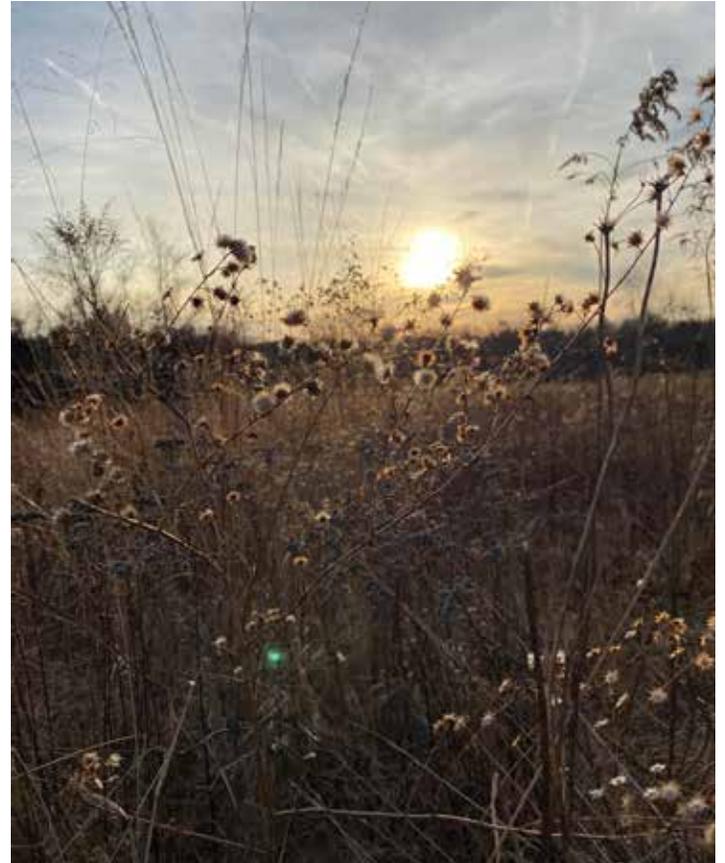


# Cost of Community Services Study

## INTRODUCTION

Cost of Community Services (COCS) studies help communities understand the financial impact of different land uses by comparing the cost of local government services to the tax revenue each land use category generates. These studies produce a simple ratio—for example, a ratio above 1.0 means the government spends more on services than it collects in taxes, where a ratio below 1.0 indicates a surplus. Services include road maintenance, public safety, solid waste collection or recycling, police and emergency services and school taxes. COCS studies are quick and low-cost, making them useful for local planning. Studies often reveal farmland and open space, as well as commercial and industrial uses generate a net financial gain, while residential areas typically cost more in services than they contribute.



## APPLICABILITY

- A Cost of Community Services Study is commonly used to support an open space referendum or when a community is considering reevaluating their open space tax.
- Additionally, a Cost of Community Services Study can be included as part of an Open Space Plan or Land Preservation Plan to highlight the cost savings of land preservation when compared to residential development.

## IMPLEMENTATION

- Data Collection:
  - Municipal Tax Assessment (County data)
  - Municipal Tax Audit (Municipal data)
  - School District Financial Budget (School District data)
  - School District Annual Report (School District data)
- Determine the revenue vs cost ratio: All land uses generate revenue (taxes/fees) but also incur costs by requiring public services.
- Summarize results.



## SUCCESSFUL CASE STUDIES

- *Westtown Township, Chester County*
  - Conducted in 2022 to illustrate the cost savings of a dedicated open space tax when compared to the potential cost of a new residential development.
  - This led to the successful passing of an open space referendum and the formation of a dedicated open space tax.
- *Honey Brook Township, Chester County*
  - Conducted as part of the open space referendum process in 2005.
  - Updated in the 2025 Land Preservation Plan.
- *East Nottingham Township, Chester County*
  - Conducted as part of the Open space referendum process in 2005.
  - Updated in the 2022 Land Preservation Plan.

*For more information on conducting a Cost of Community Services Study see the expanded technical bulletin included in this toolkit.*



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