

Rural Treasure -

The State of Boone County Agriculture

Boone County, Kentucky
September 1, 2010

Rural Treasure - The State of Boone County Agriculture

The Boone County Farm Initiative is pleased to release the results of a recent study to assess the current status of agriculture in Boone County.

The study includes a profile of the county's agriculture industry, results from a survey of Boone County farmers, and a Cost of Community Services Study that shows a snapshot in time of the impact of agriculture on the county's economy. The study was prepared under the guidance of the Boone County Conservation District and members of the Boone County Farm Initiative. The study was funded by grants from the Kentucky Soil and Water Commission.

The study research was conducted by Sarah Hume, an independent researcher from Campbell County; Dr. Alison Davis, Department of Agricultural Economics with the University of Kentucky; and Dr. Julie Zimmerman, Department of Rural Sociology & Community and Leadership Development, also with the University of Kentucky. A teen survey is currently being conducted and results of that study will be released later in 2010.

Jim Walton, chair of the Boone County Conservation District, said that the Initiative was started to bring together groups and individuals with a heartfelt interest in preserving the agricultural community of Boone County for present and future generations. The district board envisions that this initiative will result in opportunities to not only ensure a future base of land available for food and fiber production, but will raise public awareness about the many contributions that agriculture makes to the county.

A meeting of community agriculture leaders was convened on March 12, 2009. The Initiative was formed from individuals and groups present at that initial meeting. Members of the Initiative include representatives from the Boone County Cooperative Extension Service, Boone County Farm Bureau, Northern Kentucky Horse Network, Northern Kentucky Cattle Association, Sunshine Ranch, Alpaca Bend Farms, Ideal Farm Supply, USDA Farm Service Agency, interested citizens, and the Conservation District.

The study will be posted on the Boone County Conservation District web site, http://www.boonecountyky.org/bccd/default.aspx or Web Portal: http://www.nkcd.org

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Boone County Conservation District Board of Supervisors: James (Jim) B. Walton, Chairman; Rob Hall, Vice Chairman; Monty Taylor, Secretary/Treasurer; Rose Bunger; Debra W. Messer; Tom Comte; and, Rick Soper.

September 1, 2010

Agricultural Profile - Executive Summary

Boone County is one of the three northernmost counties in Kentucky. The 4th most populous county in the state, Boone County continues to experience rapid population growth.

At 246.26 square miles, 47% of the county's land is in farms. It is also home to a larger number of farms compared with both Kenton and Campbell counties, more acres of land in farms, and a larger average farm size.

Small family farms comprise 96.5% of all farms in Boone County. Like that nationally, off-farm employment is important for farmers in Boone County with 68.3% reporting working off-farm.

In 2007, the total market value of agricultural products sold in Boone County was $17.5 million with an average per farm of $25,278. This is around 3 times greater than that found in either Kenton and Campbell counties. The total value of agricultural sales in Boone County was about evenly split between the two categories of crops and livestock, poultry (and their products).

Between 2002 and 2007, Boone County saw a – 3.3% decrease in the total market value of agricultural products sold. During this same time, the total cost of farm production expenses in Boone County increased with the greatest increase in gasoline, fuels, and oils.

In 2007, the net cash farm income of farm operations in Boone County was $2.7 million ($2,666,000). Not only was this higher that that in Kenton and Campbell counties, Boone was the only county of the three to see positive net cash farm income.

While the number of farms using organic production in the county is small, as a percent of all farms using organic production, Boone County is higher than that in the state as a whole. In addition, 4% of farms reported producing value-added products, income from agri-tourism was $340,000 and direct sales to individuals for human consumption accounted for a half of a million dollars.

Boone County compares favorably with several national trends. For instance, 14% of all principal operators in the county are women. This is higher than that found in either Kenton or Campbell County and is comparable with that seen nationally. In Boone County, 60.4% of farms have internet access. Not only is this greater than that for the nation, it is also higher than that found in Kenton or Campbell counties or in the state as a whole. Of those who had internet access in Boone County, just over two thirds (63.3%) reported having high speed internet

In Boone County, 80.1% of farms were in three categories: other crop farming (217 farms); beef cattle ranching and farming (203 farms); and animal aquaculture and other animal production (126 farms). In terms of acreage, the top crop items in Boone County were forage, soybeans, corn for grain, tobacco and nursery stock. For livestock inventories, the leading products were: cattle and calves; horses and ponies; layers; all goats; and sheep and lambs.

Using IMPLAN analysis, the total economic impact of production agriculture in Boone County, including indirect and induced effects is $24,634,020. The final value-added economic impact is $11,577,573, indicating that there is an additional $11.5 million in income in the county because of production agriculture.

Julie N. Zimmerman
Rural Sociology -Dept. of Community and Leadership Development
University of Kentucky

Agricultural Profile

Boone County is one of the three northernmost counties in Kentucky. The fourth most populous county in the state, Boone County continues to experience rapid population growth.

At 246.26 square miles, 47% of the county's land is in farms. It is also home to a larger number of farms compared with both Kenton and Campbell counties, more acres of land in farms, and a larger average farm size.

Land in Farms (Acres)

Place	2002	2007	Percent Change
Boone	**74,915**	**74,750**	**-0.2%**
Kenton	46,479	42,544	-8.5%
Campbell	50,383	47,335	-6.0%
Kentucky	13,843,706	13,993,260	1.1%

Number of Farms

Place	2002	2007	Percent Change
Boone	**743**	**682**	**-8.2%**
Kenton	495	481	-2.8%
Campbell	581	535	-7.9%
Kentucky	86,541	85,260	-1.5%

Small family farms comprise 96.5% of all farms in Boone County. Like that nationally, off-farm employment is important for farmers in Boone County with 68.3% reporting working off-farm.

The average age of principal operators has been increasing across the nation. Nationally, this went from an average age of 55.3 to 57.1 between 2002 and 2007.

The same is the case in Boone County. In 2002, the average age of principal operators was 56.6 years. In 2007, this had increased to nearly 58 years .

Principal Operators Reporting Farming as an Occupation in Boone County

Occupation	Number		Distribution	
	2002	2007	2002	2007
Primary Occupation is Farming	363	276	48.9%	40.5%
Primary Occupation is Other	380	406	51.1%	59.5%
Total Number of Principal Operators	743	682	100%	100%

The Census of Agriculture defines primary occupation as those spending 50% or more of their work time at farming.

Nationally, the number of women who are principal operators has been on the rise. In Boone County, between 2002 and 2007, the number of women principal operators went from 89 to 95 of all principal operators in the county. This is an increase of 6.7%.

The State of Boone County Agriculture

Agricultural Profile

What are we growing?





In Boone County, cropland continues to be the dominant type of agricultural land use.

The largest number of farms were in three categories:

- **other crop farming (217 farms);**
- **beef cattle ranching and farming (203 farms);**
- **and animal aquaculture and other animal production (126 farms).**

Between 2002 and 2007, the number of farms primarily engaged in tobacco went from 162 farms to 27 farms. This was a 83.3% decline.

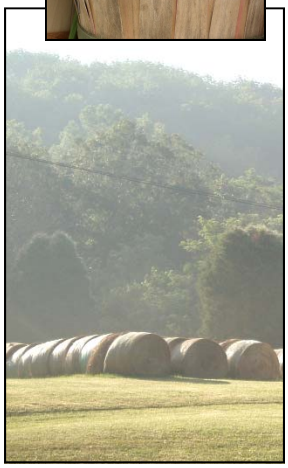


While the number of tobacco farms declined, there was an increase in farms classified as sugarcane, hay, all other. This category saw a gain of 51 farms during the five year period.



Total Cropland by Type (Acres), Boone County

Cropland Use	2002	2007	*Percent of Total Cropland*	
			2002	*2007*
Harvested cropland	21,641	23,749	*49.0%*	*66.3%*
Cropland used only for pasture or grazing	15,085	7,731	*34.1%*	*21.6%*
Idle, cover crops, soil improvement	6,446	3,413	*14.6%*	*9.5%*
Crops failed	651	568	*1.5%*	*1.6%*
Cultivated summer fallow	353	362	*0.8%*	*1.0%*
Total Cropland	44,176	35,823	*100.0%*	*100.0%*

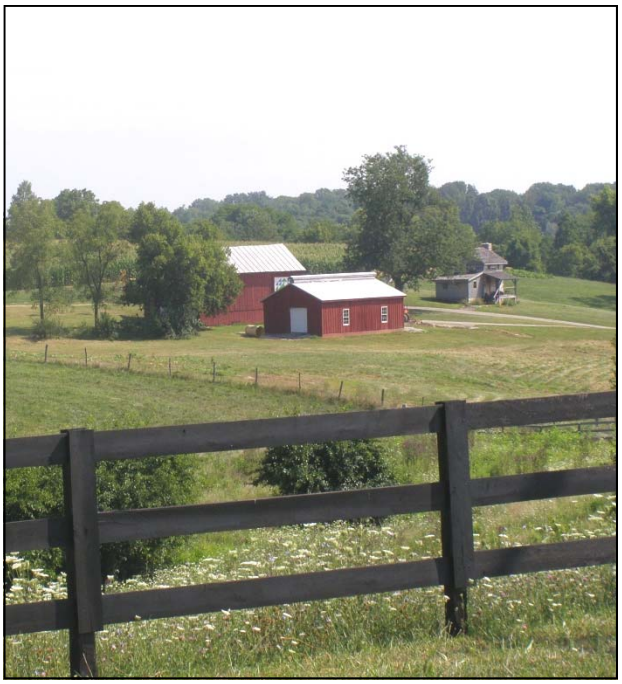


The State of Boone County Agriculture

Agricultural Profile

From 2002—2007 in Boone County, the number of farms primarily engaged in beef cattle farming increased by 29 farms and the number of farms primarily engaged in vegetable and melon farming increased by 21 farms. There was also an increase in the number farms primarily engaged in sheep and goat farming which grew from 6 to 10 farms in the county. For livestock inventories, in 2007 the leading products in Boone county were: cattle and calves; horses and ponies; layers; all goats; and sheep and lambs.

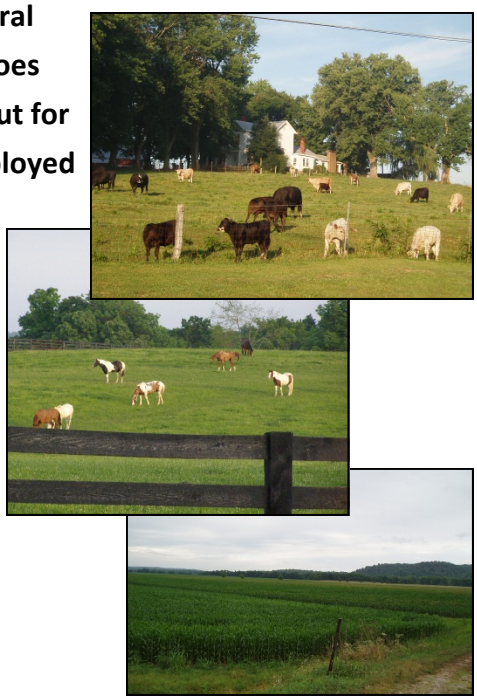
Agritourism and recreation are a way for farms to generate income. For the Agriculture Census, this includes providing services such as hunting, fishing, farm or wine tours, and/or hay rides. In 2002, only 2 farms in Boone County reported obtaining income by providing agritourism or recreational services. Five years later, this number had grown to 9 farms providing services (a 350% increase).



Number of Farms in Boone County by NAICS (North American Industry Classification System).		
Boone County	2002	2007
Oilseed and grain farming	26	16
Vegetable and melon farming	19	40
Fruit and tree nut farming	17	9
Greenhouse, nursery, and floriculture	42	30
Other Crop Farming	301	217
Tobacco	*162*	*27*
Sugarcane, hay, all other	*139*	*190*
Beef cattle ranching and farming	174	203
Cattle feedlots	13	13
Dairy cattle and milk production	12	10
Hog and pig farming	0	0
Poultry and egg production	8	8
Sheep and goat farming	6	10
Animal aquaculture and other animal production	125	126
Total Number of Farms	743	682

Agricultural Profile

In the Agriculture Census, the total market value of agricultural products sold refers to direct sales by farm operators. This does not include agricultural supplies from businesses. Total output for the entire agriculture industry topped $16.8 million and employed 1,057 workers. The output multiplier is often used to describe the "turnover" of the dollar. For every dollar increase in sales, the multiplier tells us how many additional dollars are generated.



The total economic impact of production agriculture in Boone County, including indirect and induced effects is $24,634,020.

Value Added Agriculture

Output describes receipts associated with agricultural sales. Value-added represents an increase in income or profit to the producer. Value-added or income multipliers, are derived for each category. The final value-added economic impact is $11,577,573. This suggests that there is an additional $11.5 million in income in the county because of production agriculture.

IMPLAN Results of Total Economic Output for Boone County.

		Type II Multiplier	Total Economic Impact of Agriculture
Grains, oilseeds,	$1,136,000	1.37	$1,556,320
Tobacco	$1,333,000	1.39	$1,852,870
Vegetables	$838,000	1.54	$1,290,520
Fruits	$90,000	1.62	$145,800
Nursery	$4,816,000	1.62	$7,801,920
Christmas Trees	$19,000	1.54	$29,260
Other crops and hay	$732,000	1.43	$1,046,760
Poultry and eggs	$36,000	1.51	$54,360
Cattle and calves	$2,453,000	1.33	$3,262,490
Milk and dairy	$144,000	1.23	$177,120
Hogs and pigs	$4,000	1.41	$5,640
Sheep goat	$52,000	1.41	$73,320
Horses ponies	$5,204,000	1.41	$7,337,640
Total	**$16,857,000**		**$24,634,020**

Survey of the Agricultural Land Owners - Executive Summary

Boone County, Kentucky has recently experienced a period of significant development. A survey of the agricultural landowners of Boone County was conducted to determine if programs to help strengthen the agricultural community would be welcomed and how to make them effective. The survey was mailed to 1669 landowners. There was great interest in topics as there were 340 respondents who provided information about themselves, their land use, their general plans for future of the land and their views on agriculture in Boone County and their connection to it.

The respondents were predominantly married men and the average age was 62. Most respondents were employed off the farm and only a small portion of their income was from agriculture. In total, the respondents owned 29,428 acres. The average parcel size was 88 acres. The respondents owned 39% of the agricultural land in Boone County. Most of the respondents have at least some of their land in agricultural production. Those that were in agriculture for the most part had been so for decades, learned to farm as a child from their family, and there has been little change in the amount of acreage farmed in the past 5 years.

The respondents that are involved with agriculture are planning on maintain the amount of acreage in production and are also planning on being involved at least in the moderate term, average response is 15 years, but most are not planning beyond their control of the land, though some are making intergenerational plans. Most respondents are planning on passing along the land to family members. Many more people thought their family would continue to have the land in agricultural production than those that did not, but the largest number of people were unsure of what their family would do with the farm.

Though the respondents are strongly interested in maintaining agriculture in Boone County, this interest does not translate to them wanting their particular land to be farmed in perpetuity. But those that are interested of maintaining the farm size of their farms are also strongly interested in of maintaining agriculture in Boone County in general. This interest creates an opportunity for programs that are interested in promoting agriculture to now help bolster the agricultural community. The program should avoid using top down approaches, such as government regulation. The program needs to be voluntary and protect property rights by not placing any restrictions on the land usage. The program should emphasize any aspects that would help to preserve farming culture and heritage, the environmental benefits and/or how it will practically strengthening the economic viability of farming through creating various income generating opportunities or relief from existing economic pressures. It should be community based that is generated through a dialogue between the program directors and the potential participants. The program should help bolster the viability of agriculture in the county so that the next generation of agriculturalists not only will want to, but also be able to continue the agricultural tradition of Boone County.

Sarah Hume
Independent Researcher
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Agricultural Survey

Respondents from mailed survey:

- 340 out of 1669 Boone County Agricultural Landowners
- Own 29,428 ac.; 39% of Boone County Agricultural Land
- Farm 17,356 acres, 48% of Boone County cropland
- > 62% had land actively in agricultural production
- 54.4% farmed at least part-time, 13.4% retired from farming
- Those who farmed mostly learned as a child, had family in agriculture, had been farming for > 20 years
- Aging population

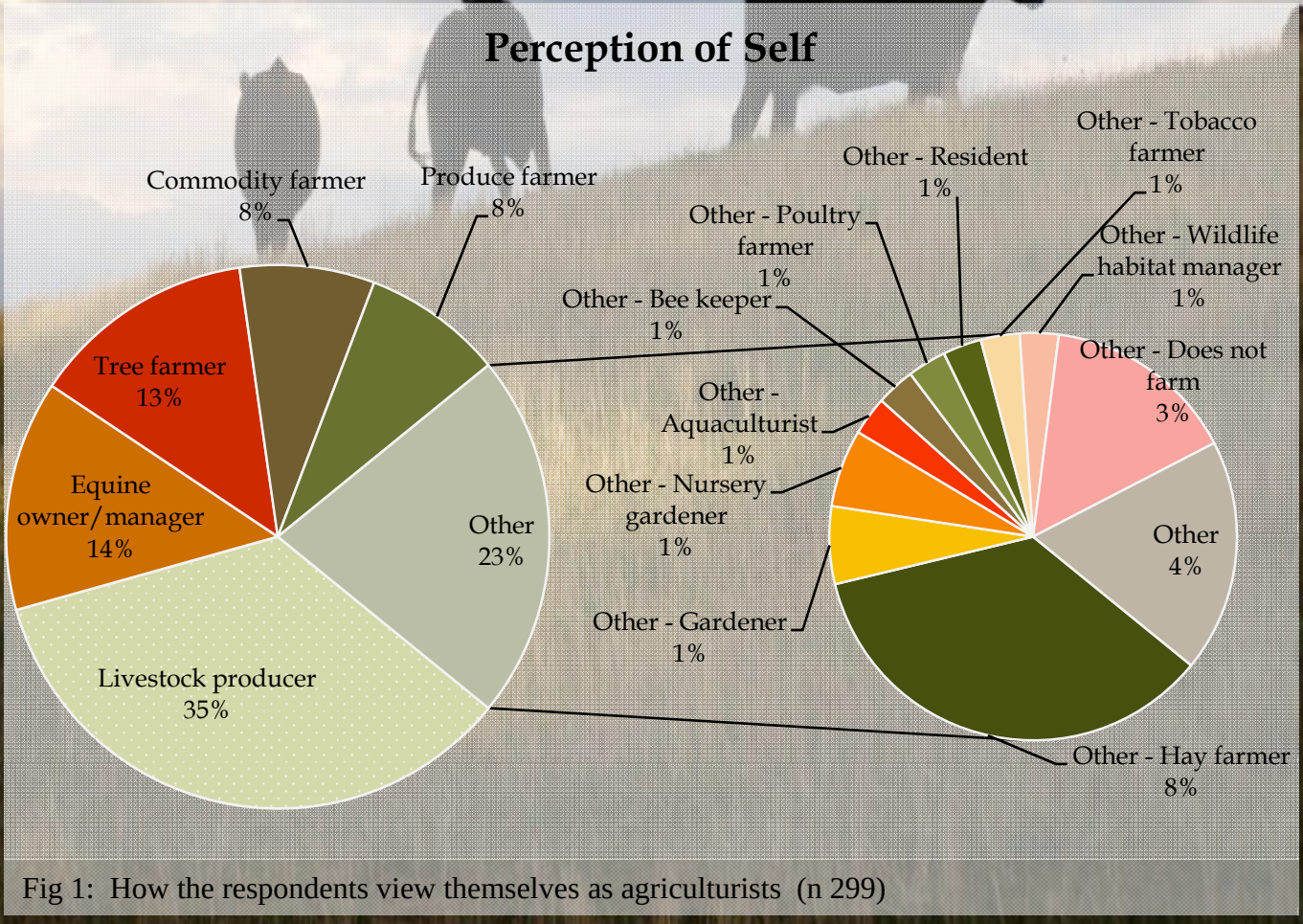


Fig 1: How the respondents view themselves as agriculturists (n 299)

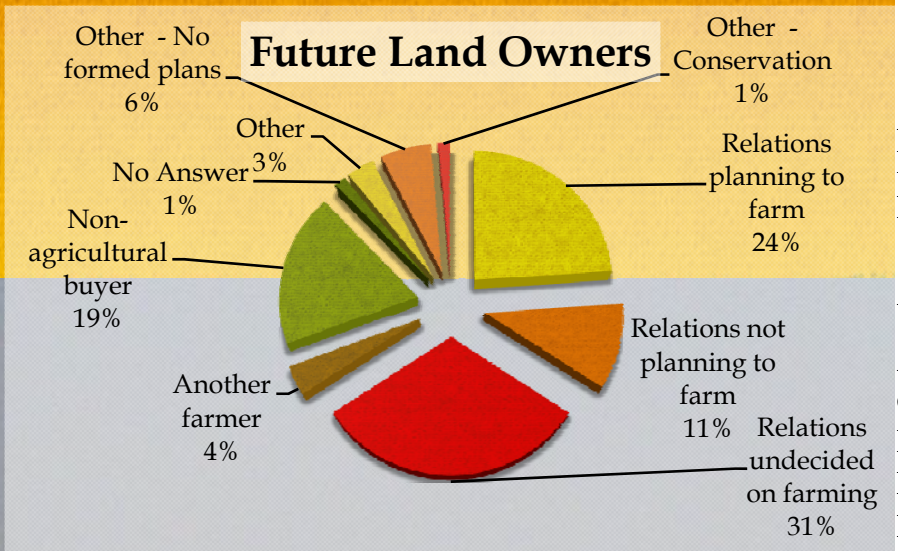


Fig 2: Once the respondents are no longer in control of the land, most of them are planning on passing their land down to family members. A large portion of these are unsure or think the relations will not want to farm. Most of the rest want to sell the land. In the future, there may be an attrition of farmers.

Length of Time Land Planned to be in Agricultural (n 252)	
Specific number of years - 24% (n 60)	
Average	15.3 yrs
Minimum	2 yrs
Maximum	50 yrs
Non-specific time given	
Unknown	20%
As long as respondent on land	19%
None	13%
Forever	12%
Not applicable	8%
Foreseeable future	2%
Other	2%

Table 1: Many do not have a definite idea of how long the land will be in agricultural production. In general, the older a respondent is the fewer the years s/he is planning to farm. Most gave unspecific answers, though many had at least a perception that it should be continued in the long term.

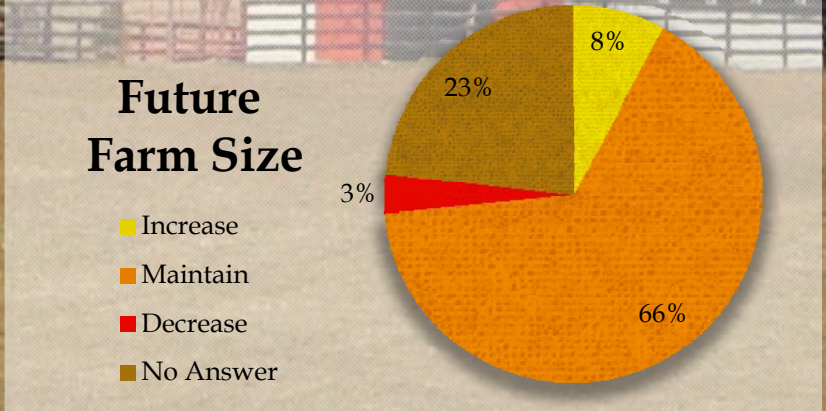


Fig 3: Farm sizes should remain the same at least in the moderate time frame as the current landowners are planning on keeping their farms the same size.

Future Plans

The State of Boone County Agriculture

Views on Agriculture



Views on Land	Agree	Disagree
Agriculture lifestyle and culture is important	90.0%	4.40%
Farmland should be preserved	85.3%	9.10%
Farmland preservation have a positive impact	85.6%	8.80%
Maintaining agricultural lifestyle is difficult due to economic pressures	82.9%	9.70%
County becoming too urban	80.0%	13.80%
Future generations be able to farm in Boone County	80.3%	10.30%
Land solely is real estate investment	35.3%	54.40%
Don't want restrict land use now	87.9%	6.80%
Don't want restrict future land use	86.8%	7.90%
Willing to explore options for loose restrictions	44.4%	47.6%
Willing to explore options for strict restrictions	42.9%	48.2%

Table 2: Respondents indicated their agreement/disagreement of the propositional statements. Most agreed that agricultural lifestyle is important, farmland preservation would have a positive impact on the county, farmland should be preserved and future generations should be able to farm in Boone County.

The respondents, in general, believed that agriculture and the agricultural lifestyle and heritage were important to Boone County, even though agriculture is difficult due to economic pressures. The respondents are greatly interested in maintaining agriculture in Boone County; however, this interest does not translate to the respondents wanting their particular land to be farmed in perpetuity. Those who are interested in maintaining the size of their farms in the future are also the ones strongly interested in maintaining agriculture in Boone County in general. This interest creates an opportunity for programs that promote agriculture to help bolster the agricultural community.



The State of Boone County Agriculture

Agricultural Programs



Program should include some of these components:

- Have tangible, practical economic benefits
- Promote environmental benefits
- Emphasize preservation of agricultural heritage and culture
- Protect property rights
- Create new/improved income generating opportunities
- Have a community base (i.e. be developed through a dialogue between program manager and agricultural community)



Potential incentives	Positive Infl.	Negative Infl.
Improved ways to inherit farms	80.90%	4.10%
Preserve of farming culture.	77.10%	7.60%
Environmental benefits	77.10%	7.10%
More/improved farmers' markets	76.50%	6.80%
Tax incentives	75.90%	7.10%
Preserve rural aesthetics	75.00%	8.20%
Expose children to agricultural way of life	74.70%	8.80%
Incentives from conservation programs	71.50%	12.10%
Conservation of green space	71.50%	12.60%
Knowledge that farmland being preserved	71.20%	11.80%
Preserve informant's land	55.60%	24.40%
Restrict how land is used	27.10%	56.20%
Potential decrease in land resale value	20.30%	59.40%

Table 3: The influence of these program components on willingness to participate in a program that is designed to promote the continuation of agriculture in Boone County.

Cost of Community Services Study - Executive Summary

Suburban sprawl is an issue that many urban/rural fringe communities are faced with today. Pressures on building "out" instead of "up" result in controversies about the development of vacant or agricultural land for residential development. Many communities in Kentucky that are located on the urban/rural fringe are faced with the debate over the desirable mix of land uses which eventually leads to the implementation to some degree of zoning regulations. The question remains what role should the local government play in affecting the rate at which new land uses transition from traditional ones? Areas with strong economic growth tend to face these issues more often than areas where growth is stagnant. Thus on the one hand, these development issues are desirable because it suggests higher incomes, more jobs, etc. On the other hand, individuals have a right to be concerned about the changing landscape if the rural lifestyle was what attracted residents in the first place.

An important element of public debate over appropriate land use policies is whether or not increased local government expenditures on community services needed to accommodate residential and commercial development exceed the contribution of that development to the local revenue base. Often times a cost of community services (COCS) study is a tool that is used to address this question. A COCS study is essentially a case study of the net fiscal impacts of existing land uses on local budgets. It provides a snapshot in time of costs versus revenues based on current land use. COCS studies are based on a local budget for a particular year. The COCS study shows what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

The analysis presented for Boone County, KY employs a methodology established by the American Farmland Trust, one that has been used in hundreds of communities across the United States. The COCS study for Boone County will answer the important question: Do property taxes and other revenues generated by residential land uses exceed the amount of publicly-provided services required to them?

There are very well known limitations to the COCS approach. The COCS is a static measure of the current pattern of land use. This study can not be used to predict how future changes in land use will affect the fiscal contributions and expenditures for a given community. It is useful as a tool to address whether or not alternative types of land uses are likely to contribute more in tax dollars than they demand in services. In addition, the COCS study does not take into consideration the social value of each form of development. In Kentucky, residents place value on the existence of horse farms, not because they generate income for the majority of individuals but because people receive non-monetary benefits from knowing they exist. There are other mechanisms that can be used to determine the social value of certain land uses. For example, studies often employ a hedonic housing analysis that estimates the implicit price of certain amenities as a component of housing prices. In this particular example, one could include the distance to open spaces or horse farms to test if they have a positive impact on housing prices. For the purposes of the needs of a rapidly growing Boone County, a COCS study is the optimal starting point.

The main finding of this study is that farmland and commercial land uses subsidize residential land uses in Boone County. This is consistent with virtually every COCS study that has been completed in the United States. The degree of cross-subsidization of the residential sector is somewhat higher than has been found in most other studies. This can be explained by two factors. First, there is a large commercial base in Boone County and businesses are responsible for paying a significant share of property taxes in addition to employing workers that pay occupational license taxes. Second, the school system in Boone County is a significant source of expenditures and those services are considered as purely residential benefits.

(Continued on page 6)

Cost of Community Services - Executive Summary

(Continued from page 5)

The value of public services provided to residential land uses exceeds the property tax and other revenues that they might contribute to the budget. The results from this study suggest that claims that residential development is a benefit to county finances due to its expansion of the property tax base are not accurate. Commercial land use emerges as the largest contributor to local financial resources. Agricultural land use is neither a large contributor nor a large recipient of tax dollars. In the end farmland only receives about one-third of the tax dollars, in terms of public services, that they contribute.

It was expected, based on other studies as well as the current level of commercial services in Boone County, that there would be some degree of subsidization of residential land use. The results from this study should not be used to conclude whether the current distribution of land use, or proposed future land use mix, is appropriate. Instead, this study should serve as a resource when faced with future land use decisions about the relative cost of development. In addition, this study should be used to support the notion that, in addition to the other benefits of agricultural lands not addressed in this study including contributing to the rural character of the county, these lands are more than self-supporting the local public financial resources.

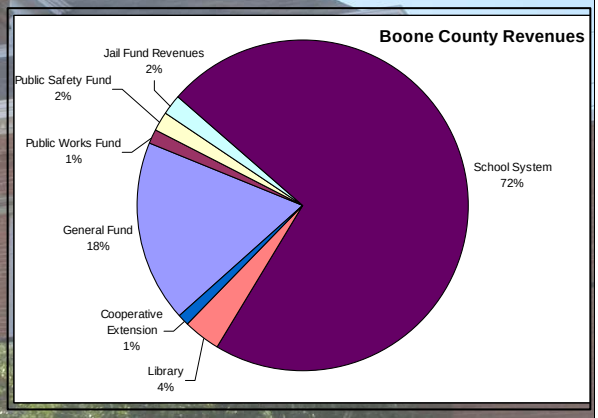
Alison F. Davis PhD, Associate Professor
Department of Agricultural Economics
University of Kentucky

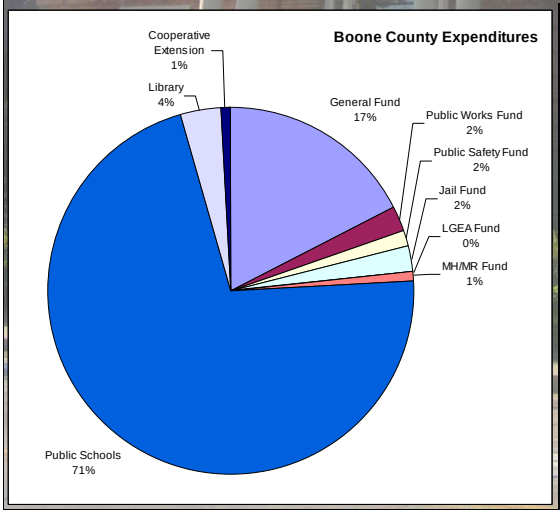
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Cost of Community Services Study

A Cost of Community Services (COCS) study is a case study of the net fiscal impacts of existing land uses on local budgets. It provides a snapshot in time, based on a budget for a particular year, of costs versus revenues based on current land use. The COCS study shows what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

In 2009, there was a little over $10 billion in assessed property in the county. Revenues under the Boone County general fund consists of local, state and federal sources. Local sources include general property taxes, occupational license taxes, personal property taxes and miscellaneous business taxes.





County Services:

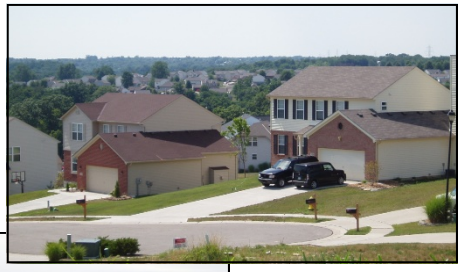
- General Government
- Administration of Justice
- Public Safety
- Public Health and Welfare
- Parks and Recreation
- Public Library
- Highways and other Public Works
- Education

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Cost of Community Services Study

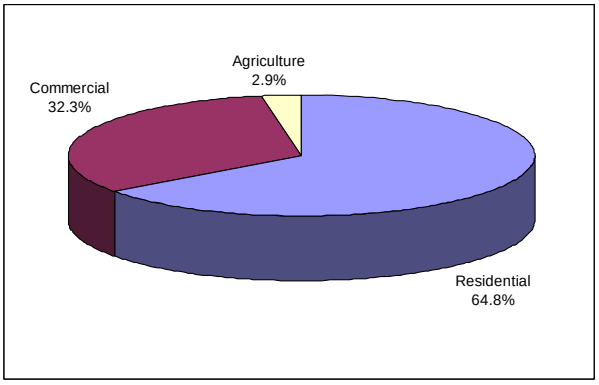
After a review of the county property tax classification system, three land use categories were defined for this study:

1. ***Residential Development*** **– property used for dwellings, mobile homes, and rental units**
2. ***Commercial and Industrial Development*** **– property actively used for business purposes other than agricultural or forestry, includes retail, wholesale and production**
3. ***Farmland*** **– all farm and agricultural parcels, includes residences on farms.**

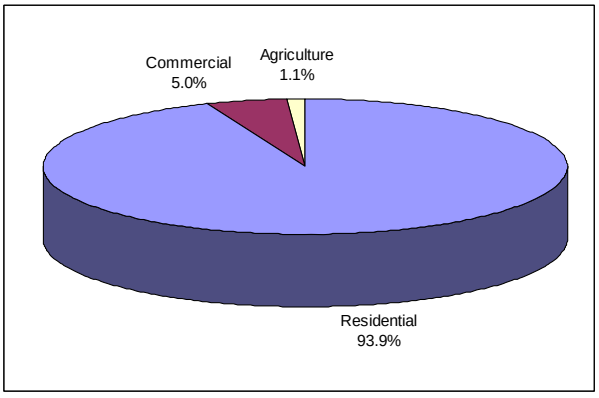








Revenues by land use category



Expenditures by land use category

A smaller percentage was paid in by the residential category than was received in services.

While agriculture does not contribute to a large share of the revenues, they receive an even smaller share of the expenditures.

Boone County is a unique location to complete this study because it is already relatively developed compared to more rural counties where there is a growing, but small, commercial sector.

In Boone County, the commercial sector plays a large role in generating revenues. In return, they receive only a small share of the services the county provides.

Cost of Community Services Study

The table provides a summary of the findings from this study. The net contributions detail either the excess or shortage of revenues to expenditures. The residential category does not pay for itself. The services they are provided are essentially subsidized from the two other land use groups. The last line of the table is the number provided to conclude all Cost of Community Services studies.

All County Funds	FY 2009 actual	Residential	Commercial	Farmland
a) Total Revenues	$ 228,687,932	$ 148,133,714	$ 73,934,183	$ 6,600,937
b) Total Expenditures	$ 224,156,332	$ 210,577,696	$ 11,171,719	$ 2,408,424
Net Contribution a-b		$ (62,443,982)	$ 62,762,464	$ 4,192,512
Percent of Revenue by Land Use		64.78%	32.33%	2.89%
Percent of Expenditures by land use		93.94%	4.98%	1.07%
Land use Ratio		1.42	0.15	0.36

These expenditure-to-revenue ratios suggest that for every $1 in property tax and other revenues generated by the residential sector, the county spends $1.42 to provide services supporting those land uses. In other words, the residential sector is a net user of local public finances.

Both the commercial and agriculture sector have ratios that are less than 1. This suggests that for every dollar in revenues attributable to these two land uses, less than a $1 in services benefits them.

In Boone County, and in many other studies, the ratio for the commercial sector is smaller than the agricultural sector. This is largely due to the fact that the commercial sector is responsible for a large share of the tax base.

Cost of Community Services Study

How we compare nationwide:

The range of Cost of Community Services (COCS) ratios that was collected from 70 COCS studies conducted nationwide is provided in the table.

	Residential	Commercial	Farmland
National Averages			
Minimum	1.02	0.02	0.05
Median	1.15	0.37	0.28
Maximum	2.12	0.94	0.97
Boone County	1.42	0.15	0.36

Discussion and Conclusions:

The main finding of this study is that farmland and commercial land uses subsidize residential land uses in Boone County. This is consistent with virtually every COCS study that has been completed in the United States.

The degree of cross-subsidization of the residential sector is somewhat higher than has been found in most other studies. This can be explained by two factors. First, there is a large commercial base in Boone County and businesses are responsible for paying a significant share of property taxes in addition to employing workers who pay occupational license taxes. Second, the school system in Boone County is a significant source of expenditures and those services are considered as purely residential benefits.

The value of public services provided to residential land uses exceeds the property tax and other revenues that they might contribute to the budget. Commercial land use emerges as the largest contributor to local financial resources. Agricultural land use is neither a large contributor nor a large recipient of tax dollars. In the end farmland only receives about one-third of the tax dollars, in terms of public services, that they contribute.

This study cannot be used to predict how future changes in land use will affect the fiscal contributions and expenditures for a given community…. In addition, the COCS study does not take into consideration the social value of each form of development.

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