

Cost of Community Services (COCS) Summary Northfield, Massachusetts - FY 2008

Cost of Community Services (COCS) analyses compare the revenues generated by different land uses in a community to the expenses of providing community services for those land uses. COCS results have become popular as a tool to help communities in the planning process. Such an analysis has now been done for Northfield, using financial data for fiscal year 2008 obtained from state and local databases; the town assessors office and town bookkeeper, as well as the town's finance committee via their town-approved expenditure detail, have been especially helpful in making data available for this study. The American Farmland Trust does many of these studies, and the results summarized here have been improved by recommendations received after review by the AFT. This study is done in the AFT spirit (http://www.farmlandinfo.org/documents/27757/COCS_09-2007.pdf), which is:

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

“The purpose of a COCS study is not to recommend one type of land use over another but rather to help a community determine the net fiscal contribution of farm and forest lands so these lands may be duly considered in the planning process. Because the studies are descriptive, they should not be used to predict the impact of a single development or to project future costs of services created by new development. COCS studies are not designed to judge the value of one land use over another or to compare one type of new development to another.”

Several models are available for conducting COCS studies; the one used here is that of the University of Wisconsin (<http://www.uwsp.edu/cnr/landcenter/COCS/COCS.html>). Two columns are shown in the following summary that are not normally part of a COCS summary – the columns for tax-exempt property (e.g., municipal buildings) and over-all totals for land area, property values, taxable values, total revenues, and total expenditures. (For agricultural and open space lands the taxable value is not the property value because some land is in chapter 61 – reduced tax – status or is state forest.) This extra data is included simply for completeness - for those wanting to account for every last penny. The detailed analysis, from which this summary is extracted, is available on the Northfield website: http://www.northfield.ma.us/files/OpenSpace/COCS_details.pdf.

Land Use <i>(financial data in thousands of \$)</i>	Residential	Commercial/ Industrial	Agricultural/ Open Space	Other <i>(tax exempt)</i>	Total
Land Area (acres)	5,737	3,266	13,110	846	22,959
Property Value	279,620	68,708	35,529	77,929	461,786
Taxable Value	279,620	68,708	19,603	0	367,931
Total Revenue	5,067	1,194	331	63	6,655
Total Expenditures	5,866	451	115	222	6,655
Expenditures as a fraction of Revenues for that Land Use	1.16	0.38	0.35		

comparisons:

Gill (source: AFT)	1.15	0.43	0.38
Deerfield (source: AFT)	1.16	0.38	0.29
Leverett (source: AFT)	1.15	0.29	0.25
Southern New England average (MA, CT, RI)*	1.14	0.43	0.42

* <http://www.snefci.org>