

THE COST OF COMMUNITY SERVICES IN

Frederick County

Maryland



American Farmland Trust

COMMISSIONED BY THE FREDERICK COUNTY AGRICULTURE ROUNDTABLE

THE COST OF COMMUNITY SERVICES IN

Frederick County

Maryland



American Farmland Trust
March 1997



American Farmland Trust

American Farmland Trust is a private, nonprofit conservation organization founded in 1980 to protect the nation's agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. Its action-oriented programs include public education, technical assistance in policy development and direct farmland protection practices. Basic annual membership is \$20. For membership information, contact the National Office. For general information about AFT, contact the National Office or connect to AFT's homepage on the Internet: <http://www.farmland.org>. For information on Cost of Community Services studies, contact the Northeastern Office.

American Farmland Trust
National Office
1920 N Street, N.W.
Suite 400
Washington, DC 20036
(202) 659-5170
(202) 659-8339 fax

American Farmland Trust
Northeastern Office
Herrick Mill
One Short Street
Northampton, MA 01060
(413) 586-9330
(413) 586-9332 fax

AGRI *future* ROUNDTABLE

This study was commissioned by the AgriFuture Roundtable, a broad-based community group created in 1996 to strengthen Frederick County's agricultural industry by ensuring that agriculture remains an economically viable industry and guaranteeing that resources—such as land, water and the farming infrastructure—are available to support the agricultural industry. For information about the AgriFuture Roundtable, or to order a copy of this report, contact the Chamber of Commerce of Frederick County.

Chamber of Commerce of Frederick County
43A South Market Street
Frederick, MD 21701
(301) 662-4164
(301) 846-4427 fax

This study is funded by the Joseph D. Baker Fund of Frederick, Md.

Cover artwork, *village of Harmony*, in *Frederick County, Md.*: Harry Lamar Richardson

Design: Diane Buric, Diane Buric Design & Illustration

©1997 American Farmland Trust

 Printed on recycled paper

ACKNOWLEDGMENTS	4
LOCATOR MAP	5
EXECUTIVE SUMMARY	6
INTRODUCTION	8
METHODOLOGY	12
STUDY AREA REPORTS	13
FINDINGS	15
DISCUSSION	17
BIBLIOGRAPHY	20
ENDNOTES	21
APPENDICES	22



Children looking at the
produce during a tour at
Catocin Mountain Orchard
in Frederick County.

PHOTO BY RALPH ADKINS
For the Univ. of Md. Cooperative
Extension Service

ACKNOWLEDGMENTS

I would like to thank the numerous public officials in the County of Frederick, Frederick City, Burkittsville and Walkersville who provided me with and explained the financial records for their departments and agencies.

I am also grateful to the AgriFuture Roundtable Steering Committee for its guidance in conducting this study. Committee members are Frances Baker, Timothy Blaser, David Gray, Joe Lebherz, Richard Ramsburg, Eric Rice, Marty Rice, Belinda Teague Levy and Michael Wilcom.

Finally, thanks to project manager Jill Schwartz, and Julia Freedgood, Joyce Peterson and Bob Wagner, all of American Farmland Trust, for their invaluable assistance during the study and with the draft and final review of this report.

Respectfully submitted,

Janet Carpenter

Thanks are also due to the following valuable contacts and officials who granted interviews:

In the County of Frederick:

Sam Andalora, Information and Business Manager,
Social Services Department
Gwen Blacklin, Office Clerk, Assessments
James Bowes, Health Officer
Terri Brown, Accountant
Douglas Browning, Finance Director
Alice Cooper, Housing and Community
Development Director
Marty Crabbs, Vice President for Finance,
Frederick Community College
Faye Culwell, Accountant
Jack Dale, Superintendent of Education
Bill Dennis, County Manager
John Droneburg, Public Safety Director
Earl Eyster, Parks and Recreation Director
Lois Filby, Treasurer
Jim Gangawere, Senior Accountant
Mike Gastley, Senior Accountant
Robert Hayes, Public Works Director
Ken Henschen, Investment Manager
Sarah Hoffman, Planning Analyst
Sam Householder, Drafting Supervisor
Ian Hudak, Highways and Transportation
Bureau Chief
Charles Keller, County Clerk
Hal Keller, Executive Director of Fiscal Services,
Board of Education
Tom Lupp, Gypsy Moth Control Agent
Andy Marsh, Fire and Rescue Services Deputy
Director
Dolores Maminski, Associate Director of Libraries
Stephen Mood, Social Services Director
Amy Moore-Eubinag, Draftsperson
Beth Pelle, Associate Director of Libraries
Paula Phillips, Permits Supervisor

Terry Poole, Cooperative Extension Agent
Lydell Scott, Human Relations Director
Mary Alice Shankle, Deputy Clerk
Jim Shaw, Planning Director
Jim Singleton, Economic and Community
Development Commission Director
Margo Smith, Health Administrator
Neil Spiller, Section Head, Traffic and Transportation
Michael Stovall, Citizens' Services Director
Mark Sweadner, Budget Officer
Randy Waesche, Central Alarm Director
Doris White, Supervisor of Assessments

In Frederick City:

Charlie Abel, Frederick Airport Manager
Lt. Brian Brown, Frederick City Police Department
William Dubell, Housing and Community
Services Director
Fred Eisenhart, Public Works Director
Gary Hessong, Permits and Code
Management Director
Gerald Kolbfleisch, Finance Director
Roelkey Myers, Recreation Director
Jim Schmiersahl, Planning Director
Michael Spumier, Frederick Community
Center Director

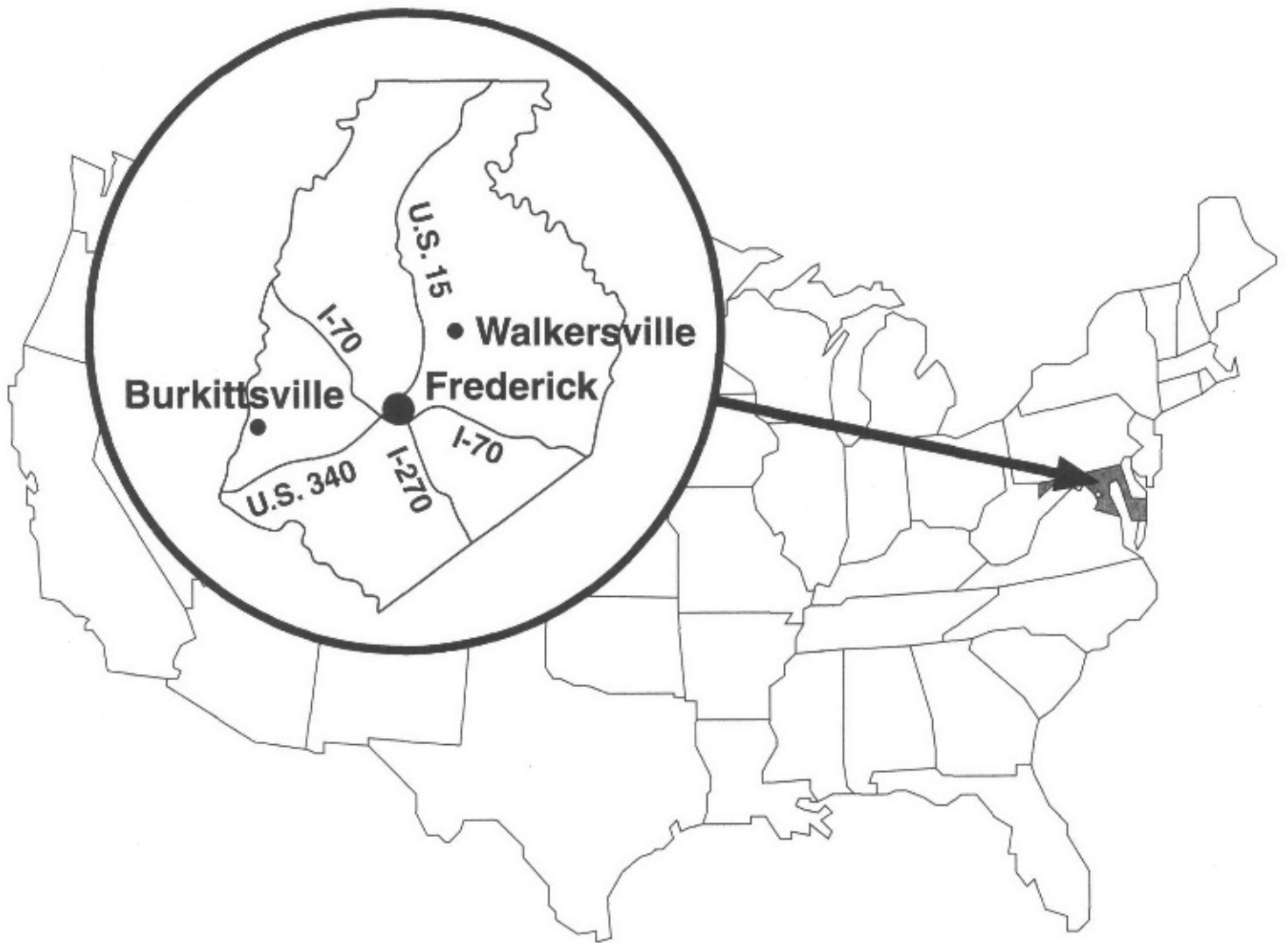
In Walkersville:

William Bergan, Maryland State Trooper
Gloria Long Rollins, Town Administrator
Beth Pasierb, Town Planner
Barney Quinn, Town Engineer

In Burkittsville:

Paul Gilligan, Mayor
Mike Smerkanich, Town Clerk-Treasurer

FREDERICK COUNTY IS IN WESTERN MARYLAND



EXECUTIVE SUMMARY

Frederick County is one of the most important agricultural counties in Maryland. Piedmont soils, an abundant water supply and a strong commitment to family farming allow the county to make a mark for itself in the agricultural industry. In the 1800s, the county was the largest wheat producer in the nation and, since World War I, it has been the largest dairy producer in the state, accounting for nearly one-third of Maryland's total milk production.

Snow covers farm in northern Frederick County.

PHOTO PROVIDED BY
PENNSYLVANIA FARMER MAGAZINE



With approximately 1,350 farms on more than 222,000 acres¹, farmland dominates the landscape in Frederick, the largest county in Maryland. Other unique and valuable natural resources, such as the Monocacy River and Catoctin Mountains, add to Frederick's special character.

Development pressure is strong in Frederick County because of its rural charm, combined with a multitude of natural resources and accessibility to Washington, D.C., Baltimore, Md., and quickly growing business centers along Interstate 270 in neighboring Montgomery County. The county's population grew 110 percent, approximately 94,000 people, between 1970 and 1996.² The demand for development, particularly sprawling residential development, is forcing the county to make many difficult land use decisions. Perhaps the hardest decisions to make are those associated with residential growth.

This is a common trend throughout the country. Suburban developments are proposed, advocated and approved based on the argument that expanding the tax base will reduce local property taxes. Among other things, this has led public officials to believe that the key to making the local economy strong is building new homes and businesses, and has led property owners to oppose tax relief programs for farmland.

In response, American Farmland Trust, a private, nonprofit conservation organization, has developed an inexpensive and easy-to-understand way to evaluate existing contributions of land uses. Cost of Community Services studies reorganize local financial records to determine the net effect of various land uses in a single fiscal period. COCS studies compare costs and revenues from residential, commercial and industrial sectors, and farms, forests and open lands to provide a snapshot of the financial contributions of current land uses to local governments.

In 11 COCS studies in the Northeast, Ohio and Minnesota, AFT has found that any apparent gain in tax revenue from residential development was lost when the cost of delivering necessary public services—from roads, sewers and parking lots to education and public safety—was considered. Based on these studies and interest in finding out if this pattern would hold in Frederick County, the Frederick County AgriFuture Roundtable hired AFT to conduct a COCS study in the county. This is the first COCS study done by AFT in the Mid-Atlantic.

In the Frederick County COCS study, AFT focused on the county budget for the 1995 fiscal year. The majority of the land within Frederick County lies outside the incorporated municipalities, and all expenses and revenues related to the land uses in the unincorporated area are included in the county budget. AFT found that, in the county budget, the ratio of dollars generated by residential development to services required was 1:1.14. In other words, for every dollar raised from residential revenues, the county spent \$1.14 in direct services. On the other hand, the ratio for farmland and open space was 1:0.53—for every dollar raised from farmland and open space revenues, the county spent 53 cents in direct services.

Although the majority of land in Frederick County lies within the unincorporated area,

AFT and the AgriFuture Roundtable wanted an understanding of the revenues and expenses related to land uses within the municipalities. Three municipalities were chosen for this study: Frederick City, Walkersville and Burkittsville, which represent a large, medium and small municipality, respectively. In the Frederick City and Burkittsville studies, the results reinforced the results from the primary study. In both cases, the cost to service residential land uses was higher than the cost to service farmland and open space. The ratio for residential land uses was 1:1.02 in Frederick City and 1:0.60 in Burkittsville, while the ratio for farmland and open space was 1:0.38 in Frederick City and 1:0.33 in Burkittsville. The results for Walkersville were atypical: a ratio of 1:0.96 for residential and 1:0.97 for farmland and open space.

SUMMARY OF FINDINGS (IN DOLLARS)

	Residential	Commercial & Industrial	Farmland & Open Space
County of Frederick	1:1.14	1:0.50	1:0.53
Frederick City	1:1.02	1:1.21	1:0.38
Walkersville	1:0.96	1:0.50	1:0.97
Burkittsville	1:0.60	1:0.27	1:0.33

INTRODUCTION

Frederick County, Maryland, was settled in the early 18th century by European immigrants drawn to its agricultural resources and convenient location along major travel and trade routes. The county was established by the Maryland Provincial Assembly in 1748, encompassing an area that stretched between what are now Garrett and Carroll counties and extended as far south as the District of Columbia. Successive boundary changes, the last in 1937, gave the county its current form. Today, Frederick is the largest county in the State of Maryland, comprised of approximately 665 square miles or 425,047 acres.³

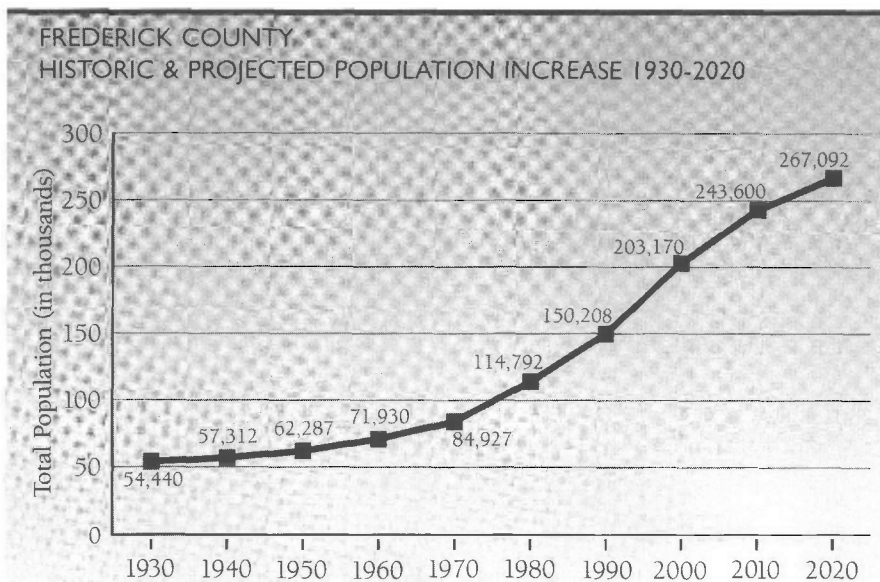
Frederick County has traditionally supported a successful agricultural sector. In 1790, it was the largest wheat producing county in America. As the national and regional economies developed and changed over time, production in Frederick County shifted away from grains and toward the dairy industry. Since World War I, the county has become the state's leading dairy producer, accounting for nearly one-third of the state's total milk production in 1995.⁴ One-fourth of the land in Frederick County is classified by the United States Department of Agriculture as prime farmland.⁵ The annual value of agricultural products sold is approximately \$109 million.⁶

The county is undergoing a transition away from agriculture and toward a more urban setting. With Interstates 270 and 70 providing a convenient link to the metropolitan regions of Washington, D.C., and Baltimore, Md., both 50 miles away, the natural beauty and charm attributable to the county's agricultural history now attracts workers from both cities who are seeking a quiet place to live. Commercial and industrial businesses also are coming to Frederick at a more rapid pace, as they are to all the communities along the quickly developing Interstate 270 corridor. From 1980 to 1995, the number of jobs in the county increased by approximately 31,000, or 103 percent.⁷

Population growth is one consequence of these changes. In the 1970s, the county's population increased by an average of 3,000 persons per year. In the 1990s, growth is occurring at a rate of 5,300 people per year. The county's population reached 178,639 by the beginning of 1996, representing an increase of 110 percent since 1970.⁸ Although the county is growing at a slower pace than some other counties in Maryland, between 1995 and 2015 the county is projected to grow at a faster rate than all other counties in the Washington, D.C., Metropolitan Region, a region defined by the Metropolitan Council of Governments. This region includes Frederick, Montgomery, Prince Georges and Charles Counties in Maryland, as well as several counties in Northern Virginia.⁹

Housing construction associated with population growth often results in land being taken out of agricultural production. Since 1967, approximately 30,000 acres of Frederick County's agricultural land has been converted to other uses.¹⁰ The loss of farmland is expected to continue. The Maryland Office of Planning projects that the acres of Frederick County land devoted to agricultural uses will decrease from 246,635 in 1990 to 226,801 by 2020, representing an 8 percent decline. Residential land use is projected to increase almost 56 percent, from 42,717 acres to 66,417 acres, during the same period.¹¹

In an effort to slow the loss of farmland in Frederick County, the state and county offer several incentives for farmland owners to con-



Source: Census & Fred. Co. Planning Dept.

tinue farming their land, rather than sell their land for development. The most popular incentive program is the Maryland Agricultural Land Preservation Foundation's Purchase of Development Rights program, a voluntary program administered by the state and funded by state and county dollars. Through the PDR program, willing landowners can sell agricultural conservation easements to the state. Easements are legally recorded deed restrictions limiting the type of development that can occur on the land. The value of the easement is usually equivalent to the difference between the land's agricultural value and its development value, although most landowners discount this value in an effort to increase the chances of the state making an offer to buy the easement. As of the end of 1996, the state held easements on 55 Frederick County farms comprising more than 9,784 acres.¹² A prerequisite to selling an easement is creating an agricultural preservation district for a minimum of five years. District land can only be used for agricultural use. More than 130 farms and 19,622 acres were designated as agricultural preservation districts at the end of 1996.¹³

The county administers a PDR program called the Critical Farms Program. This program, started in 1995, allows the county to purchase options to acquire easements on farms that are being sold to full-time farmers. The farmer must apply to sell the easement to the state. The county retains the right to the easement if the application is rejected by the state. Through this program, the county holds four easements on 413 acres of farmland.

Another tool used by the county to protect farmland is agricultural zoning. Zoning regulations limit the development in the rural areas of the county—63 percent of the county—to three lots plus one remainder on any parcel that existed as of August 18, 1976. Additional lots are permitted on tracts larger than 25 acres at a ratio of one lot per 50 acres, as long as the development is clustered.

The Maryland Economic Growth, Resource Protection and Planning Act is also designed to protect farmland. The act, approved by the legislature in 1992, encourages economic growth, limits sprawl and protects the state's natural resources and environ-

ment. The county has committed itself to these objectives in its countywide comprehensive plan, most recently updated in 1990. The goal of the plan is to encourage a concentration of growth in and around existing communities, so as to preserve the agricultural character and natural resources of the county and reduce the cost of providing public resources and facilities.¹⁴ Although this is an important first step for preserving the county's agricultural industry, several limitations—such as funding—are making it difficult for the plan to become a reality.

The AgriFuture Roundtable is addressing the challenge of making the comprehensive plan, as well as other farmland preservation proposals being discussed, a reality. The AgriFuture Roundtable is a broad-based community group created in 1996 to strengthen the county's agricultural industry by ensuring that agriculture remains an economically viable industry and guaranteeing that resources—such as land, water and the farming infrastructure—are available to support the agricultural industry. The AgriFuture Roundtable's first major project is painting an accurate picture of the agricultural industry's importance from an economic standpoint. As part of this effort, the Roundtable hired American Farmland Trust to conduct a Cost of Community Services study. The Roundtable's Steering Committee provided guidance and input to AFT as it conducted the study.

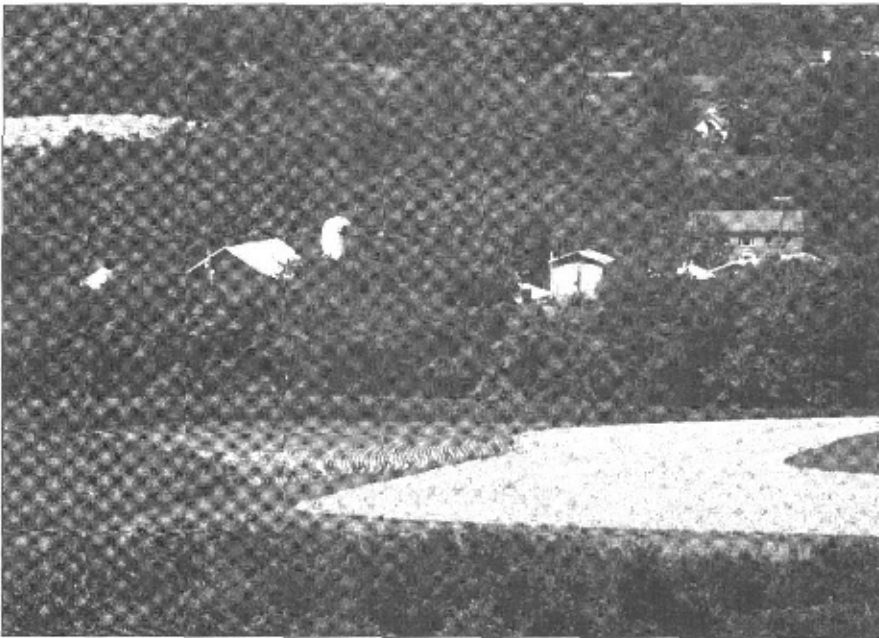
AFT is a private, nonprofit conservation organization founded in 1980 to protect the nation's agricultural resources. AFT has developed an inexpensive and easy-to-understand method of evaluating the current net effect of various land uses on local government budgets. Called COCS studies, these studies reorganize local financial records to trace the flow of rev-



Cow and calf on a farm
outside of Libertytown
in Frederick County.
PHOTO BY RICHARD RAMSBURG

enues and expenditures generated by different land uses. The results provide a snapshot of the relative contributions of different land uses.

The Frederick County COCS study looked at the fiscal year 1995 budgets for the County of Frederick, Frederick City and the townships of Burkittsville and Walkersville. The year 1995 was chosen because it was the most recent year with complete financial records. The different levels of government were studied because they represent the variety of settings in the county—from rural to urban—and, therefore, the variety of expenses and revenues associated with different land uses.



Farmland dominates the landscape in Middletown Valley, home of Burkittsville.

PHOTO BY RALPH ADKINS
For the Univ. of Md. Cooperative
Extension Service

The study focused on the County of Frederick budget because it represents revenues and expenditures associated with the unincorporated area of the county, an area that covers approximately 65 percent of the county, as well as some of the funding associated with the incorporated areas. The remaining 35 percent of the land base lies within the county's 11 jurisdictions, three of which are Frederick City, Burkittsville and Walkersville. Each jurisdiction has its own budget.

Frederick City, incorporated in 1817, is the historic center of the county. Through local efforts, the vitality and character of the downtown has been maintained. With its colonial

buildings, quaint streets and numerous antique stores, the city is a tourist attraction. Located at the junction of four expressways, the city hosts the county government as well as many state offices and is one of the areas where much of the county's growth is occurring. During the 1980s, the city's population increased by almost 40 percent, from approximately 28,000 people to 40,000 people. By 1990, the city's population represented 27 percent of the county's total population.¹⁵ In the last 20 years, the city annexed land to grow an additional four square miles.

The Town of Walkersville is located northeast of Frederick City. The town grew out of two separate villages, Georgetown and Walkersville, that were located on 18th-century farm-to-market roads, and eventually was incorporated in 1892. Walkersville is another area of the county that has experienced rapid growth in recent years and is expected to continue to attract commuters from the Washington, D.C., and Baltimore, Md., areas. Between 1970 and 1990, the town's population more than tripled, and is now estimated at 4,532 people.¹⁶ The town's population is expected to almost double before 2010, due to both new housing construction and annexation.

Located in the Middletown Valley on the western side of the county, Burkittsville retains its historical character as a pioneer town settled in the 1700s. Burkittsville is designated as an historic village on the National Register of Historic Places and is one of seven areas designated as a Rural Historic Village by the State of Maryland. The village grew out of a farm owned by Henry Burkitt. The town has not changed much since those days. In 1870, the town's population was 293 people. Today it is estimated at 192 people. Population projections are viewed as irrelevant. New development is naturally limited by the town's natural heritage, surrounded by floodplain soils and shallow depth to bedrock. Also, the town has controlled growth by aggressively targeting its land preservation efforts so as to create a ring, or greenbelt, of permanently protected farms around the town's growth center. Also, Burkittsville currently has only private sewer and water systems, and development that would require updates to the

TABLE 1. MUNICIPAL FUNCTIONS

Municipality	Building/ Housing Code	Planning/ Zoning	Fire	Police	Refuse	Street Lighting	Street Maint.	Sewer	Water	Parks & Recreation	Debt Service
Frederick	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Walkersville	✗	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗
Burkittsville	✗	✓	✗	✗	✓	✓	✓	✗	✗	✓	✗

Source: Maryland General Assembly ✓ = service provided by municipality ✗ = service not provided by municipality

infrastructure is discouraged. Residents are committed to allowing development only in the style of the town's rural character.¹⁷

In this study, the financial records for the County of Frederick and each of the three jurisdictions were reorganized to determine the net contribution to local governments of three land use categories: farmland and open space, commercial and industrial, and residential. In each budget, farmland and open space contributed more in revenues than they required in services. Local governments generally use this surplus toward serving other land uses.

It is important to recognize the difference in the services provided by each of the jurisdictions. The county provides all of the services in the unincorporated areas, and some in the municipalities. For example, the school system for the entire county is run by the Board of Education and is primarily funded through a transfer of money from the county's general fund. Municipality budgets do not include any revenues or costs for schools. Additional funding comes from the state and federal governments, as well as cafeteria lunch sales. Only the portion of the Board of Education's budget that is funded by the county is included in this study.

The services provided by each of the municipalities differ. Table 1 summarizes the services provided by each of the three municipalities considered here. Although some of the discrepancies between the municipalities are due to their level of service, the county compensates municipalities that provide duplicative services through its tax equity program. In other words, if a municipality provides such

services as police, bulk trash, and parks and recreation, the county may reimburse the municipality for those services because the county would have had to provide those services in the absence of the municipality.

Eight of the municipalities receive planning services from the county, while three provide this service independent of the county but receive some technical assistance from the counties. Thus, the planning efforts of all the municipalities are coordinated with the county. As part of the county's comprehensive plan, eight regional plans also are developed, encompassing the entire county. The municipalities coordinate with the county to ensure a unified planning process.

In addition to the jurisdictions mentioned above, the county also has several special taxing districts for the provision of fire and rescue services. These funds are raised through an additional property tax paid by residents in these districts. Frederick City is the only municipality included in this study that has a special fire tax district. Those funds were included in this analysis.

This report is organized into four main sections: Methodology, Study Area Reports, Findings and Discussion. The Methodology section explains the research steps and how the financial records were reorganized to reflect the land use categories defined by the studies. The Study Area Reports section provides details on the specific issues involved with each jurisdiction. The Findings section reports on and compares the results for the county and the municipalities. Finally, the implications of the results are explored in the Discussion section.

COCs studies reorganize government financial records to match the flow of revenues and expenditures with specific land uses. In doing so, COCS studies provide valuable information to local officials by showing how land use decisions affect local government budgets.

The initial step in a COCS study is to identify and classify land uses. Definitions depend on the mix of land uses and the availability of data. After discussions with the AgriFuture Roundtable Steering Committee and local officials, and a review of Maryland's property tax classification system, three land use categories were defined for this study: residential, commercial and industrial, and farmland and open space. Farm houses are assessed by the state as residential property, facilitating the allocation of these properties into the residential category. Commercial and industrial categories of properties overlapped in the assessment records, making their separation into individual categories too difficult for purposes of this study.

Residential development and agriculture compete for land in Braddock Heights, one of the fastest growing areas of Frederick County.

PHOTO BY STAN FULTZ



The second step is to decide which local governments to include and then to collect relevant financial records from them. For a complete accounting of the effects of land use decisions on the finances of Frederick County governments, it would be necessary to include the county and all 11 municipalities. However, the time and resources necessary to accomplish such a task were not available for this study. Instead, three municipalities were chosen as representative of the variety in size and character in the county. Although not all local funds are included in this analysis, the information gained provides insight for the entire county.¹⁸ The coordination of planning between the county and municipalities contributes further assurance of the applicability of results to other areas of the county.

The next step is to allocate revenues and expenditures to the land use categories. The financial data used in this report came from each of the jurisdiction's financial statements for fiscal year 1995, the most recent year for which records had been compiled at the time of this report. The breakdown of property tax revenues into land use classes was available from the state's Office of Assessments. Fourteen of the 10 categories used by the state were grouped into the three land use categories mentioned above. All agricultural land within the farmland and open space category is actively farmed land that is larger than five acres and is assessed at the value of its current use, rather than the value of its potential use for development. Other revenues and expenditures were broken down based on interviews with local officials and other available records. Details on the methods used to break down specific revenues and expenditures are provided in the next section of this report.

After all the revenues and expenditures have been categorized into the appropriate land use classes, the last step is to compute ratios for each land use. Results of these calculations are presented in the Findings section.

The Frederick County general fund realized more than \$170 million in revenues in 1995. The largest revenue stream was \$84 million in property taxes paid by county landowners. The general fund was the only portion of the county's finances considered here because other funds, such as the enterprise funds and capital projects fund, were primarily supported through state or federal grants, user fees or bonds. For the purposes of this study, limiting consideration to the general fund was appropriate because, since these funds are derived from property taxes, they are most closely related to land uses.

It is important to note that most of the other funds receive substantial portions of their funding from the general fund, and those amounts are included as general fund expenditures. For example, the general fund contribution to the capital projects fund represented more than 25 percent of the total revenues for the capital projects fund, with bonds accounting for most of the balance. The Board of Education, an entity separate from the county government, receives approximately half of its funding from the county's general fund, with the state making the next largest contribution.

County property tax revenues were allocated to the three land use categories according to the state assessor's records. Taxes paid on residential properties amounted to 74 percent of property tax revenues, compared to 21 percent for commercial/industrial and 5 percent for farmland and open space. Other revenues were classified with the assistance of local officials. Where possible, revenues were categorized according to who paid for that particular item. Grants from the state and federal governments were classified according to how they were intended to be spent. Revenues for all jurisdictions studied are provided in the appendix.

County expenditures were allocated with information gathered from interviews with the heads of the relevant departments. General government expenditures that serve all land uses were broken down in the same proportion as property tax revenues because they were not closely associated with any particular land use. School expenditures were allocated entirely to

the residential category because residents, not business workers or farm animals, directly demand these services. Public safety expenditures were divided according to a sample of the calls made. Planning and zoning, public safety, public works and public health departments all were allocated based on the best judgment of the department heads. Expenditures for all jurisdictions studied are provided in the appendix.

The incorporated areas of the county were not the focus of this study because the majority—65 percent—of the county's land base is unincorporated. However, the budgets for three of the county's 11 municipalities were included in the study to provide a sampling of the revenues and expenditures related to the incorporated land. A study of these budgets was different than previous studies of budgets done by AFT for a variety of reasons, the most important of which is that the three jurisdictions do not pay for schools. As noted above, all school costs are included in the County of Frederick's budget.

Frederick City was the largest jurisdiction studied, collecting more than \$29 million in general fund revenues in 1995. Only the city's general fund was considered in this study because, as in the county, other funds were supported either by state or federal grants, user fees or bonds. Property tax revenues were derived primarily from residential properties, which accounted for approximately 68 percent of revenues, compared to 32 percent for commercial/industrial and 0.09 percent for farmland and open space. The small amount of agricultural revenues stems from the fact that the only agricultural land in the city is land recently annexed for development. The city receives a contribution from the county through the tax equity program for the police, bulk trash, and parks and recreation services it provides in lieu of the county providing these services.



Bob Black picking apples at his Frederick County orchard.

PHOTO BY RALPH ADKINS
For the Univ. of Md. Cooperative
Extension Service

Frederick City is one of the six fire tax districts in the county. Revenues for the district are levied in addition to the county and city property taxes, based on assessed property value. Nearly \$3 million was collected for the city's fire companies in 1995. These revenues were allocated to the three land use categories in the same manner as the city's property tax revenues were allocated. Fire and rescue services were allocated based on a sample of calls.



Visitors picking strawberries
at Glade Link Farms in
Walkersville, Md.

PHOTO BY RALPH ADKINS
For the Univ. of Md. Cooperative
Extension Service

Walkersville is a considerably smaller community than Frederick City. Total revenues in 1995 totaled \$1.1 million. Residential properties supported 51 percent of property tax revenues, compared to 49 percent from commercial/industrial and less than 1 percent from farmland and open space. The town provides police service to residents and businesses through a contract with the state for three resident troopers. The volunteer fire and ambulance departments each receive a donation from the town general fund because the county provides for operating expenses. Fundraising events and other private donations also support the departments. Residents receive trash pick-up through a contract with a private trash company. Walkersville also receives a tax equity contribution from the county for its provision of police services and parks and recreation facilities.

Burkittsville is an even smaller rural community with total revenues of just over \$30,000. Eighty-three percent of property tax revenues come from residential property, compared to 9 percent from commercial/industrial and 8 percent from farmland and open space. Burkittsville depends on the county for the provision of most services, including fire and police protection. The town provides parks and recreation service to its residents, for which it receives tax equity money from the county.

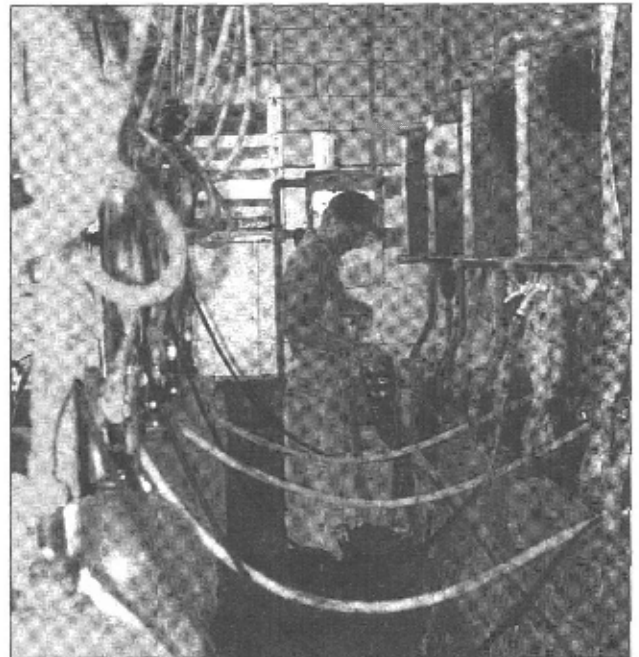
In Frederick County, farmland more than paid its way in tax revenues during fiscal year 1995. This is a typical COCS study finding. The study of the County of Frederick budget concluded that residential expenditures exceeded revenues by almost \$20 million, resulting in a ratio of revenues to expenditures of 1:1.14. In the county's budget, the negative contribution—or shortfall—of residential land use was offset by a surplus of revenues over costs arising from commercial and industrial parcels, as well as farmland and open space parcels, which both contributed more than twice as much in tax revenues as they required in services. Although the ratio does not appear to be large, with residential expenditures almost 92 percent of the total, commercial, industrial, farmland and open space uses are left with a large burden in comparison to their relatively small share of the budget.

Frederick City, Walkersville and Burkittsville generally followed this pattern, thereby supporting the results from the primary study—the study of the county budget. Several results for these jurisdictions were atypical: The ratio of revenues to expenses for commercial and industrial land uses in Frederick City was higher than usual for COCS studies done by AFT, the ratio for farmland and open space land uses in Walkersville was higher than usual, and all land uses in Walkersville and Burkittsville cost less to service than they paid in tax revenues. It is important to not let these atypical findings outweigh the findings from the study of the county budget. The county budget was the most significant budget studied because it was the largest budget, and it included all education costs for the county (including the jurisdictions studied) and the costs for a variety of other services provided to the jurisdictions. A summary of the breakdown of revenues and expenditures by land use category for all areas studied is in Table 2.

In the City of Frederick, the results for farmland and residential land uses were similar to those in other COCS studies. For agriculture, there was an expenditure of \$0.38 for each dollar of revenues generated. For residential parcels, the cost was \$1.02 for every dollar of revenues generated. As in the County of Frederick budget, the residential land use

shortfall was offset by the surplus of revenues over costs arising from farmland and open space parcels. However, the results for commercial and industrial land uses were atypical. Like residential land use, the commercial and industrial land uses contributed less in revenues than they required in services. The ratio for commercial and industrial land uses was 1:1.21. In no other COCS studies done by AFT throughout the nation has the ratio for this land use been greater than one. This is the first COCS study to include a budget for a region where the dominant land use is commercial/industrial, a land use that can require a lot of services. In Frederick City, the police department spent 46 percent of its time and the fire department spent 51 percent of its time providing services to businesses during the study year. Services included responding to alarms (approximately 90 percent which were false alarms), thefts, shoplifting and disorderly conduct at bars, as well as providing bank escorts.

Some of the results for Walkersville were atypical. Unlike other COCS studies, the ratio for farmland and open space was the highest ratio for the municipality: 1:0.97 for farmland and open space, compared to 1:0.96 for residential and 1:0.50 for the commercial and industrial land uses. The ratio for farmland and open space was not the result of these land uses requiring a relatively high amount of services. Expenditures for farmland and open space were \$5,100, representing less than 1 percent of the total budget. In comparison, expenditures for the residential land use category totaled \$712,057, representing almost 80 percent of the total budget. The high ratio, rather, is due to the relatively small amount of revenue—\$5,282—that is attributed to the



Employee working at Holter Holm Farm in the Frederick County town of Jefferson.

PHOTO BY STAN FULTZ

TABLE 2. SUMMARY OF REVENUES AND EXPENDITURES BY LAND USE CATEGORY IN THE COUNTY OF FREDERICK, FREDERICK CITY, WALKERSVILLE AND BURKITTSVILLE (GENERAL FUND ONLY)

	Revenues	Expenditures	Balance	Ratio
County of Frederick				
Residential	142,213,529	161,706,174	(19,492,645)	1:1.14
Commercial & Industrial	22,563,559	11,238,193	11,325,366	1:0.50
Farmland & Open Space	5,261,189	2,799,800	2,461,389	1:0.53
GRAND TOTAL	170,038,277	175,744,167	(5,705,890)	
Frederick City				
Residential	21,842,494	22,181,401	(338,907)	1:1.02
Commercial & Industrial	7,813,164	9,464,497	(1,651,333)	1:1.21
Farmland & Open Space	21,489	8,233	13,256	1:0.38
GRAND TOTAL	29,677,147	31,654,132	(1,976,985)	
Walkersville				
Residential	744,916	712,057	32,859	1:0.96
Commercial & Industrial	366,546	181,470	185,076	1:0.50
Farmland & Open Space	5,282	5,100	182	1:0.97
GRAND TOTAL	1,116,744	898,627	218,117	
Burkittsville				
Residential	37,270	22,402	14,868	1:0.60
Commercial & Industrial	3,188	873	2,315	1:0.27
Farmland & Open Space	2,370	776	1,594	1:0.33
GRAND TOTAL	42,828	24,050	18,778	

farmland and open space category. Most notably, only \$70 of a \$85,019 payment to the municipality from the county for police services is attributed to this land use category because only two of the 1,343 calls the police responded to in Walkersville during the study year were in the farming/open space community.

The Walkersville budget for the study year included a \$114,373 grant from the Maryland Department of Natural Resources Program Open Space for the creation of a park in the municipality. Approximately half of this grant was spent during the study year. However, the revenue and costs related to this park were not included in this study because they do not represent a typical money flow for Walkersville. COCS studies are most accurate if they pertain to a budget year that does not include one-time costs or income, such as money associated with the construction of a new school or roadway. Walkersville does not typically receive grants of this size from the state for creating parks or preserving open space. Also, the funding associated with this grant was not included in the study because the focus of COCS studies is private land, not public land.

A final atypical finding in Walkersville is that none of the land uses required more in services than they contributed in revenues. In other words, all ratios fell below one. This occurred because Walkersville operated with a surplus of more than \$218,000 during the study year. The municipality had budgeted a surplus of \$63,000, but it grew due to unanticipated increases in revenues from property, income and highway taxes.

Burkittsville also operated with a surplus. Burkittsville generally runs a surplus that is used to pay for large capital projects when needed, but the surplus for the study year was higher than usual for Burkittsville. The \$18,778 surplus kept ratios in all land use categories below one. However, the findings for Burkittsville are typical in that residential land use was the most costly to service and farmland and open space demanded considerably less for services. This is significant because Burkittsville spends more than 90 percent of its budget to serve its residential properties.

COCs studies are snapshots in time that offer local officials and citizens a new perspective on land use relationships. By assessing the financial contribution of various land uses, COCS studies give communities a baseline of budgetary information that can be useful in determining how the community should grow.

COCs studies differ from fiscal impact studies because COCS studies analyze the current contributions of various land uses, rather than projecting the future costs of services incurred by new development. COCS studies also analyze the fiscal contribution of natural resources, such as farmland and open space, which fiscal impact studies generally do not do.

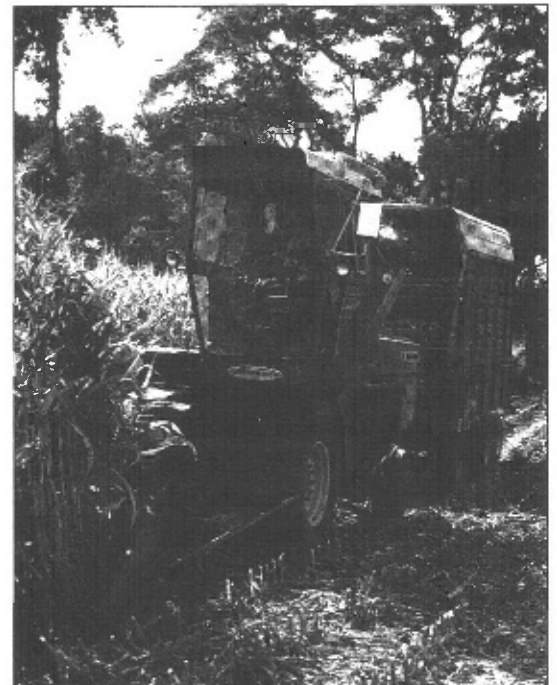
All COCS studies performed to date by AFT or other researchers have found the same general pattern. Table 3 provides a summary of results from all of the studies, including the Frederick County study. As a rule, farmland and open space clearly make a positive net financial contribution on the tax roles. This holds true even though agricultural land generates little revenue, primarily because agricultural land is assessed at the value of its current use instead of the value of its potential use for development. Maryland was the first state in the nation to tax agricultural land in this manner. In 1957, Maryland initiated a use-value assessment program. By 1996, every other state in the nation had adopted similar programs. These programs share broad goals, including slowing the loss of farmland and forestland and more equitably distributing property tax burdens. Their designers also recognize that opposing farmland retention programs is not going to solve fiscal problems.

The commercial/industrial sector also shows a positive net impact, but local officials should be wary of pursuing it simply to enhance the tax base. They should consider these questions: What happens when local skills are not available to fill the jobs created by new businesses? Will new houses be needed for the people who move to town to take the new jobs? Will the cycle continue?

With a few exceptions, the studies of the County of Frederick, Frederick City, Burkittsville and Walkersville budgets followed this trend. It is interesting that the same general pattern was found in the Frederick County

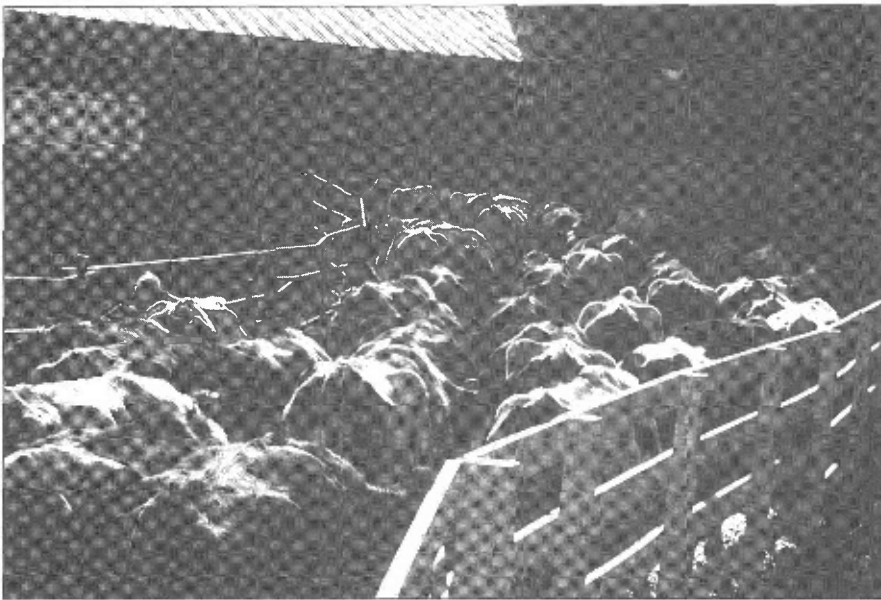
COCs study even though this study was different from all of the COCS studies done by AFT. Most important, unlike other studies, the revenues and expenditures for education were not included in all the budgets that were studied. They were only included in the County of Frederick budget because the county funds all education, even in the incorporated areas. Even without this budget item, residential land still required the highest proportion of services in Frederick City and Burkittsville, compared to farmland/open space and commercial/industrial land uses. Education costs are generally what create the large disparity between residential and farmland uses, because the cost to send children to school is typically one of the highest costs for the residential sector. It is interesting to note that, in Frederick County, the school costs are not as high as they actually should be. More than 50 percent of the county's schools are operating at more than 100 percent of their state-approved student capacities.¹⁹ If the county were to provide the required amount of classroom space, education costs would be even higher.

This study is different from other COCS studies, too, because of Frederick County's unique government structure. The structure is unique, strictly in relation to other communities studied previously by AFT, because Frederick County has one county government that provides services to the unincorporated areas of the county as well as some of the incorporated areas. The county also has 11 incorporated jurisdictions, each which has its own budget. Therefore, even though the majority of the land in Frederick County is unincorporated, it is irresponsible to entirely ignore the budgets for the incorporated areas. That is what led AFT and the Roundtable to choose a sampling of jurisdictions—one small, one medium and one large—in this study. The findings from these jurisdictions, however,



Ron Holter cutting silage at his Frederick County farm.

PHOTO BY RALPH ADKINS
For the Univ. of Md. Cooperative
Extension Service



Cows heading into a barn
for milking at a farm near
Middletown in Frederick County.

PHOTO BY PENNSYLVANIA
FARMER MAGAZINE

should not outweigh the findings for the county because the county's general fund budget of approximately \$175 million is more than five times greater than the combined budgets for Burkittsville, Walkersville and Frederick City.

Taken together, the findings begin to dispel several myths:

- Residential development will lower property taxes by increasing the tax base.
- Farmland gets an unfair tax break when it is assessed at its actual use for agriculture instead of its potential use for development.
- Open lands, including productive farms and forests, are interim uses just waiting around to be developed to their "highest and best use."

In fact, it appears that keeping land in agriculture helps maintain financial balance in rural and urban-edge communities. Working land also can be appreciated for other economic contributions. As well as feeding us, agriculture provides jobs and supports other local businesses. Common estimates place the multiplier effect of local agriculture at \$3 to \$5 (e.g., for every dollar received from farmers for selling agricultural goods and services, \$3 to \$5 is earned by local businesses and processors serving farmers and their customers).²⁰ Farmland also provides benefits that are harder to quantify, such as wildlife habitat, cultural heritage and tourist opportunities.

COCS studies are not designed to be predictive, nor are they meant to judge the intrinsic value of one land use over another. However, the findings do suggest that farmland in Frederick County is an important contributor that is worthy of fiscal respect. While it may

not generate enough to completely offset residential demands on municipal services, farmland on average adds more than twice as much to local coffers as it demands back in services. This is an important finding, especially given the context of rapid metro-area urbanization proceeding at nearly twice the rate of population growth.

By demonstrating that residential development can be a financial drain on Frederick County, this study by no means suggests that the county should slow or prohibit residential growth. Some degree of growth in Frederick County is inevitable and important. But if it is not balanced and sensible, the county may pay a high price. School overcrowding, traffic congestion, pollution, noise and expensive infrastructure are among the many costs of development.

In this light, farmland protection is financially beneficial to Frederick County. The county began recognizing the significance of farmland protection in 1982, when it opted to participate in Maryland's purchase of development rights program, and then in 1993, when it created its own PDR program. With more than 10,000 acres of farmland protected through the PDR programs, Frederick County is home to one of the best farmland protection programs in the country. However, the success of the Maryland and Frederick County PDR programs is limited by funding. Maryland's PDR program, for instance, has only enough funding to satisfy the demand of 9 percent of the people who want to sell easements to the state.²¹

The success of the program is also limited by the rapid development of Frederick County's agricultural land. Although the county is protecting some of its farmland, it is losing approximately three acres of farmland for every one acre it permanently protects through agricultural conservation easements. From 1982 to 1992, the county lost more than 21,000 acres of farmland,²² while it permanently protected approximately 7,500 acres.²³

In addition to the incentive-based PDR program, Frederick County also has taken a regulatory approach to protecting farmland. In 1991, the county adopted an Adequate Public Facilities Ordinance that directs growth in the unincorporated areas to where services are

provided. One jurisdiction has implemented a similar ordinance. But even with this type of ordinance, as well as density restrictions in the rural communities, farmland is still being lost at a rapid rate in Frederick County. This is occurring because many jurisdictions are annexing land so that the land is not subjected to the APFO. Also, the APFO only began to take effect in 1996 because developments that were already in the pipeline (i.e., permits were filed, site plans were being reviewed by the county) when the ordinance was adopted were not subject to the ordinance until five years after the ordinance was adopted. From 1991 to 1996, therefore, a rush of development occurred.

Given this context, Frederick County should explore ways to improve its existing farmland protection efforts and implement other types of techniques to retain farmland, such as property tax credits for land that is permanently protected by an easement. As COCS studies show, farmland more than pays its way in tax revenues. The county also should challenge the state to improve its farmland protection programs and policies. In 1978, Maryland initiated the country's first PDR program, which has been consistently ranked the best program in the country. Twelve states have since adopted similar programs. But despite its tax relief and PDR programs, Maryland is losing two acres of farmland for every one acre it permanently protects. The loss is due to an increase in development pressures coupled with a decrease in funding for incentive-based farmland protection programs and a decrease in the political willingness to implement regulatory-based farmland protection programs.

Farmland protection is on the agenda for several groups within Frederick County. Some support the protection of this natural resource because they appreciate the wildlife habitat provided by farmland. Others want to save farmland because of its value in floodplain and wetland protection; still others, because of its cultural value.

The Frederick County AgriFuture Roundtable, a broad-based group of county residents and business people created in 1996, is making farmland protection one of its top priorities because it recognizes the economic value of saving farmland. The Roundtable commissioned this study to help state the case that farmland is worthy of fiscal respect. Members of the Roundtable hope that local decision-makers will weigh all the advantages—but particularly the economic advantages—that farmland has to offer in the planning, zoning and public policy process. Supporting farmland protection and conservation can prove to be a sound community investment.

TABLE 3. SUMMARY OF AFT COST OF COMMUNITY SERVICE STUDIES (IN DOLLARS)

State/City	Residential	Commercial & Industrial	Farmland & Open Space
Connecticut			
Hebron	1:1.06	1:0.47	1:0.43
Maryland			
County of Frederick	1:1.14	1:0.50	1:0.53
Massachusetts			
Agawam	1:1.05	1:0.44	1:0.31
Deerfield	1:1.16	1:0.38	1:0.29
Gill	1:1.15	1:0.43	1:0.38
New York			
Beekman	1:1.12	1:0.18	1:0.48
North East	1:1.36	1:0.29	1:0.21
Minnesota			
Farmington	1:1.02	1:0.79	1:0.77
Lake Elmo	1:1.07	1:0.20	1:0.27
Independence	1:1.03	1:0.19	1:0.47
Ohio			
Madison Vil.	1:1.67	1:0.20	1:0.38
Madison Twnshp.	1:1.40	1:0.25	1:0.30

BIBLIOGRAPHY

- American Farmland Trust, *Does Farmland Protection Pay?* 1992.
- American Farmland Trust, *Farmland and the Tax Bill: The Cost of Community Services in Three Minnesota Cities*, 1994.
- American Farmland Trust, *Is Farmland Protection a Community Investment? How to Do a Cost of Community Services Study*, 1993.
- American Farmland Trust and Cornell University Cooperative Extension of Dutchess County, *The Costs of Community Services in Dutchess County, N.Y.*, 1989.
- American Farmland Trust, *The Cost of Community Services in Hebron, Connecticut*, 1993.
- American Farmland Trust and Lake County Soil and Water Conservation District, *The Cost of Community Services in Madison Village and Township, Lake County, Ohio*, 1993.
- American Farmland Trust, *Winning Friends, Losing Ground: States and Local Communities Need a Federal Partner to Protect the Nation's Farmland*, July 1995.
- Burgess and Commissioners of Walkersville, *Financial Report, June 30, 1995*, 1995.
- Farmland Preservation Report, "Sonoma County Places Fifth in Nation's Top 10 Programs," July 1996.
- Frederick City Department of Finance, *Comprehensive Annual Financial Report for the Year Ended June 30, 1995*, 1995.
- Frederick City Planning Department, *Overview and Background: A Resource for the Update of the Frederick City Comprehensive Plan*, 1995.
- Frederick County Department of Planning and Zoning, *Frederick County Comprehensive Plan*, 1990.
- Frederick County Department of Planning and Zoning, *Frederick County Comprehensive Plan Volume 1: Countywide Plan Update (Draft)*, 1995.
- Frederick County Department of Planning and Zoning, *Demographic and Development Data*, 1994.
- Frederick County Department of Planning and Zoning, *Demographic and Development Data*, 1996.
- Frederick County Planning Department and the Burkittsville Planning Commission, *Burkittsville Comprehensive Plan*, 1975.
- Frederick County Division of Finance, *Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1995*, 1995.
- Maryland Department of Agriculture, *Maryland Agricultural Statistics Summary for 1995*, 1996.
- Maryland General Assembly, *Maryland Local Government: Structure and Services, Volume VI of the Legislative Handbook Series*, 1994.
- Town of Burkittsville, *General Purpose Financial Statements and Independent Auditor's Report, June 30, 1995*, 1995.
- United States Department of Commerce Bureau of the Census, *County Business Patterns*, 1993.
- United States Department of Commerce Bureau of the Census, *1992 Census of Agriculture: Maryland*, 1994.
- Walkersville Planning Commission, *Recommended 1996 Walkersville Comprehensive Plan*, 1996.

¹United States Department of Commerce Bureau of the Census, 1992 Census of Agriculture: Maryland, April 1994.

²Frederick County Department of Planning and Zoning, Demographic and Development Data, 1996.

³Frederick County Planning and Zoning Department, Demographic & Development Data, 1994.

⁴Maryland Department of Agriculture, Maryland Agricultural Statistics Summary for 1995, 1996.

⁵Frederick County Department of Planning and Zoning, Frederick County Comprehensive Plan Volume 1: Countywide Plan Update, 1995.

⁶United States Department of Commerce Bureau of the Census, 1992 Census of Agriculture: Maryland, 1994.

⁷Frederick County Department of Planning and Zoning, Demographic and Development Data, 1996.

⁸Frederick County Department of Planning and Zoning, Demographic and Development Data, 1996.

⁹Ibid.

¹⁰Frederick County Department of Planning and Zoning, Frederick County Comprehensive Plan, 1990.

¹¹Frederick County Department of Planning and Zoning, Frederick County Comprehensive Plan Volume 1: Countywide Plan Update, 1995.

¹²Maryland Agricultural Land Preservation Foundation, 1996 Annual Report, 1997, and interview with Frederick County Farmland Program Administrator Timothy Blaser, 1997.

¹³Interview with Frederick County Farmland Program Administrator Timothy Blaser, 1997.

¹⁴Frederick County Department of Planning and Zoning, Frederick County Comprehensive Plan Volume 1: Countywide Plan Update (Draft), 1995.

¹⁵Frederick City Planning Department, Overview and Background: A Resource for the Update of the Frederick City Comprehensive Plan, 1995.

¹⁶Walkersville Planning Commission, Recommended 1996 Walkersville Comprehensive Plan, 1996.

¹⁷Frederick County Planning Department and Burkittsville Planning Commission, Burkittsville Comprehensive Plan, 1975.

¹⁸The general fund is the only portion of the county's finances considered because other funds (such as the enterprise fund and capital projects fund) were either primarily supported through the state or federal grants, user fees or bonds.

¹⁹Information provided by the Frederick County Public School System.

²⁰American Farmland Trust, Is Farmland Protection a Community Investment? How to Do a Cost of Community Services Study, 1993.

²¹American Farmland Trust, Winning Friends, Losing Ground: States and Local Communities Need a Federal Partner to Protect the Nation's Farmland, July 1995.

²²United States Department of Commerce Bureau of the Census, 1992 Census of Agriculture: Maryland, 1994.

²³Maryland Agricultural Land Preservation Foundation, 1993 Annual Report, 1993.

APPENDIX AI. REVENUES, FY 1995, FOR THE COUNTY OF FREDERICK

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
PROPERTY TAXES				
Real property	67,634,188	12,681,410	4,227,136	84,542,735
Public Utilities		5,704,082		5,704,082
Payments in lieu of taxes		142,422		142,422
Interest on delinquent taxes	468,096	87,768	29,256	585,120
Discounts allowed on taxes	(548,229)	(102,793)	(34,264)	(685,286)
Additions, abatements and credits, net	(1,762,172)	(9,709)	(3,236)	(1,775,117)
Total property taxes	65,791,883	18,503,181	4,218,892	88,513,956
LOCAL TAXES				
Admissions	208,724		208,724	
Income	52,447,821			52,447,821
Recordation	4,952,517	928,597	309,532	6,190,646
Trailer park	93,383			93,383
Total local taxes	57,702,445	928,597	309,532	58,940,574
STATE-SHARED TAXES				
Highway users fund	5,781,400	1,084,013	361,338	7,226,750
Security interest filing fees	595			595
Total state-shared taxes	5,781,995	1,084,013	361,338	7,227,345
LICENSES AND PERMITS				
Alcoholic beverage licenses		160,563		160,563
Amusement licenses		16,125		16,125
Traders' licenses		125,221		125,221
Zoning permits	72,968	34,273	3,317	110,557
Building permits	212,478	99,800	9,658	321,936
Electrical permits	97,204	45,656	4,418	147,279
Plumbing permits	118,454	55,638	5,384	179,476
Driveway permits	13,283	6,239	604	20,125
Grading permits	61,225	28,757	2,783	92,765
Gaming permits	107,131			107,131
Plumbing licenses		5,060		5,060
Electrical licenses		42,550		42,550
Dog and Cat licenses	12,958			12,958
Marriage licenses	12,735			12,735
Domestic violence fees	73,575			73,575
Total licenses and permits	782,010	619,882	26,164	1,428,056
GRANTS FROM FEDERAL GOVERNMENT				
Parks-Payment in lieu of taxes	8,964	1,681	560	11,205
Housing-Payment in lieu of taxes	21,191			21,191
Total grants from federal government	30,155	1,681	560	32,396

APPENDIX A1. REVENUES, FY 1995, FOR THE COUNTY OF FREDERICK (CONTINUED)

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
GRANTS FROM STATE GOVERNMENT				
School construction debt service	1,881,000			1,881,000
Police Protection	340,963	266,571	12,399	619,933
Aid to libraries	433,446			433,446
Forests and parks	40,585		2,136	42,721
Emergency telephone operations	168,721	31,635	10,545	210,901
Aid for fire, rescue & ambulance services	77,912	68,562	9,349	155,823
Homeowners' tax credit reimbursement	1,710,393			1,710,393
County inmate housing	338,402	63,450	21,150	423,003
Total grants from state government	4,991,422	430,219	55,579	5,477,220
SERVICE CHARGES FOR CURRENT SERVICES				
Data processing services	769,412			769,412
Planning and zoning fees	166,252	78,088	7,557	251,897
Court costs, fees and charges	80,146	62,660	2,914	145,720
Indirect cost recovery	887,660	166,436	55,479	1,109,575
Social services	199,017			199,017
Library	72,883			72,883
Public safety	53,444	44,283	4,072	101,799
Highways and streets	139,219	26,104	8,701	174,024
Frederick County Developmental Center	468,248			468,248
School health program	810,140			810,140
Parks	133,207		7,011	140,218
Transportation services	73,979			73,979
Other service charges	16,645	3,121	1,040	20,806
Total service charges for current services	3,870,253	380,691	86,774	4,337,718
FINES AND FORFEITURES				
Court	59,181	11,096	3,699	73,976
Alcoholic beverages		8,250		8,250
Other	2,640	495	165	3,300
Total fines and forfeitures	61,821	19,841	3,864	85,526
MISCELLANEOUS				
Interest earned	2,451,043	459,571	153,190	3,063,804
Rents	566,882	106,290	35,430	708,603
Contributions and donations	25,785			25,785
Sale of surplus fixed assets	3,109	583	194	3,886
Other miscellaneous revenues	154,726	29,011	9,670	193,408
Total miscellaneous	3,201,546	595,455	198,485	3,995,486
TOTAL REVENUES	142,213,529	22,563,559	5,261,189	170,038,277
PERCENT OF TOTAL	83.6	13.3	3.1	100

APPENDIX A2. EXPENDITURES, FY 1995, FOR THE COUNTY OF FREDERICK

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
GENERAL GOVERNMENT				
Legislative and executive				
County commissioners	252,509	47,345	15,782	315,636
County commissioners-administrative	194,047	36,384	12,128	242,559
County commissioners-secretarial	92,068	17,263	5,754	115,085
Boards and commissions	1,214	228	76	1,518
Ethic commission	78	15	5	98
Total legislative and executive	539,917	101,234	33,745	674,896
Judicial				
Circuit court	294,016	55,128	18,376	367,520
Orphans court	20,576			20,576
States attorney	1,477,923	277,111	92,370	1,847,404
Grand jury	96,685	18,128	6,043	120,856
Other judicial	5,298	993	331	6,622
Total judicial	1,894,498	351,360	117,120	2,362,978
Elections				
Elections board	178,954	33,554	11,185	223,693
Primary election	54,496	10,218	3,406	68,120
General election	43,479	8,152	2,717	54,349
Total elections	276,929	51,924	17,308	346,162
Finance				
Accounting	745,542	139,789	46,596	931,927
Internal audit	269,655	50,560	16,853	337,069
Independent auditing	19,518	3,660	1,220	24,398
Budget	178,144	33,402	11,134	222,680
Purchasing	252,478	47,340	15,780	315,598
Tax collections	179,289	33,617	11,206	224,111
Board of license commissioners	116,321	21,810	7,270	145,401
Total finance	1,760,947	330,178	110,059	2,201,184
Law				
County attorney	293,406	55,014	18,338	366,757
Personnel administration				
Personnel	356,206	66,789	22,263	445,257
Planning and zoning				
Planning commission	823,826	298,488	71,637	1,193,950
Board of zoning appeals	3,492	1,265	304	5,061
Permits and inspections	768,865	278,574	66,858	1,114,297
Total planning and zoning	1,596,183	578,327	138,798	2,313,308
Management services				
Logistical services	164,382	30,822	10,274	205,478
Maintenance	621,074	116,451	38,817	776,342
Buildings-maintenance, utilities, rent	1,393,982	261,372	87,124	1,742,477
Custodial services	457,375	85,758	28,586	571,719
Interagency Information Systems	2,425,810	454,839	151,613	3,032,262
Total management services	5,062,622	949,242	316,414	6,328,278
Total General Government	11,780,707	2,484,067	774,045	15,038,820

APPENDIX A2. EXPENDITURES, FY 1995, FOR THE COUNTY OF FREDERICK (CONTINUED)

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
PUBLIC SAFETY				
Public safety director	28,482	25,064	3,418	56,963
Sheriff	2,850,707	2,228,734	103,662	5,183,103
Fire protection	631,912	556,083	75,829	1,263,824
Fire inspection	41,720	36,714	5,006	83,440
Advanced life support	102,994	90,634	12,359	205,987
Emergency communications	547,975	482,218	65,757	1,095,950
Fire and rescue companies	744,355	655,032	89,323	1,488,710
Civil defense	8,048	1,509	503	10,060
Animal control	538,781		28,357	567,138
Detention center	3,369,237	631,732	210,577	4,211,546
Work release center	176,762	33,143	11,048	220,952
Correctional physical	590,133	110,650	36,883	737,666
Alternative sentencing	156,350	29,316	9,772	195,438
Total public safety	9,787,454	4,880,828	652,495	15,320,777
PUBLIC WORKS				
Administration	138,231	31,899	7,089	177,219
Project management	36,943	6,927	2,309	46,179
Construction management	221,354	147,569		368,923
Development review	191,151	127,434		318,585
Program development and management	62,449	34,694	1,983	99,126
Technical support	110,306	20,682	6,894	137,882
Transportation engineering	460,674	86,376	28,792	575,842
Highways	4,604,062	863,262	287,754	5,755,077
Total public works	5,825,169	1,318,844	334,820	7,478,833
PUBLIC HEALTH				
Health Department				
County Administrator	171,789	6,237	178	178,204
School health program	780,975	28,355	810	810,140
Detention Center Substance Abuse	58,113	2,110	60	60,283
Mosquito control	1,698	62	2	1,761
Frederick County Developmental Center	1,137,674	41,306	1,180	1,180,160
Jeanne Bussard Workshop	37,596	1,365	39	39,000
ARC of Frederick County	11,568	420	12	12,000
Deinstitutionalization day care	11,099	403	12	11,514
Health Systems Agency	27,763	1,0081	29	28,800
Mental Health Association	33,740	1,225	35	35,000
Services for the Hearing Impaired	3,856	140	4	4,000
Substance Abuse Council	0	0	0	
Child Abuse Prevention-Escape	4,820	175	5	5,000
Total public health	2,280,691	82,805	2,366	2,365,862
PUBLIC WELFARE				
Emergency food/fuel/shelter	77,000			77,000
Other public welfare	33,206			33,206
Total public welfare	110,206			110,206
EDUCATION				
Maryland School for the Blind	100			100
Other education	300			300
Total education	400			400

APPENDIX A2. EXPENDITURES, FY 1995, FOR THE COUNTY OF FREDERICK (CONTINUED)

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
RECREATION AND CULTURE				
Parks and recreation commission	1,210,286		63,699	1,273,985
Parks and recreation program	82,451		4,340	86,790
Developmentally disabled program	9,681			9,681
Day camp program	27,272			27,272
Recreation grants and appropriations	36,530			36,530
Libraries	2,341,879			2,341,879
Tourism Council appropriation		126,565		126,565
Historical Society appropriation	6,230			6,230
Museum and Library of Maryland History	500			500
Catoctin Mountain Zoo	890			890
YMCA	10,000			10,000
Delaplaine Visual Arts Center	165,000			165,000
Museum of Civil War Medicine	50,000			50,000
Total recreation and culture	3,940,718	126,565	68,039	4,135,322
PUBLIC SERVICE ENTERPRISES				
Citizens services administration	114,496			114,496
Extension service	113,251		75,500	188,751
Soil conservation service	134,587	25,235	8,412	168,234
Gypsy moth control	52,513			52,513
Forestry board	1,500			1,500
Job Training Agency	247,236			247,236
Transportation services	200,006			200,006
Head Start	30,255			30,255
Commission on Aging	135,435			135,435
Human Relations	91,776	4,830		96,606
Economic and Community Development		426,230		426,230
Housing administration	147,712			147,712
Greater Frederick Development Corporation		35,000		35,000
Frederick Municipal Airport	15,000	5,000		20,000
Commission for Women	4,010			4,010
Seton Center	50,000			50,000
Civil Air Patrol	1,068	200	67	1,335
Frederick Community Center	16,450			16,450
Child Care Consortium	27,500			27,500
Frederick Union Rescue Mission	5,000			5,000
Daybreak Adult Daycare Center	10,000			10,000
Frederick City Youth Services	10,000			10,000
Frederick Non-Profit Building Supplies	10,000			10,000
Community Agency School Services Program	25,000			25,000
Affordable Housing Incentive	187,158			187,158
Advocates for the Homeless	17,500			17,500
Counseling Services, Inc.	20,000			20,000
Heartly House	150,000			150,000
Central Maryland Catholic Charities	8,000			8,000
Frederick Jaycees	500			500
American Legion Council	600			600
Steadman-Keenan American Legion	500			500
Total public service enterprises	1,827,053	496,496	83,979	2,407,527

APPENDIX A2. EXPENDITURES, FY 1995, FOR THE COUNTY OF FREDERICK (CONTINUED)

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
NON-DEPARTMENTAL ACCOUNTS				
Property and liability insurance	348,340	65,314	21,771	435,425
Employee benefits and taxes	96,903	18,169	6,056	121,129
Contingency funds	35,901	6,731	2,244	44,876
Communications	(864)	(162)	(54)	(1,080)
Total non-departmental accounts	480,280	90,053	30,018	600,350
MISCELLANEOUS	60,231	11,293	3,764	75,289
INTERGOVERNMENTAL EXPENDITURES				
Public welfare				
Social services appropriation	648,141			648,141
Appropriations to municipalities				
Tax equity	1,021,175	191,470	63,823	1,276,469
Financial Corporation Grant		49,273		49,273
Total intergovernmental expenditures	1,669,316	240,743	63,823	1,973,883
DEBT SERVICE				
Principal	4,691,259	310,805	71,724	5,073,788
Interest	3,907,592	236,340	54,540	4,198,472
Total debt services	8,598,851	547,145	617,124	9,272,260
OPERATING TRANSFERS OUT				
Grants revenue fund	2,518,589	72,702	5,193	2,596,484
Agricultural preservation fund			275,000	275,000
Capitol projects fund	11,399,814	886,652	379,994	12,666,460
Enterprise fund-Citizens Nursing Home	490,652			490,652
Enterprise fund-Montevue Home	547,521			547,521
Board of Education	94,930,712			94,930,712
Community College	5,457,809			5,457,809
Total operating transfers out	115,345,097	959,354	660,187	116,964,638
TOTAL EXPENDITURES	161,706,174	11,238,193	2,799,800	175,744,167
PERCENT OF TOTAL	92	6	2	100

APPENDIX B1. REVENUES, FY 1995, FOR FREDERICK CITY

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
TAXES				
Property taxes				
Real property	10,807,463	3,684,692	14,507	14,506,662
Railroad and public utilities		758,209		758,209
Ordinary business-domestic		247,732		247,732
Ordinary business-foreign		268,161		268,161
Ordinary business-unincorporated		55,007		55,007
Limited liability-domestic		66		66
Prior year's additions	7,454	2,541	10	10,005
Prior year's abatements	(33,451)	(11,405)	(45)	(44,901)
Total property taxes	10,781,466	5,005,004	14,472	15,800,941
Personal income taxes	1,675,076			1,675,076
Business Taxes				
Admissions and amusements	519,008			519,008
Highway users	1,116,794	380,759	1,499	1,499,052
Total business taxes	1,635,802	380,759	1,499	2,018,060
Discount allowance	(177,163)	(60,402)	(238)	(237,803)
Penalties/interest on delinquent taxes	69,481	23,689	93	93,263
Total taxes	13,984,661	5,349,050	15,826	19,349,537
LICENSES AND PERMITS				
Business licenses and permits				
Alcoholic beverages		58,663		58,663
Traders licenses		152,075		152,075
Professional and occupational		452		452
Electrical licensing		18,040		18,040
Total business licenses and permits		229,230		229,230
Non-business licenses and permits				
Building	184,411	71,716		256,127
Grading	1,680	88		1,768
Electrical licensing	42,235	28,157		70,392
Vending Machine		200		200
Peddlers		350		350
Total non-business licenses and permits	228,326	100,511		328,837
Permit fees waived				
Total licenses and permits	228,326	329,741		558,067
INTERGOVERNMENTAL				
Federal grants				
Justice assistance	25,105	21,385		46,490
COPS	20,979	17,871		38,850
Section 8 housing authority	85,113			85,113
Section 8 voucher	604,383			604,383
Section 8 moderate rehabilitation	177,221			177,221
Section 8 existing	758,309			758,309
Section 8 reimbursements	20,211			20,211
CSBG grant	49,587			49,587
Healthcare for the homeless	81,648			81,648
Emergency shelter grant	29,522			29,522
McKinney PATH grant	18,348			18,348
Ryan White title 1 grant	1,692			1,692

APPENDIX B1. REVENUES, FY 1995, FOR FREDERICK CITY (CONTINUED)

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
Supportive housing	121,309			121,309
Weatherization assistance	10,586			10,586
Total federal grants	2,004,013	39,256		2,043,269
State Grants				
Grant for public safety	287,885	245,236		533,121
Police supplemental	41,585	35,425		77,010
Recreation	3,000			3,000
Building performance standards	1,357	452		1,809
Homeless services program	16,000			16,000
DALP	39,302			39,302
Main street improvement	2,000			2,000
Energy assistance program	1,386			1,386
Block watch program	1,425			1,425
Project outreach	800			800
D.A.R.E	2,328			2,328
Sagner citizens club	3,700			3,700
Service linked housing	20,954			20,954
Total state grants	421,722	281,113		702,835
Payments in lieu of taxes-Housing Authority	21,191			21,191
County grants				
Financial corporation		43,210		43,210
Tax differential	543,909	334,967		878,876
Police support grant	46,882	39,936		86,818
Public safety/transportation	134,024	45,694	180	179,898
Red Cross instruction	3,027			3,027
Youth services	10,000			10,000
Community center	16,450			16,450
Total county grants	754,292	463,807	180	1,218,279
Other grants-housing authority	29,266			29,266
Total intergovernmental	3,230,484	784,176	180	4,014,840
CHARGES FOR SERVICES				
Filing fees				
Planning and zoning	11,857	7,707	198	19,761
Forest conservation fees	755			755
Total filing fees	12,612	7,707	198	20,516
Public safety				
Burglar alarms	391	133	1	525
Special police services	3,101			3,101
Housing authority services	136,747			136,747
Police academy training	2,939	1,002	4	3,945
Total public safety	143,178	1,135	4	144,318

APPENDIX BI. REVENUES, FY 1995, FOR FREDERICK CITY (CONTINUED)

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
Physical Environment				
Swimming pool fees-Diggs Pool	1,173			1,173
Swimming pool fees-Baker Pool	36,816			36,816
Swimming pool concessions	13,124			13,124
Special activities	42,492			42,492
Swim instruction/team fees	9,860			9,860
Maintenance of memorial grounds	2,749			2,749
Waste collection	43,350	14,780	58	58,188
Equipment rental	18,124	6,179	24	24,328
Labor	12,587	4,291	17	16,895
Overhead charge	6,251	2,131	8	8,391
Total physical environment	186,526	27,382	108	214,016
Transportation				
Bus maintenance	98,510			98,510
Total transportation	98,510			98,510
Total charges for services	440,826	36,224	310	477,360
FINES AND FORFEITURES-MUNICIPAL				
INFRACTIONS	18,419			18,419
MISCELLANEOUS				
Interest earnings	627,785	214,037	843	842,665
Other interest	24,382	8,313	33	32,727
Rents	140,443	47,883	189	188,514
Contributions	62,181	21,200	83	83,464
Fundraising	108,888	37,124	146	146,158
1854 print sales	313	107	0	420
Other miscellaneous revenue	156,564	53,379	210	210,153
Total miscellaneous	1,120,555	382,042	1,504	1,504,101
OPERATING TRANSFERS IN				
CDS-drug enforcement	24,600			24,600
Housing block grant revenue fund	61,200			61,200
Interest from bond proceeds	439,252	149,758	590	589,600
Water and sewer	73,159	24,943	98	98,200
Total operating transfers in	598,211	174,701	688	773,600
FIRE TAX DISTRICT				
Frederick fire tax district	2,221,011	757,231	2,981	2,981,223
TOTAL REVENUES	21,842,494	7,813,164	21,489	29,677,147
PERCENT OF TOTAL	73.6	26.3	0.1	100

APPENDIX B2. EXPENDITURES, FY 1995, FOR FREDERICK CITY

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
GENERAL GOVERNMENT				
Executive and legislative	304,361	103,769	409	408,538
Registration and elections	6,308	2,151	8	8,467
Finance and accounting	315,180	107,457	423	423,060
Data processing	68,779	23,450	92	92,321
Personnel administration	104,809	35,733	141	140,683
Legal counsel	127,474	43,461	171	171,106
Planning and zoning	192,170	112,969	1,842	306,981
Municipal building	76,764	26,172	103	103,039
Community Promotion	381,409	130,038	512	511,959
Purchasing	147,698	50,356	198	198,252
Total general government	1,724,952	635,555	3,899	2,364,406
PUBLIC SAFETY				
Police department	3,781,438	3,221,225		7,002,663
Fire and rescue services	90,299	93,985		184,284
Permits and code management	518,660	172,887		691,547
Electrical inspection	35,543	11,848		47,391
Safety	15,334	5,111		20,445
Total public safety	4,441,274	3,505,056		7,946,330
PUBLIC WORKS				
General administration	389,755	175,107		564,862
Engineering services	313,543	134,376		447,919
Bus service	191,155			191,155
Storm drainage	100,559	34,284	135	134,978
Street sanitation	69,374	23,652	93	93,119
Waste collection/disposal	1,288,750	952,555		2,241,305
Streets, roadways and alleys	1,121,237	382,274	1,505	1,505,016
Snow removal	96,231	32,809	129	129,169
Street lighting	718,582	244,993	965	964,539
Machine/equipment maintenance	299,971	102,272	403	402,646
Traffic Lines	112,696	38,423	151	151,270
Total public works	4,701,853	2,120,745	3,381	6,825,978
RECREATION AND PARKS				
Municipal parks	1,432,692			1,432,692
Recreation centers	165,699			165,699
Grove stadium	169,680			169,680
Senior citizens centers	39,656			39,656
recreation commission	215,996			215,996
Swimming pools	127,069			127,069
Total recreation and parks	2,150,792			2,150,792
URBAN DEVELOPMENT AND HOUSING				
Section 8 existing	761,930			761,930
Section 8 moderate rehab	185,929			185,929
Section 8 vouchers	621,957			621,957
Section 8 vouchers, HACF	84,329			84,329
Total urban development and housing	1,654,145			1,654,145

APPENDIX B2. EXPENDITURES, FY 1995, FOR FREDERICK CITY (CONTINUED)

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
ECONOMIC OPPORTUNITY				
Frederick Community Center	347,721			347,721
Transitional shelter	218,870			218,870
Youth services	135,829			135,829
Total economic opportunity	702,420			702,420
MISCELLANEOUS				
Weinberg Center				
Other	710,182	242,129	953	953,264
Total miscellaneous	710,182	242,129	953	953,264
DEBT SERVICE	2,998,200	845,674		3,843,974
OPERATING TRANSFERS OUT				
Weinberg fund	236,900			236,900
Capital improvement projects	1,106,760	497,240		1,604,000
Airport	293,025	97,675		390,700
Total operating transfers out	1,636,685	594,915	0	2,231,600
FIRE TAX DISTRICT				
Frederick fire tax district	1,460,799	1,520,424		2,981,223
TOTAL EXPENDITURES	22,181,401	9,464,497	8,233	31,654,132
PERCENT OF TOTAL	70.1	29.87	.03	100

APPENDIX C1. REVENUES, FY 1995, FOR WALKERSVILLE

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
PROPERTY TAXES				
Real property	281,910	58,445	3,438	343,793
Personal property				
Unincorporated		4,004		4,004
Incorporated		199,114		199,114
Penalties and interest	366	344	7	717
Total property taxes	282,276	261,907	3,445	547,628
LICENSES AND PERMITS				
Traders		5,142		5,142
Alcoholic beverage		2,365		2,365
Planning and zoning	1,342	117		1,459
Total licenses and permits	1,342	7,624		8,966
GRANTS AND SHARED TAXES				
State of Maryland				
Admissions	7,741			7,741
Highway tax	105,648	21,903	1,288	128,839
Grant for police protection	12,944	9,274	22	22,240
Frederick County				
Income tax	227,363			227,363
Grant in lieu of property taxes	845	175	10	1,030
Tax equity program	55,679	29,270	70	85,019
Total grants and shared taxes	410,219	60,622	1,391	472,232
MISCELLANEOUS				
Interest	33,486	6,942	408	40,837
Rent	14,536			14,536
Other	3,056	29,452	37	32,545
Total miscellaneous	51,078	36,394	446	87,918
TOTAL REVENUE	744,916	366,546	5,282	1,116,744
PERCENT OF TOTAL	66.7	32.8	0.5	100

APPENDIX C1. EXPENDITURES, FY 1995, FOR WALKERSVILLE

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
GENERAL GOVERNMENT				
Legislative				
Town Council				
Commissioners' salaries	4,100	850	50	5,000
Operating expenses	265	55	3	323
Discretionary fund	1,140	2,361	14	1,390
Clerk to council				
Town Administrator's salary	34,328	7,117	419	41,863
Operating expenses	5,164	1,071	63	6,298
Other				
Salaries	47,593	9,867	580	58,040
Training, meetings and travel	4,147	860	51	5,057
Executive				
Burgess' salary	6,560	1,360	80	8,000

APPENDIX C1. EXPENDITURES, FY 1995, FOR WALKERSVILLE (CONTINUED)

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
Financial administration				
Independent auditing	2,768	574	34	3,375
Operating expenses	584	121	7	712
Legal counsel	4,169	363		4,532
Planning and zoning	1,258	261	15	1,534
Municipal buildings				
Insurance and utilities	22,993	4,767	280	28,040
Repairs and maintenance	19,090	3,958	233	23,280
Other				
Dues	3,399	705	41	4,145
Public official bond	82	17	1	100
Total general government	157,638	32,179	1,872	191,689
PUBLIC SAFETY				
Police and traffic control	128,832	92,307	221	221,360
Volunteer company contributions				
Fire department	6,890	3,100	10	10,000
Ambulance service	6890	3,100	10	10,000
Total public safety	142,612	98,507	241	241,360
PUBLIC WORKS				
Streets, roadways and alleys				
Salaries	85,879	17,804	1,047	104,730
Maintenance	6,770	1,404	83	8,256
Truck and equipment insurance	5,059	1,049	62	6,170
Parts, tools and supplies"	3,373	699	41	4,113
Other operating expense	18,927	3,924	231	23,082
Street lighting	26,695	5,534	326	32,555
Storm drainage	390	81	5	475
Total public works	147,092	30,495	1,794	179,381
WASTE COLLECTION AND DISPOSAL	116,811			116,811
RECREATION AND CULTURE				
Parks	47,041			47,041
Library	3,000			3,000
Total recreation and culture	50,041			50,041
NON-DEPARTMENTAL				
Retirement and pension costs	9,107	1,888	111	11,106
Workmen's compensation and payroll taxes	16,5567	3,432	202	20,190
Medical insurance	18,746	3,886	229	22,861
General liability insurance	10,693	2,217	130	13,040
Other	5,378	1,115	66	6,559
Total non-departmental	60,480	12,539	738	73,756
CAPITAL OUTLAY				
Office equipment/furniture	11,201	2,322	137	13,660
Building improvements	19,796	4,104	241	24,141
Machinery and equipment	6,386	1,324	78	7,788
Total capital outlay	37,383	7,750	456	45,589
TOTAL EXPENDITURES	712,057	181,470	5,100	898,627
PERCENT OF TOTAL	79.2	20.2	0.6	100

APPENDIX D1. REVENUES, FY 1995, FOR BURKITTSVILLE

General Fund-Revenues	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
Property Taxes	13,656	1,481	1,316	16,453
Local Taxes	11,513			11,513
State Shared Taxes (Highway)	10,377	1,125	1,000	12,502
Licenses and Permits	117	25		142
Cable Subscriber Service		497		497
County Tax Equity	639			639
Interest Revenue	553	60	53	666
Other	416			416
TOTAL REVENUES	37,270	3,188	2,370	42,828
PERCENT OF TOTAL	87.1	7.4	5.5	100

APPENDIX D2. EXPENDITURES, FY 1995, FOR BURKITTSVILLE

General Fund-Expenditures	Residential	Commerical/ Industrial	Farmland/ Open Space	Total
General Government	8,049	873	776	9,697
Highways	2,681			2,681
Sanitation	6,485			6,485
Recreation	1,200			1,200
Miscellaneous	1,409			1,409
Public Safety	600			600
CAPITAL PROJECTS				
Capital Improvements	1,978			1,978
TOTAL EXPENDITURES	22,402	873	776	24,050
PERCENT OF TOTAL	93.1	3.6	3.2	100

AGRI *future* ROUNDTABLE

MISSION STATEMENT

The Frederick County AgriFuture Roundtable seeks to strengthen Frederick County's agricultural industry by ensuring that agriculture remains a viable industry and guaranteeing that resources—such as land, water and the farming infrastructure—are available to support the agricultural industry.

OBJECTIVES

- Achieve broad-based community representation on task force.
- Identify challenges the county's agricultural industry is facing, as well as the consequences of those challenges.
- Identify existing programs and policies that protect and endanger the county's agricultural resources and recommend how they can be modified so as to ensure that agriculture has a viable future.
- Identify programs and policies designed to strengthen the county's agricultural industry and recommend how they can be modified so as to ensure that agriculture has a viable future.
- Educate the community about the importance of agriculture and the challenges and potential solutions related to strengthening the county's agricultural industry.
- Develop an action plan to address the challenges the county's agricultural industry is facing.
- Fund and support appropriate research and studies, including a Cost of Community Services Study, designed to meet the goals of the task force.
- Achieve and maintain a balance of local natural resources for sustained agricultural use.



American Farmland Trust

1020 K Street, NW

Suite 400

Washington, DC 20036

(202) 659-5170