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# An Uneven Playing Field: The Disparate Impacts of Local Aid Cuts

March 2011

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## **About this paper**

One of the Center's projects in recent years has been to address issues regarding the state budget and local finance. This paper is the latest in our series of reports on that topic.

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# The Disparate Impacts of Local Aid Cuts

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## Executive Summary

In presenting his budget message in February, the Governor proposed several changes to the way the state provides financial assistance to New Hampshire's cities, towns and school districts. That assistance, known collectively as local aid, takes many forms: public employee retirement costs, school construction, special education expenses, among others.

Cuts to local aid are often described as “downshifting,” or the pushing of costs to local taxpayers in an attempt to save money in the state budget. Since the only major revenue source available to cities and towns is the property tax, the shifting of state costs to municipalities often results in higher local property taxes, a trend that has been occurring for the past decade.

This is the first in a planned series of papers through this year's budget-writing cycle in which the Center will analyze the potential impact of “downshifting” in various forms.

But the proposals also raise questions about the nature of the state's financial relationship with municipalities. Proposed cuts in local aid can stimulate discussions about the effectiveness of the policies and programs that aid helps pay for. Such shifts, in increasing financial pressure on local leaders, can also force cities, towns and school districts to take cost-cutting measures in their own budgets. Given the financial pressures in drawing up the next state budget, some degree of downshifting in the next biennium is highly likely.

In the following report, we attempt to measure the various ways that cuts to local aid programs would be felt in communities across the state. We focus our attention on five of the two dozen aid programs in which the state delivers money to local communities.<sup>1</sup> Total state aid in the FY2009-10 biennium (not including the statewide property tax) came to \$1.638 billion. The Governor's proposes reducing that amount to \$1.488 billion, or a statewide cut of roughly \$150 million in fiscal years 2012-13.

This report is not intended as a critique of the Governor's specific proposals; instead, we use those proposals to prompt a broader discussion of the financial relationship between the state and local communities. We explain how each revenue sharing program works, tally the cuts in those programs as proposed by the Governor, and attempt to gauge the impact of the cuts on every town and city in New Hampshire.

Among the findings of this analysis: Across the board cuts in local aid would tend to hurt the state's poorest communities most, as a measure of percent increase in the typical

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<sup>1</sup> In this analysis, we do not account for the impact of potential change in adequate education aid. That form of aid is by far the largest source of state money to local communities, totaling more than \$575 million in FY2011 (not including \$363 million in statewide education property tax revenues.) The Governor and Republican leaders in the Legislature have proposed funding adequate education aid at the same level in FY2012 and 2013 as the current fiscal year. If achieved, that proposal would defer a scheduled change in the education funding statute, which would otherwise result in some districts receiving millions of dollars less in state education aid and other districts gaining millions of dollars in aid. In many cases, those changes would offset – or exacerbate – the impact of cuts in other local aid.

property tax bill (See Figure 11 and Figure 12). But each form of local aid affects communities in disparate ways, depending on the underlying program that aid supports. Money from the School Building Aid program, for instance, is spread among communities based on each district’s decision to build a new school. Cutting Fixed Revenue Sharing, on the other hand, would have a disproportionate impact on the state’s former industrial centers, such as Berlin, Claremont and Franklin.

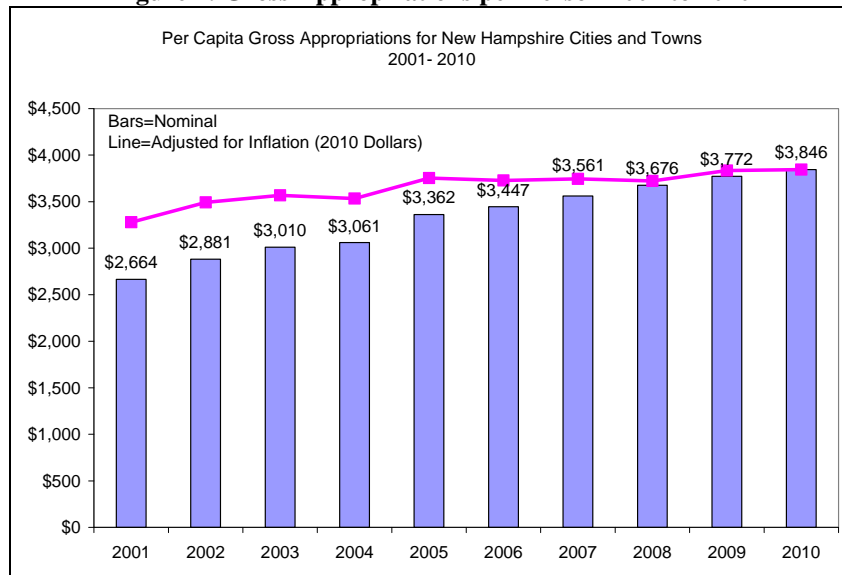
When contemplating reductions in financial aid to cities, towns and school districts, policymakers should consider the specific impact of each type of cut, rather than think solely in terms of bottom line dollar amounts. What are the goals of a cut in state aid to local communities? To spread the pain equitably among communities, or to use “downshifting” as a policy tool that may impact communities in disparate ways?

## Local Government Finance in New Hampshire

Spending by New Hampshire’s cities and towns has been rising over the past decade. Gross appropriations per person for municipal, school and county services have increased from an average of \$2,664 in 2001 to over \$3,846 in 2010 for all communities (Figure 1). That’s an increase of more than 44%, at a compound annual rate of increase of 4.2% per year. This rate of growth was significantly higher than changes in the consumer price index (2.3% per year over this time period) but roughly equivalent to growth in the state’s general fund, which grew 41%, or at a compound annual rate of increase of 4.7%. Appropriations at the local level are growing more quickly than the rate of inflation but roughly keeping pace with changes in expenditures at the state level. The line on Figure 1 shows per capita gross appropriations adjusted for inflation (in 2010 dollars).

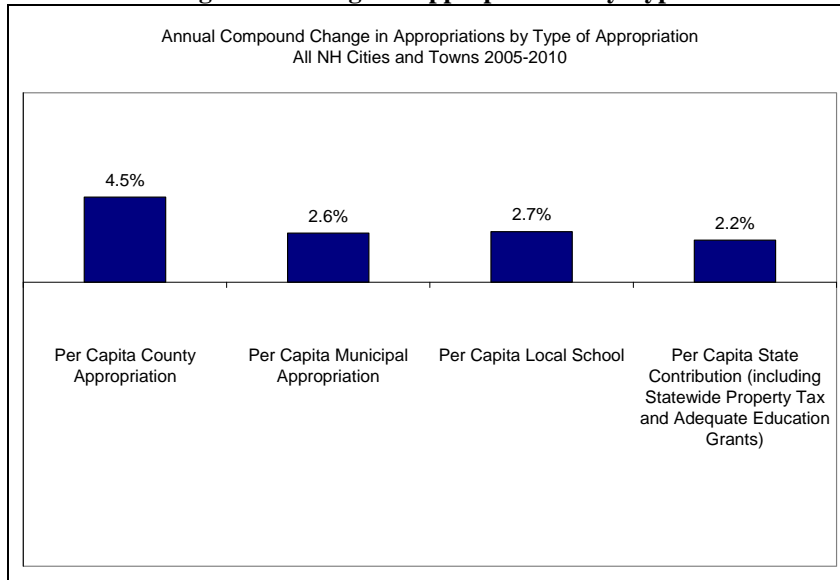
While total state aid to cities, towns and school districts has increased over the past decade, that increase has not keep pace with the overall rise in municipal expenditures. Local property taxes are paying for an increasing share of municipal, county and school services.

**Figure 1: Gross Appropriations per Person 2001 to 2010**



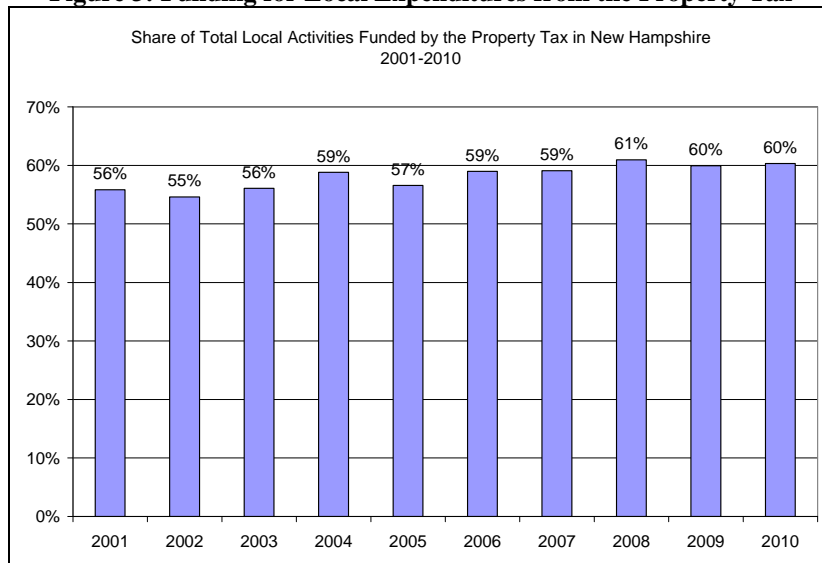
We can also examine the drivers behind that increase in spending. (Figure 2.) Appropriations for county services grew the quickest, at an annual compound rate of 4.5%. Local per capita school appropriations grew at 2.7%, followed by municipal appropriations at 2.6%. The portion of the budget accounted for by the statewide property tax and the adequate education grants from the state grew at roughly 2.2% per year.

**Figure 2: Change in Appropriations by Type**



To fund the changes in appropriation levels, cities and towns can increase revenues three ways: increases in property tax rates, changes in fees, or by lobbying the State for money to support local activities. Of those sources, the share of total appropriations funded by the property tax has increased slightly over the study period (Figure 3). In other words, local property taxes are paying for an increasing share of municipal, county and school services.

**Figure 3: Funding for Local Expenditures from the Property Tax**



Over that same period, total state aid to cities, towns and school districts also increased, from \$992 million in FY2001 to \$1.184 billion in FY2010. But the increase did not keep pace with the overall rise in municipal expenditures.

## Cuts In Education Aid

### *School Building Aid*

One long-standing source of state financial aid to local communities is New Hampshire's School Building Aid program. The program, which began in 1955, provides state subsidies to local school districts for construction and renovation costs. The amount of reimbursement varies according to several factors. Multi-town districts receive a higher share of state aid, and districts with lower property values and lower median family incomes are also eligible for a higher reimbursement rate. Reimbursements range from 30 percent to 60 percent of a district's principal costs, and aid is paid out over the life of the bond used to finance construction. Accordingly, most of the state's annual School Building Aid payments are for projects approved – and in many cases completed – years earlier.

The Governor proposes funding School Building Aid at \$20 million in FY2012. Since school districts are due slightly less than \$50 million in state aid next year for previously approved school construction, the Governor's proposal amounts to a cut of about 60 percent for each school district currently receiving School Building Aid – a statewide decrease of about \$30 million.

The impact of the cut in School Building Aid grants would vary across districts, depending on how recently – and how expensively – those districts had undertaken new school construction or renovation projects. The districts that would see the biggest cuts are those that have initiated the most expensive construction projects in recent years, especially new high schools and middle schools. Several New Hampshire school districts have undertaken such projects in the past decade. (See Table 1.)

**Table 1: Difference between FY2012 School Building Aid obligation and Governor Lynch's proposed distribution, selected districts**

<b>District</b>	<b>SBA cut, FY12</b>
Nashua	\$1,635,618
Governor Wentworth Reg.	\$1,305,261
Keene	\$1,261,437
Exeter Region Cooperative	\$1,227,795
Manchester	\$1,186,427
Kearsarge Regional	\$950,765
Contoocook Valley	\$884,414
Conway	\$878,157
Merrimack Valley	\$804,815
Portsmouth	\$787,949
<b>Statewide cut</b>	<b>\$29,601,884</b>

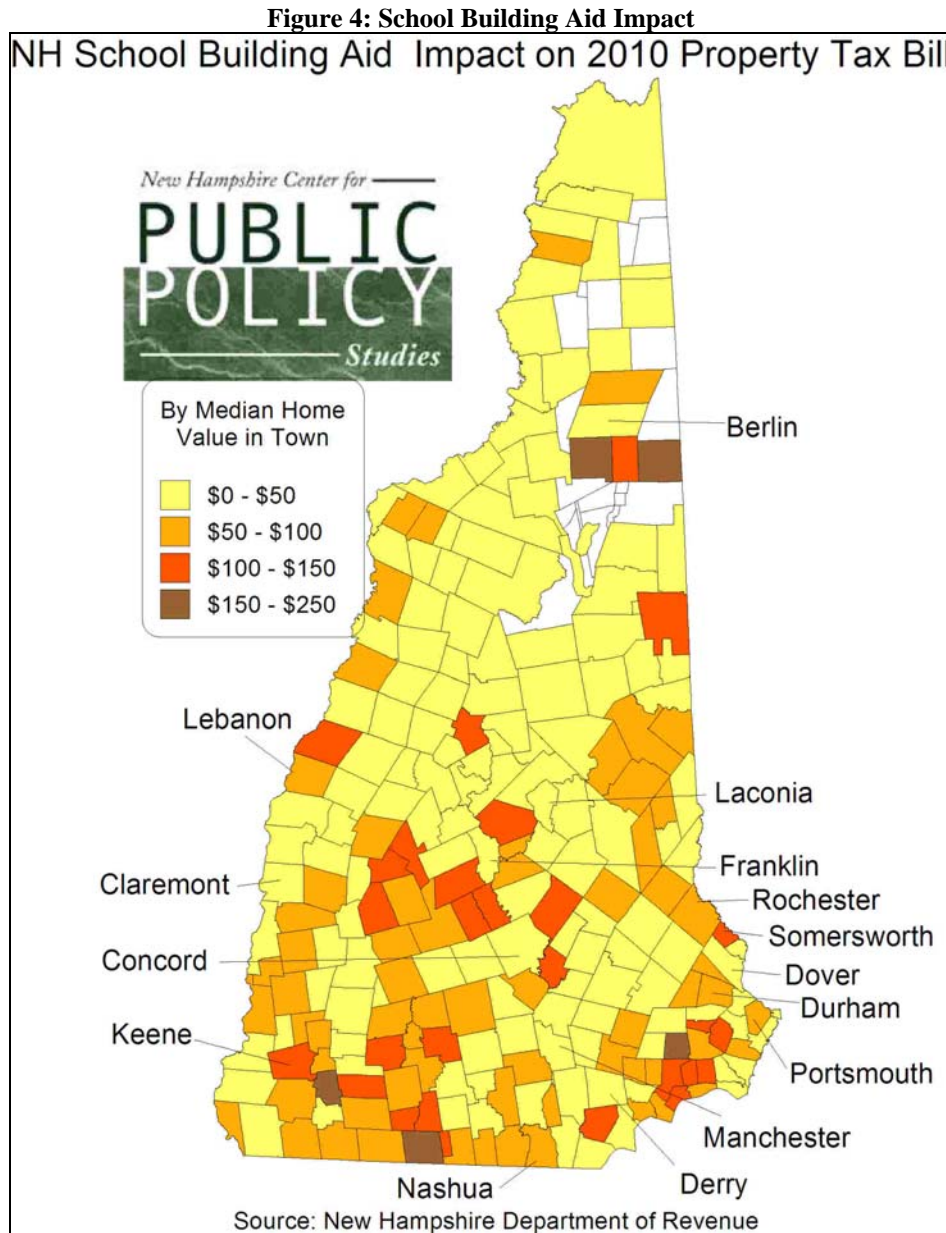
As a factor of the local property tax, however, the impact of such a cut in School Building Aid on property taxpayers varies greatly, depending on a community's property wealth. (See Figure 4.)

The towns of Alton and Hinsdale, for instance, would lose nearly the same amount of School Building Aid in FY2012: about \$275,000. And both towns are similar in population: 5,100 people in Alton, 4,300 in Hinsdale. But because Alton has considerably more property wealth than Hinsdale, the impact on the tax bill of the owner of a typical home would vary considerably: a \$49 increase in Alton compared to a \$98 increase in Hinsdale.<sup>2</sup>

The Governor proposes fully funding School Building Aid in FY2013 – or roughly \$47 million statewide. That amount would cover the state's obligation for past construction but would not allow for state assistance on new school construction. The Governor also proposes extending the moratorium on new building projects for the next two fiscal years – a freeze first approved by lawmakers a year ago.

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<sup>2</sup> In this and the following comparisons we have estimated the property tax impact on the typical homeowner in each community, using the median value of the owner occupied housing unit in each municipality, as estimated in the 2005-2009 American Community Survey. Median values for homes differ by community. For example, the median home value in Alton is \$268,200, compared to \$123,400 in Hinsdale.



***Catastrophic Aid***

Another major source of state money to school districts is Catastrophic Aid, which is intended to help cover the most expensive special education cases. The Governor proposes cutting this program from \$53.4 million in the current biennium to \$14.5 million in FY2012-13. In his address, the Governor said he wanted to limit state assistance for Catastrophic Aid because the current statewide school funding formula gives districts \$1,856 for each special education student – for a total of \$50 million. While the current Catastrophic Aid program covers students whose education costs are more than three times the state average, the Governor’s proposal limits Catastrophic Aid to those students costing more than 10 times the state average and eliminates aid for students whose costs fall below that threshold.

Since local school districts receive Catastrophic Aid based on pupil counts (i.e. those pupils who qualify) predicting the actual expenditures for future years is difficult. A qualifying student could move into a school district over the summer, or a student who was previously not categorized as needing Catastrophic Aid could be determined to be eligible for the aid.

The state Department of Education compiled a five-year rolling average to predict the statewide allocation Catastrophic Aid in FY2012-13. The predicted statewide student counts are 143 in FY2012 and 144 in FY2013. The New Hampshire Center for Public Policy Studies (NHCPPS) did the same calculation for each school district, and the resulting figures were used to determine how much money in Catastrophic Aid each district would receive under the Governor's proposal for FY2012 and FY2013. Comparing FY2011 to FY2012, the cut in Catastrophic Aid statewide comes to \$16.3 million. District by district, the cuts range from nearly \$1 million in Merrimack to a few hundred dollars in Exeter. Some districts might actually see a slight increase in Catastrophic Aid, if they were not receiving state aid for students in the most expensive category in the current fiscal year but enroll such a student next year.

Since the actual student counts for future years are not yet known, any calculation of Catastrophic Aid is just an indication of a potential cut. But the numbers provide a sense of how the impact would vary across school districts.

Again, since the actual student counts for future years are not yet known, any calculation of Catastrophic Aid is just an indication of a potential cut. But the numbers provide a sense of how the impact would vary across school districts (See Figure 5.) That impact would depend on two factors: the number of special education students in the district, and the level of property wealth in the district, neither of which is under the control of district officials.

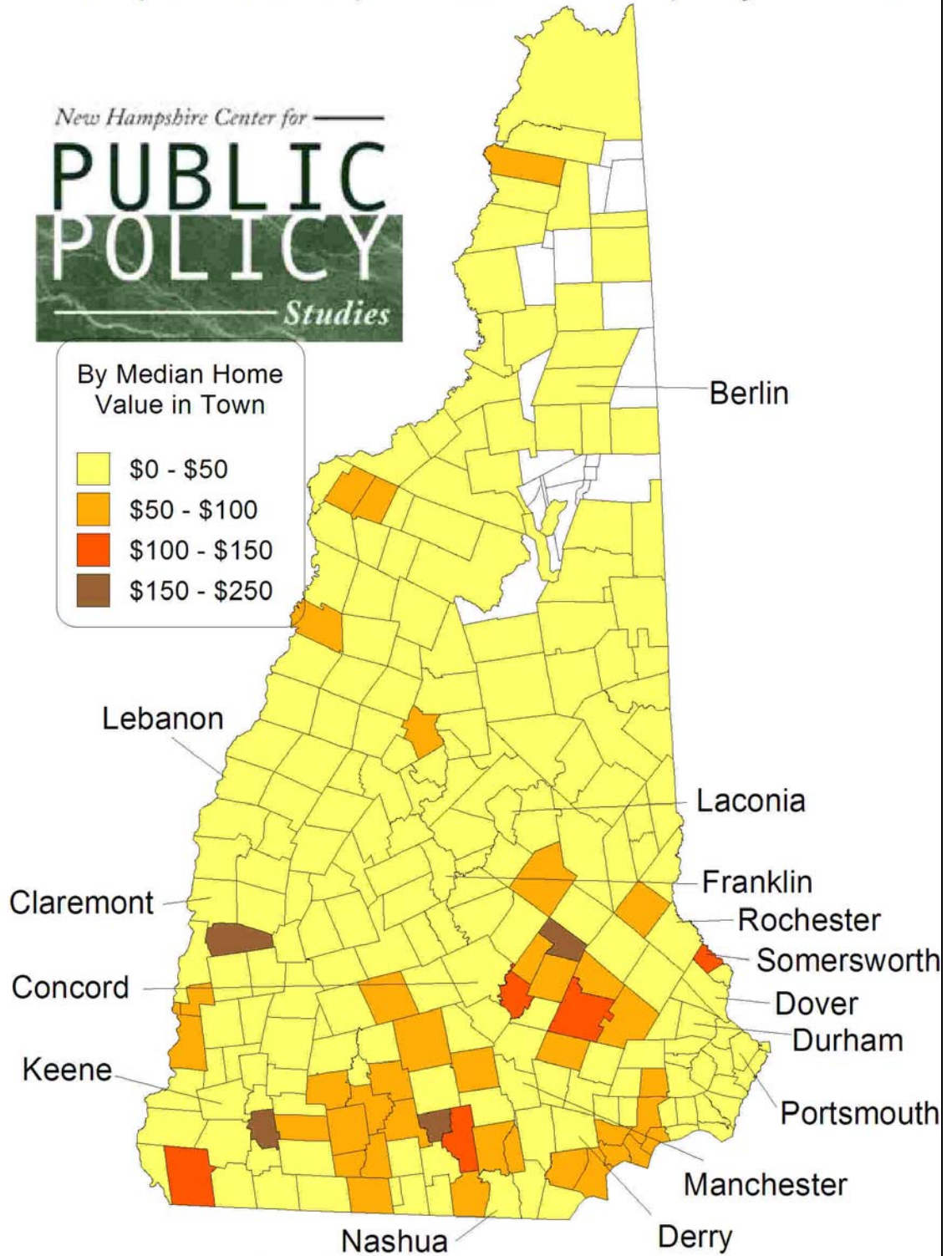
Figure 5: Catastrophic Aid Impact

# NH Catastrophic Aid Impact on 2010 Property Tax Bill



By Median Home Value in Town

- \$0 - \$50
- \$50 - \$100
- \$100 - \$150
- \$150 - \$250



Source: New Hampshire Department of Revenue

## **Cuts In State Aid For Local Retirement Costs**

The State of New Hampshire contributes a portion of the normal retirement costs for local teachers, police and fire department employees. This resulted from the combination of four local retirement systems into the New Hampshire Retirement System (NHRS) in 1967. NHRS is a public employee retirement system that administers a single cost-sharing, multiple-employer pension plan providing a defined benefit annuity based upon a formula established by the Legislature.

Since the creation of the NHRS, the state and the political subdivisions have shared the employer contributions for police, firefighters, and teachers, but not other local government employees. For the first ten years, the state's contribution was different for each group. However, in 1977, the contribution share was fixed for all three groups. For the 32 years after that, local governments were responsible for 65 percent of the employer contribution for police, firefighters and teachers, and the state had been responsible for the remaining 35 percent.

In 2009, the Legislature reduced the state's share to 30 percent, increasing the local share to 70 percent for FY 2010. A further reduction was implemented for FY 2011, with the state's share cut to 25 percent. The changes were expected to expire in 2012, returning to the earlier 35/65 share.

The Governor has proposed eliminating altogether the state's contribution for teachers, police and fire department employees through the budget years 2012-2013. This change will result in another \$85 million loss to school districts, cities and towns in those years.

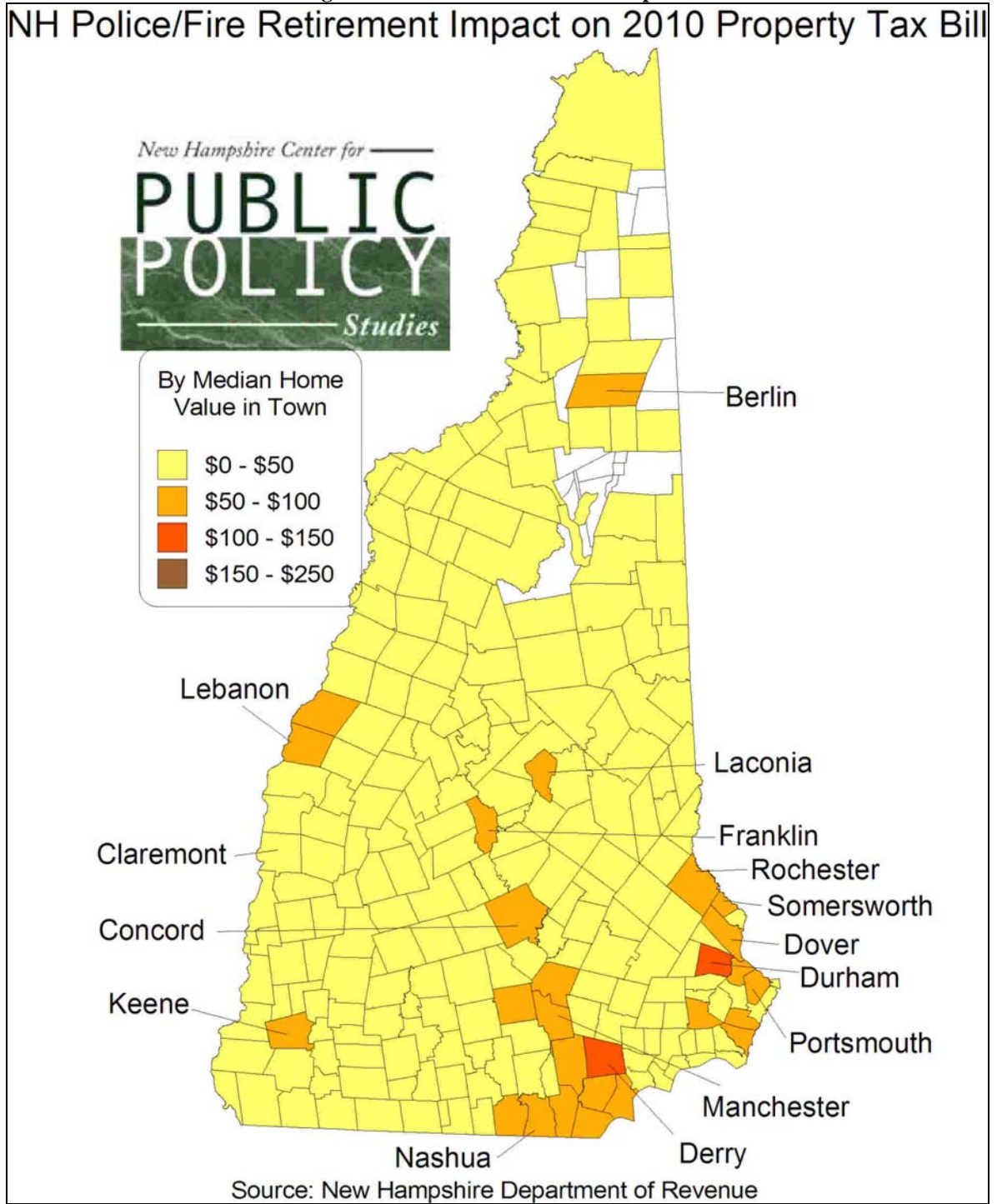
### ***Gauging the impact: Police and fire department employees***

The state contribution to local police and fire employees' retirement will decrease by about \$30 million. The largest impact would be on New Hampshire's most populous communities, including its cities and many southern tier and Seacoast towns. The reason: Those communities are more likely to have large, full-time police and fire departments whose employees are also members of the New Hampshire Retirement System. New Hampshire's less populous towns typically have small police forces and even volunteer fire departments (whose members do not participate in the NHRS). Thus, those small towns would see less of an impact from cuts in the state's contribution to police and fire retirement costs.

As explained earlier in this report, the impact on property taxpayers and property tax bills varies greatly, depending on a community's overall property wealth and the value of homes in each community. The towns of Bedford and Goffstown, for instance, are roughly the same size – Bedford has about 20,000 residents to Goffstown's 18,000. Bedford would lose much more in fire and police retirement aid from the state: \$422,000 in Bedford, compared to \$308,000 in Goffstown. But because Bedford has twice the property wealth of Goffstown, the impact on the property tax bill of the owner of a typical home in

Goffstown would actually be slightly higher: a \$49 increase in Bedford compared to a \$53 increase in Goffstown.<sup>3</sup>

**Figure 6: Police/Fire Retirement Impact**



<sup>3</sup> According to the 2005-2009 American Community Survey the median value of an owner occupied housing unit in Bedford is \$389,100; in Goffstown, it is \$243,800.

***Gauging the impact: School teachers***

The state contribution to local retirement costs for teachers would decrease by about \$55 million over the biennium under the Governor's proposal. This reduction has the broadest impact on local government for several reasons. First, it would be the single largest reduction in state support to the localities. Second, all towns in New Hampshire take responsibility for educating their children, and are either large enough to have their own school systems or participate in a multi-town district. Third, all school administrative units hire full time teachers, most of whom are members of the New Hampshire Retirement System.

Again, disparities in property value in the communities account for the very different impacts on the local taxpayers (See Figure 7). An example: The towns of Alton and Pittsfield each have about 5,000 residents. Alton would lose more state aid for teacher retirement costs than Allenstown (\$162,000 in Alton, versus \$134,500 in Allenstown.) But Alton has nearly six times the property wealth of Allenstown, and the median home value is higher in Alton.<sup>4</sup> Thus, Allenstown property tax payers would see far higher increases on their tax bills compared to Alton (\$88 on a typical home in Allenstown, compared to \$29 on a typical home in Alton).

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<sup>4</sup> According to the 2005-2009 American Community Survey the median value of an owner occupied housing unit is \$268,200 in Alton and \$174,600 in Allenstown.

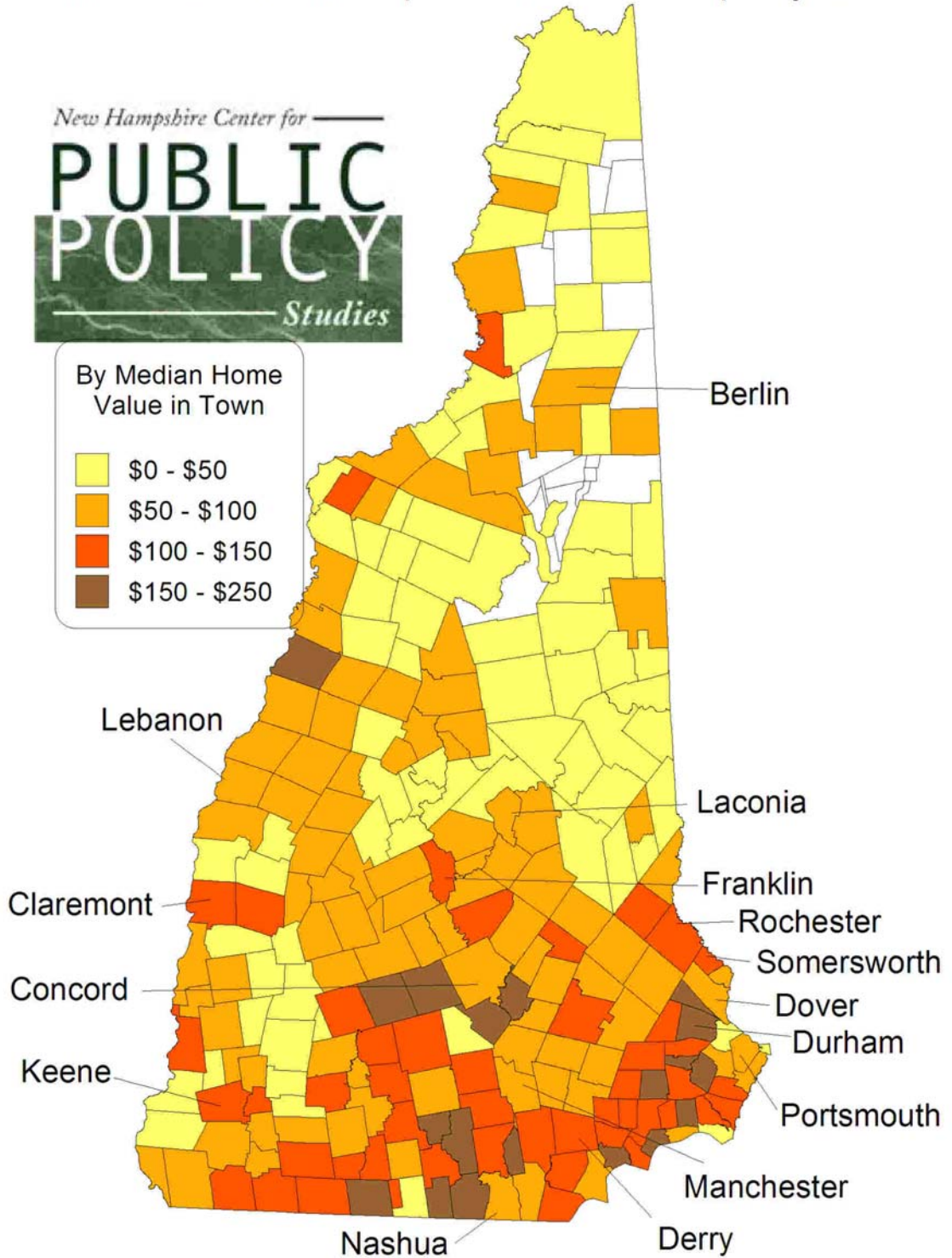
Figure 7: Teacher Retirement Impact

# NH Teacher Retirement Impact on 2010 Property Tax Bill



By Median Home Value in Town

- \$0 - \$50
- \$50 - \$100
- \$100 - \$150
- \$150 - \$250



Source: New Hampshire Department of Revenue

## Cuts in Fixed Revenue Sharing

The state aid known as Fixed Revenue Sharing has typically totaled about \$25 million each year. It originated in 1970, when the New Hampshire Legislature repealed several local taxes, including the tax on machinery and the stock-in-trade tax, and replaced them with a state-level Business Profits Tax. In exchange for taking away these local revenue streams, state law required that Business Profits Tax revenues be shared according to a formula set in statute. As a result of that formula, more aid was sent to the state's manufacturing centers of the time. The amount of money sent to each town has not changed in decades: about \$25 million each year.

New Hampshire's Fixed Revenue Sharing program is more heavily targeted towards the state's former industrial and manufacturing centers. Thus, cuts to that aid would disproportionately affect those communities.

Fixed Revenue Sharing was suspended in the FY 2010-11 budget, resulting in a loss to the cities and towns of \$50 million over two years. The Governor has proposed extending that suspension through the budget years 2012-13, another \$50 million loss to the cities and towns.

New Hampshire's former industrial centers would lose more under the suspension of Fixed Revenue Sharing aid. Berlin, for example, would have received \$1 million under the Fixed Revenue Sharing formula, representing 7.4% of the city's total tax receipts in 2010. Northumberland (site of the Groveton Paper mill), Claremont, Franklin, Gorham,

Stratford and Troy also receive greater than average financial aid from Fixed Revenue Sharing.

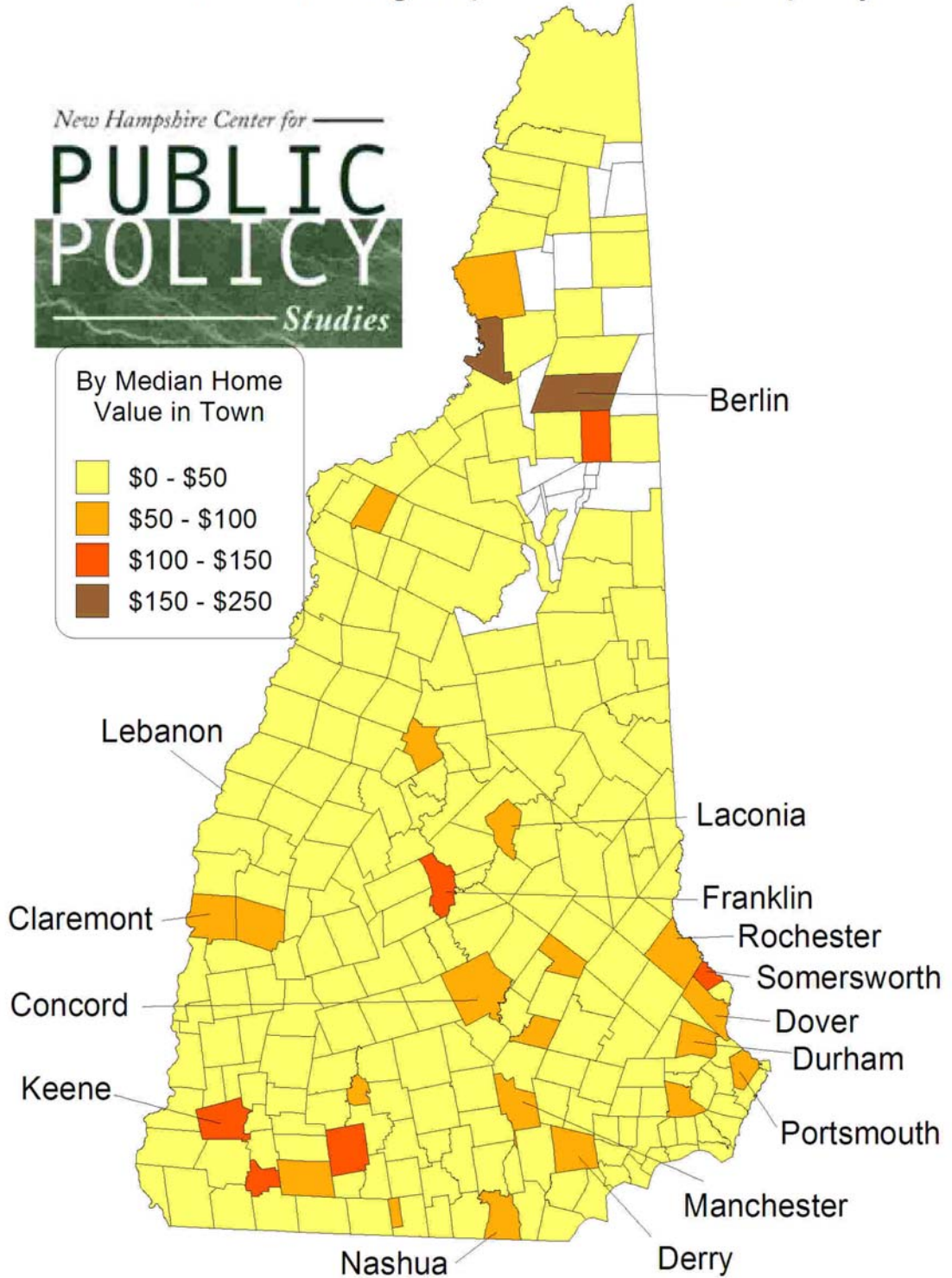
Figure 8: Fixed Revenue Sharing Impact

# NH Fixed Revenue Sharing Impact on 2010 Property Tax Bill



By Median Home Value in Town

- \$0 - \$50
- \$50 - \$100
- \$100 - \$150
- \$150 - \$250



Source: New Hampshire Department of Revenue

## Gauging the Total Impact

To measure the potential impact of the proposed cuts in local aid, NHCPPS simulated the effect the decreased revenue would have on a resident paying property taxes on a home of median value in each community across the state (See Figure 9). Such an analysis does not account for any local spending reductions that communities might undertake to offset the loss of state money. But this analysis does provide a method for comparing the potential financial pressures faced by communities and their residents in the face of large cuts in aid from the state.

In general, towns with high property values would bear these local aid reductions better than towns with lower property values. For example, the town of Bedford would see a \$2.7 million reduction in total local aid under the Governor's proposal, while the neighboring town of Goffstown would see \$1.7 million less in state aid. Both towns are roughly the same in population: 20,000 for Bedford and 18,000 for Goffstown. But because Bedford's total property value is twice that of Goffstown's, property taxes in Bedford would increase about the same as in Goffstown's: \$312 on a typical home in Bedford, compared to a \$300 increase on a typical home in Goffstown.

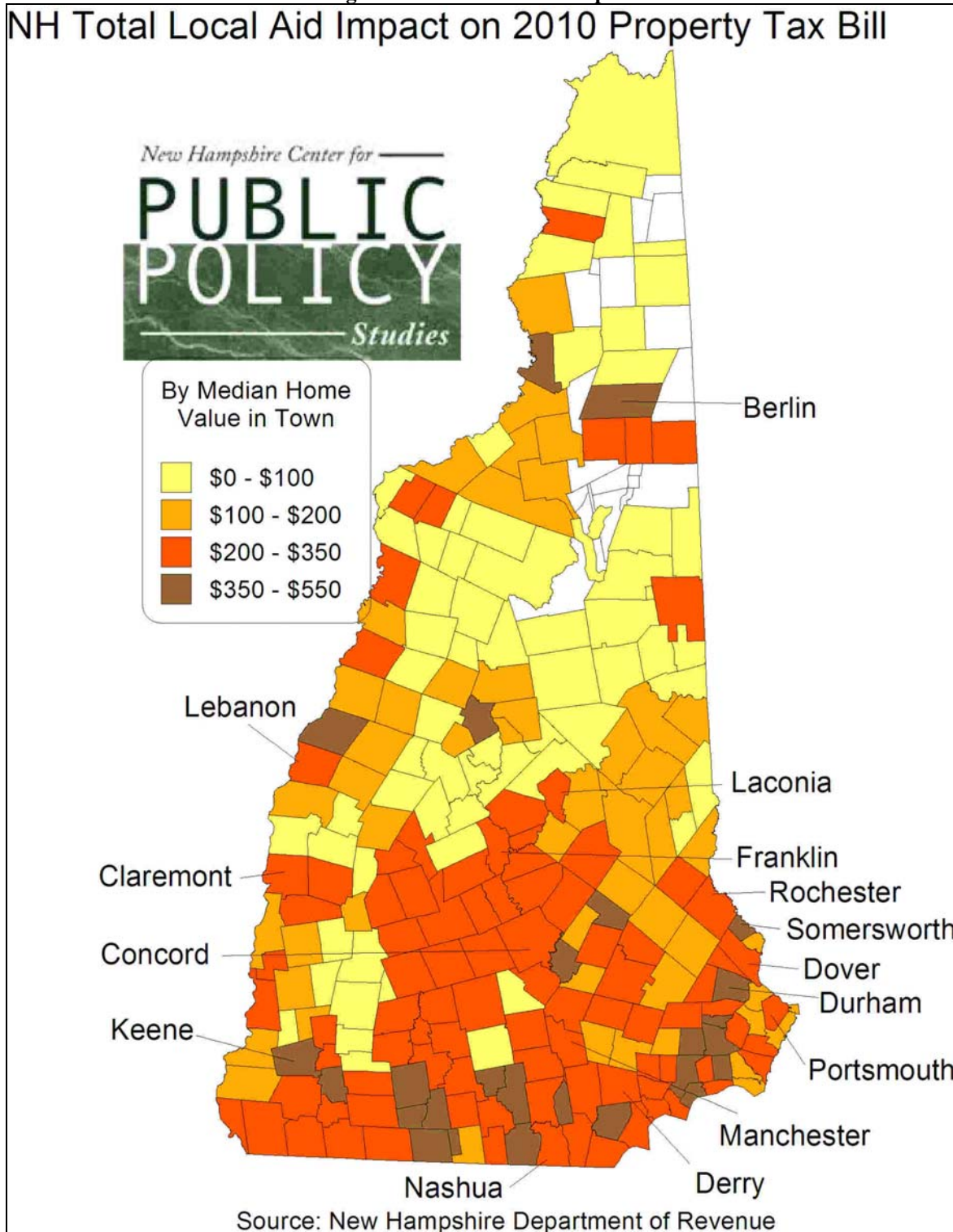
The largest cumulative impact would be on the city of Berlin, which would see a reduction in local aid of 14%, compared to property taxes paid in 2010. Half of this impact comes from the loss of Fixed Revenue Sharing.

New Hampshire's smaller towns – to the extent that they have not built new schools, typically have few special education children and have few professional full-time employees – would generally see less severe financial impacts under the Governor's proposals.

These disparate impacts raise several questions about the nature of local aid in New Hampshire. For each aid program, policymakers should consider what outcomes are being encouraged by the way the money is distributed.

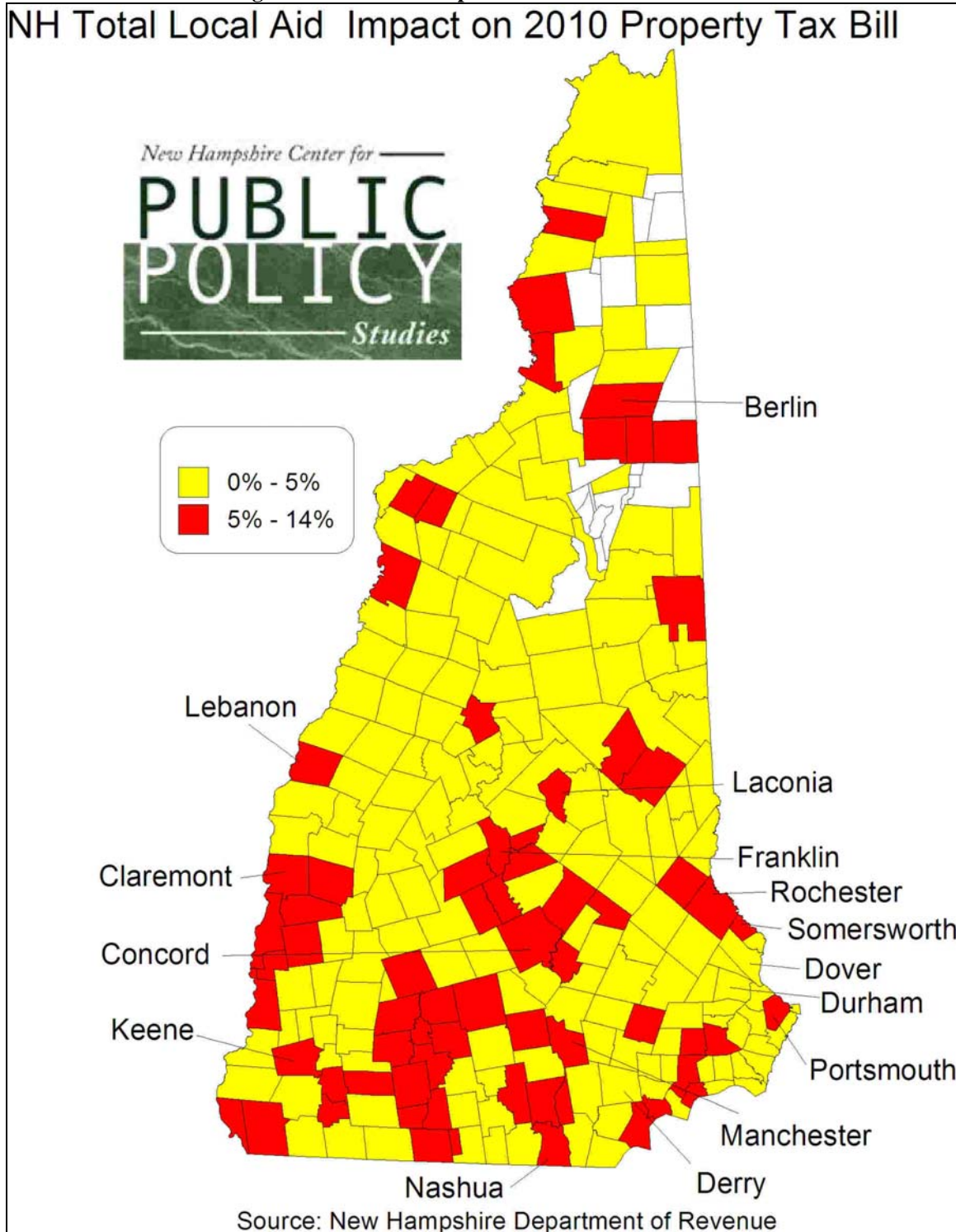
These disparate impacts raise several questions about the nature of local aid in New Hampshire. For each aid program, policymakers should consider what outcomes are being encouraged by the way the money is distributed. Does the particular way in which each aid program distributes money align with larger policy goals? Is it best to design state aid programs to promote specific kinds of activities – the hiring of police officers, firefighters and teachers, or the building of new schools, for instance? Or would a block grant approach – with communities getting lump sum aid amounts, unattached to specific policy requirements – be more efficient?

Figure 9: Total Local Aid Impact



Another way to look at the impact is to estimate which towns would have a property tax increase of less than 5%, and which would see an increase of more than 5%,

Figure 10: Total Aid Impact - Greater or less than 5%

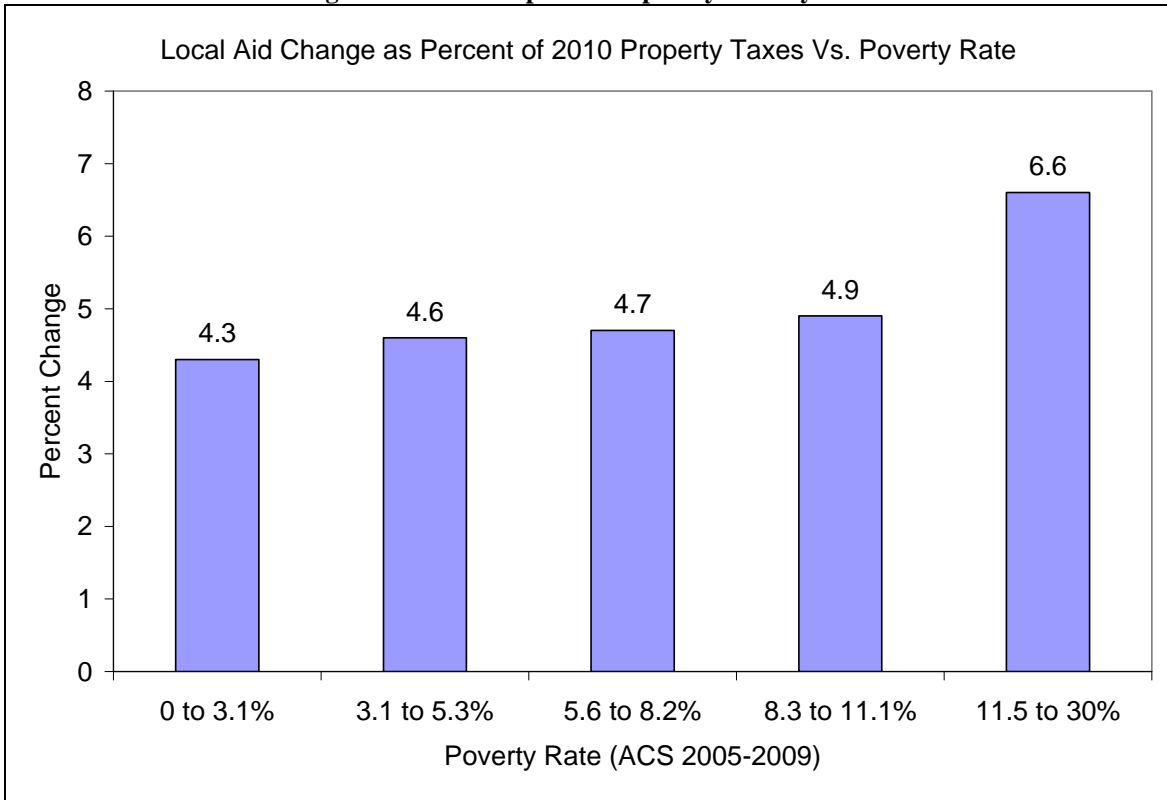


The highest increases would be seen in the state’s largest municipalities, due in large part to the cumulative impact of the loss of state aid for retirement costs.

### Cost Shifting and Local Poverty Rates

We can also see how the cuts would affect communities based on their poverty rates. Figure 11 divides the municipalities into quintiles, based on the local poverty rate, and shows that the largest impact of local aid cuts would be on the poorest communities. The cities and towns with the highest poverty rates (11.5 percent to 30 percent) would see an average property tax increase of nearly 7%, while the communities with the lowest poverty rates would see a property tax increase of 4.3%.<sup>5</sup>

**Figure 11: Total Impact Grouped by Poverty Rate**



<sup>5</sup> Data on local New Hampshire poverty rates, median household income, and median value of owner occupied housing units all come from the US Census American Community Survey (2005-2009)

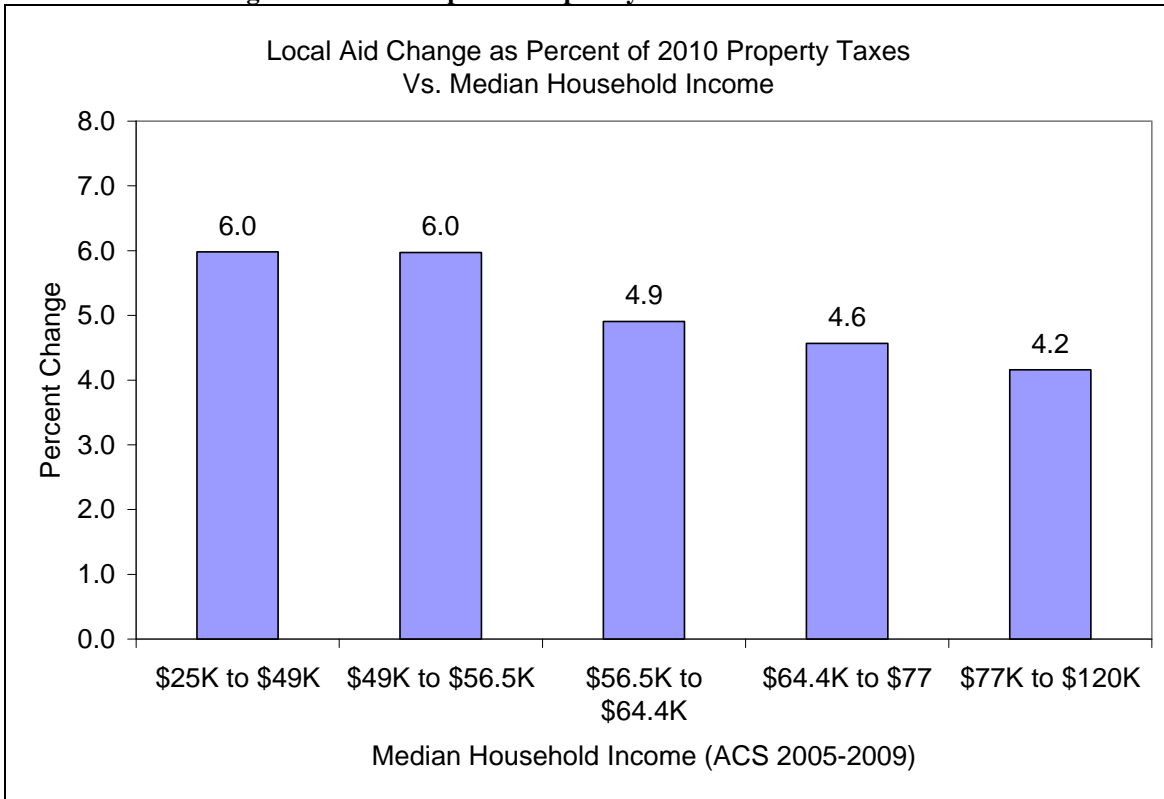
The impact for most types of aid across poverty ranges varies little, with the notable exception of Fixed Revenue Sharing. The loss of local aid based on the Fixed Revenue Sharing formula had its largest impact on the poorest towns. The total impact is shown in the following table.

**Table 2: Total Local Aid by Type and Poverty Level**

Poverty Range	0 to 3.1%	3.1 to 5.3%	5.6 to 8.2%	8.3 to 11.1%	11.5 to 30%	Total
Catastrophic Aid	\$5,200,000	\$3,600,000	\$2,300,000	\$2,900,000	\$2,500,000	\$16,500,000
School Building Aid	\$6,100,000	\$4,200,000	\$6,500,000	\$5,400,000	\$7,100,000	\$29,300,000
Teacher Retirement	\$13,500,000	\$8,200,000	\$11,800,000	\$9,100,000	\$12,200,000	\$54,800,000
Police/Fire Retirement	\$5,000,000	\$3,200,000	\$7,300,000	\$4,200,000	\$7,400,000	\$27,100,000
Fixed Revenue Sharing	\$2,500,000	\$2,200,000	\$5,900,000	\$4,600,000	\$9,900,000	\$25,100,000
<b>Total Local Aid Impact</b>	<b>\$32,300,000</b>	<b>\$21,400,000</b>	<b>\$33,800,000</b>	<b>\$26,200,000</b>	<b>\$39,100,000</b>	<b>\$152,800,000</b>

The following figure (Figure 12) shows the impact of local aid reductions based on median household income of residents in the community. The cities and towns with the lowest median household income (\$25,000 to \$56,500) would see an average property tax increase of nearly 6%, while the communities with the highest median household income (\$77,000 to \$120,000) would see a property tax increase of 4.2%.

**Figure 12: Total Impact Grouped by Median Household Income**



In Table 3 we show the estimated impact for each community in New Hampshire, the total property taxes paid in 2010, and the reduction in local aid as a percent of property taxes paid. Our estimates of local impact were based on the best available data, and therefore may differ slightly from actual data from the Department of Revenue.

**Table 3: Summation of Changes in Local Aid Compared to 2010 Property Taxes**

Town	Catastrophic Aid	School Building Aid	Teacher Retirement	Police/Fire Retirement	Fixed Revenue Sharing	Total Change	2010 Property Taxes Paid	Percent Change
Acworth	\$23,600	\$32,000	\$46,400	\$0	\$9,700	\$111,700	\$2,015,061	5.5
Albany	\$27,600	\$0	\$0	\$0	\$5,600	\$33,200	\$1,120,759	3.0
Alexandria	\$4,200	\$6,900	\$46,900	\$7,800	\$14,200	\$80,000	\$4,090,686	2.0
Allentown	\$11,700	\$0	\$134,500	\$57,000	\$91,600	\$294,700	\$7,261,484	4.1
Alstead	\$39,300	\$53,200	\$77,300	\$9,300	\$17,200	\$196,300	\$4,073,439	4.8
Alton	\$53,700	\$272,000	\$162,400	\$71,600	\$31,600	\$591,300	\$18,322,913	3.2
Amherst	\$651,500	\$253,800	\$882,800	\$128,300	\$86,800	\$2,003,100	\$38,010,448	5.3
Andover	\$0	\$0	\$60,300	\$4,500	\$22,700	\$87,500	\$4,307,202	2.0
Antrim	\$56,500	\$101,300	\$89,900	\$29,400	\$31,800	\$309,000	\$6,110,516	5.1
Ashland	\$18,900	\$0	\$87,300	\$23,800	\$69,000	\$199,000	\$5,094,030	3.9
Atkinson	\$164,200	\$233,700	\$471,600	\$23,100	\$30,900	\$923,500	\$15,573,753	5.9
Auburn	\$38,900	\$0	\$164,700	\$50,800	\$31,500	\$286,000	\$11,484,983	2.5
Barnstead	\$0	\$116,600	\$138,400	\$47,800	\$42,500	\$345,300	\$10,363,597	3.3
Barrington	\$83,100	\$138,500	\$233,100	\$72,500	\$64,600	\$591,700	\$17,575,990	3.4
Bartlett	\$57,400	\$7,500	\$111,200	\$21,500	\$15,100	\$212,700	\$8,864,347	2.4
Bath	\$17,100	\$0	\$21,800	\$0	\$8,300	\$47,300	\$1,980,053	2.4
Bedford	\$325,600	\$661,200	\$1,127,000	\$422,200	\$155,600	\$2,691,700	\$65,757,834	4.1
Belmont	\$62,300	\$120,700	\$301,900	\$148,100	\$77,700	\$710,700	\$15,244,309	4.7
Bennington	\$25,800	\$46,300	\$41,100	\$14,100	\$51,200	\$178,500	\$2,694,270	6.6
Benton	\$0	\$0	\$0	\$0	\$1,600	\$1,600	\$342,356	0.5
Berlin	\$4,900	\$223,800	\$416,000	\$253,300	\$1,043,500	\$1,941,300	\$13,863,940	14.0
Bethlehem	\$26,500	\$66,900	\$96,900	\$20,700	\$33,200	\$244,200	\$6,572,709	3.7
Boscawen	\$28,500	\$137,600	\$106,300	\$32,200	\$49,800	\$354,300	\$5,742,804	6.2
Bow	\$165,200	\$183,300	\$520,100	\$116,000	\$101,300	\$1,086,000	\$26,904,520	4.0
Bradford	\$21,400	\$74,500	\$53,400	\$10,400	\$25,900	\$185,500	\$4,493,003	4.1
Brentwood	\$69,500	\$201,200	\$231,000	\$42,200	\$29,500	\$573,400	\$11,350,404	5.1
Bridgewater	\$6,700	\$11,000	\$74,200	\$4,000	\$5,600	\$101,300	\$3,139,957	3.2
Bristol	\$9,900	\$16,400	\$110,800	\$75,200	\$67,300	\$279,600	\$9,181,491	3.0
Brookfield	\$4,600	\$32,500	\$20,100	\$0	\$5,200	\$62,400	\$1,453,665	4.3
Brookline	\$30,700	\$114,200	\$282,400	\$54,500	\$30,100	\$511,900	\$14,385,271	3.6
Campton	\$21,700	\$92,700	\$156,400	\$24,100	\$33,800	\$328,700	\$7,517,042	4.4
Canaan	\$24,200	\$0	\$118,200	\$27,800	\$40,400	\$210,600	\$7,263,863	2.9
Candia	\$94,900	\$0	\$111,200	\$41,200	\$32,200	\$279,500	\$7,964,234	3.5
Canterbury	\$26,500	\$51,300	\$128,400	\$18,900	\$15,900	\$241,000	\$6,160,448	3.9
Carroll	\$26,300	\$40,100	\$120,000	\$30,500	\$6,100	\$223,000	\$4,853,793	4.6
Center Harbor	\$0	\$18,600	\$65,800	\$16,500	\$25,900	\$126,900	\$5,155,207	2.5
Charlestown	\$66,100	\$89,400	\$129,900	\$18,800	\$86,800	\$391,000	\$7,565,089	5.2
Chatham	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$569,964	0.2
Chester	\$10,200	\$87,500	\$153,800	\$39,000	\$22,800	\$313,300	\$10,783,198	2.9
Chesterfield	\$100,800	\$0	\$113,000	\$23,400	\$32,900	\$270,100	\$9,495,142	2.8
Chichester	\$67,100	\$15,600	\$81,300	\$17,200	\$17,200	\$198,300	\$5,528,676	3.6
Claremont	\$82,800	\$59,200	\$593,000	\$243,400	\$470,600	\$1,449,000	\$24,380,814	5.9
Clarksville	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$521,159	0.2
Colebrook	\$0	\$123,700	\$118,000	\$19,200	\$64,400	\$325,200	\$3,729,078	8.7
Columbia	\$0	\$0	\$0	\$0	\$8,600	\$8,600	\$1,282,638	0.7
Concord	\$494,300	\$566,300	\$1,573,700	\$1,188,900	\$1,239,300	\$5,062,400	\$89,392,687	5.7
Conway	\$51,200	\$879,300	\$492,500	\$147,300	\$128,400	\$1,698,800	\$24,532,152	6.9
Cornish	\$0	\$10,100	\$39,000	\$0	\$25,000	\$74,100	\$3,449,115	2.1

<u>Town</u>	<u>Catastrophic Aid</u>	<u>School Building Aid</u>	<u>Teacher Retirement</u>	<u>Police/Fire Retirement</u>	<u>Fixed Revenue Sharing</u>	<u>Total Change</u>	<u>2010 Property Taxes Paid</u>	<u>Percent Change</u>
Croydon	\$0	\$0	\$4,100	\$0	\$8,500	\$12,600	\$1,466,579	0.9
Dalton	\$6,200	\$9,500	\$28,300	\$0	\$16,200	\$60,200	\$1,668,045	3.6
Danbury	\$2,500	\$4,200	\$28,300	\$0	\$10,100	\$45,100	\$2,697,990	1.7
Danville	\$70,600	\$100,500	\$202,700	\$23,800	\$21,700	\$419,300	\$8,944,560	4.7
Deerfield	\$202,300	\$0	\$174,700	\$34,000	\$39,700	\$450,600	\$11,654,495	3.9
Deering	\$43,100	\$58,800	\$111,400	\$9,800	\$22,300	\$245,400	\$4,684,581	5.2
Derry	\$308,000	\$439,400	\$1,123,700	\$1,066,400	\$498,900	\$3,436,400	\$70,631,113	4.9
Dixville	\$0	\$0	\$0	\$0	\$0	\$0	\$137,858	0.0
Dorchester	\$2,700	\$0	\$13,000	\$0	\$11,800	\$27,400	\$820,397	3.3
Dover	\$151,700	\$437,900	\$993,700	\$751,600	\$600,200	\$2,935,100	\$61,814,899	4.7
Dublin	\$58,400	\$104,800	\$93,000	\$14,900	\$21,800	\$292,900	\$5,460,250	5.4
Dummer	\$8,100	\$0	\$0	\$0	\$4,200	\$12,300	\$906,648	1.4
Dunbarton	\$0	\$13,400	\$44,600	\$16,400	\$17,100	\$91,500	\$6,149,381	1.5
Durham	\$5,800	\$181,700	\$391,900	\$314,800	\$162,100	\$1,056,300	\$24,310,602	4.3
East Kingston	\$0	\$85,600	\$123,000	\$22,100	\$12,600	\$243,300	\$6,852,107	3.6
Easton	\$0	\$0	\$6,900	\$0	\$1,300	\$8,200	\$609,957	1.3
Eaton	\$0	\$0	\$0	\$0	\$3,800	\$3,800	\$1,200,016	0.3
Effingham	\$7,400	\$52,500	\$32,600	\$13,800	\$9,200	\$115,600	\$2,866,854	4.0
Ellsworth	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$204,518	0.5
Enfield	\$37,100	\$0	\$180,800	\$35,200	\$55,800	\$308,900	\$11,088,273	2.8
Epping	\$66,300	\$120,800	\$306,900	\$92,800	\$67,100	\$653,900	\$14,175,987	4.6
Epsom	\$142,900	\$0	\$119,600	\$50,300	\$36,700	\$349,600	\$7,892,340	4.4
Errol	\$0	\$0	\$7,400	\$0	\$4,400	\$11,800	\$794,396	1.5
Exeter	\$177,200	\$480,900	\$748,100	\$362,700	\$284,000	\$2,052,900	\$38,074,357	5.4
Farmington	\$126,700	\$223,600	\$321,300	\$82,500	\$80,700	\$834,800	\$9,452,886	8.8
Fitzwilliam	\$35,000	\$92,200	\$159,100	\$14,400	\$29,600	\$330,200	\$7,152,515	4.6
Francestown	\$48,200	\$86,500	\$76,800	\$4,100	\$21,300	\$237,000	\$4,619,125	5.1
Franconia	\$0	\$0	\$29,300	\$15,800	\$17,700	\$62,700	\$4,290,373	1.5
Franklin	\$129,200	\$108,800	\$307,400	\$183,800	\$316,900	\$1,046,200	\$11,851,193	8.8
Freedom	\$32,900	\$18,900	\$27,400	\$21,600	\$6,900	\$107,700	\$6,061,780	1.8
Fremont	\$0	\$52,900	\$146,500	\$14,700	\$29,300	\$243,500	\$9,512,429	2.6
Gilford	\$96,600	\$188,200	\$420,600	\$197,400	\$86,400	\$989,100	\$27,199,210	3.6
Gilmanton	\$147,800	\$30,700	\$101,000	\$44,900	\$32,900	\$357,300	\$10,369,450	3.4
Gilsum	\$7,400	\$19,500	\$33,600	\$0	\$10,200	\$70,600	\$1,662,536	4.2
Goffstown	\$314,300	\$128,000	\$756,500	\$308,100	\$232,300	\$1,739,200	\$32,266,394	5.4
Gorham	\$0	\$253,000	\$92,500	\$41,400	\$332,500	\$719,400	\$7,483,402	9.6
Goshen	\$16,400	\$0	\$12,600	\$3,400	\$11,800	\$44,200	\$1,787,821	2.5
Grafton	\$8,600	\$0	\$41,800	\$4,100	\$10,600	\$65,000	\$2,375,750	2.7
Grantham	\$0	\$64,300	\$60,600	\$15,500	\$10,800	\$151,200	\$9,708,055	1.6
Greenfield	\$35,600	\$63,800	\$56,600	\$10,600	\$22,000	\$188,700	\$3,190,971	5.9
Greenland	\$0	\$65,800	\$129,000	\$49,800	\$17,300	\$261,900	\$9,257,680	2.8
Greens Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$27,189	0.0
Greenville	\$27,800	\$119,700	\$87,000	\$15,800	\$62,800	\$313,000	\$2,348,643	13.3
Groton	\$1,400	\$2,300	\$15,300	\$1,800	\$4,100	\$24,800	\$991,609	2.5
Hales Location	\$0	\$0	\$0	\$0	\$0	\$0	\$224,551	0.0
Hampstead	\$259,600	\$62,100	\$338,500	\$68,100	\$58,000	\$786,300	\$21,316,698	3.7
Hampton	\$105,100	\$155,000	\$673,900	\$555,900	\$144,800	\$1,634,700	\$49,011,845	3.3
Hampton Falls	\$9,200	\$17,400	\$143,600	\$30,200	\$14,000	\$214,400	\$8,247,604	2.6
Hancock	\$62,200	\$111,500	\$98,900	\$11,700	\$20,000	\$304,300	\$4,730,319	6.4

<u>Town</u>	<u>Catastrophic Aid</u>	<u>School Building Aid</u>	<u>Teacher Retirement</u>	<u>Police/Fire Retirement</u>	<u>Fixed Revenue Sharing</u>	<u>Total Change</u>	<u>2010 Property Taxes Paid</u>	<u>Percent Change</u>
Hanover	\$88,700	\$440,900	\$388,700	\$282,500	\$190,500	\$1,391,300	\$31,997,284	4.3
Harrisville	\$0	\$0	\$21,200	\$4,500	\$13,500	\$39,200	\$3,030,195	1.3
Hart's Location	\$0	\$0	\$0	\$0	\$200	\$200	\$111,897	0.2
Haverhill	\$113,700	\$192,200	\$267,600	\$31,200	\$82,600	\$687,200	\$7,811,823	8.8
Hebron	\$5,000	\$8,200	\$55,700	\$5,600	\$9,500	\$84,000	\$2,130,982	3.9
Henniker	\$104,700	\$79,900	\$247,000	\$51,100	\$64,400	\$547,200	\$11,317,941	4.8
Hill	\$0	\$12,500	\$16,200	\$0	\$4,900	\$33,600	\$1,917,350	1.8
Hillsborough	\$118,600	\$161,700	\$306,400	\$73,600	\$99,000	\$759,300	\$12,470,191	6.1
Hinsdale	\$108,800	\$276,800	\$180,100	\$34,400	\$61,900	\$662,000	\$8,085,378	8.2
Holderness	\$27,800	\$45,000	\$152,200	\$28,500	\$16,900	\$270,300	\$8,947,451	3.0
Hollis	\$155,600	\$206,100	\$511,200	\$147,200	\$50,900	\$1,071,000	\$26,635,757	4.0
Hooksett	\$255,300	\$197,500	\$363,300	\$378,100	\$172,000	\$1,366,200	\$35,098,825	3.9
Hopkinton	\$3,000	\$84,400	\$345,400	\$74,600	\$72,000	\$579,400	\$17,137,125	3.4
Hudson	\$102,100	\$220,200	\$883,100	\$648,000	\$249,200	\$2,102,600	\$46,644,535	4.5
Jackson	\$18,100	\$33,400	\$12,900	\$10,400	\$12,600	\$87,300	\$3,835,480	2.3
Jaffrey	\$0	\$116,300	\$221,900	\$80,600	\$122,900	\$541,700	\$12,113,820	4.5
Jefferson	\$9,000	\$13,700	\$41,100	\$0	\$8,800	\$72,700	\$2,165,062	3.4
Keene	\$197,000	\$1,263,100	\$1,133,700	\$690,800	\$1,058,800	\$4,343,400	\$57,279,063	7.6
Kensington	\$0	\$131,100	\$138,600	\$27,900	\$13,300	\$310,900	\$6,452,247	4.8
Kingston	\$133,700	\$280,700	\$310,200	\$73,900	\$47,200	\$845,900	\$14,376,821	5.9
Laconia	\$82,700	\$418,700	\$718,900	\$521,400	\$646,900	\$2,388,700	\$37,964,998	6.3
Lancaster	\$18,700	\$28,600	\$85,400	\$42,100	\$79,400	\$254,200	\$5,257,340	4.8
Landaff	\$0	\$0	\$2,900	\$0	\$4,400	\$7,300	\$837,127	0.9
Langdon	\$15,800	\$21,300	\$31,000	\$4,100	\$6,600	\$78,700	\$1,499,114	5.2
Lebanon	\$92,700	\$531,300	\$686,100	\$463,200	\$382,400	\$2,155,600	\$42,466,234	5.1
Lee	\$3,200	\$100,200	\$216,200	\$45,400	\$37,600	\$402,600	\$12,564,227	3.2
Lempster	\$34,800	\$0	\$26,700	\$0	\$13,200	\$74,700	\$2,962,044	2.5
Lincoln	\$0	\$0	\$103,800	\$41,700	\$126,000	\$271,400	\$7,876,354	3.4
Lisbon	\$38,600	\$41,600	\$74,100	\$22,700	\$48,700	\$225,800	\$3,177,751	7.1
Litchfield	\$208,200	\$156,000	\$428,300	\$76,500	\$64,400	\$933,400	\$15,335,413	6.1
Littleton	\$29,600	\$133,700	\$343,200	\$124,400	\$139,700	\$770,600	\$16,499,131	4.7
Londonderry	\$343,200	\$322,800	\$1,480,300	\$868,500	\$295,800	\$3,310,600	\$66,313,659	5.0
Loudon	\$57,300	\$277,200	\$214,200	\$49,400	\$36,700	\$634,900	\$10,813,845	5.9
Lyman	\$21,200	\$22,800	\$40,700	\$0	\$5,700	\$90,400	\$1,124,538	8.0
Lyme	\$0	\$13,800	\$68,400	\$11,300	\$20,200	\$113,700	\$6,148,498	1.8
Lyndeborough	\$36,200	\$24,700	\$60,100	\$6,500	\$11,900	\$139,500	\$3,521,084	4.0
Madbury	\$1,500	\$48,700	\$105,000	\$0	\$13,300	\$168,500	\$5,502,466	3.1
Madison	\$33,000	\$0	\$53,800	\$14,500	\$22,700	\$124,000	\$6,351,151	2.0
Manchester	\$375,300	\$1,188,000	\$3,663,700	\$3,542,200	\$3,955,700	\$12,725,000	\$174,266,042	7.3
Marlborough	\$224,700	\$201,200	\$61,500	\$15,800	\$38,400	\$541,700	\$4,840,831	11.2
Marlow	\$1,200	\$0	\$10,300	\$0	\$10,800	\$22,200	\$1,413,736	1.6
Mason	\$0	\$39,500	\$17,500	\$17,600	\$12,100	\$86,600	\$3,713,145	2.3
Meredith	\$0	\$72,000	\$254,200	\$90,400	\$76,700	\$493,300	\$23,471,338	2.1
Merrimack	\$957,700	\$289,200	\$1,185,500	\$573,600	\$237,600	\$3,243,700	\$62,963,531	5.2
Middleton	\$0	\$0	\$0	\$16,100	\$14,100	\$30,300	\$3,087,426	1.0
Milan	\$0	\$46,800	\$24,000	\$0	\$12,700	\$83,500	\$1,852,627	4.5
Milford	\$122,100	\$219,200	\$737,900	\$171,900	\$229,500	\$1,480,600	\$30,677,761	4.8
Milton	\$42,800	\$107,700	\$172,000	\$44,800	\$56,800	\$424,100	\$8,741,630	4.9
Monroe	\$48,800	\$0	\$24,300	\$0	\$8,600	\$81,700	\$3,012,142	2.7

<u>Town</u>	<u>Catastrophic Aid</u>	<u>School Building Aid</u>	<u>Teacher Retirement</u>	<u>Police/Fire Retirement</u>	<u>Fixed Revenue Sharing</u>	<u>Total Change</u>	<u>2010 Property Taxes Paid</u>	<u>Percent Change</u>
Mont Vernon	\$114,500	\$22,000	\$106,900	\$15,200	\$20,300	\$278,800	\$6,424,799	4.3
Moultonborough	\$27,900	\$145,300	\$286,000	\$81,800	\$24,800	\$565,800	\$22,765,284	2.5
Nashua	\$287,800	\$1,637,800	\$3,046,000	\$2,785,100	\$2,426,900	\$10,183,600	\$171,661,579	5.9
Nelson	\$0	\$0	\$12,600	\$0	\$10,400	\$22,900	\$2,305,666	1.0
New Boston	\$12,600	\$0	\$117,400	\$31,300	\$35,700	\$197,000	\$11,432,554	1.7
New Castle	\$0	\$500	\$26,700	\$29,400	\$15,900	\$72,500	\$4,097,527	1.8
New Durham	\$17,500	\$123,900	\$76,900	\$25,800	\$21,900	\$266,000	\$8,809,545	3.0
New Hampton	\$5,700	\$9,400	\$63,600	\$27,800	\$18,300	\$124,800	\$5,195,674	2.4
New Ipswich	\$85,200	\$366,400	\$266,200	\$30,600	\$60,200	\$808,600	\$7,383,323	11.0
New London	\$97,500	\$339,700	\$243,200	\$56,800	\$57,700	\$794,800	\$16,050,790	5.0
Newbury	\$64,200	\$223,700	\$160,100	\$21,100	\$14,000	\$483,100	\$9,758,789	5.0
Newfields	\$0	\$74,900	\$109,000	\$21,000	\$18,600	\$223,600	\$5,667,517	3.9
Newington	\$0	\$0	\$21,500	\$141,600	\$78,100	\$241,100	\$7,388,086	3.3
Newmarket	\$57,300	\$0	\$325,900	\$85,600	\$136,600	\$605,300	\$16,337,301	3.7
Newport	\$50,300	\$199,800	\$299,700	\$120,300	\$287,600	\$957,700	\$11,939,261	8.0
Newton	\$105,400	\$221,200	\$244,400	\$27,200	\$39,700	\$637,900	\$10,891,469	5.9
North Hampton	\$22,400	\$126,500	\$243,500	\$174,100	\$46,600	\$613,200	\$15,043,615	4.1
Northfield	\$11,700	\$134,800	\$116,100	\$42,600	\$73,100	\$378,300	\$6,940,252	5.5
Northumberland	\$0	\$17,600	\$126,300	\$17,000	\$283,600	\$444,500	\$3,301,413	13.5
Northwood	\$189,200	\$52,500	\$152,600	\$53,900	\$33,500	\$481,800	\$11,527,866	4.2
Nottingham	\$101,100	\$0	\$121,900	\$36,500	\$31,800	\$291,200	\$10,489,822	2.8
Orange	\$2,000	\$0	\$9,500	\$0	\$2,800	\$14,300	\$564,700	2.5
Orford	\$0	\$45,500	\$78,200	\$8,800	\$13,400	\$146,000	\$3,686,281	4.0
Ossipee	\$30,300	\$215,200	\$133,600	\$43,900	\$49,200	\$472,100	\$10,520,832	4.5
Pelham	\$180,700	\$0	\$473,100	\$275,500	\$94,500	\$1,023,700	\$27,792,020	3.7
Pembroke	\$376,200	\$287,400	\$575,700	\$58,000	\$88,600	\$1,386,000	\$15,680,189	8.8
Peterborough	\$159,900	\$286,800	\$254,500	\$79,100	\$294,000	\$1,074,300	\$16,615,482	6.5
Piermont	\$39,300	\$1,000	\$25,500	\$4,600	\$7,900	\$78,200	\$2,013,541	3.9
Pinkham's Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$22,429	0.0
Pittsburg	\$0	\$51,000	\$58,600	\$5,000	\$6,900	\$121,500	\$3,741,581	3.2
Pittsfield	\$198,800	\$58,500	\$188,200	\$39,100	\$69,700	\$554,200	\$8,024,007	6.9
Plainfield	\$0	\$24,800	\$91,800	\$16,800	\$30,000	\$163,300	\$6,600,574	2.5
Plaistow	\$134,700	\$191,600	\$386,700	\$126,500	\$75,500	\$915,000	\$20,418,350	4.5
Plymouth	\$127,100	\$249,300	\$207,500	\$109,000	\$143,300	\$836,200	\$8,871,549	9.4
Portsmouth	\$135,200	\$789,000	\$977,100	\$936,900	\$647,200	\$3,485,300	\$67,510,035	5.2
Randolph	\$0	\$53,700	\$19,600	\$0	\$5,400	\$78,800	\$975,574	8.1
Raymond	\$220,100	\$278,800	\$428,200	\$118,000	\$98,100	\$1,143,300	\$18,398,930	6.2
Richmond	\$11,800	\$31,000	\$53,600	\$0	\$11,500	\$107,900	\$2,554,015	4.2
Rindge	\$0	\$143,200	\$273,300	\$61,100	\$58,000	\$535,600	\$12,732,852	4.2
Rochester	\$305,900	\$537,500	\$1,341,300	\$579,000	\$531,000	\$3,294,700	\$47,793,819	6.9
Rollinsford	\$0	\$0	\$53,800	\$18,200	\$45,000	\$117,000	\$5,321,869	2.2
Roxbury	\$2,800	\$7,500	\$12,900	\$0	\$1,700	\$24,900	\$574,251	4.3
Rumney	\$11,200	\$0	\$66,700	\$8,700	\$13,700	\$100,200	\$3,471,448	2.9
Rye	\$21,800	\$69,600	\$206,900	\$134,700	\$55,100	\$488,100	\$17,787,851	2.7
Salem	\$951,000	\$323,100	\$1,336,000	\$1,116,100	\$371,500	\$4,097,800	\$69,276,087	5.9
Salisbury	\$15,800	\$76,600	\$59,200	\$0	\$9,100	\$160,700	\$2,849,734	5.6
Sanbornton	\$14,300	\$164,500	\$141,700	\$36,400	\$22,100	\$379,100	\$8,166,255	4.6
Sandown	\$94,500	\$134,500	\$271,400	\$38,900	\$51,200	\$590,400	\$12,029,211	4.9
Sandwich	\$0	\$17,400	\$61,300	\$9,600	\$16,700	\$104,900	\$4,736,634	2.2

<u>Town</u>	<u>Catastrophic Aid</u>	<u>School Building Aid</u>	<u>Teacher Retirement</u>	<u>Police/Fire Retirement</u>	<u>Fixed Revenue Sharing</u>	<u>Total Change</u>	<u>2010 Property Taxes Paid</u>	<u>Percent Change</u>
Seabrook	\$67,900	\$147,400	\$455,700	\$372,800	\$78,900	\$1,122,800	\$34,201,012	3.3
Sharon	\$12,400	\$22,200	\$19,700	\$0	\$2,600	\$56,900	\$1,077,238	5.3
Shelburne	\$0	\$65,800	\$24,100	\$0	\$4,000	\$93,900	\$1,108,929	8.5
Somersworth	\$411,900	\$553,700	\$420,400	\$255,100	\$392,300	\$2,033,500	\$22,833,645	8.9
South Hampton	\$17,800	\$24,000	\$25,400	\$4,900	\$17,800	\$90,000	\$2,441,974	3.7
Springfield	\$19,400	\$67,700	\$48,500	\$9,400	\$8,200	\$153,300	\$3,747,911	4.1
Stark	\$0	\$0	\$8,100	\$0	\$5,600	\$13,700	\$1,059,254	1.3
Stewartstown	\$44,500	\$8,400	\$20,000	\$0	\$13,500	\$86,500	\$1,979,096	4.4
Stoddard	\$0	\$0	\$9,200	\$0	\$4,800	\$14,000	\$3,573,968	0.4
Strafford	\$0	\$34,600	\$123,300	\$21,100	\$33,900	\$212,800	\$9,873,008	2.2
Stratford	\$0	\$0	\$49,600	\$0	\$60,000	\$109,600	\$1,445,021	7.6
Stratham	\$100	\$345,900	\$494,600	\$54,800	\$41,700	\$937,200	\$22,443,474	4.2
Sugar Hill	\$0	\$0	\$13,600	\$9,400	\$13,900	\$36,900	\$2,679,568	1.4
Sullivan	\$6,300	\$16,600	\$28,600	\$0	\$9,800	\$61,400	\$1,406,453	4.4
Sunapee	\$3,000	\$49,900	\$182,400	\$26,300	\$31,700	\$293,200	\$15,604,044	1.9
Surry	\$0	\$0	\$0	\$0	\$5,600	\$5,600	\$1,291,011	0.4
Sutton	\$27,300	\$95,200	\$68,200	\$12,000	\$17,100	\$219,700	\$5,526,327	4.0
Swanzey	\$64,900	\$171,100	\$295,400	\$63,800	\$92,000	\$687,200	\$14,161,973	4.9
Tamworth	\$0	\$29,400	\$92,300	\$18,200	\$26,300	\$166,200	\$6,458,554	2.6
Temple	\$34,700	\$62,300	\$55,300	\$0	\$15,200	\$167,500	\$3,218,861	5.2
Thompson & Meserve	\$0	\$0	\$0	\$0	\$0	\$0	\$7,304	0.0
Thornton	\$13,200	\$27,200	\$101,300	\$15,800	\$12,300	\$169,900	\$6,280,831	2.7
Tilton	\$17,300	\$199,400	\$171,700	\$96,000	\$80,000	\$564,400	\$9,512,415	5.9
Troy	\$14,900	\$39,400	\$68,000	\$16,700	\$86,900	\$225,900	\$3,444,851	6.6
Tuftonboro	\$42,300	\$300,000	\$186,200	\$32,200	\$18,500	\$579,300	\$8,671,299	6.7
Unity	\$115,000	\$63,300	\$24,300	\$0	\$19,300	\$221,900	\$2,878,691	7.7
Wakefield	\$2,200	\$30,500	\$131,400	\$65,000	\$30,400	\$259,500	\$10,260,962	2.5
Walpole	\$103,000	\$139,300	\$202,400	\$13,200	\$72,500	\$530,500	\$8,480,222	6.3
Warner	\$26,100	\$91,000	\$65,100	\$18,100	\$35,400	\$235,600	\$6,960,796	3.4
Warren	\$0	\$0	\$21,400	\$0	\$9,900	\$31,300	\$1,592,984	2.0
Washington	\$47,200	\$11,900	\$15,800	\$5,200	\$9,400	\$89,600	\$4,231,091	2.1
Waterville Valley	\$0	\$17,000	\$15,800	\$29,400	\$10,200	\$72,400	\$4,313,311	1.7
Weare	\$227,500	\$321,000	\$444,500	\$89,200	\$78,100	\$1,160,300	\$16,217,808	7.2
Webster	\$23,800	\$114,900	\$88,800	\$9,300	\$11,200	\$248,000	\$3,892,548	6.4
Wentworth	\$6,200	\$4,700	\$35,800	\$0	\$7,700	\$54,400	\$1,808,814	3.0
Wentworths Location	\$0	\$0	\$0	\$0	\$0	\$0	\$45,069	0.0
Westmoreland	\$28,200	\$17,200	\$35,300	\$0	\$17,800	\$98,500	\$3,491,602	2.8
Whitefield	\$13,300	\$20,300	\$60,800	\$26,800	\$35,900	\$157,200	\$4,042,375	3.9
Wilmot	\$17,300	\$60,300	\$43,200	\$5,100	\$9,100	\$134,900	\$3,622,011	3.7
Wilton	\$77,600	\$53,000	\$132,600	\$34,200	\$64,400	\$361,800	\$8,646,166	4.2
Winchester	\$272,300	\$37,000	\$107,400	\$24,800	\$80,400	\$522,000	\$7,296,326	7.2
Windham	\$314,500	\$576,000	\$658,300	\$349,400	\$69,300	\$1,967,500	\$43,861,471	4.5
Windsor	\$0	\$0	\$0	\$0	\$800	\$800	\$535,711	0.1
Wolfboro	\$82,100	\$582,900	\$361,800	\$137,900	\$64,600	\$1,229,400	\$22,619,926	5.4
Woodstock	\$0	\$0	\$31,000	\$26,500	\$15,600	\$73,200	\$3,998,107	1.8
Sum	\$16,518,000	\$29,295,800	\$54,844,700	\$26,998,900	\$25,209,600	\$152,867,000	\$3,068,566,978	5.0