

# Cost of Community Service (COCS) Analysis for Northfield, Massachusetts - FY 2008

Land Use	Residential	Commercial/Industrial		Chapter Land			Other Open Land		Tax Exempt		Total
		commercial	industrial	61	61A	61B	Private <sup>6</sup>	State	Public <sup>7</sup>	Private <sup>8</sup>	
Land Area (acres)	5,737	749	2,517	1,883	2,604	154	5,610	2,859	395	451	22,959
Property Value <sup>1</sup>	279,620	16,016	52,692	3,177	8,943	178	18,611	4,620	37,730	40,199	461,786
Taxable Value	279,620	16,016	52,692	173	774	45	18,611	0	0	0	367,931
Total Taxable Value	279,620	68,708		992			18,611		0		
Generic Distribution % <sup>2</sup>	68.9%	16.9%		0.2%			4.6%		9.3%		
<b>Revenue</b>											
Property Taxes <sup>3</sup>	3,822	939		14			254		0		5,030
Cherry Sheet Receipts <sup>4</sup>	295	68		1			48		37		449
Mass SBA Payment	189										189
Local Receipts <sup>5</sup>	570	140									710
Other Revenue <sup>2</sup>	191	47		1			13		26		277
<b>Total Revenue</b>	<b>5,067</b>	<b>1,194</b>		<b>15</b>			<b>315</b>		<b>63</b>		<b>6,655</b>
<b>Expenditures</b>											
General Government <sup>2</sup>	283	69		1			19		38		410
Public Safety <sup>2</sup>	263	65		1			18		36		382
Education	4,029										4,029
Public Works <sup>2</sup>	596	146		2			40		80		864
Health/Human Services <sup>5</sup>	47	12									59
Culture & Recreation <sup>5</sup>	140	35									175
Fixed Costs <sup>2</sup>	507	125		2			34		68		736
<b>Total Expenditures</b>	<b>5,866</b>	<b>451</b>		<b>6</b>			<b>110</b>		<b>222</b>		<b>6,655</b>
<b>Expenditures as a fraction of Revenues for that Land Use</b>	<b>1.16</b>	<b>0.38</b>		<b>0.38</b>			<b>0.35</b>		<b>3.54</b>		
Based largely on the University of Wisconsin COCS Model, <a href="http://www.uwsp.edu/cnr/landcenter/COCS/COCS.html">http://www.uwsp.edu/cnr/landcenter/COCS/COCS.html</a>											
<sup>1</sup> financial data is in thousands of dollars											
<sup>2</sup> proportional distribution based on taxable value plus the tax-exempt public value											
<sup>3</sup> property tax revenue per thousand of taxable value: <b>13.67</b>											
<sup>4</sup> distributed as per <a href="http://www.mass.gov/?pageID=dorterminal&amp;L=5&amp;L0=Home&amp;L1=Local+Officials&amp;L2=Municipal+Data+and+Financial+Management&amp;L3=Cherry+Sheets&amp;L4=FY2008+Cherry+Sheets&amp;sid=Ador&amp;b=terminalcontent&amp;f=dls_cherry_08_cs08ct_wordrec&amp;csid=Ador; major component is \$394,000 for lottery share">http://www.mass.gov/?pageID=dorterminal&amp;L=5&amp;L0=Home&amp;L1=Local+Officials&amp;L2=Municipal+Data+and+Financial+Management&amp;L3=Cherry+Sheets&amp;L4=FY2008+Cherry+Sheets&amp;sid=Ador&amp;b=terminalcontent&amp;f=dls_cherry_08_cs08ct_wordrec&amp;csid=Ador</a> ; major component is \$394,000 for lottery share											
<sup>5</sup> divided between Residential and Commercial/Industrial, proportional to the taxable values											
<sup>6</sup> all privately-owned farmland, forest land, and other undeveloped land, including NMH land, not in chapter 61											
<sup>7</sup> includes municipal buildings and public schools											
<sup>8</sup> includes private schools, churches, and charities											