

**Cost Of
Community
Services
Study**

Harford County, Maryland

Prepared for the Harford Land Trust
by American Farmland Trust
January 2004



Acknowledgments

Thank you to the people who so generously contributed their time and opened their books by participating in the research. The Treasurer's Office was particularly helpful in providing detailed information relating to Harford County's financial situation. Special thanks to Jill Counts, James Jewell, John Scotten and Bill Watson.

The Sheriff's Office, including John Cavanaugh, John Dennison, Tom French, Thomas Golding, Roy Mitchell and Angela Royster, conducted a detailed analysis of how its services benefit different land uses. Bill Amoss, Peter Gutwald and Steven Kaii-Ziegler provided information on the Planning Department and Agricultural Land Preservation Fund. Bob Ernst, Frank Henderson, Hudson Myers III, Thomas Patti, Gerry Scanlin and Jerald Wheeler explained the workings of Public Works and Highways. Fred Faulkner, Susan Kelly, Tom Lewis and Dr. Beverly Stump explained services of the Health Department. Milford Batters, Willa Harkins, Richard Truitt and Jim Windon provided details on the Department of Inspections and Permits. Ernie Crist, Kevin Hill, Steven Hinch, Walter Kerr, Douglas Richmond, Tom Schaech and Bill VanArsdale provided information on Emergency Management and Emergency Fire and Ambulance services.

Also providing critical information for the study were David Almquist, Director of Harford County Cooperative Extension; William Carr, Circuit Court Judge; Joseph Cassilly, Harford County State's Attorney; Mary Chance, Director of Community Services; Gary Davis, Director of Harford County Soil Conservation District; Joseph Pfaff, Director of Parks and Recreation; Thomas Sadowski, Director of Economic Development; and John Sullivan, Director of Maryland State Department of Assessments and Taxation – Harford County Branch.

American Farmland Trust (AFT) is a nonprofit conservation organization founded in 1980 to protect our nation's strategic agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. AFT provides a variety of services to landowners, land trusts, public officials, planners, agricultural agencies and others. Services include Cost of Community Services studies, workshops on farmland protection and estate planning, farmland protection program development and agricultural economic analysis.



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EXECUTIVE SUMMARY

Harford Land Trust hired American Farmland Trust (AFT) to conduct a Cost of Community Services (COCS) study to gain a better understanding of the financial impact of existing land uses in Harford County. COCS studies present a snapshot in time of current revenues and expenditures on a land use basis.

The Harford County COCS study analyzes the financial demands of public services (e.g., schools, road and bridge maintenance, courts) and shows how much it cost for the county to provide these services to farm and open lands, residential, and commercial/industrial land uses. The county fiscal year 2002 (FY 2002), which ran from July 1, 2001, to June 30, 2002, was chosen because it was the most recent year for which actual revenue and expenditure data could be obtained.

The Harford COCS study is the first one AFT has conducted in a county that has used a real estate transfer tax to fund a significant investment in farmland preservation. Harford's Agricultural Land Preservation program was approved by 70 percent of county voters in a 1993 ballot measure and has achieved a high degree of success, protecting more than 34,000 acres of farmland—in combination with the Maryland Agricultural Lands Preservation Foundation (MALPF).

The study found that for county services:

- Residential development generated \$276,561,564 in revenues to cover expenditures of \$305,962,839. In other words, on average, for every \$1 of revenue generated by the residential sector, the county spent \$1.11 to provide county-level services this sector.
- Commercial and industrial development generated revenues of \$48,403,714 to cover expenditures of \$19,385,221. In other words, on average, for every \$1 of revenue generated by commercial/industrial land uses, the county spent 40 cents to provide its services to businesses and industries.
- Farm and open lands generated \$3,020,609 to cover expenditures of \$2,752,599. In other words, on average, for every \$1 of revenue generated by farm/open lands, the county spent 91 cents to provide these lands with its services.

Good planning in the coming years will be required to fund and accommodate the rapid growth that is occurring in Harford County. In planning for future service needs, it is important to note that while farm and open lands generate low revenues, their annual service costs are even lower. The Agricultural Land Preservation Fund was not included in the analysis as the program benefits the county broadly. To analyze its costs and benefits was beyond the scope of this study. However, land preservation clearly helps prevent haphazard development occurring in agricultural zones and helps sustain the agricultural industry. Preserving farmland in Harford County is not only a measure that enjoys broad public support but is also fiscally responsible.

COCS studies in Maryland tend to have somewhat higher ratios for farm and open lands than studies in other states. This is because Maryland's Agricultural Use Assessment Law

allows agricultural land to be assessed at an average of \$300 per acre, which is extremely low relative to the fair market value of \$6,000 or more for this land. The national median of farm and open land expenditure per dollar of revenue is \$0.37. In Maryland studies, the expenditure has ranged from \$0.42 to \$0.96 with a median of \$0.53. Findings from Harford County fit the Maryland pattern.

INTRODUCTION

Harford County is located in central Maryland, immediately east of Baltimore. Bordered to the north by Pennsylvania and the Chesapeake Bay to the south, Harford is a medium-sized county that covers 235,676 acres or 440 square miles.¹ Its topography varies from the gentle slopes of its southern coastal plain to rolling hills in the northern Piedmont region.

Harford is among the fastest growing counties in the state of Maryland.² Interstate highway 95 and CONRAIL and AMTRAK train lines traverse its southern portion, providing ready transportation for residents commuting to Baltimore and to Wilmington, Delaware. Harford County's population increased by 25 percent between 1980 and 1990 and by 20 percent between 1990 and 2000, when it reached 218,590.³

In response to this growth, Harford has made a long-term investment in agriculture. One of the goals of its 1996 Land Use Plan is to "preserve the character of the rural area and the continued viability of agriculture." This was preceded by the establishment of a county purchase of development rights (PDR) program in 1993 that, in combination with the Maryland Agricultural Lands Preservation Foundation, has protected over 34,000 acres of farmland in the county. In addition, the county started an Agricultural Economic Development program in the Office of Economic Development. This program offers support for agriculture through marketing assistance, farmers' markets and other programs aimed at maintaining a viable agricultural industry in the county.

The county remains proud of its rich agricultural tradition, and farming still plays a significant role. In 1997, agricultural product sales topped \$38 million with livestock accounting for \$22.5 million of that total.⁴ Nursery and greenhouse products, corn and soybeans also factor significantly in Harford's farm economy. Recently, the county has seen a substantial drop in some agricultural indicators. For example, between 1982 and 1997, the amount of land in farms decreased by 21 percent, or 24,390 acres, and the number of farms dropped by 19 percent, or 149 farms.⁵

Funding for the study was provided by a group of nonprofit organizations headed by the Harford Land Trust and including the Harford County Farm Bureau, Deer Creek Watershed Association, The Manor Conservancy, Friends of Harford, Inc., and the New Harford Democratic Club, as well as contributions from Exelon Generation and private individuals. The goals of the study were to determine the net fiscal impact of farm, forest and open lands in the county. With the revision of the county comprehensive plan approaching, the committee wanted to ensure that agricultural preservation was adequately represented in the revisions to the plan and that efforts to preserve agriculture in the county would be made on a continuous basis.

¹ Harford County 1996 Master Plan & Element Plans.

² Ibid.

³ US Census, 1980, 1990, 2000.

⁴ USDA Census of Agriculture, 1997.

⁵ Ibid.

Harford County maintains a complex funding system that includes six governmental funds. Two of these funds, Capital Projects and Agricultural Land Preservation, use the real estate transfer tax as their primary funding source.

The following section, “Methodology,” discusses how the study was conducted and what information was used in completing the analyses. “Findings” provides details of the study’s analyses. The final section, “Discussion,” interprets the findings and discusses how they are relevant to the county’s financial situation.

What is a Cost of Community Services Study?

A COCS study is a case study analysis of the net fiscal impacts of different land uses in the present. It provides a snapshot in time of costs versus revenues based on current land use. Unlike traditional fiscal impact analysis, COCS studies are descriptive—not predictive—and are based on audited financial statements for a specific community. They show what services different land uses receive in return for taxes, fees and other revenues paid to their local jurisdiction.

AFT developed the COCS approach to investigate three common claims staff often heard at community meetings:

1. Open lands—including working agricultural and forest lands—are an interim land use that should be developed to their “highest and best use”;
2. Farmland gets an “unfair” tax break when it is assessed at its actual use value for agriculture instead of at its potential use value for development;
3. Residential development will lower property taxes by increasing the tax base.

The process of conducting a COCS study is relatively straightforward and easy to understand. Information from financial statements is allocated to land use categories. The studies rely on this financial data and probing interviews with local government officials to understand how revenues were generated and how appropriations were spent during a recent year.

Harford County’s financial system, particularly the Agricultural Land Preservation and Capital Projects funds, made this study unique among COCS studies conducted to date. These funds used real estate transfer taxes, which amounted to \$11.2 million, to preserve agricultural land and fund capital projects. COCS studies typically analyze county general funds and other county-level service-providing entities, yet it is important to take note of the cost of preserving agricultural land.

What are “Community Services”?

COCS studies examine the relationship between public or “community services” provided by local government and revenues (property taxes, fees for services, fines, etc.) generated by individuals and private entities representing local land uses. Additional revenues provided from state or other government bodies also are included in the analysis. Direct community service expenditures—public safety, public school, highways maintenance, etc.—are comprised primarily of personnel and operating expenses. They cover salaries, health insurance, electricity, fuel for county vehicles and similar costs.

Capital expenses, which are long-term investments in local amenities and infrastructure, are another kind of “service.” The construction and repair of county buildings, roads and public schools, and parks development are examples of capital expenses. In the case of capital expenditures, COCS studies attempt to capture the portion of costs incurred in the year studied only, not for the entire life of the investment.

METHODOLOGY

Cost of Community Services studies examine the relationship between county services and the revenues used to finance those services. For this study, information on revenues and expenditures was collected for all six governmental funds, including capital expenditures. AFT met with the study sponsors to determine land use definitions. The following three land use categories were deemed appropriate for the study:

- ***Residential development*** is defined as property used for dwellings, *including farm-houses* and the one-acre “homesite” they occupy, apartments, townhouses, condominiums, and vacant residential and commercial/industrial parcels less than five acres.
- ***Commercial and industrial development*** is defined as property actively used for business purposes other than agricultural or forestry, including retail and wholesale production and utilities.
- ***Farm and open lands*** are defined as property used or designated as farmland, woodland or open land. This includes any vacant, privately held parcel of five acres or greater, and the excess land value of residential parcels six acres or greater, less the house and one-acre homesite value (see Table A).

Table A				
Maryland Land Use Categories		COCS Land Use Categories		
Class	Description	Residential	Commercial & Industrial	Farm & Open Land
Agriculture (A)	Properties receiving an Agricultural Use Assessment, Forest Conservation Management Agreement, and/or Private Management Plan	Farm houses and one acre, farm buildings		Farmland & farm buildings
Commercial (C)	Commercial properties		All parcels with buildings and vacant parcels < 5 acres	Vacant parcels ≥5 acres
Industrial (I)	Industrial properties		All parcels with buildings and vacant parcels < 5 acres	Vacant parcels ≥ 5 acres
Residential (R)	Residential properties	Houses and land for properties ≤ 5 acres; houses and 1 acre of land for properties ≥ 6 acres		Vacant parcels ≥ 5 acres; excess land on parcels with houses ≥ 6 acres.
Townhouses (T)	Townhouse and row houses	All properties		
Apartments (M)	Rental residential properties with four or more units, built as apartments	All parcels with buildings and vacant parcels ≤ 5 acres		Vacant parcels ≥5 acres

Note: According to the Maryland State Department of Assessments and Taxation (SDAT), farmland and woodland is land that is being “actively used” for agriculture or forestry. This study based the minimum acreage for open land or vacant land on the SDAT minimum acreage requirement for land to qualify for the Agricultural Use Assessment. This requirement states that farmland must be three acres or greater and woodland five acres or greater to qualify. The higher value of five acres was chosen as the minimum acreage for the farm and open lands category. SDAT also requires that the one-acre “homesite” on farms be assessed at the residential rate. This requirement was used as the basis for determining the value of “excess land” on residential properties six acres or greater with houses. For these properties, an average of all one-acre residential lots was calculated. This number (\$55,810), if less than the land value, was subtracted from the total land value and the balance added to farm and open lands.

The Harford County COCS study was conducted using the FY 2002 (July 1, 2001, to June 30, 2002) financial statements because this was the most recent year with closed books. The county's six governmental funds were examined:

- The **General Fund** provides funding for most county-level services including sheriff, planning and zoning, public works, financial management, administration and others. Funding to the county Board of Education and Harford Community College amounts to \$148 million or 56 percent of general fund expenditures. General fund revenues include property, income and other taxes, revenues from other agencies, charges for current services, licenses and permits, fines and forfeitures, and miscellaneous revenues. Property taxes and income taxes account for 40 percent and 42 percent of general fund revenues respectively, totaling 82 percent. Revenues: \$275,582,980; Expenditures: \$264,304,728; Fund Balance: \$63,301,365
- The **Highways Fund** provides funding for county road and bridge maintenance and construction. Property taxes account for 59 percent of revenues, and gas taxes and vehicle title charges account for 37 percent of revenues. In FY 2002, this fund had a more than \$12 million excess of revenues over expenditures. Revenues: \$31,707,768; Expenditures: \$18,875,118; Fund Balance: \$20,857,398
- The **Agricultural Land Preservation Fund** maintains funding for the county purchase of development rights program. Funding for this program comes primarily from the real estate transfer tax (72 percent of all revenues), the proceeds of which are split with the Capital Projects Fund. The state agricultural transfer tax proceeds account for only 7 percent of revenues for this fund. This fund built up a significant fund balance over 10-year existence due to conservative fiscal management. Measures were taken to limit annual spending to ensure an adequate balance remained for installment purchase contracts. Expenditures in FY 2004 should be in the \$8 million to \$9 million range. This fund was not included in the analysis. The program benefits the county broadly and in a manner that the COCS methodology is not designed to estimate. Revenues: \$7,725,907; Expenditures: \$4,635,296; Fund Balance: \$23,193,582
- The **Capital Projects Fund** provides funds for all county capital projects including public schools (37 percent), roads and bridges (20 percent), parks and recreation (8 percent), fire/police/sheriff (7 percent), library and community college (3 percent each), landfill (2 percent) and general projects (21 percent). The recordation tax accounts for 45 percent of revenues for this fund, followed by the real estate transfer tax at 28 percent, federal aid at 19 percent and investment income at 8 percent. Revenues: \$20,206,093; Expenditures: \$44,246,753; Fund Balance: \$85,477,822
- The **Non Major Parks & Recreation Fund** accounts for the Swan Harbor Farm and Emmorton Tennis Barn activities as well as other recreation council activities. The users of these facilities, which include residents, businesses and farmers, provide funding. Revenues: \$489,046; Expenditures: \$674,059; Fund Balance: \$93,450

- The **Grants Fund** maintains grants from state and federal sources. These grants were not included in the analyses, as their revenue source cannot be accurately linked to any particular land use. Furthermore, since grants typically are directly related to a specific land use purpose (a library or education grant would be allocated as residential revenue and also as a residential expenditure) their inclusion in the study would have little or no effect on the findings.

Revenues: \$13,789,717; Expenditures: \$14,603,676; Fund Balance: \$1,985,420

The analysis to determine the overall contribution of revenues and demand for services included the General Fund, Highways Fund, Capital Projects Fund and Non Major Parks & Recreation Fund as these provide most of the county services and are primarily funded through local sources.

The methodology used for this study followed the three basic steps of AFT's methodology for COCS studies:

1. Collect data: Obtain relevant budgets and reports; contact officials, boards and departments.
2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate ratios.

The Harford County COCS study was conducted as follows:

1. Collect data: Obtain relevant budgets and reports; contact officials, boards and departments

County officials and department heads were interviewed to establish the demand for county services by land use category. Tax-exempt lands and buildings, owned by government or other organizations, were not included in the study as they do not pay property taxes.

Some of the materials gathered and reviewed to conduct the analysis included:

- 2003 assessed property values broken down by land use classification;
- Records of building permits from FY 2002;
- Harford County Emergency Operations Telephone Statistical Report for calendar year 2002 (CY 2002);
- Case Activity and Current Inventory Status Report, Circuit Statistics and Criminal Reporting System, February 2003.
- Sheriff's Office data:
 - Uniform Crime Reports for FY 2002;
 - Criminal Investigation Data in the Harford County Sheriff's Office Annual Statistical Reports for FY 2002;
- Harford County audited financial statements for FY 2002.

2. Allocate revenues and expenditures by land use

After conducting extensive interviews, AFT allocated expenditures and revenues into land use categories. Revenues in the form of income taxes and property taxes paid on all

residential structures were allocated to residential development. All educational expenditures including the Board of Education allocations were attributed to residential development. Expenditures of most of the county departments providing public services were split among the three land use categories.

Some line items had straightforward allocations because records were available by land use. This was true for the Department of Inspections, Licenses and Permits; detailed records linking service to the land use categories were also available for the Sheriff's Office, 911 Emergency Communications, Emergency Communications and the HAZMAT Response Team. Revenues such as income taxes and mobile home taxes were allocated entirely to residential. Parks and Recreation and public school expenditures were allocated entirely to residential. Line items without straightforward records by land use were broken down based on the activity in the associated department. For example, most of the services offered by the Department of Public Works were attributed to residential development (65 percent), with smaller portions going to commercial/industrial development (30 percent) and farm and open lands (5 percent). For details, see the Appendix.

Calculation and use of "fallback percentages"

For some line items in both revenues and expenditures, there was not a direct relationship to land use. For example, administrative salaries and public buildings serve the entire county in a general capacity. In this situation, a "fallback" percentage was used based on the breakdown of assessed value for each land use relative to the total FY 2002 assessed value for Harford County: 83 percent of the total assessed value was from residential development, 15 percent from commercial and industrial development, and 2 percent from farm and open lands.

Assessment values were calculated for each land use category as indicated in Table A on page 10. Fallback percentages were used as defaults for both revenues and expenditures.

3. Analyze data and calculate ratios

Once interviews were completed and the necessary data collected, the information was entered into a computer spreadsheet. The dollar amount for each line item of the budget was dispersed among the three land use categories according to the associated percentage breakdown. Once the percentages were entered for each line item, total revenues and total expenditures were calculated for each of the three land use categories. Then, by comparing total revenues to total expenditures in each category, the total net contribution or loss was calculated. This information is presented in a simple ratio that shows the actual expenditure for every dollar raised (see Table B). The findings were checked for accuracy and analyzed to understand differences in the ratios.

FINDINGS

Specific findings are presented in Table B. The first two rows of the table show the total dollars that were allocated to each land use for revenues and expenditures. The third row shows the net dollar impact on the county budget for each land use. This was determined by comparing the revenues generated with the expenditures provided.

TABLE B: REVENUES AND EXPENDITURES BY LAND USE				
Harford County Governmental Funds, excluding Grants and Agricultural Land Preservation funds	FY 02 Financial Statements	Residential Development	Commercial/ Industrial Development	Farm and Open Lands
Total Revenues	\$327,985,887	\$276,561,564	\$48,403,714	\$3,020,609
Total Expenditures	\$328,100,658	\$305,962,839	\$19,385,221	\$2,752,599
Net surplus or (shortfall)	\$(114,771)	\$(29,401,275)	\$29,018,494	\$268,010
Final land use ratio		\$1 : \$1.11	\$1 : \$0.40	\$1 : \$0.91

The final land use ratios are presented in the last row of the table. They show the average county services cost required per dollar of revenue generated on a land use basis. In FY 2002, for every dollar of revenue generated by the residential sector, \$1.11 was required for county services to residents. For every dollar commercial/industrial development generated, \$0.40 was required for county services to that sector. For every dollar generated by farm and open lands, \$0.91 was required for county services.

DISCUSSION

Maryland has an impressive history of programmatic achievement and financial commitment to farmland preservation. The first state to offer Agricultural Land Use Assessment, it launched its agricultural preservation program in 1977, one of the earliest initiatives in the country to recognize the public benefit of farmland and provide incentives for preservation of privately owned farmland. Since then, 49 states have developed agricultural use tax assessment programs and at least 23 other states have developed state-level farmland preservation programs. Today, Maryland has some of the most innovative growth management and land protection programs in the country.

According to the Maryland State Department of Assessments and Taxation, agricultural land is assessed at \$100 to \$500 per acre, with a \$300 per-acre average. Considering that the market value for farmland in Harford County ranges from \$6,000 to \$10,000 per acre—or more—this offers a significant tax discount to farm owners. The low assessment rate results in a favorable situation in which their property tax payments more closely approximate what they receive in services.

Relative to other counties where COCS have been conducted, Harford spends a lot on farm and open lands. The Planning Department budget covers approximately \$250,000 for staff to work on agricultural and open space issues, including the operating costs of the Agricultural Land Preservation Program. In the 10 years since the program's inception, the county spent \$48.9 million to purchase agricultural easements. In addition, the Department of Economic Development spends about \$200,000 annually on programs aimed at improving agriculture's bottom line. Finally, the Department of Environmental Health spends about \$80,000/year responding to nuisance complaints about solid waste and odors originating on farms.

All of these services increase the county's overall expenditure on farm and open lands. On the revenue side, farm and open lands pay only 2.38 percent of county property taxes, a percentage that is well below the 5 to 20 percent typical of counties outside of Maryland where COCS studies have been conducted. This means that the farm and open lands property tax contribution is lower relative to the other land uses. In Harford County, residential development pays 82.7 percent of property taxes and commercial/industrial pays 14.9 percent.

Another factor on the revenue side is that farmers participating in the county purchase of development rights (PDR) program receive tax credits that amounted to over \$600,000 in FY 2002. This is another incentive for those interested in enrolling in the program and reduces or eliminates property tax payments. However, as more and more properties go into the preservation program, the tax credit total will increase resulting in diminishing revenues from the farm sector.

It is also important to note that the county has made a commitment to farmland preservation and spent \$4.6 million in FY 2002 on purchasing development rights. This program benefits the entire county. The grassroots effort that launched the PDR program in the early 1990s consisted of concerned citizens and farmers interested in protecting

Harford's agricultural resources. The ballot referendum received 70 percent approval, indicating that most voters wanted to fund a program that saved farmland through a real estate tax.

Agricultural land preservation funds were analyzed separately from annual operating expenses. If the benefit of this investment were assigned entirely to farm and open lands, the net fiscal impact would generate a \$3,387,657 shortfall in 2002. This shortfall must be viewed in context with the \$23,127,716 deficit created by residential development because what is not included in this analysis is the impact that NOT preserving these farms would have had. If the land that was preserved had been converted to residential development, it is almost certain that the county's overall deficit would have been much greater.

Funding for the agricultural preservation program is provided through the real estate transfer tax. Most of this revenue (approximately 92 percent) comes from residential real estate transfers. Therefore, individuals or entities purchasing new homes are supporting the cost of agricultural land preservation in Harford County. A typical \$220,000 new home would generate \$2,200 for a 1 percent transfer tax. Half of this would go toward capital projects and the other half to agricultural land preservation. This is a significant contribution new homeowners are making to the quality of life in the county.

It is important to recognize the many benefits of farmland preservation that go beyond a COCS analysis. Protected farmland has made Harford County an appealing place for people to move, as evidenced by the county's rapid population growth and active real estate market. Residential properties often increase in value when located adjacent to protected land, and real estate values tend to go up in urbanizing counties if there is the perception that the community will retain its "rural" values. The economy benefits from increased tourism. And farm and open lands provide environmental services that are hard to account for economically. Such non-market services include providing wildlife habitat, groundwater recharge and floodwater control.

Future Fiscal Impacts

Being snapshots in time, COCS studies do not address future capacity issues. Harford County has been growing at a robust rate for the past 20 to 25 years and faces considerable costs in infrastructure in accommodating its population. Public school, road, bridge and park construction costs will be considerable in the coming years as the county catches up to meet current needs and provide for future ones. For example, in FY 2002 expenditures of the Capital Projects Fund exceeded revenues by \$24 million. Although a COCS study does not assess the long-term value of investments such as infrastructure improvements and the purchase of development rights for agricultural preservation, we know that their value to the county, both as community and fiscal assets, extends for many years.

The sponsors of this COCS study expressed concern that rapid residential development has resulted in many unmet capital construction needs and that the county has not kept pace with adequate funding for these needs, especially for school construction. After reviewing the preliminary findings of this study, they asked AFT to compile information on the six-year capital improvement budget to determine which projects would require

local funding, how much debt service for capital bonds would be needed to pay for these projects, and how the prospective costs would affect the cost of community services in the three land use categories.

Based on this data, the sponsors determined that the Harford County 6-Year Capital Improvement Budget would need \$675 million to complete various county projects and to keep up with the county’s infrastructure needs through 2009. According to county personnel, \$139,250,000 of this would be required from local revenues, with the balance funded by enterprise accounts, and state and federal sources.⁶

For the purpose of this exercise, the sponsors calculated the cost for 20 years at a 4.5 percent interest rate per annum to retire this \$139 million obligation. Given these assumptions, the annual debt service payment would be \$10,703,470.

Adding the additional \$10,703,470 in annual debt service to annual expenditures and adapting AFT’s methodology for calculating the cost of community services, the impact for each land use category would be as follows:

Land Use	Net Fiscal Impact	Land Use Ratios
Residential Development	- \$39,338,376	\$1 : \$1.14
Commercial/Industrial Development	+ \$28,350,597	\$1 : \$0.41
Farm and Open Lands	+ \$169,538	\$1 : \$0.94

Needless to say, good planning will be required to fund and accommodate the growth that is occurring in Harford County. For people working on the planning process, it is important to note that while farm and open lands generate low revenues, their annual service costs are even lower. The Agricultural Land Preservation Program contains haphazard development occurring in agricultural zones and helps to sustain the agricultural economy. At some point, the county will meet its farmland preservation goals and the program will cease to operate. When this time comes, Harford County will have successfully retained a critical mass of farmland and a viable farm economy. Preserving farmland in Harford County enjoys broad public support because of the fiscal, economic and environmental benefits that it provides.

Future Research

The Harford COCS is the first study AFT has conducted in a county that has funded a significant investment in farmland protection with a real estate transfer tax. COCS studies are a snapshot in time of current revenues and expenditures on a land use basis. Given Harford’s significant investment in the Agricultural Land Preservation Program, it would be interesting to conduct a more complex analysis of the program. A cost-benefit analysis is often used by local decision-makers to itemize the benefits and costs of a plan or

⁶ For the purpose of this calculation we have assumed that other revenue sources will be forthcoming to meet these capital costs even though state full-funding in particular is questionable given the state’s budget crisis and changing budget priorities. If these much-needed projects for school, community college, library and parks and recreational construction do not receive external funding, the cost-of-community-services impact would be even greater.

policy, typically discounting to aggregate the effects over time and arriving at a present value comparable to other public uses. Cost-benefit analysis is particularly useful when analyzing efficiency attributes—alternatives that might occur if a specific project, program or activity was foregone. It helps public debate consider tradeoffs, alternatives and opportunities given up. However, the technique is difficult, specialized and can be costly to apply.

Financial documents readily provide the necessary information to estimate the cost of the program, but the benefits are not as easily quantified. It would require accounting for the non-market as well as market benefits of the Agricultural Land Preservation Program such as: conserving rural lands, stimulating the agricultural economy, controlling sprawl, protecting water quality and wildlife habitat and so on.

Another type of study that would be valuable would compare the costs over time—say 20 years—of developing a parcel or area of land to the costs of preserving it. The Agricultural Land Preservation Program spends thousands of dollars per acre for development rights, but how much would the county spend on infrastructure and public services if the same land were converted to residential development?

A third study that could be useful would be an evaluation of the Agricultural Land Preservation Program itself. What impacts has the program had on participating farms? Are the farms still in active agriculture? How did the farmers use the proceeds from selling their development rights? Did they invest in the future of their farms, improve environmental practices, diversify production? This kind of analysis would help determine whether the program helped bolster the agricultural economy as well as preserve a working landscape.

Finally, it might even be useful to dig deeper and investigate who is really paying the bill for the program. Is it existing residents moving within the county or up from starter homes? Is it people moving to Harford from other places (and why)? Do these people value the Agricultural Land Preservation Program? Do they continue to support the real estate transfer tax?

Harford County is a national leader in its local efforts to preserve agricultural land. The fact that it attracts so many new residents is an ironic testament to its success. Understanding the true costs of this success and the breadth of competing forces affecting the county's future, and the future of this exemplary program, would be of benefit to other Maryland counties and, in fact, to people all across the country who are working in their own communities to preserve agricultural land.

Appendix

Harford County, Maryland
Cost of Community Services Study
Governmental Funds

General

	Actual	Residential	Comm./Ind.	Farm/Open	Notes
Revenues					
Taxes	\$ 252,986,517	\$ 213,571,218	\$ 37,340,810	\$ 2,074,489	84/15/>1 - total taxes breakdown
Revenues from Other Agencies	\$ 2,583,959	\$ 1,476,991	\$ 1,093,273	\$ 13,695	57/42/>1 - based on interviews
Investment Income	\$ 2,810,950	\$ 2,331,402	\$ 454,812	\$ 24,736	83/16/>1 - average of other revenues
Charges for Current Services	\$ 13,195,383	\$ 10,184,197	\$ 2,843,605	\$ 167,581	77/22/1 - based on interviews
Miscellaneous	\$ 768,574	\$ 635,534	\$ 114,748	\$ 18,292	83/15/2 - fallback
Licenses and Permits	\$ 3,165,955	\$ 1,800,162	\$ 1,365,793		57/43/0 - based on interviews
Fines and Forfeitures	\$ 71,642	\$ 63,797	\$ 6,784	\$ 1,060	89/9/2 - based on interviews
Total Revenues	\$ 275,582,980	\$ 230,063,300	\$ 43,219,825	\$ 2,299,855	
Expenditures					
Current:					
Agricultural Preservation	\$ -				
County Council	\$ 1,335,041	\$ 1,091,930	\$ 212,939	\$ 30,172	82/16/2 - based on interviews
General Government	\$ 19,659,859	\$ 15,045,690	\$ 3,871,026	\$ 743,143	76/20/4 - based on interviews
Education-Primary thru Com College	\$ 148,954,027	\$ 148,954,027			100% Residential
Harford Center	\$ 347,606	\$ 347,606			100% Residential
Judicial	\$ 4,991,055	\$ 3,934,449	\$ 1,020,671	\$ 35,936	79/20/>1 - based on case records
Libraries	\$ 8,765,813	\$ 8,765,813			100% Residential
Parks, Recreation and Natural Resources	\$ 5,273,910	\$ 5,101,981	\$ 27,424	\$ 144,505	96/>1/3 - based on interviews
Public Safety	\$ 43,172,406	\$ 36,118,035	\$ 6,367,930	\$ 686,441	84/14/2 - based on interviews
Public Works	\$ 9,348,612	\$ 6,034,529	\$ 2,862,545	\$ 451,538	65/30/5 - based on interviews
Social Services	\$ 7,305,734	\$ 6,035,267	\$ 1,080,518	\$ 189,949	83/15/2 - based on interviews
Capital Outlay	\$ -				
Debt Service					
Principal	\$ 9,215,002	\$ 8,555,208	\$ 575,016	\$ 84,778	93/6/1 - based on interviews
Interest	\$ 5,794,067	\$ 5,379,212	\$ 361,550	\$ 53,305	93/6/1 - based on interviews
Administrative Costs	\$ 141,596	\$ 131,458	\$ 8,836	\$ 1,303	93/6/1 - based on interviews
Total Expenditures	\$ 264,304,728	\$ 245,495,203	\$ 16,388,455	\$ 2,421,070	
Highways					
Revenues					
Taxes	\$ 18,755,467	\$ 15,508,896	\$ 2,800,191	\$ 446,380	83/15/2 - Fallback percentage
Revenues from Other Agencies	\$ 11,663,416	\$ 11,430,148	\$ 174,951	\$ 58,317	98/1/>1 - based on traffic counts
Investment Income	\$ 430,019	\$ 371,450	\$ 51,602	\$ 6,966	86/12/2 - based on other revenues
Charges for Current Services	\$ 763,704		\$ 763,704		100% Commercial/Industrial
Miscellaneous	\$ 90,551	\$ 74,877	\$ 13,519	\$ 2,155	83/15/2 - Fallback percentage
Fines and Forfeitures	\$ 4,611	\$ 3,813	\$ 688	\$ 110	83/15/2 - Fallback percentage
Total Revenues	\$ 31,707,768	\$ 27,389,183	\$ 3,804,656	\$ 513,928	
Expenditures					
Current:					
Public Works	\$ 18,712,818				
Debt Service					
Principal	\$ 120,000				
Interest	\$ 42,300				
Total Expenditures	\$ 18,875,118	\$ 18,497,616	\$ 283,127	\$ 94,376	98/1/>1 - based on traffic counts
Capital Project					
Revenues					
Taxes	\$ 14,773,383	\$ 13,626,968	\$ 1,026,750	\$ 119,664	92/7/1 - based on 2003 records
Revenues from Other Agencies	\$ 3,848,943	\$ 3,599,531	\$ 229,782	\$ 19,630	93/6/>1 - based on project breakdown
Investment Income	\$ 1,583,767	\$ 1,464,984	\$ 106,904	\$ 11,878	92/7/1 - based on other revenues
Total Revenues	\$ 20,206,093	\$ 18,691,484	\$ 1,363,436	\$ 151,172	
Expenditures					
Current:					
Capital Outlay	\$ 44,246,753	\$ 41,379,563	\$ 2,641,531	\$ 225,658	93/6/>1 - based on project breakdown

Total Expenditures	\$ 44,246,753	\$ 41,379,563	\$ 2,641,531	\$ 225,658	
Non Major Parks and Recreation					
	Actual	Residential	Comm./Ind.	Farm/Open	Notes
Revenues					
Investment Income	\$ 5,650				
Charges for Current Services	\$ 483,396				
Total Revenues	\$ 489,046	\$ 417,596	\$ 15,796	\$ 55,653	85/3/12 - based on interview
Expenditures					
Current:					
Parks, Recreation and Natural Resources	\$ 482,973	\$ 399,370	\$ 72,108	\$ 11,495	83/15/2 - Fallback
Debt Service					
Principal	\$ 157,701	\$ 157,701			100% Residential
Interest	\$ 33,385	\$ 33,385			100% Residential
Administrative Costs	\$ -				
Total Expenditures	\$ 674,059	\$ 590,456	\$ 72,108	\$ 11,495	
Totals, All Funds (excluding Aq Land Preservation and Grants)					
revenues	\$ 327,985,887	\$ 276,561,564	\$ 48,403,714	\$ 3,020,609	
expenses	\$ 328,100,658	\$ 305,962,839	\$ 19,385,221	\$ 2,752,599	
Shortfall or (surplus)	\$ (114,771)	\$ (29,401,275)	\$ 29,018,494	\$ 268,010	
Expenditure, per dollar revenue		1.11	0.40	0.91	

**Harford County, Maryland
Revenue - General Fund
Fiscal Year 2002**

Revenue	Actual	Residential	Comm./Ind.	Farm/Open	Comments
Taxes					
911 Program Fee	\$ 1,051,654.00	\$ 869,613	\$ 157,012	\$ 25,029	83/15/2 - Fallback percentage
Abatements - Prior years	\$ -				
Admissions and Amusement Tax	\$ 478,652.00		\$ 478,652		100% Commercial/Industrial
Corporate Property/Current Year	\$ 7,757,968		\$ 7,757,968		100% Commercial/Industrial
Corporate Property/Prior Years	\$ (832,417)		\$ (832,417)		100% Commercial/Industrial
Business Personal Property/Current Year	\$ 536,543.00		\$ 536,543		100% Commercial/Industrial
Business Personal Property/Prior Years	\$ (180,362.00)		\$ (180,362)		100% Commercial/Industrial
County Service Charges	\$ 472,575	\$ 390,772	\$ 70,555	\$ 11,247	83/15/2 - Fallback percentage
Delinquent Tax Costs	\$ 84,015.00	\$ 69,472	\$ 12,543	\$ 2,000	83/15/2 - Fallback percentage
Income Taxes/Current Year	\$ 116,664,415.00	\$ 116,664,415			100% Residential
Income Taxes/Prior Years	\$ 2,602,390.00	\$ 2,602,390			100% Residential
Interest on Delinquent Taxes	\$ 654,992.00	\$ 541,613	\$ 97,790	\$ 15,589	83/15/2 - Fallback percentage
Mobile Home Excise Tax	\$ 216,900	\$ 216,900			100% Residential
Payment in Lieu of Taxes	\$ 109,560.00	\$ 109,560			100% Residential
Penalty	\$ 612,165.00	\$ 506,199	\$ 91,396	\$ 14,570	83/15/2 - Fallback percentage
Railroad and Public Utilities	\$ 13,507,044.00		\$ 13,507,044		100% Commercial/Industrial
Real Property - Full Year Levy	\$ 110,662,183.00	\$ 91,506,559	\$ 16,521,864	\$ 2,633,760	83/15/2 - Fallback percentage
Real Property - Half Year Levy	\$ 967,567.00	\$ 800,081	\$ 144,458	\$ 23,028	83/15/2 - Fallback percentage
Recordation Tax	\$ 152,098		\$ 152,098		100% Commercial/Industrial
	\$ 255,517,942	\$ 214,277,574	\$ 38,515,145	\$ 2,725,223	
Less: Tax Credits and Uncollectables					
Ag. Preservation Incentive/Easements	\$ (636,756.00)			\$ (636,756)	100% Farm/Open Land
Business Tax Credit	\$ (1,059,841)		\$ (1,059,841)		100% Commercial/Industrial
Community Association Credit	\$ (4,413)	\$ (4,413)			100% Residential
Conservation Land Tax Credit	\$ (1,000)			\$ (1,000)	100% Farm/Open Land
Discounts Allowed on Taxes	\$ (864,208)	\$ (714,614)	\$ (129,026)	\$ (20,568)	83/15/2 - Fallback percentage
Historical Tax Credit	\$ (1,034)	\$ (1,034)			100% Residential
Homestead Tax Credit - County	\$ (35,382)	\$ (35,382)			100% Residential
Landfill Proximity Credit	\$ (9,420)	\$ (9,420)			100% Residential
Solar Energy Tax Credit	\$ -				
Surviving Spouse - Veterans Tax Credit	\$ (1,615)	\$ (1,615)			100% Residential
Uncollectible Property Taxes	\$ 82,244	\$ 68,008	\$ 12,279	\$ 1,957	83/15/2 - Fallback percentage
	\$ (2,531,425)	\$ (698,470)	\$ (1,176,588)	\$ (656,367)	
Total Taxes	\$ 252,986,517	\$ 213,579,104	\$ 37,338,557	\$ 2,068,856	
Revenues from Other Agencies					
Civil Defense Rebate	\$ 90,373	\$ 74,729	\$ 13,493	\$ 2,151	83/15/2 - Fallback percentage
Electrical Deregulation Grant	\$ 860,767		\$ 860,767		100% Commercial/Industrial
Fire/Rescue/Ambulance	\$ -				
Jury Compensation	\$ 132,130	\$ 125,457	\$ 5,880	\$ 793	95/4/1 - based on interview
Police Protection	\$ 1,496,689	\$ 1,273,533	\$ 212,530	\$ 10,626	85/14/1 - Sheriff's Office breakdown
Stormwater Management - Town	\$ 4,000	\$ 3,308	\$ 597	\$ 95	83/15/2 - Fallback percentage
Total Revenue from Other Agencies	\$ 2,583,959	\$ 1,477,027	\$ 1,093,267	\$ 13,665	
Investment Income	\$ 2,810,950	\$ 2,329,153	\$ 456,779	\$ 25,017	83/16/1 - based on General Fund revenues
Charges for Current Services					
Abandoned Buildings	\$ 45,869	\$ 45,869			100% Residential
Administrative Fee - COBRA Insurance	\$ 1,262	\$ 1,044	\$ 188	\$ 30	83/15/2 - Fallback percentage
Auto Commute - County Employees	\$ 8,248	\$ 6,820	\$ 1,231	\$ 196	83/15/2 - Fallback percentage
Bad Check Fee	\$ 2,095	\$ 1,732	\$ 313	\$ 50	83/15/2 - Fallback percentage
Board of Prisoners	\$ 3,666,748	\$ 3,534,745	\$ 112,202	\$ 19,800	96/3/1 - based on Sheriff's Office data
Building Plan Review	\$ 270	\$ 251	\$ 19		93/7/0 - Department of Inspections Data
Building Reinspection Fee	\$ 10,438	\$ 9,707	\$ 731		93/7/0 - Department of Inspections Data
Child Custody	\$ 17,028	\$ 17,028			100% Residential
Child Support	\$ 13,627	\$ 13,627			100% Residential
Churchville Multipurpose Building Revenue	\$ -				
Commissions	\$ 134,630	\$ 111,326	\$ 20,100	\$ 3,204	83/15/2 - Fallback percentage
Community Work Service	\$ 18,580	\$ 18,580			100% Residential
Concept Plans	\$ 5,185	\$ 3,111	\$ 2,074		60/40/0 - based on interview
Data Processing Services	\$ 3,500	\$ 2,894	\$ 523	\$ 83	83/15/2 - Fallback percentage
Detention Center Commissary	\$ 210,507	\$ 210,507			100% Residential
Digital Data Products - GIS	\$ 892	\$ 738	\$ 133	\$ 21	83/15/2 - Fallback percentage
Election Fees	\$ 2,660	\$ 2,660			100% Residential
Electrical Reinspection Fees	\$ 7,425	\$ 6,905	\$ 520		93/7/0 - Department of Inspections Data
Extension Preliminary Plan Approval	\$ 600	\$ 360	\$ 240		60/40/0 - based on interview
False Alarm Service Charges	\$ 35,704	\$ 29,524	\$ 5,331	\$ 850	83/15/2 - Fallback percentage
Final Plats	\$ 44,650	\$ 26,790	\$ 17,860		60/40/0 - based on interview
Flying Point and Mariner Park Revenue	\$ 18,360	\$ 15,551	\$ 2,809		85/15/0 - based on interviews
Food Service Licenses	\$ 95,306	\$ 95,134		\$ 172	99/0/1 - based on Health Department data
Forest Conservation Plan Review	\$ 27,757	\$ 16,654	\$ 11,103		60/40/0 - based on interview
Forest Stand Delineation Review	\$ 14,467	\$ 8,680	\$ 5,787		60/40/0 - based on interview
Harford Cable Network	\$ 9,517	\$ 8,061	\$ 1,456		85/15/0 - based on interviews

Revenue	Actual	Residential	Comm./Ind.	Farm/Open	Comments
Hazardous Material Spill Cleanup	\$ 38,866	\$ 23,358	\$ 15,321	\$ 187	60/39/1 - based on interview
Household Waste - Private Vehicle Charge	\$ 285,609	\$ 285,609			100% Residential
Inmate Fees for Medical Services	\$ 464	\$ 464			100% Residential
Inspections	\$ 1,540	\$ 1,432	\$ 108		93/7/0 - Department of Inspections Data
IRB Administration	\$ 4,800		\$ 4,800		100% Commercial/Industrial
Miscellaneous Revenue - Planning & Zoning	\$ 4,196	\$ 2,518	\$ 1,678		60/40/0 - based on interview
Miscellaneous Revenue - Sheriff's Office	\$ 16,126	\$ 9,676	\$ 6,450		60/40/0 - based on interview
Oak Avenue Rubblefill	\$ 54,599		\$ 54,599		100% Commercial/Industrial
Ortho Photos - GIS	\$ 200	\$ 165	\$ 30	\$ 5	83/15/2 - Fallback percentage
Percolation tests	\$ 79,225	\$ 70,906	\$ 7,526	\$ 792	90/9/1 - Based on Health Department data
Photographs	\$ 97	\$ 80	\$ 14	\$ 2	83/15/2 - Fallback percentage
Plotting Services - GIS	\$ 1,516	\$ 1,254	\$ 226	\$ 36	83/15/2 - Fallback percentage
Plumbing Reinspection Fees	\$ 15,950	\$ 14,834	\$ 1,117		93/7/0 - Department of Inspections Data
Police Reports	\$ 7,614	\$ 7,614			100% Residential
Postage	\$ 506	\$ 418	\$ 76	\$ 12	83/15/2 - Fallback percentage
Public Swimming Pool & Spa Permit	\$ 17,650		\$ 17,650		100% Commercial/Industrial
Publications	\$ 2,310	\$ 1,910	\$ 345	\$ 55	83/15/2 - Fallback percentage
Recycled Batteries	\$ 3,247	\$ 3,247			100% Residential
Recycled Scrap Metal	\$ 9,596	\$ 7,677	\$ 1,727	\$ 192	80/18/2 - based on interview
Recycling Revenue - Miscellaneous	\$ 90,170	\$ 90,170			100% Residential
Reload Fee	\$ 1,500		\$ 1,500		100% Commercial/Industrial
Reproduction	\$ 19,049	\$ 15,752	\$ 2,844	\$ 453	83/15/2 - Fallback percentage
Resource Recovery Fees - Ash Residue	\$ 1,568,323		\$ 1,568,323		100% Commercial/Industrial
Sanitation Construction Permit Fee	\$ 31,366	\$ 26,504	\$ 4,548	\$ 314	85/14/1 - Based on Health Department Data
Sale of Compost - Scarborough	\$ 10,314	\$ 9,283	\$ 516	\$ 516	90/5/5 - based on interview
Sale of Mulch - Scarborough	\$ 53,896	\$ 48,506	\$ 2,695	\$ 2,695	90/5/5 - based on interview
Sale of Plans and Specifications	\$ 2,753		\$ 2,753		100% Commercial/Industrial
Sale of Promotional Items	\$ 15,542	\$ 12,852	\$ 2,320	\$ 370	83/15/2 - Fallback percentage
Sanitation Permits	\$ 21,340	\$ 18,032	\$ 3,094	\$ 213	85/14/1 - Based on Health Department Data
Screen Dump - GIS	\$ 849	\$ 702	\$ 127	\$ 20	83/15/2 - Fallback percentage
Sheriff's Fees	\$ 225,297	\$ 180,238	\$ 42,806	\$ 2,253	80/19/1 - Sheriff's Office data
Sheriff's Licenses	\$ 12,235	\$ 10,117	\$ 1,827	\$ 291	83/15/2 - Fallback percentage
Showmobile Receipts	\$ 2,810	\$ 1,124	\$ 1,124	\$ 562	40/40/20 - based on interview
Site Plans	\$ 20,138	\$ 12,083	\$ 8,055		60/40/0 - based on interview
Social Security Payments - Inmates	\$ 7,800	\$ 7,800			100% Residential
State Park Revenue - DNR	\$ 24,541	\$ 20,786	\$ 3,755		85/15/0 - based on interviews
Stationary and Forms	\$ 1,189	\$ 983	\$ 178	\$ 28	83/15/2 - Fallback percentage
Subdivision Plans	\$ 69,667	\$ 41,800	\$ 27,867		60/40/0 - based on interview
Subdivision Plat Review	\$ 13,910	\$ 8,346	\$ 5,564		60/40/0 - based on interview
Tax Lien Filing Fees	\$ -				
Tax Lien Certification	\$ 155,088	\$ 150,435	\$ 4,653	\$ -	97/3/0 - based on interview
Technical Review	\$ 33,447	\$ 20,068	\$ 13,379		60/40/0 - based on interview
Telephone Service	\$ 24,311	\$ 20,103	\$ 3,630	\$ 579	83/15/2 - Fallback percentage
Tipping Fee Credit - Bill 92-40	\$ (423,747)	\$ (351,710)	\$ (63,562)	\$ (8,475)	83/15/2 - based on interview
Tire Disposal Fees	\$ 4,019	\$ 2,411	\$ 1,407	\$ 201	60/35/5 - based on interview
Topographic Maps - GIS	\$ 215	\$ 178	\$ 32	\$ 5	83/15/2 - Fallback percentage
Weekend Prisoner Revenue	\$ 252,698	\$ 243,601	\$ 7,733	\$ 1,365	96/3/1 - based on Sheriff's Office data
Well Sampling	\$ 73,450	\$ 69,410	\$ 3,305	\$ 735	95/4/1 - based on Health Department data
Zoning Appeal Advertisement	\$ 675	\$ 405	\$ 270		60/40/0 - based on interview
Zoning Appeals	\$ 42,850	\$ 25,710	\$ 17,140		60/40/0 - based on interview
Zoning Reclassification Fee	\$ 800	\$ 480	\$ 320		60/40/0 - based on interview
\$42 Hauler Tipping Fee - Bill 00-12	\$ 5,899,452	\$ 4,878,257	\$ 880,788	\$ 140,407	83/15/2 - Fallback percentage
Total Charges for Current Services	\$ 13,195,383	\$ 10,183,887	\$ 2,843,277	\$ 168,219	
Total Miscellaneous	\$ 768,574	\$ 635,534	\$ 114,748	\$ 18,292	83/15/2 - Fallback percentage
Licenses and Permits					
Auctioneers Licenses	\$ 5,500		\$ 5,500		100% Commercial/Industrial
Beer, Wine and Liquor Licenses	\$ 37,575		\$ 37,575		100% Commercial/Industrial
Building Inspection Services	\$ 49,067	\$ 45,632	\$ 3,435		93/7/0 - Department of Inspections Data
Building Penalty	\$ 14,600	\$ 13,578	\$ 1,022		93/7/0 - Department of Inspections Data
Building Permits	\$ 795,697	\$ 739,998	\$ 55,699		93/7/0 - Department of Inspections Data
Cable TV	\$ 927,660		\$ 927,660		100% Commercial/Industrial
Close Out Sales Licenses	\$ 100		\$ 100		100% Commercial/Industrial
Dog Licenses	\$ 92,061	\$ 92,061			100% Residential
Electrical Board of Examiners	\$ 21,289	\$ 19,799	\$ 1,490		93/7/0 - Department of Inspections Data
Electrical Inspections	\$ 323,016	\$ 300,405	\$ 22,611		93/7/0 - Department of Inspections Data
Electrical Postcard Permits	\$ 875	\$ 814	\$ 61		93/7/0 - Department of Inspections Data
Electrical Penalty	\$ 5,500	\$ 5,115	\$ 385		93/7/0 - Department of Inspections Data
Forest Harvest Permit	\$ 1,100	\$ 660	\$ 440		60/40/0 - based on interview
Kennel Licenses	\$ 2,050	\$ 2,050			100% Residential
Marriage Licenses	\$ 12,710	\$ 12,710			100% Residential
Marriage Licenses/Spouse Abuse	\$ 36,084	\$ 36,084			100% Residential
Mobile Home Park Licenses	\$ 13,470	\$ 13,470			100% Residential
Pawnbrokers Licenses	\$ 800		\$ 800		100% Commercial/Industrial
Pet Shop/Grooming Licenses	\$ 1,400		\$ 1,400		100% Commercial/Industrial
Plumbing Licenses	\$ 31,025	\$ 28,853	\$ 2,172		93/7/0 - Department of Inspections Data
Plumbing Penalty	\$ 1,230	\$ 1,144	\$ 86		93/7/0 - Department of Inspections Data
Plumbing Postcard Permits	\$ 524,579	\$ 487,858	\$ 36,721		93/7/0 - Department of Inspections Data
Refuse Licenses	\$ 45,045		\$ 45,045		100% Commercial/Industrial

Revenue	Actual	Residential	Comm./Ind.	Farm/Open	Comments
Solicitors Licenses	\$ 10,850		\$ 10,850		100% Commercial/Industrial
Taxi Cab Licenses	\$ 210		\$ 210		100% Commercial/Industrial
Towing Licenses	\$ 773		\$ 773		100% Commercial/Industrial
Traders Licenses	\$ 3,800		\$ 3,800		100% Commercial/Industrial
Winery Licenses	\$ 207,889		\$ 207,889		100% Commercial/Industrial
Total Licenses and Permits	\$ 3,165,955	\$ 1,800,232	\$ 1,365,723	\$ -	
Fines and Forfeitures					
Court Fines	\$ 22,408	\$ 21,276	\$ 997	\$ 134	95/4/1 - based on interview
Dog License Fines	\$ 2,203	\$ 2,203			100% Residential
Parking Fines	\$ 23,400	\$ 19,349	\$ 3,494	\$ 557	83/15/2 - Fallback percentage
Parking Fines - County Lots	\$ 15,365	\$ 12,705	\$ 2,294	\$ 366	83/15/2 - Fallback percentage
Vegetation Violations	\$ 8,266	\$ 8,266			
Total Fines and Forfeitures	\$ 71,642	\$ 63,800	\$ 6,785	\$ 1,057	
Total General Fund Revenues and Other Financing Sources	\$ 275,582,980	\$ 230,068,738	\$ 43,219,136	\$ 2,295,107	

**Harford County, Maryland
Expenditures
Fiscal Year 2002**

Expenditure	Actual	Residential	Comm./Ind.	Farm/Open	Comments
County Council					
Board of Appeals & Rezoning	\$ 139,117	\$ 101,152	\$ 35,377	\$ 2,588	73/25/2 - based on Zoning Decision records
Cable 15	\$ 491,103	\$ 406,093	\$ 73,322	\$ 11,688	83/15/2 - Fallback percentage
County Council Office	\$ 734,318	\$ 607,208	\$ 109,634	\$ 17,477	83/15/2 - Fallback percentage
Cultural Arts Board	\$ 32,201	\$ 32,201			100% Residential
People's Counsel	\$ 46,467	\$ 33,786	\$ 11,817	\$ 864	73/25/2 - based on Zoning Decision records
Total County Council	\$ 1,443,206	\$ 1,180,440	\$ 230,149	\$ 32,617	
General Government					
Office of the County Executive County Executive	\$ 760,637	\$ 628,971	\$ 113,563	\$ 18,103	83/15/2 - Fallback percentage
Office of Governmental and Community Relations					
Office of the Director	\$ 157,838	\$ 130,516	\$ 23,565	\$ 3,757	83/15/2 - Fallback percentage
Human Relations	\$ 149,700	\$ 123,787	\$ 22,350	\$ 3,563	83/15/2 - Fallback percentage
Office of Public Information	\$ 228,837	\$ 189,225	\$ 34,165	\$ 5,446	83/15/2 - Fallback percentage
Director of Administration					
Administration	\$ 451,144	\$ 373,051	\$ 67,356	\$ 10,737	83/15/2 - Fallback percentage
Budget & Management Research	\$ 421,222	\$ 348,308	\$ 62,888	\$ 10,025	83/15/2 - Fallback percentage
Central Services	\$ 643,133	\$ 531,807	\$ 96,020	\$ 15,307	83/15/2 - Fallback percentage
Computer Support	\$ 771,624	\$ 638,056	\$ 115,203	\$ 18,365	83/15/2 - Fallback percentage
Facilities & Operations	\$ 3,792,318	\$ 3,135,868	\$ 566,193	\$ 90,257	83/15/2 - Fallback percentage
Geographic Information Systems	\$ 326,863	\$ 270,283	\$ 48,801	\$ 7,779	83/15/2 - Fallback percentage
Information System Administration	\$ 617,306	\$ 510,450	\$ 92,164	\$ 14,692	83/15/2 - Fallback percentage
Management Information Systems	\$ 1,374,061	\$ 1,136,211	\$ 205,147	\$ 32,703	83/15/2 - Fallback percentage
Risk Management	\$ 320,313	\$ 264,867	\$ 47,823	\$ 7,623	83/15/2 - Fallback percentage
Department of Procurement	\$ 644,825	\$ 533,206	\$ 96,272	\$ 15,347	83/15/2 - Fallback percentage
Department of the Treasury					
Bureau of Accounting	\$ 1,634,286	\$ 1,351,391	\$ 243,999	\$ 38,896	83/15/2 - Fallback percentage
Bureau of Revenue Collections	\$ 637,384	\$ 527,053	\$ 95,161	\$ 15,170	83/15/2 - Fallback percentage
Office of the Treasurer	\$ 454,433	\$ 375,771	\$ 67,847	\$ 10,816	83/15/2 - Fallback percentage
Solid Waste Accounting	\$ 61,905	\$ 37,143	\$ 21,667	\$ 3,095	60/35/5 - based on interview
Department of Law	\$ 1,205,296	\$ 996,659	\$ 179,951	\$ 28,686	83/15/2 - Fallback percentage
Department of Planning & Zoning					
Comprehensive Planning and Special Projects	\$ 865,196	\$ 496,623	\$ 278,939	\$ 89,634	58/32/10 - based on interview
Land Use Management	\$ 1,337,111	\$ 767,502	\$ 431,085	\$ 138,525	58/32/10 - based on interview
Office of the Director	\$ 236,611	\$ 135,815	\$ 76,283	\$ 24,513	58/32/10 - based on interview
Department of Personnel					
Human Resources	\$ 736,599	\$ 609,094	\$ 109,974	\$ 17,531	83/15/2 - Fallback percentage
Personnel Matters	\$ 1,032,483	\$ 853,760	\$ 154,150	\$ 24,573	83/15/2 - Fallback percentage

Expenditure	Actual	Residential	Comm./Ind.	Farm/Open	Comments
Elections					
Election Expense	\$ 29,941	\$ 29,941			100% Residential
Supervisor of Elections	\$ 351,645	\$ 351,645			100% Residential
Economic Development					
Office of Economic Development	\$ 1,179,726	\$ 23,595	\$ 949,679	\$ 206,452	8/80/18 - based on interview
Benefits	\$ 2,466,524	\$ 2,039,569	\$ 368,252	\$ 58,703	83/15/2 - Fallback percentage
Miscellaneous					
Appropriations to Towns	\$ 1,050,063	\$ 889,403	\$ 160,660		85/15/0 - Residential, Commercial/Industrial Fallback
Insurance	\$ 326,447	\$ 269,939	\$ 48,739	\$ 7,769	83/15/2 - Fallback percentage
Contingency Reserve	\$ -				
Maryland School for the Blind	\$ 1,500	\$ 1,500			100% Residential
Total General Government	\$ 24,266,971	\$ 18,571,007	\$ 4,777,897	\$ 918,067	
Education-Primary thru Community College					
Board of Education	\$ 138,335,279	\$ 138,335,279			100% Residential
Harford Community College	\$ 10,618,748	\$ 10,618,748			100% Residential
Total Education-Primary thru Community College	\$ 148,954,027	\$ 148,954,027			100% Residential
Harford Center	\$ 347,606	\$ 347,606			100% Residential
Judicial					
Circuit Court	\$ 1,167,531	\$ 1,108,571	\$ 51,955	\$ 7,005	95/4/1 - based on Circuit Court case activity
Community Work Service	\$ 251,304	\$ 251,304			100% Residential
Family Court Services Division	\$ 349,506	\$ 349,506			100% Residential
Grand Jury	\$ 9,680	\$ 8,004	\$ 1,445	\$ 230	83/15/2 - Fallback percentage
Jury Commissioner	\$ 154,512	\$ 154,512			100% Residential
Jury Services	\$ 167,012	\$ 158,578	\$ 7,432	\$ 1,002	95/4/1 - based on Circuit Court case activity
Juvenile Master	\$ 30,964	\$ 30,964			100% Residential
Child Advocacy Center	\$ 98,142	\$ 98,142			100% Residential
State's Attorney	\$ 2,809,251	\$ 1,811,967	\$ 969,192	\$ 28,093	
Total Judicial	\$ 5,037,902	\$ 3,971,548	\$ 1,030,024	\$ 36,330	
Libraries	\$ 8,765,813	\$ 8,765,813			100% Residential
Parks, Recreation and Natural Resources					
Department of Parks and Recreation					
Director	\$ 474,593	\$ 474,593			100% Residential
Parks and Facilities	\$ 2,829,512	\$ 2,829,512			100% Residential
Recreational Services	\$ 1,576,369	\$ 1,576,369			100% Residential
Environmental Affairs - Gypsy Moth	\$ -				
Conservation of Natural Resources					
Soil Conservation	\$ 115,564	\$ 62,405	\$ 9,245	\$ 43,914	54/8/38 - based on interview
Extension Service	\$ 225,653	\$ 108,313	\$ 18,052	\$ 99,287	48/8/44 - based on interview
Total Parks, Recreation and natural Resources	\$ 5,221,691	\$ 5,051,192	\$ 27,297	\$ 143,202	
Public Safety					
Sheriff's Office					
Commissary Account	\$ 196,361	\$ 189,292	\$ 6,009	\$ 1,060	85/14/1 - based on Sheriff's Office functions
Correctional Services	\$ 10,920,442	\$ 10,527,306	\$ 334,166	\$ 58,970	96/6/2 - based on Sheriff's Office data
Court Services	\$ 2,150,537	\$ 1,709,677	\$ 419,355	\$ 21,505	80/19/1 - based on Sheriff's Office data
Administration	\$ 3,900,652	\$ 3,319,065	\$ 553,893	\$ 27,695	85/14/1 - based on Sheriff's Office functions
Patrol	\$ 11,904,259	\$ 9,225,801	\$ 2,559,416	\$ 119,043	77.5/21.5/1 - based on Sheriff's Office data
Investigation	\$ 3,279,990	\$ 2,556,601	\$ 721,093	\$ 2,296	78/22/<1 - based on Sherrif's Office data
Department of Inspections, Licenses and Permits					
Animal Control	\$ 546,134	\$ 515,878	\$ 3,386	\$ 26,870	94/1/5 - based on interview
Building Services	\$ 764,161	\$ 703,028	\$ 45,850	\$ 15,283	92/6/2 - Department of Inspections data
Director of DILP	\$ 371,689	\$ 341,954	\$ 22,301	\$ 7,434	92/6/2 - Department of Inspections data
Electrical Services	\$ 374,987	\$ 344,988	\$ 22,499	\$ 7,500	92/6/2 - Department of Inspections data
Manufactured Homes/Abandoned Property	\$ 153,328	\$ 153,328			100% Residential
Plumbing Services	\$ 393,201	\$ 361,745	\$ 23,592	\$ 7,864	92/6/2 - Department of Inspections data
911 Emergency Communications	\$ 1,521,911	\$ 1,113,887	\$ 362,063	\$ 45,962	73/24/3 - Emergency communications data
Administration	\$ 802,629	\$ 663,694	\$ 119,833	\$ 19,103	83/15/2 - Fallback percentage
Emergency Communications	\$ 2,357,252	\$ 1,750,024	\$ 520,010	\$ 87,218	74/22/4 - based on interviews
Volunteer Fire Companies	\$ 3,995,102	\$ 3,129,363	\$ 613,248	\$ 252,490	78/15/6 - based on interviews
HAZMAT Response Team	\$ 432,306	\$ 259,816	\$ 170,415	\$ 2,075	60/39/1 - based on interview
Total Public Safety	\$ 44,064,941	\$ 36,865,447	\$ 6,497,126	\$ 702,368	

Expenditure	Actual	Residential	Comm./Ind.	Farm/Open	Comments
Public Works					
Department of Public Works					
Solid Waste Management	\$ 7,673,993	\$ 4,604,396	\$ 2,685,898	\$ 383,700	60/35/5 - based on interview
Closed Landfills - Post Closure Costs	\$ 94,227	\$ 56,536	\$ 32,979	\$ 4,711	60/35/5 - based on interview
Environmental Affairs	\$ 612,113	\$ 367,268	\$ 214,240	\$ 30,606	60/35/5 - based on interview
Recycling	\$ 1,423,746	\$ 1,210,184	\$ 142,375	\$ 71,187	85/10/5 - based on interview
Scarboro Remediation	\$ 25,970	\$ 15,582	\$ 9,090	\$ 1,299	60/35/5 - based on interview
Water Resources Engineer	\$ 449,195	\$ 381,816	\$ 62,887	\$ 4,492	85/14/1 - based on interview
Total Public Works	\$ 10,279,244	\$ 6,635,782	\$ 3,147,468	\$ 495,994	
Social Services					
Department of Community Services					
Director	\$ 546,033	\$ 516,165	\$ 29,868		95/5/0 - based on interview
Office of Drug Control	\$ 212,179	\$ 212,179			100% Residential
Emergency Assistance	\$ 196,303	\$ 196,303			100% Residential
Community Development	\$ 1,010,970	\$ 1,010,970			100% Residential
Office of Aging	\$ 663,269	\$ 663,269			100% Residential
Transportation	\$ 464,523	\$ 325,166	\$ 139,357		70/30/0 - based on interview
NMARC Activity	\$ 615,825	\$ 615,825			100% Residential
Housing Agency	\$ 439,936	\$ 439,936			100% Residential
Department of Health					
Addictions Services	\$ 301,930	\$ 301,930			100% Residential
Community Mental Health	\$ 83,324	\$ 83,324			100% Residential
Health Department	\$ 2,753,679	\$ 1,655,512	\$ 908,989	\$ 189,178	60/33/7 - based on interviews
Total Social Services	\$ 7,287,971	\$ 6,020,579	\$ 1,078,214	\$ 189,178	
Debt Service					
Debt Service - Principal	\$ 9,215,001	\$ 8,555,207	\$ 575,016	\$ 84,778	93/6/1 - based on interview
Debt Service - Interest	\$ 5,794,068	\$ 5,379,213	\$ 361,550	\$ 53,305	93/6/1 - based on interview
Debt Service - Administration Costs	\$ 141,596	\$ 131,458	\$ 8,836	\$ 1,303	93/6/1 - based on interview
Total Debt Service	\$ 15,150,665	\$ 14,065,877	\$ 945,401	\$ 139,386	
Total Expenditures	\$ 270,820,037	\$ 250,429,318	\$ 17,733,577	\$ 2,657,142	