TOWN OF WINDHAM, NEW HAMPSHIRE

OFFICE OF THE SELECTMEN AND TOWN ADMINISTRATOR

POST OFFICE BOX 120, 4 NORTH LOWELL ROAD, WINDHAM NH 03087-0120

MEMORANDUM

Date: March 20, 2015
To: Board of Selectmen
Cc: Department Heads
From: David Sullivan, Town Administrator

Re: ***Cost of Services Study – 2014 Update***

As requested by the Board of Selectmen, the department heads and I have analyzed the town's revenues and expenses for 2014 for the purpose of updating the Cost of Services Study numbers originally developed by Dorothy Taylor for the year 2009 in her capacity as consultant for the Conservation Commission.

As noted by Ms. Taylor in her 2009 report, "*a cost of services study provides a simplified view of the revenue and expenditure by land use type for a particular locality for a particular time period. The outcome of such a study is a set of ratios showing revenue to expenditure for the selected land uses within the community. The study shows only the situation for the time period of the study. It does not predict the impact of a change in land use...*"

For purposes of historical perspective, the 2009 Report found that at the time residential land required $1.05 in services for every dollar of revenue generated, while commercial land required $.28 in services per revenue dollar and open space (defined as that land in the current use program) required $.57 in services. The table below shows these ratios along with actual revenues and expenses attributed to each land use type.

WINDHAM 2009 REVENUE AND EXPENDITURE BY LAND USE TYPE

	Residential	Commercial	Open Space
Total Revenue	$45,044,827	$3,732,197	$71,711
Total Expenditures	$47,219,153	$1,033,204	$40,902
Ratio	1:1.05	1:0.28	1:0.57

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2014 Data Review:

Methodology:

The methodology we followed to develop the ratios using the data for 2014 was similar to that used in 2009, except as noted below:

1. We have "broken out" the 55+ housing properties from the other residential properties to ascertain their independent ratio as a land use type;
2. "Open Space" for valuation purposes is based on only those parcels that are in the current use program. It does not include any town or state conservation land or open space as they are not assessed for tax purposes. "Open Space" in regards to revenue and expense data does include impacts to town conservation land.
3. The valuations used for each land type do not include any exempt properties, such as, town, state, school properties or non-profits as they are not assessed. Further total valuations shown are net of all elderly, blind, disabled, and deaf exemptions, as well as the value of property improvements made to assist persons with disabilities.
4. The bond amount of $700,000 approved as part of the funding to purchase Campbell Farm is not included as either a revenue or expense for 2014 as to do so would unrealistically skew the ratio for open space. Considering that the payment of this bond will be made over a period of 10 years, it is believed to be more appropriate to allocate the expenses as they occur with each bond payment.
5. The "Allocation Rationale", meaning how each expense or revenue was proportioned across the various land use types, was changed for 2014 from what it was in 2009 as shown in the following table (*if not noted below, the same allocation rationale was used in 2014 as was in 2009*):

	REVENUES	
	2009	**2014**
Fire Department	Fire Revenue Sources	Call Volume
Police – Contracted Services	Not Allocated	100% Commercial
Police – Other Revenues	Not Allocated	Default
Other Governmental Revenues	Fire Revenue Sources	Default
Cash Donations	Town Clerk Vehicle Registration	Default
Transfer from Other Funds (Property; Earned Time Trusts)	Town Clerk Vehicle Registration	Default
Bond Proceeds (Campbell Farm)	Not Applicable	Not Includes
	EXPENSES	
	2009	**2014**
Police Department	% according to Police Chief	Default
Fire Department	Default	Call Volume
Animal Control	91.5% residential; 8.45% open space – based on "guesstimate"	100% residential
CIP - Ambulance	100% Residential	Default
Campbell Land Purchase	Not Applicable	Only current expenses includes – not those bonded

Default Percentages:

The default land use allocations used in our study is shown in the following tables.

1. Table 1 shows all residential property types together, inclusive of 55+ housing, so that the reader can compare the data with that presented in 2009.
2. Table 2 separates the 55+ housing and reports these as a specific property type as requested by the Board.

The data for these tables was derived from the Summary of Valuation Report shown in the 2014 Annual Report (page 54). Calculations of the default percentages are shown in the attached detailed spreadsheets

TABLE 1 - 2014 LAND USE DEFAULT PERCENTAGES*
(55+ Housing Included with all Residential)

Residential	Commercial	Open Space
91.58%	8.41%	.01%

**These percentages compare to 92.36% residential, 7.63% commercial, and .01% open space in 2009.*

TABLE 2 - 2014 LAND USE DEFAULT PERCENTAGES
(includes 55+ Housing as Independent Use Type)

Residential	Commercial	Open Space	55+ Housing
89.28%	8.41%	.01%	2.30%

Ratio Results:

The results of our review are presented below. As with the default percentage the data is shown in two tables, one with the 55+ housing included with all other residential properties and the other with it separated out from all other residential property.

TABLE 3 - 2014 REVENUE AND EXPENDITURE BY LAND USE TYPE
(55+ Housing Included with all Residential)

	Residential	Commercial	Open Space*
Total Revenue	$50,854,232	$4,858,151	$549,326
Total Expenditures	$53,790,795	$1,297,207	$721,453
Ratio	1:1.06	1:0.27	1:1.31

In 2014 for every dollar of revenue received for residential properties the town provided $1.06 worth of services. Similarly the town provided $.27 worth of services for each dollar of revenue raised from commercial properties and $1.31 of services for each dollar raised from open space. ** Note that much of the expenditures for Open Space in 2014 involved the purchase of three parcels of land for a total cost of $667,286. For purposes of information only, if these land purchases were removed from the calculations, the Open Space ratio would be 1:0.10 for 2014.*

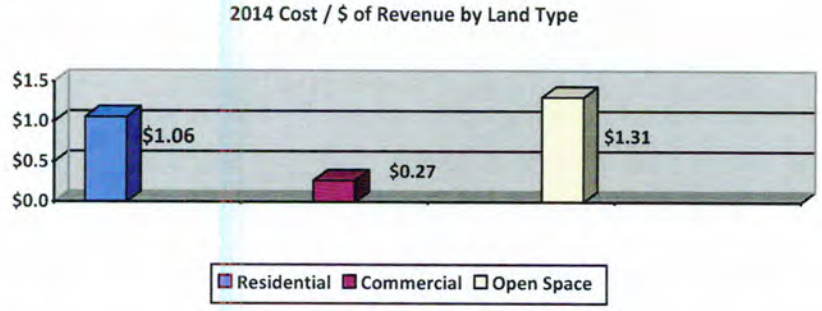
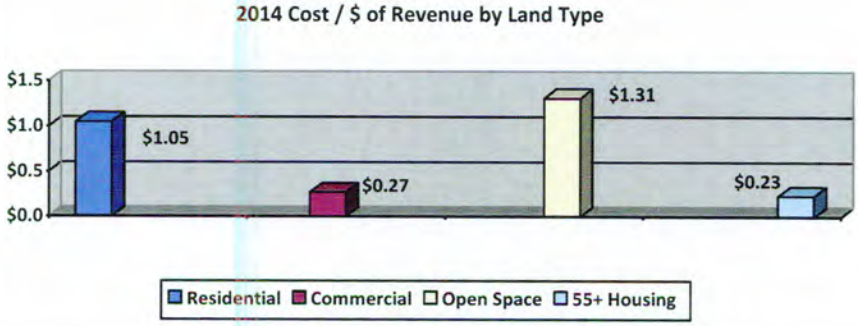


TABLE 4 - 2014 REVENUE AND EXPENDITURE BY LAND USE TYPE (includes 55+ Housing as Independent Use Type)

	Residential	Commercial	Open Space*	55+ Housing
Total Revenue	$49,603,281	$4,858,151	$549,326	$1,250,951
Total Expenditures	$53,505,909	$1,297,207	$721,453	$284,886
Ratio	1:1.08	1:0.27	1:1.31	1:0.23



The difference between Tables 3 and 4 is that 55+ Housing is viewed as a separate and distinct land type resulting in a change to the residential ratio wherein for every dollar of revenue the town provided $1.08 of services for all non-55+ residential housing, and $0.23 of services for every dollar raised from 55+ housing residential properties. Commercial and Open Space remain the same.

The detailed analysis which generated the above ratios is attached to this cover memorandum in two series of spreadsheets which show the following, (*a series each for both 55+ Housing separated out and not separated out from the other residential properties*):

1. Property Valuation Breakdown and Percentage Allocation
2. 2014 Revenue by Land Use Type based on the "reason for allocation" shown
3. 2015 Expenses by Land Use Type based on the "reason for allocation" shown
4. Cost of Services Analysis Summary – showing the "Ratio" calculations

On behalf staff, I am confident that the above information and the accompany details will be helpful to the Board and others as you review future land use decisions. We would be pleased to discuss our findings with you in greater detail or to address any questions or request for additional information you may have.

:attachments

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PROPERTY VALUATION BREAKDOWN AND PERCENTAGE ALLOCATION ANALYSIS

includes 55+ housing as independent use type

Using the 2014 Town Report information:

				Default %
Residential Property Valuation (land, buildings, and manufactured housing):	$ 1,878,737,070.00			
Deductions for exemptions (deaf, blind, disabled, and elderly):	$ 10,393,300.00			
Deductions for Improvements for People with Disabilities:	$ 524,430.00			
Net Total Taxable Residential Value:		$	1,867,819,340.00	89.282%
55+ Housing	$ 51,440,100.00			
Deductions for exemptions (deaf, blind, disabled, and elderly):	$ 3,241,500.00			
Net Total Taxable Residential Value:		$	48,198,600.00	2.304%
Commercial/Industrial/Ulitity Valuation:		$	175,891,940.00	8.408%
Current Use Valuation:		$	137,280.00	0.007%
Total Taxable Property Valuation:		$	2,092,047,160.00	100.00%

Windham Valuation by Land use Type and Default Percentages

			VALUE			PERCENT
Residential Land		$ 913,903,070.00				
Residential Buildings		$ 964,770,600.00				
Manufactured Housing		$ 63,400.00				
Total Actual Residential			$ 1,878,737,070.00			
Less Exemptions:						
Deaf		$ (15,000.00)				
Blind		$ (45,000.00)				
Disabled		$ (960,000.00)				
Elderly		$ (9,373,300.00)				
Total Exemptions	$ (10,393,300.00)					
Improvements for People with Disabiities		$ (524,430.00)				
Total Deductions			$ (10,917,730.00)			
NET TAXABLE RESIDENTIAL VALUE				$	1,867,819,340.00	89.282%
55+ Developments			$ 51,440,100.00			
Less Exemptions:						
Deaf		$ (15,000.00)				
Blind		$ (15,000.00)				
Disabled		$ -				
Elderly		$ (3,211,500.00)				
Total Exemptions	$ (3,241,500.00)					
Total Deductions			$ (3,241,500.00)			
NET TAXABLE 55+ HOUSING VALUE				$	48,198,600.00	2.304%
Commerical/Industrial Land		$ 69,866,250.00				
Commerical/Industrial Buildings		$ 89,437,690.00				
Public Utilities		$ 16,588,000.00				
TOTAL COMMERCIAL/INDUSTRIAL/UTILITY VALUE				$	175,891,940.00	8.408%
CURRENT USE LAND		$ 137,280.00		$	137,280.00	0.01%
TOTAL TAXABLE VALUE				$	2,092,047,160.00	100.00%

Analysis DOES Separate Out 55+ Housing as Land Use Type

WINDHAM 2014 REVENUE BY LAND USE TYPE (Unaudited)

ITEM	RESIDENTIAL	COMMERCIAL	OPEN SPACE	55+ HOUSING	2014 TOTALS	REASON FOR ALLOCATION
Property Taxes	$ 44,780,041.04	$ 4,218,191.59	$ 5,015.69	$ 1,153,607.69	$ 50,156,856.00	Default
Land Use Change Tax	$ -	$ -	$ 381,250.00	$ -	$ 381,250.00	100% Open Space
Yield Tax	$ -	$ -	$ 2,561.00	$ -	$ 2,561.00	100% Open Space
Interest	$ 110,234.91	$ 10,383.91	$ 12.35	$ 2,839.83	$ 123,471.00	Default
Penalties/Fees	$ 4,534.53	$ 427.14	$ 0.51	$ 116.82	$ 5,079.00	Default
Overpayments/Refunds	$ 44,944.44	$ 4,233.68	$ 5.03	$ 1,157.84	$ 50,341.00	Default
Miscellaneous	$ 48.21	$ 4.54	$ 0.01	$ 1.24	$ 54.00	Default
Motor Vehicle Permits	$ 2,609,407.31	$ 447,246.60	$ -	$ 68,759.09	$ 3,125,413.00	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
State Motor Vehicles	$ 37,184.78	$ 6,373.39	$ -	$ 979.84	$ 44,538.00	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Titles	$ 4,932.59	$ 845.43	$ -	$ 129.98	$ 5,908.00	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Dog Licenses	$ 20,003.00	$ -	$ -	$ -	$ 20,003.00	100% Residential
Revenue from Dog Officer	$ 2,600.00	$ -	$ -	$ -	$ 2,600.00	100% Residential
Sale of Town Information	$ 77.00	$ -	$ -	$ -	$ 77.00	100% Residential
Boats	$ 17,001.00	$ -	$ -	$ -	$ 17,001.00	100% Residential
UCC Filings and Misc	$ -	$ 2,324.00	$ -	$ -	$ 2,324.00	100% Commercial
Vital Records	$ 4,018.00	$ -	$ -	$ -	$ 4,018.00	100% Residential
OHRV/Hunting and Fishing	$ 570.00	$ -	$ -	$ -	$ 570.00	100% Residential
Community Development	$ 237,685.16	$ 27,067.92	$ 453.80	$ 1,735.12	$ 266,942.00	89.04% residential; 10.14% commercial; .17% open space; and .65% 55+ Housing - based on dept revenue
Solid Waste Disposal	$ 61,878.00	$ -	$ -	$ -	$ 61,878.00	100% Residential
Fire Department*	$ 227,713.07	$ 37,440.18	$ -	$ 9,133.76	$ 274,287.00	83.02% residential; 13.65% commercial; 3.33% 55+ Housing - based on call volume
Police - Contracted Services*	$ -	$ 40,486.00	$ -	$ -	$ 40,486.00	100% Commercial
Police - General Revenues*	$ 7,312.92	$ 688.86	$ 0.82	$ 188.39	$ 8,191.00	Default
Cable Franchise Fees	$ 250,630.00	$ -	$ -	$ -	$ 250,630.00	100% Residential
State NH Meals and Rooms	$ 673,023.00	$ -	$ -	$ -	$ 673,023.00	100% Residential
State NH Highway Block Grant	$ 232,613.16	$ 39,869.38	$ -	$ 6,129.46	$ 278,612.00	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
State NH Bridge Aid	$ -	$ -	$ -	$ -	$ -	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Other Intergovernmental*	$ 19,463.93	$ 1,833.46	$ 2.18	$ 501.42	$ 21,801.00	Default
Sale of Town Property	$ 37,246.00	$ -	$ -	$ -	$ 37,246.00	100% Residential
Cash Donations/Contributions*	$ 2,552.52	$ 240.44	$ 0.29	$ 65.76	$ 2,859.00	Default
Insurance and Other Reimbursements	$ 116,072.93	$ 10,933.84	$ 13.00	$ 2,990.23	$ 130,010.00	Default
Transfers in from other funds (Trust/Prop/ET)*	$ 76,579.92	$ 7,213.68	$ 8.58	$ 1,972.83	$ 85,775.00	Default
Bond Proceeds*	$ -	$ -	$ -	$ -	$ -	100% Open Space
Current Use Funds*	$ -	$ -	$ 160,000.00	$ -	$ 160,000.00	100% Open Space
Admin and Misc	$ 20,343.34	$ 1,916.30	$ 2.28	$ 524.08	$ 22,786.00	Default
Interest on Investments	$ 4,570.24	$ 430.51	$ 0.51	$ 117.74	$ 5,119.00	Default
TOTALS	**$ 49,603,281.00**	**$ 4,858,150.86**	**$ 549,326.04**	**$ 1,250,951.11**	**$ 56,261,709.00**	

Note - Default Percentages = 89.28% residential; 8.41% commercial; .01% open space; and 2.3% 55+ housing; those categories with * mean that a different allocation breakdown was used in 2009

Analysis DOES Separate Out 55+ Housing as Land Use Type

WINDHAM 2014 EXPENDITURES BY LAND USE TYPE

ITEM	RESIDENTIAL	COMMERCIAL	OPEN SPACE	55+ HOUSING	2014 TOTALS	REASON FOR ALLOCATION
Departments						
Town Officer's Salaries	$ 2,835.53	$ 267.10	$ 0.32	$ 73.05	$ 3,176.00	Default
Administration	$ 436,853.29	$ 41,150.72	$ 48.93	$ 11,254.06	$ 489,307.00	Default
Town Clerk	$ 230,434.42	$ 21,558.10	$ 25.79	$ 5,853.69	$ 257,872.00	89.36% residential; 8.36% commercial; .01% Open Space, and 2.27% 55+ Housing - based on revenues received
Tax Collector	$ 118,875.43	$ 11,197.83	$ 13.31	$ 3,062.43	$ 133,149.00	Default
Election and Registration	$ 20,661.00	$ -	$ -	$ -	$ 20,661.00	100% Residential
Cemetery	$ 30,384.00	$ -	$ -	$ -	$ 30,384.00	100% Residential
General Government Buildings	$ 379,862.29	$ 35,782.28	$ 42.55	$ 9,785.88	$ 425,473.00	Default
Property Appraisal/Assessing	$ 223,467.84	$ 21,050.23	$ 25.03	$ 5,756.90	$ 250,300.00	Default
Information Technology	$ 184,481.05	$ 17,377.75	$ 20.66	$ 4,752.54	$ 206,632.00	Default
Searles Building	$ 13,002.00	$ -	$ -	$ -	$ 13,002.00	100% Residential
Legal	$ 55,171.85	$ 36,157.15	$ -	$ -	$ 91,329.00	60.41% residential, 39.59% commerical per analysis of cases and costs
Retirement Service Charge	$ 4,017.60	$ 378.45	$ 0.45	$ 103.50	$ 4,500.00	Default
Insurance	$ 181,380.36	$ 17,085.67	$ 20.32	$ 4,672.66	$ 203,159.00	Default
Police Department*	$ 2,393,938.74	$ 225,504.31	$ 268.14	$ 61,671.81	$ 2,681,383.00	Default
Dispatching	$ 367,197.03	$ 34,589.24	$ 41.13	$ 9,459.60	$ 411,287.00	Default
Fire Department*	$ 2,595,993.06	$ 426,828.54	$ -	$ 104,127.40	$ 3,126,949.00	83.02% residential; 13.65% commercial; 3.33% 55+ Housing - based on call volume
Emergency Management	$ 36,155.00	$ -	$ -	$ -	$ 36,155.00	100% Residential
Community Development	$ 236,134.00	$ 165,293.80	$ 47,226.80	$ 23,613.40	$ 472,268.00	50% residential; 35% commercial, 10% open space and 5% 55+ Housing - per Community Development
Town Maintenance/Highways	$ 903,295.84	$ 154,822.90	$ -	$ 23,802.26	$ 1,081,921.00	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Street Lights	$ 16,313.00	$ -	$ -	$ -	$ 16,313.00	100% Residential
Solid Waste Disposal	$ 850,557.00	$ -	$ -	$ -	$ 850,557.00	100% Residential
Health and Human Services	$ 30,028.00	$ -	$ -	$ -	$ 30,028.00	100% Residential
Animal Control*	$ 14,240.00	$ -	$ -	$ -	$ 14,240.00	100% Residential
General Assistance	$ 37,131.00	$ -	$ -	$ -	$ 37,131.00	100% Residential
Library	$ 1,031,865.00	$ -	$ -	$ -	$ 1,031,865.00	100% Residential
Recreation	$ 189,583.00	$ -	$ -	$ -	$ 189,583.00	100% Residential
Historic Commission	$ 1,840.00	$ -	$ -	$ -	$ 1,840.00	100% Residential
Conservation Commission	$ -	$ -	$ 5,880.00	$ -	$ 5,880.00	100% Open Space
Senior Center	$ 6,117.00	$ -	$ -	$ -	$ 6,117.00	100% Residential
Cable Television	$ 107,345.00	$ -	$ -	$ -	$ 107,345.00	100% Residential
Long Term Note - Prncipal and Interest	$ -	$ -	$ -	$ -	$ -	Default
Interst - TAN's	$ 892.80	$ 84.10	$ 0.10	$ 23.00	$ 1,000.00	Default

Note - Default Percentages = 89.28% residential; 8.41% commercial; .01% open space; and 2.3% 55+ housing; those categories with * mean that a different allocation breakdown was used in 2009

Analysis DOES Separate Out 55+ Housing as Land Use Type

ITEM	RESIDENTIAL	COMMERCIAL	OPEN SPACE	55+ HOUSING	2014 TOTALS	REASON FOR ALLOCATION
CIP and other Special Expenses						
Road Improvements	$ 300,564.00	$ 51,516.00	$ -	$ 7,920.00	$ 360,000.00	83.49% residential; 14.31% commercial; and 2.2% 55+ Housing - based on vehicle registration revenue
Ambulance*	$ 61,260.46	$ 10,072.34	$ -	$ 2,457.21	$ 73,790.00	83.02% residential; 13.65% commercial; 3.33% 55+ Housing - based on call volume
Solid Waste Loader	$ 75,099.00	$ -	$ -	$ -	$ 75,099.00	100% Residential
Rail Trail	$ 2,410.00	$ -	$ -	$ -	$ 2,410.00	100% Residential
IT Equipment	$ 24,365.40	$ 2,295.17	$ 2.73	$ 627.69	$ 27,291.00	Default
SCBA Equipment	$ 3,856.90	$ 363.31	$ 0.43	$ 99.36	$ 4,320.00	Default
Property Maintenance Trust	$ 44,640.00	$ 4,205.00	$ 5.00	$ 1,150.00	$ 50,000.00	Default
Earned Time Trust	$ 26,784.00	$ 2,523.00	$ 3.00	$ 690.00	$ 30,000.00	Default
Searles Revenue Fund	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	100% Residential
Campbell Land Purchase	$ -	$ -	$ -	$ -	$ -	100% Open Space
Other Reimbursable Grants	$ -	$ -	$ -	$ -		Default
Disaster Assistance Grants	$ -	$ -	$ -	$ -		100% Residential
Donations/Gifts	$ 4,573.00	$ -	$ -	$ -	$ 4,573.00	100% Residential
Refunds and Abatements	$ 152,542.02	$ 14,369.16	$ 17.09	$ 3,929.73	$ 170,858.00	Default
Conservation Fund Expenses	$ -	$ -	$ 667,811.00	$ -	$ 667,811.00	100% Open Space
School	$ 39,803,181.00	$ -	$ -	$ -	$ 39,803,181.00	100% Residential
County	$ 2,276,580.82	$ 2,735.18	$ -	$ -	$ 2,279,316.00	99.88% residential, 0.12% open space - based on review of County budget
TOTALS	**$ 53,505,908.74**	**$ 1,297,207.32**	**$ 721,452.77**	**$ 284,886.17**	**$ 55,809,455.00**	

Note - Default Percentages = 89.28% residential; 8.41% commercial; .01% open space; and 2.3% 55+ housing; those categories with * mean that a different allocation breakdown was used in 2009

COST OF SERVICES ANALYSIS SUMMARY - WINDHAM 2014 REVENUE AND EXPENDITURES BY LAND USE TYPE

	Residential	Commercial	Open Space	55+ Housing	TOTALS	
Total Revenue	$ 49,603,281.00	$ 4,858,150.86	$ 549,326.04	$ 1,250,951.11	$	56,261,709.00
Total Expenditure	$ 53,505,908.74	$ 1,297,207.32	$ 721,452.77	$ 284,886.17	$	55,809,455.00
RATIO	**1:1.08**	**1:0.27**	**1:1.31**	**1:0.23**	**1:.99**	
	1.08	*0.27*	*1.31*	*0.23*		*0.99*
in 2009 Ratios were	**1:1.05**	**1:0.28**	**1:0.57**	**n/a**		

Analysis DOES Separate Out 55+ Housing as Land Use Type

PROPERTY VALUATION BREAKDOWN AND PERCENTAGE ALLOCATION ANALYSIS

with 55+ housing included within all other residential properties

Using the 2014 Town Report information:

Residential Property Valuation (land, buildings, and manufactured housing):	$	1,930,177,170.00
Deductions for exemptions (deaf, blind, disabled, and elderly):	$	13,634,800.00
Deductions for Improvements for People with Disabilities:	$	524,430.00
Net Total Taxable Residential Value:	$	1,916,017,940.00
Commercial/Industrial/Ulitity Valuation:	$	175,891,940.00
Current Use Valuation:	$	137,280.00
Total Taxable Property Valuation:	**$**	**2,092,047,160.00**

Default Percentage for Cost of Services Study Allocation:

Residential	91.586%
Commercial/Industrial	8.408%
Current Use	0.007%
Totals	100.00%

Windham Valuation by Land use Type and Default Percentages

			VALUE		PERCENT
Residential Land		$ 913,903,070.00			
Residential Buildings		$ 1,016,210,700.00			
Manufactured Housing		$ 63,400.00			
Total Actual Residential			$ 1,930,177,170.00		
Less Exemptions:					
	Deaf	$ (30,000.00)			
	Blind	$ (60,000.00)			
	Disabled	$ (960,000.00)			
	Elderly	$ (12,584,800.00)			
Total Exemptions	$ (13,634,800.00)				
Improvements for People with Disabiities		$ (524,430.00)			
Total Deductions			$ (14,159,230.00)		
NET TAXABLE RESIDENTIAL VALUE				**$ 1,916,017,940.00**	**91.586%**
Commerical/Industrial Land		$ 69,866,250.00			
Commerical/Industrial Buildings		$ 89,437,690.00			
Public Utilities		$ 16,588,000.00			
TOTAL COMMERCIAL/INDUSTRIAL/UTILITY VALUE				**$ 175,891,940.00**	**8.408%**
CURRENT USE LAND		$ 137,280.00		**$ 137,280.00**	**0.007%**
TOTAL TAXABLE VALUE				**$ 2,092,047,160.00**	**100.00%**

Analysis DOES NOT Separate Out 55+ Housing from Residential

WINDHAM 2014 REVENUE BY LAND USE TYPE (Unaudited)

ITEM	RESIDENTIAL	COMMERCIAL	OPEN SPACE	55+ HOUSING	2014 TOTALS	REASON FOR ALLOCATION
Property Taxes	$ 45,933,648.72	$ 4,218,191.59	$ 5,015.69	$ -	$ 50,156,856.00	Default
Land Use Change Tax	$ -	$ -	$ 381,250.00	$ -	$ 381,250.00	100% Open Space
Yield Tax	$ -	$ -	$ 2,561.00	$ -	$ 2,561.00	100% Open Space
Interest	$ 113,074.74	$ 10,383.91	$ 12.35	$ -	$ 123,471.00	Default
Penalties/Fees	$ 4,651.35	$ 427.14	$ 0.51	$ -	$ 5,079.00	Default
Overpayments/Refunds	$ 46,102.29	$ 4,233.68	$ 5.03	$ -	$ 50,341.00	Default
Miscellaneous	$ 49.45	$ 4.54	$ 0.01	$ -	$ 54.00	Default
Motor Vehicle Permits	$ 2,678,166.40	$ 447,246.60	$ -	$ -	$ 3,125,413.00	85.69% residential; 14.31% commercial - based on vehicle registration revenue
State Motor Vehicles	$ 38,164.61	$ 6,373.39	$ -	$ -	$ 44,538.00	85.69% residential; 14.31% commercial - based on vehicle registration revenue
Titles	$ 5,062.57	$ 845.43	$ -	$ -	$ 5,908.00	85.69% residential; 14.31% commercial - based on vehicle registration revenue
Dog Licenses	$ 20,003.00	$ -	$ -	$ -	$ 20,003.00	100% Residential
Revenue from Dog Officer	$ 2,600.00	$ -	$ -	$ -	$ 2,600.00	100% Residential
Sale of Town Information	$ 77.00	$ -	$ -	$ -	$ 77.00	100% Residential
Boats	$ 17,001.00	$ -	$ -	$ -	$ 17,001.00	100% Residential
UCC Filings and Misc	$ -	$ 2,324.00	$ -	$ -	$ 2,324.00	100% Commercial
Vital Records	$ 4,018.00	$ -	$ -	$ -	$ 4,018.00	100% Residential
OHRV/Hunting and Fishing	$ 570.00	$ -	$ -	$ -	$ 570.00	100% Residential
Community Development	$ 239,420.28	$ 27,067.92	$ 453.80	$ -	$ 266,942.00	89.69% residential; 10.14% commercial; .17% open space; - based on dept revenues
Solid Waste Disposal	$ 61,878.00	$ -	$ -	$ -	$ 61,878.00	100% Residential
Fire Department*	$ 236,846.82	$ 37,440.18	$ -	$ -	$ 274,287.00	86.35% residential; 13.65% commercial; - based on call volume
Police - Contracted Services*	$ -	$ 40,486.00	$ -	$ -	$ 40,486.00	100% Commercial
Police - General Revenues*	$ 7,501.32	$ 688.86	$ 0.82	$ -	$ 8,191.00	Default
Cable Franchise Fees	$ 250,630.00	$ -	$ -	$ -	$ 250,630.00	100% Residential
State NH Meals and Rooms	$ 673,023.00	$ -	$ -	$ -	$ 673,023.00	100% Residential
State NH Highway Block Grant	$ 238,742.62	$ 39,869.38	$ -	$ -	$ 278,612.00	85.69% residential; 14.31% commercial - based on vehicle registration revenue
State NH Bridge Aid	$ -	$ -	$ -	$ -	$ -	85.69% residential; 14.31% commercial - based on vehicle registration revenue
Other Intergovernmental*	$ 19,965.36	$ 1,833.46	$ 2.18	$ -	$ 21,801.00	Default
Sale of Town Property	$ 37,246.00	$ -	$ -	$ -	$ 37,246.00	100% Residential
Cash Donations/Contributions*	$ 2,618.27	$ 240.44	$ 0.29	$ -	$ 2,859.00	Default
Insurance and Other Reimbursements	$ 119,063.16	$ 10,933.84	$ 13.00		$ 130,010.00	Default
Transfers in from other funds (Trust/Prop/ET)*	$ 78,552.75	$ 7,213.68	$ 8.58	$ -	$ 85,775.00	Default
Bond Proceeds*	$ -	$ -	$ -	$ -	$ -	100% Open Space
Current Use Funds*	$ -	$ -	$ 160,000.00	$ -	$ 160,000.00	100% Open Space
Admin and Misc	$ 20,867.42	$ 1,916.30	$ 2.28	$ -	$ 22,786.00	Default
Interest on Investments	$ 4,687.98	$ 430.51	$ 0.51	$ -	$ 5,119.00	Default
TOTALS	**$ 50,854,232.11**	**$ 4,858,150.86**	**$ 549,326.04**	**$ -**	**$ 56,261,709.00**	

Note: Default Percentages = 91.58% residential; 8.41% commercial; .01% open space; those categories with * mean that a different allocation breakdown was used in 2009

Analysis DOES NOT Separate Out 55+ Housing from Residential

WINDHAM 2014 EXPENDITURES BY LAND USE TYPE

ITEM	RESIDENTIAL	COMMERCIAL	OPEN SPACE	55+ HOUSING	2014 TOTALS	REASON FOR ALLOCATION
Departments						
Town Officer's Salaries	$ 2,908.58	$ 267.10	$ 0.32	$ -	$ 3,176.00	Default
Administration	$ 448,107.35	$ 41,150.72	$ 48.93	$ -	$ 489,307.00	Default
Town Clerk	$ 236,288.11	$ 21,558.10	$ 25.79	$ -	$ 257,872.00	91.63% residential; 8.36% commercial, .01% open space - based on revenues received
Tax Collector	$ 121,937.85	$ 11,197.83	$ 13.31	$ -	$ 133,149.00	Default
Election and Registration	$ 20,661.00	$ -	$ -	$ -	$ 20,661.00	100% Residential
Cemetery	$ 30,384.00	$ -	$ -	$ -	$ 30,384.00	100% Residential
General Government Buildings	$ 389,648.17	$ 35,782.28	$ 42.55	$ -	$ 425,473.00	Default
Property Appraisal/Assessing	$ 229,224.74	$ 21,050.23	$ 25.03	$ -	$ 250,300.00	Default
Information Technology	$ 189,233.59	$ 17,377.75	$ 20.66	$ -	$ 206,632.00	Default
Searles Building	$ 13,002.00	$ -	$ -	$ -	$ 13,002.00	100% Residential
Legal	$ 55,171.85	$ 36,157.15	$ -	$ -	$ 91,329.00	60.41% residential, 39.59% commercial per analysis of cases and costs
Retirement Service Charge	$ 4,121.10	$ 378.45	$ 0.45	$ -	$ 4,500.00	Default
Insurance	$ 186,053.01	$ 17,085.67	$ 20.32	$ -	$ 203,159.00	Default
Police Department*	$ 2,455,610.55	$ 225,504.31	$ 268.14	$ -	$ 2,681,383.00	Default
Dispatching	$ 376,656.63	$ 34,589.24	$ 41.13	$ -	$ 411,287.00	Default
Fire Department*	$ 2,700,120.46	$ 426,828.54	$ -	$ -	$ 3,126,949.00	86.35% residential; 13.65% commercial; - based on call volume
Emergency Management	$ 36,155.00	$ -	$ -	$ -	$ 36,155.00	100% Residential
Community Development	$ 259,747.40	$ 165,293.80	$ 47,226.80	$ -	$ 472,268.00	55% residential, 35% commercial, 10% open space - per Community Development
Town Maintenance/Highways	$ 927,098.10	$ 154,822.90	$ -	$ -	$ 1,081,921.00	85.69% residential; 14.31% commercial - based on vehicle registration revenue
Street Lights	$ 16,313.00	$ -	$ -	$ -	$ 16,313.00	100% Residential
Solid Waste Disposal	$ 850,557.00	$ -	$ -	$ -	$ 850,557.00	100% Residential
Health and Human Services	$ 30,028.00	$ -	$ -	$ -	$ 30,028.00	100% Residential
Animal Control*	$ 14,240.00	$ -	$ -	$ -	$ 14,240.00	100% Residential
General Assistance	$ 37,131.00	$ -	$ -	$ -	$ 37,131.00	100% Residential
Library	$ 1,031,865.00	$ -	$ -	$ -	$ 1,031,865.00	100% Residential
Recreation	$ 189,583.00	$ -	$ -	$ -	$ 189,583.00	100% Residential
Historic Commission	$ 1,840.00	$ -	$ -	$ -	$ 1,840.00	100% Residential
Conservation Commission	$ -	$ -	$ 5,880.00	$ -	$ 5,880.00	100% Open Space
Senior Center	$ 6,117.00	$ -	$ -	$ -	$ 6,117.00	100% Residential
Cable Television	$ 107,345.00	$ -	$ -	$ -	$ 107,345.00	100% Residential
Long Term Note - Prncipal and Interest	$ -	$ -	$ -	$ -	$ -	Default
Interst - TAN's	$ 915.80	$ 84.10	$ 0.10	$ -	$ 1,000.00	Default

Note: Default Percentages = 91.58% residential; 8.41% commercial; .01% open space; those categories with * mean that a different allocation breakdown was used in 2009

Analysis DOES NOT Separate Out 55+ Housing from Residential

ITEM	RESIDENTIAL	COMMERCIAL	OPEN SPACE	55+ HOUSING	2014 TOTALS	REASON FOR ALLOCATION
CIP and other Special Expenses						
Road Improvements	$ 308,484.00	$ 51,516.00	$ -	$ -	$ 360,000.00	85.69% residential; 14.31% commercial - based on vehicle registration revenue
Ambulance*	$ 63,717.67	$ 10,072.34	$ -	$ -	$ 73,790.00	86.35% residential; 13.65% commercial; - based on call volume
Solid Waste Loader	$ 75,099.00	$ -	$ -	$ -	$ 75,099.00	100% Residential
Rail Trail	$ 2,410.00	$ -	$ -	$ -	$ 2,410.00	100% Residential
IT Equipment	$ 24,993.10	$ 2,295.17	$ 2.73	$ -	$ 27,291.00	Default
SCBA Equipment	$ 3,956.26	$ 363.31	$ 0.43	$ -	$ 4,320.00	Default
Property Maintenance Trust	$ 45,790.00	$ 4,205.00	$ 5.00	$ -	$ 50,000.00	Default
Earned Time Trust	$ 27,474.00	$ 2,523.00	$ 3.00	$ -	$ 30,000.00	Default
Searles Revenue Fund	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	100% Residential
Campbell Land Purchase	$ -	$ -	$ -	$ -	$ -	100% Open Space
Other Reimbursable Grants	$ -	$ -	$ -	$ -		Default
Disaster Assistance Grants	$ -	$ -	$ -	$ -		100% Residential
Donations/Gifts	$ 4,573.00	$ -	$ -	$ -	$ 4,573.00	100% Residential
Refunds and Abatements	$ 156,471.76	$ 14,369.16	$ 17.09	$ -	$ 170,858.00	Default
Conservation Fund Expenses	$ -	$ -	$ 667,811.00	$ -	$ 667,811.00	100% Open Space
School	$ 39,803,181.00	$ -	$ -	$ -	$ 39,803,181.00	100% Residential
County	$ 2,276,580.82	$ 2,735.18	$ -	$ -	$ 2,279,316.00	99.88% residential, 0.12% open space - based on review of County budget
TOTALS	**$ 53,790,794.91**	**$ 1,297,207.32**	**$ 721,452.77**	**$ -**	**$ 55,809,455.00**	

Note: Default Percentages = 91.58% residential; 8.41% commercial; .01% open space; those categories with * mean that a different allocation breakdown was used in 2009

COST OF SERVICES ANALYSIS SUMMARY - WINDHAM 2014 REVENUE AND EXPENDITURES BY LAND USE TYPE

	Residential	Commercial	Open Space	55+ Housing	TOTALS
Total Revenue	$ 50,854,232.11	$ 4,858,150.86	$ 549,326.04	$ -	$ 56,261,709.00
Total Expenditure	$ 53,790,794.91	$ 1,297,207.32	$ 721,452.77	$ -	$ 55,809,455.00
RATIO	**1:1.06**	**1:0.27**	**1:1.31**		**1:0.99**
	1.06	*0.27*	*1.31*		*0.99*
in 2009 Ratios were	**1:1.05**	**1:0.28**	**1:0.57**		

Analysis DOES NOT Separate Out 55+ Housing from Residential