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The Center for Public Policy and the Social Sciences

**The Class of 1964 Policy Research Shop**  
—Celebrating 10 Years of Service to New Hampshire and Vermont—

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**REGIONALIZATION OF SELECTED GOVERNMENT  
SERVICES ACROSS NEW HAMPSHIRE**

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Presented to the New Hampshire House of Representatives  
Finance Committee

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## TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY</b>	<b>3</b>
<b>1. INTRODUCTION</b>	<b>3</b>
<b>2. BACKGROUND AND LITERATURE REVIEW</b>	<b>4</b>
<b>3. METHODOLOGY</b>	<b>5</b>
3.1 SELECTION OF SERVICES	5
3.2 SELECTION OF TOWN CLUSTERS	6
3.3. DATA	6
3.3.1 <i>NHFPC Data Potential</i>	7
3.3.2 <i>Potential Shortcomings of the Data</i>	7
<b>4. RESULTS</b>	<b>7</b>
4.1 HIGHWAY AND STREETS	8
4.2 SELECTED ADMINISTRATIVE SPENDING	12
4.3 SOLID WASTE DISPOSAL	14
4.4 CAPITAL MACHINERY	17
4.5 ELECTION, REGISTRATION AND VITAL STATISTICS	17
4.6 AMBULANCE	20
4.7 EMERGENCY MANAGEMENT SERVICES	22
<b>5. CONCLUSION</b>	<b>24</b>
<b>REFERENCES</b>	<b>25</b>



## **EXECUTIVE SUMMARY**

This report was commissioned by Representative Tracey Emerick to provide a broad overview of local government services with potential for consolidation in New Hampshire. From 50 potential services, we selected eight services that are candidates for regionalization. We carefully considered whether or not these services would be shareable, politically feasible, and cost-efficient. We drew upon past regionalization case studies in New England to determine these categories. Within each service, we identified specific town clusters in which services could be consolidated. We looked at spending discrepancies between towns of similar population that were in geographic proximity to each other, and we looked at towns of disparate population sizes where a smaller sized town spent more on a service than a larger sized town. Regionalization would increase cost efficiency within towns as they are able to realize economies of scale and decrease unnecessary spending. When undertaking this report, we drew heavily on the data resource provided by the New Hampshire Public Finance Consortium (NHPFC). The NHPFC provided us a comparable and comprehensive data set for all towns within New Hampshire; thus, this report is the first in many to be undertaken to analyze New Hampshire government services spending. With this data, we believe we have provided a solid foundation of areas for further inquiry into service consolidation across New Hampshire.

### **1. INTRODUCTION**

This report will be the first in a series of Policy Research Reports produced using the raw data collected and presented by the New Hampshire Public Finance Consortium:

The New Hampshire Public Finance Consortium (NHPFC) is a volunteer committee of the New Hampshire Government Finance Officers Association (NHGFOA) whose mission is to promote sustainable fiscal strength and security for its member governments as fundamental to community health, service delivery and infrastructure. Since its inception, the focus of the NHPFC has been on the development of a data model to provide public and municipal access to relevant, consistent and timely financial data about our local governments. Working closely with the NH Department of Revenue Administration (DRA) and NHGFOA members, the NHPFC hopes to build partnerships throughout the state to allow ready access to consistent financial data for analysis and decision-making by key municipal players.<sup>1</sup>

This research report began at the request of Representative Tracy Emerick of the New Hampshire House of Representatives, Finance Committee. Our mandate was to look at the costs of local governance across New Hampshire and the potential for consolidation of services or their provision. Increasingly, towns are beginning to realize the potential economic benefits of regionalization. Often, regionalization increases cost efficiency as



towns are able to realize economies of scale, decrease administrative costs, share the burden of large capital outlays, and so forth.<sup>2</sup>

With access to the data compiled by the NHPFC, our report seeks to provide a broad overview of local government's resource allocation across the state. In New Hampshire specifically, most services are provided at either the state or the local level. Few services are officially provided across towns. Accordingly, New Hampshire is a state with a high potential for regionalizing services.

## 2. BACKGROUND AND LITERATURE REVIEW

In 2015, United States local government spending amounted to \$1.6 trillion, more than 11 percent of total GDP.<sup>3</sup> As the federal government works to cut costs, state and local governments are likely to face pressure to reduce cost as well. One potential area for savings is through regionalization. Our report examines the local spending patterns of town clusters in all ten counties of New Hampshire as an attempt to understand the potential for regionalization of selected local government services. Our report was most heavily informed by the following previous studies:

### 2.1 *New England Public Policy Center Report*

A report conducted by the New England Public Policy Center in 2013 concluded that New England is a good target for regional consolidation efforts<sup>4</sup> due to the small populations served by local governments. Roughly 20 percent of overall local government spending in New England is for services that rely heavily on capital equipment, technology, or specialized skills, and therefore could be provided more cost-effectively at a regional rather than local scale, without sacrificing service quality.

### 2.2 *Planning Commission Report*

The Southern New Hampshire Planning Commission also published a report on effective models for intergovernmental cooperation and survival through regionalization in 2014. These recommendations were reached through the creation of a comprehensive inventory of existing resource sharing and group purchasing intergovernmental agreements. The highest priority needs and interests for sharing resources and cooperative purchasing among the three counties and 14 municipalities that make up the Southern New Hampshire region were evaluated. Input was gathered by conducting a survey across local governments, which determined that there was high interest in the mutual sharing of grant writers (and other administrative services) as well as cooperative utility purchasing. The study recommended a series of mutual sharing group purchasing models for services such as fuel purchasing, grant writing, and information technology.<sup>5</sup> The results of this report helped shape the selection of services for this research.

### 2.3 *Report on Vermont Salaries*

A report by the Rockefeller Center's Policy Research Shop from May 2015 concluded that the town of Stafford, Vermont spent significantly more (>\$20,000) on administrative



salaries than might be predicted for a town of its size.<sup>6</sup> This outcome suggests that towns such as Strafford may benefit from a consolidation of local personnel and services.<sup>7</sup>

## 2.4 POLICY RESEARCH SHOP REPORT ON VERMONT REGIONALIZATION

Another report by the Policy Research Shop on regionalization in Vermont from 2013 emphasized the degrees of service sharing, which can allow towns to retain town identity while still increasing efficiency and cutting costs. The five different categories of regionalization vary from loose, informal arrangements and coordination, to full regionalization of services, including mergers across state and county lines. In between are service contracts, interlocal agreements, and consolidation. Service contracts include shared facilities, mutual aid, joint ownership, and allowing other governments to provide services. Interlocal agreements feature joint powers, functional consolidation, special districts, shared purchasing, and regional councils.<sup>8</sup> Consolidation refers to mergers between cities and counties or annexation. Many localities without regionalization do still utilize informal agreements, service contracts, or interlocal agreements while maintaining their autonomy.

## 3. METHODOLOGY

To evaluate local government spending and potential service regionalization, we took a two-pronged approach. The first prong was conducting research, much of which is summarized above, on prior examples of service consolidation case studies. The second prong was analyzing town level budget data for these selected services to get a better sense of the spending discrepancies, if any, across New Hampshire towns. In order to effectively conduct this research, it was necessary to select towns within each county of New Hampshire as it was not logistically feasible to evaluate all 234 towns.

### *3.1 Selection of Services*

We selected eight services to focus on within this report. For each service, the number in parentheses represents the rank of percentage of local government spending on service. So, Highway and Streets (3) means that, by percentage of local government spending, Highway and Streets is the third most expensive service. See Appendix B for a full listing of services ordered by percentage of local government spending.

- Highway and Streets (3)
- Personnel Administration (9)
- Highway Administration (10)
- Solid Waste Disposal (12)
- Capital Machinery, Vehicles, and Equipment (17)
- Election, Registration & Vital Statistics (23)
- Ambulance (24)
- Emergency Management (42)



While we tried to seek out big budget items, sometimes the items that cost the most were not the most logical to consider for consolidation. Our general decision to focus on these services, out of the 50 potential options as outlined on the NHPFC, was most heavily affected by three factors. To be chosen, a service had to be (1) practicably sharable, (2) politically feasible, and (3) have a sufficient data set. A service that is practicably sharable is one that is possible, and sensible, to share across towns. For example, interest on long term bonds is not a practicably sharable service. We define a politically feasible service as one that does not seem integral to a town's identity. For example, we didn't recommend consolidation of libraries, despite the potential cost savings, because libraries are traditionally a staple of a town's identity. In some cases, for some services, certain towns lacked input for this data; a sufficient data set entails enough data in the 2013 set from NHPFC that we were able to get a sense of local government spending on a certain service. For example, when looking at Capital Machinery, Vehicles, and Equipment, we chose to focus on Rockingham County as when too many towns had missing data, it was not worth the attempt to analyze spending patterns.

### *3.2 Selection of Town Clusters*

Rather than analyzing all 234 towns in New Hampshire we chose a sample of about 10 towns from each of county, for a total of 124 towns. In choosing towns, we paid attention to two main factors—size and relative proximity. The selected towns are presented in Appendix A. We wanted to choose a set of towns that had similar population sizes, and thus probably similar needs. However, we also wanted to choose towns that were relatively close to each other as it makes the most sense for physical services to be primarily shared between towns in close proximity to each other. To select our sample towns, we first labeled each town with its population. We then chose either (1) a larger town surrounded by several smaller towns, (2) a cluster of similarly sized towns or (3) in the case of small counties, chose to include all towns in the county.

### *3.3. Data*

In order to better understand the scope of the project, we contacted several municipal leaders, including Hanover Town Clerk, Betsy McClain. Ms. McClain directed us to the budget data set compiled by the New Hampshire Public Finance Consortium (NHPFC), which is an invaluable resource for this project and future research.

In 2008, the New Hampshire Government Finance Officers Association initiated the NHPFC to collect sound historic financial data (Municipal Financial Data – Looking Back to Move Ahead). The data set pulls from a variety of online data sources including the New Hampshire Department of Revenue Administration website (Municipal Financial Data – Looking Back to Move Ahead).



We then downloaded the 2013 budget data for our selected government services and towns. We converted aggregate spending per service to per capita spending using the 2013 census population data.<sup>9</sup> Converting spending per service to spending per capita created a far more meaningful measure for our purposes. We then searched for discrepancies in spending per service across towns to identify potential areas for consolidation of services. Our complete per capita data set for selected services and towns can be found in Appendix C.

### *3.3.1 NHPFC Data Potential*

The NHPFC data opens a new world of possibilities. Consolidating all the town level data makes it possible for researchers to accurately compare spending across New Hampshire. Our report would not have been possible without the NHPFC's data. When we began our report we were trying to manually create an electronic record of town data. The time spent on such an endeavor would have detracted from our ability to conduct meaningful research.

Furthermore, standardized accounting is probably the first step to effective regionalization. In order to recommend regionalization, it is necessary to have a detailed picture of each town's current spending, and the potential costs and benefits of regionalization. The data collection by the NHPFC is an important first step, but as currently formulated the line items within each budget category leave room for ambiguous accounting since each town can account for different items slightly differently. Increasing the standardization across the state will be very helpful and provide even greater potential for the utilization of this data.

### *3.3.2 Potential Shortcomings of the Data*

Although the NHPFC data is greatly helpful, there were a few relevant potential shortcomings of the NHPFC data set that must be acknowledged. The major shortcoming is that not all of the data sets are complete. This created several problems. First, we had to eliminate services that might have otherwise been interesting to look at because there was not enough data on the service to analyze it. Second, due to missing data, calculations of average per capita spending for each service may be slightly skewed. An important next step for researchers would include filling in necessary missing data by contacting individual towns. The second shortcoming was the lack of 2014 or 2015 budget data. We expect this to naturally be rectified with time.

## **4. RESULTS**

Within the different counties we identified clusters of towns with the potential for regionalization. These clusters are presented in a series of tables below. The tables do not



include all of the towns that we initially selected or analyzed. Instead, we have curated our findings to only present results from counties with enough data to draw initial conclusions and towns where there was found something interesting in the spending patterns. Therefore, some counties will not appear in the charts for each service. We focused on two different patterns: either a cluster/pair of towns with similar population sizes and significant spending disparities *or* a paired large town and small town where the small town was spending significantly more per capita. As researchers, we realize there any number of reasons for spending disparities between towns to exist. In this sense, our report is not exhaustive but we hope it will serve as a stepping stone for further and more detailed investigation.

The figures titled “Figure A#” illustrate clusters in which there were similar population sizes but large spending discrepancies. The towns’ similar population sizes would imply similar service need and utilization. Spending discrepancies matter as they suggest that things could be done in a more cost efficient way. If two towns with very similar populations are spending vastly different amounts, there has to be some underlying explanation. Identifying these discrepancies is the first step in potentially eliminating them. As high spending towns are able to share services or the use the model of the lower spending towns, they may be able to realize greater cost efficiency.

The figures titled “Figure B#” illustrate clusters in which the smaller town spent far more per capita on a service than the larger town. This suggests that there are economies of scale that may be realized, creating greater cost efficiency. Economies of scale are the cost advantages that an entity obtains due to size or scale of operation, with cost per unit of output generally decreasing with increasing scale as fixed costs are spread out over more units of output.<sup>10</sup> As smaller towns regionalize their services or lever their geographic proximity to a larger town, perhaps by contracting out to the larger town or jointly bidding for services, small towns will hopefully begin to see lower per capita costs. Additionally, economies of scale could benefit a cluster of small towns as well; for example, this cluster could share services and thus also achieve cost savings.

#### *4.1 Highway and Streets*

Spending on Highway and Streets is a large proportion of local government spending. It comprises, on state aggregate average, 7.85 percent of local government spending and ranks third in greatest cost. In 2013, the average spending per capita in New Hampshire on Highway and Streets is \$119.70. The budget line item of Highway and Streets includes paving and reconstruction, cleaning and maintenance, storm drains, sidewalks and curbs, snow and ice control, and hydrants. These subcategories were also a primary motivation for our decision to evaluate Highway and Streets. As seen in past regionalization reports, the ability to bid together often creates cost savings as it allows towns to have greater bargaining power. Snow and Ice Control is an area where regionalization seems very possible. Cost savings on sand and ice could be realized by





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towns bidding together. Other services, such as cleaning and maintenance, do not need to be constantly operated. Accordingly, they offer the potential of being shared across towns since each town only needs to conduct such services for a brief period of time. To better identify possible regions for consolidation, we looked at each town's Highway and Streets spending.



**Figure A1: Clusters for Shared Spending**

<b>County</b>	<b>Towns</b>	<b>Population</b>	<b>Spending Per Capita</b>
<b>Belknap</b>	Belmont	7,319	\$129.54
	Gilford	7,133	\$258.31
<b>Carroll</b>	Moultonborough	4,070	\$61.61
	Ossipee	4,351	\$403.82
<b>Carroll</b>	Freedom	1,514	\$581.25
	Effingham	1,565	\$400.64
<b>Cheshire</b>	Sullivan	679	\$103.09
	Nelson	727	\$357.02
<b>Coos</b>	Stewartstown	1,022	\$323.01
	Colebrook	2,298	\$475.49
<b>Grafton</b>	Orford	1,238	\$294.47
	Lyme	1,709	\$446.22
<b>Merrimack</b>	Danbury	1,169	\$123.37
	Hill	1,090	\$280.31
<b>Sullivan</b>	Acworth	836	\$384.23
	Lempster	971	\$178.99
<b>Sullivan</b>	Plainfield	2,241	\$227.91
	Grantham	2,167	\$69.77



**Figure B1: Clusters for Large and Small Town Spending Discrepancies**

County	Towns	Population	Spending Per Capita
<b>Cheshire</b>	Keene	23,537	\$79.13
	Roxbury	227	\$396.48
<b>Coos</b>	Gorham	2,824	\$26.56
	Randolph	310	\$137.10
<b>Grafton</b>	Orford	1,238	\$294.47
	Piermont	788	\$765.71
<b>Grafton</b>	Littleton	5,952	\$156.51
	Monroe	782	\$355.12
<b>Hillsborough</b>	Nashua	86,766	\$79.10
	Hudson	22,928	\$170.07
	Hollis	7,702	\$130.03
<b>Merrimack</b>	Concord	42,594	\$80.05
	Bow	7,622	\$230.99
	Chichester	2,550	\$238.15
<b>Rockingham</b>	Exeter	14,454	\$138.91
	Kensington	2,113	\$191.19
<b>Strafford</b>	Durham	15,182	\$58.65
	Madbury	1,790	\$189.94
<b>Strafford</b>	Rochester	29,893	\$25.53
	Barrington	8,733	\$140.11

Other noteworthy spending discrepancies:



In Hillsborough County, further investigation is warranted into several towns in the northwest: Antrim, Deering, Hancock, Bennington, Greenfield, and Frankestown. These towns have populations within 1,000 people of each other, yet there is drastic differences in spending ranging from \$75.44 per person (Greenfield) to \$367.78 (Antrim). This merits further inquiry to see what is causing this spending discrepancy.

In Rockingham County, there is a notable cluster in the southwest of Rockingham County that consists of: Auburn, Chester, Sandown, Hampstead, Atkinson, Derry, Londonderry, Windham, and Salem. In this cluster, it is notable that the towns with populations greater than 10,000 spend less than \$100 per person on this service, and towns with populations less than 10,000 spend more than \$100 per person. This merits further inquiry to see what is causing this spending discrepancy.

*4.2 Selected Administrative Spending*

We chose to focus on Personnel Administration, and Highway Administration. First, both are drivers of local government spending at 2.77 and 2.62 percent respectively. The average spending per capita in New Hampshire on Personnel Administration is \$42.32, and Highway Administration is \$40.02. There were large ranges of spending that fell below and above this average spending per capita within each county. Generally, while we acknowledge that consolidation of this set of services could be politically unpopular, as it equates to eventual job loss, there currently is a fair amount of duplication in what towns administration does. Cost savings would come with a decrease in the number of pensions and benefits that a locality needs to pay out to employees. Personnel administration includes the personnel department and benefits not allocated to other departments. Highway administration includes the Superintendent’s Office, engineering, contract administration, and contract inspection.

**Figure A2: Clusters for Shared Spending Personnel Administration**

<b>County</b>	<b>Towns</b>	<b>Population</b>	<b>Spending Per Capita</b>
<b>Carroll</b>	Tamworth	2,877	\$1.04
	Madison	2,552	\$177.88
<b>Hillsborough</b>	Hancock	1,739	\$8.22
	Antrim	2,449	\$83.76



**Figure B2: Clusters for Large and Small Town Spending Discrepancies Personnel Administration**

County	Towns	Population	Spending Per Capita
<b>Belknap</b>	Meredith	6,258	\$16.41
	Center Harbor	1,079	\$267.92
<b>Grafton</b>	Lisbon	1,601	\$7.43
	Lyman	541	\$105.76
<b>Strafford</b>	Barrington	8,733	\$1.95
	Lee	4,340	\$168.35
	Madbury	1,790	\$16.20

**Figure A2.1: Clusters for Shared Spending Highway Administration**

County	Towns	Population	Spending Per Capita
<b>Carroll</b>	Moultonborough	4,070	\$367.23
	Ossipee	4,351	\$22.24
<b>Hillsborough</b>	Deering	1,875	\$207.15
	Greenfield	1,657	\$329.86
<b>Sullivan</b>	Washington	895	\$426.53



	Goshen	741	\$105.05
	Lempster	971	\$157.57

**Figure B2.1: Clusters for Large and Small Town Spending Discrepancies Highway Administration**

County	Towns	Population	Spending Per Capita
<b>Belknap</b>	Belmont	7,319	\$7.92
	Tilton	3,477	\$100.19
<b>Cheshire</b>	Keene	23,537	\$49.60
	Sullivan	679	\$371.03
<b>Strafford</b>	Dover	30,275	\$3.20
	Somersworth	11,754	\$101.62

Other noteworthy spending discrepancies:

In Merrimack County, the spending levels in the county for personnel administration presented in a relatively small range compared to other services, with Boscawen spending levels being more than thirty dollars higher than the next largest town of Chichester. Concord, with the largest population in the county at 42,594 people, had spending levels in the middle-upper level at \$60.80.

#### *4.3 Solid Waste Disposal*

Solid waste disposal makes up about 2.28 percent of total local government spending. The average spending per capita in New Hampshire on Solid Waste Disposal is \$34.72. It includes landfill operations, transportation costs, incineration, recycling, hazardous waste, and other (with major items separately identified). Solid waste disposal



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is a good category to focus on for regionalization as it is a service that is not integrally linked with a town's identity, creating less of a political challenge. Furthermore, these services provide potential savings when more people are on board. Every town may not need an incinerator nor a landfill. Accordingly, these services merited further inquiry.



**Figure A3: Clusters for Shared Spending**

County	Towns	Population	Spending Per Capita
<b>Belknap</b>	Belmont	7,319	\$41.67
	Gilford	7,133	\$82.88
	Meredith	6,258	\$131.95
<b>Belknap</b>	Alton	5,257	\$85.83
	Barnstead	4,605	\$36.54
	Gilmanton	3,755	\$71.06
<b>Carroll</b>	Freedom	1,514	\$130.03
	Effingham	1,565	\$58.79
<b>Coos</b>	Carroll	773	\$179.56
	Jefferson	1,104	\$67.03
<b>Merrimack</b>	Wilmot	1,367	\$47.40
	Danbury	1,169	\$90.07
	Hill	1,090	\$76.03

Other noteworthy spending discrepancies:

In Carroll County, the spending trends vary widely. The smallest town, Eaton, spent \$127.06 per capita on solid waste disposal. In contrast, the larger town of Madison (population: 2,252) spent only \$60.85. This would suggest that economies of scale could be realized. However, other towns, such as neighboring Freedom which spends \$130.09 per capita with a population of 1,514 suggest that this may not be true. While the general trends are less conclusive, there are still towns worth noting.

In Coos County, it is interesting to note that spending was very similar within geographic boundaries despite very different population sizes. Milan (population: 1,339), Berlin (population: 9,639), and Randolph (population: 310), spent \$35.18, \$33.20, and \$39.35





respectively. It would be interesting to investigate how neighboring towns with such different populations manage to spend such similar per capita levels.

#### *4.4 Capital Machinery*

While capital machinery, vehicles and equipment, makes up a much smaller percent of the budget, only 1.71 percent, it is an area where sharing might be highly possible. The average spending per capita in New Hampshire on Capital Machinery is \$26.06. Capital purchases often require a large one-time outlay. However, machines are rarely in constant use. If towns were able to share machinery or vehicles, it could be an area of increased cost effectiveness. We chose to comment on only one county, as there was full data for Rockingham County only. We believe that this service has high potential for consolidation as it is tangible and would be politically feasible, thus we believe this warrants further investigation.

**Figure A4: Clusters for Shared Spending**

County	Towns	Population	Spending Per Capita
<b>Rockingham</b>	Atkinson	6,732	\$42.23
	Sandown	6,184	\$70.52

#### *4.5 Election, Registration and Vital Statistics*

While Election, Registration and Vital statistics is a less budget intensive item, making up only .90 percent of local government spending, it offers a great place for consolidation. The average spending per capita in New Hampshire on Election, Registration & Vital Statistics is \$13.80; however, within all ten counties, these services vary around this average. It includes general city/town clerk functions, voter registration, election administration, and census taking. Several of these services do not require constant use, making them a good candidate for consolidation. Furthermore, this is an area where it might make sense for the county to step in as this service is needed by all residents within New Hampshire.

**Figure A5: Clusters for Shared Spending**

County	Towns	Population	Spending Per Capita
<b>Carroll</b>	Tamworth	2,877	\$38.00
	Madison	2,552	\$3.17
<b>Carroll</b>	Freedom	1,514	\$4.29



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	Effingham	1,565	\$15.96
<b>Cheshire</b>	Sullivan	679	\$1.69
	Roxbury	227	\$15.86
<b>Cheshire</b>	Nelson	727	\$1.65
	Harrisville	960	\$47.27
<b>Coos</b>	Jefferson	1,104	\$13.59
	Carroll	773	\$3.23
<b>Coos</b>	Northumberland	2,272	\$39.76
	Lancaster	3,548	\$13.43
	Whitefield	2,341	\$34.74
<b>Grafton</b>	Hanover	11,302	\$7.95
	Lebanon	13,559	\$35.76
<b>Grafton</b>	Piermont	788	\$33.71
	Orford	1,238	\$15.58
<b>Grafton</b>	Bath	1,086	\$52.49
	Lyman	541	\$63.84
	Monroe	782	\$33.67
<b>Hillsborough</b>	Bennington	1,401	\$27.91
	Greenfield	1,657	\$15.66
	Francesstown	1,480	\$27.97
<b>Merrimack</b>	Pembroke	7,096	\$17.07
	Bow	7,622	\$25.80
<b>Merrimack</b>	Danbury	1,169	\$38.87
	Wilmot	1,367	\$1.29
<b>Merrimack</b>	Hill	1,090	\$46.31
	Andover	2,360	\$5.81
<b>Rockingham</b>	Londonderry	24,209	\$18.83
	Derry	32,988	\$5.00
<b>Rockingham</b>	Windham	13,960	\$1.12
	Salem	28,688	\$7.20
<b>Rockingham</b>	Sandown	6,184	\$9.38
	Hampstead	8,547	\$16.18
	Atkinson	6,732	\$22.23
<b>Strafford</b>	New Durham	2,620	\$46.94
	Middleton	1,778	\$12.36
<b>Strafford</b>	Farmington	6,822	\$24.23
	Strafford	4,010	\$12.59
<b>Sullivan</b>	Plainfield	2,241	\$1.62
	Grantham	2,167	\$52.12
<b>Sullivan</b>	Newport	6,269	\$16.79
	Sunapee	3,055	\$66.73
<b>Sullivan</b>	Charlestown	4,749	\$0.63



	Unity	1,530	\$37.91
<b>Sullivan</b>	Goshen	741	\$37.42
	Lempster	971	\$4.38
	Washington	895	\$21.12

**Figure B5:** Clusters for Large and Small Town Spending Discrepancies

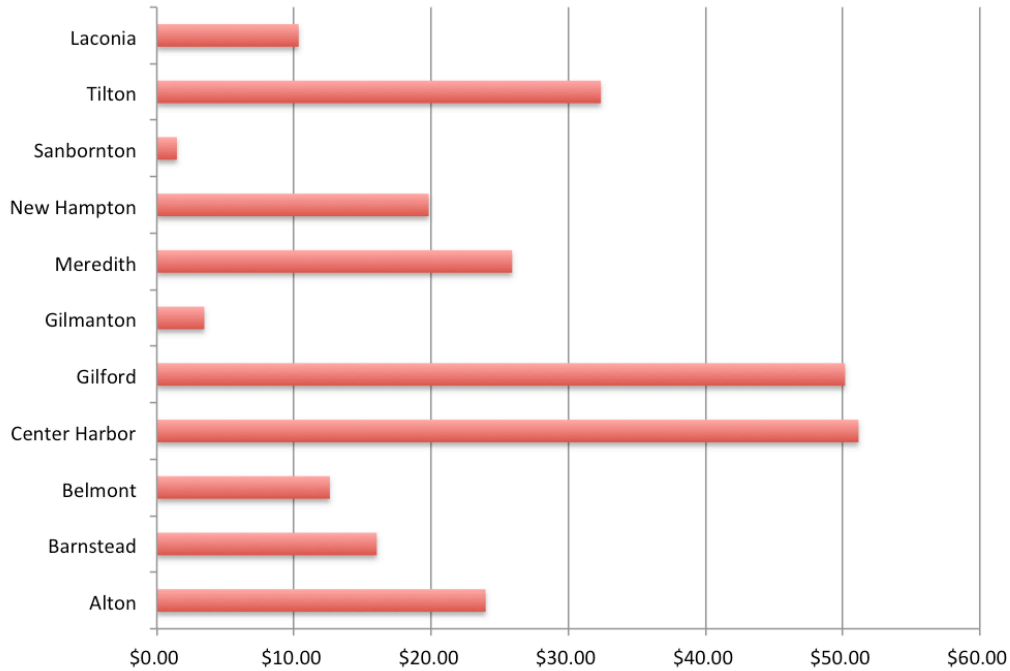
County	Towns	Population	Spending Per Capita
<b>Carroll</b>	Wakefield	5,070	\$12.70
	Brookfield	712	\$26.72
<b>Coos</b>	Berlin	9,639	\$12.59
	Milan	1,339	\$47.52
<b>Hillsborough</b>	Merrimack	25,119	\$0.82
	Litchfield	8,330	\$11.05
<b>Hillsborough</b>	Nashua	86,766	\$5.91
	Hudson	22,928	\$16.94
<b>Merrimack</b>	Concord	42,594	\$7.77
	Hopkinton	5,591	\$45.26
<b>Strafford</b>	Dover	30,275	\$0.87
	Somersworth	11,754	\$14.14
	Rollinsford	2,522	\$8.33

Other noteworthy spending discrepancies:

Within Belknap County, both the range and the variance of spending per capita is large. Spending ranges between a minimum in Sanbornton of \$1.46 and a maximum in Center Harbor of \$51.15. The variance is represented in the below bar graph.



**Figure C6: Election, Registration & Vital Statistics Spending Per Capita: Belknap County**



Within Rockingham County, it is of note that the lowest spending per capita is \$0.85 in Stratham with a population of 7,280. It is located next to Exeter, which spends \$22.35 per person and has a population of 14,454. This is a town whose spending discrepancy warrants further investigation.

#### 4.6 Ambulance

Spending on Ambulance services is about .79 percent of all local government spending. The average spending per capita in New Hampshire on Ambulances is \$11.98. The category includes contracted services and city/town operated services. Where services are contracted out, there is often the opportunity for negotiation and cost savings when a larger number of towns or greater service area is contracting together.

**Figure A6: Clusters for Shared Spending**

County	Towns	Population	Spending Per Capita
Carroll	Freedom	1,514	\$24.44
	Effingham	1,565	\$15.99
Cheshire	Chesterfield	3,607	\$21.21



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	Swanzy	7,285	\$4.53
<b>Grafton</b>	Wentworth	917	\$21.26
	Dorchester	363	\$15.91
<b>Merrimack</b>	Franklin	8,469	\$307.50
	Boscawen	3,927	\$7.64
<b>Merrimack</b>	Canterbury	2,358	\$14.84
	Loudon	5,335	\$47.74s
<b>Merrimack</b>	Webster	1,881	\$13.84
	Hopkinton	5,591	\$110.18
<b>Sullivan</b>	Plainfield	2,241	\$12.72
	Grantham	2,167	\$30.27
<b>Sullivan</b>	Newport	6,269	\$56.72
	Sunapee	3,055	\$16.69
<b>Sullivan</b>	Lempster	971	\$2.57
	Washington	895	\$34.79
<b>Sullivan</b>	Charlestown	4,749	\$24.49
	Unity	1,530	\$6.73



**Figure B6: Clusters for Large and Small Town Spending Discrepancies**

County	Towns	Population	Spending Per Capita
<b>Carroll</b>	Madison	2,552	\$11.01
	Eaton	401	\$67.33
<b>Grafton</b>	Littleton	5,952	\$16.51
	Lisbon	1,601	\$35.17

*4.7 Emergency Management Services*

While Emergency Management is a very small part of total local government spending, only 0.09 percent of total spending, we nonetheless wanted to address it as a potential service for consolidation. The average spending per capita in New Hampshire on Emergency Management Services is \$1.37. Emergency Management is composed of civil defense, flood control, riot control, and forest fire control. Our motivation for further investigation is the ability to share non-physical services, such as planning. In addition, as earlier mentioned, sharing services that are used only occasionally offers the potential to decrease the amount spent.



**Figure A7: Clusters for Shared Spending**

County	Towns	Population	Spending Per Capita
<b>Belknap</b>	New Hampton	2,193	\$0.21
	Sanbornton	2,581	\$1.04
	Tilton	3,477	\$6.10
<b>Belknap</b>	Gilmanton	3,755	\$0.67
	Barnstead	4,605	\$3.69
	Alton	5,257	\$0.67
<b>Merrimack</b>	Bow	7,622	\$2.43
	Pembroke	7,096	\$0.69
<b>Merrimack</b>	Salisbury	1,390	\$5.34
	Webster	1,881	\$1.44

Other noteworthy spending discrepancies:

Per capita spending on emergency management services in Cheshire County ranged from \$0.13 in Surry (population: 741) to \$9.30 in Roxbury (population: 227). The trend of spending across small towns is most interesting here. Harrisville, Marlow, Surry, Nelson, Sullivan and Roxbury are all under 1,000 people. However, the spending varies vastly. Roxbury spends \$9.30 per capita. Every other town, with similar population sizes, spends less than \$1.50 per capita.

Per capita spending on emergency management services in Coos county ranged from \$0.13 in Carroll (population: 773) to \$24.57 in Errol (population: 289). It is noteworthy that, of the towns we sampled in Coos, Errol has the lowest town population but the highest spending per capita for this service. While we do not have enough data on the surrounding towns in Coos to definitely conclude, the fact that such a small town has such a high per capita spending compared to other larger towns suggest there might be vast economic gains to be made through regionalization after realizing the benefits of economies of scale.



## **5. CONCLUSION**

This report provided a broad overview of local government services with potential for consolidation in New Hampshire. We highlighted eight services that are candidates for regionalization, as well as specific town clusters in which said services could be consolidated. In our analysis, the conclusions that we drew were unique for specific town clusters and counties based on the available data. Regionalization would increase cost efficiency within towns as they are able to realize economies of scale and decrease unnecessary spending.

This is only the first step taken to aid local governments in cost savings in New Hampshire. This project will be the first in a series of projects using the NHPFC data. A necessary next step is reaching out to local municipal leaders at the town and at the county level. This would help by providing far more detail about the budget items. Each of these budget items includes many and varied services; however, this data is not collected by the NHPFC. It might make more sense to regionalize on a far more micro level but we have no way of knowing until this data is collected. Local leaders would be incredibly helpful in providing feedback both about regionalization of these services and about levels of analysis for regionalization. We feel that we presented a clear rationale, but do not know if these are potential services that have been discussed for consolidation and vetoed against for whatever reasons. Further analysis could be conducted once the data for 2015 is consolidated and uploaded.





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- 
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- <sup>5</sup> Southern New Hampshire Planning Commission. (2014). *Survival Through Regionalization: Effective Models for Intergovernmental Cooperation and Group Purchasing.*
- <sup>6</sup> Garcia D, Stoff T., Wallace, M. (2015). *Administrative and Road Crew Salaries: A Comparative Assessment of Vermont's Towns.* PRS Policy Brief 1415-08.
- <sup>7</sup> Ibid.
- <sup>8</sup> Counture A, Debot B, Ramirez A. (2013). *Regionalization in Vermont: Benefits and Challenges of Regionalization in Windsor, West Windsor, Hartland, and Weathersfield.* PRS Policy Brief 1213-05.
- <sup>9</sup> New Hampshire Office of Energy and Planning. (2013). *2013 Population Estimates.*
- <sup>10</sup> Alesch, Daniel J. and L. A. Dougharty (1971). *Economies-of-Scale Analysis in State and Local Government.* Santa Monica, CA: RAND Corporation.



**APPENDIX A: POPULATIONS OF SELECTED TOWNS PER COUNTY**

<b>County</b>	<b>Town</b>	<b>Population</b>
<b>Belknap</b>	Center Harbor	1,079
	New Hampton	2,193
	Sanbornton	2,581
	Tilton	3,477
	Gilmanton	3,755
	Barnstead	4,605
	Alton	5,257
	Meredith	6,258
	Gilford	7,133
	Belmont	7,319
	Laconia	16,010
<b>Carroll</b>	Eaton	401
	Brookfield	712
	Sandwich	1,330
	Freedom	1,514
	Effingham	1,565
	Madison	2,552
	Tamworth	2,877
	Moultonboro	4,070
	Ossipee	4,351
	Wakefield	5,070
	Wolfeboro	6,227
<b>Cheshire</b>	Roxbury	227
	Sullivan	679
	Nelson	727
	Surry	741
	Marlow	746
	Gilsum	812
	Harrisville	960
	Chesterfield	3,607
	Swanzey	7,285
	Keene	23,537



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<b>Coos</b>	Errol	289
	Randolph	310
	Stratford	748
	Carroll	773
	Dalton	975
	Stewartstown	1,022
	Jefferson	1,104
	Milan	1,339
	Northumberland	2,272
	Colebrook	2,298
	Whitefield	2,341
	Gorham	2,824
	Lancaster	3,548
	Berlin	9,639
<b>Grafton</b>	Ellsworth	85
	Dorchester	363
	Lyman	541
	Monroe	782
	Piermont	788
	Wentworth	917
	Bath	1,086
	Orford	1,238
	Lisbon	1,601
	Lyme	1,709
	Littleton	5,952
	Hanover	11,302
	Lebanon	13,559
	<b>Hillsborough</b>	Bennington
Francestown		1,480
Greenfield		1,657
Hancock		1,739
Deering		1,875
Antrim		2,449
Hollis		7,702
Litchfield		8,330
Hudson		22,928
Merrimack		25,119
Nashua		86,766
<b>Merrimack</b>	Hill	1,090
	Danbury	1,169
	Wilmot	1,367
	Salisbury	1,390



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	Webster	1,881
	Canterbury	2,358
	Andover	2,360
	Chichester	2,550
	Boscawen	3,927
	Loudon	5,335
	Hopkinton	5,591
	Pembroke	7,096
	Bow	7,622
	Franklin	8,469
	Concord	42,594
	<b>Rockingham</b>	Kensington
Chester		4,762
Auburn		5,154
Sandown		6,184
Atkinson		6,732
Stratham		7,280
Hampstead		8,547
Windham		13,960
Exeter		14,454
Londonderry		24,209
Salem		28,688
Derry		32,988
<b>Strafford</b>	Middleton	1,778
	Madbury	1,790
	Rollinsford	2,522
	New Durham	2,620
	Strafford	4,010
	Lee	4,340
	Milton	4,573
	Farmington	6,822
	Barrington	8,733
	Somersworth	11,754
	Durham	15,182
	Rochester	29,893
	Dover	30,275
<b>Sullivan</b>	Langdon	586
	Croydon	661
	Goshen	741
	Acworth	836
	Washington	895
	Springfield	945



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	Lempster	971
	Unity	1,530
	Cornish	1,661
	Grantham	2,167
	Plainfield	2,241
	Sunapee	3,055
	Charlestown	4,749
	Newport	6,269
	Claremont	13,151

**APPENDIX B: GOVERNMENT SERVICES RANKED BY PERCENT OF LOCAL SPENDING**

<b>Service:</b>	<b>Percent of total spending at the local government level:</b>
1. Police	14.25
2. Fire	10.17
3. Highway & Streets	7.85
4. Principal Long Term Bonds	4.45
5. Sewage Collect, Disposal	3.95
6. Capital Other than Buildings	3.34
7. Other General Govt	3.10
8. Financial Administration	2.99
9. Personnel Administration	2.77
10. Highway Administration	2.62
11. Library	2.57
12. Solid Waste Disposal	2.28
13. Parks & Rec	2.04
14. Capital Buildings	1.93
15. Executive	1.89
16. General Govt Building	1.81
17. Capital Machinery, Vehicle & Equipment	1.71
18. Interest Long Term Bonds	1.46
19. Solid Waste Collect	1.33
20. Insurance	1.29



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21. Plan & Zoning	1.15
22. Other (incl Communications)	0.98
23. Election, Registration & Vital Statistics	0.90
24. Ambulance	0.79
25. Other Highway	0.68
26. Building Inspection	0.60
27. Legal	0.56
28. Sanitation Admin	0.56
29. Electrical Ops	0.56
30. Reevaluation of Property	0.51
31. Street Lighting	0.41
32. Cemeteries	0.39
33. Health Agencies, Other	0.36
34. Redevelopment & Housing	0.25
35. Other Culture & Rec	0.23
36. Cap Land	0.22
37. Health Admin	0.21
38. Airport Ops	0.18
39. Bridges	0.11
40. Other Debt Svc	0.10
41. Pest Control	0.10
42. Emergency Management	0.09
43. Economic Development	0.087
44. Intergovt Welfare Permits	0.080
45. Advert & Region Assoc	0.078
46. Conserv, Purchases Natural Resources	0.056
47. Patriotic Purposes	0.043
48. TAN Interest	0.042
49. Solid Waste Clean Up	0.039
50. Other Conservation	0.024

**APPENDIX C: COMPLETE SPENDING DATA PER CAPITA FOR SELECTED TOWNS AND SERVICES**

Town	County	Highway & Streets	Personnel Administration	Highway Administration	Solid Waste Disp	Capital Machinery	Election, Reg & Vital Stats	Ambulance	Emerg Mgmt
Alton	Belknap	\$200.75	\$239.08	S-	\$85.83	S-	\$23.97	S-	\$0.67
Barnstead	Belknap	\$168.78	\$3.35	\$35.68	\$36.54	\$46.47	\$16.03	S-	\$3.69



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Belmont	Belknap	\$129.54	\$-	\$7.92	\$41.67	\$25.00	\$12.61	\$-	\$1.09
Center Harbor	Belknap	\$113.36	\$267.92	\$153.85	\$-	\$153.39	\$51.15	\$55.87	\$1.44
Gilford	Belknap	\$258.31	\$-	\$26.31	\$82.88	\$40.38	\$50.17	\$-	\$0.50
Gilmanton	Belknap	\$80.20	\$-	\$100.19	\$71.06	\$9.99	\$3.46	\$-	\$0.67
Meredith	Belknap	\$410.47	\$16.41	\$-	\$131.95	\$-	\$22.72	\$44.80	\$-
New Hampton	Belknap	\$335.64	\$-	\$-	\$60.17	\$317.09	\$19.82	\$52.31	\$0.21
Sanbornton	Belknap	\$-	\$217.11	\$278.46	\$52.12	\$69.16	\$1.46	\$-	\$1.04
Tilton	Belknap	\$20.28	\$-	\$147.30	\$33.97	\$-	\$32.37	\$-	\$6.10
Brookfield	Carroll	\$238.76	\$10.61	\$-	\$-	\$-	\$26.72	\$-	\$1.05
Eaton	Carroll	\$548.63	\$187.03	\$-	\$127.06	\$-	\$7.48	\$67.33	\$-
Effingham	Carroll	\$400.64	\$33.87	\$-	\$58.79	\$31.95	\$15.96	\$15.99	\$2.98
Freedom	Carroll	\$581.25	\$29.22	\$-	\$130.03	\$333.31	\$4.29	\$24.44	\$0.59
Madison	Carroll	\$196.54	\$177.88	\$-	\$60.85	\$45.94	\$3.17	\$11.01	\$1.85
Moultonborough	Carroll	\$61.61	\$-	\$367.23	\$133.04	\$62.16	\$2.57	\$-	\$-
Ossipee	Carroll	\$403.82	\$-	\$22.24	\$109.27	\$-	\$2.13	\$45.96	\$1.54
Sandwich	Carroll	\$489.05	\$1.29	\$-	\$-	\$294.66	\$70.93	\$46.45	\$1.54
Tamworth	Carroll	\$-	\$1.04	\$311.64	\$-	\$12.17	\$38.00	\$14.77	\$7.03
Wakefield	Carroll	\$113.05	\$130.17	\$-	\$80.11	\$-	\$12.70	\$36.73	\$0.05
Wolfeboro	Carroll	\$214.92	\$-	\$33.47	\$124.70	\$8.68	\$35.91	\$-	\$0.71
Chesterfield	Cheshire	\$-	\$114.55	\$218.43	\$-	\$56.06	\$14.16	\$21.21	\$9.18
Gilsum	Cheshire	\$191.29	\$80.77	\$-	\$29.17	\$-	\$25.86	\$-	\$-
Harrisville	Cheshire	\$124.53	\$49.90	\$137.03	\$35.94	\$-	\$47.27	\$9.38	\$1.41
Keene	Cheshire	\$79.13	\$12.50	\$49.60	\$-	\$24.91	\$23.01	\$62.05	\$-
Marlow	Cheshire	\$254.42	\$117.43	\$-	\$61.36	\$-	\$34.04	\$14.70	\$0.80
Nelson	Cheshire	\$357.02	\$-	\$-	\$-	\$103.16	\$1.65	\$21.25	\$1.38
Roxbury	Cheshire	\$396.48	\$13.22	\$-	\$62.56	\$-	\$15.86	\$21.32	\$9.30
Sullivan	Cheshire	\$103.09	\$16.66	\$371.03	\$-	\$-	\$1.69	\$21.35	\$0.59
Surry	Cheshire	\$181.51	\$12.15	\$-	\$1.11	\$20.24	\$19.60	\$21.05	\$0.13
Swanzy	Cheshire	\$105.81	\$45.83	\$-	\$48.49	\$4.80	\$9.71	\$4.53	\$6.76
Berlin	Coos	\$172.76	\$21.14	\$12.45	\$33.20	\$19.23	\$12.59	\$32.26	\$-
Carroll	Coos	\$163.68	\$328.31	\$-	\$179.56	\$-	\$3.23	\$120.05	\$0.13
Colebrook	Coos	\$475.49	\$-	\$-	\$-	\$11.75	\$24.77	\$47.78	\$0.44
Dalton	Coos	\$229.74	\$83.25	\$-	\$-	\$1.03	\$14.67	\$7.69	\$1.03
Errol	Coos	\$16.28	\$-	\$-	\$-	\$-	\$40.71	\$34.60	\$24.57
Gorham	Coos	\$26.56	\$218.70	\$231.48	\$-	\$5.86	\$14.40	\$112.14	\$1.62
Jefferson	Coos	\$113.22	\$-	\$-	\$67.03	\$99.33	\$13.59	\$14.49	\$0.45
Lancaster	Coos	\$217.76	\$175.14	\$-	\$78.60	\$70.46	\$13.43	\$-	\$-
Milan	Coos	\$142.46	\$11.95	\$-	\$35.18	\$-	\$47.52	\$5.08	\$9.71
Northumberland	Coos	\$145.16	\$-	\$-	\$75.13	\$-	\$39.76	\$105.24	\$0.19

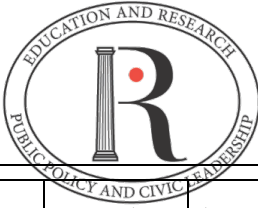


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Randolph	Coos	\$137.10		\$24.84	\$135.48	\$39.35	\$-	\$11.61	\$25.56	\$8.06
Stewartstown	Coos	\$323.01		\$12.72	\$-	\$81.21	\$-	\$21.53	\$41.09	\$1.96
Stratford	Coos	\$183.16		\$28.74	\$-	\$60.70	\$-	\$4.01	\$-	\$3.61
Whitefield	Coos	\$263.35	\$-	\$-	\$57.31	\$24.56		\$34.73	\$-	\$1.74
Bath	Grafton	\$441.99		\$42.36	\$-	\$-	\$-	\$52.49	\$12.43	\$12.25
Dorchester	Grafton	\$523.42		\$30.30	\$-	v	\$-	\$3.53	\$15.91	\$4.68
Ellsworth	Grafton	\$311.76	\$-	\$-	\$-	\$-		\$3.53	\$2.94	\$-
Hanover	Grafton	\$210.22		\$259.87	\$26.42	\$2.09	\$119.45	\$7.95	\$63.20	\$-
Lebanon	Grafton	\$151.81		\$22.51	\$53.64	\$224.09	\$127.59	\$35.76	\$-	\$1.33
Lisbon	Grafton	\$247.41		\$7.43	\$-	\$156.36	\$0.00	\$39.00	\$35.17	\$0.47
Littleton	Grafton	\$156.51		\$9.96	\$12.58	\$-	\$32.30	\$38.97	\$16.51	\$-
Lyman	Grafton	\$278.65		\$105.79	\$191.57	\$96.03	\$-	\$63.84	\$11.83	\$10.02
Lyme	Grafton	\$446.22		\$27.38	\$-	\$27.21	\$119.73	\$51.39	\$26.61	\$0.79
Monroe	Grafton	\$355.12		\$38.36	\$-	\$70.33	\$-	\$33.67	\$12.60	\$-
Orford	Grafton	\$294.47	\$-	\$-	\$-	\$6.96	\$26.25	\$15.58	\$26.98	\$0.97
Piermont	Grafton	\$765.71	\$-	\$-	\$-	\$66.12	\$40.41	\$33.71	\$27.07	\$21.55
Wentworth	Grafton	\$185.66		\$28.35	\$121.99	\$28.90	\$288.83	\$3.22	\$21.26	\$-
Antrim	Hillsborough	\$367.78		\$205.14	\$-	\$61.26	\$2.09	\$12.89	\$0.04	\$1.02
Bennington	Hillsborough	\$91.36		\$165.69	\$123.33	\$45.72	\$-	\$27.91	\$5.71	\$1.96
Deering	Hillsborough	\$145.49	\$-		\$207.15	\$15.09	\$20.80	\$16.09	\$0.00	\$0.00
Francestown	Hillsborough	\$284.74		\$116.99	\$-	\$80.28	\$205.68	\$27.97	\$7.12	\$0.34
Greenfield	Hillsborough	\$75.44		\$27.50	\$329.86	\$1.51	\$11.66	\$15.66	\$9.79	\$-
Hancock	Hillsborough	\$226.77		\$160.89	\$41.98	\$60.17	\$43.13	\$12.12	\$6.52	\$0.09
Hollis	Hillsborough	\$-		\$225.16	\$71.43	\$-	\$17.74	\$0.95	\$-	\$71.43
Hudson	Hillsborough	\$170.07	\$-		\$11.55	\$-	\$7.76	\$16.94	\$5.73	\$0.40
Litchfield	Hillsborough	\$70.30		\$52.25	\$3.60	\$-	\$-	\$11.05	\$7.44	\$0.87
Merrimack	Hillsborough	\$99.27	\$-		\$14.59	\$46.58	\$7.29	\$0.82	\$-	\$-
Nashua	Hillsborough	\$79.10		\$4.55	\$14.19	\$55.03	\$-	\$5.91	\$-	\$1.30
Andover	Merrimack	\$178.77		\$28.40	\$-	\$78.53	\$-	\$5.81	\$12.55	\$1.69
Boscawen	Merrimack	\$-		\$126.41	\$130.81	\$58.28	\$-	\$16.34	\$7.64	\$1.65
Bow	Merrimack	\$230.99		\$1.36	\$-	\$96.50	\$67.57	\$25.80	\$-	\$2.43
Canterbury	Merrimack	\$116.20		\$25.34	\$160.42	\$14.84	\$83.16	\$19.81	\$14.84	\$0.00
Chichester	Merrimack	\$238.15		\$95.94	\$57.26	\$36.60	\$1.57	\$16.45	\$33.15	\$1.88
Concord	Merrimack	\$80.85		\$60.80	\$36.74	\$-	\$-	\$7.77	\$-	\$-
Danbury	Merrimack	\$123.27		\$84.30	\$217.39	\$90.97	\$-	\$38.87	\$20.84	\$1.71
Franklin	Merrimack	\$79.98		\$4.50	\$12.52	\$56.14	\$-	\$24.69	\$307.50	\$-
Hill	Merrimack	\$280.31		\$17.43	\$-	\$76.03	\$68.81	\$46.31	\$22.77	\$1.35
Hopkinton	Merrimack	\$113.49		\$4.24	\$101.68	\$114.00	\$-	\$45.26	\$110.18	\$0.00
Loudon	Merrimack	\$117.75		\$46.49	\$-	\$66.13	\$29.33	\$12.85	\$47.75	\$0.28





# The Nelson A. Rockefeller Center at Dartmouth College

The Center for Public Policy and the Social Sciences

Pembroke	Merrimack	\$139.91	\$-	\$-	\$-	\$214.00	\$17.07	\$26.71	\$0.69
Salisbury	Merrimack	\$184.85	\$22.53	\$-	\$59.40	\$-	\$15.32	\$21.42	\$5.34
Webster	Merrimack	\$131.73	\$28.20	\$-	\$69.11	\$-	\$17.46	\$13.84	\$1.44
Wilmot	Merrimack	\$165.36	\$18.46	\$208.79	\$47.40	\$-	\$1.29	\$-	\$2.56
Atkinson	Rockingham	\$50.15	\$6.78	\$12.22	\$73.97	\$42.23	\$22.23	\$0.00	\$0.10
Auburn	Rockingham	\$196.52	\$70.30	\$-	\$2.66	\$28.76	\$13.97	\$10.11	\$0.49
Chester	Rockingham	\$132.21	\$105.68	\$-	\$-	\$10.48	\$13.98	\$11.43	\$1.99
Derry	Rockingham	\$78.78	\$-	\$44.61	\$45.09	\$47.11	\$5.00	\$-	\$1.67
Exeter	Rockingham	\$138.91	\$20.33	\$24.49	\$-	\$40.24	\$22.35	\$-	\$2.34
Hampstead	Rockingham	\$101.44	\$37.31	\$-	\$3.93	\$3.33	\$16.18	\$-	\$1.31
Kensington	Rockingham	\$191.19	\$98.48	\$-	\$23.90	\$-	\$13.67	\$-	\$0.59
Londonderry	Rockingham	\$49.67	\$-	\$77.47	\$-	\$-	\$18.83	\$16.90	\$0.04
Salem	Rockingham	\$73.21	\$36.47	\$13.98	\$36.70	\$40.24	\$7.20	\$-	\$-
Sandown	Rockingham	\$105.27	\$63.26	\$1.64	\$55.57	\$7.52	\$9.38	\$8.55	\$-
Stratham	Rockingham	\$76.92	\$146.06	\$-	\$-	\$10.92	\$0.85	\$3.98	\$1.57
Windham	Rockingham	\$81.65	\$-	\$-	\$66.74	\$38.50	\$1.12	\$-	\$0.46
Barrington	Strafford	\$140.11	\$1.95	\$88.02	\$10.31	\$-	\$21.75	\$-	\$-
Dover	Strafford	\$107.18	\$-	\$3.20	\$-	\$-	\$0.87	\$-	\$-
Durham	Strafford	\$58.65	\$-	\$28.57	\$5.31	\$225.96	\$14.13	\$1.53	\$0.79
Farmington	Strafford	\$98.13	\$6.90	\$78.61	\$15.21	\$8.62	\$24.23	\$-	\$1.03
Lee	Strafford	\$-	\$168.35	\$107.49	\$33.55	\$6.44	\$22.50	\$3.02	\$2.30
Madbury	Strafford	\$189.94	\$16.20	\$-	\$55.87	\$-	\$0.56	\$1.49	\$0.50
Middleton	Strafford	\$-	\$124.84	\$189.71	\$-	\$-	\$12.36	\$19.84	\$0.73
Milton	Strafford	\$126.94	\$119.24	\$-	\$-	\$1.09	\$25.05	\$-	\$0.87
New Durham	Strafford	\$326.28	\$11.86	\$-	\$90.96	\$72.33	\$46.94	\$-	\$6.67
Rochester	Strafford	\$25.53	\$4.05	\$38.53	\$-	\$28.51	\$9.72	\$1.72	\$-
Rollinsford	Strafford	\$64.26	\$7.76	\$-	\$50.50	\$27.76	\$8.33	\$12.59	\$0.04
Somersworth	Strafford	\$47.69	\$-	\$101.62	\$32.17	\$12.16	\$14.14	\$-	\$-
Strafford	Strafford	\$-	\$8.55	\$96.01	v	\$6.50	\$12.59	\$0.25	\$0.67
Acworth	Sullivan	\$384.23	\$22.15	\$-	\$77.45	\$40.46	\$3.35	\$11.48	\$8.97
Charlestown	Sullivan	\$246.40	\$-	\$-	\$-	\$37.16	\$0.63	\$24.49	\$0.34
Claremont	Sullivan	\$206.13	\$17.49	\$14.39	\$20.70	\$57.79	\$1.66	\$8.21	\$6.01
Cornish	Sullivan	\$296.61	\$-	\$-	\$8.47	\$5.42	\$1.33	\$9.84	\$0.03
Croydon	Sullivan	\$390.18	\$59.00	\$-	\$-	\$-	\$0.76	\$10.44	\$-
Goshen	Sullivan	\$129.15	\$39.30	\$105.05	\$16.60	\$-	\$37.42	\$13.39	\$5.13
Grantham	Sullivan	\$69.77	\$246.76	\$89.65	\$89.99	\$30.00	\$52.12	\$30.27	\$6.39
Langdon	Sullivan	\$307.17	\$-	\$-	\$64.85	\$7.68	\$3.41	\$14.38	\$-
Lempster	Sullivan	\$178.99	\$180.95	\$157.57	\$77.21	\$16.48	\$4.38	\$2.57	\$4.63
Newport	Sullivan	\$114.37	\$253.27	\$38.72	\$-	\$26.35	\$16.79	\$56.72	\$1.33



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Plainfield	Sullivan	\$277.91	\$2.10	\$10.17	\$20.89	\$-	\$1.62	\$12.72	\$0.11
Springfield	Sullivan	\$295.90	\$162.75	\$-	\$111.15	\$104.76	\$23.62	\$19.81	\$1.87
Sunapee	Sullivan	\$395.64	\$0.33	\$-	\$164.93	\$87.07	\$66.73	\$16.69	\$0.07
Unity	Sullivan	\$143.79	\$57.52	\$-	\$35.95	\$-	\$37.91	\$6.73	\$0.98
Washington	Sullivan	\$-	\$-	\$426.53	\$-	\$14.64	\$21.12	\$34.79	\$20.84