAL	\$ 3,159.57	\$ 2,565.53	\$ 558.41	\$ 35.63
HSB ROAD SALT	\$ 80,551.92	\$ 65,407.19	\$ 14,236.39	\$ 908.34
HSB WINTER SAND	\$ 4,554.00	\$ 3,697.79	\$ 804.85	\$ 51.35
Bridges		\$ -	\$ -	\$ -
HSB BRIDGE INSPECT & REPAIRS	\$ -	\$ -	\$ -	\$ -
HSB DAM INSPECTION/PERMIT	\$ 500.00	\$ 405.99	\$ 88.37	\$ 5.64
HSB DAM ENGINEERING CONTRACT	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Street Lighting		\$ -	\$ -	\$ -
HSB ST.LIGHTING ELECTRICITY	\$ 38,971.64	\$ 19,485.82	\$ 19,485.82	\$ -
		\$ -	\$ -	\$ -
Parks and Commons		\$ -	\$ -	\$ -
P&C CREW WAGES		\$ -	\$ -	\$ -
P&C SEASONAL WAGES		\$ -	\$ -	\$ -
P&C OVERTIME		\$ -	\$ -	\$ -
P&C HEALTH INS		\$ -	\$ -	\$ -
P&C DENTAL INS		\$ -	\$ -	\$ -
P&C LIFE/AD&D		\$ -	\$ -	\$ -
P&C DISABILITY INS		\$ -	\$ -	\$ -
P&C SOC SEC/MEDI		\$ -	\$ -	\$ -
P&C RETIREMENT		\$ -	\$ -	\$ -
P&C UNEMPLOYMENT		\$ -	\$ -	\$ -
P&C WORKER'S COMP		\$ -	\$ -	\$ -
P&C TELEPHONE		\$ -	\$ -	\$ -
P&C ELECTRICITY		\$ -	\$ -	\$ -
P&C HEATING	\$ 702.26	\$ 210.68	\$ 491.58	\$ -
P&C WATER & SEWER		\$ -	\$ -	\$ -
P&C BUILDING MAINTENANCE		\$ -	\$ -	\$ -
P&C CONTRACTED SERVICES	\$ 18,499.50	\$ 5,549.85	\$ 12,949.65	\$ -
P&C TOOLS/SUPPLIES		\$ -	\$ -	\$ -
P&C EQUIP PURCHASE & MAINT		\$ -	\$ -	\$ -
P&C GAS & OIL		\$ -	\$ -	\$ -
P&C RECONSTRUCTION		\$ -	\$ -	\$ -
P&C VEHICLE MAINTENANCE		\$ -	\$ -	\$ -
P&C EQUIP PURCHASE *DO NOT USE		\$ -	\$ -	\$ -
P&C UNIFORM ALLOWANCE		\$ -	\$ -	\$ -
P&C GENERAL LIABILITY INSURANC	\$ -	\$ -	\$ -	\$ -
P&C PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
P&C VEHICLE INSURANCE		\$ -	\$ -	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

RECYCLING/TRANSFER STA.		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Recycling/Transfer		\$ -	\$ -	\$ -
Admin.				
RCY F/T WAGES	\$ 80,134.35	\$ 78,531.66	\$ 1,602.69	\$ -
RCY P/T WAGES	\$ 15,581.08	\$ 15,269.46	\$ 311.62	\$ -
RCY OVERTIME	\$ 1,577.60	\$ 1,546.05	\$ 31.55	\$ -
RCY HEALTH INS	\$ 16,945.38	\$ 16,606.47	\$ 338.91	\$ -
RCY DENTAL INS	\$ 1,667.09	\$ 1,633.75	\$ 33.34	\$ -
RCY LIFE/AD&D	\$ 202.46	\$ 198.41	\$ 4.05	\$ -
RCY DISABILITY INS	\$ 620.75	\$ 608.34	\$ 12.42	\$ -
RCY SOC SEC/MEDI	\$ 7,292.08	\$ 7,146.24	\$ 145.84	\$ -
RCY RETIREMENT	\$ 3,873.43	\$ 3,795.96	\$ 77.47	\$ -
RCY UNEMPLOYMENT	\$ 56.00	\$ 54.88	\$ 1.12	\$ -
RCY WORKER'S COMP	\$ 2,837.13	\$ 2,780.39	\$ 56.74	\$ -
RCY TELEPHONE	\$ 318.66	\$ 312.29	\$ 6.37	\$ -
RCY ELECTRICITY	\$ 2,120.41	\$ 2,078.00	\$ 42.41	\$ -
RCY WATER & SEWER	\$ -	\$ -	\$ -	\$ -
RCY BLDG REPAIRS/MAINT	\$ 5,306.32	\$ 5,200.19	\$ 106.13	\$ -
RCY OPERATING SUPPLIES	\$ 5,623.51	\$ 5,511.04	\$ 112.47	\$ -
RCY GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	\$ -
RCY EDUCATION & TRAINING	\$ 437.25	\$ 428.51	\$ 8.75	\$ -
RCY UNIFORM ALLOWANCE	\$ 788.78	\$ 773.00	\$ 15.78	\$ -
RCY GENERAL LIABILITY INSURANC	\$ 1,926.87	\$ 1,888.33	\$ 38.54	\$ -
RCY PROPERTY INSURANCE	\$ 164.02	\$ 160.74	\$ 3.28	\$ -
RCY MOBILE EQUIPMENT INS	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Recycling/Transfer		\$ -	\$ -	\$ -
Opera.				
RCY ENGINEERING/CLOSURE	\$ 47,048.40	\$ 28,229.04	\$ 18,819.36	\$ -
RCY WELL MONITORING	\$ 8,400.00	\$ 5,040.00	\$ 3,360.00	\$ -
RCY EQUIPMENT MAINTENANCE	\$ 4,611.50	\$ 4,611.50	\$ -	\$ -
RCY GAS, OIL & PROPANE	\$ 788.45	\$ 788.45	\$ -	\$ -
RCY TIRE DISPOSAL	\$ -	\$ -	\$ -	\$ -
RCY CRC RECYCLING (DEL 2006)	\$ -	\$ -	\$ -	\$ -
RCY MISCELLANEOUS CONTRACTS	\$ 4,078.52	\$ 4,078.52	\$ -	\$ -
RCY TRANSPORTATION & DISPOSAL	\$ 207,447.26	\$ 207,447.26	\$ -	\$ -
RCY BUILDING CONSTRUCTION	\$ 12,216.26	\$ 12,216.26	\$ -	\$ -
RCY EQUIPMENT PURCHASES	\$ 28,638.00	\$ 28,638.00	\$ -	\$ -
		\$ -	\$ -	\$ -
HEALTH AND WELFARE		\$ -	\$ -	\$ -
Health Dept		\$ -	\$ -	\$ -
HEALTH OFFICER SALARY	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
HLTH SOC SEC/MEDI	\$ 76.50	\$ 76.50	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
HLTH RETIREMENT	\$ 62.50	\$ 62.50	\$ -	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

HLTH WORKER'S COMP	\$ 39.71	\$ 39.71	\$ -	\$ -
HLTH OPERATING EXPENSES	\$ 150.00	\$ 150.00	\$ -	\$ -
HLTH TRAVEL/MILEAGE	\$ -	\$ -	\$ -	\$ -
HLTH EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ -
Animal Control		\$ -	\$ -	\$ -
ANIMAL CONTROL OFFICER	\$ -	\$ -	\$ -	\$ -
ACO SOC SEC/MEDI	\$ -	\$ -	\$ -	\$ -
ACO RETIREMENT	\$ -	\$ -	\$ -	\$ -
ACO UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -
ACO WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
ACO ANIMAL DISPOSAL	\$ -	\$ -	\$ -	\$ -
ACO DOGS AT LARGE/TRANSPORT	\$ -	\$ -	\$ -	\$ -
ACO PRINTING	\$ -	\$ -	\$ -	\$ -
ACO EQUIPMENT PURCHASES	\$ -	\$ -	\$ -	\$ -
ACO TRAVEL/MILEAGE	\$ -	\$ -	\$ -	\$ -
ACO EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ -
Welfare Admin.		\$ -	\$ -	\$ -
WELFARE ADMINISTRATOR	\$ 4,866.68	\$ 4,866.68	\$ -	\$ -
WLF SOC SEC/MEDI	\$ 302.24	\$ 302.24	\$ -	\$ -
WLF UNEMPLOYMENT	\$ 8.00	\$ 8.00	\$ -	\$ -
WLF WORKER'S COMP	\$ 5.92	\$ 5.92	\$ -	\$ -
WLF TRAVEL/MILEAGE	\$ -	\$ -	\$ -	\$ -
WLF EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ -
Welfare Direct		\$ -	\$ -	\$ -
Assistance		\$ -	\$ -	\$ -
WLF GENERAL ASSISTANCE	\$ 77,635.01	\$ 77,635.01	\$ -	\$ -
WLF BADGER TRUST	\$ 17,005.94	\$ 17,005.94	\$ -	\$ -
WLF WARREN TRUST	\$ -	\$ -	\$ -	\$ -
WLF CONANT TRUST	\$ -	\$ -	\$ -	\$ -
WLF CILLI TRUST	\$ -	\$ -	\$ -	\$ -
WLF CHURCH/FUEL FUNDS	\$ 1,987.56	\$ 1,987.56	\$ -	\$ -
CULTURE AND RECREATION		\$ -	\$ -	\$ -
Recreation		\$ -	\$ -	\$ -
REC ADMIN & MAINT SALARIES	\$ 112,699.40	\$ 112,699.40	\$ -	\$ -
REC LIFEGUARD WAGES	\$ 13,630.06	\$ 13,630.06	\$ -	\$ -
REC SKATING RINK WAGES	\$ 1,644.55	\$ 1,644.55	\$ -	\$ -
REC PROGRAM WAGES	\$ -	\$ -	\$ -	\$ -
REC MAINTENANCE OVERTIME	\$ 954.29	\$ 954.29	\$ -	\$ -
REC HEALTH INS	\$ 16,001.64	\$ 16,001.64	\$ -	\$ -
REC DENTAL INS	\$ 1,340.12	\$ 1,340.12	\$ -	\$ -
REC LIFE/AD&D	\$ 291.40	\$ 291.40	\$ -	\$ -
REC DISABILITY INS	\$ 812.67	\$ 812.67	\$ -	\$ -
REC SOC SEC/MEDI	\$ 9,799.64	\$ 9,799.64	\$ -	\$ -
REC RETIREMENT	\$ 4,741.90	\$ 4,741.90	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

REC UNEMPLOYMENT	\$ 93.00	\$ 93.00	\$ -	\$ -
REC WORKER'S COMP	\$ 2,894.60	\$ 2,894.60	\$ -	\$ -
REC TELEPHONE	\$ 3,486.03	\$ 3,486.03	\$ -	\$ -
REC ADVERTISING	\$ 315.00	\$ 315.00	\$ -	\$ -
REC ELECTRICITY	\$ 6,799.21	\$ 6,799.21	\$ -	\$ -
REC HEATING	\$ 3,125.60	\$ 3,125.60	\$ -	\$ -
REC WATER & SEWER	\$ 982.00	\$ 982.00	\$ -	\$ -
REC DUES & MEMBERSHIPS	\$ 265.00	\$ 265.00	\$ -	\$ -
REC OFFICE SUPPLIES	\$ 1,937.59	\$ 1,937.59	\$ -	\$ -
REC POSTAGE	\$ 474.01	\$ 474.01	\$ -	\$ -
REC GAS & OIL	\$ 1,644.90	\$ 1,644.90	\$ -	\$ -
REC VEHICLE MAINTENANCE	\$ 4,403.55	\$ 4,403.55	\$ -	\$ -
REC TRAVEL/MILEAGE	\$ 842.85	\$ 842.85	\$ -	\$ -
REC EDUCATION & TRAINING	\$ 1,121.21	\$ 1,121.21	\$ -	\$ -
REC GENERAL LIABILITY INSURANC	\$ 1,083.86	\$ 1,083.86	\$ -	\$ -
REC PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -
REC BEACH LIABILITY INSURANCE	\$ 1,263.40	\$ 1,263.40	\$ -	\$ -
REC VEHICLE INSURANCE	\$ 273.27	\$ 273.27	\$ -	\$ -
REC MOBILE EQUIPMENT INS	\$ -	\$ -	\$ -	\$ -
REC CONTRACTED FACILITY RPRS	\$ 4,749.95	\$ 4,749.95	\$ -	\$ -
REC EQUIPMENT MAINT/REPAIR	\$ 6,743.93	\$ 6,743.93	\$ -	\$ -
REC VANDALISM	\$ 1,514.81	\$ 1,514.81	\$ -	\$ -
REC FACILITY IMPROVEMENTS	\$ 3,675.28	\$ 3,675.28	\$ -	\$ -
REC PROGRAM EQUIP/SUPPLIES	\$ 1,482.70	\$ 1,482.70	\$ -	\$ -
		\$ -	\$ -	\$ -
Public Library		\$ -	\$ -	\$ -
LIB ADMIN SALARIES	\$ 72,321.60	\$ 72,321.60	\$ -	\$ -
LIB STAFF LIBRARIANS	\$ 39,730.14	\$ 39,730.14	\$ -	\$ -
LIB HEALTH INS	\$ 16,884.44	\$ 16,884.44	\$ -	\$ -
LIB DENTAL INS	\$ 1,464.88	\$ 1,464.88	\$ -	\$ -
LIB LIFE/AD&D	\$ 287.03	\$ 287.03	\$ -	\$ -
LIB DISABILITY INS	\$ 801.36	\$ 801.36	\$ -	\$ -
LIB SOC SEC/MEDI	\$ 8,043.26	\$ 8,043.26	\$ -	\$ -
LIB RETIREMENT	\$ 4,992.60	\$ 4,992.60	\$ -	\$ -
LIB UNEMPLOYMENT	\$ 67.00	\$ 67.00	\$ -	\$ -
LIB WORKER'S COMP	\$ 147.99	\$ 147.99	\$ -	\$ -
LIB TELEPHONE	\$ 1,184.86	\$ 1,184.86	\$ -	\$ -
LIB DUES & MEMBERSHIPS	\$ 270.00	\$ 270.00	\$ -	\$ -
LIB GENERAL SUPPLIES	\$ 949.14	\$ 949.14	\$ -	\$ -
LIB OFFICE EXPENSE	\$ 1,962.83	\$ 1,962.83	\$ -	\$ -
LIB POSTAGE	\$ 400.00	\$ 400.00	\$ -	\$ -
LIB EQUIP MAINTENANCE	\$ 645.00	\$ 645.00	\$ -	\$ -
LIB BOOK PURCHASES	\$ 17,970.45	\$ 17,970.45	\$ -	\$ -
LIB PERIODICALS	\$ 3,672.57	\$ 3,672.57	\$ -	\$ -
LIB CHILDREN'S BOOK	\$ 8,098.31	\$ 8,098.31	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
LIB AUDIO VISUAL	\$ 4,510.72	\$ 4,510.72	\$ -	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

LIB BINDERY	\$ 44.45	\$ 44.45	\$ -	\$ -
LIB PROGRAMMING	\$ 883.74	\$ 883.74	\$ -	\$ -
LIB CONSERVATION	\$ 307.21	\$ 307.21	\$ -	\$ -
LIB HARDWARE PURCHASE	\$ 1,693.45	\$ 1,693.45	\$ -	\$ -
LIB EDUCATION & TRAINING	\$ 885.87	\$ 885.87	\$ -	\$ -
LIB CLEANING CONTRACT	\$ 7,020.00	\$ 7,020.00	\$ -	\$ -
LIB ELECTRICITY	\$ 7,660.71	\$ 7,660.71	\$ -	\$ -
LIB HEATING	\$ 4,580.44	\$ 4,580.44	\$ -	\$ -
LIB WATER & SEWER	\$ 492.00	\$ 492.00	\$ -	\$ -
LIB REPAIRS & MAINT	\$ 4,938.77	\$ 4,938.77	\$ -	\$ -
LIB CLEANING SUPPLIES	\$ -	\$ -	\$ -	\$ -
LIB GENERAL LIABILITY	\$ 1,083.86	\$ 1,083.86	\$ -	\$ -
LIB PROPERTY INSURANCE	\$ 3,173.18	\$ 3,173.18	\$ -	\$ -
		\$ -	\$ -	\$ -
Patriotic Purposes		\$ -	\$ -	\$ -
MEMORIAL DAY EXPENSES	\$ 1,602.89	\$ 1,602.89	\$ -	\$ -
		\$ -	\$ -	\$ -
Conservation		\$ -	\$ -	\$ -
CONSERVATION COMMISSION	\$ 200.00	\$ -	\$ -	\$ 200.00
APPROP				
TIMBER SALE EXPENSES	\$ 3,332.00	\$ -	\$ -	\$ 3,332.00
		\$ -	\$ -	\$ -
Economic		\$ -	\$ -	\$ -
Development				
ED DIRECTOR WAGES	\$ 19,174.81	\$ -	\$ 19,174.81	\$ -
ED HEALTH INS	\$ 948.87	\$ -	\$ 948.87	\$ -
ED DENTAL INS	\$ 108.19	\$ -	\$ 108.19	\$ -
ED LIFE INS	\$ 54.36	\$ -	\$ 54.36	\$ -
ED STD INSURANCE	\$ 151.87	\$ -	\$ 151.87	\$ -
ED FICA/MEDI	\$ 1,439.10	\$ -	\$ 1,439.10	\$ -
ED RETIREMENT 80%	\$ 538.94	\$ -	\$ 538.94	\$ -
ED UNEMPLOYMENT 80%	\$ 7.00	\$ -	\$ 7.00	\$ -
ED WORKERS COMP INS 80 %	\$ 915.41	\$ -	\$ 915.41	\$ -
ECONOMIC DEV/MARKETING	\$ -	\$ -	\$ -	\$ -
ED OFFICE SUPPLIES	\$ 1,127.94	\$ -	\$ 1,127.94	\$ -
ED EDUCATION & TRAINING	\$ 708.92	\$ -	\$ 708.92	\$ -
		\$ -	\$ -	\$ -
DEBT SERVICE		\$ -	\$ -	\$ -
Principal - Long		\$ -	\$ -	\$ -
term notes				
LTN PRINCIPAL-FIRE STATION	\$ 8,625.00	\$ 4,096.88	\$ 4,096.88	\$ 431.25
LTN PRINCIPAL-SEWER #6	\$ 25,000.00	\$ 13,750.00	\$ 11,250.00	\$ -
LTN PRINCIPAL-LANDFILL	\$ 60,000.00	\$ 36,000.00	\$ 24,000.00	\$ -
LTN PRINCIPAL-WATER MAINS	\$ 24,750.00	\$ 20,542.50	\$ 4,207.50	\$ -
33%				
LTN PRINCIPAL-SEWER #238-05	\$ 15,927.00	\$ 8,759.85	\$ 7,167.15	\$ -
34%				
		\$ -	\$ -	\$ -
Interest - Long term notes		\$ -	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
LTN INTEREST-FIRE STATION	\$ 3,228.12	\$ 1,533.36	\$ 1,533.36	\$ 161.41
LTN INTEREST-SEWER #6	\$ 5,775.00	\$ 3,176.25	\$ 2,598.75	\$ -



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LTN INTEREST-LANDFILL	\$ 32,935.00	\$ 19,761.00	\$ 13,174.00	\$ -
LTN INTEREST-WATER MAINS	\$ 21,749.00	\$ 18,051.67	\$ 3,697.33	\$ -
33%				
LTN INTEREST-SEWER #238-05	\$ 13,827.00	\$ 7,604.85	\$ 6,222.15	\$ -
34%				
		\$ -	\$ -	\$ -
Debt Interest - TANS		\$ -	\$ -	\$ -
INTEREST ON TAX ANTIC NOTE	\$ 2,895.83	\$ 2,351.38	\$ 511.80	\$ 32.65
		\$ -	\$ -	\$ -
Capital Outlay		\$ -	\$ -	\$ -
LAND PURCHASE	\$ -	\$ -	\$ -	\$ -
HUMISTON WELL	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
HWY EQUIPMENT	\$ -	\$ -	\$ -	\$ -
REPLACEMENT		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
LIBRARY ROOF REPLACEMENT	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
ROAD RECONSTRUCTION	\$ 248,078.51	\$ 248,078.51	\$ -	\$ -
BRIDGES & DAMS	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
WATER FUND		\$ -	\$ -	\$ -
Water Admin		\$ -	\$ -	\$ -
WTR ADMIN SALARIES	\$ 72,942.68	\$ 60,542.42	\$ 12,400.26	\$ -
WTR CREW WAGES	\$ 76,654.09	\$ 63,622.89	\$ 13,031.20	\$ -
WTR CREW OVERTIME	\$ 8,609.75	\$ 7,146.09	\$ 1,463.66	\$ -
WTR CREW DUTY PAY	\$ 6,375.00	\$ 5,291.25	\$ 1,083.75	\$ -
WTR HEALTH INS	\$ 25,912.09	\$ 21,507.03	\$ 4,405.06	\$ -
WTR DENTAL INS	\$ 2,249.47	\$ 1,867.06	\$ 382.41	\$ -
WTR LIFE/AD&D	\$ 346.10	\$ 287.26	\$ 58.84	\$ -
WTR DISABILITY INS	\$ 1,021.97	\$ 848.24	\$ 173.73	\$ -
WTR SOC SEC/MEDI	\$ 12,116.04	\$ 10,056.31	\$ 2,059.73	\$ -
WTR RETIREMENT	\$ 6,520.80	\$ 5,412.26	\$ 1,108.54	\$ -
WTR UNEMPLOYMENT	\$ 50.00	\$ 41.50	\$ 8.50	\$ -
WTR WORKER'S COMP	\$ 1,991.94	\$ 1,653.31	\$ 338.63	\$ -
WTR LEGAL FEES	\$ -	\$ -	\$ -	\$ -
WTR TELEPHONE/ALARMS	\$ 3,101.38	\$ 2,574.15	\$ 527.23	\$ -
WTR ADVERTISING	\$ 26.13	\$ 21.69	\$ 4.44	\$ -
WTR ELECTRICITY	\$ 35,204.69	\$ 29,219.89	\$ 5,984.80	\$ -
WTR HEATING FUEL	\$ 3,479.82	\$ 2,888.25	\$ 591.57	\$ -
WTR WATER & SEWER	\$ 552.00	\$ 458.16	\$ 93.84	\$ -
WTR BUILDING MAINTENANCE	\$ 306.41	\$ 254.32	\$ 52.09	\$ -
WTR RINDGE TAXES	\$ 7,558.00	\$ 6,273.14	\$ 1,284.86	\$ -
WTR DUES & SUBSCRIPTIONS	\$ 562.00	\$ 466.46	\$ 95.54	\$ -
WTR OFFICE SUPPLIES	\$ 3,008.74	\$ 2,497.25	\$ 511.49	\$ -
WTR POSTAGE	\$ 803.46	\$ 666.87	\$ 136.59	\$ -
WTR GROUNDS MAINTENANCE	\$ 1,621.00	\$ 1,345.43	\$ 275.57	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
WTR BOOKS & PUBLICATIONS	\$ 420.08	\$ 348.67	\$ 71.41	\$ -
WTR TRAVEL/MILEAGE	\$ 535.34	\$ 444.33	\$ 91.01	\$ -
WTR EDUCATION & TRAINING	\$ 564.00	\$ 468.12	\$ 95.88	\$ -



Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004

WTR EDUCATION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
WTR DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -
WTR BOND PRINCIPAL	\$ 178,234.19	\$ 147,934.38	\$ 30,299.81	\$ -
WTR BOND INTEREST	\$ 116,173.06	\$ 96,423.64	\$ 19,749.42	\$ -
		\$ -	\$ -	\$ -
WTR GENERAL LIABILITY INSURANC	\$ 3,733.31	\$ 3,098.65	\$ 634.66	\$ -
WTR PROPERTY INSURANCE	\$ 4,279.70	\$ 3,552.15	\$ 727.55	\$ -
WTR VEHICLE INSURANCE	\$ 240.82	\$ 199.88	\$ 40.94	\$ -
WTR MOBILE EQUIPMENT INS	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Water Services Operations		\$ -	\$ -	\$ -
WTR ENGINEERING	\$ 18,665.80	\$ 15,492.61	\$ 3,173.19	\$ -
WTR LAB TESTING	\$ 27,619.45	\$ 22,924.14	\$ 4,695.31	\$ -
WTR DAM REGIST/REPAIRS	\$ 100.00	\$ 83.00	\$ 17.00	\$ -
WTR EQUIPMENT RENTAL	\$ -	\$ -	\$ -	\$ -
WTR TOOLS/FIELD SUPPLIES	\$ 4,903.00	\$ 4,069.49	\$ 833.51	\$ -
WTR LAB SUPPLIES/EQUIPMENT	\$ 192.00	\$ 159.36	\$ 32.64	\$ -
WTR SMALL EQUIP PURCH & MAINT	\$ 1,160.50	\$ 963.22	\$ 197.29	\$ -
WTR RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -
WTR GAS & OIL	\$ 3,495.14	\$ 2,900.97	\$ 594.17	\$ -
WTR VEHICLE MAINTENANCE	\$ 1,590.11	\$ 1,319.79	\$ 270.32	\$ -
WTR CHEMICALS	\$ 43,552.68	\$ 36,148.72	\$ 7,403.96	\$ -
WTR SYSTEM REPAIRS	\$ 66,672.91	\$ 55,338.52	\$ 11,334.39	\$ -
WTR METER REPLACEMENTS	\$ 29,479.10	\$ 24,467.65	\$ 5,011.45	\$ -
WTR UNIFORM ALLOWANCE	\$ 583.29	\$ 484.13	\$ 99.16	\$ -
		\$ -	\$ -	\$ -
Capital Outlay		\$ -	\$ -	\$ -
C.O. WATER EQUIP PURCHASE	\$ -	\$ -	\$ -	\$ -
C.O. WATER VEHICLE PURCHASE	\$ -	\$ -	\$ -	\$ -
WTR CONSULTING STUDIES/DESIGNS	\$ -	\$ -	\$ -	\$ -
WTR LINE REPLACE CONSTRUCTION	\$ 32,666.03	\$ 32,666.03	\$ -	\$ -
WTR MECH/ELEC CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
SEWER/INDUSTRIAL PRETREATMENT F.		\$ -	\$ -	\$ -
Sewer Operations		\$ -	\$ -	\$ -
SWR ADMIN SALARIES	\$ 72,698.74	\$ 39,984.31	\$ 32,714.43	\$ -
SWR CREW WAGES	\$ 25,849.26	\$ 14,217.09	\$ 11,632.17	\$ -
SWR CREW OVERTIME	\$ 3,309.29	\$ 1,820.11	\$ 1,489.18	\$ -
SWR CREW DUTY PAY	\$ 4,484.16	\$ 2,466.29	\$ 2,017.87	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
SWR HEALTH INS	\$ 8,255.70	\$ 4,540.64	\$ 3,715.07	\$ -
SWR DENTAL INS	\$ 851.69	\$ 468.43	\$ 383.26	\$ -
SWR LIFE/AD&D	\$ 168.08	\$ 92.44	\$ 75.64	\$ -



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

SWR DISABILITY INS	\$ 526.82	\$ 289.75	\$ 237.07	\$ -
SWR SOC SEC/MEDI	\$ 7,989.33	\$ 4,394.13	\$ 3,595.20	\$ -
SWR RETIREMENT	\$ 3,096.62	\$ 1,703.14	\$ 1,393.48	\$ -
SWR UNEMPLOYMENT	\$ 64.00	\$ 35.20	\$ 28.80	\$ -
SWR WORKER'S COMP	\$ 2,042.24	\$ 1,123.23	\$ 919.01	\$ -
SWR CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
SWR CONSULTING ENGINEER	\$ 105,138.05	\$ 57,825.93	\$ 47,312.12	\$ -
SWR LEGAL EXPENSE	\$ -	\$ -	\$ -	\$ -
SWR TELEPHONE/ALARM SERVICE	\$ 4,326.24	\$ 2,379.43	\$ 1,946.81	\$ -
SWR LAB TESTING	\$ 31,316.02	\$ 17,223.81	\$ 14,092.21	\$ -
SWR ADVERTISING	\$ 647.21	\$ 355.97	\$ 291.24	\$ -
SWR DAM REGIST/REPAIRS	\$ 300.00	\$ 165.00	\$ 135.00	\$ -
SWR GRIT DISPOSAL	\$ -	\$ -	\$ -	\$ -
SWR ELECTRICITY	\$ 55,981.61	\$ 30,789.89	\$ 25,191.72	\$ -
SWR HEAT	\$ 1,906.54	\$ 1,048.60	\$ 857.94	\$ -
SWR BUILDING MAINTENANCE	\$ 8,592.01	\$ 4,725.61	\$ 3,866.40	\$ -
SWR EQUIPMENT RENTAL	\$ 945.00	\$ 519.75	\$ 425.25	\$ -
SWR DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -
SWR LAB SUPPLIES/EQUIPMENT	\$ 1,346.77	\$ 740.72	\$ 606.05	\$ -
SWR SMALL TOOLS/EQUIP	\$ 1,719.89	\$ 945.94	\$ 773.95	\$ -
SWR OFFICE SUPPLIES	\$ 3,054.95	\$ 1,680.22	\$ 1,374.73	\$ -
SWR POSTAGE/BILLING	\$ 614.20	\$ 337.81	\$ 276.39	\$ -
SWR EQUIPMENT MAINTENANCE	\$ 10,469.07	\$ 5,757.99	\$ 4,711.08	\$ -
SWR RADIO MAINTENANCE	\$ -	\$ -	\$ -	\$ -
SWR GAS & OIL	\$ 1,041.16	\$ 572.64	\$ 468.52	\$ -
SWR GROUNDS MAINTENANCE	\$ 2,328.66	\$ 1,280.76	\$ 1,047.90	\$ -
SWR VEHICLE MAINTENANCE	\$ 1,071.43	\$ 589.29	\$ 482.14	\$ -
		\$ -	\$ -	\$ -
SWR BOOKS & PUBLICATIONS	\$ 1,372.00	\$ 754.60	\$ 617.40	\$ -
SWR CHEMICALS	\$ 3,703.06	\$ 2,036.68	\$ 1,666.38	\$ -
SWR LINE MAINTENANCE	\$ 18,509.62	\$ 10,180.29	\$ 8,329.33	\$ -
SWR TRAVEL/MILEAGE	\$ 1,735.36	\$ 954.45	\$ 780.91	\$ -
SWR EDUCATION & TRAINING	\$ 75.00	\$ 41.25	\$ 33.75	\$ -
SWR EDUCATION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -
SWR UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -
SWR GENERAL LIABILITY INSURANCE	\$ 2,529.01	\$ 1,390.96	\$ 1,138.05	\$ -
SWR PROPERTY INSURANCE	\$ 4,870.00	\$ 2,678.50	\$ 2,191.50	\$ -
SWR VEHICLE INSURANCE	\$ 265.05	\$ 145.78	\$ 119.27	\$ -
SWR BOND PRINCIPAL	\$ 144,868.84	\$ 79,677.86	\$ 65,190.98	\$ -
SWR BOND INTEREST	\$ 42,472.29	\$ 23,359.76	\$ 19,112.53	\$ -
		\$ -	\$ -	\$ -
Industrial Pretreatment		\$ -	\$ -	\$ -
	<b>2004 Actual</b>	<b>Residential</b>	<b>C/I</b>	<b>Open - CU</b>
IPP CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
IPP ADVERTISING	\$ -	\$ -	\$ -	\$ -
IPP CONSULTING ENGINEERS	\$ -	\$ -	\$ -	\$ -



*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

IPP LEGAL EXPENSES	\$ -	\$ -	\$ -	\$ -
IPP LAB TESTING	\$ 1,746.17	\$ -	\$ 1,746.17	\$ -
IPP LAB SUPPLIES/EQUIPMENT	\$ -	\$ -	\$ -	\$ -
IPP OFFICE SUPPLIES	\$ 80.12	\$ -	\$ 80.12	\$ -
IPP EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ -
Capital Outlay		\$ -	\$ -	\$ -
SWR EQUIPMENT PURCHASES	\$ -	\$ -	\$ -	\$ -
C.O. SEWER VEHICLE PURCHASE	\$ 33,213.33	\$ 18,267.33	\$ 14,946.00	\$ -
SWR CONSULTING STUDIES/DESIGN	\$ -	\$ -	\$ -	\$ -
SWR LINE CONSTRUCTION	\$ 71,164.94	\$ 67,606.69	\$ 3,558.25	\$ -
SWR MECH/ELEC CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
Recreation Special Revenue F.		\$ -	\$ -	\$ -
PRE/AFTER SCHOOL DAY CAMP WAGES	\$ -	\$ -	\$ -	\$ -
AQUATIC/CAMPS/CONCESSION WAGES	\$ 28,891.08	\$ 28,891.08	\$ -	\$ -
TRIPS/ATHLETIC/MISC PGRM WAGES	\$ 9,411.30	\$ 9,411.30	\$ -	\$ -
SR-SOC SEC/MEDI	\$ 2,960.99	\$ 2,960.99	\$ -	\$ -
SR-UNEMPLOYMENT	\$ 65.00	\$ 65.00	\$ -	\$ -
SR-WORKER'S COMP	\$ 1,124.67	\$ 1,124.67	\$ -	\$ -
SR-GENERAL LIABILITY	\$ 361.29	\$ 361.29	\$ -	\$ -
SR-YOUTH PROGRAMS	\$ 19,360.56	\$ 19,360.56	\$ -	\$ -
SR-ADULT PROGRAMS	\$ 1,421.28	\$ 1,421.28	\$ -	\$ -
SR-TRIPS	\$ 4,121.75	\$ 4,121.75	\$ -	\$ -
SR-SPECIAL EVENTS	\$ 3,388.41	\$ 3,388.41	\$ -	\$ -
SR-CONCESSIONS	\$ 6,588.60	\$ 6,588.60	\$ -	\$ -
School Budget				
Jaffrey/Rindge Coop. School District	\$ 5,256,811.00	\$5,256,811.00	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 10,977,444.89</b>	<b>\$9,680,930.20</b>	<b>\$1,157,625.64</b>	<b>\$ 138,889.05</b>
<b>Percentages</b>		<b>88%</b>	<b>11%</b>	<b>1%</b>



**X. Jaffrey Total Income and Expenditures by Land Use Type, 2004**

Based on the analysis of revenues and expenditures above, Jaffrey spends more on residential land use than it receives in revenues, and receives more in revenue from open space and the town's commercial / industrial land than it spends for these land use types.

	Residential	C/I	Open Space
Income	\$ 8,386,073	\$ 2,373,173	\$ 203,005
Expenditures	\$ 9,680,930	\$ 1,157,626	\$ 138,889
Difference	\$ (1,294,858)	\$ 1,215,548	\$ 64,115

**XI. Jaffrey Total Income and Expenditures by Land Use Type, Percentage, 2004**

	Residential	C/I	Open Space
Income	76.50%	21.65%	1.85%
Expenditures	88.19%	10.55%	1.27%

**Comparison data for other towns that have undergone a COCS study:**

It is helpful to see where Jaffrey's COCS results fit in with other communities in New Hampshire. The following is a complete list of other communities that have undergone COCS. The ratios (last three columns) vary considerably due to differences among the towns that include but are not limited to:

- Year of study (every year is different)
- Population of town
- Geographic location
- Amount of open space
- Size of commercial/industrial tax base
- Other issues

There is no clear way to draw conclusions or predict ratios from these attributes but they all contribute to the differences.

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
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

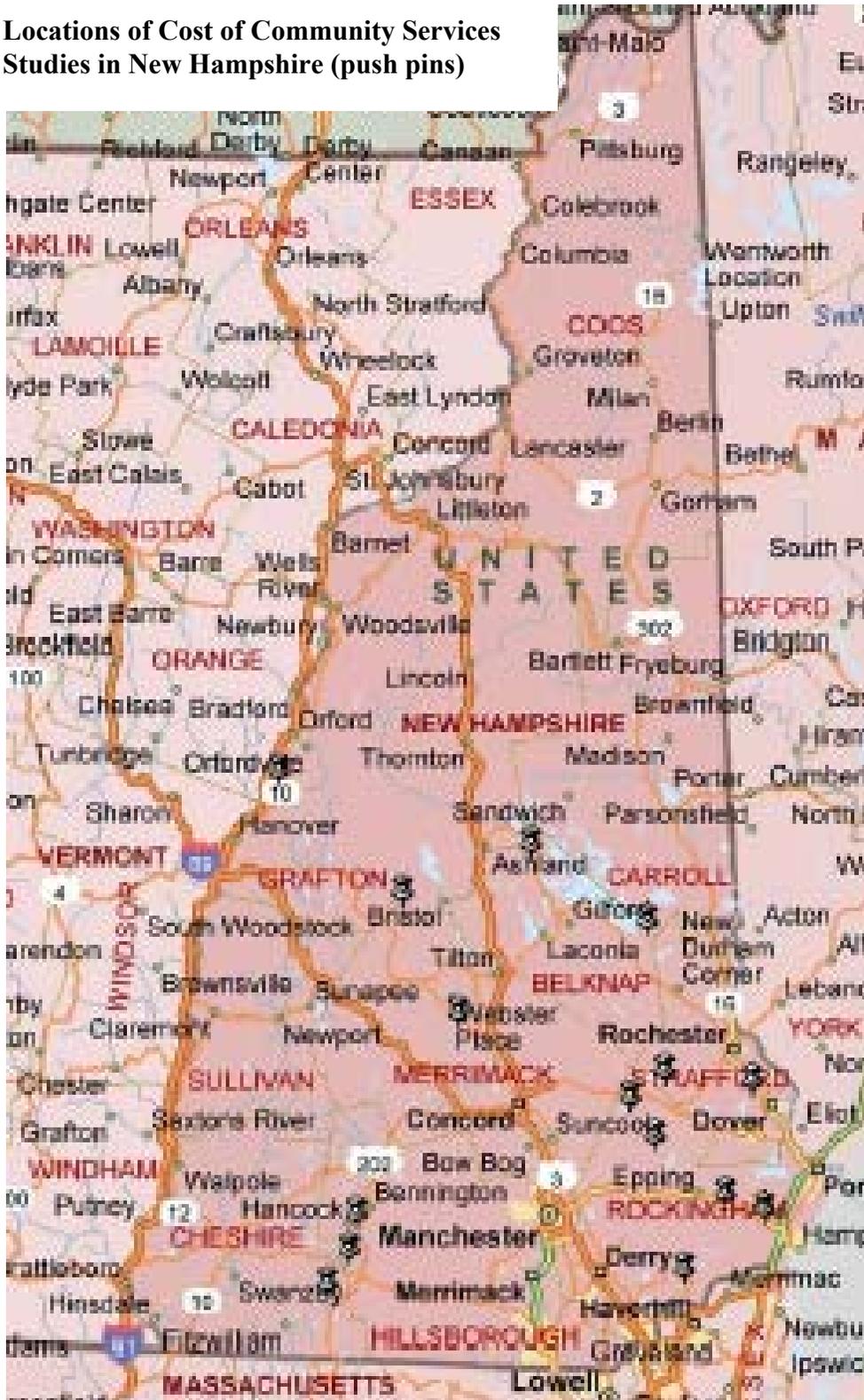


*Town of Jaffrey, NH Cost of Community Services Study, Tax Year 2004*

<b>Jaffrey</b>	<b>2004</b>	<b>5,700</b>	<b>75%</b>	<b>\$1.15</b>	<b>\$0.49</b>	<b>\$0.68</b>
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



**Locations of Cost of Community Services Studies in New Hampshire (push pins)**



**XII. Conclusions**

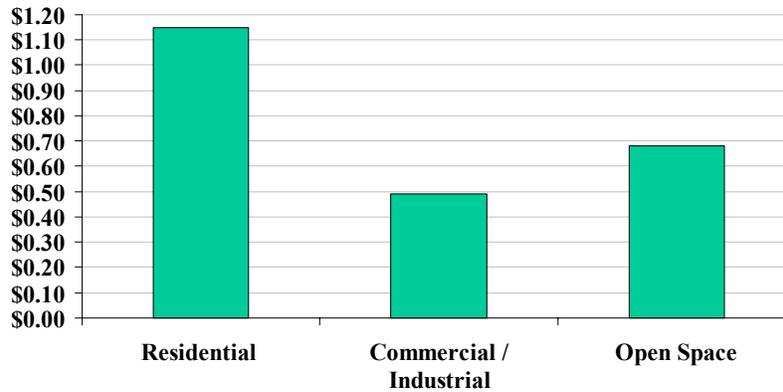
In Jaffrey, the town spends \$1.15 for every \$1.00 it takes in from residential land use. Better put, for every \$10,000 in property tax and other revenues the town receives from residential land use, it spends \$11,500 to provide services.

For commercial and industrial land, the town spends only \$0.49 in services for each \$1.00 in revenue.

For open space, Jaffrey spends \$0.68 to provide services for each \$1.00 it receives in revenue. Clearly, open space also pays its way in Jaffrey, though not at the level that commercial/industrial activity do. Regarding commercial/industrial use, it should be noted that studies show that increased commercial/industrial development leads to more residential development as workers look to live close to their place of employment.

Residential	C/I	Open Space
\$1.00 : \$1.15 <sup>2</sup>	\$1.00 : \$0.49	\$1.00 : \$0.68

**Income to Expense Ratio by Land Use Type,  
Jaffrey, NH 2004**



<sup>2</sup> Ratios calculated by dividing expenses by revenue for each category of land (i.e. residential, commercial/industrial and open space)



## **References**

Annual Report of the Town of Jaffrey, New Hampshire. 2004

Jaffrey/Rindge Cooperative School District Annual Report – Report to the Community, Warrant Articles, 2005/2006 Proposed Budget

Summary Inventory of Valuation (Form MS-1 for 2004, Town of Jaffrey)

Auger, Philip A. *Does Open Space Pay?* Natural Resource Network Publication by UNH Cooperative Extension. 1995.

Freedgood, Julia. *Cost of Community Services: Making the Case for Conservation.* American Farmland Trust. 2002.

Town of Jaffrey website <http://town.jaffrey.nh.us/>

NH Office of Energy and Planning

US Census data sources

## **Endnotes**

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<sup>i</sup> Annett, Shayne, Rick Cooksey and Eric Kingsley. *Cost of Community Services / Fiscal Impact Analysis, City of Dover.* December 1993.

