

# OVERVIEW OF MARYLAND LOCAL GOVERNMENTS

FINANCES AND DEMOGRAPHIC INFORMATION



DEPARTMENT OF LEGISLATIVE SERVICES 2013

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# **Overview of Maryland Local Governments**

## ***Finances and Demographic Information***

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**Department of Legislative Services  
Office of Policy Analysis  
Annapolis, Maryland**

**January 2013**

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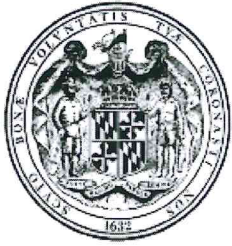
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**DEPARTMENT OF LEGISLATIVE SERVICES**  
**OFFICE OF POLICY ANALYSIS**  
**MARYLAND GENERAL ASSEMBLY**

**Warren G. Deschenaux**  
Director

January 30, 2013

The Honorable Thomas V. Mike Miller, Jr., President of the Senate  
The Honorable Michael E. Busch, Speaker of the House of Delegates  
Honorable Members of the Maryland General Assembly

Ladies and Gentlemen:

The Department of Legislative Services has prepared this overview document to provide legislators and the public with a better understanding of the fiscal and social issues confronting local governments in Maryland. Topics discussed in this report include the following:

- Structure of Local Governments
- Demographic Indicators
- Local Government Finances
- Tax Rates for Local Governments
- Local Revenue Growth
- County Salary Actions
- Public School Funding and Student Enrollment
- Local General Fund Balances
- Local Debt Measures
- Balance of State Payments

This report was prepared by Michael Bender, Trevor Owen, Michael Sanelli, Kathryn Selle, and Stanford Ward and reviewed by Hiram Burch, John Rohrer, and Michael Sanelli. The manuscript was prepared by Mindy McConville. The Department of Legislative Services trusts that this report will be useful to individuals interested in local government fiscal issues.

Sincerely,

Warren G. Deschenaux  
Director

WGD/mlm





# Contents

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Letter of Transmittal .....	iii
Executive Summary .....	ix
Chapter 1. Structure of Local Governments .....	1
County Governments .....	2
Baltimore City .....	3
Municipalities .....	4
Special Taxing Districts .....	5
Townships and Independent School Districts .....	5
Chapter 2. Demographic Indicators .....	9
Land Area and Population .....	9
Racial Composition .....	9
Population Growth .....	10
Washington and Baltimore Metropolitan Areas .....	10
Social and Economic Indicators .....	11
Chapter 3. Local Government Finances .....	29
County Level .....	29
Municipal Level .....	33
Chapter 4. Tax Rates for Local Governments .....	47
County Taxes .....	47
Property Tax Limitation Measures .....	49

Municipal Property Tax Rates .....	50
Property Tax Differentials and Rebates .....	50
Development Impact Fees and Excise Taxes.....	51
Adequate Public Facilities Ordinances .....	52
Chapter 5. Local Revenue Growth.....	65
Property Taxation.....	66
Assessable Base Growth .....	66
One-cent Yield on the Property Tax Rate .....	67
Property Tax Relief Measures .....	67
Homestead Tax Credit Program.....	67
Net Taxable Income .....	69
Chapter 6. County Salary Actions .....	83
Chapter 7. Public School Funding and Student Enrollment .....	91
State Commitment to Public Schools .....	91
Per Pupil Funding .....	91
Local Appropriations .....	92
Public School Construction.....	92
Student Enrollment and Local Wealth .....	92
Chapter 8. Local General Fund Balances .....	109
Chapter 9. Local Debt Measures.....	115
County Debt .....	115
Comparative Measures.....	116
Local Debt Limitations .....	116
Bond Ratings.....	117

Chapter 10. Balance of State Payments .....	123
Calculating the Index .....	123
Findings.....	124
Appendices.....	133
1. Number of Local Governments in the United States by Type.....	135
2. Incorporated Cities and Towns in Maryland .....	137
3. Residents Residing in Municipalities.....	141
4. Racial Composition in the United States .....	143
5. Washington and Baltimore Metropolitan Statistical Areas .....	145
6. Special County Property Tax Rates .....	147
7. County and Municipal Real Property Tax Rates .....	149



# Executive Summary

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Whether it is considering public local laws or altering State aid formulas, the General Assembly deliberates on numerous issues affecting local governments and their finances each legislative session. Understanding the existing political and financial structure of local governments enables thorough consideration of the impact of such legislation.

## Structure of Local Governments

In terms of types and number of local governments, Maryland's structure is relatively simple. The U.S. Census Bureau identifies 347 local governments in Maryland, including 23 counties, Baltimore City, 156 municipalities, and 167 special taxing districts. Counties are the principal unit of local government in Maryland, responsible for most basic services. Municipalities typically provide a limited array of public services that in many instances complement county government services. Municipalities in rural counties on the Eastern Shore and in Western Maryland provide services that may not be offered by the respective county government.

## Demographic Indicators

Maryland is among the most diverse states in the nation. Racial minorities comprise 45.6% of the State's population compared to 36.6% nationally. Racial minorities accounted for the entire growth in the State's population since 2000.

The Hispanic and Asian communities are the two fastest growing ethnic groups. During this period, the State's minority population increased by 33.2%; whereas, the white population decreased by 4.0%. The State's Hispanic population increased by 115.3%, with the Asian population increasing by 55.2% and African Americans increasing by 14.9%.

Maryland is also one of the most affluent states in the nation with the highest median household income. Marylanders are highly educated with a high concentration of college-educated residents. Maryland enjoys a below-average unemployment rate and a large concentration of high-tech jobs. An indicator that is consistently negative, however, is the State's high violent crime rate.

## Local Government Finances

County and municipal governments in Maryland spend approximately \$28.2 billion annually on public services. Counties are the principal unit of local government responsible for most basic services such as police, fire, local corrections, sanitation, local highways, health, and parks and recreation. Counties also are responsible for funding public schools, libraries, local community colleges, and the circuit courts. In fiscal 2011, expenditures at the county government level totaled \$27.0 billion, which accounted for 95.5% of total local government expenditures.

Municipal governments spent \$1.3 billion, which accounted for 4.5% of total local government expenditures in fiscal 2011. The services delivered by municipalities are less uniform than those provided by the counties. The most comprehensive array of services is provided by Annapolis, Cumberland, Frederick, Gaithersburg, and Rockville.

## **Tax Rates for Local Governments**

Eleven counties changed their local property tax rates in fiscal 2013, with nine counties increasing rates and two counties decreasing their rate. Local income tax rates remained relatively constant for tax year 2013, with only three jurisdictions increasing their rate. One county increased its recordation tax rate while another county increased its hotel/motel tax rate. One jurisdiction eliminated its admission and amusement tax rate. Transfer tax rates remained the same in fiscal 2013.

Individuals and businesses residing in incorporated areas are subject to municipal property taxes in addition to county property taxes. To compensate municipalities for providing services in lieu of similar county services or programs and to address the effect of double taxation in municipalities (when residents pay both county and municipal property taxes), 18 counties provided property tax set-offs totaling \$102.5 million in fiscal 2012, through either a tax rate differential or tax rebate.

Sixteen counties impose either a development impact fee or excise tax, which generated approximately \$82.4 million in

revenues in fiscal 2013. The primary services funded by these charges include public school construction, libraries, community colleges, transportation, public safety, parks and recreation, and water/sewer utilities.

## **Local Revenue Growth**

The downturn in the housing market continues to affect property assessments in Maryland. County assessable base decreased by 4.4% in fiscal 2013 and is projected to decrease by 1.6% in fiscal 2014. Net taxable income increased by 6.1% in tax year 2010 and 5.0% in tax year 2011 compared to a 3.2% decrease in tax year 2009. Local recordation and transfer tax revenues have stabilized somewhat compared to the past few years. County governments collected \$511.5 million in local recordation and transfer taxes in fiscal 2012 and are expected to collect \$532.0 million in fiscal 2013.

The Homestead Tax Credit Program (assessment caps) provides tax credits against State, county, and municipal real property taxes for owner-occupied residential properties for the amount of real property taxes resulting from an annual assessment increase that exceeds a certain percentage or “cap” in any given year. However, as property tax assessments have declined over the past couple of years, the amount of property tax relief provided by the Homestead Tax Credit Program has declined accordingly. In fiscal 2014, assessment caps are projected to reduce the amount of the county assessable base that is taxable by almost 3.9% compared to 8.0% in fiscal 2012.



## County Salary Actions

More Maryland county governments and boards of education provided salary enhancements to their employees in fiscal 2013 than in the previous year. Moreover, no jurisdiction planned to implement furloughs or broad salary reduction plans, and fewer jurisdictions eliminated filled positions resulting in employee layoffs.

## Public School Funding

Public schools are funded from federal, State, and local sources. Approximately 46% of public school funding in Maryland comes from local sources, and 49% comes from the State. The federal government provides only 5% of public school funding. Public schools in Maryland received about \$14,456 in total funding for each pupil in fiscal 2013. Baltimore City had the highest per pupil revenues at \$16,879; while Worcester County had the second highest at \$16,605. Kent County had the third highest at \$15,643. Queen Anne's County had the lowest per pupil revenues at \$11,996.

## Local General Fund Balances

Local governments ended fiscal 2012 with total unrestricted general fund balances, including "rainy day" accounts, totaling \$2.1 billion. A county's unrestricted general fund balance as a percent of general fund revenues is one indicator of a county's fiscal health and the county's ability

to withstand an economic downturn. In addition, many counties have designated "rainy day" funds set aside in the event of an economic downturn. In fiscal 2012, these funds total approximately \$737.8 million or 5.9% of total general fund revenues.

## Local Debt Measures

As of June 30, 2011, Maryland counties and Baltimore City had \$16.9 billion in outstanding debt, including general obligation bonds, revenue and enterprise debt, federal loans, State loans, capital leases, and short-term debt. Between fiscal 2007 and 2011, local debt for counties and Baltimore City increased by \$3.1 billion or 22.4%. This represents a 5.2% average annual increase over the five-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 8.4% of the total debt in fiscal 2011.

## Balance of State Payments

In fiscal 2010, State revenue collections allocated in *The Balance Sheet* totaled \$13.3 billion, while State aid payments to local governments totaled \$6.2 billion. The individual income tax accounted for 46.6% of the State revenues allocated in the report while sales taxes accounted for over 28.4% of revenues. On average, local governments received \$0.47 in State aid for each \$1.00 in taxes paid by county residents and businesses. This illustrates that local governments received 47% of the State revenues that were allocated on a county-by-county basis in the report. The

remaining revenues funded State programs such as higher education, medical assistance, health, social services, corrections, and the judiciary.

The share of State revenues provided to local governments has fluctuated since 2001; ranging from a low of 34% in fiscal 2001 to a high of 47% in fiscal 2010. During this 10-year period, the “balance sheet index” as a percent of the statewide average increased in 3 jurisdictions, decreased in 11 jurisdictions, and remained relatively constant in 10 jurisdictions.

## Chapter 1. Structure of Local Governments

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When Lord Calvert and his group of English settlers landed on St. Clement's Island in 1634, they brought with them the familiar forms of English government, which included governance on the local level in counties and villages. The settlers immediately set about establishing civil boundaries as they had known them in England with the establishment of St. Mary's City. Just three years later, in 1637, the settlers established St. Mary's County. Since that time, local government has evolved, changing as the times and needs of local communities have changed. Likewise, the law governing local government has developed to address such change. The differences among local governments and the relationship among different levels of government may be best understood in this historical context.

There is no mention of local government in the U.S. Constitution, and local governments are generally considered creatures of the state. Yet often it is with their local government that citizens most closely identify. Local government units in the United States take on different forms to include counties, municipalities, townships, and special taxing districts. Nationwide there are over 89,000 units of local governments, with 347 being located in Maryland. Local government units in Maryland include 23 counties, Baltimore City, 156 municipalities, and 167 special taxing districts. Based on the types and number of local governments, Maryland's structure is relatively simple. Maryland ranks forty-fifth among the states in terms of the number of local governments, and, unlike many states, Maryland does not have

townships or independent school districts. In comparison, Pennsylvania has almost 5,000 local government units, the second highest in the nation. **Table 1.1** compares the number of local government units in Maryland with surrounding states. **Appendix 1** shows the number and type of local governments in the United States. A map of Maryland showing each county and county seat is depicted in **Exhibit 1.1**.

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**Table 1.1**  
**Number of Local Government Units in Maryland and Surrounding States**

	Delaware	Maryland	Pennsylvania	Virginia	West Virginia
Counties	3	24	66	95	55
Municipalities	57	156	1,015	229	232
Townships	0	0	1,546	0	0
School Districts	19	0	514	0	55
Special Districts	259	167	1,764	173	316
<b>Total</b>	<b>338</b>	<b>347</b>	<b>4,905</b>	<b>497</b>	<b>658</b>
Rank	46th	45th	2nd	44th	39th

Note: School districts in Maryland and Virginia are dependent on another unit of local government for funding and are not classified as a separate unit of local government. Baltimore City is classified as a county government since the city functions as a "county" for most purposes of State law.

Source: U.S. Census Bureau

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The small number of local governments in Maryland has resulted in a more consolidated approach to delivering local government services, particularly in relation to northeastern



and recreation. In addition, counties are responsible for funding public schools, libraries, local community colleges, and the circuit courts. This arrangement is similar to other states south of the Mason-Dixon Line. Northern states traditionally rely more on townships to provide local services; counties, where they exist, play a secondary role. In addition, unlike most states, the local school districts in Maryland are fiscally dependent on the county government for funding.

Unlike Maryland's municipalities, which were established exclusively to meet local needs, counties have traditionally served two roles simultaneously – a provider of local services and an administrative arm of the State. In the first role, the form and extent of county government throughout the State developed based on local needs and on economic, geographic, and population differences. When these differences are considered collectively, they contribute to Maryland's reputation as "America in Miniature." In the second role, counties have served as a mechanism to provide services of statewide concern throughout each region of the State.

Maryland counties operate under three forms of government: commission, charter home rule, and code home rule. Until the mid-twentieth century, every county in Maryland had a commission form of government. Although Article XI-A of the Maryland Constitution was ratified in 1915 granting Baltimore City and any county the authority to adopt charter home rule, the first time a county exercised this option was in 1948 when Montgomery County became the first charter home rule county. Until the mid-1960s, only three more counties had adopted charter home rule. Article XI-F of the Maryland Constitution was ratified in 1966 giving counties the option to adopt code home rule. Over the next few

decades, several more counties adopted some form of home rule authority. To date, only seven counties continue to operate under the commission, or nonhome rule, form of government, while 10 counties operate under charter home rule, and 6 counties operate under code home rule. However, beginning December 2014, Frederick County will operate under the charter home rule form of government. **Table 1.4** shows the form of government for each Maryland county.

## **Baltimore City**

Baltimore City is unique among Maryland's local governments. The city is a municipal corporation, but it is generally treated as a county for purposes of State law. Originally, Baltimore City was established as a municipal corporation within the confines of Baltimore County, and the city government performed exclusively municipal functions. However, in 1851, Baltimore City was separated from Baltimore County and has since functioned as an independent unit. Today, Baltimore City operates under the charter home rule form of government.

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**Table 1.4**  
**Form of County Government**

<u>Charter</u>	<u>Commission</u>	<u>Code</u>
Anne Arundel	Calvert	Allegany
Baltimore	Carroll	Caroline
Cecil	Frederick <sup>1</sup>	Charles
Dorchester	Garrett	Kent
Harford	St. Mary's	Queen Anne's
Howard	Somerset	Worcester
Montgomery	Washington	
Prince George's		
Talbot		
Wicomico		

<sup>1</sup>Frederick County will become a charter home rule county on December 1, 2014.

Source: Department of Legislative Services

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## Municipalities

Maryland has 156 municipal corporations, commonly referred to as municipalities, with home rule powers under Article XI-E of the Maryland Constitution. The dimensions of the municipalities vary widely, as does the number of county residents who live in them. Public works and public safety are the two largest functions for most municipalities in Maryland. Common public services performed by municipalities include street lighting, trash/refuse collection, snow removal, and street maintenance. Police protection, planning/zoning, leaf

collection, and water services are provided by at least one-half of municipalities.

Municipalities in Maryland are relatively small, with 59 having fewer than 1,000 residents, while only 9 have more than 25,000 residents. Frederick, with 66,169 residents, is the largest municipality in Maryland followed by Rockville and Gaithersburg. Port Tobacco in Charles County, with 13 residents, is the State's smallest municipality. The 10 largest municipalities are listed in **Table 1.5**, and the number of municipalities by size is shown in **Table 1.6**. **Appendix 2** lists each municipality by county.

The number of municipalities in each county and the percentage of residents in each county who reside within a municipality vary considerably. Prince George's County, with 27 municipalities, has the greatest number among the 23 counties. Although Prince George's County has the highest number of residents who reside within a municipality (237,875), municipal residents account for only 27.3% of the county population. Talbot County has the highest percentage of residents who reside within a municipality (49.7%). In contrast, in St. Mary's County, 2.8% of residents reside within a municipality. Baltimore and Howard counties have no municipality located entirely within their boundaries, although a small portion of the Town of Hampstead does extend into Baltimore County. The number of residents in each county who reside within a municipality is provided in **Appendix 3**.

**Table 1.5**  
**10 Largest Municipalities in Maryland**

<u>Municipality</u>	<u>County</u>	<u>Population</u>
Frederick	Frederick	66,169
Rockville	Montgomery	62,334
Gaithersburg	Montgomery	61,045
Bowie	Prince George's	55,232
Hagerstown	Washington	39,890
Annapolis	Anne Arundel	38,880
College Park	Prince George's	30,587
Salisbury	Wicomico	30,484
Laurel	Prince George's	25,346
Greenbelt	Prince George's	23,281

Source: U.S. Census Bureau

**Table 1.6**  
**Maryland Municipalities by Size**

<u>Population Range</u>	<u>Number</u>	<u>Percent of Total</u>
25,000 - 70,000	9	5.8%
10,000 - 24,999	12	7.7%
5,000 - 9,999	17	10.9%
2,500 - 4,999	27	17.3%
1,000 - 2,499	32	20.5%
Less than 1,000	59	37.8%
<b>Total</b>	<b>156</b>	<b>100.0%</b>

Source: U.S. Census Bureau

Municipalities in Maryland operate under home rule authority. With limited exceptions, the authority granted to municipalities under the State constitution and public general laws is uniform throughout the State. The express grant of authority to the municipalities is found in Article 23A, Section 2 of the Annotated Code of Maryland. One noteworthy exception is the right to exercise urban renewal powers. Under Article III, Section 61 of the Maryland Constitution, the General Assembly may grant urban renewal powers for slum clearance to a county or municipality only by public local law.

### Special Taxing Districts

While the term local government usually refers to counties and municipalities, other local government entities known as special taxing districts have been created by State or local law to address specific goals or needs within a small geographic area, or to deal with issues and problems that cross county boundaries. Despite sharing some features similar to counties and municipalities, these entities lack home rule authority and must come to the legislative body that created them in order to change the scope of their powers.

### Townships and Independent School Districts

Unlike many states, Maryland does not have townships or independent school districts. Townships are geographic and political subdivisions of a county. Townships are located in 20 states, primarily in the Northeast and Midwest. In 11 states, townships may overlap with municipalities. The responsibilities

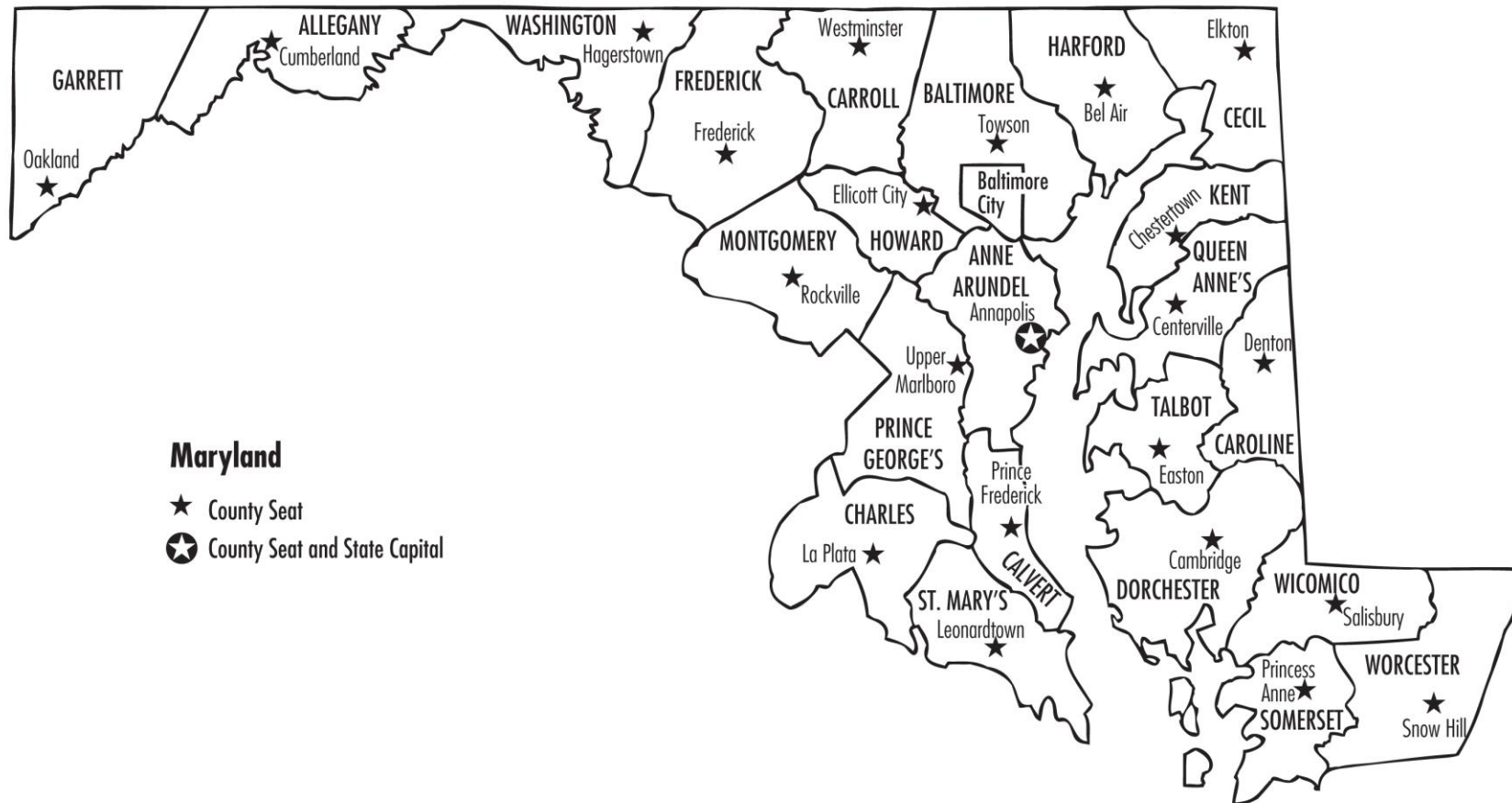


and form of government of townships are specified by the state legislature. The most common responsibilities of townships include highway maintenance, trash collection, and land use planning. In some states, including Pennsylvania, responsibilities include police and fire protection.

Independent school districts are separate units of local government that possess taxing authority. Around 90% of public school systems in the United States are classified as independent school districts. Independent school districts exist in Delaware, Pennsylvania, and West Virginia. School districts in Maryland and Virginia are classified as dependent school districts since they rely on another unit of local government for local funding.

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**Exhibit 1.1**  
**State of Maryland**





## Chapter 2. Demographic Indicators

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Maryland is a diverse State encompassing the mountainous regions of Western Maryland, waterfront communities along the Chesapeake Bay, historic towns, rolling hills and horse farms in the north-central region of the State, and the urban center along the Baltimore-Washington corridor. This diversity is also reflected in the State's people and families. Maryland is today a dynamic and culturally enriched State comprising people from approximately 180 different countries speaking over 80 languages.

### Land Area and Population

Maryland, consisting of 9,707 square miles, ranks as the forty-second state in terms of land mass. Maryland's counties range in size from Calvert County with 213 square miles to Frederick County with 660 square miles. Baltimore City comprises 81 square miles.

Approximately 5.8 million people live in Maryland. Montgomery County is the State's largest jurisdiction with 989,800 residents, and Kent County is the smallest with 20,200 residents. Baltimore City, although fourth in total population, has the highest population density in the State. Montgomery County is second in terms of population density, while Garrett County has the lowest population density. **Exhibit 2.1** shows the land area, population, and population density for all Maryland jurisdictions.

### Racial Composition

Maryland is among the most diverse states in the nation. Racial minorities comprise 45.6% of the State's population compared to 36.6% nationally as shown in **Table 2.1**. African Americans are the largest racial minority in Maryland comprising 29.1% of the State's population; whereas Hispanics account for 8.4%, followed by Asians at 5.7%. Montgomery County is one of the most affluent and diverse jurisdictions in Maryland, with Hispanics, African Americans, and Asians each comprising between 14% and 17.5% of the county's population. **Exhibit 2.2** shows the racial composition for each jurisdiction in Maryland. **Appendix 4** shows the racial composition for each U.S. state.

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**Table 2.1**  
**Maryland Racial Composition – 2011**

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	<b>Maryland</b>	<b>United States</b>
White	54.4%	63.4%
African American	29.1%	12.3%
Hispanic/Latino	8.4%	16.7%
Asian	5.7%	4.8%
American Indian	0.2%	0.7%
Native Hawaiian	0.0%	0.2%
Multiracial	2.1%	1.9%

Source: U.S. Census Bureau

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Since the 2000 census, gains in the State's population have been comprised entirely from growth in minority groups. During this period, the State's minority population increased by 33.2%; whereas, the White population decreased by 4.0%. The State's Hispanic population increased by 115.3% during this period, with the Asian population increasing by 55.2% and African Americans increasing by 14.9%. **Exhibit 2.3** shows population growth by racial composition. **Exhibit 2.4** shows the change in minority population by county and **Exhibit 2.5** shows the growth in the minority share of a county's population.

## Population Growth

Managing growth remains a key issue as Maryland's population continues to expand. From 2000 to 2011, the State population increased by 531,800 people, representing a 10.0% increase over the 11-year period. **Exhibit 2.6** shows the growth in population for each jurisdiction since 2000.

Population growth throughout Maryland has not been uniform. The largest growth occurred in Southern Maryland, the Eastern Shore, and the north-central region of the State. Baltimore City and many economically distressed rural counties realized either marginal growth or continued reductions in population.

St. Mary's County led the State in the pace of population growth between 2000 and 2011 with a growth rate of 24.6%. Seven other counties, Charles, Frederick, Calvert, Queen Anne's, Cecil, Howard, and Wicomico had growth rates above 15.0%. Baltimore City and Allegany County were the only jurisdictions that lost population since 2000.

## Washington and Baltimore Metropolitan Areas

A metropolitan area is defined by the U.S. Census Bureau as an area with a large population nucleus and adjacent communities that have a high degree of social and economic integration between them. In some instances, two large metropolitan areas adjacent to each other have strong economic and social links between them. In these instances, the two metropolitan areas may be designated a consolidated metropolitan statistical area, as is the case with the Washington-Baltimore consolidated metropolitan statistical area.

When compared to metropolitan areas nationwide, the Washington metropolitan statistical area ranks seventh with approximately 5.7 million residents, while the Baltimore metropolitan statistical area ranks twentieth with approximately 2.7 million residents. Combined, these two metropolitan statistical areas hold approximately 8.4 million residents.

Approximately 87% of the State's population resides in a county within one of these metropolitan areas. The Washington metropolitan statistical area stretches from the Chesapeake Bay in the east to the Appalachians in the west, consisting of the District of Columbia; 5 Maryland counties (Calvert, Charles, Frederick, Montgomery, and Prince George's); in Virginia, 9 counties and 6 independent cities; and 1 county in West Virginia. The most populous county in the Washington metropolitan statistical area is Fairfax County, Virginia, with a population of over 1.1 million; Montgomery County, Maryland is the second most populous with 989,800 residents.

The Baltimore metropolitan statistical area is composed of Baltimore City and six Maryland counties – Anne Arundel, Baltimore, Carroll, Harford, Howard, and Queen Anne’s. Baltimore County is the most populous jurisdiction within the Baltimore metropolitan statistical area with a population of 809,900 residents; Baltimore City is the second most populous jurisdiction with 619,500 residents.

Since the 1960s, in both the Washington and Baltimore metropolitan statistical areas, the population of the central city has been declining while the population of the surrounding counties has increased dramatically. However, recently the population of the District of Columbia has been increasing. **Appendix 5** compares the population of each jurisdiction within the Washington and Baltimore metropolitan statistical areas.

## Social and Economic Indicators

Maryland continues to be one of the most affluent states in the nation with a high median household income as of 2011. Maryland enjoys a below-average unemployment rate and a large concentration of high-tech jobs. A continuing negative indicator is the State’s high violent crime rate. In 2011, Maryland had the nation’s tenth highest violent crime rate, the fifth highest murder rate, and the second highest robbery rate. Crime rate statistics for counties and the 20 largest municipalities in the State are provided in **Exhibits 2.7** and **2.8**. Information on average weekly wage, unemployment rate, median household income, and median home prices is provided in **Exhibit 2.9**. **Exhibits 2.10** through **2.12** provide

information on county employment by sector and employment growth.

## Crime Rates

Maryland’s crime rates are among the highest in the nation. According to the FBI’s *Uniform Crime Report*, when the District of Columbia is included in the rankings, in 2011, Maryland had the tenth highest violent crime rate, the fifth highest murder rate, and the second highest robbery rate. The FBI recorded 398 murders in Maryland compared to 303 in Virginia, even though Virginia has over 2.2 million more residents. The District of Columbia and Louisiana had the nation’s highest murder rates while Vermont and Hawaii had the lowest. **Table 2.2** compares the crime rates in Maryland with neighboring Virginia for calendar 2011.

Among the State’s 24 subdivisions, Baltimore City had the highest crime rate in 2011, followed by Worcester and Prince George’s counties. Carroll, Harford, Frederick, Garrett, and Montgomery counties had the lowest crime rates. Crime rate statistics are from the *Uniform Crime Report* for 2011.

Baltimore City and Prince George’s County continue to be plagued with a high murder rate, with the two jurisdictions accounting for 73.4% of the State’s murders. However, although the number of murders in 2011 increased by 4.4% in Prince George’s County, the number of murders decreased by 11.7% in Baltimore City.

**Table 2.2**  
**Comparison of Crimes Rates in 2011<sup>1</sup>**

	<b>Maryland</b>		<b>Virginia</b>	
Violent Crime	494.1	10 <sup>th</sup>	196.7	47 <sup>th</sup>
Murder	6.8	5 <sup>th</sup>	3.7	30 <sup>th</sup>
Rape	20.5	44 <sup>th</sup>	19.0	49 <sup>th</sup>
Robbery	177.5	2 <sup>nd</sup>	67.1	35 <sup>th</sup>
Assault <sup>2</sup>	289.3	15 <sup>th</sup>	106.9	49 <sup>th</sup>
Burglary	614.0	26 <sup>th</sup>	377.9	46 <sup>th</sup>
Vehicle Theft	275.7	10 <sup>th</sup>	120.1	44 <sup>th</sup>

<sup>1</sup>Rate is per 100,000 inhabitants. <sup>2</sup>Aggravated assaults.

Source: FBI *Uniform Crime Report*, 2011

Baltimore City and Prince George's County also continue to be troubled by a high volume of robbery offenses. In 2011, 3,485 robberies were reported in Baltimore City and 2,545 robberies were reported in Prince George's County. Despite a decrease of 18.6% in the number of robberies in Prince George's County, 58.3% of the robberies reported in the State occurred in the two jurisdictions.

In addition, Prince George's County continues to be inundated with motor vehicle thefts. Even though the number of incidences has decreased considerably in recent years, approximately 37.0% of motor vehicle thefts in the State occur in Prince George's County. In 2011, 5,943 vehicles were reported stolen in Prince George's County compared to 1,278 in neighboring Montgomery County. Baltimore City had the second highest number of vehicle thefts at 4,207.

As illustrated in **Exhibit 2.8**, several municipalities have crime rates that exceed those in Baltimore City. In 2011, the

City of Elkton had the State's highest crime rate, followed by Hyattsville, Cumberland, and Salisbury. Of the State's 20 largest municipalities, the City of Bowie had the lowest crime rate, followed by Rockville, Gaithersburg, and Havre de Grace.

### **Average Weekly Wage**

The average weekly wage calculation is based on an individual's place of employment rather than residence. In calendar 2011, the average weekly wage was \$1,023 statewide, ranging from \$562 in Worcester County to \$1,273 in Montgomery County. St. Mary's County had the second highest average weekly wage, followed by Howard County and Baltimore City. The Maryland Department of Labor, Licensing, and Regulation calculates the average weekly wage statistic.

### **Unemployment Rate**

The unemployment rate measures the percent of a county's total civilian labor force that is out of work. The statewide unemployment rate averaged 7.8% in calendar 2010, 7.0% in calendar 2011, and 6.8% in calendar 2012. Howard and Montgomery counties had the lowest unemployment rate at 5% in 2012, while Worcester County had the highest at 11.4% and Baltimore City, Dorchester, and Somerset counties had the second highest at 10.2%. The unemployment rate in Maryland continues to be below the national average. The national unemployment rate averaged 9.6% in calendar 2010, 8.9% in calendar 2011, and 8.1% in calendar 2012.



## Median Household Income

Maryland continues to be one of the most affluent states in the nation. Maryland had the highest median household income in the nation based on a three-year average for 2009 through 2011. Like Maryland, a majority of the high-income states are located in the Northeast and Mid-Atlantic regions. In contrast, states with the lowest income levels continue to be concentrated in the Southeastern region of the country. **Table 2.3** lists the 10 states with the highest and lowest median household income.

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**Table 2.3**  
**Median Household Income in the United States**  
**(Three-year Average Median for 2009-2011)**

<u><i>Top 10 States</i></u>		<u><i>Bottom 10 States</i></u>	
1. Maryland	\$67,469	41. New Mexico	\$44,732
2. New Hampshire	67,287	42. Louisiana	42,946
3. Connecticut	67,165	43. West Virginia	42,801
4. New Jersey	65,072	44. Kentucky	42,331
5. Massachusetts	62,809	45. Alabama	42,245
6. Virginia	62,776	46. South Carolina	42,065
7. Alaska	60,566	47. Montana	41,753
8. Colorado	59,803	48. Tennessee	41,524
9. Hawaii	59,605	49. Arkansas	39,806
10. Washington	59,370	50. Mississippi	39,078

Source: U.S. Census Bureau

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Based on a three-year average for 2009 through 2011, the median household income for Maryland jurisdictions ranged from \$38,273 in Allegany County to \$104,375 in Howard County. Montgomery County had the second highest median income at \$94,358, and Charles County had the third highest at \$91,725. Five counties (Allegany, Dorchester, Garrett, Somerset, and Wicomico) and Baltimore City had income levels below 70% of the statewide average. **Exhibit 2.9** shows the median household income for each county and the percentage of the statewide average that each county's income level represents.

## Median Sale Price for Homes

The median sale price for owner-occupied real property decreased by 3.8% in fiscal 2012, from \$286,000 in fiscal 2011 to \$275,000 in fiscal 2012. The median sale price ranged from \$100,000 in Allegany County to \$402,600 in Howard County. Median sale price statistics are from the Maryland State Department of Assessments and Taxation.

## Employment

The private sector accounts for 80% of employment in Maryland with the government sector accounting for 20%. The reliance on government employment ranges from 10.8% in Talbot County to 48% in Somerset County. The high reliance on government employment in Somerset County is due primarily to the location of correctional facilities in the county as well as a major State institution of higher education. The State government accounts for 4.1% of total employment in Maryland while local governments account for 10%. Due to the State's proximity to the nation's capital, Maryland has a

high concentration of federal employment, which accounts for 5.9% of total employment in the State. Nearly one-third of federal positions are located in Montgomery County with an additional 18.5% located in Prince George's County. Of the State's jurisdictions, St. Mary's and Harford counties have the highest reliance on federal employment, due to the location of federal military installations. **Exhibit 2.10** shows employment in Maryland counties by sector and **Exhibit 2.11** shows the county share of total employment by sector.

Employment growth is one indicator of an economy's overall health. The total number and the percent change in new jobs created are widely used performance measures. Total employment in Maryland from 2007 to 2012 decreased by 1.4%, resulting in a net loss of 36,193 jobs. The highest job losses occurred in Kent and Worcester counties. Four counties, however, experienced growth in employment during this period, including Anne Arundel, Harford, Howard, and St. Mary's counties. As economic conditions continue to improve in Maryland, more jurisdictions are beginning to realize employment growth. Compared to the first quarter in 2010, total employment in the first quarter of 2012 is higher in all but two counties (Somerset and Talbot). **Exhibit 2.12** shows the change in employment for each county from the first quarter in 2007 to the first quarter in 2012. **Exhibit 2.13** shows the changes in employment from the first quarter in 2010 to the first quarter in 2012.

The employment growth rate was calculated by using average quarterly employment data as reported by the Maryland Department of Labor, Licensing, and Regulation. Employment growth statistics represent the available jobs within a jurisdiction but not the employment status for

residents of the jurisdiction. The employment status of residents within a jurisdiction is indicated by the unemployment rate.

**Exhibit 2.1**  
**Maryland Population and Density**

County	Population July 2011	Land Area Sq. Miles	Population Density	Ranking by Population		Ranking by Density			
Allegany	74,692	424.2	176.1	1.	Montgomery	989,794	1.	Baltimore City	7,657.5
Anne Arundel	544,403	414.9	1,312.1	2.	Prince George's	871,233	2.	Montgomery	2,014.6
Baltimore City	619,493	80.9	7,657.5	3.	Baltimore	809,941	3.	Prince George's	1,804.9
Baltimore	809,941	598.3	1,353.7	4.	Baltimore City	619,493	4.	Baltimore	1,353.7
Calvert	89,256	213.2	418.6	5.	Anne Arundel	544,403	5.	Anne Arundel	1,312.1
Caroline	32,985	319.4	103.3	6.	Howard	293,142	6.	Howard	1,169.3
Carroll	167,288	447.6	373.7	7.	Harford	246,489	7.	Harford	563.9
Cecil	101,694	346.3	293.7	8.	Frederick	236,745	8.	Calvert	418.6
Charles	149,130	457.8	325.8	9.	Carroll	167,288	9.	Carroll	373.7
Dorchester	32,640	540.8	60.4	10.	Charles	149,130	10.	Frederick	358.6
Frederick	236,745	660.2	358.6	11.	Washington	148,203	11.	Charles	325.8
Garrett	30,051	647.1	46.4	12.	St. Mary's	107,484	12.	Washington	323.7
Harford	246,489	437.1	563.9	13.	Cecil	101,694	13.	St. Mary's	300.9
Howard	293,142	250.7	1,169.3	14.	Wicomico	99,190	14.	Cecil	293.7
Kent	20,204	277.0	72.9	15.	Calvert	89,256	15.	Wicomico	264.9
Montgomery	989,794	491.3	2,014.6	16.	Allegany	74,692	16.	Allegany	176.1
Prince George's	871,233	482.7	1,804.9	17.	Worcester	51,514	17.	Talbot	141.6
Queen Anne's	48,354	371.9	130.0	18.	Queen Anne's	48,354	18.	Queen Anne's	130.0
St. Mary's	107,484	357.2	300.9	19.	Talbot	38,025	19.	Worcester	110.0
Somerset	26,339	319.7	82.4	20.	Caroline	32,985	20.	Caroline	103.3
Talbot	38,025	268.5	141.6	21.	Dorchester	32,640	21.	Somerset	82.4
Washington	148,203	457.8	323.7	22.	Garrett	30,051	22.	Kent	72.9
Wicomico	99,190	374.4	264.9	23.	Somerset	26,339	23.	Dorchester	60.4
Worcester	51,514	468.3	110.0	24.	Kent	20,204	24.	Garrett	46.4
Maryland	5,828,289	9,707.3	600.4						

Source: U.S. Census Bureau, Maryland Department of Planning

**Exhibit 2.2**  
**Racial Composition in Maryland Counties**  
**July 2011**

<b>County</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/ Latino</b>	<b>Asian</b>	<b>American Indian</b>	<b>Native Hawaiian</b>	<b>Multiracial</b>
Allegany	87.8%	8.2%	1.5%	0.8%	0.1%	0.0%	1.5%
Anne Arundel	71.9%	15.6%	6.4%	3.5%	0.3%	0.1%	2.3%
Baltimore City	28.4%	62.9%	4.3%	2.4%	0.3%	0.0%	1.7%
Baltimore	62.0%	26.2%	4.4%	5.2%	0.3%	0.0%	1.9%
Calvert	79.3%	13.6%	2.9%	1.5%	0.3%	0.1%	2.3%
Caroline	77.6%	14.1%	5.6%	0.7%	0.3%	0.1%	1.7%
Carroll	90.8%	3.4%	2.8%	1.5%	0.2%	0.0%	1.4%
Cecil	86.8%	6.3%	3.6%	1.1%	0.3%	0.1%	1.8%
Charles	47.9%	40.8%	4.5%	3.0%	0.6%	0.1%	3.1%
Dorchester	65.8%	27.5%	3.8%	1.0%	0.3%	0.0%	1.7%
Frederick	77.3%	8.7%	7.6%	4.0%	0.2%	0.0%	2.1%
Garrett	97.0%	1.2%	0.8%	0.3%	0.1%	0.0%	0.6%
Harford	78.7%	12.7%	3.7%	2.5%	0.2%	0.1%	2.1%
Howard	58.5%	17.6%	6.0%	14.8%	0.2%	0.0%	2.9%
Kent	77.9%	15.0%	4.5%	0.9%	0.1%	0.0%	1.5%
Montgomery	48.7%	17.0%	17.5%	14.2%	0.2%	0.1%	2.4%
Prince George's	15.2%	63.1%	15.2%	4.2%	0.3%	0.0%	1.9%
Queen Anne's	87.0%	7.0%	3.2%	1.0%	0.3%	0.0%	1.5%
St. Mary's	76.0%	14.3%	4.0%	2.6%	0.3%	0.1%	2.7%
Somerset	52.2%	41.8%	3.3%	0.8%	0.3%	0.0%	1.5%
Talbot	78.5%	13.0%	5.8%	1.3%	0.1%	0.0%	1.3%
Washington	82.7%	9.8%	3.6%	1.5%	0.2%	0.1%	2.1%
Wicomico	66.0%	24.3%	4.7%	2.7%	0.2%	0.0%	2.0%
Worcester	80.1%	13.7%	3.3%	1.2%	0.2%	0.0%	1.4%
<b>Maryland</b>	<b>54.4%</b>	<b>29.1%</b>	<b>8.4%</b>	<b>5.7%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>2.1%</b>
United States	63.4%	12.3%	16.7%	4.8%	0.7%	0.2%	1.9%

Source: U.S. Census Bureau, Maryland Department of Planning

**Exhibit 2.3**  
**Population Growth by Racial Composition**  
**April 2000 to July 2011**

<b>County</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/ Latino</b>	<b>Asian</b>	<b>American Indian</b>	<b>Native Hawaiian</b>	<b>Multiracial</b>
Allegany	-5.5%	53.8%	98.2%	61.8%	-13.4%	36.8%	141.4%
Anne Arundel	-0.1%	28.3%	168.0%	68.5%	4.9%	45.9%	108.4%
Baltimore City	-13.5%	-6.9%	143.0%	46.7%	-10.4%	0.9%	69.1%
Baltimore	-9.5%	40.0%	158.5%	72.0%	17.0%	50.7%	119.7%
Calvert	14.3%	24.1%	132.7%	98.2%	33.5%	128.6%	155.3%
Caroline	6.4%	5.4%	134.4%	38.9%	11.9%	1700.0%	135.9%
Carroll	5.7%	64.4%	212.1%	121.7%	-2.5%	56.3%	171.3%
Cecil	10.8%	93.2%	181.1%	94.0%	-1.9%	147.8%	145.6%
Charles	-12.2%	94.2%	146.9%	106.4%	-2.2%	63.6%	130.8%
Dorchester	1.6%	3.2%	219.7%	54.5%	51.4%	700.0%	188.3%
Frederick	6.2%	67.2%	284.3%	187.1%	40.2%	78.9%	129.8%
Garrett	-0.9%	173.2%	83.3%	49.1%	65.2%	-71.4%	82.8%
Harford	3.1%	55.6%	117.0%	88.4%	16.6%	49.6%	107.8%
Howard	-5.1%	43.9%	135.4%	125.4%	5.9%	32.9%	113.7%
Kent	4.4%	-8.7%	67.6%	65.4%	-8.0%	-50.0%	169.3%
Montgomery	-8.1%	26.3%	71.9%	40.2%	-3.6%	37.8%	79.0%
Prince George's	-32.4%	9.6%	132.1%	14.9%	-3.5%	17.6%	48.4%
Queen Anne's	17.1%	-5.2%	244.1%	106.3%	56.7%	30.0%	138.9%
St. Mary's	17.7%	28.3%	149.1%	77.9%	41.9%	9.2%	147.2%
Somerset	-0.7%	8.6%	164.2%	75.4%	0.0%	-20.0%	81.5%
Talbot	8.6%	-4.7%	258.8%	78.8%	-5.6%	171.4%	139.1%
Washington	4.2%	42.4%	241.9%	105.2%	19.2%	55.8%	188.1%
Wicomico	8.0%	22.3%	153.9%	78.0%	28.0%	84.6%	163.2%
Worcester	10.1%	-8.6%	183.8%	110.0%	37.4%	50.0%	113.9%
<b>Maryland</b>	<b>-4.0%</b>	<b>14.9%</b>	<b>115.3%</b>	<b>55.2%</b>	<b>4.7%</b>	<b>38.3%</b>	<b>95.8%</b>

Source: U.S. Census Bureau, Maryland Department of Planning

**Exhibit 2.4**  
**Growth in Minority Population by County**

County	2000	2011	Population Change	Percent Change	Highest to Lowest Population Change		Highest to Lowest Percent Change			
Allegany	5,528	9,117	3,589	64.9%	1.	Montgomery	158,819	1.	Frederick	134.2%
Anne Arundel	98,113	153,075	54,962	56.0%	2.	Prince George's	133,383	2.	Cecil	114.0%
Baltimore City	447,821	443,438	-4,383	-1.0%	3.	Baltimore	108,835	3.	Carroll	113.5%
Baltimore	198,666	307,501	108,835	54.8%	4.	Anne Arundel	54,962	4.	Garrett	101.6%
Calvert	12,587	18,433	5,846	46.4%	5.	Howard	54,489	5.	Charles	98.2%
Caroline	5,693	7,397	1,704	29.9%	6.	Charles	38,487	6.	Howard	81.3%
Carroll	7,243	15,462	8,219	113.5%	7.	Frederick	30,769	7.	Washington	80.1%
Cecil	6,265	13,410	7,145	114.0%	8.	Harford	21,803	8.	Harford	71.1%
Charles	39,192	77,679	38,487	98.2%	9.	Washington	11,401	9.	Allegany	64.9%
Dorchester	9,545	11,177	1,632	17.1%	10.	Wicomico	9,696	10.	Anne Arundel	56.0%
Frederick	22,935	53,704	30,769	134.2%	11.	St. Mary's	9,006	11.	Baltimore	54.8%
Garrett	444	895	451	101.6%	12.	Carroll	8,219	12.	St. Mary's	53.8%
Harford	30,663	52,466	21,803	71.1%	13.	Cecil	7,145	13.	Calvert	46.4%
Howard	67,042	121,531	54,489	81.3%	14.	Calvert	5,846	14.	Montgomery	45.5%
Kent	4,127	4,462	335	8.1%	15.	Allegany	3,589	15.	Wicomico	40.4%
Montgomery	349,090	507,909	158,819	45.5%	16.	Talbot	1,842	16.	Queen Anne's	35.3%
Prince George's	605,102	738,485	133,383	22.0%	17.	Caroline	1,704	17.	Caroline	29.9%
Queen Anne's	4,637	6,274	1,637	35.3%	18.	Somerset	1,687	18.	Talbot	29.1%
St. Mary's	16,739	25,745	9,006	53.8%	19.	Queen Anne's	1,637	19.	Prince George's	22.0%
Somerset	10,906	12,593	1,687	15.5%	20.	Dorchester	1,632	20.	Dorchester	17.1%
Talbot	6,323	8,165	1,842	29.1%	21.	Worcester	1,176	21.	Somerset	15.5%
Washington	14,227	25,628	11,401	80.1%	22.	Garrett	451	22.	Worcester	13.0%
Wicomico	23,981	33,677	9,696	40.4%	23.	Kent	335	23.	Kent	8.1%
Worcester	9,056	10,232	1,176	13.0%	24.	Baltimore City	-4,383	24.	Baltimore City	-1.0%
Maryland	1,995,925	2,658,455	662,530	33.2%						

Source: U.S. Census Bureau

**Exhibit 2.5**  
**Growth in Minority Share of Population by County**

County	Percentage Point Change			Highest to Lowest Minority Share of Population		Highest to Lowest Percentage Point Change	
	2000	2011					
Allegany	7.4%	12.2%	4.8%	1. Prince George's	84.8%	1. Charles	19.6%
Anne Arundel	20.0%	28.1%	8.1%	2. Baltimore City	71.6%	2. Howard	14.4%
Baltimore City	68.8%	71.6%	2.8%	3. Charles	52.1%	3. Baltimore	11.6%
Baltimore	26.3%	38.0%	11.6%	4. Montgomery	51.3%	4. Montgomery	11.3%
Calvert	16.9%	20.7%	3.8%	5. Somerset	47.8%	5. Frederick	10.9%
Caroline	19.1%	22.4%	3.3%	6. Howard	41.5%	6. Prince George's	9.3%
Carroll	4.8%	9.2%	4.4%	7. Baltimore	38.0%	7. Anne Arundel	8.1%
Cecil	7.3%	13.2%	5.9%	8. Dorchester	34.2%	8. Harford	7.3%
Charles	32.5%	52.1%	19.6%	9. Wicomico	34.0%	9. Washington	6.5%
Dorchester	31.1%	34.2%	3.1%	10. Anne Arundel	28.1%	10. Cecil	5.9%
Frederick	11.7%	22.7%	10.9%	11. St. Mary's	24.0%	11. Wicomico	5.6%
Garrett	1.5%	3.0%	1.5%	12. Frederick	22.7%	12. Allegany	4.8%
Harford	14.0%	21.3%	7.3%	13. Caroline	22.4%	13. St. Mary's	4.5%
Howard	27.1%	41.5%	14.4%	14. Kent	22.1%	14. Carroll	4.4%
Kent	21.5%	22.1%	0.6%	15. Talbot	21.5%	15. Calvert	3.8%
Montgomery	40.0%	51.3%	11.3%	16. Harford	21.3%	16. Somerset	3.7%
Prince George's	75.5%	84.8%	9.3%	17. Calvert	20.7%	17. Caroline	3.3%
Queen Anne's	11.4%	13.0%	1.5%	18. Worcester	19.9%	18. Dorchester	3.1%
St. Mary's	19.4%	24.0%	4.5%	19. Washington	17.3%	19. Baltimore City	2.8%
Somerset	44.1%	47.8%	3.7%	20. Cecil	13.2%	20. Talbot	2.8%
Talbot	18.7%	21.5%	2.8%	21. Queen Anne's	13.0%	21. Queen Anne's	1.5%
Washington	10.8%	17.3%	6.5%	22. Allegany	12.2%	22. Garrett	1.5%
Wicomico	28.3%	34.0%	5.6%	23. Carroll	9.2%	23. Kent	0.6%
Worcester	19.5%	19.9%	0.4%	24. Garrett	3.0%	24. Worcester	0.4%
<b>Maryland</b>	<b>37.7%</b>	<b>45.6%</b>	<b>7.9%</b>				

Source: U.S. Census Bureau



**Exhibit 2.6**  
**Population Growth in Maryland by County**

County	2000	2011	Change	% Change	Highest to Lowest Change 2000 to 2011		Highest to Lowest Percent Change 2000 to 2011		
Allegany	74,930	74,692	-238	-0.3%	1.	Montgomery	116,453	1. St. Mary's	24.6%
Anne Arundel	489,664	544,403	54,739	11.2%	2.	Prince George's	69,718	2. Charles	23.7%
Baltimore City	651,154	619,493	-31,661	-4.9%	3.	Baltimore	55,649	3. Frederick	21.2%
Baltimore	754,292	809,941	55,649	7.4%	4.	Anne Arundel	54,739	4. Calvert	19.7%
Calvert	74,563	89,256	14,693	19.7%	5.	Howard	45,299	5. Queen Anne's	19.2%
Caroline	29,772	32,985	3,213	10.8%	6.	Frederick	41,469	6. Cecil	18.3%
Carroll	150,897	167,288	16,391	10.9%	7.	Charles	28,584	7. Howard	18.3%
Cecil	85,951	101,694	15,743	18.3%	8.	Harford	27,899	8. Wicomico	17.2%
Charles	120,546	149,130	28,584	23.7%	9.	St. Mary's	21,252	9. Montgomery	13.3%
Dorchester	30,675	32,640	1,965	6.4%	10.	Carroll	16,391	10. Harford	12.8%
Frederick	195,276	236,745	41,469	21.2%	11.	Washington	16,280	11. Talbot	12.5%
Garrett	29,846	30,051	205	0.7%	12.	Cecil	15,743	12. Washington	12.3%
Harford	218,590	246,489	27,899	12.8%	13.	Calvert	14,693	13. Anne Arundel	11.2%
Howard	247,843	293,142	45,299	18.3%	14.	Wicomico	14,546	14. Carroll	10.9%
Kent	19,200	20,204	1,004	5.2%	15.	Queen Anne's	7,794	15. Caroline	10.8%
Montgomery	873,341	989,794	116,453	13.3%	16.	Worcester	4,971	16. Worcester	10.7%
Prince George's	801,515	871,233	69,718	8.7%	17.	Talbot	4,213	17. Prince George's	8.7%
Queen Anne's	40,560	48,354	7,794	19.2%	18.	Caroline	3,213	18. Baltimore	7.4%
St. Mary's	86,232	107,484	21,252	24.6%	19.	Dorchester	1,965	19. Somerset	6.4%
Somerset	24,747	26,339	1,592	6.4%	20.	Somerset	1,592	20. Dorchester	6.4%
Talbot	33,812	38,025	4,213	12.5%	21.	Kent	1,004	21. Kent	5.2%
Washington	131,923	148,203	16,280	12.3%	22.	Garrett	205	22. Garrett	0.7%
Wicomico	84,644	99,190	14,546	17.2%	23.	Allegany	-238	23. Allegany	-0.3%
Worcester	46,543	51,514	4,971	10.7%	24.	Baltimore City	-31,661	24. Baltimore City	-4.9%
Maryland	5,296,516	5,828,289	531,773	10.0%					

Source: U.S. Census Bureau

**Exhibit 2.7**  
**Crime Rates for Maryland Counties**

County	Crime Rates Per 100,000 Residents			Crime Rates Percent of State Average			Murder Count		Robbery Count		Vehicle Theft Count	
	CY 2010	CY 2011	% Change	CY 2010	CY 2011	Rank	CY 2010	CY 2011	CY 2010	CY 2011	CY 2010	CY 2011
Allegany	3,957.6	3,651.8	-7.7%	111.5%	108.9%	8	4	6	48	62	49	43
Anne Arundel	3,557.3	3,161.7	-11.1%	100.2%	94.2%	10	18	15	661	597	1,236	832
Baltimore City	5,945.2	6,250.5	5.1%	167.5%	186.3%	1	223	197	3,361	3,485	4,421	4,207
Baltimore	3,569.5	3,494.0	-2.1%	100.6%	104.2%	9	20	30	1,341	1,457	1,880	1,710
Calvert	2,438.7	2,370.0	-2.8%	68.7%	70.6%	17	1	0	33	31	114	65
Caroline	3,376.8	3,658.0	8.3%	95.1%	109.0%	7	1	2	25	24	50	34
Carroll	1,768.9	1,613.9	-8.8%	49.8%	48.1%	24	4	1	40	40	104	94
Cecil	3,981.0	3,938.6	-1.1%	112.2%	117.4%	5	6	4	152	161	195	175
Charles	3,044.4	2,951.2	-3.1%	85.8%	88.0%	11	2	3	171	176	290	280
Dorchester	3,669.4	3,905.6	6.4%	103.4%	116.4%	6	1	1	54	21	38	48
Frederick	2,018.8	1,941.0	-3.9%	56.9%	57.9%	22	3	3	205	127	178	174
Garrett	1,791.5	2,044.0	14.1%	50.5%	60.9%	21	1	2	2	3	26	22
Harford	2,173.8	1,858.8	-14.5%	61.2%	55.4%	23	6	5	196	148	236	207
Howard	2,568.6	2,479.6	-3.5%	72.4%	73.9%	14	5	6	222	215	389	374
Kent	2,047.5	2,231.7	9.0%	57.7%	66.5%	19	0	0	13	9	21	16
Montgomery	2,293.7	2,060.8	-10.2%	64.6%	61.4%	20	16	15	975	878	1,530	1,278
Prince George's	5,112.2	4,372.4	-14.5%	144.0%	130.3%	3	91	95	3,126	2,545	6,700	5,943
Queen Anne's	2,247.9	2,277.7	1.3%	63.3%	67.9%	18	2	3	8	21	28	43
St. Mary's	2,435.2	2,785.7	14.4%	68.6%	83.0%	12	4	1	40	61	103	133
Somerset	2,496.6	2,477.5	-0.8%	70.3%	73.9%	15	1	2	17	19	19	13
Talbot	2,609.1	2,640.3	1.2%	73.5%	78.7%	13	2	0	18	23	22	31
Washington	2,344.0	2,471.3	5.4%	66.0%	73.7%	16	0	2	115	97	191	153
Wicomico	4,800.7	3,981.2	-17.1%	135.3%	118.7%	4	10	4	183	106	139	111
Worcester	5,271.4	4,936.3	-6.4%	148.5%	147.2%	2	4	1	45	28	48	41
<b>Maryland</b>	<b>3,549.2</b>	<b>3,354.6</b>	<b>-5.5%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>425</b>	<b>398</b>	<b>11,053</b>	<b>10,338</b>	<b>18,029</b>	<b>16,067</b>

Source: *Uniform Crime Report*, Maryland State Police

**Exhibit 2.8**  
**Crime Rates for the 20 Largest Municipalities in Maryland**

Rank	Municipality	Crime Rates Per 100,000 Residents			Crime Rates % of State Average		Murder Count		Robbery Count		Vehicle Theft Count	
		CY 2010	CY 2011	% Change	CY 2010	CY 2011	CY 2010	CY 2011	CY 2010	CY 2011	CY 2010	CY 2011
1.	Elkton	10,406.8	9,942.9	-4.5%	293.2%	296.4%	1	2	102	77	67	39
2.	Hyattsville	10,479.3	8,119.4	-22.5%	295.3%	242.0%	0	1	89	83	99	96
3.	Cumberland	8,010.2	7,493.9	-6.4%	225.7%	223.4%	1	0	40	42	23	25
4.	Salisbury	9,436.8	7,391.2	-21.7%	265.9%	220.3%	6	1	145	74	65	62
5.	Cambridge	5,810.8	5,939.1	2.2%	163.7%	177.0%	1	0	47	16	17	23
6.	Greenbelt	6,152.4	4,813.8	-21.8%	173.3%	143.5%	2	0	107	92	140	118
7.	Aberdeen	5,021.8	4,443.4	-11.5%	141.5%	132.5%	0	1	35	34	31	30
8.	Westminster	4,407.6	4,438.9	0.7%	124.2%	132.3%	1	0	15	19	11	18
9.	College Park	4,281.0	4,358.2	1.8%	120.6%	129.9%	0	0	53	53	75	137
10.	Laurel	5,561.8	4,303.2	-22.6%	156.7%	128.3%	0	1	71	52	156	124
11.	Hagerstown	4,015.9	4,283.4	6.7%	113.1%	127.7%	0	1	97	76	120	74
12.	Easton	3,704.4	3,764.9	1.6%	104.4%	112.2%	0	0	15	18	13	12
13.	New Carrollton	4,774.6	3,355.1	-29.7%	134.5%	100.0%	0	1	54	28	77	54
14.	Takoma Park	3,637.4	3,342.6	-8.1%	102.5%	99.6%	0	0	50	32	64	77
15.	Frederick	3,570.8	3,179.6	-11.0%	100.6%	94.8%	2	2	162	96	87	78
16.	Annapolis	3,612.2	3,176.1	-12.1%	101.8%	94.7%	4	1	91	71	104	72
17.	Havre de Grace	4,114.8	2,959.8	-28.1%	115.9%	88.2%	0	0	14	8	21	12
18.	Gaithersburg	2,932.9	2,907.4	-0.9%	82.6%	86.7%	1	2	57	54	77	74
19.	Rockville	2,088.2	2,306.2	10.4%	58.8%	68.7%	0	1	65	53	53	76
20.	Bowie	2,258.5	1,802.8	-20.2%	63.6%	53.7%	2	0	61	48	119	64
	Baltimore City	5,945.2	6,250.5	5.1%	167.5%	186.3%	223	197	3,361	3,485	4,421	4,207
	<b>State Total</b>	<b>3,549.2</b>	<b>3,354.6</b>	<b>-5.5%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>425</b>	<b>398</b>	<b>11,053</b>	<b>10,338</b>	<b>18,029</b>	<b>16,067</b>

Source: *Uniform Crime Report*, Maryland State Police

**Exhibit 2.9**  
**Economic Indicators for Maryland Counties**

<b>County</b>	<b><u>Average Weekly Wage</u></b>		<b><u>Unemployment Rate</u></b>			<b><u>Median Household Income</u></b>		<b><u>Median Home Price</u></b>		
	<b>CY 2011</b>	<b>Percent of State Average</b>	<b>CY 2010</b>	<b>CY 2011</b>	<b>CY 2012</b>	<b>CY 2009-2011</b>	<b>Percent of State Average</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>Percent Change</b>
Allegany	\$659	64.4%	9.3%	8.5%	8.0%	\$38,273	53.7%	\$101,400	\$100,000	-1.4%
Anne Arundel	979	95.7%	7.1%	6.4%	6.1%	84,409	118.4%	316,000	315,000	-0.3%
Baltimore City	1,076	105.2%	11.8%	10.5%	10.2%	39,561	55.5%	151,000	135,000	-10.6%
Baltimore	942	92.1%	8.3%	7.5%	7.3%	64,814	90.9%	230,000	224,950	-2.2%
Calvert	809	79.1%	6.6%	5.9%	5.6%	91,638	128.5%	345,000	349,900	1.4%
Caroline	655	64.0%	9.9%	8.9%	8.2%	60,249	84.5%	170,000	159,950	-5.9%
Carroll	718	70.2%	7.2%	6.4%	6.2%	82,629	115.9%	289,000	285,000	-1.4%
Cecil	783	76.5%	10.2%	8.9%	8.4%	64,513	90.5%	250,000	234,950	-6.0%
Charles	781	76.3%	6.6%	6.0%	5.9%	91,725	128.7%	295,000	276,600	-6.2%
Dorchester	654	63.9%	11.2%	10.5%	10.2%	46,239	64.9%	164,500	150,000	-8.8%
Frederick	898	87.8%	6.9%	6.1%	5.7%	82,771	116.1%	290,500	291,000	0.2%
Garrett	593	58.0%	8.5%	7.5%	7.4%	44,753	62.8%	134,900	130,000	-3.6%
Harford	896	87.6%	8.0%	7.2%	7.0%	78,648	110.3%	272,000	260,000	-4.4%
Howard	1,125	110.0%	5.7%	5.1%	5.0%	104,375	146.4%	405,000	402,600	-0.6%
Kent	685	67.0%	8.8%	7.7%	7.2%	53,766	75.4%	226,750	235,000	3.6%
Montgomery	1,273	124.4%	5.8%	5.2%	5.0%	94,358	132.4%	407,500	397,000	-2.6%
Prince George's	1,023	100.0%	7.7%	7.0%	6.7%	72,178	101.2%	225,450	210,000	-6.9%
Queen Anne's	655	64.0%	7.4%	6.9%	6.2%	85,032	119.3%	315,000	308,800	-2.0%
St. Mary's	1,190	116.3%	6.5%	6.0%	5.8%	83,603	117.3%	273,000	275,000	0.7%
Somerset	736	71.9%	11.6%	10.4%	10.2%	40,731	57.1%	131,000	136,000	3.8%
Talbot	715	69.9%	8.5%	7.7%	7.4%	60,778	85.2%	282,500	275,200	-2.6%
Washington	721	70.5%	10.9%	9.8%	8.6%	52,334	73.4%	191,200	185,000	-3.2%
Wicomico	715	69.9%	9.5%	9.0%	8.5%	49,278	69.1%	170,500	157,000	-7.9%
Worcester	562	54.9%	13.2%	12.5%	11.4%	56,450	79.2%	225,000	218,000	-3.1%
<b>Maryland</b>	<b>\$1,023</b>	<b>100.0%</b>	<b>7.8%</b>	<b>7.0%</b>	<b>6.8%</b>	<b>\$71,294</b>	<b>100.0%</b>	<b>\$286,000</b>	<b>\$275,000</b>	<b>-3.8%</b>

Source: Department of Labor, Licensing, and Regulation; Maryland Department of Planning; State Department of Assessments and Taxation

**Exhibit 2.10**  
**Employment in Maryland Counties by Sector**  
**First Quarter 2012**

<b>County</b>	<b>Private Sector</b>	<b>Government Sector</b>	<i>Government Sector</i>		
			<b>Federal</b>	<b>State</b>	<b>Local</b>
Allegany	76.5%	23.5%	1.9%	10.7%	10.9%
Anne Arundel	81.4%	18.6%	5.7%	4.3%	8.6%
Baltimore City	77.3%	22.7%	3.1%	11.2%	8.4%
Baltimore	83.4%	16.6%	4.4%	3.4%	8.7%
Calvert	80.2%	19.8%	0.7%	1.3%	17.8%
Caroline	80.3%	19.7%	0.9%	2.0%	16.7%
Carroll	84.9%	15.1%	0.5%	2.3%	12.3%
Cecil	78.4%	21.6%	5.0%	2.1%	14.5%
Charles	76.1%	23.9%	5.7%	1.4%	16.8%
Dorchester	77.3%	22.7%	1.8%	7.6%	13.2%
Frederick	82.2%	17.8%	4.3%	0.9%	12.6%
Garrett	84.4%	15.6%	0.6%	2.2%	12.8%
Harford	73.0%	27.0%	14.9%	0.7%	11.4%
Howard	88.0%	12.0%	0.4%	2.3%	9.3%
Kent	84.4%	15.6%	1.0%	3.5%	11.1%
Montgomery	79.9%	20.1%	10.6%	0.3%	9.1%
Prince George's	70.5%	29.5%	9.2%	6.8%	13.5%
Queen Anne's	80.4%	19.6%	0.6%	1.9%	17.1%
St. Mary's	67.8%	32.2%	20.9%	2.0%	9.4%
Somerset	52.0%	48.0%	0.8%	31.7%	15.4%
Talbot	89.2%	10.8%	1.3%	1.5%	7.9%
Washington	85.9%	14.1%	1.1%	3.9%	9.1%
Wicomico	81.8%	18.2%	0.7%	6.3%	11.2%
Worcester	81.0%	19.0%	0.9%	2.1%	15.9%
Unallocated	98.4%	1.6%	0.7%	0.8%	0.1%
<b>Maryland</b>	<b>80.0%</b>	<b>20.0%</b>	<b>5.9%</b>	<b>4.1%</b>	<b>10.0%</b>

Source: *Employment and Payroll Annual Report*, Department of Labor, Licensing, and Regulation

**Exhibit 2.11**  
**County Share of Total Employment by Sector**  
**First Quarter 2012**

County	State Population	Private Sector	Government Sector	Government Sector		
				Federal	State	Local
Allegany	1.3%	1.1%	1.4%	0.4%	3.0%	1.3%
Anne Arundel	9.3%	9.6%	8.7%	9.1%	9.7%	8.1%
Baltimore City	10.6%	12.7%	15.0%	6.9%	35.7%	11.2%
Baltimore	13.9%	15.1%	12.0%	10.8%	12.1%	12.7%
Calvert	1.5%	0.9%	0.8%	0.1%	0.3%	1.5%
Caroline	0.6%	0.3%	0.3%	0.1%	0.2%	0.6%
Carroll	2.9%	2.3%	1.7%	0.2%	1.2%	2.7%
Cecil	1.7%	1.1%	1.2%	1.0%	0.6%	1.6%
Charles	2.6%	1.5%	1.9%	1.6%	0.6%	2.7%
Dorchester	0.6%	0.4%	0.5%	0.1%	0.8%	0.6%
Frederick	4.1%	3.8%	3.3%	2.7%	0.8%	4.6%
Garrett	0.5%	0.5%	0.4%	0.0%	0.2%	0.6%
Harford	4.2%	3.2%	4.7%	8.7%	0.6%	4.0%
Howard	5.0%	6.9%	3.8%	0.4%	3.5%	5.8%
Kent	0.3%	0.3%	0.2%	0.0%	0.3%	0.3%
Montgomery	17.0%	18.0%	18.0%	32.1%	1.4%	16.5%
Prince George's	14.9%	10.5%	17.5%	18.5%	19.7%	16.1%
Queen Anne's	0.8%	0.5%	0.5%	0.1%	0.2%	0.9%
St. Mary's	1.8%	1.4%	2.7%	5.9%	0.8%	1.6%
Somerset	0.5%	0.2%	0.6%	0.0%	2.0%	0.4%
Talbot	0.7%	0.8%	0.4%	0.2%	0.2%	0.6%
Washington	2.5%	2.8%	1.9%	0.5%	2.5%	2.4%
Wicomico	1.7%	1.8%	1.6%	0.2%	2.7%	2.0%
Worcester	0.9%	0.8%	0.7%	0.1%	0.4%	1.2%
Unallocated		3.3%	0.2%	0.3%	0.5%	0.0%
<b>Maryland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Source: *Employment and Payroll Annual Report*, Department of Labor, Licensing, and Regulation

**Exhibit 2.12**  
**Employment Growth in Maryland Counties – Over a Five-year Period**  
**First Quarter 2007 and 2012**

<b>County</b>	<b><u>Average Employment within Jurisdiction</u></b>					<b><u>Jobs Per 1,000 Residents</u></b>		
	<b>1st Q 2007</b>	<b>1st Q 2012</b>	<b>Difference</b>	<b>% Difference</b>	<b>Rank</b>	<b>1st Q 2012</b>	<b>Percent of State Average</b>	<b>Rank</b>
Allegany	28,931	28,860	-71	-0.2%	5	386.4	91.2%	10
Anne Arundel	228,131	233,304	5,173	2.3%	4	428.6	101.1%	8
Baltimore City	340,706	325,928	-14,778	-4.3%	14	526.1	124.1%	2
Baltimore	371,326	357,781	-13,545	-3.6%	12	441.7	104.2%	6
Calvert	21,468	21,157	-311	-1.4%	7	237.0	55.9%	24
Caroline	8,853	8,418	-435	-4.9%	16	255.2	60.2%	22
Carroll	56,086	54,652	-1,434	-2.6%	9	326.7	77.1%	17
Cecil	30,069	27,995	-2,074	-6.9%	19	275.3	64.9%	19
Charles	41,559	40,021	-1,538	-3.7%	13	268.4	63.3%	21
Dorchester	11,434	10,597	-837	-7.3%	21	324.7	76.6%	18
Frederick	93,655	90,781	-2,874	-3.1%	10	383.5	90.5%	11
Garrett	11,591	11,171	-420	-3.6%	11	371.7	87.7%	12
Harford	82,582	85,380	2,798	3.4%	3	346.4	81.7%	15
Howard	145,385	154,503	9,118	6.3%	2	527.1	124.4%	1
Kent	8,095	7,380	-715	-8.8%	24	365.3	86.2%	14
Montgomery	455,155	444,104	-11,051	-2.4%	8	448.7	105.9%	4
Prince George's	310,135	294,717	-15,418	-5.0%	17	338.3	79.8%	16
Queen Anne's	13,682	13,010	-672	-4.9%	15	269.1	63.5%	20
St. Mary's	38,507	41,580	3,073	8.0%	1	386.8	91.3%	9
Somerset	6,916	6,411	-505	-7.3%	20	243.4	57.4%	23
Talbot	18,604	17,213	-1,391	-7.5%	22	452.7	106.8%	3
Washington	66,170	65,536	-634	-1.0%	6	442.2	104.3%	5
Wicomico	46,486	43,807	-2,679	-5.8%	18	441.6	104.2%	7
Worcester	20,580	18,959	-1,621	-7.9%	23	368.0	86.8%	13
Unallocated	50,407	67,055	16,648	33.0%				
<b>Maryland</b>	<b>2,506,513</b>	<b>2,470,320</b>	<b>-36,193</b>	<b>-1.4%</b>		<b>423.8</b>	<b>100.0%</b>	

Note: The employment growth rate was calculated by using average quarterly employment data. Employment growth statistics represent the available jobs within a jurisdiction, not the employment status for residents of the jurisdiction.

Source: *Employment and Payroll Annual Report*, Department of Labor, Licensing, and Regulation

**Exhibit 2.13**  
**Employment Growth in Maryland Counties – Two-year Comparison**  
**First Quarter 2010 through 2012**

<b>County</b>	<b>Average Employment Within Jurisdiction</b>			<b>Job Growth from 1st Q 2010 to 1st Q 2011</b>			<b>Job Growth from 1st Q 2011 to 1st Q 2012</b>		
	<b>1st Q 2010</b>	<b>1st Q 2011</b>	<b>1st Q 2012</b>	<b>Difference</b>	<b>% Difference</b>	<b>Rank</b>	<b>Difference</b>	<b>% Difference</b>	<b>Rank</b>
Allegany	28,747	28,671	28,860	-76	-0.3%	23	189	0.7%	16
Anne Arundel	220,228	223,062	233,304	2,834	1.3%	11	10,242	4.6%	3
Baltimore City	320,403	325,617	325,928	5,214	1.6%	10	311	0.1%	21
Baltimore	355,189	354,669	357,781	-520	-0.1%	22	3,112	0.9%	13
Calvert	20,420	21,027	21,157	607	3.0%	4	130	0.6%	17
Caroline	8,192	8,292	8,418	100	1.2%	12	126	1.5%	9
Carroll	52,772	53,100	54,652	328	0.6%	18	1,552	2.9%	6
Cecil	26,916	27,129	27,995	213	0.8%	15	866	3.2%	5
Charles	38,924	39,804	40,021	880	2.3%	6	217	0.5%	18
Dorchester	10,591	10,547	10,597	-44	-0.4%	24	50	0.5%	19
Frederick	89,106	89,789	90,781	683	0.8%	16	992	1.1%	12
Garrett	11,069	11,093	11,171	24	0.2%	19	78	0.7%	14
Harford	78,828	80,588	85,380	1,760	2.2%	7	4,792	5.9%	1
Howard	141,169	147,357	154,503	6,188	4.4%	1	7,146	4.8%	2
Kent	7,179	7,297	7,380	118	1.6%	9	83	1.1%	11
Montgomery	433,226	443,159	444,104	9,933	2.3%	5	945	0.2%	20
Prince George's	292,271	294,584	294,717	2,313	0.8%	14	133	0.0%	22
Queen Anne's	12,292	12,699	13,010	407	3.3%	3	311	2.4%	7
St. Mary's	39,850	41,292	41,580	1,442	3.6%	2	288	0.7%	15
Somerset	6,417	6,424	6,411	7	0.1%	20	-13	-0.2%	23
Talbot	17,291	17,298	17,213	7	0.0%	21	-85	-0.5%	24
Washington	62,279	63,034	65,536	755	1.2%	13	2,502	4.0%	4
Wicomico	42,924	43,198	43,807	274	0.6%	17	609	1.4%	10
Worcester	18,216	18,548	18,959	332	1.8%	8	411	2.2%	8
Unallocated	56,817	64,147	67,055	7,330	12.9%		2,908	4.5%	
<b>Maryland</b>	<b>2,391,316</b>	<b>2,432,425</b>	<b>2,470,320</b>	<b>41,109</b>	<b>1.7%</b>		<b>37,895</b>	<b>1.6%</b>	

Note: The employment growth rate was calculated by using average quarterly employment data. Employment growth statistics represent the available jobs within a jurisdiction, not the employment status for residents of the jurisdiction.

Source: *Employment and Payroll Annual Report*, Department of Labor, Licensing, and Regulation





## Chapter 3. Local Government Finances

County and municipal governments in Maryland spend approximately \$28.2 billion annually on public services. Counties are the principal unit of local government responsible for most basic services such as police, fire, local corrections, sanitation, local highways, health, and parks and recreation. Counties also are responsible for funding public schools, libraries, local community colleges, and the circuit courts. In fiscal 2011, expenditures at the county government level totaled \$27.0 billion, which accounted for 95.5% of total local government expenditures.

Compared to counties, municipalities in Maryland provide a more limited array of public services. Public works and public safety are the two largest functions of municipal governments, comprising 65.5% of municipal expenditures in fiscal 2011. In addition, municipalities do not fund local school systems and community colleges, which account for 50.8% of local government expenditures. In fiscal 2011, expenditures at the municipal government level totaled \$1.3 billion, which accounted for only 4.5% of total local government expenditures. However, in five counties, municipal governments account for over 15% of local government expenditures.

**Table 3.1** shows the amount of local government expenditures in fiscal 2011 by level of government. **Exhibit 3.1** shows local expenditures by county. **Exhibit 3.2** shows local government expenditures for counties and municipalities by category.

**Table 3.1**  
**Local Government Expenditures**  
**Fiscal 2011**  
**(\$ in Millions)**

	<u><b>Expenditures</b></u>	<u><b>Percent of Total</b></u>
County Level	\$26,954.6	95.5%
Municipal Level	1,266.7	4.5%
<b>Total</b>	<b>\$28,221.3</b>	<b>100.0%</b>

Source: Department of Legislative Services

### County Level

In fiscal 2011, county governments and Baltimore City spent \$27.0 billion on public services. Local boards of education accounted for 51.6% of county expenditures, with \$13.1 billion going to the public school systems. County government agencies accounted for 40.8% of expenditures or \$10.4 billion. Libraries, community colleges, and local health departments accounted for the remaining 7.6% of county expenditures. In addition, approximately \$1.6 billion was spent on debt service for the various units of county government. **Table 3.2** shows the distribution of county expenditures in fiscal 2011 by unit of county government.

**Table 3.2**  
**County Government Expenditures**  
**Fiscal 2011**  
**(\$ in Millions)**

	<u>Expenditures</u>	<u>Percent of Total</u>
Public Schools	\$13,073.9	51.6%
Libraries	267.7	1.1%
Community Colleges	1,245.6	4.9%
Health Departments	417.4	1.6%
County Government	10,352.6	40.8%
<b>Subtotal</b>	<b>\$25,357.2</b>	<b>100.0%</b>
Debt Service	1,597.4	
<b>Total</b>	<b>\$26,954.6</b>	

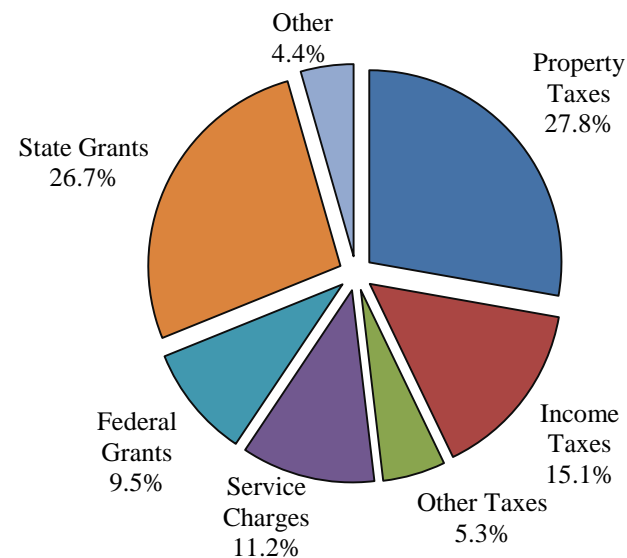
Source: Department of Legislative Services

County governments and Baltimore City collected \$25.7 billion in revenues in fiscal 2011, excluding debt proceeds. County governments receive revenue from two basic sources: own-source revenues, which include locally generated revenues such as property taxes and income taxes; and intergovernmental revenues, which include federal and State funding. Statewide, own-source revenues account for 63.3% of county revenues, and intergovernmental revenues account for 36.7% (**Table 3.3**).

Many of the State's less affluent jurisdictions receive a lower percentage of their funding from local sources and a higher percentage from the State and federal government. For example, Somerset County, one of the least affluent

counties in the State, receives 36.2% of its revenue from local sources, 52.7% from the State, and 10.9% from the federal government. In comparison, Howard County, one of the more affluent counties in the State, receives 72.9% of its revenue from local sources, 22.8% from the State, and 5.2% from the federal government.

**Table 3.3**  
**Sources of Revenue – Counties and Baltimore City**  
**Fiscal 2011**



Source: Department of Legislative Services

**Exhibit 3.3** shows the allocation of county revenues by source for fiscal 2011, excluding debt proceeds. **Exhibit 3.4** shows county revenues on a per capita basis, and **Exhibit 3.5**

ranks the counties according to per capita property tax revenues, income tax revenues, State grants, and total revenues.

## **Property Tax Revenues**

The property tax is the primary local revenue source for county governments, accounting for 27.8% of total revenues in fiscal 2011, excluding debt proceeds. The reliance on property tax revenues ranges from 17.1% in Allegany County to 49.6% in Worcester County. Property tax collections are affected by each county's property tax base and tax rate. Counties with a larger assessable base can collect relatively more tax revenues than jurisdictions with a smaller tax base. For example, Worcester County, with its ocean resort property, has the highest per capita assessable base in fiscal 2013 at \$306,190 which is nearly three times the statewide average. Somerset County has the second lowest per capita assessable base at \$56,307 or half the statewide average. Due to its larger tax base, Worcester County is able to collect around four times more revenue per capita than neighboring Somerset County, even though Somerset County has a higher property tax rate.

## **Income Tax Revenues**

The income tax is the third largest revenue source for county governments, accounting for 15.1% of total revenues in fiscal 2011, excluding debt proceeds. The reliance on income tax revenues ranges from 4.2% in Worcester County to 20.5% in Howard County.

Local income tax revenues are a function of a county's income tax rate and net taxable income. Per capita net taxable income in Maryland totaled \$23,098 in tax year 2011.

Montgomery County had the highest per capita net taxable income at \$36,327, followed by Howard County at \$34,286, and Talbot County at \$26,755. Somerset County had the lowest per capita net taxable income at \$7,528; Allegany County had the second lowest at \$11,485.

## **State Grants**

State aid is the largest revenue source for most county governments in Maryland, accounting for 26.7% of total revenues in fiscal 2011. In 11 counties, however, State aid was either the second or third leading revenue source. In Anne Arundel, Baltimore, Calvert, Carroll, Frederick, Howard, Kent, Queen Anne's, Talbot, and Worcester counties, State aid was the second largest revenue source after property taxes; whereas in Montgomery county, State aid was the third largest revenue source after both property and income taxes.

State aid includes direct assistance to county governments, local school systems, libraries, community colleges, and local health departments. In fiscal 2011, local school systems received about 88.5% of total State aid. County and municipal governments received 5.9%, with most of the funds targeted for transportation, public safety, and park land acquisition and development. Community colleges, libraries, and local health departments accounted for the remaining 5.6%. About 70% of State aid is distributed inversely to local wealth. Utilizing local wealth measures to distribute State aid attempts to offset the inequalities in the revenue capacity among local jurisdictions.

## Federal Grants

Federal grants accounted for 9.5% of total county revenues in fiscal 2011, excluding debt proceeds. The reliance on federal grants ranged from 5.2% in Howard County to 16.6% in Dorchester County. The major areas in which local governments receive federal funds include primary and secondary education, community colleges, health and human services, housing and community development, public safety, and transportation.

## Expenditure Categories

County governments and Baltimore City spent \$27.0 billion on public services in fiscal 2011. On a per capita basis, county expenditures averaged \$4,659. Montgomery County led the State with per capita expenditures totaling \$5,920, followed by Baltimore City with per capita expenditures totaling \$5,663. Somerset County had the lowest per capita expenditures at \$3,315. **Exhibit 3.6** shows the allocation of county expenditures by category. **Exhibit 3.7** shows county expenditures on a per capita basis. **Exhibit 3.8** ranks the counties according to per capita expenditures for education/libraries, public works, public safety, and total expenditures.

Educational services (public schools, libraries, and community colleges) continue to be the largest function of county government, accounting for 54.2% of total county spending in fiscal 2011. Education spending ranged from 41.7% of total spending in Baltimore City to 70.8% in Washington County. Baltimore City is one of three jurisdictions (along with Kent and Montgomery counties)

which devoted less than 50% of its expenditures to education. The smaller percentage of spending targeted to education in Baltimore City was, in part, a result of the greater need for public safety and public works services. Public safety accounted for 14.7% of Baltimore City's spending, the highest percentage in the State. In addition, public works functions accounted for 16.3% of total spending in the city, the second highest percentage in the State. Also, Baltimore City is not responsible for funding the local community college since the Baltimore City Community College is a State agency.

Public works is the second largest function of county governments, accounting for 11.1% of total spending. Garrett County, which spends a considerable amount for snow removal, led the State in the percentage of expenditures targeted to public works (19.2%); followed by Baltimore City (16.3%).

Public safety is the third largest function of county governments, accounting for 10.6% of total spending. As noted earlier, Baltimore City led the State in the percentage expended on public safety with 14.7%. The city was followed by Charles (13.9%) and Cecil (13.3%) counties.

The composition of county expenditures has changed slightly since fiscal 1997. Funding for educational services is now accounting for a higher percentage of county spending, whereas public works functions, health/social services, and debt service are accounting for a lower percentage. There has been relatively little change in the overall funding for public safety, and general government. **Table 3.4** shows the change in the composition of county expenditures over a 15-year period.

**Table 3.4**  
**County Expenditure Trends**

<u>Category</u>	<u>FY 1997</u>	<u>FY 2004</u>	<u>FY 2011</u>
Education	50.3%	52.0%	54.2%
Public Works	13.6%	11.8%	11.1%
Public Safety	10.5%	10.7%	10.6%
Health/Social Services	5.4%	5.0%	3.6%
General Government	5.7%	6.2%	5.6%
Debt Service	6.4%	5.5%	5.9%

Source: Department of Legislative Services

## Municipal Level

Municipalities in Maryland, excluding Baltimore City, collected \$1.3 billion in revenues in fiscal 2011. **Exhibit 3.9** shows the allocation of municipal revenues by source for fiscal 2011, excluding debt proceeds.

### Property Taxes

Property taxes are the largest revenue source for most municipalities, accounting for 37.5% of total revenues (**Table 3.5**). The dependence on property taxes ranges from 9.7% for the municipality in St. Mary's County to 57.3% for municipalities in Prince George's County. For municipalities in eight counties (Allegany, Carroll, Cecil, Charles, Garrett, St. Mary's, Talbot, and Washington), service charges generate a larger share of municipal revenues than the property tax.

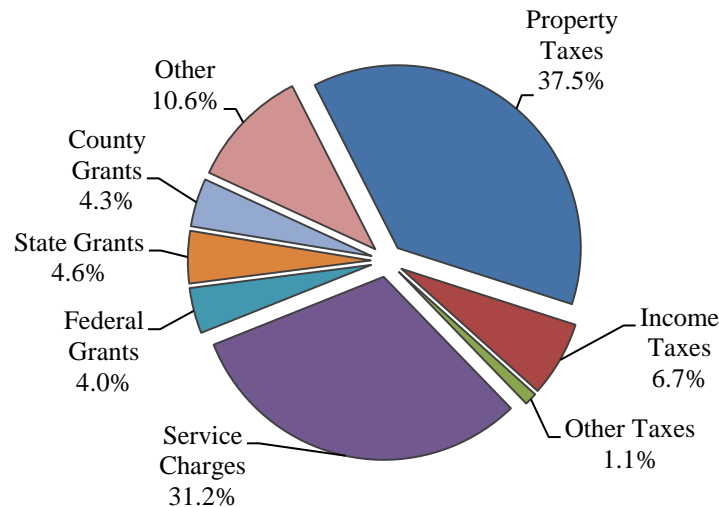
## Service Charges

Service charges are the second largest revenue source for most municipalities, accounting for 31.2% of total revenues in fiscal 2011. Sewer, water, and solid waste charges accounted for the majority of the service charges. The remaining amount comprised general government, public safety, highways, and recreation charges. The reliance on service charges ranges from 6.7% for municipalities in Prince George's County to 68.6% for municipalities in Talbot County. The lower reliance on service charges in Prince George's County is due to water and sewer services being provided by the Washington Suburban Sanitary Commission, a bi-county agency serving Montgomery and Prince George's counties. The higher reliance in Talbot County is due to the public-owned electric utility in Easton.

## Income Taxes

Income taxes are the third largest revenue source for municipalities, accounting for 6.7% of total revenues in fiscal 2011, excluding debt proceeds. The reliance on income taxes ranges from 0.8% for municipalities in Worcester County to 15.7% for municipalities in Montgomery County. Municipal income taxes are calculated as 0.37% of Maryland taxable income or 17% of the county income tax liability (with an adjustment to county income tax rates below 2.6%) for their residents, whichever is higher.

**Table 3.5**  
**Sources of Revenue – Municipalities**  
**Fiscal 2011**



Source: Department of Legislative Services

## State Grants

State aid is the fourth largest revenue source for municipalities, accounting for 4.6% of revenues. Most State aid is targeted to transportation, police protection, parks and recreation services, and community development projects. The reliance on State aid varies across the State, ranging from 0.9% of total revenues for municipalities in Talbot County to 26.3% for municipalities in Caroline County, where State aid is the second largest revenue source for municipalities.

## County Grants

County grants account for 4.3% of total revenues in fiscal 2011. Reliance on county grants is highest in Carroll, Cecil, Montgomery, and Worcester counties. County funding results primarily from the sharing of county hotel/motel taxes and tax rebates. Tax rebates enable county governments to compensate municipalities for governmental services or programs that municipalities provide in lieu of similar county services or programs.

## Expenditure Categories

Municipal expenditures totaled \$1.3 billion in fiscal 2011. The two largest expenditures for municipalities are public works and public safety. Public works accounted for 42.3% of municipal spending in fiscal 2011 and public safety accounted for 23.2%. **Exhibit 3.10** shows the allocation of municipal expenditures by category for fiscal 2011.

The composition of municipal expenditures has changed since fiscal 1997 (**Table 3.6**). Funding for public works and debt service now account for a lower percentage of municipal spending, whereas public safety services and general government services account for a higher percentage. There has been relatively little change in the overall funding percentage for parks and recreation services.

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**Table 3.6**  
**Municipal Expenditure Trends**

<b><u>Category</u></b>	<b><u>FY 1997</u></b>	<b><u>FY 2004</u></b>	<b><u>FY 2011</u></b>
Public Works	45.2%	42.7%	42.3%
Public Safety	19.5%	20.2%	23.2%
General Government	11.6%	12.6%	13.1%
Parks and Recreation	8.0%	10.0%	8.0%
Debt Service	7.5%	5.6%	6.7%

Source: Department of Legislative Services

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**Exhibit 3.1**  
**Local Government Expenditures – Fiscal 2011**  
(\$ in Millions)

<b>County</b>	<b>County</b>	<b>Municipal</b>	<b>Total</b>	<b>Percent County</b>	<b>Percent Municipal</b>
Allegany	\$253.4	\$57.7	\$311.1	81.5%	18.5%
Anne Arundel	2,137.6	76.7	2,214.3	96.5%	3.5%
Baltimore City	3,514.3	0.0	3,514.3	100.0%	0.0%
Baltimore	3,137.7	0.0	3,137.7	100.0%	0.0%
Calvert	414.4	15.5	429.9	96.4%	3.6%
Caroline	126.5	14.5	141.0	89.7%	10.3%
Carroll	666.1	48.8	714.9	93.2%	6.8%
Cecil	377.7	35.4	413.1	91.4%	8.6%
Charles	692.6	13.5	706.1	98.1%	1.9%
Dorchester	130.3	22.5	152.7	85.3%	14.7%
Frederick	972.4	131.4	1,103.8	88.1%	11.9%
Garrett	137.1	6.5	143.6	95.5%	4.5%
Harford	1,032.0	54.2	1,086.2	95.0%	5.0%
Howard	1,609.4	0.0	1,609.4	100.0%	0.0%
Kent	83.3	10.1	93.4	89.2%	10.8%
Montgomery	5,774.6	196.5	5,971.1	96.7%	3.3%
Prince George's	3,988.0	187.3	4,175.3	95.5%	4.5%
Queen Anne's	215.3	8.0	223.2	96.4%	3.6%
St. Mary's	373.6	4.9	378.4	98.7%	1.3%
Somerset	87.8	7.5	95.3	92.2%	7.8%
Talbot	130.0	76.7	206.7	62.9%	37.1%
Washington	519.0	106.7	625.7	82.9%	17.1%
Wicomico	334.7	62.0	396.7	84.4%	15.6%
Worcester	246.9	130.6	377.4	65.4%	34.6%
<b>Statewide</b>	<b>\$26,954.6</b>	<b>\$1,266.7</b>	<b>\$28,221.3</b>	<b>95.5%</b>	<b>4.5%</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.2**  
**Local Government Expenditures by Category – Fiscal 2011**

<b>Category</b>	<b>Total Local Expenditures</b>	<b>Percent of Total</b>	<b>County Expenditures</b>	<b>Municipal Expenditures</b>	<b>Percent County</b>	<b>Percent Municipal</b>
General Government	\$1,662,557,035	5.9%	\$1,497,245,273	\$165,311,762	90.1%	9.9%
Public Safety						
Police	1,594,876,639	5.7%	1,377,965,250	216,911,389	86.4%	13.6%
Fire	873,076,298	3.1%	827,905,950	45,170,348	94.8%	5.2%
Corrections	374,673,483	1.3%	374,673,483	-	100.0%	0.0%
Other	297,739,374	1.1%	266,070,275	31,669,099	89.4%	10.6%
Public Works						
Transportation	1,347,564,221	4.8%	1,192,153,256	155,410,965	88.5%	11.5%
Sewer/Solid Waste/Water	2,083,299,275	7.4%	1,793,130,837	290,168,438	86.1%	13.9%
Other	100,268,688	0.4%	9,812,239	90,456,449	9.8%	90.2%
Education						
Public Schools	13,086,316,591	46.4%	13,086,316,591	-	100.0%	0.0%
Community Colleges	1,245,998,070	4.4%	1,245,998,070	-	100.0%	0.0%
Libraries	267,655,991	0.9%	267,655,991	-	100.0%	0.0%
Health/Social Services	976,963,818	3.5%	976,963,818	-	100.0%	0.0%
Parks and Recreation	736,647,134	2.6%	635,650,008	100,997,126	86.3%	13.7%
Community/Economic Development	812,269,647	2.9%	768,501,815	43,767,832	94.6%	5.4%
Miscellaneous	1,079,599,727	3.8%	1,037,197,029	42,402,698	96.1%	3.9%
Debt Service	1,681,795,381	6.0%	1,597,367,774	84,427,607	95.0%	5.0%
<b>Total</b>	<b>\$28,221,301,372</b>	<b>100.0%</b>	<b>\$26,954,607,659</b>	<b>\$1,266,693,713</b>	<b>95.5%</b>	<b>4.5%</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.3**  
**County Revenues by Source – Fiscal 2011**

<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Other Taxes</b>	<b>Service Charges</b>	<b>Federal Grants</b>	<b>State Grants</b>	<b>Other</b>
Allegany	17.1%	9.6%	1.4%	9.9%	13.7%	43.3%	4.9%
Anne Arundel	29.1%	18.9%	5.0%	14.0%	6.6%	22.3%	4.0%
Baltimore City	22.5%	6.6%	4.2%	11.9%	13.1%	34.4%	7.3%
Baltimore	29.2%	17.8%	3.3%	11.1%	10.8%	25.0%	2.8%
Calvert	36.2%	15.5%	1.8%	7.7%	5.3%	30.9%	2.6%
Caroline	20.2%	9.0%	1.6%	4.1%	10.7%	50.7%	3.7%
Carroll	32.7%	18.2%	2.1%	5.2%	6.5%	30.7%	4.6%
Cecil	28.6%	13.1%	1.5%	5.4%	9.6%	38.5%	3.4%
Charles	30.2%	14.2%	2.9%	11.0%	7.8%	30.5%	3.5%
Dorchester	23.4%	8.0%	2.5%	5.4%	16.6%	41.1%	3.1%
Frederick	29.4%	16.0%	2.4%	13.2%	6.9%	28.4%	3.6%
Garrett	32.4%	6.7%	4.6%	6.7%	12.4%	33.2%	4.2%
Harford	30.2%	17.3%	2.4%	6.2%	8.3%	30.2%	5.4%
Howard	32.9%	20.5%	6.1%	8.5%	5.2%	22.8%	4.1%
Kent	41.6%	11.1%	2.0%	4.4%	13.2%	25.0%	2.7%
Montgomery	27.6%	20.0%	9.6%	13.8%	8.3%	16.8%	3.8%
Prince George's	26.9%	11.6%	6.2%	11.7%	11.1%	27.3%	5.3%
Queen Anne's	31.3%	15.4%	2.5%	8.0%	9.4%	28.8%	4.7%
St. Mary's	25.6%	18.5%	3.5%	9.8%	8.3%	31.6%	2.6%
Somerset	19.1%	7.5%	0.6%	6.8%	10.9%	52.7%	2.4%
Talbot	27.3%	17.4%	6.4%	9.4%	13.8%	22.4%	3.4%
Washington	24.6%	11.6%	1.9%	8.2%	10.9%	39.2%	3.6%
Wicomico	17.3%	11.2%	1.2%	9.0%	11.0%	47.1%	3.1%
Worcester	49.6%	4.2%	9.5%	8.9%	9.2%	16.7%	1.9%
<b>Statewide</b>	<b>27.8%</b>	<b>15.1%</b>	<b>5.3%</b>	<b>11.2%</b>	<b>9.5%</b>	<b>26.7%</b>	<b>4.4%</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.4**  
**Per Capita County Revenues by Source – Fiscal 2011**

<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Other Taxes</b>	<b>Service Charges</b>	<b>Federal Grants</b>	<b>State Grants</b>	<b>Other</b>	<b>Debt Proceeds</b>	<b>Total</b>
Allegany	\$580	\$323	\$49	\$333	\$465	\$1,466	\$167	\$0	\$3,382
Anne Arundel	1,071	695	185	514	243	819	148	449	4,126
Baltimore City	1,279	379	237	678	748	1,957	418	204	5,900
Baltimore	1,049	639	120	400	388	900	101	463	4,059
Calvert	1,651	705	84	352	240	1,407	118	231	4,787
Caroline	722	321	56	147	383	1,809	132	222	3,791
Carroll	1,245	695	80	199	247	1,171	175	293	4,106
Cecil	1,006	463	52	191	337	1,356	118	20	3,543
Charles	1,327	626	129	482	342	1,342	152	395	4,796
Dorchester	901	307	96	208	641	1,585	120	1	3,858
Frederick	1,237	674	100	557	293	1,198	153	22	4,233
Garrett	1,627	337	229	336	621	1,666	210	0	5,026
Harford	1,184	679	96	244	325	1,184	213	57	3,981
Howard	1,757	1,093	324	451	280	1,218	216	437	5,777
Kent	1,519	406	74	161	480	912	99	157	3,808
Montgomery	1,468	1,065	512	736	441	896	204	820	6,143
Prince George's	1,221	525	281	531	504	1,241	241	262	4,807
Queen Anne's	1,255	617	98	319	376	1,155	189	460	4,470
St. Mary's	942	681	129	361	306	1,165	97	0	3,681
Somerset	608	238	19	215	348	1,677	75	81	3,260
Talbot	770	490	179	266	388	633	95	342	3,163
Washington	850	402	66	284	376	1,353	123	76	3,531
Wicomico	612	397	44	318	389	1,665	110	30	3,564
Worcester	2,375	203	457	426	439	799	92	0	4,792
<b>Statewide</b>	<b>\$1,233</b>	<b>\$670</b>	<b>\$234</b>	<b>\$499</b>	<b>\$421</b>	<b>\$1,184</b>	<b>\$197</b>	<b>\$364</b>	<b>\$4,802</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.5**  
**County Per Capita Ranking by Selected Revenue Sources – Fiscal 2011**

<b>Property Taxes</b>		<b>Income Taxes</b>		<b>State Grants</b>		<b>Total Revenues Excluding Debt Proceeds</b>	
1. Worcester	\$2,375	1. Howard	\$1,093	1. Baltimore City	\$1,957	1. Baltimore City	\$5,696
2. Howard	1,757	2. Montgomery	1,065	2. Caroline	1,809	2. Howard	5,340
3. Calvert	1,651	3. Calvert	705	3. Somerset	1,677	3. Montgomery	5,322
4. Garrett	1,627	4. Anne Arundel	695	4. Garrett	1,666	4. Garrett	5,026
5. Kent	1,519	5. Carroll	695	5. Wicomico	1,665	5. Worcester	4,792
6. Montgomery	1,468	6. St. Mary's	681	6. Dorchester	1,585	6. Calvert	4,556
7. Charles	1,327	7. Harford	679	7. Allegany	1,466	7. Prince George's	4,544
8. Baltimore City	1,279	8. Frederick	674	8. Calvert	1,407	8. Charles	4,401
9. Queen Anne's	1,255	9. Baltimore	639	9. Cecil	1,356	9. Frederick	4,212
10. Carroll	1,245	10. Charles	626	10. Washington	1,353	10. Queen Anne's	4,009
11. Frederick	1,237	11. Queen Anne's	617	11. Charles	1,342	11. Harford	3,924
12. Prince George's	1,221	12. Prince George's	525	12. Prince George's	1,241	12. Dorchester	3,857
13. Harford	1,184	13. Talbot	490	13. Howard	1,218	13. Carroll	3,813
14. Anne Arundel	1,071	14. Cecil	463	14. Frederick	1,198	14. St. Mary's	3,681
15. Baltimore	1,049	15. Kent	406	15. Harford	1,184	15. Anne Arundel	3,676
16. Cecil	1,006	16. Washington	402	16. Carroll	1,171	16. Kent	3,650
17. St. Mary's	942	17. Wicomico	397	17. St. Mary's	1,165	17. Baltimore	3,597
18. Dorchester	901	18. Baltimore City	379	18. Queen Anne's	1,155	18. Caroline	3,570
19. Washington	850	19. Garrett	337	19. Kent	912	19. Wicomico	3,534
20. Talbot	770	20. Allegany	323	20. Baltimore	900	20. Cecil	3,523
21. Caroline	722	21. Caroline	321	21. Montgomery	896	21. Washington	3,455
22. Wicomico	612	22. Dorchester	307	22. Anne Arundel	819	22. Allegany	3,382
23. Somerset	608	23. Somerset	238	23. Worcester	799	23. Somerset	3,179
24. Allegany	580	24. Worcester	203	24. Talbot	633	24. Talbot	2,821
<b>Statewide</b>	<b>\$1,233</b>	<b>Statewide</b>	<b>\$670</b>	<b>Statewide</b>	<b>\$1,184</b>	<b>Statewide</b>	<b>\$4,438</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.6**  
**County Expenditures by Category – Fiscal 2011**

<b>County</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Health/ Social Serv.</b>	<b>Education/ Libraries</b>	<b>Parks and Recreation</b>	<b>Debt Service</b>	<b>Other</b>
Allegany	3.6%	6.6%	11.8%	5.7%	66.1%	0.4%	2.8%	3.0%
Anne Arundel	5.4%	11.5%	11.3%	3.4%	60.8%	1.6%	4.7%	1.2%
Baltimore City	6.1%	14.7%	16.3%	4.8%	41.7%	1.4%	3.1%	11.9%
Baltimore	4.4%	11.5%	11.0%	2.4%	56.7%	1.1%	5.4%	7.6%
Calvert	3.9%	7.1%	7.4%	2.9%	64.3%	3.2%	3.9%	7.3%
Caroline	3.0%	8.0%	4.3%	4.0%	68.1%	1.0%	6.1%	5.5%
Carroll	6.1%	5.8%	6.4%	3.3%	62.6%	0.4%	5.8%	9.6%
Cecil	3.7%	13.3%	6.9%	3.6%	64.9%	0.4%	4.5%	2.7%
Charles	4.7%	13.9%	8.6%	2.5%	58.6%	1.9%	7.8%	2.0%
Dorchester	3.3%	9.5%	9.0%	4.7%	60.9%	0.5%	3.3%	8.9%
Frederick	5.3%	9.5%	7.8%	5.8%	61.0%	1.2%	5.5%	3.8%
Garrett	4.6%	7.1%	19.2%	4.9%	57.1%	0.2%	2.3%	4.7%
Harford	7.5%	10.6%	10.0%	2.6%	60.3%	1.7%	4.8%	2.5%
Howard	8.3%	10.4%	8.2%	2.3%	59.6%	2.5%	6.1%	2.6%
Kent	5.9%	10.4%	8.9%	10.3%	45.1%	1.6%	15.6%	2.2%
Montgomery	5.8%	9.1%	11.9%	4.3%	48.4%	2.8%	10.6%	7.0%
Prince George's	5.4%	9.6%	11.0%	2.4%	52.6%	5.4%	4.3%	9.3%
Queen Anne's	4.8%	9.9%	8.5%	4.5%	55.4%	2.5%	5.2%	9.2%
St. Mary's	6.2%	9.6%	7.9%	3.2%	64.2%	2.3%	3.8%	2.7%
Somerset	8.8%	7.8%	11.8%	6.8%	58.4%	1.5%	2.9%	2.0%
Talbot	6.4%	8.6%	8.7%	6.0%	52.3%	3.2%	0.5%	14.4%
Washington	3.1%	7.9%	9.6%	2.9%	70.8%	0.8%	3.0%	1.9%
Wicomico	2.5%	7.5%	5.1%	7.0%	68.3%	2.8%	4.1%	2.6%
Worcester	5.7%	10.7%	9.0%	6.2%	53.1%	0.9%	4.7%	9.6%
<b>Statewide</b>	<b>5.6%</b>	<b>10.6%</b>	<b>11.1%</b>	<b>3.6%</b>	<b>54.2%</b>	<b>2.4%</b>	<b>5.9%</b>	<b>6.7%</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.7**  
**Per Capita County Expenditures by Category – Fiscal 2011**

<b>County</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Health/ Social Serv.</b>	<b>Education/ Libraries</b>	<b>Parks and Recreation</b>	<b>Debt Service</b>	<b>Other</b>	<b>Total</b>
Allegany	\$120	\$224	\$400	\$193	\$2,231	\$12	\$96	\$100	\$3,376
Anne Arundel	212	458	447	134	2,411	65	188	48	3,964
Baltimore City	344	834	923	270	2,362	77	178	675	5,663
Baltimore	171	447	427	94	2,208	42	209	294	3,893
Calvert	181	331	346	137	2,995	150	182	340	4,661
Caroline	115	306	163	152	2,607	40	233	210	3,826
Carroll	244	230	255	130	2,493	16	232	382	3,983
Cecil	138	495	257	135	2,421	15	169	101	3,732
Charles	220	654	405	119	2,761	91	366	93	4,708
Dorchester	130	377	360	189	2,428	19	130	357	3,989
Frederick	220	396	323	239	2,535	51	229	159	4,152
Garrett	207	324	875	224	2,604	9	103	214	4,558
Harford	317	447	423	108	2,536	71	202	106	4,209
Howard	461	579	459	127	3,323	139	338	152	5,579
Kent	242	430	368	427	1,861	65	642	89	4,124
Montgomery	344	542	704	257	2,863	167	630	413	5,920
Prince George's	247	444	508	112	2,425	249	197	426	4,609
Queen Anne's	217	445	383	204	2,491	111	233	413	4,497
St. Mary's	219	340	280	112	2,269	80	136	96	3,532
Somerset	290	259	392	226	1,936	51	95	65	3,315
Talbot	220	295	298	206	1,795	109	16	493	3,432
Washington	110	277	338	101	2,490	30	105	66	3,516
Wicomico	86	255	174	237	2,313	93	140	89	3,387
Worcester	276	515	431	300	2,545	45	226	458	4,797
<b>Statewide</b>	<b>\$259</b>	<b>\$492</b>	<b>\$518</b>	<b>\$169</b>	<b>\$2,523</b>	<b>\$110</b>	<b>\$276</b>	<b>\$312</b>	<b>\$4,659</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.8**  
**County Per Capita Rankings by Expenditure Categories – Fiscal 2011**

<b>Education/Libraries</b>		<b>Public Works</b>		<b>Public Safety</b>		<b>Total Expenditures</b>	
1. Howard	\$3,323	1. Baltimore City	\$923	1. Baltimore City	\$834	1. Montgomery	\$5,920
2. Calvert	2,995	2. Garrett	875	2. Charles	654	2. Baltimore City	5,663
3. Montgomery	2,863	3. Montgomery	704	3. Howard	579	3. Howard	5,579
4. Charles	2,761	4. Prince George's	508	4. Montgomery	542	4. Worcester	4,797
5. Caroline	2,607	5. Howard	459	5. Worcester	515	5. Charles	4,708
6. Garrett	2,604	6. Anne Arundel	447	6. Cecil	495	6. Calvert	4,661
7. Worcester	2,545	7. Worcester	431	7. Anne Arundel	458	7. Prince George's	4,609
8. Harford	2,536	8. Baltimore	427	8. Baltimore	447	8. Garrett	4,558
9. Frederick	2,535	9. Harford	423	9. Harford	447	9. Queen Anne's	4,497
10. Carroll	2,493	10. Charles	405	10. Queen Anne's	445	10. Harford	4,209
11. Queen Anne's	2,491	11. Allegany	400	11. Prince George's	444	11. Frederick	4,152
12. Washington	2,490	12. Somerset	392	12. Kent	430	12. Kent	4,124
13. Dorchester	2,428	13. Queen Anne's	383	13. Frederick	396	13. Dorchester	3,989
14. Prince George's	2,425	14. Kent	368	14. Dorchester	377	14. Carroll	3,983
15. Cecil	2,421	15. Dorchester	360	15. St. Mary's	340	15. Anne Arundel	3,964
16. Anne Arundel	2,411	16. Calvert	346	16. Calvert	331	16. Baltimore	3,893
17. Baltimore City	2,362	17. Washington	338	17. Garrett	324	17. Caroline	3,826
18. Wicomico	2,313	18. Frederick	323	18. Caroline	306	18. Cecil	3,732
19. St. Mary's	2,269	19. Talbot	298	19. Talbot	295	19. St. Mary's	3,532
20. Allegany	2,231	20. St. Mary's	280	20. Washington	277	20. Washington	3,516
21. Baltimore	2,208	21. Cecil	257	21. Somerset	259	21. Talbot	3,432
22. Somerset	1,936	22. Carroll	255	22. Wicomico	255	22. Wicomico	3,387
23. Kent	1,861	23. Wicomico	174	23. Carroll	230	23. Allegany	3,376
24. Talbot	1,795	24. Caroline	163	24. Allegany	224	24. Somerset	3,315
<b>Statewide</b>	<b>\$2,523</b>	<b>Statewide</b>	<b>\$518</b>	<b>Statewide</b>	<b>\$492</b>	<b>Statewide</b>	<b>\$4,659</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services



**Exhibit 3.9**  
**Municipal Revenues by Source – Fiscal 2011**

<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Other Taxes</b>	<b>Service Charges</b>	<b>Federal Grants</b>	<b>State Grants</b>	<b>County Grants</b>	<b>Other</b>
Allegany	20.0%	3.6%	0.3%	35.7%	11.7%	7.6%	0.9%	20.2%
Anne Arundel	45.4%	5.9%	1.6%	27.4%	5.5%	1.7%	3.8%	8.7%
Calvert	33.4%	1.5%	8.8%	28.4%	10.2%	11.1%	3.8%	2.8%
Caroline	32.9%	3.0%	0.1%	23.2%	8.9%	26.3%	0.1%	5.5%
Carroll	34.6%	9.5%	0.6%	37.2%	4.8%	2.3%	5.6%	5.3%
Cecil	32.6%	5.0%	0.2%	37.1%	2.5%	9.3%	6.3%	6.9%
Charles	35.1%	8.9%	0.0%	43.1%	5.4%	3.4%	0.1%	4.1%
Dorchester	33.5%	2.3%	0.3%	33.4%	1.5%	18.2%	2.9%	7.8%
Frederick	36.7%	6.2%	0.4%	31.3%	5.6%	4.2%	5.2%	10.5%
Garrett	21.6%	4.9%	1.5%	30.6%	17.5%	13.3%	4.0%	6.6%
Harford	41.7%	5.8%	0.4%	32.3%	0.1%	8.9%	4.9%	6.0%
Kent	39.9%	5.6%	1.2%	33.3%	5.3%	4.1%	4.4%	6.0%
Montgomery	39.4%	15.7%	1.1%	19.2%	2.2%	1.3%	5.5%	15.6%
Prince George's	57.3%	10.4%	1.0%	6.7%	4.1%	3.7%	2.1%	14.7%
Queen Anne's	34.4%	5.7%	0.1%	27.8%	0.0%	19.5%	3.7%	8.8%
St. Mary's	9.7%	8.1%	0.1%	36.0%	0.0%	3.4%	1.7%	41.0%
Somerset	43.7%	2.3%	0.7%	19.0%	0.0%	18.9%	2.4%	13.0%
Talbot	19.5%	1.9%	0.1%	68.6%	0.6%	0.9%	1.0%	7.4%
Washington	24.0%	2.6%	2.6%	55.2%	1.8%	1.7%	0.8%	11.4%
Wicomico	41.9%	3.3%	1.6%	35.9%	2.7%	7.2%	1.5%	6.0%
Worcester	36.3%	0.8%	2.0%	34.5%	5.0%	3.9%	12.9%	4.7%
<b>Statewide</b>	<b>37.5%</b>	<b>6.7%</b>	<b>1.1%</b>	<b>31.2%</b>	<b>4.0%</b>	<b>4.6%</b>	<b>4.3%</b>	<b>10.6%</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services

**Exhibit 3.10**  
**Municipal Expenditures by Category – Fiscal 2011**

<b>County</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Parks and Recreation</b>	<b>Community Develop.</b>	<b>Economic Develop.</b>	<b>Debt Service</b>	<b>Other</b>
Allegany	5.0%	21.9%	53.4%	3.1%	7.5%	1.5%	5.9%	1.7%
Anne Arundel	11.7%	40.8%	32.6%	6.5%	0.6%	0.7%	7.1%	0.0%
Calvert	16.1%	8.2%	30.5%	28.8%	0.1%	0.7%	13.8%	1.7%
Caroline	12.7%	22.4%	51.2%	3.2%	2.8%	0.1%	5.5%	2.1%
Carroll	8.8%	15.7%	52.9%	4.7%	5.3%	0.8%	3.6%	8.2%
Cecil	11.6%	23.4%	55.7%	5.3%	0.0%	0.0%	4.0%	0.1%
Charles	15.8%	10.8%	57.3%	5.6%	0.0%	0.5%	4.2%	5.8%
Dorchester	7.8%	21.3%	42.5%	3.2%	0.7%	2.0%	6.7%	15.8%
Frederick	9.5%	22.9%	46.2%	7.4%	0.4%	2.7%	10.1%	0.8%
Garrett	12.6%	5.2%	56.7%	4.5%	1.2%	11.9%	6.4%	1.5%
Harford	11.7%	23.7%	45.9%	2.7%	0.1%	1.1%	5.6%	9.3%
Kent	11.8%	13.8%	56.0%	5.8%	0.9%	0.9%	3.3%	7.5%
Montgomery	23.1%	16.9%	29.4%	17.3%	3.0%	0.4%	5.5%	4.6%
Prince George's	24.2%	29.1%	25.1%	8.5%	1.6%	0.7%	5.9%	5.0%
Queen Anne's	12.5%	9.8%	47.0%	12.6%	0.0%	0.0%	8.3%	9.8%
St. Mary's	9.2%	1.1%	45.0%	41.5%	0.0%	0.8%	2.4%	0.1%
Somerset	8.9%	33.7%	33.5%	4.4%	2.3%	2.6%	7.6%	7.2%
Talbot	3.8%	11.0%	72.1%	1.6%	0.0%	0.6%	9.0%	2.0%
Washington	7.8%	19.4%	61.9%	2.9%	0.6%	1.7%	3.5%	2.1%
Wicomico	6.2%	33.0%	39.0%	3.4%	2.2%	0.0%	14.4%	1.8%
Worcester	6.3%	29.2%	39.6%	9.1%	0.1%	9.2%	5.7%	0.8%
<b>Statewide</b>	<b>13.1%</b>	<b>23.2%</b>	<b>42.3%</b>	<b>8.0%</b>	<b>1.6%</b>	<b>1.9%</b>	<b>6.7%</b>	<b>3.3%</b>

Source: *Local Government Finances Fiscal 2011*, Department of Legislative Services



## Chapter 4. Tax Rates for Local Governments

### County Taxes

Several local tax rates were adjusted in fiscal 2013. As shown in **Table 4.1**, 11 counties changed their local property tax rates, with 9 counties increasing their rates and 2 counties decreasing them. Three counties – Anne Arundel, Talbot, and Wicomico – raised their local income tax rates, with Wicomico raising its rate to 3.2%, the highest amount authorized under State law.

**Table 4.1**  
**Number of Counties Changing Tax Rates**  
**Fiscal 2009-2013**

	FY 2009		FY 2010		FY 2011		FY 2012		FY 2013	
	▲	▼	▲	▼	▲	▼	▲	▼	▲	▼
Real Property	0	5	1	7	2	5	8	2	9	2
Local Income	1	0	0	0	1	0	1	1	3	0
Recordation	2	0	0	0	0	0	2	0	1	0
Transfer	0	0	0	0	0	0	0	0	0	0
A&A	0	0	0	0	0	0	0	0	0	1
Hotel/Motel	1	0	0	0	1	0	1	0	1	0

Notes: ▲ represents tax rate increase; ▼ represents tax rate decrease.

Income tax changes are based on calendar years.

Source: Department of Legislative Services

Prince George's County increased its recordation tax rate to \$2.75 per \$500 of transaction. Hotel/motel tax rates remained the same for fiscal 2013, except for Garrett County, which increased its tax rate to 6.0%. Local transfer tax rates remained the same for fiscal 2013. Frederick County lowered its admission and amusement tax rate to 0.0%.

### Property Tax Rates

For fiscal 2013, nine counties – Anne Arundel, Caroline, Cecil, Charles, Howard, Montgomery, Talbot, Wicomico, and Worcester – increased their real property tax rates. Allegany and Carroll counties decreased real property tax rates slightly. Real property tax rates range from \$0.491 per \$100 of assessed value in Talbot County to \$2.268 in Baltimore City.

Over the last five years, property tax rates have decreased in 5 jurisdictions with 4 jurisdictions lowering the rate multiple times. Property tax rates in 7 counties remained the same, while in 12 counties the rate has increased. **Table 4.2** lists the counties referenced in this paragraph.

**Exhibit 4.1** shows the real property tax rates for each county since fiscal 2004. These rates are based on property assessments at 100% of market valuation. Prior to fiscal 2002, real property tax rates were based on 40% of market valuation. **Appendix 6** shows the countywide special property tax rates for certain counties in fiscal 2013.

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**Table 4.2**  
**Property Tax Actions Over Last Five Years**

**Decreased:** Allegany, Carroll, Garrett, Harford, Somerset

**Decreased Multiple Times:** Allegany, Carroll, Harford, Somerset

**No Change:** Baltimore City, Baltimore, Calvert, Frederick, Prince George's, St. Mary's, Washington

**Increased:** Anne Arundel, Caroline, Cecil, Charles, Dorchester, Howard, Kent, Montgomery, Queen Anne's, Talbot, Wicomico, Worcester

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### Constant Yield Property Tax Rates

In 1977, the General Assembly passed legislation that requires county governments to hold public hearings regarding proposals to enact a tax rate that exceeds the constant yield rate. The constant yield rate is the rate that, when applied to the current assessable base, yields the same amount of property tax revenues as in the prior year. New construction and annexed land are not included in the calculation of the constant yield rate.

When there is growth in the assessable base, localities may still be able to generate additional property tax revenues while reducing their property tax rates. This may result in an overall property tax increase for homeowners even though the property tax rate has been reduced. In past years when the assessable base was increasing, the constant yield rate was generally below the current tax rate. However, due to the recent declines

in the assessable base, in fiscal 2013, only seven jurisdictions (Allegany, Anne Arundel, Charles, Howard, Montgomery, Talbot, and Wicomico) had a property tax rate set above the constant yield rate. The revenue yield from property tax rates above the constant yield rate is estimated at \$36.2 million in fiscal 2013. In the 17 jurisdictions where the property tax rate was set below the constant yield rate, the potential revenue amount that was foregone due to the lower rate is estimated at \$91.8 million. **Exhibit 4.2** shows the property tax rate in excess of the constant yield rate for each county in fiscal 2013. **Exhibit 4.3** shows the estimated revenue yield from property tax rates above the constant yield, while **Exhibit 4.4** shows the potential revenue amount that was foregone due to property tax rates being set below the constant yield.

### Local Income Tax Rates

Pursuant to the legislation enacted in 1999, county income tax rates may range between 1.0% and 3.2%. For calendar 2013, three counties – Anne Arundel, Talbot, and Wicomico – raised their local income tax rates, with Wicomico County raising its rate to 3.2%, the highest amount authorized under State law. Local income tax rates currently range from 1.25% in Worcester County to 3.2% in Baltimore City, and Howard, Montgomery, Prince George's, Queen Anne's, and Wicomico counties. **Exhibit 4.5** shows the rates for income taxes for calendar 2004 through 2013.

## **Recordation Tax Rates**

Prince George's County increased its recordation tax rate to \$2.75 per \$500 of transaction for fiscal 2013. The range for recordation tax rates is \$2.50 per \$500 of transaction in Baltimore and Howard counties to \$6.00 per \$500 of transaction in Frederick and Talbot counties. **Exhibit 4.6** shows the recordation, transfer, admissions and amusement, and hotel/motel tax rates by county for fiscal 2012 and 2013.

## **Transfer Tax Rates**

No county changed its transfer tax rate for fiscal 2013. Local transfer tax rates range from 0.5% in six counties (Allegany, Caroline, Kent, Queen Anne's, Washington, and Worcester) to 1.5% in Baltimore City and Baltimore County. Seven counties (Calvert, Carroll, Cecil, Charles, Frederick, Somerset, and Wicomico) do not impose a tax on property transfers.

## **Admissions and Amusement Tax Rates**

Frederick County decreased its admissions and amusement tax rate from 5.0% to 0.0% effective February 1, 2013. Frederick County will join Caroline County as the only jurisdictions that do not impose an admissions and amusement tax. Currently, admissions and amusement tax rates range from 0.5% in Dorchester County to 10.0% in six jurisdictions – Baltimore City and Anne Arundel, Baltimore, Carroll, Charles, and Prince George's counties.

## **Hotel and Motel Tax Rates**

Garrett County increased its hotel and motel tax rate to 6.0% for fiscal 2013. Hotel and motel tax rates range from 3.0% in Cecil and Frederick counties to 9.5% in Baltimore City. Harford County is the only jurisdiction that does not impose a hotel and motel tax.

## **Property Tax Limitation Measures**

Five charter counties (Anne Arundel, Montgomery, Prince George's, Talbot, and Wicomico) have amended their charters to limit property tax rates or revenues. In Anne Arundel County, the total annual increase in property tax revenues is limited to the lesser of 4.5% or the increase in the consumer price index. In Montgomery County, the growth in property tax revenues is limited to the increase in the consumer price index; however, this limitation does not apply to new construction. In addition, the limitation may be overridden by a unanimous vote of all nine county council members. In Prince George's County, the general property tax rate is capped at \$0.96 per \$100 of assessed value. Special taxing districts, such as the Maryland-National Capital Park and Planning Commission, are not included under the tax cap. In Talbot and Wicomico counties, the total annual increase in property tax revenues is limited to the lesser of 2% or the increase in the consumer price index.

The counties may exceed the charter limitations on local property taxes for the purpose of funding the approved budget of the local board of education. If a local property tax rate is set above the charter limit, the county governing body may not

reduce funding provided to the local board of education from any other local source and must appropriate to the local board of education all of the revenues generated from any increase beyond the existing charter limit. Any use of this authority must be reported annually to the Governor and the General Assembly. This authority was enacted at the 2012 session in order to ensure that counties have the fiscal ability to meet new Maintenance of Effort requirements. In fiscal 2013, Talbot County became the first jurisdiction to exercise this new authority by establishing a 2.6 cent supplemental property tax rate for the local board of education.

### **Municipal Property Tax Rates**

Individuals and businesses residing in incorporated areas are subject to municipal property taxes in addition to county property taxes. Municipal real property tax rates range from \$0.010 in Chevy Chase (Montgomery County) to \$1.49 in Colmar Manor (Prince George's County). Only Chevy Chase, Section 5 (Montgomery County) did not impose a local property tax in fiscal 2013. While only 15% of the State's population resides in incorporated areas (excluding Baltimore City), there are nine counties where over 30% of residents live in municipalities. **Exhibit 4.7** shows the municipal property tax rates for the 20 largest municipalities and Baltimore City, ranked by the combined county and municipal property tax rates. **Appendix 7** shows the real property tax rates for each municipality.

### **Property Tax Differentials and Rebates**

To compensate municipalities for providing services in lieu of similar county services or programs and to address the effect of double taxation in municipalities (when residents pay both county and municipal property taxes), 18 counties provided property tax set-offs in fiscal 2012, through either a tax rate differential or tax rebate. A municipal tax rate differential takes the form of a reduced county property tax rate within the boundaries of a municipal corporation. A tax rebate is a direct grant to municipalities for providing services that are similar to county services. These services include police protection, highway and street maintenance, sanitation and waste collection, planning and zoning, and recreation and parks. In fiscal 2012, municipal tax differentials and rebates totaled approximately \$102.5 million, a 5.4% decrease over the prior year. **Exhibit 4.8** shows the amount of tax set-offs provided in fiscal 2012 by county.

Even with such tax set-off programs, many municipal residents face relatively high property tax rates. For example, residents in Cumberland are subject to a \$1.8025 combined county/municipal property tax rate, which is almost twice the amount of the Allegany County rate. **Table 4.3** lists the municipalities with the highest combined county/municipal property tax rates for fiscal 2013.

**Table 4.3**  
**Municipalities with the Highest Combined Local**  
**Property Tax Rates in Maryland**  
**Fiscal 2013**

<u>Municipality</u>	<u>County</u>	<u>Combined Tax Rate</u>
Colmar Manor	Prince George's	\$2.693
Baltimore City		2.268
District Heights	Prince George's	2.015
Princess Anne	Somerset	2.008
Mt. Rainier	Prince George's	1.947
Morningside	Prince George's	1.945
Bladensburg	Prince George's	1.912
New Carrollton	Prince George's	1.907
Forest Heights	Prince George's	1.882
Cottage City	Prince George's	1.838
Riverdale Park	Prince George's	1.806

Source: State Department of Assessments and Taxation, Department of Legislative Services

## Development Impact Fees and Excise Taxes

Development impact fees and building excise taxes enable local governments to collect revenue from builders for public facilities necessitated by new residential or commercial development. As a result of these development charges, local governments are able to shift the costs of financing new public facilities from existing taxpayers to individuals responsible for

the development. In many situations, the use of such development charges may eliminate the need for jurisdiction-wide tax increases. Another benefit of development charges is that local officials can collect the needed revenue for the expansion or construction of new public facilities prior to the construction of any new residential development. In this manner, payment of an impact fee or excise tax may be required by local officials before the issuance of a building permit or approval of a subdivision plat.

Local governments in Maryland must have authority from the General Assembly in order to impose a development impact fee or excise tax. Code home rule counties are authorized as a group to impose specified impact fees and excise taxes, and a number of other counties have specific authorizations from the General Assembly.

Development impact fees and building excise taxes are imposed in 16 counties in Maryland, with one county imposing both an impact fee and an excise tax. Local revenues from development impact fees and building excise taxes increased from \$49.1 million in fiscal 2000 to \$129.1 million in fiscal 2007 (**Table 4.4**). Impact fee and excise tax revenues subsequently declined to \$62.4 million in fiscal 2009 but increased in subsequent years. Revenues for fiscal 2012 and 2013 are estimated to be \$88.5 million and \$82.4 million, respectively. Public services funded by these charges include public school construction, libraries, community colleges, transportation, public safety, parks and recreation, and water/sewer utilities.

In a given county, other charges imposed on new development (while not accounted for here as development



impact fees or excise taxes) may also be directed partially or wholly toward new or expanded facilities (*e.g.*, water/sewer system development charges or connection charges). In addition, a number of municipal corporations impose impact fees or similar charges on new development.

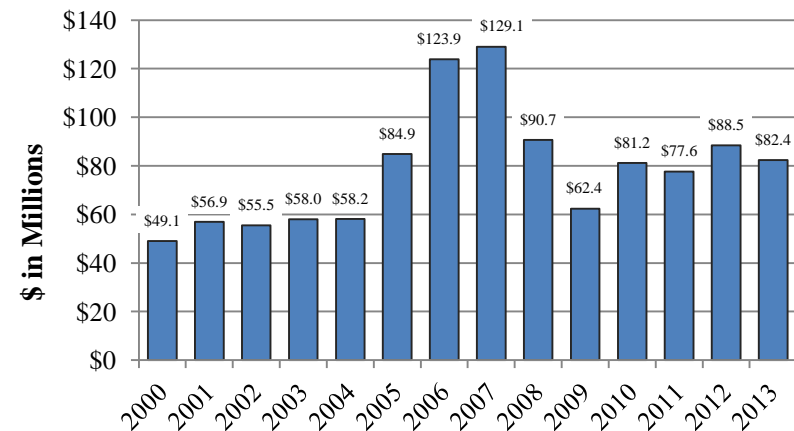
A development impact fee is a regulatory measure designed to fund facilities specifically required by new development projects in order to mitigate the impact of such development on infrastructure or public facilities. However, there must be a reasonable connection between the amount of the impact fee imposed and the actual cost of providing facilities to the properties assessed. In order to justify the imposition of an impact fee, a jurisdiction must conduct a study that measures the effects that new development will have on public facilities. The amount of an impact fee is subject to judicial review. Moreover, the revenue from the fee must be dedicated to substantially benefit the assessed properties. Thus, a county cannot collect an impact fee in one geographic area and spend the funds in another area.

A building excise tax is another means of raising revenue from new development. Unlike a regulatory impact fee, the amount of an excise tax does not have to be closely related to the actual cost of providing public facilities to serve new development. In addition, excise tax revenues do not have to be spent to specifically benefit the properties that are taxed but can generally be spent throughout the county.

**Exhibit 4.9** shows the development impact fees and building excise tax rates applicable to a single-family development for each county in fiscal 2011 through 2013.

**Exhibit 4.10** shows the revenue collections for fiscal 2011 through 2013.

**Table 4.4**  
**Development Impact Fees and Excise Taxes**  
**Maryland Counties**  
**Fiscal 2000-2013**



Source: Maryland Association of Counties, Department of Legislative Services

## Adequate Public Facilities Ordinances

Adequate public facilities ordinances (APFOs) are another tool that a local government may utilize to help control the development in its jurisdiction in relation to the ability of the jurisdiction to provide public facilities adequate to serve the development, such as schools and roads. APFOs have been adopted in 13 counties, with over 20 municipalities adopting

their own ordinances. **Table 4.5** lists the counties that have adopted APFOs.

Ideally, APFOs offer the provision of public facilities consistent with a local comprehensive plan. In practice, APFOs tie the development approval process under zoning and subdivision ordinances to specifically defined public facility standards. They are intended to slow the pace of development or, in extreme cases, to delay development approvals until adequate service levels are in place or are reasonably assured. However, APFOs are not intended to stop growth that is otherwise consistent with local zoning. Accordingly, the application of an APFO is usually associated with a funding source to address whatever the constraint on growth approval might be. That funding source is usually either the local government or the developer.

APFOs are often confused with impact fees. While similar, they have fundamental differences. Generally, impact fees do provide a means to raise additional funds for capital projects; however, they do not guarantee that sufficient funds will be available, and they have no effect on the pace of development. Unlike APFOs, impact fees are simply revenue raising mechanisms that operate outside of any comprehensive plan for facilitating or curbing growth. Both tools tie development approvals to infrastructure, and each tool is appropriate for different circumstances. But while impact fees provide funds to help provide public facilities in a given instance, APFOs look at the bigger picture and determine what kind, how much, and when.

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**Table 4.5**  
**Counties with Adequate Public Facilities Ordinances**

Anne Arundel	Frederick	Queen Anne's
Baltimore	Harford	St. Mary's
Calvert	Howard	Washington
Carroll	Montgomery	
Charles	Prince George's	

Source: Maryland Department of Planning

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**Exhibit 4.1**  
**County Real Property Tax Rates in Fiscal 2004-2013**  
**(Per \$100 of Assessed Value)**

<b>County</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Allegany	\$1.000	\$1.001	\$1.001	\$0.983	\$0.983	\$0.983	\$0.983	\$0.983	\$0.982	\$0.981
Anne Arundel	0.955	0.941	0.931	0.918	0.891	0.888	0.876	0.880	0.910	0.941
Baltimore City	2.328	2.328	2.308	2.288	2.268	2.268	2.268	2.268	2.268	2.268
Baltimore	1.115	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100	1.100
Calvert	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892
Caroline	0.952	0.952	0.910	0.870	0.870	0.870	0.870	0.870	0.870	0.890
Carroll	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018
Cecil	0.980	0.980	0.980	0.960	0.960	0.960	0.940	0.915	0.940	0.991
Charles	1.016	1.026	1.026	1.026	1.026	1.026	1.026	1.026	1.067	1.121
Dorchester	0.930	0.930	0.920	0.896	0.896	0.896	0.896	0.896	0.976	0.976
Frederick	1.135	1.135	1.135	1.064	1.064	1.064	1.064	1.064	1.064	1.064
Garrett	1.036	1.036	1.000	1.000	1.000	1.000	0.990	0.990	0.990	0.990
Harford	1.092	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042
Howard	1.170	1.170	1.170	1.140	1.150	1.150	1.150	1.150	1.150	1.190
Kent	1.012	1.012	0.992	0.972	0.972	0.972	0.972	1.022	1.022	1.022
Montgomery	1.019	1.009	0.967	0.916	0.916	0.915	0.916	0.915	0.959	1.003
Prince George's	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319
Queen Anne's	0.976	0.926	0.870	0.800	0.770	0.770	0.770	0.767	0.847	0.847
St. Mary's	0.908	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857
Somerset	1.010	1.010	0.990	0.940	0.940	0.920	0.900	0.884	0.884	0.884
Talbot	0.553	0.540	0.520	0.500	0.475	0.449	0.432	0.432	0.448	0.491
Washington	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
Wicomico	1.041	1.025	0.993	0.942	0.881	0.814	0.759	0.759	0.769	0.840
Worcester	0.730	0.730	0.730	0.700	0.700	0.700	0.700	0.700	0.700	0.770

Note: The rate in Charles, Frederick, Howard, Montgomery, and Prince George's counties reflect special rates for services not funded from the general county property tax rate.

Source: Department of Legislative Services

**Exhibit 4.2**  
**Property Tax Rates Compared to Constant Yield Rate in Fiscal 2013**

<b>County</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Difference</b>	<b>Constant Yield Rate</b>	<b>Difference</b>	<b>Amount in Excess of Constant Yield Ranking by Highest to Lowest</b>
Allegany	\$0.982	\$0.981	-\$0.001	\$0.977	\$0.004	1. Howard \$0.042
Anne Arundel	0.910	0.941	0.031	0.922	0.019	2. Talbot 0.031
Baltimore City	2.268	2.268	0.000	2.317	-0.049	3. Anne Arundel 0.019
Baltimore	1.100	1.100	0.000	1.101	-0.001	4. Wicomico 0.016
Calvert	0.892	0.892	0.000	0.953	-0.061	5. Allegany 0.004
Caroline	0.870	0.890	0.020	0.892	-0.002	6. Charles 0.004
Carroll	1.028	1.018	-0.010	1.058	-0.040	7. Montgomery 0.003
Cecil	0.940	0.991	0.051	0.996	-0.005	8. Baltimore -0.001
Charles*	1.067	1.121	0.055	1.117	0.004	9. Caroline -0.002
Dorchester	0.976	0.976	0.000	0.992	-0.016	10. Worcester -0.002
Frederick*	1.064	1.064	0.000	1.098	-0.034	11. St. Mary's -0.004
Garrett	0.990	0.990	0.000	1.033	-0.043	12. Cecil -0.005
Harford	1.042	1.042	0.000	1.066	-0.024	13. Kent -0.014
Howard*	1.150	1.190	0.041	1.148	0.042	14. Queen Anne's -0.015
Kent	1.022	1.022	0.000	1.036	-0.014	15. Dorchester -0.016
Montgomery*	0.959	1.003	0.044	1.000	0.003	16. Harford -0.024
Prince George's*	1.319	1.319	0.000	1.375	-0.056	17. Washington -0.025
Queen Anne's	0.847	0.847	0.000	0.862	-0.015	18. Frederick -0.034
St. Mary's	0.857	0.857	0.000	0.861	-0.004	19. Carroll -0.040
Somerset	0.884	0.884	0.000	0.975	-0.091	20. Garrett -0.043
Talbot	0.448	0.491	0.043	0.460	0.031	21. Baltimore City -0.049
Washington	0.948	0.948	0.000	0.973	-0.025	22. Prince George's -0.056
Wicomico	0.769	0.840	0.071	0.824	0.016	23. Calvert -0.061
Worcester	0.700	0.770	0.070	0.772	-0.002	24. Somerset -0.091

\*Includes Special Property Tax Rates

Source: State Department of Assessments and Taxation, Department of Legislative Services

**Exhibit 4.3**  
**Revenue Yield from Property Tax Rates above Constant Yield**  
**Fiscal 2013**

<b>County</b>	<b>Assessable Base</b>	<b>Actual Rate</b>	<b>Constant Yield Rate</b>	<b>Difference</b>	<b>Estimated Revenue Yield</b>	<b>Per Capita Yield</b>
Allegany	\$3,537,413,864	\$0.981	\$0.977	\$0.004	\$156,000	\$2.09
Anne Arundel	57,631,278,562	0.941	0.922	0.019	10,950,000	20.11
Baltimore City	29,707,365,644	2.268	2.317	-0.049	0	0.00
Baltimore	71,241,050,727	1.100	1.101	-0.001	0	0.00
Calvert	11,580,929,820	0.892	0.953	-0.061	0	0.00
Caroline	2,586,853,088	0.890	0.892	-0.002	0	0.00
Carroll	18,002,875,308	1.018	1.058	-0.040	0	0.00
Cecil	9,474,726,243	0.991	0.996	-0.005	0	0.00
Charles*	15,515,891,435	1.121	1.117	0.004	621,000	4.16
Dorchester	2,872,956,271	0.976	0.992	-0.016	0	0.00
Frederick*	25,100,815,108	1.064	1.098	-0.034	0	0.00
Garrett	4,483,705,380	0.990	1.033	-0.043	0	0.00
Harford	25,492,147,910	1.042	1.066	-0.024	0	0.00
Howard*	39,816,474,159	1.190	1.148	0.042	16,857,000	57.50
Kent	2,805,160,209	1.022	1.036	-0.014	0	0.00
Montgomery*	157,048,370,656	1.003	1.000	0.003	4,425,000	4.47
Prince George's*	68,111,533,984	1.319	1.375	-0.056	0	0.00
Queen Anne's	7,491,688,096	0.847	0.862	-0.015	0	0.00
St. Mary's	11,091,836,083	0.857	0.861	-0.004	0	0.00
Somerset	1,432,998,015	0.884	0.975	-0.091	0	0.00
Talbot	7,160,555,059	0.491	0.460	0.031	2,220,000	58.38
Washington	11,987,299,909	0.948	0.973	-0.025	0	0.00
Wicomico	6,123,921,881	0.840	0.824	0.016	1,004,000	10.12
Worcester	14,948,786,524	0.770	0.772	-0.002	0	0.00
<b>Total</b>	<b>\$605,246,633,935</b>				<b>\$36,233,000</b>	<b>\$6.22</b>

\*Includes Special Property Tax Rates

Source: State Department of Assessments and Taxation, Department of Legislative Services

**Exhibit 4.4**  
**Revenue Foregone from Property Tax Rates below Constant Yield**  
**Fiscal 2013**

<b>County</b>	<b>Assessable Base</b>	<b>Actual Rate</b>	<b>Constant Yield Rate</b>	<b>Difference</b>	<b>Estimated Revenue Foregone</b>	<b>Per Capita Loss</b>
Allegany	\$3,537,413,864	\$0.981	\$0.977	\$0.004	\$0	\$0.00
Anne Arundel	57,631,278,562	0.941	0.922	0.019	0	0.00
Baltimore City	29,707,365,644	2.268	2.317	-0.049	-14,557,000	-23.50
Baltimore	71,241,050,727	1.100	1.101	-0.001	-712,000	-0.88
Calvert	11,580,929,820	0.892	0.953	-0.061	-7,064,000	-79.14
Caroline	2,586,853,088	0.890	0.892	-0.002	-52,000	-1.58
Carroll	18,002,875,308	1.018	1.058	-0.040	-7,201,000	-43.05
Cecil	9,474,726,243	0.991	0.996	-0.005	-502,000	-4.94
Charles*	15,515,891,435	1.121	1.117	0.004	0	0.00
Dorchester	2,872,956,271	0.976	0.992	-0.016	-460,000	-14.09
Frederick*	25,100,815,108	1.064	1.098	-0.034	-8,638,000	-36.49
Garrett	4,483,705,380	0.990	1.033	-0.043	-1,928,000	-64.16
Harford	25,492,147,910	1.042	1.066	-0.024	-6,118,000	-24.82
Howard*	39,816,474,159	1.190	1.148	0.042	0	0.00
Kent	2,805,160,209	1.022	1.036	-0.014	-393,000	-19.45
Montgomery*	157,048,370,656	1.003	1.000	0.003	0	0.00
Prince George's*	68,111,533,984	1.319	1.375	-0.056	-38,040,000	-43.66
Queen Anne's	7,491,688,096	0.847	0.862	-0.015	-1,116,000	-23.08
St. Mary's	11,091,836,083	0.857	0.861	-0.004	-444,000	-4.13
Somerset	1,432,998,015	0.884	0.975	-0.091	-1,308,000	-49.66
Talbot	7,160,555,059	0.491	0.460	0.031	0	0.00
Washington	11,987,299,909	0.948	0.973	-0.025	-2,997,000	-20.22
Wicomico	6,123,921,881	0.840	0.824	0.016	0	0.00
Worcester	14,948,786,524	0.770	0.772	-0.002	-299,000	-5.80
<b>Total</b>	<b>\$605,246,633,935</b>				<b>-\$91,829,000</b>	<b>-\$15.76</b>

\*Includes Special Property Tax Rates

Source: State Department of Assessments and Taxation, Department of Legislative Services

**Exhibit 4.5**  
**County Income Tax Rates in Calendar 2004-2013**

<b>County</b>	<b>CY 2004</b>	<b>CY 2005</b>	<b>CY 2006</b>	<b>CY 2007</b>	<b>CY 2008</b>	<b>CY 2009</b>	<b>CY 2010</b>	<b>CY 2011</b>	<b>CY 2012</b>	<b>CY 2013</b>
Allegany	2.93%	2.93%	2.93%	2.93%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
Anne Arundel	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.49%	2.56%
Baltimore City	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.20%	3.20%	3.20%
Baltimore	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
Calvert	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Caroline	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
Carroll	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
Cecil	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Charles	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Dorchester	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
Frederick	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%
Garrett	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
Harford	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
Howard	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	2.58%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%
Montgomery	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Prince George's	3.20%	3.20%	3.20%	3.10%	3.10%	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	3.20%	3.20%
St. Mary's	3.10%	3.05%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Somerset	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
Talbot	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.40%
Washington	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Wicomico	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.20%
Worcester	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Office of the Comptroller

**Exhibit 4.6**  
**Other Local Tax Rates in Fiscal 2012 and 2013**

<b>County</b>	<b>Recordation</b>		<b>Transfer</b>		<b>Admissions &amp; Amusement</b>		<b>Hotel/Motel</b>	
	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2012</b>	<b>FY 2013</b>
Allegany	\$3.50	\$3.50	0.5%	0.5%	7.5%	7.5%	8.0%	8.0%
Anne Arundel	3.50	3.50	1.0%	1.0%	10.0%	10.0%	7.0%	7.0%
Baltimore City	5.00	5.00	1.5%	1.5%	10.0%	10.0%	9.5%	9.5%
Baltimore	2.50	2.50	1.5%	1.5%	10.0%	10.0%	8.0%	8.0%
Calvert	5.00	5.00	0.0%	0.0%	1.0%	1.0%	5.0%	5.0%
Caroline	5.00	5.00	0.5%	0.5%	0.0%	0.0%	5.0%	5.0%
Carroll	5.00	5.00	0.0%	0.0%	10.0%	10.0%	5.0%	5.0%
Cecil	4.10	4.10	0.0%	0.0%	6.0%	6.0%	3.0%	3.0%
Charles	5.00	5.00	0.0%	0.0%	10.0%	10.0%	5.0%	5.0%
Dorchester	5.00	5.00	0.75%	0.75%	0.5%	0.5%	5.0%	5.0%
Frederick	6.00	6.00	0.0%	0.0%	5.0%	0.0%	3.0%	3.0%
Garrett	3.50	3.50	1.0%	1.0%	4.5%	4.5%	5.0%	6.0%
Harford	3.30	3.30	1.0%	1.0%	5.0%	5.0%	0.0%	0.0%
Howard	2.50	2.50	1.0%	1.0%	7.5%	7.5%	7.0%	7.0%
Kent	3.30	3.30	0.5%	0.5%	4.5%	4.5%	5.0%	5.0%
Montgomery	3.45	3.45	1.0%	1.0%	7.0%	7.0%	7.0%	7.0%
Prince George's	2.50	2.75	1.4%	1.4%	10.0%	10.0%	5.0%	5.0%
Queen Anne's	4.95	4.95	0.5%	0.5%	5.0%	5.0%	5.0%	5.0%
St. Mary's	4.00	4.00	1.0%	1.0%	2.0%	2.0%	5.0%	5.0%
Somerset	3.30	3.30	0.0%	0.0%	4.0%	4.0%	5.0%	5.0%
Talbot	6.00	6.00	1.0%	1.0%	5.0%	5.0%	4.0%	4.0%
Washington	3.80	3.80	0.5%	0.5%	5.0%	5.0%	6.0%	6.0%
Wicomico	3.50	3.50	0.0%	0.0%	6.0%	6.0%	6.0%	6.0%
Worcester	3.30	3.30	0.5%	0.5%	3.0%	3.0%	4.5%	4.5%

Source: Department of Legislative Services



**Exhibit 4.7**  
**Combined County and Municipal Real Property Tax Rates in Fiscal 2013**  
**20 Largest Municipalities – Ranked by Total Tax Rate**

<b>Rank</b>	<b>Municipality</b>	<b>County</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
1.	New Carrollton	Prince George's	12,248	\$0.8340	\$0.7140	\$0.3590	\$1.9070
2.	Cumberland	Allegany	20,739	0.8371	0.9654	-	1.8025
3.	Hyattsville	Prince George's	17,718	0.7970	0.6300	0.3590	1.7860
4.	Laurel	Prince George's	25,346	0.7650	0.7100	0.3049	1.7799
5.	Greenbelt	Prince George's	23,281	0.7930	0.7900	0.1871	1.7701
6.	Cambridge	Dorchester	12,335	0.9350	0.7789	-	1.7139
7.	Frederick	Frederick	66,169	0.8130	0.7320	0.1280	1.6730
8.	Salisbury	Wicomico	30,484	0.8404	0.8190	-	1.6594
9.	College Park	Prince George's	30,587	0.9400	0.3220	0.3590	1.6210
10.	Hagerstown	Washington	39,890	0.8230	0.7880	-	1.6110
11.	Westminster	Carroll	18,606	1.0180	0.5700	-	1.5880
12.	Takoma Park	Montgomery	17,021	0.7240	0.5800	0.2760	1.5800
13.	Aberdeen	Harford	15,063	0.8960	0.6800	-	1.5760
14.	Bowie	Prince George's	55,232	0.8090	0.4000	0.3050	1.5140
15.	Havre de Grace	Harford	13,040	0.8960	0.5800	-	1.4760
16.	Elkton	Cecil	15,531	0.9907	0.4632	-	1.4539
17.	Annapolis	Anne Arundel	38,880	0.5640	0.6400	-	1.2040
18.	Rockville	Montgomery	62,334	0.7240	0.2920	0.1830	1.1990
19.	Gaithersburg	Montgomery	61,045	0.7240	0.2620	0.1830	1.1690
20.	Easton	Talbot	16,047	0.3610	0.5200	-	0.8810
	Baltimore City		619,493	2.2680	0.0000	0.0000	2.2680

Source: State Department of Assessments and Taxation, Department of Legislative Services

**Exhibit 4.8**  
**Tax Differentials and Tax Rebates**  
**Fiscal 2012**

<b>County</b>	<b>Tax Differential</b>	<b>Tax Rebate</b>	<b>Total</b>
Allegany	\$2,134,055	\$0	\$2,134,055
Anne Arundel	26,196,505	0	26,196,505
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,306,182	0	3,306,182
Caroline	549,085	0	549,085
Carroll	0	2,378,303	2,378,303
Cecil	0	837,572	837,572
Charles	1,125,822	0	1,125,822
Dorchester	355,679	6,050	361,729
Frederick	0	7,402,079	7,402,079
Garrett	56,224	222,000	278,224
Harford	6,684,475	2,975,203	9,659,678
Howard	N/A	N/A	N/A
Kent	0	193,341	193,341
Montgomery	0	6,371,842	6,371,842
Prince George's	32,410,256	692,351	33,102,607
Queen Anne's	0	0	0
St. Mary's	0	52,230	52,230
Somerset	0	300,000	300,000
Talbot	3,865,485	0	3,865,485
Washington	4,355,015	0	4,355,015
Wicomico	0	0	0
Worcester	0	0	0
<b>Total</b>	<b>\$81,038,783</b>	<b>\$21,430,971</b>	<b>\$102,469,754</b>

N/A: indicates the jurisdiction has no municipalities.  
Source: Department of Legislative Services

**Exhibit 4.9**  
**County Development Impact Fees and Excise Tax Rates**  
**Fee/Rate per Dwelling<sup>1</sup>**  
**Fiscal 2011-2013**

<b>County</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Anne Arundel <sup>2</sup>	\$8,976	\$9,917	\$10,181
Calvert	12,950	12,950	12,950
Caroline <sup>3</sup>	5,000	5,000	5,000
Carroll	6,836	6,836	6,836
Charles	12,097	12,361	12,828
Dorchester <sup>4</sup>	3,671	3,671	3,671
Frederick <sup>5</sup>	15,185	15,185	15,185
Harford	6,000	6,000	6,000
Howard	\$2.15/sq. ft.	\$2.23/sq. ft.	\$2.29/sq. ft.
Montgomery <sup>6</sup>	33,331	36,293	36,293
Prince George's <sup>7</sup>	20,945	21,615	22,112
Queen Anne's	\$4.36/sq. ft.	\$4.50/sq. ft.	\$4.60/sq. ft.
St. Mary's	4,500	4,500	4,500
Talbot <sup>8</sup>	6,113	6,321	6,451
Washington	\$3.00/sq. ft.	\$3.00/sq. ft.	\$3.00/sq. ft.
Wicomico	5,231	5,231	5,231

<sup>1</sup>Rates listed are generally those applicable to single-family detached dwellings and are per dwelling unless otherwise indicated.

<sup>2</sup>Rates for a 1,500-1,999 square foot residential unit. The rate for fiscal 2011 is applicable in the second half of the fiscal year, the result of an increase effective January 1 in that year. Residential rates vary by the square footage of a unit.

<sup>3</sup>A \$750 development excise tax for agricultural land preservation is also imposed on new lots created by subdivision in a "rural district."

<sup>4</sup>A slightly higher rate, \$3,765 per dwelling, applies outside of the Cambridge and Hurlock areas.

<sup>5</sup>The rates shown only reflect the public school and library impact fee total. The roads tax (unchanged for all three fiscal years) is \$0.10/sq. ft. or \$0.25/sq. ft for residential development (depending on the square footage) and \$0.75/sq. ft. for nonresidential development; the first 700 square feet are not taxed.

<sup>6</sup>Fiscal 2012 and 2013 amount represents \$12,425 for transportation and \$23,868 for schools. Fiscal 2011 amounts represent \$11,411 for transportation and \$21,920 for schools. The school excise tax is increased by \$2 for each square foot between 3,500 and 8,500 gross square feet. Different transportation rates apply in the Metro Station and Clarksburg impact tax districts.

<sup>7</sup>Fiscal 2013 amount represents \$15,020 for school facilities and \$7,092 for public safety. A lower school facilities rate (\$8,762 in fiscal 2013) applies inside the beltway and a lower public safety rate (\$2,365 in fiscal 2013) applies inside the “developed tier” as defined in the 2002 Prince George’s County Approved General Plan.

<sup>8</sup>A lower rate (\$5,572 in fiscal 2013) applies to single-family residential development within a municipality.

Source: Department of Legislative Services

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**Exhibit 4.10**  
**County Development Impact Fee and Excise Tax Revenues**

County	FY 2011	FY 2012	FY 2013	FY 2011-2012		FY 2012-2013	
				Difference	% Difference	Difference	% Difference
Anne Arundel	\$6,603,717	\$7,450,000	\$8,266,000	\$846,283	12.8%	\$816,000	11.0%
Calvert	2,536,104	2,676,512	2,531,121	140,408	5.5%	-145,391	-5.4%
Caroline	155,366	50,708	70,000	-104,658	-67.4%	19,292	38.0%
Carroll	1,141,992	1,180,000	1,600,000	38,008	3.3%	420,000	35.6%
Charles <sup>1</sup>	8,129,916	10,129,400	7,996,800	1,999,484	24.6%	-2,132,600	-21.1%
Dorchester <sup>2</sup>	225,235	78,210	N/A	-147,025	-65.3%	N/A	N/A
Frederick	7,690,659	7,806,532	7,189,516	115,873	1.5%	-617,016	-7.9%
Harford	2,137,200	3,500,000	1,750,000	1,362,800	63.8%	-1,750,000	-50.0%
Howard	9,559,608	10,003,078	13,918,966	443,470	4.6%	3,915,888	39.1%
Montgomery	19,924,960	22,814,795	14,942,000	2,889,835	14.5%	-7,872,795	-34.5%
Prince George's	14,793,516	17,800,000	19,500,000	3,006,484	20.3%	1,700,000	9.6%
Queen Anne's	1,092,523	1,124,471	912,400	31,948	2.9%	-212,071	-18.9%
St. Mary's	2,095,200	2,298,000	2,249,500	202,800	9.7%	-48,500	-2.1%
Talbot	194,442	224,000	224,000	29,558	15.2%	0	0.0%
Washington	960,406	979,400	979,400	18,994	2.0%	0	0.0%
Wicomico	336,267	341,251	250,388	4,984	1.5%	-90,863	-26.6%
<b>Total</b>	<b>\$77,577,111</b>	<b>\$88,456,357</b>	<b>\$82,380,091</b>	<b>\$10,879,246</b>	<b>14.0%</b>	<b>-\$5,998,056</b>	<b>-6.9%</b>

<sup>1</sup>In Charles County, the excise tax is collected annually over a period of 10 years at level, amortized payments of principal and interest. The excise tax became effective in fiscal 2004 and revenues have been steadily increasing as annual payments from properties on which the tax was assessed in previous fiscal years continue to be collected while new developments begin payments each year.

<sup>2</sup>The fiscal 2013 amount is not available because the county does not budget for the revenues.

Source: Department of Legislative Services

## Chapter 5. Local Revenue Growth

Local government revenues are significantly affected by property assessments and personal income. Together, property and local income taxes account for over 40% of total county revenues. When intergovernmental grants are excluded, property and income taxes account for two-thirds of total county revenues, increasing to over 80% of revenues in several counties.

The downturn in the housing market continues to affect property assessments in Maryland. County assessable base increased by only 6.1% in fiscal 2010, a slowdown in growth compared to previous years. County assessable base decreased by 2.1% in fiscal 2011, by 6.8% for fiscal 2012, and by 4.4% for fiscal 2013. The assessable base is projected to decrease by 1.6% in fiscal 2014 and by 0.5% in fiscal 2015. Net taxable income increased by 5.0% in tax year 2011 compared to a 6.1% increase in tax year 2010 and a 3.2% decrease in tax year 2009. **Table 5.1** compares the relative growth in county assessable base and net taxable income.

The downward slide in local recordation and transfer tax revenues appears to have ended by fiscal 2010. County governments collected \$529.5 million in local recordation and transfer taxes in fiscal 2010 and \$511.7 million in fiscal 2011; collections are estimated at \$511.5 million and \$532.0 million in fiscal 2012 and 2013, respectively. These amounts are significantly lower than the amounts collected in fiscal 2006 when the soaring real estate market yielded recordation and transfer taxes totaling \$1.2 billion. **Table 5.2** shows local recordation and transfer tax collections since fiscal 2009.

**Table 5.1**  
**Comparison of Local Revenue Measures**  
**Annual Percent Growth**

<u>County Assessable Base</u>		<u>Net Taxable Income</u>	
FY 2010	6.1%	TY 2009	-3.2%
FY 2011	-2.1%	TY 2010	6.1%
FY 2012	-6.8%	TY 2011	5.0%
FY 2013	-4.4%	TY 2012	N/A
FY 2014	-1.6%	TY 2012	N/A
FY 2015	-0.5%	TY 2013	N/A

Source: State Department of Assessments and Taxation, Comptroller's Office

**Table 5.2**  
**Local Recordation and Transfer Tax Revenues**  
**(\$ in Millions)**

	<u>Recordation</u>	<u>Transfer</u>	<u>Total</u>
FY 2009	\$255.6	\$269.5	\$525.1
FY 2010	237.9	291.6	529.5
FY 2011	239.6	272.1	511.7
FY 2012	237.1	274.4	511.5
FY 2013	248.0	284.0	532.0

Source: Maryland Association of Counties, Department of Legislative Services

## Property Taxation

The property tax is one of the three major revenue sources for county governments, accounting for 27.8% of total revenues, excluding debt proceeds, and the largest revenue source for municipal governments, accounting for 37.5% of total revenues, excluding debt proceeds. In fiscal 2013, county governments are projected to collect \$6.7 billion in property taxes. The property tax is a relatively stable and predictable revenue source for local governments, and due to the sizeable growth in property assessments in prior years and the effect of the homestead tax credit program, local property tax collections should remain relatively constant for the near future.

County assessable base in fiscal 2013 totaled \$673.6 billion or \$115,569 per State resident. Per capita assessable base ranges from \$53,051 in Allegany County to \$306,190 in Worcester County. Statewide, real property accounts for 96.7% of the assessable base and personal property accounts for 3.3%. **Exhibit 5.1** shows the per capita assessable base and assessable base growth for each jurisdiction for fiscal 2013.

**Exhibit 5.2** shows the real, personal, and total county assessable base for each county for fiscal 2013. **Exhibit 5.3** shows the percentage change in total county assessable base (real and personal property) since fiscal 2006. **Exhibit 5.4** shows total county assessable base (real and personal property) since fiscal 2008.

## Assessable Base Growth

County assessable base decreased by 4.4% in fiscal 2013. Real property decreased by 4.5% statewide, and personal property decreased by 0.4%. As shown in **Table 5.3**, the State Department of Assessments and Taxation projects that total county assessable base will decrease by 4.4% in fiscal 2013, by 1.6% in fiscal 2014, and by 0.5% in fiscal 2015.

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**Table 5.3**  
**County Assessable Base Growth Forecast**

<u><b>FY 2012</b></u>	<u><b>FY 2013</b></u>	<u><b>FY 2014</b></u>	<u><b>FY 2015</b></u>
-6.8%	-4.4%	-1.6%	-0.5%

Source: State Department of Assessments and Taxation

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Property assessments in Maryland increased significantly between fiscal 2000 and 2008. The average three-year increase in the full cash value of property undergoing reassessment totaled 5.7% in 2000 and 60.2% in 2006. Properties reassessed for 2007 realized an increase of 56.1% statewide; whereas, reassessments for 2008 realized an increase of 33.2%. However, the continual rapid increase in property assessments halted in 2009, as property valuation declined reflecting the national credit crisis and deteriorating economic conditions. Properties reassessed for 2011 realized a decrease of 17.9%, reassessments; for 2012 reassessments declined by 13.0% and for 2013 reassessments declined by 3.6%. Under the State's triennial assessment process, the increase in the full cash value of property is phased in over a three-year period; however, any decrease in value is reflected immediately. **Exhibit 5.5** shows

the average change in the full cash value of property reassessed during calendar 2012 for each jurisdiction. Property reassessments that occurred during calendar 2012 will affect the county's assessable base starting in fiscal 2014. **Exhibit 5.6** shows the full cash value assessment changes from January 2005 through January 2013.

### **One-cent Yield on the Property Tax Rate**

The larger the assessable property tax base in a county, the more revenues can be derived with an increase in the property tax rate. For example, a one-cent increase in the real property tax rate in Talbot County generates approximately \$722,400 in revenues, whereas it generates only \$132,400 in Somerset County, even though both jurisdictions have nearly the same number of residents. The fiscal impact of a one-cent increase in real property tax rates for fiscal 2011 through 2015 is depicted in **Exhibit 5.7**. These revenue amounts reflect deductions for the Homestead Tax Credit Program.

### **Property Tax Relief Measures**

The increase in property assessments throughout Maryland, in prior years, has led the State, and in some instances the voters, to take action to curtail the rise in property taxes. Three primary approaches are used in Maryland to provide property tax relief to homeowners: (1) the Homestead Tax Credit Program that limits annual assessment increases to all homeowners regardless of income; (2) the Homeowners' (circuit breaker) Tax Credit Program and the Renters' Tax

Credit Program that provide credits for certain individuals who qualify based on a sliding scale of property tax liability and income; and (3) property tax limitation measures that either limit the property tax rate that can be imposed by the county council or the property tax revenue that can be collected. All three approaches have significantly impacted either State or local revenues, and members of the General Assembly have repeatedly introduced legislation addressing these property tax relief measures.

### **Homestead Tax Credit Program**

The Homestead Tax Credit Program (assessment caps) provides tax credits against State, county, and municipal real property taxes for owner-occupied residential properties for the amount of real property taxes resulting from an annual assessment increase that exceeds a certain percentage or "cap" in any given year. The State requires the cap on assessment increases to be set at 10% for State property tax purposes; however, local governments have the authority to set their caps between 0% and 10%.

A majority of local subdivisions have assessment caps below 10%: 20 counties in fiscal 2012 and 21 counties in fiscal 2013 and 2014. **Table 5.4** lists county assessment caps for fiscal 2012 through 2014. One county (Prince George's) lowered its assessment cap for fiscal 2014.

The Homestead Tax Credit Program is administered as follows:



- Increases in property assessments are equally spread out over three years. For example, if a property's assessment increased by \$120,000, from \$300,000 to \$420,000, the increase would be phased in through increments of \$40,000 annually for the next three years.
- If the assessment cap were set at 10%, however, the amount of assessment subject to taxes would increase by only \$30,000 in the first year, \$33,000 in the following year, and \$36,300 in the third year.
- Since the assessment cap was set lower than the actual market increase, the homeowner does not have to pay taxes on the property's full assessed value.

**Table 5.4**  
**County Assessment Caps**

<b>County</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Allegany	7%	7%	7%
Anne Arundel	2%	2%	2%
Baltimore City	4%	4%	4%
Baltimore	4%	4%	4%
Calvert	10%	10%	10%
Caroline	5%	5%	5%
Carroll	5%	5%	5%
Cecil	8%	8%	8%
Charles	7%	7%	7%
Dorchester	5%	5%	5%
Frederick	5%	5%	5%
Garrett	5%	5%	5%
Harford	5%	5%	5%
Howard	5%	5%	5%
Kent	5%	5%	5%
Montgomery	10%	10%	10%
Prince George's	1%	4%	2%
Queen Anne's	0%	5%	5%
St. Mary's	5%	5%	5%
Somerset	10%	10%	10%
Talbot	0%	0%	0%
Washington	5%	5%	5%
Wicomico	10%	5%	5%
Worcester	3%	3%	3%

Source: State Department of Assessments and Taxation

The extent to which the Homestead Tax Credit Program may actually restrict the ability of a county to raise property tax revenues depends on the county's need for revenues from the property tax and other legal and practical limitations. For example, a county impacted by a charter-imposed property tax limitation measure would presumably reduce tax rates to offset the impact of rising assessments in the absence of the homestead credit. **Exhibits 5.8** and **5.9** show the impact that assessments caps have had on the county's assessable base and local property tax revenues.

## Net Taxable Income

Income tax revenue is the third largest revenue source for county governments, accounting for 15.1% of total revenue in fiscal 2011, excluding debt proceeds. The reliance on income tax revenue ranges from 4.2% of total revenues in Worcester County to 20.5% in Howard County. Local income tax revenues are a function of a county's income tax rate and the net taxable income base. Net taxable income represents taxable income after exemptions and deductions have been subtracted from gross salary and benefits.

Net taxable income for Maryland jurisdictions totaled \$134.6 billion in tax year 2011, ranging from \$198.3 million in Somerset County to \$36.0 billion in Montgomery County. Statewide, net taxable income increased by 5.0% in tax year 2011, with Garrett County experiencing the greatest increase at 6.9%. Only Somerset County experienced no growth in net taxable income in tax year 2011 compared to tax year 2010.

Montgomery County has the highest per capita net taxable income at \$36,327 followed by Howard County at \$34,286 and Talbot County at \$26,755. Somerset County has the lowest per capita net taxable income at \$7,528. **Exhibit 5.10** ranks local jurisdictions according to per capita net taxable income and net taxable income growth. **Exhibit 5.11** shows the growth in net taxable income since tax year 2005, while **Exhibit 5.12** shows the net taxable income by county for the last seven years.

**Exhibit 5.1**  
**County Assessable Base Measures for Fiscal 2013**

<b>County</b>	<b>Population July 1, 2011 (\$ in Thousands)</b>	<b>Assessable Base</b>	<b>Per Capita Assessable Base</b>	<b>Assessable Base Growth</b>	<b>County</b>	<b>Per Capita Assessable Base</b>	<b>County</b>	<b>Assessable Base Growth</b>
Allegany	74,692	\$3,962,462	\$53,051	-1.3%	1.Worcester	\$306,190	1.Allegany	-1.3%
Anne Arundel	544,403	76,293,860	140,142	-4.1%	2.Talbot	245,164	2.Howard	-2.2%
Baltimore City	619,493	35,123,385	56,697	-6.4%	3.Queen Anne's	166,095	3.Harford	-2.4%
Baltimore	809,941	80,753,433	99,703	-4.2%	4.Montgomery	164,960	4.Montgomery	-2.7%
Calvert	89,256	12,553,694	140,648	-5.8%	5.Garrett	160,886	5.Garrett	-2.9%
Caroline	32,985	2,810,316	85,200	-4.7%	6.Kent	151,370	6.St. Mary's	-3.0%
Carroll	167,288	18,861,958	112,751	-4.2%	7.Howard	150,098	7.Kent	-3.1%
Cecil	101,694	9,967,470	98,014	-5.6%	8.Calvert	140,648	8.Washington	-3.3%
Charles	149,130	16,693,575	111,940	-4.7%	9.Anne Arundel	140,142	9.Dorchester	-3.4%
Dorchester	32,640	3,119,674	95,578	-3.4%	10.St. Mary's	113,422	10.Anne Arundel	-4.1%
Frederick	236,745	25,893,046	109,371	-4.6%	11.Carroll	112,751	11.Carroll	-4.2%
Garrett	30,051	4,834,793	160,886	-2.9%	12.Charles	111,940	12.Talbot	-4.2%
Harford	246,489	26,819,052	108,804	-2.4%	13.Frederick	109,371	13.Baltimore	-4.2%
Howard	293,142	44,000,081	150,098	-2.2%	14.Harford	108,804	14.Frederick	-4.6%
Kent	20,204	3,058,279	151,370	-3.1%	15.Baltimore	99,703	15.Charles	-4.7%
Montgomery	989,794	163,276,868	164,960	-2.7%	16.Cecil	98,014	16.Caroline	-4.7%
Prince George's	871,233	79,257,050	90,971	-7.9%	17.Dorchester	95,578	17.Cecil	-5.6%
Queen Anne's	48,354	8,031,355	166,095	-6.0%	18.Prince George's	90,971	18.Calvert	-5.8%
St. Mary's	107,484	12,191,008	113,422	-3.0%	19.Washington	86,523	19.Queen Anne's	-6.0%
Somerset	26,339	1,483,073	56,307	-12.1%	20.Caroline	85,200	20.Wicomico	-6.3%
Talbot	38,025	9,322,352	245,164	-4.2%	21.Wicomico	67,226	21.Baltimore City	-6.4%
Washington	148,203	12,823,001	86,523	-3.3%	22.Baltimore City	56,697	22.Prince George's	-7.9%
Wicomico	99,190	6,668,152	67,226	-6.3%	23.Somerset	56,307	23.Worcester	-10.0%
Worcester	51,514	15,773,058	306,190	-10.0%	24.Allegany	53,051	24.Somerset	-12.1%
<b>Statewide</b>	<b>5,828,289</b>	<b>\$673,570,993</b>	<b>\$115,569</b>	<b>-4.4%</b>				

Source: Department of Legislative Services

**Exhibit 5.2**  
**County Assessable Base for Fiscal 2013 and Percent Change from Fiscal 2012**  
(\$ in Thousands)

<b>County</b>	<b>Subject to Real Property</b>	<b>Percent Change</b>	<b>Subject to Personal Property</b>	<b>Percent Change</b>	<b>Total Property</b>	<b>Percent Change</b>
Allegany	\$3,624,666	-1.3%	\$337,796	-1.4%	\$3,962,462	-1.3%
Anne Arundel	73,705,939	-4.3%	2,587,921	-0.1%	76,293,860	-4.1%
Baltimore City	33,133,118	-6.7%	1,990,267	-1.5%	35,123,385	-6.4%
Baltimore	77,724,847	-4.4%	3,028,586	-0.4%	80,753,433	-4.2%
Calvert	11,678,345	-6.0%	875,349	-3.7%	12,553,694	-5.8%
Caroline	2,705,356	-5.0%	104,960	2.1%	2,810,316	-4.7%
Carroll	18,269,133	-4.6%	592,825	10.9%	18,861,958	-4.2%
Cecil	9,586,913	-5.8%	380,557	-0.3%	9,967,470	-5.6%
Charles	15,809,223	-5.3%	884,352	6.1%	16,693,575	-4.7%
Dorchester	3,001,778	-3.4%	117,896	-2.9%	3,119,674	-3.4%
Frederick	25,596,214	-4.7%	296,832	1.4%	25,893,046	-4.6%
Garrett	4,636,840	-4.3%	197,953	50.0%	4,834,793	-2.9%
Harford	25,821,377	-2.2%	997,675	-6.0%	26,819,052	-2.4%
Howard	42,459,610	-2.2%	1,540,471	-1.3%	44,000,081	-2.2%
Kent	3,021,073	-3.2%	37,206	6.5%	3,058,279	-3.1%
Montgomery	159,469,990	-2.7%	3,806,878	-2.6%	163,276,868	-2.7%
Prince George's	76,308,869	-8.1%	2,948,181	-0.4%	79,257,050	-7.9%
Queen Anne's	7,967,775	-6.1%	63,580	9.9%	8,031,355	-6.0%
St. Mary's	11,937,100	-3.0%	253,908	-2.5%	12,191,008	-3.0%
Somerset	1,410,142	-12.7%	72,931	1.5%	1,483,073	-12.1%
Talbot	9,261,945	-4.2%	60,407	4.5%	9,322,352	-4.2%
Washington	12,297,143	-3.4%	525,858	-2.9%	12,823,001	-3.3%
Wicomico	6,171,303	-6.9%	496,849	1.9%	6,668,152	-6.3%
Worcester	15,454,392	-10.3%	318,666	2.7%	15,773,058	-10.0%
<b>Statewide</b>	<b>\$651,053,089</b>	<b>-4.5%</b>	<b>\$22,517,904</b>	<b>-0.4%</b>	<b>\$673,570,993</b>	<b>-4.4%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.3**  
**Growth in County Assessable Base – Real and Personal Property**  
**Fiscal 2006-2015**

<b>County</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014 E</b>	<b>FY 2015 E</b>
Allegany	4.3%	4.2%	9.3%	6.7%	11.9%	5.1%	0.1%	-1.3%	-1.0%	-1.9%
Anne Arundel	14.2%	15.7%	18.0%	14.2%	6.0%	-2.1%	-6.4%	-4.1%	-0.6%	1.2%
Baltimore City	7.7%	8.6%	14.9%	15.6%	13.8%	2.5%	-4.2%	-6.4%	1.3%	-2.6%
Baltimore	9.9%	12.4%	15.7%	13.3%	8.9%	0.5%	-5.7%	-4.2%	-3.2%	-1.3%
Calvert	12.2%	15.9%	19.8%	10.7%	8.0%	1.9%	-6.2%	-5.8%	-3.6%	-3.5%
Caroline	12.6%	16.9%	18.1%	16.4%	11.5%	-0.5%	-7.3%	-4.7%	-5.9%	-5.8%
Carroll	13.0%	15.0%	16.1%	13.3%	8.7%	-5.3%	-5.9%	-4.2%	-1.6%	0.1%
Cecil	11.4%	14.2%	16.1%	13.7%	6.8%	-1.1%	-4.6%	-5.6%	-3.2%	-1.1%
Charles	12.2%	17.7%	20.4%	16.0%	7.0%	-5.5%	-6.8%	-4.7%	-2.9%	-1.7%
Dorchester	11.1%	11.5%	17.8%	14.4%	9.1%	0.5%	-8.9%	-3.4%	-4.1%	-4.0%
Frederick	16.0%	17.5%	19.2%	13.4%	6.1%	-6.9%	-8.8%	-4.6%	-1.7%	-1.5%
Garrett	14.3%	17.3%	14.6%	12.7%	7.7%	6.1%	0.0%	-2.9%	-0.4%	0.1%
Harford	11.2%	14.9%	15.3%	13.9%	8.8%	0.4%	-3.9%	-2.4%	-4.8%	-5.9%
Howard	14.2%	17.4%	16.1%	13.3%	5.0%	-4.0%	-6.4%	-2.2%	0.1%	-0.9%
Kent	13.0%	14.2%	16.3%	15.0%	10.3%	2.0%	-3.9%	-3.1%	-6.7%	-5.0%
Montgomery	16.2%	17.8%	15.5%	11.0%	0.4%	-4.5%	-6.4%	-2.7%	1.0%	2.5%
Prince George's	11.1%	15.1%	18.7%	19.0%	11.6%	0.2%	-13.1%	-7.9%	-4.5%	-3.1%
Queen Anne's	14.3%	18.2%	19.2%	14.4%	7.5%	-3.3%	-2.3%	-6.0%	-4.0%	-5.0%
St. Mary's	10.7%	19.6%	19.1%	18.4%	11.0%	2.4%	-4.7%	-3.0%	-1.9%	-0.7%
Somerset	13.3%	23.0%	18.5%	16.7%	7.7%	0.7%	-4.7%	-12.1%	-3.1%	-2.8%
Talbot	14.6%	14.7%	17.5%	15.5%	10.8%	-0.1%	-4.0%	-4.2%	-4.9%	-0.1%
Washington	11.6%	14.4%	18.1%	15.3%	8.1%	-4.4%	-6.7%	-3.3%	-3.5%	-1.1%
Wicomico	9.1%	12.2%	13.7%	12.9%	7.8%	-1.0%	-7.5%	-6.3%	-5.4%	-5.5%
Worcester	17.6%	23.0%	19.7%	17.8%	-5.5%	-5.8%	-3.6%	-10.0%	-4.1%	4.6%
<b>Statewide</b>	<b>13.1%</b>	<b>15.7%</b>	<b>16.8%</b>	<b>13.9%</b>	<b>6.1%</b>	<b>-2.1%</b>	<b>-6.8%</b>	<b>-4.4%</b>	<b>-1.6%</b>	<b>-0.5%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.4**  
**County Assessable Base – Real and Personal Property**  
(\$ in Thousands)

<b>County</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014 E</b>	<b>FY 2015 E</b>
Allegany	\$3,197,006	\$3,411,030	\$3,816,560	\$4,010,110	\$4,014,571	\$3,962,462	\$3,921,953	\$3,848,313
Anne Arundel	71,787,490	81,956,148	86,849,623	84,987,819	79,589,954	76,293,860	75,821,770	76,705,386
Baltimore City	29,032,305	33,564,630	38,190,377	39,149,240	37,515,837	35,123,385	35,594,030	34,682,930
Baltimore	72,129,480	81,732,183	88,989,970	89,397,035	84,302,273	80,753,433	78,166,821	77,145,984
Calvert	11,667,003	12,916,676	13,951,302	14,209,661	13,333,624	12,553,694	12,108,022	11,678,703
Caroline	2,466,400	2,869,869	3,199,323	3,182,687	2,949,842	2,810,316	2,644,133	2,490,770
Carroll	17,935,278	20,329,010	22,093,994	20,915,009	19,678,687	18,861,958	18,555,512	18,571,038
Cecil	9,206,087	10,469,664	11,184,512	11,067,074	10,558,891	9,967,470	9,653,066	9,543,057
Charles	16,016,997	18,586,394	19,882,783	18,794,704	17,521,348	16,693,575	16,212,939	15,932,374
Dorchester	2,827,830	3,234,812	3,527,710	3,544,326	3,229,486	3,119,674	2,990,549	2,869,861
Frederick	26,577,953	30,138,087	31,969,352	29,761,665	27,154,307	25,893,046	25,447,921	25,059,656
Garrett	3,865,703	4,356,322	4,689,794	4,975,949	4,978,214	4,834,793	4,815,917	4,818,857
Harford	22,974,307	26,162,245	28,453,136	28,580,599	27,471,469	26,819,052	25,535,956	24,027,544
Howard	42,056,223	47,667,750	50,049,686	48,043,284	44,986,079	44,000,081	44,034,547	43,626,577
Kent	2,535,994	2,917,378	3,219,073	3,282,266	3,154,783	3,058,279	2,853,030	2,711,186
Montgomery	168,428,916	186,959,284	187,664,567	179,221,107	167,750,575	163,276,868	164,865,107	168,964,986
Prince George's	74,432,899	88,581,325	98,867,718	99,039,894	86,036,875	79,257,050	75,675,535	73,366,449
Queen Anne's	7,359,731	8,420,273	9,050,949	8,749,244	8,543,876	8,031,355	7,707,895	7,324,743
St. Mary's	9,796,841	11,602,222	12,875,262	13,182,756	12,567,335	12,191,008	11,964,432	11,885,022
Somerset	1,398,223	1,632,417	1,757,563	1,769,205	1,686,855	1,483,073	1,437,824	1,397,099
Talbot	7,929,251	9,155,628	10,142,501	10,134,945	9,730,598	9,322,352	8,867,407	8,857,486
Washington	11,941,203	13,768,572	14,877,217	14,221,239	13,266,687	12,823,001	12,380,433	12,241,787
Wicomico	6,385,253	7,211,174	7,774,844	7,695,967	7,116,997	6,668,152	6,305,528	5,955,914
Worcester	17,338,848	20,416,919	19,292,626	18,180,328	17,531,447	15,773,058	15,121,107	15,819,990
<b>Statewide</b>	<b>\$639,287,220</b>	<b>\$728,060,012</b>	<b>\$772,370,442</b>	<b>\$756,096,113</b>	<b>\$704,670,610</b>	<b>\$673,570,993</b>	<b>\$662,681,434</b>	<b>\$659,525,712</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.5**  
**Full Cash Value Change in Group 1**  
**January 1, 2010 Base Compared to January 1, 2013 Reassessments**

<b>County</b>	<b>Average for All Properties</b>	<b>Commercial Properties</b>	<b>Residential Properties</b>	<b>Assessment Cap</b>
Allegany	-2.4%	2.9%	-3.9%	7%
Anne Arundel	-1.9%	14.4%	-3.7%	2%
Baltimore City	-3.1%	7.5%	-7.8%	4%
Baltimore	-8.1%	15.4%	-15.8%	4%
Calvert	-11.4%	2.2%	-13.0%	10%
Caroline	-15.7%	-4.8%	-16.7%	5%
Carroll	-3.8%	-2.0%	-4.0%	5%
Cecil	-10.4%	-12.8%	-9.8%	8%
Charles	-6.8%	2.5%	-11.0%	7%
Dorchester	-11.7%	-6.9%	-12.2%	5%
Frederick	-2.2%	4.8%	-3.9%	5%
Garrett	-3.6%	-3.3%	-3.6%	5%
Harford	-6.5%	6.4%	-7.9%	5%
Howard	2.5%	17.0%	-0.2%	5%
Kent	-6.0%	-5.7%	-6.1%	5%
Montgomery	4.1%	23.1%	1.7%	10%
Prince George's	-10.6%	16.1%	-21.5%	2%
Queen Anne's	-9.0%	1.4%	-10.5%	5%
St. Mary's	-7.9%	-0.3%	-8.4%	5%
Somerset	-11.5%	-10.0%	-11.7%	10%
Talbot	-11.5%	-5.9%	-13.0%	0%
Washington	-6.9%	8.5%	-10.5%	5%
Wicomico	-17.4%	-1.9%	-20.8%	5%
Worcester	-14.3%	-7.7%	-16.4%	3%
<b>Statewide</b>	<b>-3.6%</b>	<b>11.4%</b>	<b>-6.9%</b>	

Source: State Department of Assessments and Taxation

**Exhibit 5.6**  
**Triennial Change in Full Cash Value**  
**January 2005 – January 2013**

<b>County</b>	<b>2005 Group 2</b>	<b>2006 Group 3</b>	<b>2007 Group 1</b>	<b>2008 Group 2</b>	<b>2009 Group 3</b>	<b>2010 Group 1</b>	<b>2011 Group 2</b>	<b>2012 Group 3</b>	<b>2013 Group 1</b>
Allegany	10.6%	21.4%	43.3%	34.5%	16.8%	0.4%	-4.5%	-5.3%	-2.4%
Anne Arundel	47.6%	65.9%	55.4%	34.9%	-0.3%	-17.9%	-16.6%	-12.6%	-1.9%
Baltimore City	21.6%	45.6%	58.5%	75.0%	20.9%	-2.6%	-8.7%	-6.8%	-3.1%
Baltimore	38.1%	53.4%	64.8%	32.6%	13.3%	-13.2%	-13.6%	-14.5%	-8.1%
Calvert	50.4%	71.7%	69.7%	38.3%	3.1%	-15.1%	-20.7%	-16.1%	-11.4%
Caroline	38.9%	49.7%	73.6%	40.6%	13.4%	-15.6%	-18.8%	-18.9%	-15.7%
Carroll	42.2%	54.0%	56.9%	37.4%	5.1%	-19.2%	-19.6%	-15.4%	-3.8%
Cecil	33.1%	56.7%	54.0%	33.3%	2.5%	-11.0%	-20.0%	-15.4%	-10.4%
Charles	47.2%	70.2%	62.6%	41.4%	-4.6%	-19.8%	-26.6%	-15.2%	-6.8%
Dorchester	32.5%	60.8%	58.5%	34.5%	6.8%	-9.9%	-21.4%	-10.8%	-11.7%
Frederick	56.0%	60.9%	52.2%	27.4%	-4.7%	-22.0%	-24.1%	-18.8%	-2.2%
Garrett	39.2%	47.6%	38.3%	29.0%	8.5%	0.0%	-2.4%	-14.7%	-3.6%
Harford	37.6%	48.2%	55.5%	38.6%	9.0%	-14.3%	-15.3%	-5.8%	-6.5%
Howard	48.5%	58.7%	50.3%	24.2%	-2.3%	-19.8%	-18.8%	-8.7%	2.5%
Kent	46.5%	36.8%	65.2%	37.3%	13.5%	-10.3%	-12.5%	-9.0%	-6.0%
Montgomery	65.0%	63.3%	43.4%	16.2%	-10.6%	-17.0%	-14.5%	-8.6%	4.1%
Prince George's	40.1%	60.6%	79.5%	51.6%	14.6%	-18.4%	-28.7%	-24.8%	-10.6%
Queen Anne's	48.3%	58.7%	50.1%	36.8%	7.2%	-12.4%	-18.6%	-13.7%	-9.0%
St. Mary's	37.2%	57.2%	84.3%	49.0%	8.2%	-15.5%	-16.0%	-9.6%	-7.9%
Somerset	49.5%	65.0%	79.6%	45.5%	4.4%	-10.6%	-18.5%	-20.6%	-11.5%
Talbot	47.9%	53.5%	54.8%	42.7%	13.6%	-9.0%	-15.0%	-15.3%	-11.5%
Washington	32.4%	58.6%	64.7%	40.2%	3.0%	-18.4%	-18.3%	-9.0%	-6.9%
Wicomico	21.3%	40.2%	53.2%	40.6%	5.1%	-15.6%	-20.1%	-20.2%	-17.4%
Worcester	26.7%	78.9%	54.1%	33.3%	-12.7%	-20.0%	-14.9%	-17.4%	-14.3%
<b>Statewide</b>	<b>46.6%</b>	<b>60.2%</b>	<b>56.1%</b>	<b>33.2%</b>	<b>0.8%</b>	<b>-16.1%</b>	<b>-17.9%</b>	<b>-13.0%</b>	<b>-3.6%</b>

Source: State Department of Assessments and Taxation



**Exhibit 5.7**  
**One-cent Yield in County Real Property Tax Rates**  
**Fiscal 2011-2015**

<b>County</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Allegany	\$352,000	\$360,300	\$359,100	\$356,900	\$350,600
Anne Arundel	6,184,300	6,157,300	6,161,100	6,244,300	6,449,300
Baltimore City	3,085,500	3,024,700	2,895,800	3,012,400	2,979,800
Baltimore	7,089,700	7,129,800	7,186,900	7,187,200	7,231,400
Calvert	1,263,600	1,230,100	1,165,900	1,124,000	1,082,900
Caroline	271,400	266,100	261,100	250,100	237,200
Carroll	1,854,600	1,854,500	1,809,400	1,790,200	1,796,300
Cecil	1,029,000	1,005,500	956,900	927,200	917,100
Charles	1,675,600	1,635,600	1,576,200	1,530,900	1,504,400
Dorchester	303,300	280,000	288,200	282,200	273,700
Frederick	2,659,000	2,595,200	2,538,800	2,507,700	2,474,300
Garrett	463,500	467,500	451,800	452,900	455,500
Harford	2,620,300	2,610,300	2,577,100	2,452,500	2,303,800
Howard	3,953,100	3,988,800	4,052,800	4,134,300	4,140,900
Kent	284,700	284,800	282,600	266,700	256,100
Montgomery	17,005,300	16,313,400	15,923,600	16,094,800	16,513,000
Prince George's	7,489,000	7,209,300	7,093,900	6,982,700	6,887,300
Queen Anne's	767,300	762,400	756,600	743,200	715,000
St. Mary's	1,101,100	1,118,000	1,122,500	1,130,100	1,139,700
Somerset	162,700	158,700	140,100	136,200	132,400
Talbot	739,400	730,100	720,600	700,800	722,400
Washington	1,251,700	1,225,100	1,212,500	1,181,100	1,170,800
Wicomico	693,400	657,600	615,900	580,600	546,200
Worcester	1,683,700	1,650,100	1,493,400	1,448,800	1,531,300

Source: Department of Legislative Services

**Exhibit 5.8**  
**Estimated Assessable Base Loss Due to Homestead Property Tax Credit**  
**Fiscal 2013**  
**(\$ in Thousands)**

<b>County</b>	<b>Total County Assessable Base</b>	<b>Loss Due to 10% Homestead Cap</b>	<b>After 10% Homestead Cap</b>	<b>Percent Lost</b>	<b>Loss Due to Actual Homestead Cap</b>	<b>After Actual Homestead Cap</b>	<b>Percent Lost</b>
Allegany	\$3,624,666	\$12,587	\$3,612,079	0.3%	\$33,294	\$3,591,372	0.9%
Anne Arundel	73,705,939	218,605	73,487,334	0.3%	12,094,879	61,611,060	16.4%
Baltimore City	33,133,118	1,042,434	32,090,684	3.1%	4,175,270	28,957,848	12.6%
Baltimore	77,724,847	118,313	77,606,534	0.2%	5,855,758	71,869,089	7.5%
Calvert	11,678,345	18,879	11,659,466	0.2%	18,879	11,659,466	0.2%
Caroline	2,705,356	13,863	2,691,493	0.5%	94,546	2,610,810	3.5%
Carroll	18,269,133	8,362	18,260,771	0.0%	174,961	18,094,172	1.0%
Cecil	9,586,913	6,646	9,580,267	0.1%	17,682	9,569,231	0.2%
Charles	15,809,223	9,483	15,799,740	0.1%	47,078	15,762,145	0.3%
Dorchester	3,001,778	15,506	2,986,272	0.5%	120,048	2,881,730	4.0%
Frederick	25,596,214	8,177	25,588,037	0.0%	208,166	25,388,048	0.8%
Garrett	4,636,840	13,359	4,623,481	0.3%	118,613	4,518,227	2.6%
Harford	25,821,377	8,779	25,812,598	0.0%	49,903	25,771,474	0.2%
Howard	42,459,610	14,721	42,444,889	0.0%	1,932,094	40,527,516	4.6%
Kent	3,021,073	32,370	2,988,703	1.1%	194,766	2,826,307	6.4%
Montgomery	159,469,990	233,952	159,236,038	0.1%	233,952	159,236,038	0.1%
Prince George's	76,308,869	114,649	76,194,220	0.2%	5,370,280	70,938,589	7.0%
Queen Anne's	7,967,775	25,878	7,941,897	0.3%	402,155	7,565,620	5.0%
St. Mary's	11,937,100	56,578	11,880,522	0.5%	712,187	11,224,913	6.0%
Somerset	1,410,142	9,490	1,400,652	0.7%	9,490	1,400,652	0.7%
Talbot	9,261,945	43,175	9,218,770	0.5%	2,056,169	7,205,776	22.2%
Washington	12,297,143	10,691	12,286,452	0.1%	172,210	12,124,933	1.4%
Wicomico	6,171,303	8,867	6,162,436	0.1%	12,618	6,158,685	0.2%
Worcester	15,454,392	24,839	15,429,553	0.2%	520,680	14,933,712	3.4%
<b>Total</b>	<b>\$651,053,089</b>	<b>\$2,070,203</b>	<b>\$648,982,886</b>	<b>0.3%</b>	<b>\$34,625,678</b>	<b>\$616,427,411</b>	<b>5.3%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.9**  
**County Tax Relief Due to Homestead Tax Credits**

<b>County</b>	<b>Fiscal 2012</b>		<b>Fiscal 2013</b>		<b>Fiscal 2014</b>	
	<b>Revenue Foregone</b>	<b>Percent of Base</b>	<b>Revenue Foregone</b>	<b>Percent of Base</b>	<b>Revenue Foregone</b>	<b>Percent of Base</b>
Allegany	\$682,156	1.9%	\$326,614	0.9%	\$169,693	0.5%
Anne Arundel	140,366,217	20.0%	113,812,811	16.4%	101,700,589	14.8%
Baltimore City	119,064,738	14.8%	94,695,124	12.6%	79,266,600	10.4%
Baltimore	109,590,910	12.3%	64,413,338	7.5%	36,173,357	4.4%
Calvert	1,109,050	1.0%	168,401	0.2%	54,046	0.1%
Caroline	1,614,233	6.5%	841,459	3.5%	344,831	1.5%
Carroll	6,157,340	3.1%	1,781,103	1.0%	663,848	0.4%
Cecil	1,148,464	1.2%	175,176	0.2%	53,963	0.1%
Charles	3,533,528	2.0%	527,744	0.3%	277,122	0.2%
Dorchester	3,003,474	9.9%	1,171,668	4.0%	562,820	2.0%
Frederick	9,675,995	3.4%	2,214,886	0.8%	842,943	0.3%
Garrett	1,694,900	3.5%	1,174,269	2.6%	885,060	1.9%
Harford	3,198,742	1.2%	519,989	0.2%	224,780	0.1%
Howard	40,660,390	8.1%	22,991,919	4.6%	13,828,954	2.7%
Kent	2,781,680	8.7%	1,990,509	6.4%	1,526,224	5.3%
Montgomery	6,772,928	0.4%	2,346,539	0.1%	1,371,282	0.1%
Prince George's	144,886,017	13.2%	70,833,993	7.0%	38,574,181	4.0%
Queen Anne's	7,299,401	10.2%	3,406,655	5.0%	1,808,084	2.8%
St. Mary's	9,656,367	9.2%	6,103,443	6.0%	3,530,283	3.5%
Somerset	243,097	1.7%	83,863	0.7%	34,729	0.3%
Talbot	10,625,471	24.5%	10,095,790	22.2%	8,838,211	20.4%
Washington	4,500,194	3.7%	1,632,551	1.4%	436,857	0.4%
Wicomico	411,146	0.8%	106,042	0.2%	40,852	0.1%
Worcester	5,042,275	4.2%	4,009,236	3.4%	2,441,655	2.1%
<b>Statewide</b>	<b>\$633,718,712</b>	<b>8.0%</b>	<b>\$405,423,121</b>	<b>5.3%</b>	<b>\$293,650,966</b>	<b>3.9%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.10**  
**Net Taxable Income Measures for Tax Year 2011**

<b>County</b>	<b>Population July 1, 2011</b>	<b>Net Taxable Income</b>	<b>Per Capita Net Taxable Income</b>	<b>Net Taxable Income Growth</b>	<b>County</b>	<b>Per Capita Net Taxable Income</b>	<b>County</b>	<b>Net Taxable Income Growth</b>
Allegany	74,692	\$857,812,508	\$11,485	0.5%	1. Montgomery	\$36,327	1. Garrett	6.9%
Anne Arundel	544,403	14,232,799,973	26,144	4.5%	2. Howard	34,286	2. Carroll	6.5%
Baltimore City	619,493	7,805,962,442	12,601	4.5%	3. Talbot	26,755	3. Howard	6.4%
Baltimore	809,941	18,766,745,469	23,171	4.9%	4. Anne Arundel	26,144	4. Harford	6.1%
Calvert	89,256	2,143,482,881	24,015	4.1%	5. Calvert	24,015	5. St. Mary's	5.8%
Caroline	32,985	419,287,309	12,711	2.9%	6. Carroll	23,563	6. Montgomery	5.6%
Carroll	167,288	3,941,789,478	23,563	6.5%	7. Frederick	23,557	7. Talbot	5.2%
Cecil	101,694	1,712,130,208	16,836	3.6%	8. Baltimore	23,171	8. Baltimore	4.9%
Charles	149,130	3,072,873,161	20,605	3.8%	9. Queen Anne's	23,153	9. Prince George's	4.9%
Dorchester	32,640	403,332,432	12,357	1.4%	10. Harford	22,432	10. Queen Anne's	4.7%
Frederick	236,745	5,577,033,442	23,557	3.7%	11. St. Mary's	21,735	11. Baltimore City	4.5%
Garrett	30,051	411,162,452	13,682	6.9%	12. Charles	20,605	12. Anne Arundel	4.5%
Harford	246,489	5,529,301,920	22,432	6.1%	13. Worcester	17,886	13. Calvert	4.1%
Howard	293,142	10,050,688,156	34,286	6.4%	14. Cecil	16,836	14. Washington	3.8%
Kent	20,204	337,990,710	16,729	0.5%	15. Kent	16,729	15. Charles	3.8%
Montgomery	989,794	35,956,418,354	36,327	5.6%	16. Prince George's	16,315	16. Frederick	3.7%
Prince George's	871,233	14,214,003,873	16,315	4.9%	17. Washington	15,441	17. Cecil	3.6%
Queen Anne's	48,354	1,119,545,841	23,153	4.7%	18. Garrett	13,682	18. Caroline	2.9%
St. Mary's	107,484	2,336,158,485	21,735	5.8%	19. Wicomico	13,201	19. Worcester	2.1%
Somerset	26,339	198,285,964	7,528	-0.5%	20. Caroline	12,711	20. Dorchester	1.4%
Talbot	38,025	1,017,356,687	26,755	5.2%	21. Baltimore City	12,601	21. Wicomico	1.0%
Washington	148,203	2,288,356,006	15,441	3.8%	22. Dorchester	12,357	22. Allegany	0.5%
Wicomico	99,190	1,309,400,322	13,201	1.0%	23. Allegany	11,485	23. Kent	0.5%
Worcester	51,514	921,398,110	17,886	2.1%	24. Somerset	7,528	24. Somerset	-0.5%
<b>Statewide</b>	<b>5,828,289</b>	<b>\$134,623,316,183</b>	<b>\$23,098</b>	<b>5.0%</b>				

Source: Comptroller's Office

**Exhibit 5.11**  
**Growth in Net Taxable Income**

<b>County</b>	<b>TY 2005</b>	<b>TY 2006</b>	<b>TY 2007</b>	<b>TY 2008</b>	<b>TY 2009</b>	<b>TY 2010</b>	<b>TY 2011</b>
Allegany	7.6%	3.6%	8.4%	-6.5%	-1.2%	-0.3%	0.5%
Anne Arundel	7.8%	4.6%	7.5%	-3.7%	-4.0%	5.6%	4.5%
Baltimore City	6.3%	10.4%	6.5%	-8.1%	-2.7%	3.9%	4.5%
Baltimore	4.2%	7.4%	6.7%	-12.2%	-6.1%	5.1%	4.9%
Calvert	6.7%	6.0%	3.3%	-4.1%	1.7%	2.1%	4.1%
Caroline	6.8%	5.0%	8.4%	-10.5%	-2.5%	2.1%	2.9%
Carroll	5.7%	5.1%	6.9%	-5.7%	-1.0%	3.3%	6.5%
Cecil	7.5%	4.5%	10.7%	-5.3%	-5.1%	3.0%	3.6%
Charles	5.9%	2.9%	5.4%	0.7%	1.1%	5.3%	3.8%
Dorchester	0.7%	8.1%	19.5%	-19.8%	-4.8%	4.1%	1.4%
Frederick	7.7%	6.2%	5.3%	-5.2%	-2.1%	6.0%	3.7%
Garrett	9.3%	4.5%	7.5%	-4.9%	-5.7%	2.9%	6.9%
Harford	7.3%	4.0%	5.2%	-3.9%	-1.8%	4.0%	6.1%
Howard	4.6%	6.9%	7.5%	-4.9%	-0.5%	7.7%	6.4%
Kent	8.8%	7.1%	16.5%	-22.2%	-9.3%	7.4%	0.5%
Montgomery	8.4%	5.7%	8.4%	-11.2%	-5.3%	9.3%	5.6%
Prince George's	3.2%	3.7%	5.3%	-1.5%	2.0%	4.4%	4.9%
Queen Anne's	11.0%	3.8%	7.8%	-10.0%	-6.0%	6.2%	4.7%
St. Mary's	4.7%	5.6%	9.8%	-2.9%	6.6%	5.8%	5.8%
Somerset	7.9%	9.0%	6.2%	-10.8%	-4.2%	-0.9%	-0.5%
Talbot	5.8%	14.7%	10.7%	-25.0%	-10.2%	7.9%	5.2%
Washington	7.7%	6.3%	4.0%	-7.8%	-4.8%	3.0%	3.8%
Wicomico	4.5%	4.8%	4.5%	-10.8%	-4.2%	1.8%	1.0%
Worcester	1.8%	-2.3%	2.4%	-11.9%	-9.2%	9.2%	2.1%
<b>Total</b>	<b>6.3%</b>	<b>5.9%</b>	<b>7.1%</b>	<b>-7.9%</b>	<b>-3.2%</b>	<b>6.1%</b>	<b>5.0%</b>

Source: Comptroller's Office

**Exhibit 5.12**  
**Net Taxable Income for Maryland Counties**

<b>County</b>	<b>TY 2005</b>	<b>TY 2006</b>	<b>TY 2007</b>	<b>TY 2008</b>	<b>TY 2009</b>	<b>TY 2010</b>	<b>TY 2011</b>
Allegany	\$825,034,964	\$854,744,930	\$926,320,121	\$865,875,839	\$855,751,473	\$853,305,437	\$857,812,508
Anne Arundel	12,396,703,709	12,970,891,698	13,950,183,600	13,439,040,498	12,902,381,450	13,625,411,460	14,232,799,973
Baltimore City	6,832,778,888	7,540,882,852	8,034,307,269	7,381,747,368	7,185,368,520	7,467,933,579	7,805,962,442
Baltimore	18,019,428,126	19,360,680,336	20,648,472,811	18,135,334,970	17,021,144,273	17,881,894,299	18,766,745,469
Calvert	1,887,801,314	2,001,146,743	2,068,066,249	1,982,461,512	2,015,317,894	2,058,133,830	2,143,482,881
Caroline	401,626,282	421,789,841	457,407,040	409,206,703	399,084,718	407,328,571	419,287,309
Carroll	3,415,296,751	3,589,552,199	3,837,327,698	3,618,811,431	3,581,894,274	3,699,705,615	3,941,789,478
Cecil	1,542,125,552	1,611,026,170	1,784,092,809	1,690,134,777	1,603,420,273	1,652,071,679	1,712,130,208
Charles	2,542,906,207	2,617,161,002	2,759,406,982	2,780,008,615	2,810,271,460	2,960,443,829	3,072,873,161
Dorchester	387,584,419	419,078,078	500,813,279	401,656,825	382,454,135	397,945,007	403,332,432
Frederick	4,896,658,124	5,198,383,916	5,473,489,675	5,186,740,457	5,076,094,597	5,379,266,522	5,577,033,442
Garrett	371,204,107	387,728,479	416,935,611	396,319,123	373,758,487	384,686,741	411,162,452
Harford	4,849,489,618	5,044,865,258	5,309,461,380	5,102,341,898	5,009,343,531	5,211,316,589	5,529,301,920
Howard	8,065,992,429	8,619,353,052	9,269,593,593	8,813,104,613	8,767,276,060	9,442,191,637	10,050,688,156
Kent	355,902,849	381,192,136	443,981,307	345,378,009	313,113,309	336,217,548	337,990,710
Montgomery	32,307,958,721	34,165,043,730	37,032,138,072	32,876,469,466	31,148,293,840	34,040,992,827	35,956,418,354
Prince George's	11,820,717,891	12,263,394,512	12,919,224,241	12,724,069,846	12,979,204,501	13,543,857,382	14,214,003,873
Queen Anne's	1,063,199,389	1,103,247,775	1,189,559,807	1,070,637,968	1,006,842,399	1,069,568,975	1,119,545,841
St. Mary's	1,739,512,923	1,836,560,828	2,016,159,644	1,958,252,907	2,087,314,006	2,207,425,070	2,336,158,485
Somerset	203,117,001	221,497,849	235,222,800	209,885,636	201,071,081	199,285,818	198,285,964
Talbot	1,047,137,727	1,201,573,182	1,330,677,135	997,801,625	895,821,324	966,801,287	1,017,356,687
Washington	2,205,189,465	2,343,422,197	2,437,989,445	2,247,552,637	2,139,315,281	2,203,921,097	2,288,356,006
Wicomico	1,361,718,666	1,427,649,228	1,491,479,811	1,329,950,633	1,274,113,379	1,296,763,909	1,309,400,322
Worcester	1,033,062,568	1,009,715,194	1,033,516,361	910,200,259	826,289,705	902,488,197	921,398,110
<b>Total</b>	<b>\$119,572,147,690</b>	<b>\$126,590,581,185</b>	<b>\$135,565,826,740</b>	<b>\$124,872,983,615</b>	<b>\$120,854,939,970</b>	<b>\$128,188,956,905</b>	<b>\$134,623,316,183</b>

Source: Comptroller's Office, Department of Legislative Services



## Chapter 6. County Salary Actions

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More Maryland county governments and boards of education provided salary enhancements to their employees in fiscal 2013 than in the previous year. Moreover, no jurisdiction planned to implement furloughs or broad salary reduction plans, and fewer jurisdictions eliminated filled positions resulting in employee layoffs.

Six county governments provided their employees with a cost-of-living adjustment (COLA) or general salary increase in fiscal 2013, compared to two in fiscal 2012. Six counties provided step or merit increases in fiscal 2013, compared to four in fiscal 2012. Three counties provided a stipend or bonus to their employees in addition to another salary enhancement in fiscal 2013; two counties gave a stipend or bonus in lieu of other salary enhancements in fiscal 2012. Nine boards of education provided COLAs or general salary increases for teachers in fiscal 2013, compared to two in fiscal 2012. Eighteen boards of education provided step or merit increases in fiscal 2013, compared to nine in fiscal 2012.

No county governments or boards of education designated service reduction days or implemented employee furloughs in fiscal 2013. However, one county government and five boards eliminated approximately 87 positions through employee layoffs; others eliminated positions through attrition, transfers, and retirement incentives.

**Exhibit 6.1** indicates the number of jurisdictions providing salary enhancements over the last 10 years. **Exhibit 6.2** compares the salary actions for county, public school, and State

employees in fiscal 2012 and 2013. **Exhibit 6.3** shows local salary enhancements in fiscal 2013. **Exhibit 6.4** describes the local government furlough, salary reduction, and layoff plans for fiscal 2013.

The annual growth in State government salaries trailed the other sectors of the Maryland economy. Over the last 10 years, the average weekly wage for State government employees increased by 2.3% annually compared to 3.3% for local government employees, 4.5% for federal employees, and 3.2% for private-sector employees. **Table 6.1** compares the annual growth in the average weekly wage for the three levels of government and the private sector in Maryland.

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**Table 6.1**  
**Growth in Average Weekly Wages**

	<u>2001</u>	<u>2011</u>	<u>Annual Increase</u>
Federal Government	\$1,151	\$1,790	4.5%
State Government	743	932	2.3%
Local Government	697	965	3.3%
Private Sector	712	980	3.2%

Source: Department of Labor, Licensing, and Regulation

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**Exhibit 6.1**  
**Number of Counties Providing Salary Increases**  
**Fiscal 2004-2013**

	<u><b>FY 2004</b></u>	<u><b>FY 2005</b></u>	<u><b>FY 2006</b></u>	<u><b>FY 2007</b></u>	<u><b>FY 2008</b></u>	<u><b>FY 2009</b></u>	<u><b>FY 2010</b></u>	<u><b>FY 2011</b></u>	<u><b>FY 2012</b></u>	<u><b>FY 2013</b></u>
<b>State Government</b>										
COLAs	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes
Step Increases	No	Yes	Yes	Yes	Yes	Yes	No	No	No	No
<b>Local Government</b>										
<b>COLAs</b>										
County Employees	13	22	23	24	22	20	6	1	2	6
Board of Education	23	23	24	24	24	22	10	4	2	9
<b>Step Increases</b>										
County Employees	13	19	19	21	23	20	8	4	4	6
Board of Education	23	24	24	24	24	24	14	10	9	18
<b>Both COLA and Step</b>										
County Employees	9	17	19	21	21	17	2	0	1	1
Board of Education	22	23	24	24	24	22	8	3	2	6

Source: Department of Legislative Services

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**Exhibit 6.2**  
**Local Government Salary Actions**  
**Fiscal 2012 and 2013**

<b><u>Salary Action</u></b>	<b>County Government</b>		<b>Public Schools</b>	
	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>
<b>COLA/GSI Amount</b>				
No COLA/GSI	22	18	22	15
1% to 2.9%	2	6	2	8
3% and greater	0	0	0	1
<b>Stipend/Bonus<sup>1</sup></b>	2	3	0	0
<b>Step/Merit Increases</b>	4	6	9	18
<b>Furlough/Salary Reductions</b>	7	0	2	2
<b>Layoffs</b>	5	1	8	5
	<b>State Government</b>		<b>CPI-Urban Consumers</b>	
	<b><u>FY 2012</u></b>	<b><u>FY 2013<sup>2</sup></u></b>	<b><u>FY 2012<sup>3</sup></u></b>	<b><u>FY 2013<sup>3</sup></u></b>
COLA Amount <sup>3</sup>	0.0%	2.0%	2.95%	2.05%
One-time Bonus	\$750	\$0		
Step/Merit Increases	No	No		
Furloughs	No	No		

COLA: Cost-of-living adjustment

CPI: Consumer Price Index

GSI: General Salary Increase

<sup>1</sup>Two counties, Garrett and St. Mary's, provided stipends in addition to a COLA in fiscal 2013. Washington County provided a stipend in addition to a step increase in fiscal 2013.

<sup>2</sup>COLA effective January 1, 2013.

<sup>3</sup>Forecast of the CPI for 2012 (actual) and 2013 (estimate) comes from Moody's Analytics.

Source: 2012 Local Government Salary Action Survey; Department of Legislative Services

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**Exhibit 6.3**  
**Local Government Salary Actions in Fiscal 2013**

<b>County</b>	<b>County Government Generally</b>		<b>Board of Education Teachers</b>	
	<b>COLA/GSI/Stipend</b>	<b>Step/Merit</b>	<b>COLA/GSI</b>	<b>Step/Merit</b>
Allegany	0.0%	No	0.0%	Yes
Anne Arundel <sup>1</sup>	0.0%	No	1.25%	No
Baltimore City <sup>2</sup>	0.0%	Yes	1.5%	No
Baltimore <sup>3</sup>	0.0%	Yes	0.0%	Yes
Calvert <sup>4</sup>	0.0%	No	0.0%	No
Caroline	0.0%	No	0.0%	Yes
Carroll	0.0%	No	0.0%	Yes
Cecil	1.0%	No	0.0%	Yes
Charles <sup>5</sup>	0.0%	Yes	0.0%	Yes
Dorchester <sup>6</sup>	1.0%	No	1.0%	Yes
Frederick <sup>7</sup>	1.0%	Yes	0.0%	Yes
Garrett <sup>8</sup>	2.0% + \$500	No	0.0%	No
Harford	0.0%	No	1.0%	Yes
Howard <sup>9</sup>	0.0%	Yes	0.0%	Yes
Kent <sup>10</sup>	0.0%	No	1.0%	Yes
Montgomery <sup>11</sup>	0.0%	No	0.0%	Yes
Prince George's <sup>12</sup>	0.0%	No	2.0%	Yes
Queen Anne's	0.0%	No	0.0%	No
St. Mary's <sup>13</sup>	2.0% + \$500	No	1.5%	No
Somerset <sup>14</sup>	0.0%	No	0.0%	Yes
Talbot	0.0%	No	3.5%	Yes
Washington <sup>15</sup>	\$1,000	Yes	0.0%	Yes
Wicomico	2.0%	No	1.0%	Yes
Worcester <sup>16</sup>	0.0%	No	0.0%	Yes
<b>Number Granting</b>	<b>7</b>	<b>6</b>	<b>9</b>	<b>18</b>

COLA: cost-of-living adjustment

GSI: general salary increase

<sup>1</sup>While Anne Arundel County employees in general did not receive a step/merit increase, FOP and AFSCME employees will receive a 3.0% merit increase on the employee's anniversary date. Anne Arundel County school employees will receive a mid-year 1.25% salary/wage increase, two-day reduction in the work year, and a health care premium holiday for one pay period.

<sup>2</sup>Baltimore City school administrators and unaffiliated employees will receive a 3.0% COLA; paraprofessional and school-related personnel will receive a 2.35% COLA; FOP employees will receive a 1.5% COLA and 1.5% longevity GSI; and AFSCME employees will receive a 1.5% GSI. CUB employees will be placed on the next full interval above current salary (max. \$750).

<sup>3</sup>Baltimore County is still in negotiations with AFSCME and FOP; all other employee groups will receive step increases.

<sup>4</sup>Calvert County Public Schools is still in negotiations with administrators.

<sup>5</sup>Charles County employees will receive a merit increase equal to 3.0% of the salary midpoint of their current grade. School system employees will receive a step increase.

<sup>6</sup>Dorchester County teachers will receive a 1.0% COLA and a step increase; administrators and support employees negotiated a revised salary scale, resulting in a tiered increase.

<sup>7</sup>Frederick County employees will receive a merit increment; corrections and law enforcement personnel also will receive catch-up based on years of service and firefighters are placed in a new step system.

<sup>8</sup>Garrett County Public Schools was not able to provide a contracted step increase. Roads Department employees (AFSCME) will receive a 4.0% COLA; all nonunion, full-time employees will receive a 2.0% COLA and a \$500 bonus.

<sup>9</sup>While Howard County employees in general did not receive a COLA, police officers and sergeants will receive a 2.0% COLA January 1, 2013.

<sup>10</sup>Kent County school employees will receive a 1.0% COLA and step increase January 1, 2013.

<sup>11</sup>While Montgomery County school employees in general did not receive a COLA, employees that did not receive a merit/step or longevity increase will receive a 2.0% GSI.

<sup>12</sup>Prince George's County teachers also receive a one-day reduction in the work year and teachers already in the top step will receive a one-time 2.0% payment. AFSCME and SEIU employees will receive a one-time 2.0% payment. The school system is still in negotiations with its supervisory/administrative employee unions. County and FOP are in arbitration.

<sup>13</sup>St. Mary's County employees will receive a 2.0% COLA and a permanent \$500 stipend.

<sup>14</sup>Somerset County teachers and support staff will receive a step increase March 15, 2013; school administrators will receive a \$1,000 bonus December 5, 2012.

<sup>15</sup>While Washington County teachers in general will not receive a COLA, teachers already in the top step will receive a 1.0% COLA. Teachers on Step 4 and greater will receive an additional midyear step increase to recover a negotiated, but unfunded increase from 2010. County full-time employees will receive a \$1,000 stipend; full time and permanent part-time employees will receive a 3.5% step increase effective January 1, 2013; temporary employees will receive a 3.0% increase upon return to seasonal employment.

<sup>16</sup>While Worcester County teachers and support personnel in general will not receive a COLA or GSI, employees already in the top step will receive a 1.5% increase.

Source: 2012 Local Government Salary Action Survey; Department of Legislative Services

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**Exhibit 6.4**  
**Local Government Furlough, Salary Reduction, and Layoff Plans in Fiscal 2013**

<b><u>County</u></b>	<b><u>Furlough/ Reduction</u></b>	<b><u>Layoffs</u></b>	
Allegany	No	No	School system has eliminated 106.4 positions through attrition over the past three fiscal years; 63 of the positions were eliminated in fiscal 2013.
Anne Arundel	No	No	
Baltimore City	No	Yes	City does not plan any furloughs or salary reductions but has not determined whether there will be any layoffs. School system does not plan any furloughs or salary reductions but has indicated that it is currently processing layoffs of up to 46 nonteacher employees.
Baltimore	No	No	
Calvert	No	No	School system does not plan any furloughs, salary reductions, or layoffs but is still in negotiations with administrators.
Caroline	No	Yes	County does not plan any furloughs or salary reductions but laid off one employee.
Carroll	No	Yes	School system does not plan any furloughs or salary reductions but laid off one employee.
Cecil	No	No	County does not plan to implement any salary reductions and has indicated that no furloughs or layoffs are planned at this time.
Charles	No	No	
Dorchester	No	No	
Frederick	No	Yes	County does not plan to implement any furloughs or salary reductions, and has indicated that no layoffs are planned at this time. School system laid off two employees and indicated that furloughs and salary reductions are not planned at this time.
Garrett	No	Yes	School system laid off 18 employees, including 11 teachers, and was not able to provide a contracted step increase but does not plan to implement any furloughs or salary reductions.

<u>County</u>	<u>Furlough/ Reduction</u>	<u>Layoffs</u>	
Harford	No	No	
Howard	No	No	
Kent	No	No	
Montgomery	No	No	School system indicated that all budget reductions were handled through attrition or transfer and no furloughs, salary reductions, or layoffs are planned.
Prince George's	No	No	
Queen Anne's	No	No	
St. Mary's	No	No	
Somerset	Yes	Yes	School system has not determined whether to implement any furloughs but had salary reductions resulting from the transfer of 2 employees and layoffs of 19 employees, including 7 teachers.
Talbot	No	No	County does not plan to implement any furloughs, salary reductions, or layoffs at this time.
Washington	No	No	
Wicomico	Yes	No	School system does not plan any furloughs or layoffs but reduced salaries and work schedules for 4 pupil personnel workers. School system has also eliminated positions through attrition and retirement incentives.
Worcester	No	No	
<b>Total Jurisdictions Implementing Plans</b>	<b>2</b>	<b>6</b>	

Source: Department of Legislative Services



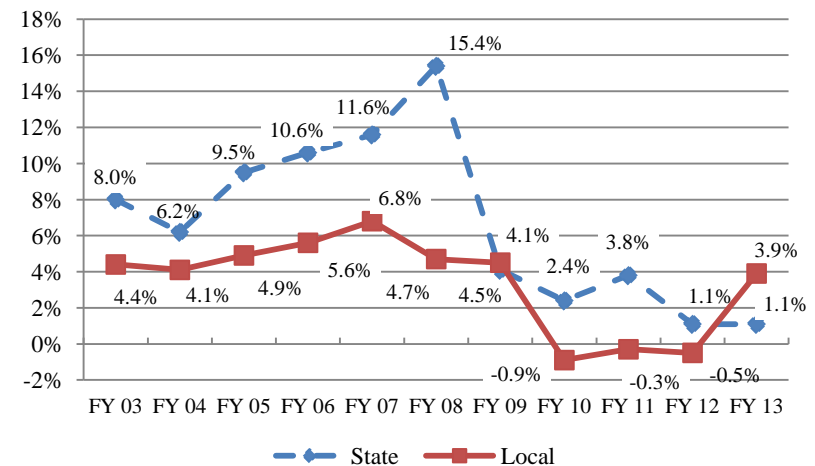
## Chapter 7. Public School Funding and Student Enrollment

Public schools are funded from federal, State, and local sources. Approximately 46% of public school funding in Maryland comes from local sources, and 49% comes from the State. The federal government provides only 5% of public school funding. As shown in **Exhibit 7.1**, the reliance on local funding varies across the State. Local revenue as a percent of total public school funding ranges from 18.9% in Baltimore City to 69.9% in Worcester County. State funding as a percent of public school revenues ranges from 25.1% in Worcester County to 74.2% in Caroline. Seven local school systems (Baltimore City and Allegany, Caroline, Dorchester, Somerset, Washington, and Wicomico counties) receive over 60% of their revenue from the State.

### State Commitment to Public Schools

State education aid increased from \$2.9 billion in fiscal 2002 to over \$5.8 billion in fiscal 2013, representing a \$3.0 billion or 102.4% increase in State support for public education. This represents a 6.6% average annual increase over the 11-year period. **Table 7.1** compares the increases in State and local funding for public schools since fiscal 2003.

**Table 7.1**  
**State and Local Funding for Public Schools**  
**Annual Percent Growth**



Source: Department of Legislative Services

### Per Pupil Funding

Public schools in Maryland received about \$14,456 in total funding for each pupil in fiscal 2013. Baltimore City had the highest per pupil revenues at \$16,879; while Worcester County



had the second highest at \$16,605. Kent County had the third highest at \$15,643. Queen Anne's County had the lowest per pupil revenues at \$11,996. **Exhibit 7.2** shows the per pupil revenues for public schools in fiscal 2013 by revenue source.

Per pupil federal funding in fiscal 2013 averaged \$702 statewide, ranging from \$334 in Howard County to \$1,673 in Baltimore City, as shown in **Exhibit 7.3**. Federal funding is targeted to disadvantaged students through Title 1 grants and students with disabilities through special education basic state grants.

Per pupil State funding in fiscal 2013 averaged \$7,033 statewide, ranging from \$3,653 in Talbot County to \$12,017 in Baltimore City, as shown in **Exhibit 7.4**. The majority of State aid to public schools is distributed inversely to local wealth, whereby the less affluent school systems receive relatively more State aid. In addition, State funding is targeted to local school systems based on enrollments of at-risk student groups including students who receive free and reduced-price meals, students who are limited English proficient, and students receiving special education services.

Per pupil local appropriations in fiscal 2013 averaged \$6,631 statewide, ranging from \$2,530 in Caroline County to \$11,558 in Worcester County, as shown in **Exhibit 7.5**. Montgomery, Howard, Kent, Talbot, and Anne Arundel counties had the next highest per pupil local funding. **Exhibit 7.6** shows per pupil funding from miscellaneous local revenues.

## Local Appropriations

Local appropriations to the boards of education totaled \$5.5 billion in fiscal 2013, representing a 3.9% increase from the prior year. **Exhibit 7.7** shows the local appropriations to the boards of education for fiscal 2004 through 2013, and **Exhibit 7.8** shows the annual percent change in the local appropriation.

## Public School Construction

State funding for public school construction projects remains a high priority for elected officials. Over the last 10 years (fiscal 2004 through 2013), State officials have provided almost \$2.8 billion for local school construction projects. As shown in **Exhibit 7.9**, cumulative State funding for school construction projects over the last 10 years has ranged from \$7.6 million in Talbot County to \$300 million in Baltimore City and Baltimore, Montgomery, and Prince George's counties.

## Student Enrollment and Local Wealth

Information on student enrollment counts and local wealth measures used to allocate State education aid in fiscal 2013 and 2014 is provided in **Exhibits 7.10** through **7.14**. The racial composition in Maryland public schools is shown in **Exhibit 7.15**.

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**Exhibit 7.1**  
**Revenue Sources for Public Schools in Fiscal 2013**

County	Federal	State	Local	Ranking by Percent State		Ranking by Percent Local			
Allegany	7.3%	68.5%	24.3%	1.	Caroline	74.2%	1.	Worcester	69.9%
Anne Arundel	3.8%	37.6%	58.5%	2.	Baltimore City	71.2%	2.	Talbot	65.5%
Baltimore City	9.9%	71.2%	18.9%	3.	Wicomico	70.5%	3.	Montgomery	63.9%
Baltimore	4.7%	45.7%	49.6%	4.	Allegany	68.5%	4.	Howard	62.5%
Calvert	3.0%	45.6%	51.4%	5.	Somerset	67.8%	5.	Anne Arundel	58.5%
Caroline	5.2%	74.2%	20.6%	6.	Dorchester	62.1%	6.	Kent	55.6%
Carroll	3.3%	46.8%	49.9%	7.	Washington	61.5%	7.	Queen Anne's	51.4%
Cecil	4.3%	58.9%	36.8%	8.	Cecil	58.9%	8.	Calvert	51.4%
Charles	3.7%	51.5%	44.8%	9.	Prince George's	57.4%	9.	Carroll	49.9%
Dorchester	6.6%	62.1%	31.3%	10.	St. Mary's	53.0%	10.	Baltimore	49.6%
Frederick	3.4%	49.8%	46.8%	11.	Charles	51.5%	11.	Garrett	47.0%
Garrett	6.0%	46.9%	47.0%	12.	Frederick	49.8%	12.	Frederick	46.8%
Harford	4.4%	49.2%	46.4%	13.	Harford	49.2%	13.	Harford	46.4%
Howard	2.2%	35.3%	62.5%	14.	Garrett	46.9%	14.	Charles	44.8%
Kent	6.3%	38.1%	55.6%	15.	Carroll	46.8%	15.	St. Mary's	41.9%
Montgomery	2.9%	33.2%	63.9%	16.	Baltimore	45.7%	16.	Cecil	36.8%
Prince George's	6.0%	57.4%	36.7%	17.	Calvert	45.6%	17.	Prince George's	36.7%
Queen Anne's	5.3%	43.2%	51.4%	18.	Queen Anne's	43.2%	18.	Washington	32.9%
St. Mary's	5.1%	53.0%	41.9%	19.	Kent	38.1%	19.	Dorchester	31.3%
Somerset	8.7%	67.8%	23.5%	20.	Anne Arundel	37.6%	20.	Allegany	24.3%
Talbot	5.3%	29.2%	65.5%	21.	Howard	35.3%	21.	Somerset	23.5%
Washington	5.5%	61.5%	32.9%	22.	Montgomery	33.2%	22.	Wicomico	21.6%
Wicomico	7.9%	70.5%	21.6%	23.	Talbot	29.2%	23.	Caroline	20.6%
Worcester	5.1%	25.1%	69.9%	24.	Worcester	25.1%	24.	Baltimore City	18.9%
Total	4.9%	48.7%	46.5%						

Source: Local School Budgets, Department of Legislative Services

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**Exhibit 7.2**  
**Per Pupil Revenues for Public Schools in Fiscal 2013**

<b>County</b>	<b>Federal</b>	<b>State</b>	<b>Local</b>	<b>Misc.</b>	<b>Total</b>	<b><u>Ranking by Total Per Pupil Funding</u></b>	
Allegany	\$1,062	\$10,011	\$3,495	\$50	\$14,618	1.	Baltimore City \$16,879
Anne Arundel	511	4,999	7,732	43	13,285	2.	Worcester 16,605
Baltimore City	1,673	12,017	3,159	29	16,879	3.	Kent 15,643
Baltimore	639	6,248	6,675	115	13,677	4.	Montgomery 15,467
Calvert	404	6,158	6,924	21	13,507	5.	Howard 15,298
Caroline	664	9,444	2,530	88	12,726	6.	Prince George's 15,056
Carroll	431	6,200	6,491	119	13,241	7.	Allegany 14,618
Cecil	545	7,456	4,639	26	12,666	8.	Somerset 14,397
Charles	504	6,951	5,982	71	13,508	9.	Garrett 14,154
Dorchester	887	8,352	4,039	175	13,452	10.	Baltimore 13,677
Frederick	449	6,538	6,037	105	13,130	11.	Charles 13,508
Garrett	855	6,644	6,642	13	14,154	12.	Calvert 13,507
Harford	569	6,363	5,924	68	12,924	13.	Dorchester 13,452
Howard	334	5,400	9,456	107	15,298	14.	Anne Arundel 13,285
Kent	986	5,958	8,625	74	15,643	15.	Carroll 13,241
Montgomery	445	5,143	9,789	91	15,467	16.	Frederick 13,130
Prince George's	897	8,638	5,353	167	15,056	17.	Wicomico 13,077
Queen Anne's	638	5,187	5,977	194	11,996	18.	Washington 12,989
St. Mary's	630	6,526	5,127	40	12,324	19.	Harford 12,924
Somerset	1,246	9,762	3,336	52	14,397	20.	Caroline 12,726
Talbot	662	3,653	8,174	13	12,502	21.	Cecil 12,666
Washington	716	7,994	4,241	37	12,989	22.	Talbot 12,502
Wicomico	1,037	9,221	2,726	92	13,077	23.	St. Mary's 12,324
Worcester	841	4,162	11,558	44	16,605	24.	Queen Anne's 11,996
<b>Total</b>	<b>\$702</b>	<b>\$7,033</b>	<b>\$6,631</b>	<b>\$90</b>	<b>\$14,457</b>		<b>Statewide \$14,457</b>

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.3**  
**Federal Funding for Public Schools in Fiscal 2013**

<b>County</b>	<b>Enrollment</b>	<b>Total Federal Aid</b>	<b>Per Pupil</b>	<b><u>Ranking by Per Pupil Aid</u></b>	
Allegany	8,409	\$8,927,089	\$1,062	1.	Baltimore City \$1,673
Anne Arundel	75,602	38,622,200	511	2.	Somerset 1,246
Baltimore City	80,023	133,899,448	1,673	3.	Allegany 1,062
Baltimore	103,335	65,997,044	639	4.	Wicomico 1,037
Calvert	15,927	6,434,973	404	5.	Kent 986
Caroline	5,220	3,468,635	664	6.	Prince George's 897
Carroll	26,325	11,355,001	431	7.	Dorchester 887
Cecil	15,007	8,177,559	545	8.	Garrett 855
Charles	25,736	12,961,602	504	9.	Worcester 841
Dorchester	4,448	3,945,532	887	10.	Washington 716
Frederick	39,394	17,692,273	449	11.	Caroline 664
Garrett	3,918	3,349,033	855	12.	Talbot 662
Harford	37,109	21,126,346	569	13.	Baltimore 639
Howard	51,012	17,057,311	334	14.	Queen Anne's 638
Kent	2,013	1,985,123	986	15.	St. Mary's 630
Montgomery	145,009	64,522,375	445	16.	Harford 569
Prince George's	118,264	106,093,300	897	17.	Cecil 545
Queen Anne's	7,505	4,789,625	638	18.	Anne Arundel 511
St. Mary's	16,714	10,535,371	630	19.	Charles 504
Somerset	2,729	3,400,908	1,246	20.	Frederick 449
Talbot	4,277	2,829,857	662	21.	Montgomery 445
Washington	21,916	15,695,122	716	22.	Carroll 431
Wicomico	14,369	14,907,467	1,037	23.	Calvert 404
Worcester	6,260	5,261,921	841	24.	Howard 334
<b>Total</b>	<b>830,521</b>	<b>\$583,035,115</b>	<b>\$702</b>		

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.4**  
**State Funding for Public Schools in Fiscal 2013**

<b>County</b>	<b>Enrollment</b>	<b>Total State Aid</b>	<b>Per Pupil</b>	<b><u>Ranking by Per Pupil Aid</u></b>	
Allegany	8,409	\$84,182,178	\$10,011	1.	Baltimore City \$12,017
Anne Arundel	75,602	377,915,415	4,999	2.	Allegany 10,011
Baltimore City	80,023	961,636,019	12,017	3.	Somerset 9,762
Baltimore	103,335	645,686,878	6,248	4.	Caroline 9,444
Calvert	15,927	98,071,308	6,158	5.	Wicomico 9,221
Caroline	5,220	49,298,508	9,444	6.	Prince George's 8,638
Carroll	26,325	163,209,000	6,200	7.	Dorchester 8,352
Cecil	15,007	111,888,473	7,456	8.	Washington 7,994
Charles	25,736	178,902,215	6,951	9.	Cecil 7,456
Dorchester	4,448	37,148,362	8,352	10.	Charles 6,951
Frederick	39,394	257,568,514	6,538	11.	Garrett 6,644
Garrett	3,918	26,030,696	6,644	12.	Frederick 6,538
Harford	37,109	236,130,337	6,363	13.	St. Mary's 6,526
Howard	51,012	275,465,253	5,400	14.	Harford 6,363
Kent	2,013	11,993,204	5,958	15.	Baltimore 6,248
Montgomery	145,009	745,714,781	5,143	16.	Carroll 6,200
Prince George's	118,264	1,021,607,586	8,638	17.	Calvert 6,158
Queen Anne's	7,505	38,927,647	5,187	18.	Kent 5,958
St. Mary's	16,714	109,082,531	6,526	19.	Howard 5,400
Somerset	2,729	26,641,247	9,762	20.	Queen Anne's 5,187
Talbot	4,277	15,624,241	3,653	21.	Montgomery 5,143
Washington	21,916	175,198,327	7,994	22.	Anne Arundel 4,999
Wicomico	14,369	132,498,433	9,221	23.	Worcester 4,162
Worcester	6,260	26,055,722	4,162	24.	Talbot 3,653
Unallocated		34,759,063			
<b>Total</b>	<b>830,521</b>	<b>\$5,841,235,938</b>	<b>\$7,033</b>		

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.5**  
**Local Funding for Public Schools in Fiscal 2013**

<b>County</b>	<b>Enrollment</b>	<b>Local Appropriation</b>	<b>Per Pupil</b>	<b><u>Ranking by Per Pupil Funding</u></b>	
Allegany	8,409	\$29,391,956	\$3,495	1.	Worcester \$11,558
Anne Arundel	75,602	584,579,700	7,732	2.	Montgomery 9,789
Baltimore City	80,023	252,813,655	3,159	3.	Howard 9,456
Baltimore	103,335	689,791,448	6,675	4.	Kent 8,625
Calvert	15,927	110,284,424	6,924	5.	Talbot 8,174
Caroline	5,220	13,206,304	2,530	6.	Anne Arundel 7,732
Carroll	26,325	170,878,900	6,491	7.	Calvert 6,924
Cecil	15,007	69,615,833	4,639	8.	Baltimore 6,675
Charles	25,736	153,957,200	5,982	9.	Garrett 6,642
Dorchester	4,448	17,963,318	4,039	10.	Carroll 6,491
Frederick	39,394	237,841,221	6,037	11.	Frederick 6,037
Garrett	3,918	26,023,714	6,642	12.	Charles 5,982
Harford	37,109	219,821,368	5,924	13.	Queen Anne's 5,977
Howard	51,012	482,384,818	9,456	14.	Harford 5,924
Kent	2,013	17,362,758	8,625	15.	Prince George's 5,353
Montgomery	145,009	1,419,513,701	9,789	16.	St. Mary's 5,127
Prince George's	118,264	633,069,100	5,353	17.	Cecil 4,639
Queen Anne's	7,505	44,860,051	5,977	18.	Washington 4,241
St. Mary's	16,714	85,697,709	5,127	19.	Dorchester 4,039
Somerset	2,729	9,104,448	3,336	20.	Allegany 3,495
Talbot	4,277	34,960,007	8,174	21.	Somerset 3,336
Washington	21,916	92,951,603	4,241	22.	Baltimore City 3,159
Wicomico	14,369	39,173,593	2,726	23.	Wicomico 2,726
Worcester	6,260	72,351,483	11,558	24.	Caroline 2,530
<b>Total</b>	<b>830,521</b>	<b>\$5,507,598,312</b>	<b>\$6,631</b>		

Source: Maryland State Department of Education, Local School Budgets, Department of Legislative Services

**Exhibit 7.6**  
**Miscellaneous Local Funding for Public Schools in Fiscal 2013**

<b>County</b>	<b>Enrollment</b>	<b>Miscellaneous Local Funding</b>	<b>Per Pupil</b>	<b><u>Ranking by Per Pupil Funding</u></b>	
Allegany	8,409	\$418,958	\$50	1.	Queen Anne's \$194
Anne Arundel	75,602	3,235,000	43	2.	Dorchester 175
Baltimore City	80,023	2,360,000	29	3.	Prince George's 167
Baltimore	103,335	11,844,212	115	4.	Carroll 119
Calvert	15,927	340,000	21	5.	Baltimore 115
Caroline	5,220	458,000	88	6.	Howard 107
Carroll	26,325	3,130,091	119	7.	Frederick 105
Cecil	15,007	390,000	26	8.	Wicomico 92
Charles	25,736	1,819,080	71	9.	Montgomery 91
Dorchester	4,448	778,751	175	10.	Caroline 88
Frederick	39,394	4,151,265	105	11.	Kent 74
Garrett	3,918	50,000	13	12.	Charles 71
Harford	37,109	2,524,106	68	13.	Harford 68
Howard	51,012	5,455,310	107	14.	Somerset 52
Kent	2,013	149,000	74	15.	Allegany 50
Montgomery	145,009	13,174,062	91	16.	Worcester 44
Prince George's	118,264	19,768,100	167	17.	Anne Arundel 43
Queen Anne's	7,505	1,452,640	194	18.	St. Mary's 40
St. Mary's	16,714	661,600	40	19.	Washington 37
Somerset	2,729	142,000	52	20.	Baltimore City 29
Talbot	4,277	57,000	13	21.	Cecil 26
Washington	21,916	814,324	37	22.	Calvert 21
Wicomico	14,369	1,326,941	92	23.	Talbot 13
Worcester	6,260	275,452	44	24.	Garrett 13
<b>Total</b>	<b>830,521</b>	<b>\$74,775,892</b>	<b>\$90</b>		

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.7**  
**Local Appropriations to the Boards of Education**  
(\$ in Thousands)

<b>County</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Allegany	\$25,930	\$25,630	\$26,630	\$27,380	\$28,380	\$28,450	\$28,200	\$28,240	\$28,240	\$29,392
Anne Arundel	390,600	414,261	449,214	486,604	512,114	551,207	554,027	562,360	556,106	584,580
Baltimore City	207,555	207,603	207,839	207,941	207,941	207,941	210,018	238,073	242,110	252,814
Baltimore	560,272	570,494	591,733	606,302	617,766	646,293	670,738	663,193	668,495	689,791
Calvert	76,413	80,913	85,713	90,379	95,358	100,656	103,616	105,010	109,060	110,284
Caroline	10,877	10,977	11,300	11,850	12,250	12,368	12,146	12,416	12,299	13,206
Carroll	118,061	125,158	135,585	144,760	149,206	162,679	167,700	164,901	163,460	170,879
Cecil	56,090	58,709	62,229	65,715	64,435	69,915	68,386	68,351	67,156	69,616
Charles	94,623	101,794	112,217	124,006	135,856	145,316	145,414	145,297	145,621	153,957
Dorchester	15,069	15,220	15,423	16,345	16,570	17,473	17,035	17,390	16,482	17,963
Frederick	168,753	175,397	189,208	205,381	228,207	237,631	228,942	219,866	220,790	237,841
Garrett	17,570	18,363	18,800	19,925	22,056	23,159	23,159	23,159	24,859	26,024
Harford	147,272	154,047	175,415	189,415	199,615	210,915	210,915	214,062	214,292	219,821
Howard	310,590	334,590	362,590	393,711	427,176	454,795	457,560	464,709	467,617	482,385
Kent	13,075	13,676	14,276	15,110	16,217	17,217	17,330	17,155	16,128	17,363
Montgomery	1,133,352	1,208,019	1,273,231	1,380,771	1,449,614	1,513,555	1,450,017	1,415,085	1,370,101	1,419,514
Prince George's	521,254	545,372	562,043	602,243	615,843	614,502	597,689	599,014	617,515	633,069
Queen Anne's	35,007	36,587	38,037	39,940	43,940	47,168	48,216	47,957	43,528	44,860
St. Mary's	56,125	58,900	62,634	67,811	76,000	80,138	79,945	76,000	77,046	85,698
Somerset	8,562	8,499	8,548	8,926	8,859	8,994	8,744	8,751	8,734	9,104
Talbot	25,835	26,360	27,898	29,849	31,729	34,054	34,219	34,330	32,403	34,960
Washington	74,798	78,817	81,986	83,303	85,564	87,660	89,578	88,830	89,518	92,952
Wicomico	45,680	46,125	46,925	48,330	49,443	50,205	50,782	43,197	36,197	39,174
Worcester	48,164	51,720	54,296	61,150	66,319	72,615	71,954	71,339	71,940	72,351
<b>Total</b>	<b>\$4,161,528</b>	<b>\$4,367,231</b>	<b>\$4,613,769</b>	<b>\$4,927,147</b>	<b>\$5,160,459</b>	<b>\$5,394,905</b>	<b>\$5,346,329</b>	<b>\$5,328,684</b>	<b>\$5,299,698</b>	<b>\$5,507,598</b>

Source: Local School Budgets, Department of Legislative Services



**Exhibit 7.8**  
**Local Appropriations to the Boards of Education**  
**Annual Percent Change – Fiscal 2004-2013**

<b>County</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Allegany	1.1%	-1.2%	3.9%	2.8%	3.7%	0.2%	-0.9%	0.1%	0.0%	4.1%
Anne Arundel	1.8%	6.1%	8.4%	8.3%	5.2%	7.6%	0.5%	1.5%	-1.1%	5.1%
Baltimore City	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.0%	13.4%	1.7%	4.4%
Baltimore	2.2%	1.8%	3.7%	2.5%	1.9%	4.6%	3.8%	-1.1%	0.8%	3.2%
Calvert	4.1%	5.9%	5.9%	5.4%	5.5%	5.6%	2.9%	1.3%	3.9%	1.1%
Caroline	-0.4%	0.9%	2.9%	4.9%	3.4%	1.0%	-1.8%	2.2%	-0.9%	7.4%
Carroll	4.6%	6.0%	8.3%	6.8%	3.1%	9.0%	3.1%	-1.7%	-0.9%	4.5%
Cecil	3.9%	4.7%	6.0%	5.6%	-1.9%	8.5%	-2.2%	-0.1%	-1.7%	3.7%
Charles	4.2%	7.6%	10.2%	10.5%	9.6%	7.0%	0.1%	-0.1%	0.2%	5.7%
Dorchester	0.0%	1.0%	1.3%	6.0%	1.4%	5.5%	-2.5%	2.1%	-5.2%	9.0%
Frederick	7.1%	3.9%	7.9%	8.5%	11.1%	4.1%	-3.7%	-4.0%	0.4%	7.7%
Garrett	12.1%	4.5%	2.4%	6.0%	10.7%	5.0%	0.0%	0.0%	7.3%	4.7%
Harford	0.8%	4.6%	13.9%	8.0%	5.4%	5.7%	0.0%	1.5%	0.1%	2.6%
Howard	6.2%	7.7%	8.4%	8.6%	8.5%	6.5%	0.6%	1.6%	0.6%	3.2%
Kent	-2.7%	4.6%	4.4%	5.8%	7.3%	6.2%	0.7%	-1.0%	-6.0%	7.7%
Montgomery	6.4%	6.6%	5.4%	8.4%	5.0%	4.4%	-4.2%	-2.4%	-3.2%	3.6%
Prince George's	4.2%	4.6%	3.1%	7.2%	2.3%	-0.2%	-2.7%	0.2%	3.1%	2.5%
Queen Anne's	6.9%	4.5%	4.0%	5.0%	10.0%	7.3%	2.2%	-0.5%	-9.2%	3.1%
St. Mary's	2.9%	4.9%	6.3%	8.3%	12.1%	5.4%	-0.2%	-4.9%	1.4%	11.2%
Somerset	-3.2%	-0.7%	0.6%	4.4%	-0.7%	1.5%	-2.8%	0.1%	-0.2%	4.2%
Talbot	0.1%	2.0%	5.8%	7.0%	6.3%	7.3%	0.5%	0.3%	-5.6%	7.9%
Washington	3.8%	5.4%	4.0%	1.6%	2.7%	2.4%	2.2%	-0.8%	0.8%	3.8%
Wicomico	2.3%	1.0%	1.7%	3.0%	2.3%	1.5%	1.1%	-14.9%	-16.2%	8.2%
Worcester	1.4%	7.4%	5.0%	12.6%	8.5%	9.5%	-0.9%	-0.9%	0.8%	0.6%
<b>Total</b>	<b>4.1%</b>	<b>4.9%</b>	<b>5.6%</b>	<b>6.8%</b>	<b>4.7%</b>	<b>4.5%</b>	<b>-0.9%</b>	<b>-0.3%</b>	<b>-0.5%</b>	<b>3.9%</b>

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.9**  
**State Funding for Public School Construction**  
(\$ in Thousands)

<b>County</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>10-Year Total</b>
Allegany	\$240	\$125	\$12,000	\$18,650	\$412	\$0	\$0	\$842	\$603	\$741	\$33,613
Anne Arundel	7,662	7,329	19,457	22,675	27,827	27,420	25,020	26,200	27,400	33,300	224,290
Baltimore City	11,151	11,483	21,523	39,436	52,665	41,000	27,733	28,559	32,000	42,600	308,150
Baltimore	11,541	11,563	25,218	35,053	52,250	40,985	28,000	29,000	32,000	43,300	308,910
Calvert	6,600	7,344	3,437	2,723	12,644	7,824	8,181	8,450	6,907	7,018	71,128
Caroline	1,175	269	4,699	2,935	2,426	8,100	6,000	3,767	86	350	29,807
Carroll	6,538	6,768	7,434	8,282	8,219	11,741	10,520	8,444	8,905	12,748	89,599
Cecil	5,023	8,246	8,656	8,271	9,533	2,674	1,538	1,744	2,414	1,514	49,613
Charles	6,463	6,400	8,267	10,200	13,170	11,704	8,898	8,335	8,630	8,000	90,067
Dorchester	177	991	656	872	6,137	10,400	6,469	5,436	3,502	0	34,640
Frederick	10,380	9,657	11,910	17,942	18,728	14,759	16,226	14,000	16,300	19,092	148,994
Garrett	984	1,098	1,507	1,235	6,243	3,020	666	0	333	0	15,086
Harford	5,356	7,439	8,287	11,096	16,238	14,751	16,253	13,835	16,206	14,512	123,972
Howard	9,254	8,800	15,273	17,808	23,206	18,265	18,262	18,290	22,936	32,490	184,584
Kent	345	555	2,000	3,479	1,335	0	388	0	0	0	8,102
Montgomery	10,584	9,036	30,431	40,040	52,297	53,312	28,350	30,183	33,000	43,106	330,340
Prince George's	12,763	10,174	29,833	37,425	52,250	41,000	28,200	29,500	31,348	40,375	312,868
Queen Anne's	3,004	338	6,897	3,000	3,925	4,951	3,947	5,750	5,195	0	37,007
St. Mary's	3,989	5,883	3,271	5,495	9,806	7,266	4,028	6,600	3,064	2,314	51,716
Somerset	163	3,612	14,300	12,022	5,153	0	6,000	6,000	3,257	0	50,507
Talbot	0	0	2,422	2,405	2,038	0	436	344	0	0	7,645
Washington	2,003	2,375	6,431	4,478	8,970	9,368	7,965	7,970	8,400	9,000	66,960
Wicomico	729	3,993	7,616	4,178	8,143	12,960	13,170	9,975	1,597	10,808	73,169
Worcester	376	2,400	2,241	6,872	8,213	5,483	403	0	0	0	25,988
Statewide	0	0	0	6,100	0	0	0	500	47,500	25,100	79,200
<b>Total</b>	<b>\$116,500</b>	<b>\$125,878</b>	<b>\$253,766</b>	<b>\$322,672</b>	<b>\$401,828</b>	<b>\$346,983</b>	<b>\$266,653</b>	<b>\$263,724</b>	<b>\$311,583</b>	<b>\$346,367</b>	<b>\$2,755,954</b>

Source: Public School Construction Program, Department of Legislative Services

**Exhibit 7.10**  
**Comparison of Wealth Per Pupil for State Education Aid Programs**  
**Fiscal 2013 and 2014**

County	Fiscal 2013	Fiscal 2014	Percent Difference	Ranking by Per Pupil Wealth		Ranking by Percent Difference			
Allegany	\$293,334	\$291,969	-0.5%	1.	Worcester	1,146,967	1.	Harford	0.9%
Anne Arundel	600,048	582,726	-2.9%	2.	Talbot	1,062,356	2.	Carroll	0.5%
Baltimore City	284,178	272,405	-4.1%	3.	Kent	765,949	3.	Kent	0.2%
Baltimore	494,343	477,845	-3.3%	4.	Montgomery	654,775	4.	St. Mary's	-0.2%
Calvert	459,368	450,740	-1.9%	5.	Garrett	601,519	5.	Allegany	-0.5%
Caroline	305,212	295,845	-3.1%	6.	Anne Arundel	582,726	6.	Howard	-0.8%
Carroll	429,480	431,724	0.5%	7.	Queen Anne's	564,189	7.	Garrett	-1.0%
Cecil	384,435	378,139	-1.6%	8.	Howard	525,599	8.	Cecil	-1.6%
Charles	384,172	377,701	-1.7%	9.	Baltimore	477,845	9.	Charles	-1.7%
Dorchester	384,910	370,298	-3.8%	10.	Calvert	450,740	10.	Montgomery	-1.8%
Frederick	406,354	397,821	-2.1%	11.	Harford	434,674	11.	Calvert	-1.9%
Garrett	607,653	601,519	-1.0%	12.	Carroll	431,724	12.	Frederick	-2.1%
Harford	430,762	434,674	0.9%	13.	St. Mary's	428,524	13.	Washington	-2.2%
Howard	529,592	525,599	-0.8%	14.	Frederick	397,821	14.	Talbot	-2.3%
Kent	764,790	765,949	0.2%	15.	Prince George's	386,186	15.	Anne Arundel	-2.9%
Montgomery	666,722	654,775	-1.8%	16.	Cecil	378,139	16.	Caroline	-3.1%
Prince George's	404,497	386,186	-4.5%	17.	Charles	377,701	17.	Baltimore	-3.3%
Queen Anne's	586,497	564,189	-3.8%	18.	Dorchester	370,298	18.	Wicomico	-3.6%
St. Mary's	429,455	428,524	-0.2%	19.	Washington	337,200	19.	Dorchester	-3.8%
Somerset	327,519	290,081	-11.4%	20.	Caroline	295,845	20.	Queen Anne's	-3.8%
Talbot	1,086,948	1,062,356	-2.3%	21.	Allegany	291,969	21.	Baltimore City	-4.1%
Washington	344,933	337,200	-2.2%	22.	Somerset	290,081	22.	Prince George's	-4.5%
Wicomico	294,809	284,068	-3.6%	23.	Wicomico	284,068	23.	Worcester	-9.0%
Worcester	1,260,728	1,146,967	-9.0%	24.	Baltimore City	272,405	24.	Somerset	-11.4%
Total	\$485,451	\$473,886	-2.4%	Statewide		\$473,886	Statewide		-2.4%

Source: Department of Legislative Services

**Exhibit 7.11**  
**Many School Systems Experiencing Decline in FTE Student Enrollment**  
**September 2011 (Fiscal 2013) and September 2012 (Fiscal 2014)**

County	Fiscal 2013	Fiscal 2014	Percent Difference	Ranking by		Ranking by			
				FTE Enrollment Growth	Percent Difference				
Allegany	8,414	8,408	-0.1%	1.	Montgomery	2,198	1.	Somerset	1.8%
Anne Arundel	74,305	75,446	1.5%	2.	Baltimore	1,733	2.	Baltimore	1.7%
Baltimore City	78,871	79,270	0.5%	3.	Anne Arundel	1,141	3.	Montgomery	1.5%
Baltimore	101,282	103,015	1.7%	4.	Howard	472	4.	Anne Arundel	1.5%
Calvert	16,136	15,886	-1.6%	5.	Baltimore City	399	5.	Dorchester	1.3%
Caroline	5,221	5,220	0.0%	6.	Washington	163	6.	Howard	0.9%
Carroll	26,786	26,318	-1.7%	7.	Dorchester	56	7.	Washington	0.8%
Cecil	15,236	15,007	-1.5%	8.	Somerset	48	8.	Baltimore City	0.5%
Charles	25,870	25,717	-0.6%	9.	Frederick	42	9.	Frederick	0.1%
Dorchester	4,391	4,447	1.3%	10.	Talbot	4	10.	Talbot	0.1%
Frederick	39,316	39,358	0.1%	11.	Worcester	2	11.	Worcester	0.0%
Garrett	3,943	3,918	-0.6%	12.	Caroline	-1	12.	Caroline	0.0%
Harford	37,426	37,085	-0.9%	13.	Queen Anne's	-5	13.	Queen Anne's	-0.1%
Howard	50,482	50,953	0.9%	14.	Allegany	-6	14.	Allegany	-0.1%
Kent	2,041	2,009	-1.6%	15.	Wicomico	-23	15.	Wicomico	-0.2%
Montgomery	142,671	144,869	1.5%	16.	Garrett	-25	16.	Prince George's	-0.2%
Prince George's	117,995	117,793	-0.2%	17.	Kent	-32	17.	St. Mary's	-0.3%
Queen Anne's	7,508	7,504	-0.1%	18.	St. Mary's	-45	18.	Charles	-0.6%
St. Mary's	16,732	16,687	-0.3%	19.	Charles	-153	19.	Garrett	-0.6%
Somerset	2,677	2,725	1.8%	20.	Prince George's	-202	20.	Harford	-0.9%
Talbot	4,273	4,277	0.1%	21.	Cecil	-229	21.	Cecil	-1.5%
Washington	21,725	21,888	0.8%	22.	Calvert	-251	22.	Calvert	-1.6%
Wicomico	13,911	13,888	-0.2%	23.	Harford	-341	23.	Kent	-1.6%
Worcester	6,241	6,243	0.0%	24.	Carroll	-468	24.	Carroll	-1.7%
Total	823,452	827,931	0.5%		Statewide	4,479		Statewide	0.5%

Note: The September 2011 student enrollment count is used to allocate State funding in fiscal 2013. The September 2012 student enrollment count is used to allocate State funding in fiscal 2014.

Source: Maryland State Department of Education

**Exhibit 7.12**  
**Students Approved for Free and Reduced-price Meals**  
**Fiscal 2013 and 2014**

<b>County</b>	<b>Fiscal 2013</b>	<b>Fiscal 2014</b>	<b>Percent Difference</b>	<b>FRPM Count as</b>		<b>Change in FRPM Count</b>	
				<b>Percent of Total Enrollment</b>			
Allegany	4,436	4,510	1.7%	1. Baltimore City	84.5%	1. Charles	7.6%
Anne Arundel	21,195	22,167	4.6%	2. Somerset	66.8%	2. Frederick	6.5%
Baltimore City	66,683	67,008	0.5%	3. Dorchester	61.4%	3. Somerset	5.8%
Baltimore	44,887	46,796	4.3%	4. Prince George's	58.7%	4. St. Mary's	5.4%
Calvert	3,587	3,498	-2.5%	5. Wicomico	57.8%	5. Montgomery	4.7%
Caroline	2,858	2,961	3.6%	6. Caroline	56.7%	6. Anne Arundel	4.6%
Carroll	4,409	4,562	3.5%	7. Allegany	53.6%	7. Howard	4.3%
Cecil	6,156	6,016	-2.3%	8. Kent	49.9%	8. Baltimore	4.3%
Charles	7,350	7,911	7.6%	9. Garrett	47.2%	9. Prince George's	3.8%
Dorchester	2,648	2,732	3.2%	10. Washington	47.2%	10. Caroline	3.6%
Frederick	8,800	9,375	6.5%	11. Baltimore	45.4%	11. Carroll	3.5%
Garrett	1,811	1,850	2.2%	12. Worcester	43.7%	12. Dorchester	3.2%
Harford	10,018	10,296	2.8%	13. Cecil	40.1%	13. Harford	2.8%
Howard	8,696	9,069	4.3%	14. Talbot	38.2%	14. Garrett	2.2%
Kent	1,043	1,002	-3.9%	15. Montgomery	31.7%	15. Worcester	1.8%
Montgomery	43,919	45,984	4.7%	16. Charles	30.8%	16. Washington	1.7%
Prince George's	66,677	69,190	3.8%	17. St. Mary's	30.4%	17. Allegany	1.7%
Queen Anne's	1,837	1,866	1.6%	18. Anne Arundel	29.4%	18. Queen Anne's	1.6%
St. Mary's	4,811	5,073	5.4%	19. Harford	27.8%	19. Talbot	1.2%
Somerset	1,720	1,819	5.8%	20. Queen Anne's	24.9%	20. Wicomico	0.5%
Talbot	1,616	1,635	1.2%	21. Frederick	23.8%	21. Baltimore City	0.5%
Washington	10,161	10,332	1.7%	22. Calvert	22.0%	22. Cecil	-2.3%
Wicomico	7,980	8,022	0.5%	23. Howard	17.8%	23. Calvert	-2.5%
Worcester	2,680	2,728	1.8%	24. Carroll	17.3%	24. Kent	-3.9%
<b>Total</b>	<b>335,978</b>	<b>346,402</b>	<b>3.1%</b>	<b>Statewide</b>	<b>41.8%</b>	<b>Statewide</b>	<b>3.1%</b>

Source: Maryland State Department of Education

**Exhibit 7.13**  
**Students Receiving Special Education Services**  
**Fiscal 2013 and 2014**

<b>County</b>	<b>Fiscal 2013</b>	<b>Fiscal 2014</b>	<b>Percent Difference</b>	<b>Special Education Students as Percent of Total Enrollment</b>		<b>Change in Special Education Students</b>	
Allegany	1,344	1,284	-4.5%	1.	Baltimore City 18.0%	1.	Worcester 7.1%
Anne Arundel	7,945	7,937	-0.1%	2.	Somerset 16.2%	2.	Cecil 4.9%
Baltimore City	14,232	14,275	0.3%	3.	Allegany 15.3%	3.	Queen Anne's 1.9%
Baltimore	13,573	13,726	1.1%	4.	Cecil 14.1%	4.	Dorchester 1.8%
Calvert	1,558	1,509	-3.1%	5.	Harford 14.0%	5.	Charles 1.7%
Caroline	589	583	-1.0%	6.	Queen Anne's 13.4%	6.	Baltimore 1.1%
Carroll	3,251	3,163	-2.7%	7.	Worcester 13.4%	7.	Prince George's 0.6%
Cecil	2,011	2,110	4.9%	8.	Baltimore 13.3%	8.	Wicomico 0.5%
Charles	2,482	2,524	1.7%	9.	Wicomico 12.7%	9.	Somerset 0.5%
Dorchester	433	441	1.8%	10.	Kent 12.3%	10.	Baltimore City 0.3%
Frederick	4,357	4,287	-1.6%	11.	Prince George's 12.2%	11.	Anne Arundel -0.1%
Garrett	481	432	-10.2%	12.	Montgomery 12.0%	12.	Montgomery -0.1%
Harford	5,292	5,210	-1.5%	13.	Carroll 12.0%	13.	Talbot -0.3%
Howard	4,638	4,602	-0.8%	14.	Caroline 11.2%	14.	Howard -0.8%
Kent	273	247	-9.5%	15.	Garrett 11.0%	15.	Caroline -1.0%
Montgomery	17,445	17,419	-0.1%	16.	Frederick 10.9%	16.	Harford -1.5%
Prince George's	14,327	14,409	0.6%	17.	Anne Arundel 10.5%	17.	Frederick -1.6%
Queen Anne's	987	1,006	1.9%	18.	St. Mary's 10.4%	18.	Washington -2.3%
St. Mary's	1,827	1,740	-4.8%	19.	Washington 10.0%	19.	Carroll -2.7%
Somerset	439	441	0.5%	20.	Dorchester 9.9%	20.	Calvert -3.1%
Talbot	382	381	-0.3%	21.	Charles 9.8%	21.	Allegany -4.5%
Washington	2,250	2,199	-2.3%	22.	Calvert 9.5%	22.	St. Mary's -4.8%
Wicomico	1,753	1,761	0.5%	23.	Howard 9.0%	23.	Kent -9.5%
Worcester	780	835	7.1%	24.	Talbot 8.9%	24.	Garrett -10.2%
<b>Total</b>	<b>102,649</b>	<b>102,521</b>	<b>-0.1%</b>		<b>Statewide 12.4%</b>		<b>Statewide -0.1%</b>

Source: Maryland State Department of Education

**Exhibit 7.14**  
**Students Identified as Limited English Proficient**  
**Fiscal 2013 and 2014**

County	Fiscal 2013	Fiscal 2014	Percent	LEP Students as					
			Difference	Percent of Total Enrollment		Change in LEP Students			
Allegany	18	24	33.3%	1.	Montgomery	14.7%	1.	Garrett	100.0%
Anne Arundel	3,024	3,209	6.1%	2.	Prince George's	14.1%	2.	Dorchester	45.6%
Baltimore City	2,499	3,043	21.8%	3.	Talbot	5.7%	3.	Allegany	33.3%
Baltimore	3,627	4,092	12.8%	4.	Caroline	4.6%	4.	Somerset	30.0%
Calvert	138	157	13.8%	5.	Anne Arundel	4.3%	5.	Baltimore City	21.8%
Caroline	220	241	9.5%	6.	Howard	4.2%	6.	Talbot	20.2%
Carroll	172	205	19.2%	7.	Frederick	4.1%	7.	St. Mary's	19.9%
Cecil	154	148	-3.9%	8.	Baltimore	4.0%	8.	Carroll	19.2%
Charles	193	220	14.0%	9.	Wicomico	3.9%	9.	Charles	14.0%
Dorchester	68	99	45.6%	10.	Baltimore City	3.8%	10.	Calvert	13.8%
Frederick	1,593	1,629	2.3%	11.	Kent	3.7%	11.	Queen Anne's	13.2%
Garrett	1	2	100.0%	12.	Somerset	3.3%	12.	Baltimore	12.8%
Harford	393	400	1.8%	13.	Worcester	2.4%	13.	Wicomico	12.5%
Howard	2,223	2,159	-2.9%	14.	Dorchester	2.2%	14.	Prince George's	10.0%
Kent	77	75	-2.6%	15.	Queen Anne's	1.9%	15.	Caroline	9.5%
Montgomery	20,581	21,367	3.8%	16.	Washington	1.6%	16.	Worcester	9.4%
Prince George's	15,099	16,604	10.0%	17.	Harford	1.1%	17.	Anne Arundel	6.1%
Queen Anne's	129	146	13.2%	18.	Calvert	1.0%	18.	Montgomery	3.8%
St. Mary's	136	163	19.9%	19.	Cecil	1.0%	19.	Frederick	2.3%
Somerset	70	91	30.0%	20.	St. Mary's	1.0%	20.	Harford	1.8%
Talbot	203	244	20.2%	21.	Charles	0.9%	21.	Washington	-0.6%
Washington	357	355	-0.6%	22.	Carroll	0.8%	22.	Kent	-2.6%
Wicomico	487	548	12.5%	23.	Allegany	0.3%	23.	Howard	-2.9%
Worcester	138	151	9.4%	24.	Garrett	0.1%	24.	Cecil	-3.9%
Total	51,600	55,372	7.3%		Statewide	6.7%		Statewide	7.3%

LEP = Limited English Proficient

Source: Maryland State Department of Education

**Exhibit 7.15**  
**Racial Composition in Maryland Public Schools**  
**September 2012**

<b>County</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/Latino</b>	<b>Asian</b>	<b>Native American</b>	<b>Pacific Islander</b>	<b>Two or More Races</b>	<b><u>Percent Minority</u></b>	
Allegany	90.3%	3.4%	1.3%	0.8%	0.3%	0.0%	4.0%	1.	Prince George's 95.5%
Anne Arundel	60.3%	20.3%	10.1%	3.5%	0.3%	0.3%	5.2%	2.	Baltimore City 92.1%
Baltimore City	8.0%	84.7%	5.4%	1.0%	0.4%	0.2%	0.4%	3.	Charles 67.3%
Baltimore	44.4%	38.6%	6.6%	6.3%	0.4%	0.1%	3.6%	4.	Montgomery 67.1%
Calvert	74.2%	14.1%	4.3%	1.5%	0.2%	0.1%	5.5%	5.	Baltimore 55.6%
Caroline	68.4%	15.8%	9.3%	0.6%	0.3%	0.1%	5.5%	6.	Somerset 55.2%
Carroll	87.7%	3.6%	4.0%	2.2%	0.2%	0.1%	2.2%	7.	Howard 53.9%
Cecil	80.4%	8.4%	5.2%	0.9%	0.3%	0.1%	4.7%	8.	Wicomico 51.8%
Charles	32.7%	52.3%	5.7%	3.0%	0.5%	0.1%	5.7%	9.	Dorchester 49.3%
Dorchester	50.8%	36.9%	5.8%	1.0%	0.2%	0.1%	5.3%	10.	Anne Arundel 39.7%
Frederick	66.6%	10.9%	11.9%	4.9%	0.4%	0.2%	5.1%	11.	Kent 36.2%
Garrett	96.1%	0.2%	1.1%	0.3%	0.0%	0.0%	2.1%	12.	Talbot 33.9%
Harford	67.4%	17.8%	5.7%	3.2%	0.3%	0.2%	5.5%	13.	Frederick 33.4%
Howard	46.1%	21.1%	8.7%	17.6%	0.2%	0.1%	6.2%	14.	Worcester 33.0%
Kent	63.8%	22.7%	7.5%	0.6%	0.2%	0.0%	5.2%	15.	Harford 32.7%
Montgomery	33.0%	21.3%	26.6%	14.3%	0.2%	0.1%	4.6%	16.	Caroline 31.6%
Prince George's	4.5%	66.1%	24.2%	2.9%	0.4%	0.2%	1.7%	17.	St. Mary's 31.6%
Queen Anne's	83.2%	7.1%	4.7%	1.4%	0.3%	0.1%	3.1%	18.	Washington 26.8%
St. Mary's	68.3%	18.6%	5.6%	2.5%	0.4%	0.2%	4.3%	19.	Calvert 25.7%
Somerset	44.8%	41.1%	7.4%	1.0%	0.2%	0.1%	5.4%	20.	Cecil 19.6%
Talbot	66.1%	16.9%	11.1%	1.9%	0.2%	0.0%	3.8%	21.	Queen Anne's 16.7%
Washington	73.4%	12.3%	6.1%	1.8%	0.2%	0.1%	6.3%	22.	Carroll 12.3%
Wicomico	48.2%	35.2%	6.9%	3.5%	0.5%	0.0%	5.7%	23.	Allegany 9.8%
Worcester	67.1%	20.1%	6.1%	1.9%	0.3%	0.0%	4.6%	24.	Garrett 3.7%
<b>Maryland</b>	<b>41.8%</b>	<b>35.1%</b>	<b>12.9%</b>	<b>6.0%</b>	<b>0.3%</b>	<b>0.1%</b>	<b>3.9%</b>		<b>Statewide 58.3%</b>

Note: Native American includes American Indian and Alaskan Native. Pacific Islander includes Native Hawaiian.

Source: Maryland State Department of Education





## Chapter 8. Local General Fund Balances

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The Comprehensive Annual Financial Reports prepared by the counties show their general fund balances for a given fiscal year. These fund balances are currently divided into five categories based upon the requirements of GASB 54, which first took effect in fiscal 2011. **Exhibit 8.1** shows how county governments reported their general fund balances in fiscal 2012. Descriptions of the five fund balance categories are provided below.

*Nonspendable* includes funds that cannot be spent either because they are in a nonspendable form (*e.g.*, prepaid items and inventories of supplies) or because they are legally or contractually required to be maintained intact (*e.g.*, the principal of an endowment or the capital of a revolving loan fund).

*Restricted* includes funds with limitations imposed by creditors, grantors, contributors, or laws or regulations of other governments, or limitations imposed by law through constitutional provisions or enabling legislation.

*Committed* includes unrestricted funds with limitations imposed at the highest level of county decisionmaking authority.

*Assigned* includes unrestricted funds that are constrained by the county government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.

*Unassigned* includes all unrestricted funds that cannot be assigned to any of the other fund balance categories.

The five fund balance categories serve to distinguish the extent to which the county government is bound to honor constraints on the specific purposes for which amounts can be spent. The total of the last three fund balance categories (committed, assigned, and unassigned) are often grouped together with the term *unrestricted fund balance*. Unrestricted fund balances include only those resources without a constraint on spending or for which the constraint on spending is imposed by the government itself. Many counties have requirements to maintain a "rainy day" fund. "Rainy day" funds are those funds counties set aside for use in the event of an economic downturn, and these funds are frequently reported within a county's unrestricted fund balances.

As shown in **Exhibit 8.2**, county governments ended fiscal 2012 with total unrestricted general fund balances, including "rainy day" accounts, totaling \$2.1 billion. A county's unrestricted general fund balance as a percent of general fund revenues is one indicator of a county's fiscal health and a county's ability to withstand an economic downturn. In fiscal 2012, unrestricted general fund balance, including "rainy day" funds, as a percent of general fund revenues averages 16.7% across county governments, ranging from 6.8% in Anne Arundel County to 43.1% in Somerset County. In fiscal 2012, 20 counties reported

“rainy day” funds totaling approximately \$737.8 million or 5.9% of total general fund revenues.

**Exhibit 8.3** shows the combined unrestricted general fund/“rainy day” balances for the two fiscal years that have completed since GASB 54 implementation. Due to a change in reporting requirements necessitated by GASB 54, a comparison with prior year fund balances may not be feasible. Twenty-one counties reported an increase in their unrestricted general fund/“rainy day” balances between fiscal 2011 and 2012.

**Exhibit 8.1**  
**County General Fund Balances in Fiscal 2012**  
(\$ In Thousands)

<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total</b>
Allegany	\$1,200.5	\$129.9	\$0.0	\$881.3	\$15,679.4	\$17,891.1
Anne Arundel	2,082.0	0.0	0.0	31,391.3	46,035.9	79,509.2
Baltimore City <sup>1</sup>	6,154.0	0.0	0.0	113,558.0	102,951.0	222,663.0
Baltimore	7,109.0	99,492.0	0.0	65,659.0	229,972.0	402,232.0
Calvert	9,545.2	0.0	21,430.2	8,218.6	27,321.6	66,515.7
Caroline	196.2	0.0	0.0	0.0	3,542.7	3,738.9
Carroll	27,853.7	25,272.2	19,777.3	20,946.4	14,827.4	108,677.0
Cecil	477.1	0.0	13,118.6	4,541.0	19,633.0	37,769.7
Charles	2,257.4	3,896.9	31,526.0	3,867.5	3,959.0	45,506.9
Dorchester <sup>1</sup>	87.1	0.0	0.0	600.0	7,842.7	8,529.9
Frederick	1,245.8	21,934.2	2,355.9	75,064.3	0.0	100,600.2
Garrett	2,171.8	3,470.2	0.0	10,400.2	3,511.0	19,553.3
Harford	879.4	2,553.5	0.0	77,334.0	17,942.2	98,709.1
Howard	0.0	0.0	56,258.9	45,003.1	10,616.8	111,878.8
Kent	732.3	163.0	514.6	0.0	5,240.2	6,650.0
Montgomery	5,635.6	155,255.2	41,243.7	20,382.9	192,937.1	415,454.4
Prince George's <sup>1</sup>	1,619.3	164,668.3	53,570.3	87,170.2	76,659.6	383,687.8
Queen Anne's <sup>1</sup>	555.2	340.7	695.9	0.0	11,207.3	12,799.1
St. Mary's	786.9	77.5	30,466.7	3,819.8	24,897.4	60,048.2
Somerset <sup>1</sup>	0.0	0.0	9,700.0	1,000.0	3,644.2	14,344.2
Talbot	94.0	0.0	0.0	1,487.6	15,305.8	16,887.4
Washington	24.7	1,180.7	36,294.9	1,132.5	0.0	38,632.9
Wicomico	175.9	1,785.8	8,634.7	1,554.6	26,903.2	39,054.3
Worcester	110.6	0.0	0.0	10,821.4	38,855.2	49,787.2
<b>Total</b>	<b>\$70,993.9</b>	<b>\$480,220.1</b>	<b>\$325,587.9</b>	<b>\$584,833.8</b>	<b>\$899,484.6</b>	<b>\$2,361,120.3</b>
State of Maryland	\$485,654.0	\$632.0	\$1,271,765.0	\$0.0	-\$680,949.0	\$1,077,102.0

<sup>1</sup>Unaudited information. The audited financial statements were not available.

Source: County audit reports fiscal 2012; County finance offices

**Exhibit 8.2**  
**County Unrestricted General Fund Balances and Rainy Day Funds in Fiscal 2012**  
(\$ in Thousands)

County	General Fund Revenues	Unrestricted Funds <sup>2</sup>	Percent of General Fund	"Rainy Day" Fund	Percent of General Fund
Allegany	\$82,390.6	\$16,560.7	20.1%	\$7,750.0	9.4%
Anne Arundel	1,136,670.6	77,427.3	6.8%	22,500.0	2.0%
Baltimore City <sup>1</sup>	1,419,047.8	216,509.0	15.3%	89,917.0	6.3%
Baltimore	1,622,511.0	295,631.0	18.2%	84,822.0	5.2%
Calvert	236,951.2	56,970.5	24.0%	18,550.0	7.8%
Caroline	40,986.9	3,542.7	8.6%	0.0	0.0%
Carroll	340,515.3	55,551.1	16.3%	18,365.0	5.4%
Cecil	165,962.1	37,292.6	22.5%	12,506.2	7.5%
Charles	309,271.7	39,352.6	12.7%	24,638.4	8.0%
Dorchester <sup>1</sup>	49,835.1	8,442.7	16.9%	0.0	0.0%
Frederick	444,636.2	77,420.1	17.4%	0.0	0.0%
Garrett	77,965.6	13,911.3	17.8%	3,465.0	4.4%
Harford	467,267.1	95,276.2	20.4%	25,104.1	5.4%
Howard	865,098.5	111,878.8	12.9%	56,258.9	6.5%
Kent	43,679.7	5,754.7	13.2%	69.2	0.2%
Montgomery	2,829,802.2	409,818.9	14.5%	155,255.2	5.5%
Prince George's <sup>1</sup>	1,570,748.6	351,326.1	22.4%	133,925.9	8.5%
Queen Anne's <sup>1</sup>	111,940.3	11,903.2	10.6%	0.0	0.0%
St. Mary's	202,801.8	59,183.9	29.2%	13,517.2	6.7%
Somerset <sup>1</sup>	33,287.8	14,344.2	43.1%	400.0	1.2%
Talbot	63,591.0	16,793.4	26.4%	9,694.0	15.2%
Washington	201,308.4	37,427.4	18.6%	36,268.8	18.0%
Wicomico	113,344.8	37,092.5	32.7%	5,838.1	5.2%
Worcester	172,293.2	49,676.6	28.8%	18,974.2	11.0%
<b>Total</b>	<b>\$12,601,907.3</b>	<b>\$2,099,087.4</b>	<b>16.7%</b>	<b>\$737,819.3</b>	<b>5.9%</b>

<sup>1</sup>Unaudited information. The audited financial statements were not available.

<sup>2</sup>Unrestricted funds include all committed, assigned, unassigned, and "rainy day" funds. Montgomery and Prince George's County report "rainy day" funds in the restricted category and those "rainy day" amounts are included in the unrestricted funds balance above.

Although these reported fund balances represent available resources as of June 30, 2012, the county may have appropriated a portion of these amounts for the current fiscal year budget.

Source: County audit reports fiscal 2012; County finance offices

**Exhibit 8.3**  
**County Unrestricted General Fund Balances and Rainy Day Funds**  
**Fiscal 2011 and 2012**  
**(\$ in Thousands)**

<b>County</b>	<b>FY 2011 Balances</b>	<b>Percent of General Fund</b>	<b>FY 2012 Balances</b>	<b>Percent of General Fund</b>
Allegany	\$15,912.3	19.5%	\$16,560.7	20.1%
Anne Arundel	59,089.4	5.4%	77,427.3	6.8%
Baltimore City <sup>1</sup>	198,746.0	14.4%	216,509.0	15.3%
Baltimore	230,423.0	15.1%	295,631.0	18.2%
Calvert	56,923.2	25.0%	56,970.5	24.0%
Caroline	2,865.0	7.1%	3,542.7	8.6%
Carroll	46,756.9	14.0%	55,551.1	16.3%
Cecil	34,545.7	21.2%	37,292.6	22.5%
Charles	37,879.4	12.7%	39,352.6	12.7%
Dorchester <sup>1</sup>	5,409.0	11.4%	8,442.7	16.9%
Frederick	61,615.0	14.0%	77,420.1	17.4%
Garrett	22,522.0	29.6%	13,911.3	17.8%
Harford	83,512.5	18.8%	95,276.2	20.4%
Howard	92,673.2	11.4%	111,878.8	12.9%
Kent	4,866.5	11.6%	5,754.7	13.2%
Montgomery	197,868.0	7.4%	409,818.9	14.5%
Prince George's <sup>1</sup>	363,351.6	23.5%	351,326.1	22.4%
Queen Anne's <sup>1</sup>	5,480.7	5.6%	11,903.2	10.6%
St. Mary's	45,423.3	23.2%	59,183.9	29.2%
Somerset <sup>1</sup>	13,445.1	40.0%	14,344.2	43.1%
Talbot	23,867.0	39.0%	16,793.4	26.4%
Washington	36,955.7	18.6%	37,427.4	18.6%
Wicomico	27,627.8	24.4%	37,092.5	32.7%
Worcester	41,956.1	24.6%	49,676.6	28.8%
<b>Total</b>	<b>\$1,709,714.5</b>	<b>14.1%</b>	<b>\$2,099,087.4</b>	<b>16.7%</b>

<sup>1</sup>Fiscal 2012 information for these counties is unaudited.

Source: County audit reports, fiscal 2011 through 2012; County finance offices



## Chapter 9. Local Debt Measures

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### County Debt

As of June 30, 2011, Maryland counties and Baltimore City had \$16.9 billion in outstanding debt, including general obligation bonds, revenue and enterprise debt, federal loans, State loans, capital leases, and short-term debt. Long-term debt generally serves as a funding source for capital projects such as highways, school facilities, sewer and water facilities, parking facilities, parks and recreation facilities, housing and urban development projects, and county buildings. Short-term debt usually serves as a cash management tool. **Exhibit 9.1** shows outstanding debt for each jurisdiction for fiscal 2007 through 2011.

Between fiscal 2007 and 2011, local debt for counties and Baltimore City increased by \$3.1 billion or 22.4%. This represents a 5.2% average annual increase over the five-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 8.4% of the total debt in fiscal 2011. In the exhibits, WSSC debt is apportioned equally between Montgomery and Prince George's counties. Montgomery County had \$4.4 billion in outstanding debt, while Prince George's County had \$1.9 billion in debt. In comparison, Garrett and Somerset counties were the smallest borrowers. Garrett County had \$32.5 million in outstanding debt, while Somerset County had \$32.8 million in debt.

As expected, a majority of the debt was attributable to areas having greater infrastructure needs and greater populations. With 71% of the State's population, Baltimore City and Anne Arundel, Baltimore, Howard, Montgomery, and Prince George's counties accounted for approximately 81% of the total debt. One reason certain counties have less debt than other larger counties is the interrelationship between a county and its municipalities. Some municipalities incur the burden of maintaining a large portion of the infrastructure needs such as water and sewer systems.

Municipalities and State-created special taxing districts had \$1.3 billion in outstanding debt as of June 30, 2011, while the State of Maryland had \$17.3 billion in debt. Municipal and special taxing district debt includes the same categories of debt as the counties and Baltimore City. State debt includes general obligation bonds, transportation bonds, Maryland Transportation Authority bonds, capital leases, and agency debt (Community Development Administration, and Higher Education Fund). Accrued workers' compensation and accrued annual leave costs are excluded from the figures.



## Comparative Measures

**Exhibits 9.2 and 9.3** present comparisons by jurisdiction through the utilization of common analytical measures: assessable base and population. Exhibit 9.2 compares county debt to real and personal property assessable base for fiscal 2001, 2006, and 2011. County debt to assessable base decreased in the past 10 years. The high ratio in Baltimore City (7.4%) was attributed to slower-than-average assessable base growth and debt for financing urban renewal and development projects, transportation projects, water projects, and wastewater facilities. Only five counties have remained below 1.5% in fiscal 2001, 2006, and 2011 (Calvert, Garrett, Kent, Talbot, and Worcester). For comparative purposes, in fiscal 2011 the State had a debt-to-assessable-base ratio of 2.4% that decreased from 2.8% in 2001. The municipalities/special taxing districts had a ratio of 1.0% in 2011.

Exhibit 9.3 shows debt per capita for the counties and Baltimore City. Based on U.S. Census Bureau population estimates, debt per capita increased from \$1,888 in fiscal 2001 to \$2,918 in fiscal 2011, a 54.6% increase over the decade. The largest increases in per capita debt were in Baltimore City, Cecil, Charles, and Kent counties. Baltimore City and Howard and Montgomery counties had the highest debt per capita.

The high ratios in Montgomery and Prince George's counties were attributed to the inclusion of WSSC's debt. Howard County's high ratio resulted from debt for financing general county improvement projects, storm drain projects, housing projects, community renewal projects, and parks and

recreation projects. Allegany, Dorchester, Garrett, and Wicomico counties had the lowest debt per capita. For comparative purposes, the State's debt in fiscal 2011 amounted to \$2,992 per capita, an 86% increase from the \$1,610 per capita amount in 2001. The municipalities/special taxing districts had a ratio of \$1,401 per capita in 2011.

## Local Debt Limitations

State and local laws provide several limitations on county debt. These limitations depend, to an extent, on the form of county government: charter, code, or commission. Commission counties do not have statutory debt limitations. However, the necessity for General Assembly authorization to create debt serves as a limitation on commission county debt creation.

Under State law, charter county debt is limited to 6% of real property assessable base and 15% of personal property and operating real property assessable base of the county. Certain types of debt, however, are excluded from this limitation: tax anticipation bonds and notes having a maturity not in excess of 12 months; special taxing district debt; and self-liquidating debt. In addition, charter counties may adopt lower limitations, and four have done so:

- Anne Arundel – 5.6% of real property and 14.0% of personal property and certain operating real property for water and sewer bonds, and 5.2% of real property and 13.0% of personal property and certain operating real property for other debt;

- Baltimore – 4% of real property and 4% of personal property;
- Howard – 4.8% of real property and 12.0% of personal property; and
- Wicomico – 3.2% of real property and 8.0% of personal property.

Unlike charter counties, code counties do not have statutory debt limitations although the General Assembly may limit their property tax rates and regulate the maximum amount of indebtedness. To date, the General Assembly has not exercised these powers for any code county.

While Baltimore City does not have a statutory general obligation debt limitation, the General Assembly may fix a limit on the amount of debt the city has outstanding at any one time. To date, the General Assembly has not set a limitation on the city's debt.

Municipal debt limitations may be set under two provisions. The General Assembly may adopt, amend, or repeal a local law regulating the maximum amount of debt a municipal corporation may create. The voters of the applicable municipal corporation must subsequently approve this limitation. In addition, through its legislative powers, a municipal corporation may establish a debt limitation in its charter, provided that the voters approve this limitation.

## Bond Ratings

Nearly all local debt is given a credit rating by the major rating agencies. **Exhibit 9.4** shows the credit rating for each county for general obligation bonds by the three major rating agencies: Standard & Poor's, Moody's Investors Service, and Fitch Ratings, as of July 1, 2012. Bond ratings range from "AAA" for the best quality and smallest investment risk to "C" for the poorest quality and highest risk. Specific classifications are used by each of the rating agencies, but the letter grade systems generally follow these norms. The ratings are assigned based upon the overall creditworthiness of the issuer. For county government, measurements such as size and growth in tax bases are key factors in determining the bond rating.

The highest bond rating issued by Moody's to Maryland counties is Aaa while the lowest is A3. For Standard & Poor's, the highest rating among Maryland counties is AAA while the lowest is A and for Fitch, the highest rating is AAA and the lowest is AA-.

**Exhibit 9.1**  
**Maryland County Debt**  
**Fiscal 2007-2011**  
**(\$ in Thousands)**

<b>County</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Average Annual Change</b>
Allegany	\$60,965	\$60,487	\$63,944	\$61,004	\$56,829	-1.7%
Anne Arundel	852,644	857,886	1,067,169	1,175,214	1,077,407	6.0%
Baltimore City	2,503,671	2,571,372	2,794,794	2,775,252	2,897,222	3.7%
Baltimore	1,358,981	1,625,752	1,571,238	1,756,958	2,048,787	10.8%
Calvert	126,293	159,059	139,594	149,264	159,229	6.0%
Caroline	36,429	39,677	37,035	42,702	40,157	2.5%
Carroll	253,415	260,656	316,645	353,870	362,611	9.4%
Cecil	138,746	164,482	182,678	202,651	191,712	8.4%
Charles	295,095	331,968	340,675	338,198	344,109	3.9%
Dorchester	21,138	19,594	18,282	36,724	35,055	13.5%
Frederick	524,052	583,783	553,075	676,205	652,937	5.7%
Garrett	37,146	41,160	37,428	35,960	32,514	-3.3%
Harford	251,248	376,569	479,884	672,624	646,087	26.6%
Howard	987,698	994,238	997,177	1,042,399	1,254,843	6.2%
Kent	23,220	21,948	30,788	41,751	41,252	15.5%
Montgomery	3,684,457	3,818,295	3,934,163	4,114,198	4,406,585	4.6%
Prince George's	1,982,038	2,019,130	2,104,211	1,962,374	1,899,956	-1.1%
Queen Anne's	90,714	84,516	89,484	113,162	118,407	6.9%
St. Mary's	155,181	147,395	136,246	156,782	147,216	-1.3%
Somerset	26,030	26,167	27,746	32,123	32,764	5.9%
Talbot	34,099	58,032	55,084	52,540	48,423	9.2%
Washington	172,246	181,448	185,944	190,935	190,923	2.6%
Wicomico	83,722	92,821	104,626	111,246	104,369	5.7%
Worcester	91,026	85,310	113,125	103,761	96,014	1.3%
<b>Total</b>	<b>\$13,790,256</b>	<b>\$14,621,747</b>	<b>\$15,381,036</b>	<b>\$16,197,898</b>	<b>\$16,885,409</b>	<b>5.2%</b>

Note: The Washington Suburban Sanitary Commission's (WSSC) debt is allocated to both Montgomery and Prince George's counties on a 50/50 basis.  
Source: Uniform Financial Reports and Audited Financial Statements, Department of Legislative Services

**Exhibit 9.2**  
**Maryland County Debt**  
**Percent of Assessable Base**  
**(\$ in Thousands)**

County	County Assessable Base			Total County Debt			Total County Debt as Percent of Assessable Base		
	FY 2001	FY 2006	FY 2011	FY 2001	FY 2006	FY 2011	FY 2001	FY 2006	FY 2011
Allegany	\$2,741,214	\$2,808,112	\$4,010,110	\$67,482	\$50,556	\$56,829	2.5%	1.8%	1.4%
Anne Arundel	33,838,189	52,554,958	84,987,819	659,063	805,073	1,077,407	1.9%	1.5%	1.3%
Baltimore City	18,671,989	23,249,753	39,149,240	1,309,545	2,251,375	2,897,222	7.0%	9.7%	7.4%
Baltimore	43,189,383	55,476,797	89,397,035	869,951	1,220,143	2,048,787	2.0%	2.2%	2.3%
Calvert	5,870,391	8,408,145	14,209,661	60,261	105,874	159,229	1.0%	1.3%	1.1%
Caroline	1,261,325	1,786,819	3,182,687	28,595	25,383	40,157	2.3%	1.4%	1.3%
Carroll	9,150,354	13,438,532	20,915,009	225,828	249,218	362,611	2.5%	1.9%	1.7%
Cecil	4,665,955	6,945,277	11,067,074	63,709	120,395	191,712	1.4%	1.7%	1.7%
Charles	7,577,128	11,308,138	18,794,704	111,535	263,690	344,109	1.5%	2.3%	1.8%
Dorchester	1,517,838	2,154,025	3,544,326	23,248	23,848	35,055	1.5%	1.1%	1.0%
Frederick	12,433,519	18,975,905	29,761,665	320,263	441,805	652,937	2.6%	2.3%	2.2%
Garrett	1,894,560	2,873,593	4,975,949	21,269	38,590	32,514	1.1%	1.3%	0.7%
Harford	12,237,987	17,345,762	28,580,599	269,007	279,635	646,087	2.2%	1.6%	2.3%
Howard	19,933,223	30,847,706	48,043,284	652,455	873,013	1,254,843	3.3%	2.8%	2.6%
Kent	1,334,081	1,910,531	3,282,266	13,184	25,163	41,252	1.0%	1.3%	1.3%
Montgomery	78,388,511	123,784,098	179,221,107	3,076,454	3,460,330	4,406,585	3.9%	2.8%	2.5%
Prince George's	40,575,624	54,495,057	99,039,894	1,730,841	2,009,593	1,899,956	4.3%	3.7%	1.9%
Queen Anne's	3,119,006	5,221,808	8,749,244	74,608	74,879	118,407	2.4%	1.4%	1.4%
St. Mary's	5,014,323	6,877,275	13,182,756	119,482	164,283	147,216	2.4%	2.4%	1.1%
Somerset	717,854	959,352	1,769,205	17,479	20,132	32,764	2.4%	2.1%	1.9%
Talbot	3,359,570	5,882,773	10,134,945	20,172	30,302	48,423	0.6%	0.5%	0.5%
Washington	6,460,233	8,842,655	14,221,239	153,541	163,108	190,923	2.4%	1.8%	1.3%
Wicomico	3,857,722	5,008,492	7,695,967	78,903	79,358	104,369	2.0%	1.6%	1.4%
Worcester	6,275,665	11,777,360	18,180,328	58,554	67,099	96,014	0.9%	0.6%	0.5%
<b>Total</b>	<b>\$324,085,639</b>	<b>\$472,932,923</b>	<b>\$756,096,113</b>	<b>\$10,025,427</b>	<b>\$12,842,843</b>	<b>\$16,885,409</b>	<b>3.1%</b>	<b>2.7%</b>	<b>2.2%</b>

Note: The Washington Suburban Sanitary Commission's (WSSC) debt is allocated to both Montgomery and Prince George's counties on a 50/50 basis.

Source: Uniform Financial Reports and Audited Financial Statements, Department of Legislative Services

**Exhibit 9.3**  
**Maryland County Debt per Capita**

<b>County</b>	<b>County Population</b>			<b>Total County Debt (\$ in Thousands)</b>			<b>Debt Per Capita</b>		
	<b>July 2000</b>	<b>July 2005</b>	<b>July 2010</b>	<b>FY 2001</b>	<b>FY 2006</b>	<b>FY 2011</b>	<b>FY 2001</b>	<b>FY 2006</b>	<b>FY 2011</b>
Allegany	74,804	73,979	75,059	\$67,482	\$50,556	\$56,829	\$902	\$683	\$757
Anne Arundel	491,670	516,171	539,241	659,063	805,073	1,077,407	1,340	1,560	1,998
Baltimore City	649,086	621,560	620,560	1,309,545	2,251,375	2,897,222	2,018	3,622	4,669
Baltimore	755,598	789,110	805,964	869,951	1,220,143	2,048,787	1,151	1,546	2,542
Calvert	75,118	86,294	88,912	60,261	105,874	159,229	802	1,227	1,791
Caroline	29,773	31,416	33,072	28,595	25,383	40,157	960	808	1,214
Carroll	151,454	165,519	167,247	225,828	249,218	362,611	1,491	1,506	2,168
Cecil	86,448	96,836	101,209	63,709	120,395	191,712	737	1,243	1,894
Charles	121,229	138,560	147,103	111,535	263,690	344,109	920	1,903	2,339
Dorchester	30,581	31,422	32,652	23,248	23,848	35,055	760	759	1,074
Frederick	196,563	221,201	234,188	320,263	441,805	652,937	1,629	1,997	2,788
Garrett	29,838	30,083	30,075	21,269	38,590	32,514	713	1,283	1,081
Harford	219,797	238,402	245,190	269,007	279,635	646,087	1,224	1,173	2,635
Howard	249,590	268,590	288,472	652,455	873,013	1,254,843	2,614	3,250	4,350
Kent	19,252	19,695	20,204	13,184	25,163	41,252	685	1,278	2,042
Montgomery	877,478	921,531	975,439	3,076,454	3,460,330	4,406,585	3,506	3,755	4,518
Prince George's	803,111	853,271	865,219	1,730,841	2,009,593	1,899,956	2,155	2,355	2,196
Queen Anne's	40,763	44,879	47,872	74,608	74,879	118,407	1,830	1,668	2,473
St. Mary's	86,498	96,871	105,749	119,482	164,283	147,216	1,381	1,696	1,392
Somerset	24,710	25,793	26,495	17,479	20,132	32,764	707	781	1,237
Talbot	33,895	36,423	37,879	20,172	30,302	48,423	595	832	1,278
Washington	132,051	142,084	147,586	153,541	163,108	190,923	1,163	1,148	1,294
Wicomico	84,899	92,508	98,830	78,903	79,358	104,369	929	858	1,056
Worcester	46,828	50,181	51,464	58,554	67,099	96,014	1,250	1,337	1,866
<b>Total</b>	<b>5,311,034</b>	<b>5,592,379</b>	<b>5,785,681</b>	<b>\$10,025,427</b>	<b>\$12,842,843</b>	<b>\$16,885,409</b>	<b>\$1,888</b>	<b>\$2,296</b>	<b>\$2,918</b>

Note: The Washington Suburban Sanitary Commission's (WSSC) debt is allocated to both Montgomery and Prince George's counties on a 50/50 basis.  
Source: Uniform Financial Reports and Audited Financial Statements, Department of Legislative Services

**Exhibit 9.4**  
**Maryland County Debt – Bond Ratings**  
**July 2012**

<b>County</b>	<b>Standard &amp; Poor's</b>	<b>Moody's</b>	<b>Fitch</b>
Allegany	A	A1	-
Anne Arundel	AAA	Aa1	-
Baltimore City	AA-	Aa2	-
Baltimore	AAA	Aaa	AAA
Calvert	AAA	Aa1	AAA
Caroline	A	A3	-
Carroll	AA+	Aa1	AAA
Cecil	AA	Aa2	-
Charles	AA	Aa1	AAA
Dorchester	A	A2	-
Frederick	AA+	Aa1	AAA
Garrett	A	A1	-
Harford	AA+	Aaa	AAA
Howard	AAA	Aaa	AAA
Kent	-	-	-
Montgomery	AAA	Aaa	AAA
Prince George's	AAA	Aaa	AAA
Queen Anne's	-	Aa2	AA+
St. Mary's	AA	Aa2	AA+
Somerset	-	-	-
Talbot	-	Aa2	AAA
Washington	AA	Aa2	AA
Wicomico	AA-	Aa3	AA-
Worcester	-	Aa2	AA

Note: (-) means not rated.

Source: 2012 Local Government Budget and Tax Rate Survey; Department of Legislative Services; Maryland Association of Counties



## Chapter 10. Balance of State Payments

The *Balance Sheet*, a report published annually by the Department of Legislative Services, provides a comparison of State revenues collected to State financial assistance received for each county. State financial assistance includes direct payments by the State to a local government as well as payments made by the State on behalf of a local government, such as teachers' retirement payments. State revenue collections represent most general fund tax revenues, certain special fund tax revenues, and lottery receipts allocated to counties, primarily by point of collection.

The *Balance Sheet* is not an analysis of the "fairness" of State aid distributions to local governments. Counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid (see **Table 10.1**). Such aid programs accounted for about 70% of the State aid to local governments included in the *Balance Sheet* analysis.

### Calculating the Index

The *Balance Sheet* compares on a county-by-county basis State aid to State revenue collections as allocated among the

counties. **Exhibits 10.1** and **10.2** show the two aid-to-revenue ratios over a 10-year period.

The first is the ratio of direct State aid to State revenues generated from a county, exclusive of State property tax receipts. For example, a ratio of 0.90 for Allegany County in 2010 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.90 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2010 ranged from \$0.12 in Talbot County to \$1.28 in Somerset County. Statewide, the weighted average for this measure was \$0.43, and the simple average (county mean) was \$0.55. The amount for Baltimore City includes State assumed functions.

**Table 10.1**  
**Counties with the Highest and Lowest**  
**State Aid Amounts**

<u>Highest</u> <u>State Aid</u>	<u>Wealth</u> <u>Ranking</u>	<u>Lowest</u> <u>State Aid</u>	<u>Wealth</u> <u>Ranking</u>
1. Baltimore City	23 <sup>rd</sup>	24. Talbot	2 <sup>nd</sup>
2. Caroline	20 <sup>th</sup>	23. Worcester	1 <sup>st</sup>
3. Allegany	24 <sup>th</sup>	22. Kent	8 <sup>th</sup>
4. Wicomico	21 <sup>st</sup>	21. Montgomery	3 <sup>rd</sup>
5. Prince George's	17 <sup>th</sup>	20. Anne Arundel	6 <sup>th</sup>

Source: Department of Legislative Services



The second ratio compares direct State aid and payments-on-behalf to total revenue allocations. Payments-on-behalf include State paid retirement costs for public school teachers, librarians, and community college faculty that the State makes on behalf of the local government. Again, using Allegany County as the example, in 2010 the county received \$0.95 in State assistance for every \$1.00 of State tax revenues allocated to it. On this measure, State assistance received for each \$1.00 of taxes paid in fiscal 2010 varied from \$0.13 for Talbot County to \$1.29 for Somerset County. Statewide, the weighted average was \$0.47, and the simple average was \$0.58.

Dividing each county's aid to revenue ratios by the statewide weighted averages indexes the county aid to revenue ratios to the statewide average. In fiscal 2010 for example, Allegany County's direct aid index is 2.09, indicating that Allegany County's ratio was 109% above the statewide average. Including payments-on-behalf lowers Allegany County's ratio to 2.04 or 104% above the statewide average. **Exhibits 10.3** and **10.4** show State aid received as a percent of the statewide average over a 10-year period.

## Findings

In fiscal 2010, State aid (direct grants and payments-on-behalf) represented just over 40% of the State revenue collections (including property taxes) allocated on a county-by-county basis in this report. The remaining revenues funded State programs. The ratios for 15 counties matched or exceeded the statewide average. As with the direct State aid

ratio, State assistance to revenue allocation ratios for four of Maryland's largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average. Consequently, the county average ratio of \$0.53, calculated by summing the county ratios and dividing by 24, is somewhat higher than the statewide weighted average.

In terms of total State aid received for each \$1.00 in taxes paid, Anne Arundel, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2010 (received the least amount of State aid in relation to the collection of allocated State tax revenues); while Baltimore City and Caroline and Somerset counties had the highest ratios (received the greatest amount of State aid in relation to the collection of allocated State tax revenues).

In terms of total State aid received as a percent of the statewide average Anne Arundel, Montgomery, Talbot, and Worcester counties received the least amount of aid. One of these counties, Worcester, has seen a slight fluctuation over the 10-year period in the amount of aid received as a percent of the statewide average. The year-to-year change in Anne Arundel, Montgomery, and Talbot counties, however, has been more noticeable. Due to the considerable amount of State aid provided to less affluent jurisdictions, several counties (Baltimore City, Allegany, Caroline, and Somerset) received more than 200% of the statewide average. Over the 10-year period, the amount of aid received for these four jurisdictions as a percentage of average has varied somewhat more than the four counties with the lowest ratios. Baltimore City's aid index has varied from 240% in fiscal 2010 to 273% in fiscal 2003. In

Allegany County, the index ranged from a low of 175% in fiscal 2001 to a high of 209% in fiscal 2008. In Caroline County, the index ranged from a low of 247% in fiscal 2006 to a high of 275% in fiscal 2001. In Somerset County, the index reached a high of 288% in fiscal 2001 and 2003 compared to a low of 263% in fiscal 2009.

During this 10-year period, the “balance sheet index” as a percent of the statewide average increased in 3 jurisdictions and decreased in 11 counties. For the remaining 10 counties the index value in the most recent years is similar to the value in the earlier years, but for several counties there were upward and downward trends for the intervening years as shown in **Table 10.2**.

In fiscal 2010, Baltimore City received the greatest amount of State aid (allocated in *The Balance Sheet* report) at \$1.2 billion followed by Prince George’s County at \$1.1 billion. On a per capita basis, these amounts translate into \$1,876 for Baltimore City (the greatest per capita amount for any jurisdiction) and \$1,318 for Prince George’s County. Kent and Talbot counties, on the other hand, received the least amount of State aid at \$13.8 million and \$16.8 million, respectively. On a per capita basis, Kent County received \$682 while Talbot County received \$465 – the least amount per capita for any jurisdiction.

**Exhibit 10.5** compares the allocation of State tax revenues and State grants with each county’s share of the State’s population. Montgomery County is the most populous county in Maryland and generates the greatest share of State tax revenues; however, it ranks third in the amount of State aid that

it receives. Baltimore City, the fourth most populous jurisdiction, receives the largest percentage of State aid, followed by Prince George’s County, the second most populous jurisdiction.

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**Table 10.2**  
**Change in “Balance Sheet Index”**  
**During 10-year Period**

<u>Higher Average</u>	<u>Lower Average</u>	<u>Relatively Constant</u>
Allegany	Anne Arundel	Baltimore
Washington	Baltimore City	Calvert
Wicomico	Caroline	Charles
	Carroll	Frederick
	Cecil	Harford
	Dorchester	Howard
	Garrett	Montgomery
	Kent	Prince George’s
	Queen Anne’s	Talbot
	St. Mary’s	Worcester
	Somerset	

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**Exhibit 10.6** shows the allocation of State tax revenues and State grants on a per capita basis. As shown, the five counties that generated the most State tax revenues in fiscal 2010 as measured on a per capita basis include Anne Arundel, Howard, Montgomery, Talbot, and Worcester. The counties that

generate the least per capita State tax revenues include Allegany, Caroline, Cecil, Dorchester, and Somerset. It is important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenue per capita typically have a greater proportion of residents with higher incomes, or a larger overall taxbase.

Jurisdictions that received the greatest amount of State aid in fiscal 2010 as measured on a per capita basis include Baltimore City and Allegany, Caroline, Prince George's, and Wicomico counties. Jurisdictions receiving the least amount of State aid include Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties. As stated earlier, counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for about 70% of State aid to local governments included in this *Balance Sheet*.

**Exhibit 10.1**  
**State Financial Assistance Received for Each \$1.00 of Taxes Paid**  
**Direct Aid**

<b>County</b>	<b>10 Fiscal Year Summary</b>									
	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Allegany	0.56	0.64	0.70	0.67	0.65	0.71	0.80	0.87	0.89	0.90
Anne Arundel	0.21	0.24	0.24	0.22	0.22	0.21	0.23	0.24	0.25	0.24
Baltimore City	0.87	0.98	1.05	0.98	0.94	0.95	1.02	1.07	1.11	1.10
Baltimore	0.20	0.23	0.24	0.23	0.24	0.24	0.27	0.29	0.30	0.31
Calvert	0.38	0.44	0.46	0.46	0.45	0.46	0.49	0.52	0.51	0.51
Caroline	0.88	0.95	1.03	0.97	0.90	0.90	1.05	1.12	1.20	1.18
Carroll	0.34	0.35	0.37	0.35	0.35	0.36	0.39	0.41	0.43	0.42
Cecil	0.56	0.63	0.65	0.62	0.62	0.65	0.69	0.74	0.76	0.75
Charles	0.35	0.39	0.40	0.39	0.40	0.43	0.48	0.50	0.51	0.50
Dorchester	0.59	0.65	0.65	0.61	0.57	0.60	0.62	0.69	0.75	0.73
Frederick	0.29	0.31	0.32	0.31	0.31	0.33	0.36	0.41	0.44	0.44
Garrett	0.65	0.70	0.70	0.67	0.59	0.58	0.62	0.62	0.63	0.64
Harford	0.34	0.37	0.39	0.38	0.37	0.39	0.43	0.45	0.47	0.46
Howard	0.18	0.21	0.22	0.22	0.22	0.22	0.24	0.26	0.28	0.28
Kent	0.29	0.34	0.35	0.30	0.28	0.28	0.27	0.24	0.28	0.30
Montgomery	0.12	0.14	0.16	0.15	0.15	0.14	0.15	0.17	0.19	0.20
Prince George's	0.42	0.47	0.52	0.49	0.50	0.54	0.59	0.64	0.64	0.62
Queen Anne's	0.29	0.27	0.31	0.29	0.27	0.28	0.30	0.32	0.35	0.33
St. Mary's	0.37	0.39	0.40	0.39	0.40	0.42	0.45	0.48	0.50	0.47
Somerset	0.93	1.04	1.11	1.05	0.96	1.04	1.12	1.24	1.19	1.28
Talbot	0.09	0.11	0.10	0.12	0.12	0.11	0.12	0.11	0.12	0.12
Washington	0.35	0.37	0.38	0.36	0.36	0.39	0.46	0.52	0.55	0.56
Wicomico	0.38	0.41	0.45	0.44	0.44	0.45	0.51	0.58	0.63	0.67
Worcester	0.09	0.10	0.10	0.11	0.12	0.12	0.14	0.14	0.14	0.14
<b>Total (Weighted Avg.)</b>	<b>0.31</b>	<b>0.35</b>	<b>0.37</b>	<b>0.35</b>	<b>0.34</b>	<b>0.35</b>	<b>0.38</b>	<b>0.41</b>	<b>0.43</b>	<b>0.43</b>
<b>County Mean (Simple Avg.)</b>	<b>0.41</b>	<b>0.45</b>	<b>0.47</b>	<b>0.45</b>	<b>0.43</b>	<b>0.45</b>	<b>0.49</b>	<b>0.53</b>	<b>0.55</b>	<b>0.55</b>
<b>Standard Deviation</b>	<b>0.24</b>	<b>0.26</b>	<b>0.28</b>	<b>0.26</b>	<b>0.24</b>	<b>0.25</b>	<b>0.28</b>	<b>0.30</b>	<b>0.31</b>	<b>0.31</b>

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations.

Source: Department of Legislative Services

**Exhibit 10.2**  
**State Financial Assistance Received for Each \$1.00 of Taxes Paid**  
**Direct Aid and Payments-on-behalf**

<b>County</b>	<b>10 Fiscal Year Summary</b>									
	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Allegany	0.59	0.67	0.73	0.69	0.67	0.73	0.83	0.91	0.93	0.95
Anne Arundel	0.24	0.26	0.27	0.24	0.23	0.23	0.25	0.26	0.27	0.27
Baltimore City	0.91	1.01	1.08	1.00	0.95	0.96	1.03	1.09	1.12	1.12
Baltimore	0.23	0.25	0.27	0.26	0.26	0.26	0.29	0.31	0.33	0.34
Calvert	0.42	0.47	0.50	0.48	0.47	0.48	0.51	0.55	0.54	0.55
Caroline	0.93	0.99	1.07	0.99	0.92	0.91	1.06	1.14	1.21	1.21
Carroll	0.37	0.38	0.39	0.37	0.37	0.38	0.41	0.44	0.46	0.46
Cecil	0.61	0.66	0.69	0.64	0.64	0.66	0.71	0.76	0.78	0.78
Charles	0.38	0.42	0.43	0.42	0.42	0.44	0.50	0.53	0.54	0.54
Dorchester	0.63	0.67	0.68	0.63	0.59	0.61	0.63	0.71	0.76	0.76
Frederick	0.32	0.33	0.35	0.33	0.33	0.35	0.38	0.44	0.47	0.48
Garrett	0.69	0.72	0.72	0.67	0.60	0.58	0.62	0.63	0.64	0.65
Harford	0.38	0.40	0.42	0.40	0.39	0.40	0.45	0.48	0.50	0.50
Howard	0.22	0.24	0.25	0.25	0.25	0.25	0.27	0.30	0.32	0.33
Kent	0.32	0.37	0.38	0.32	0.30	0.30	0.29	0.26	0.30	0.33
Montgomery	0.15	0.17	0.19	0.19	0.18	0.17	0.18	0.20	0.22	0.25
Prince George's	0.45	0.50	0.55	0.51	0.52	0.55	0.61	0.67	0.66	0.66
Queen Anne's	0.32	0.29	0.34	0.31	0.29	0.29	0.31	0.34	0.37	0.36
St. Mary's	0.41	0.41	0.43	0.41	0.42	0.43	0.47	0.50	0.52	0.50
Somerset	0.97	1.07	1.14	1.06	0.97	1.05	1.12	1.24	1.20	1.29
Talbot	0.11	0.13	0.12	0.14	0.14	0.12	0.13	0.12	0.13	0.13
Washington	0.38	0.40	0.41	0.34	0.38	0.40	0.48	0.54	0.57	0.59
Wicomico	0.42	0.44	0.49	0.47	0.46	0.47	0.54	0.61	0.67	0.71
Worcester	0.11	0.12	0.13	0.13	0.13	0.13	0.15	0.16	0.15	0.17
<b>Total (Weighted Avg.)</b>	<b>0.34</b>	<b>0.37</b>	<b>0.40</b>	<b>0.37</b>	<b>0.37</b>	<b>0.37</b>	<b>0.40</b>	<b>0.43</b>	<b>0.46</b>	<b>0.47</b>
<b>County Mean (Simple Avg.)</b>	<b>0.44</b>	<b>0.47</b>	<b>0.50</b>	<b>0.47</b>	<b>0.45</b>	<b>0.47</b>	<b>0.51</b>	<b>0.55</b>	<b>0.57</b>	<b>0.58</b>
<b>Standard Deviation</b>	<b>0.25</b>	<b>0.26</b>	<b>0.28</b>	<b>0.26</b>	<b>0.24</b>	<b>0.25</b>	<b>0.28</b>	<b>0.30</b>	<b>0.30</b>	<b>0.31</b>

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations.  
Source: Department of Legislative Services

**Exhibit 10.3**  
**State Financial Assistance Received as a Percent of the Statewide Average**  
**Direct Aid**

<b>10 Fiscal Year Summary</b>										
<b>County</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Allegany	1.81	1.84	1.89	1.90	1.87	2.02	2.09	2.11	2.08	2.09
Anne Arundel	0.69	0.70	0.66	0.63	0.63	0.60	0.61	0.59	0.57	0.56
Baltimore City	2.84	2.83	2.85	2.79	2.74	2.70	2.67	2.61	2.59	2.56
Baltimore	0.65	0.66	0.66	0.67	0.68	0.68	0.70	0.70	0.71	0.71
Calvert	1.23	1.26	1.26	1.30	1.30	1.30	1.27	1.27	1.18	1.18
Caroline	2.88	2.75	2.81	2.76	2.60	2.56	2.74	2.74	2.80	2.75
Carroll	1.11	1.01	1.00	0.99	1.02	1.02	1.03	1.00	0.99	0.98
Cecil	1.83	1.81	1.78	1.76	1.79	1.85	1.81	1.80	1.76	1.74
Charles	1.14	1.14	1.09	1.13	1.17	1.21	1.24	1.23	1.19	1.16
Dorchester	1.93	1.87	1.76	1.75	1.66	1.71	1.61	1.69	1.74	1.70
Frederick	0.93	0.89	0.87	0.88	0.90	0.94	0.95	1.00	1.03	1.02
Garrett	2.13	2.02	1.92	1.91	1.72	1.64	1.62	1.51	1.47	1.50
Harford	1.11	1.08	1.05	1.07	1.08	1.10	1.13	1.11	1.09	1.06
Howard	0.60	0.62	0.60	0.64	0.64	0.64	0.63	0.64	0.65	0.65
Kent	0.94	0.98	0.96	0.87	0.82	0.81	0.71	0.58	0.65	0.69
Montgomery	0.38	0.41	0.42	0.43	0.43	0.40	0.40	0.41	0.43	0.47
Prince George's	1.36	1.35	1.41	1.40	1.45	1.53	1.54	1.56	1.48	1.44
Queen Anne's	0.93	0.77	0.86	0.83	0.78	0.79	0.78	0.77	0.81	0.78
St. Mary's	1.22	1.12	1.08	1.11	1.15	1.18	1.17	1.16	1.15	1.09
Somerset	3.03	3.01	3.03	2.99	2.77	2.97	2.93	3.02	2.78	2.98
Talbot	0.29	0.32	0.27	0.36	0.36	0.31	0.31	0.27	0.27	0.27
Washington	1.13	1.08	1.03	1.02	1.04	1.10	1.20	1.27	1.29	1.30
Wicomico	1.25	1.18	1.24	1.25	1.27	1.27	1.33	1.41	1.47	1.55
Worcester	0.29	0.29	0.28	0.33	0.34	0.35	0.36	0.34	0.32	0.32
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.32</b>	<b>1.29</b>	<b>1.28</b>	<b>1.28</b>	<b>1.26</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>1.27</b>	<b>1.27</b>
<b>Standard Deviation</b>	<b>0.79</b>	<b>0.77</b>	<b>0.78</b>	<b>0.76</b>	<b>0.71</b>	<b>0.73</b>	<b>0.74</b>	<b>0.75</b>	<b>0.73</b>	<b>0.74</b>

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations.

Source: Department of Legislative Services

**Exhibit 10.4**  
**State Financial Assistance Received as a Percent of the Statewide Average**  
**Direct Aid and Payments-on-behalf**

<b>10 Fiscal Year Summary</b>										
<b>County</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Allegany	1.75	1.79	1.84	1.86	1.84	1.99	2.06	2.09	2.05	2.04
Anne Arundel	0.71	0.71	0.67	0.64	0.64	0.62	0.63	0.61	0.59	0.59
Baltimore City	2.68	2.70	2.73	2.67	2.61	2.60	2.57	2.50	2.47	2.40
Baltimore	0.67	0.68	0.68	0.69	0.70	0.70	0.71	0.71	0.73	0.73
Calvert	1.23	1.26	1.26	1.29	1.29	1.30	1.27	1.26	1.19	1.19
Caroline	2.75	2.65	2.70	2.64	2.50	2.47	2.64	2.62	2.67	2.59
Carroll	1.11	1.01	1.00	0.99	1.02	1.02	1.03	1.01	1.00	0.99
Cecil	1.79	1.77	1.73	1.71	1.74	1.78	1.75	1.75	1.71	1.68
Charles	1.13	1.13	1.09	1.12	1.16	1.20	1.23	1.22	1.18	1.16
Dorchester	1.87	1.81	1.70	1.69	1.61	1.66	1.57	1.64	1.67	1.64
Frederick	0.94	0.89	0.87	0.89	0.91	0.94	0.95	1.00	1.03	1.03
Garrett	2.03	1.93	1.83	1.80	1.64	1.56	1.55	1.44	1.40	1.41
Harford	1.11	1.08	1.05	1.07	1.07	1.10	1.13	1.11	1.10	1.07
Howard	0.65	0.66	0.64	0.68	0.68	0.67	0.67	0.69	0.70	0.70
Kent	0.94	0.98	0.97	0.87	0.81	0.81	0.71	0.60	0.66	0.70
Montgomery	0.44	0.47	0.48	0.50	0.48	0.45	0.45	0.46	0.48	0.53
Prince George's	1.33	1.33	1.38	1.38	1.42	1.50	1.52	1.53	1.45	1.41
Queen Anne's	0.94	0.78	0.86	0.83	0.78	0.80	0.78	0.78	0.81	0.78
St. Mary's	1.21	1.11	1.08	1.11	1.15	1.17	1.16	1.16	1.14	1.08
Somerset	2.88	2.87	2.88	2.84	2.65	2.83	2.79	2.86	2.63	2.77
Talbot	0.33	0.35	0.30	0.38	0.37	0.33	0.32	0.28	0.29	0.29
Washington	1.12	1.07	1.03	0.91	1.04	1.09	1.18	1.25	1.26	1.27
Wicomico	1.24	1.17	1.23	1.25	1.26	1.27	1.33	1.40	1.46	1.52
Worcester	0.33	0.32	0.32	0.35	0.36	0.36	0.37	0.36	0.34	0.36
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.30</b>	<b>1.27</b>	<b>1.26</b>	<b>1.26</b>	<b>1.24</b>	<b>1.26</b>	<b>1.27</b>	<b>1.26</b>	<b>1.25</b>	<b>1.25</b>
<b>Standard Deviation</b>	<b>0.73</b>	<b>0.72</b>	<b>0.72</b>	<b>0.70</b>	<b>0.70</b>	<b>0.69</b>	<b>0.70</b>	<b>0.71</b>	<b>0.68</b>	<b>0.68</b>

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations.

Source: Department of Legislative Services

**Exhibit 10.5**  
**Comparison of State Tax Revenues and State Aid – Fiscal 2010**

<b>County</b>	<i>Share of Population</i>			<i>Share of State Tax Revenues</i>			<i>Share of State Grants</i>		
	<b>Population</b>	<b>Percent of Total</b>	<b>Ranking</b>	<b>State Tax Revenues</b>	<b>Percent of Total</b>	<b>Ranking</b>	<b>State Grants</b>	<b>Percent of Total</b>	<b>Ranking</b>
Allegany	72,532	1.3%	16	\$117,149,843	0.9%	18	\$111,186,580	1.8%	14
Anne Arundel	521,209	9.1%	5	1,401,838,788	10.5%	4	383,174,591	6.2%	5
Baltimore City	637,418	11.2%	4	1,072,343,530	8.1%	5	1,195,764,509	19.3%	1
Baltimore	789,814	13.9%	3	1,939,385,136	14.6%	2	657,763,971	10.6%	4
Calvert	89,212	1.6%	15	191,376,334	1.4%	14	105,685,300	1.7%	16
Caroline	33,367	0.6%	20	43,329,421	0.3%	22	52,277,480	0.8%	17
Carroll	170,089	3.0%	9	384,919,388	2.9%	9	177,579,757	2.9%	10
Cecil	100,796	1.8%	13	152,598,865	1.1%	16	119,203,074	1.9%	13
Charles	142,226	2.5%	11	338,935,163	2.5%	10	182,536,006	3.0%	9
Dorchester	32,043	0.6%	21	51,748,430	0.4%	21	39,522,363	0.6%	19
Frederick	227,980	4.0%	8	528,776,820	4.0%	7	252,542,735	4.1%	8
Garrett	29,555	0.5%	22	55,147,916	0.4%	20	36,118,881	0.6%	20
Harford	242,514	4.3%	7	519,819,761	3.9%	8	258,211,768	4.2%	7
Howard	281,884	4.9%	6	830,813,470	6.2%	6	271,405,178	4.4%	6
Kent	20,247	0.4%	24	42,192,975	0.3%	23	13,811,627	0.2%	24
Montgomery	971,600	17.0%	1	2,820,355,854	21.2%	1	692,819,810	11.2%	3
Prince George's	834,560	14.6%	2	1,676,240,419	12.6%	3	1,099,637,927	17.8%	2
Queen Anne's	47,958	0.8%	18	109,419,195	0.8%	19	39,524,717	0.6%	18
St. Mary's	102,999	1.8%	12	220,440,130	1.7%	12	111,069,388	1.8%	15
Somerset	25,959	0.5%	23	25,892,609	0.2%	24	33,353,039	0.5%	21
Talbot	36,262	0.6%	19	125,458,923	0.9%	17	16,848,544	0.3%	23
Washington	145,910	2.6%	10	287,226,785	2.2%	11	170,280,497	2.8%	11
Wicomico	94,222	1.7%	14	195,204,358	1.5%	13	137,763,208	2.2%	12
Worcester	49,122	0.9%	17	170,337,750	1.3%	15	28,237,482	0.5%	22
<b>Total</b>	<b>5,699,478</b>	<b>100.0%</b>		<b>\$13,300,951,862</b>	<b>100.0%</b>		<b>\$6,186,318,432</b>	<b>100.0%</b>	

Source: Department of Legislative Services



**Exhibit 10.6**  
**Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2010**

County	Population	<i>Allocation of State Tax Revenues</i>			<i>State Grants to Local Governments</i>		
		Per Capita		Ranking	Per Capita		Ranking
		Total Revenues	Amount		Total State Grants	Amount	
Allegany	72,532	\$117,149,843	\$1,615	20	\$111,186,580	\$1,533	3
Anne Arundel	521,209	1,401,838,788	2,690	5	383,174,591	735	20
Baltimore City	637,418	1,072,343,530	1,682	19	1,195,764,509	1,876	1
Baltimore	789,814	1,939,385,136	2,455	6	657,763,971	833	18
Calvert	89,212	191,376,334	2,145	11	105,685,300	1,185	10
Caroline	33,367	43,329,421	1,299	23	52,277,480	1,567	2
Carroll	170,089	384,919,388	2,263	10	177,579,757	1,044	16
Cecil	100,796	152,598,865	1,514	22	119,203,074	1,183	11
Charles	142,226	338,935,163	2,383	7	182,536,006	1,283	7
Dorchester	32,043	51,748,430	1,615	21	39,522,363	1,233	8
Frederick	227,980	528,776,820	2,319	8	252,542,735	1,108	13
Garrett	29,555	55,147,916	1,866	18	36,118,881	1,222	9
Harford	242,514	519,819,761	2,143	12	258,211,768	1,065	15
Howard	281,884	830,813,470	2,947	3	271,405,178	963	17
Kent	20,247	42,192,975	2,084	14	13,811,627	682	22
Montgomery	971,600	2,820,355,854	2,903	4	692,819,810	713	21
Prince George's	834,560	1,676,240,419	2,009	16	1,099,637,927	1,318	5
Queen Anne's	47,958	109,419,195	2,282	9	39,524,717	824	19
St. Mary's	102,999	220,440,130	2,140	13	111,069,388	1,078	14
Somerset	25,959	25,892,609	997	24	33,353,039	1,285	6
Talbot	36,262	125,458,923	3,460	2	16,848,544	465	24
Washington	145,910	287,226,785	1,969	17	170,280,497	1,167	12
Wicomico	94,222	195,204,358	2,072	15	137,763,208	1,462	4
Worcester	49,122	170,337,750	3,468	1	28,237,482	575	23
<b>Total</b>	<b>5,699,478</b>	<b>\$13,300,951,862</b>	<b>\$2,334</b>		<b>\$6,186,318,432</b>	<b>\$1,085</b>	

Source: Department of Legislative Services

## Appendices

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## Appendix 1

### Number of Local Governments in the United States by Type

Rank	State	Total	County	Municipal	Townships	Special	Rank	State	Total	County	Municipal	Townships	Special
1	Illinois	6,968	102	1,298	1,431	4,137	26	Montana	1,240	54	129	—	1,057
2	Pennsylvania	4,905	66	1,015	1,546	2,278	27	Alabama	1,208	67	461	—	680
3	Texas	4,856	254	1,214	—	3,388	28	Idaho	1,161	44	200	—	917
4	California	4,350	57	482	—	3,811	29	Mississippi	991	82	297	—	612
5	Kansas	3,806	103	626	1,268	1,809	30	North Carolina	964	100	553	—	311
6	Missouri	3,752	114	955	312	2,371	31	Tennessee	920	92	345	—	483
7	Ohio	3,702	88	938	1,308	1,368	32	New Mexico	854	33	103	—	718
8	Minnesota	3,633	87	854	1,785	907	33	Massachusetts	852	5	53	298	496
9	New York	3,454	57	617	929	1,851	34	Maine	841	16	22	466	337
10	Wisconsin	3,123	72	595	1,255	1,201	35	Wyoming	795	23	99	—	673
11	Michigan	2,877	83	533	1,240	1,021	36	Vermont	728	14	43	237	434
12	Colorado	2,818	62	271	—	2,485	37	South Carolina	681	46	269	—	366
13	Indiana	2,694	91	569	1,006	1,028	38	Arizona	659	15	91	—	553
14	North Dakota	2,666	53	357	1,314	942	39	West Virginia	658	55	232	—	371
15	Nebraska	2,581	93	530	419	1,539	40	Connecticut	644	—	30	149	465
16	South Dakota	1,979	66	311	907	695	41	Utah	613	29	245	—	339
17	Iowa	1,939	99	947	—	893	42	New Hampshire	542	10	13	221	298
18	Oklahoma	1,854	77	590	—	1,187	43	Louisiana	530	60	304	—	166
19	Washington	1,831	39	281	—	1,511	44	Virginia	497	95	229	—	173
20	Florida	1,554	66	410	—	1,078	45	Maryland	347	23	157	—	167
21	Arkansas	1,543	75	502	—	966	46	Delaware	338	3	57	—	278
22	Oregon	1,509	36	241	—	1,232	47	Nevada	190	16	19	—	155
23	Georgia	1,365	153	535	—	677	48	Alaska	177	14	148	—	15
24	New Jersey	1,344	21	324	242	757	49	Rhode Island	134	—	8	31	95
25	Kentucky	1,314	118	418	—	778	50	Hawaii	21	3	1	—	17
District of Columbia		2	—	1	—	1	<b>United States</b>		<b>89,004</b>	<b>3,031</b>	<b>19,522</b>	<b>16,364</b>	<b>50,087</b>

Source: U.S. Census Bureau, *2012 Census of Government*



## Appendix 2

### Incorporated Cities and Towns in Maryland

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Allegany</b>			<b>Carroll</b>		
Barton	1900	Ch. 729	Hampstead	1888	Ch. 295
Cumberland	1815	Ch. 136	Manchester	1833	Ch. 193
Frostburg	1839	Ch. 179	Mount Airy (also in Frederick)	1894	Ch. 91
Lonaconing	1890	Ch. 132	New Windsor	1843	Ch. 47
Luke	1922	Ch. 73	Sykesville	1904	Ch. 256
Midland	1900	Ch. 681	Taneytown	1836	Ch. 309
Westernport	1858	Ch. 54	Union Bridge	1872	Ch. 174
			Westminster	1818	Ch. 128
<b>Anne Arundel</b>			<b>Cecil</b>		
Annapolis	1708	Ch. 7	Cecilton	1864	Ch. 353
Highland Beach	1922	Ch. 213	Charlestown	1786	Ch. 32
<b>Baltimore County</b>			Chesapeake City	1849	Ch. 271
None			Elkton	1821	Ch. 143
<b>Calvert</b>			North East	1849	Ch. 339
Chesapeake Beach	1886	Ch. 203	Perryville	1882	Ch. 212
North Beach	1910	Ch. 395	Port Deposit	1824	Ch. 33
			Rising Sun	1860	Ch. 383
<b>Caroline</b>			<b>Charles</b>		
Denton	1802	Ch. 25	Indian Head	1920	Ch. 590
Federsburg	1823	Ch. 174	La Plata	1888	Ch. 325
Goldsboro	1906	Ch. 87	Port Tobacco	1888	Ch. 297
Greensboro	1826	Ch. 97			
Henderson	1949	Ch. 498			
Hillsboro	1853	Ch. 161			
Marydel	1929	Ch. 38			
Preston	1892	Ch. 689			
Ridgely	1896	Ch. 178			
Templeville (also in Queen Anne's)	1865	Ch. 86			

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Dorchester</b>		
Brookview	1953	Ch. 704
Cambridge	1793	Ch. 66
Church Creek	1867	Ch. 53
East New Market	1832	Ch. 167
Eldorado	1947	Ch. 313
Galestown	1951	Ch. 92
Hurlock	1892	Ch. 249
Secretary	1900	Ch. 555
Vienna	1833	Ch. 216
<b>Frederick</b>		
Brunswick	1890	Ch. 577
Burkittsville	1894	Ch. 652
Emmitsburg	1824	Ch. 29
Frederick	1816	Ch. 74
Middletown	1833	Ch. 143
Mount Airy (also in Carroll)	1894	Ch. 91
Myersville	1904	Ch. 94
New Market	1878	Ch. 90
Rosemont	1953	Ch. 262
Thurmont	1894	Ch. 16
Walkersville	1892	Ch. 351
Woodsboro	1836	Ch. 299
<b>Garrett</b>		
Accident	1916	Ch. 514
Deer Park	1884	Ch. 519
Friendsville	1902	Ch. 477
Grantsville	1864	Ch. 99
Kitzmiller	1906	Ch. 285
Loch Lynn Heights	1896	Ch. 450
Mountain Lake Park	1931	Ch. 507
Oakland	1862	Ch. 250

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Harford</b>		
Aberdeen	1892	Ch. 136
Bel Air	1874	Ch. 273
Havre de Grace	1785	Ch. 55
<b>Howard</b>		
None		
<b>Kent</b>		
Betterton	1906	Ch. 227
Chestertown	1805	Ch. 101
Galena	1858	Ch. 373
Millington (also in Queen Anne's)	1890	Ch. 386
Rock Hall	1908	Ch. 171
<b>Montgomery</b>		
Barnesville	1888	Ch. 254
Brookeville	1808	Ch. 90
Chevy Chase	1918	Ch. 177
Chevy Chase, Sec. 3	1982	Referendum
Chevy Chase, Sec. 5	1982	Referendum
Chevy Chase View	1993	Referendum
Chevy Chase Village	1910	Ch. 382
Gaithersburg	1878	Ch. 397
Garrett Park	1898	Ch. 453
Glen Echo	1904	Ch. 436
Kensington	1894	Ch. 621
Laytonsville	1892	Ch. 497
Martin's Additions	1985	Referendum
North Chevy Chase	1996	Referendum
Poolesville	1867	Ch. 174
Rockville	1860	Ch. 373
Somerset	1906	Ch. 795
Takoma Park	1890	Ch. 480
Washington Grove	1937	Ch. 372

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Prince George's</b>		
Berwyn Heights	1896	Ch. 267
Bladensburg	1854	Ch. 137
Bowie	1882	Ch. 488
Brentwood	1912	Ch. 401
Capitol Heights	1910	Ch. 513
Cheverly	1931	Ch. 200
College Park	1945	Ch. 1051
Colmar Manor	1927	Ch. 178
Cottage City	1924	Ch. 390
District Heights	1936	Ch. 61
Eagle Harbor	1929	Ch. 397
Edmonston	1924	Ch. 154
Fairmount Heights	1935	Ch. 199
Forest Heights	1949	Ch. 142
Glenarden	1939	Ch. 650
Greenbelt	1937	Ch. 532
Hyattsville	1886	Ch. 424
Landover Hills	1945	Ch. 465
Laurel	1870	Ch. 260
Morningside	1949	Ch. 589
Mount Rainier	1910	Ch. 514
New Carrollton	1953	Ch. 441
North Brentwood	1924	Ch. 508
Riverdale Park	1920	Ch. 731
Seat Pleasant	1931	Ch. 197
University Park	1936	Ch. 132
Upper Marlboro	1870	Ch. 363

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Queen Anne's</b>		
Barclay	1931	Ch. 483
Centreville	1794	Ch. 23
Church Hill	1876	Ch. 201
Millington (also in Kent)	1890	Ch. 386
Queen Anne (also in Talbot)	1953	Ch. 17
Queenstown	1892	Ch. 542
Sudlersville	1870	Ch. 313
Templeville (also in Caroline)	1865	Ch. 86
<b>St. Mary's</b>		
Leonardtown	1858	Ch. 73
<b>Somerset</b>		
Crisfield	1872	Ch. 151
Princess Anne	1867	Ch. 183
<b>Talbot</b>		
Easton	1790	Ch. 14
Oxford	1852	Ch. 367
Queen Anne (also in Queen Anne's)	1953	Ch. 17
St. Michaels	1804	Ch. 82
Trappe	1827	Ch. 103
<b>Washington</b>		
Boonsboro	1831	Ch. 139
Clear Spring	1836	Ch. 141
Funkstown	1840	Ch. 78
Hagerstown	1813	Ch. 121
Hancock	1853	Ch. 319
Keedysville	1872	Ch. 251
Sharpsburg	1832	Ch. 28
Smithsburg	1841	Ch. 284
Williamsport	1823	Ch. 125



<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Wicomico</b>		
Delmar	1888	Ch. 167
Fruitland	1947	Ch. 662
Hebron	1931	Ch. 90
Mardela Springs	1906	Ch. 325
Pittsville	1906	Ch. 499
Salisbury	1854	Ch. 287
Sharptown	1874	Ch. 465
Willards	1906	Ch. 195

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Worcester</b>		
Berlin	1868	Ch. 424
Ocean City	1880	Ch. 209
Pocomoke City	1878	Ch. 253
Snow Hill	1812	Ch. 72

Source: Maryland State Archives, Department of Legislative Services

### Appendix 3

#### Residents Residing in Municipalities

#### July 2011

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<b>County</b>	<b>County Population</b>	<b>Municipal Population</b>	<b>Percent of County</b>	<b>Rank</b>
Allegany	74,692	33,748	45.2%	3
Anne Arundel	544,403	38,978	7.2%	20
Baltimore City	619,493	0	0.0%	24
Baltimore	809,941	0	0.0%	24
Calvert	89,256	7,776	8.7%	18
Caroline	32,985	12,162	36.9%	7
Carroll	167,288	48,808	29.2%	10
Cecil	101,694	29,598	29.1%	11
Charles	149,130	12,821	8.6%	19
Dorchester	32,640	16,023	49.1%	2
Frederick	236,745	99,082	41.9%	5
Garrett	30,051	6,862	22.8%	13
Harford	246,489	38,290	15.5%	16
Howard	293,142	0	0.0%	24
Kent	20,204	8,126	40.2%	6
Montgomery	989,794	160,125	16.2%	15
Prince George's	871,233	237,875	27.3%	12
Queen Anne's	48,354	6,644	13.7%	17
St. Mary's	107,484	2,992	2.8%	21
Somerset	26,339	5,979	22.7%	14
Talbot	38,025	18,916	49.7%	1
Washington	148,203	53,072	35.8%	8
Wicomico	99,190	42,869	43.2%	4
Worcester	51,514	17,895	34.7%	9
<b>Statewide</b>	<b>5,828,289</b>	<b>898,641</b>	<b>15.4%</b>	

Source: Maryland Department of Planning, Department of Legislative Services



**Appendix 4**  
**Racial Composition in the United States**  
**July 2011**

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<b>State</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/ Latino</b>	<b>Asian</b>	<b>Other</b>
Alabama	66.8%	26.2%	4.0%	1.2%	1.9%
Alaska	63.7%	3.3%	5.8%	5.4%	21.8%
Arizona	57.4%	3.8%	30.1%	2.8%	5.9%
Arkansas	74.2%	15.4%	6.6%	1.3%	2.5%
California	39.7%	5.8%	38.1%	13.0%	3.3%
Colorado	69.7%	3.8%	20.9%	2.8%	2.8%
Connecticut	70.9%	9.6%	13.8%	3.9%	1.8%
Delaware	65.1%	20.9%	8.4%	3.3%	2.3%
District of Columbia	35.3%	49.2%	9.5%	3.6%	2.3%
Florida	57.5%	15.4%	22.9%	2.5%	1.8%
Georgia	55.5%	30.2%	9.1%	3.3%	1.8%
Hawaii	22.9%	1.8%	9.2%	37.4%	28.7%
Idaho	83.6%	0.6%	11.5%	1.2%	3.0%
Illinois	63.3%	14.3%	16.2%	4.7%	1.6%
Indiana	81.3%	9.1%	6.2%	1.6%	1.8%
Iowa	88.4%	2.9%	5.2%	1.8%	1.7%
Kansas	77.8%	5.8%	10.8%	2.4%	3.2%
Kentucky	86.1%	7.8%	3.2%	1.2%	1.7%
Louisiana	60.1%	32.0%	4.4%	1.6%	1.9%
Maine	94.3%	1.2%	1.4%	1.1%	2.1%
Maryland	54.4%	29.1%	8.4%	5.7%	2.4%
Massachusetts	76.4%	6.4%	9.9%	5.5%	1.8%
Michigan	76.4%	14.1%	4.5%	2.5%	2.5%
Minnesota	82.8%	5.2%	4.9%	4.2%	3.0%

<b>State</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/ Latino</b>	<b>Asian</b>	<b>Other</b>
Mississippi	57.7%	37.0%	2.9%	0.9%	1.5%
Missouri	80.8%	11.5%	3.7%	1.7%	2.3%
Montana	87.5%	0.5%	3.1%	0.7%	8.3%
Nebraska	81.8%	4.5%	9.5%	1.8%	2.4%
Nevada	53.6%	7.8%	27.1%	7.3%	4.3%
New Hampshire	92.2%	1.1%	2.9%	2.2%	1.6%
New Jersey	58.9%	12.9%	18.1%	8.5%	1.5%
New Mexico	40.2%	1.8%	46.7%	1.3%	9.9%
New York	58.0%	14.6%	18.0%	7.6%	1.8%
North Carolina	65.0%	21.3%	8.6%	2.3%	2.8%
North Dakota	88.6%	1.3%	2.2%	1.1%	6.9%
Ohio	81.0%	12.1%	3.2%	1.7%	2.0%
Oklahoma	68.2%	7.3%	9.2%	1.8%	13.5%
Oregon	78.1%	1.7%	12.0%	3.8%	4.3%
Pennsylvania	79.2%	10.5%	5.9%	2.8%	1.5%
Rhode Island	76.5%	5.4%	12.8%	3.0%	2.3%
South Carolina	64.0%	27.6%	5.3%	1.3%	1.8%
South Dakota	84.4%	1.3%	2.9%	1.0%	10.4%
Tennessee	75.4%	16.6%	4.7%	1.5%	1.7%
Texas	44.8%	11.5%	38.1%	3.9%	1.6%
Utah	80.1%	1.0%	13.2%	2.1%	3.7%
Vermont	94.2%	1.0%	1.6%	1.3%	1.9%
Virginia	64.5%	19.1%	8.2%	5.7%	2.6%
Washington	72.1%	3.5%	11.6%	7.3%	5.6%
West Virginia	93.0%	3.5%	1.3%	0.7%	1.6%
Wisconsin	83.1%	6.2%	6.1%	2.3%	2.3%
Wyoming	85.5%	0.9%	9.1%	0.8%	3.7%
<b>United States</b>	<b>63.4%</b>	<b>12.3%</b>	<b>16.7%</b>	<b>4.8%</b>	<b>2.8%</b>

Source: U.S. Census Bureau

## Appendix 5

### Washington and Baltimore Metropolitan Statistical Areas

	<u>1990</u>	<u>2000</u>	<u>2011</u>	<u>Population Change</u>		<u>Percent Change</u>	
				<u>1990-2000</u>	<u>2000-2011</u>	<u>1990-2000</u>	<u>2000-2011</u>
<b>Washington Metropolitan Area</b>	<b>4,122,199</b>	<b>4,796,183</b>	<b>5,703,948</b>	<b>673,984</b>	<b>907,765</b>	<b>16.4%</b>	<b>18.9%</b>
<b>District of Columbia</b>	<b>606,900</b>	<b>572,059</b>	<b>617,996</b>	<b>-34,841</b>	<b>45,937</b>	<b>-5.7%</b>	<b>8.0%</b>
<b>Maryland</b>	<b>1,788,314</b>	<b>2,065,242</b>	<b>2,336,158</b>	<b>276,928</b>	<b>270,916</b>	<b>15.5%</b>	<b>13.1%</b>
Calvert	51,372	74,563	89,256	23,191	14,693	45.1%	19.7%
Charles	101,154	120,546	149,130	19,392	28,584	19.2%	23.7%
Frederick	150,208	195,277	236,745	45,069	41,468	30.0%	21.2%
Montgomery	762,875	873,341	989,794	110,466	116,453	14.5%	13.3%
Prince George's	722,705	801,515	871,233	78,810	69,718	10.9%	8.7%
<b>Virginia</b>	<b>1,691,059</b>	<b>2,116,692</b>	<b>2,695,569</b>	<b>425,633</b>	<b>578,877</b>	<b>25.2%</b>	<b>27.3%</b>
Alexandria City	111,183	128,283	144,301	17,100	16,018	15.4%	12.5%
Arlington	170,936	189,453	216,004	18,517	26,551	10.8%	14.0%
Clarke	12,101	12,652	14,258	551	1,606	4.6%	12.7%
Fairfax City	19,622	21,498	22,549	1,876	1,051	9.6%	4.9%
Fairfax	818,584	969,749	1,100,692	151,165	130,943	18.5%	13.5%
Falls Church City	9,578	10,377	12,751	799	2,374	8.3%	22.9%
Fauquier	48,741	55,139	66,071	6,398	10,932	13.1%	19.8%
Fredericksburg City	19,027	19,279	25,691	252	6,412	1.3%	33.3%
Loudoun	86,129	169,599	325,405	83,470	155,806	96.9%	91.9%
Manassas City	27,957	35,135	39,300	7,178	4,165	25.7%	11.9%
Manassas Park City	6,734	10,290	15,332	3,556	5,042	52.8%	49.0%
Prince William	215,686	280,813	419,006	65,127	138,193	30.2%	49.2%
Spotsylvania	57,403	90,395	124,327	32,992	33,932	57.5%	37.5%
Stafford	61,236	92,446	132,133	31,210	39,687	51.0%	42.9%
Warren	26,142	31,584	37,749	5,442	6,165	20.8%	19.5%

				<b>Population Change</b>		<b>Percent Change</b>	
	<b><u>1990</u></b>	<b><u>2000</u></b>	<b><u>2011</u></b>	<b><u>1990-2000</u></b>	<b><u>2000-2011</u></b>	<b><u>1990-2000</u></b>	<b><u>2000-2011</u></b>
<b>West Virginia</b>	<b>35,926</b>	<b>42,190</b>	<b>54,225</b>	<b>6,264</b>	<b>12,035</b>	<b>17.4%</b>	<b>28.5%</b>
Jefferson	35,926	42,190	54,225	6,264	12,035	17.4%	28.5%
<b>Baltimore Metropolitan Area</b>	<b>2,382,172</b>	<b>2,552,994</b>	<b>2,729,110</b>	<b>170,822</b>	<b>176,116</b>	<b>7.2%</b>	<b>6.9%</b>
Baltimore City	736,014	651,154	619,493	-84,860	-31,661	-11.5%	-4.9%
Anne Arundel	427,239	489,656	544,403	62,417	54,747	14.6%	11.2%
Baltimore	692,134	754,292	809,941	62,158	55,649	9.0%	7.4%
Carroll	123,372	150,897	167,288	27,525	16,391	22.3%	10.9%
Harford	182,132	218,590	246,489	36,458	27,899	20.0%	12.8%
Howard	187,328	247,842	293,142	60,514	45,300	32.3%	18.3%
Queen Anne's	33,953	40,563	48,354	6,610	7,791	19.5%	19.2%

Source: U.S. Census Bureau

## Appendix 6

### Special County Property Tax Rates

#### Fiscal 2013

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	<u>Real Property Tax Rate</u>	<u>Percent of Total</u>
<b>Charles County</b>		
General Tax	\$1.057	94.3%
Fire District Tax	0.064	5.7%
<b>Total Rate</b>	<b>\$1.121</b>	<b>100.0%</b>
<b>Frederick County</b>		
General Tax	\$0.936	88.0%
Fire District Tax (Urban)	0.128	12.0%
<b>Total Rate</b>	<b>\$1.064</b>	<b>100.0%</b>
<b>Howard County</b>		
General Tax	\$1.0140	85.2%
Fire District Tax (Metro)	0.176	14.8%
<b>Total Rate</b>	<b>\$1.1900</b>	<b>100.0%</b>
<b>Montgomery County</b>		
General Tax	\$0.724	72.2%
Transit Tax	0.048	4.8%
Fire District Tax	0.134	13.4%
M-NCPPC	0.073	7.3%
Recreation Tax	0.021	2.1%
Storm Drainage Tax	0.003	0.3%
<b>Total Rate</b>	<b>\$1.003</b>	<b>100.0%</b>
<b>Prince George's County</b>		
General Tax	\$0.960	72.8%
M-NCPPC	0.279	21.2%
WSTC	0.026	2.0%
Stormwater	0.054	4.1%
<b>Total Rate</b>	<b>\$1.319</b>	<b>100.0%</b>

Source: Department of Legislative Services





**Appendix 7**  
**County and Municipal Real Property Tax Rates**  
**Fiscal 2013**

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Allegany</b>	<b>74,692</b>	<b>\$0.981</b>			<b>\$0.981</b>
Barton	454	0.889	0.166	-	1.055
Cumberland	20,739	0.837	0.965	-	1.803
Frostburg	8,962	0.844	0.567	-	1.410
Lonaconing	1,208	0.866	0.340	-	1.206
Luke	64	0.862	0.550	-	1.412
Midland	443	0.889	0.280	-	1.169
Westernport	1,878	0.870	0.600	-	1.470
<b>Anne Arundel</b>	<b>544,403</b>	<b>0.941</b>			<b>0.941</b>
Annapolis	38,880	0.564	0.640	-	1.204
Highland Beach	98	0.941	0.416	-	1.357
<b>Baltimore City</b>	<b>619,493</b>	<b>2.268</b>			<b>2.268</b>
<b>Baltimore</b>	<b>809,941</b>	<b>1.100</b>			<b>1.100</b>
<b>Calvert</b>	<b>89,256</b>	<b>0.892</b>			<b>0.892</b>
Chesapeake Beach	5,788	0.556	0.360	-	0.916
North Beach	1,988	0.556	0.628	-	1.184

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Caroline</b>	<b>32,985</b>	<b>\$0.890</b>			<b>\$0.890</b>
Denton	4,407	0.830	0.680	-	1.510
Federalsburg	2,732	0.810	0.620	-	1.430
Goldsboro	245	0.890	0.400	-	1.290
Greensboro	1,926	0.840	0.605	-	1.445
Henderson	146	0.890	0.350	-	1.240
Hillsboro	161	0.890	0.160	-	1.050
Marydel	141	0.890	0.300	-	1.190
Preston	718	0.860	0.360	-	1.220
Ridgely	1,634	0.840	0.481	-	1.321
Templeville*	52	0.890	0.360	-	1.250
<b>Carroll</b>	<b>167,288</b>	<b>1.018</b>			<b>1.018</b>
Hampstead	6,332	1.018	0.200	-	1.218
Manchester	4,813	1.018	0.216	-	1.234
Mount Airy*	5,509	1.018	0.170	-	1.188
New Windsor	1,398	1.018	0.200	-	1.218
Sykesville	4,439	1.018	0.350	-	1.368
Taneytown	6,736	1.018	0.370	-	1.388
Union Bridge	975	1.018	0.300	-	1.318
Westminster	18,606	1.018	0.570	-	1.588
<b>Cecil</b>	<b>101,694</b>	<b>0.991</b>			<b>0.991</b>
Cecilton	667	0.991	0.217	-	1.208
Charlestown	1,189	0.991	0.314	-	1.305
Chesapeake City	687	0.991	0.422	-	1.413
Elkton	15,531	0.991	0.463	-	1.454
North East	3,683	0.991	0.480	-	1.471
Perryville	4,387	0.991	0.314	-	1.305
Port Deposit	657	0.991	0.551	-	1.542
Rising Sun	2,797	0.991	0.406	-	1.397

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Charles</b>	<b>149,130</b>	<b>\$1.057</b>		<b>\$0.064</b>	<b>\$1.121</b>
Indian Head	3,912	1.029	0.300	0.064	1.393
La Plata	8,896	0.972	0.320	0.064	1.356
Port Tobacco	13	1.057	0.040	0.064	1.161
<b>Dorchester</b>	<b>32,640</b>	<b>0.976</b>			<b>0.976</b>
Brookview	60	0.976	0.270	-	1.246
Cambridge	12,335	0.935	0.779	-	1.714
Church Creek	125	0.976	0.170	-	1.146
East New Market	400	0.976	0.600	-	1.576
Eldorado	59	0.976	0.190	-	1.166
Galestown	138	0.976	0.300	-	1.276
Hurlock	2,093	0.929	0.742	-	1.671
Secretary	535	0.976	0.320	-	1.296
Vienna	278	0.976	0.480	-	1.456
<b>Frederick</b>	<b>236,745</b>	<b>0.936</b>		<b>0.128</b>	<b>1.064</b>
Brunswick	5,956	0.936	0.462	0.080	1.478
Burkittsville	153	0.936	0.140	0.080	1.156
Emmitsburg	2,852	0.936	0.360	0.128	1.424
Frederick	66,169	0.813	0.732	0.128	1.673
Middletown	4,198	0.936	0.232	0.080	1.248
Mount Airy*	3,840	0.936	0.170	0.000	1.106
Myersville	1,650	0.819	0.391	0.128	1.338
New Market	666	0.936	0.120	0.128	1.184
Rosemont	297	0.936	0.040	0.080	1.056
Thurmont	6,260	0.936	0.308	0.080	1.324
Walkersville	5,882	0.936	0.170	0.080	1.186
Woodsboro	1,159	0.936	0.128	0.128	1.192

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Garrett</b>	<b>30,051</b>	<b>\$0.990</b>			<b>\$0.990</b>
Accident	325	0.990	0.313	-	1.303
Deer Park	399	0.990	0.300	-	1.290
Friendsville	490	0.990	0.320	-	1.310
Grantsville	765	0.990	0.200	-	1.190
Kitzmillier	321	0.990	0.360	-	1.350
Loch Lynn Heights	551	0.990	0.320	-	1.310
Mountain Lake Park	2,089	0.933	0.436	-	1.369
Oakland	1,922	0.990	0.472	-	1.462
<b>Harford</b>	<b>246,489</b>	<b>1.042</b>			<b>1.042</b>
Aberdeen	15,063	0.896	0.680	-	1.576
Bel Air	10,187	0.896	0.500	-	1.396
Havre de Grace	13,040	0.896	0.580	-	1.476
<b>Howard</b>	<b>293,142</b>	<b>1.014</b>		<b>0.176</b>	<b>1.190</b>
<b>Kent</b>	<b>20,204</b>	<b>1.022</b>			<b>1.022</b>
Betterton	345	1.022	0.320	-	1.342
Chestertown	5,254	1.022	0.370	-	1.392
Galena	611	1.022	0.240	-	1.262
Millington*	605	1.022	0.280	-	1.302
Rock Hall	1,311	1.022	0.320	-	1.342

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Montgomery</b>	<b>989,794</b>	<b>\$0.724</b>		<b>\$0.279</b>	<b>\$1.003</b>
Barnesville	175	0.724	0.051	0.204	0.979
Battery Park		0.724	0.050	0.279	1.053
Brookeville	136	0.724	0.015	0.204	0.943
Chevy Chase, Sec. 3	774	0.724	0.020	0.279	1.023
Chevy Chase, Sec. 5	670	0.724	0.000	0.279	1.003
Chevy Chase	2,878	0.724	0.010	0.279	1.013
Chevy Chase View	936	0.724	0.022	0.279	1.025
Chevy Chase Village	1,989	0.724	0.101	0.279	1.104
Drummond		0.724	0.048	0.279	1.051
Friendship Heights		0.724	0.040	0.276	1.040
Gaithersburg	61,045	0.724	0.262	0.183	1.169
Garrett Park	1,011	0.724	0.210	0.276	1.210
Glen Echo	259	0.724	0.134	0.279	1.137
Kensington	2,254	0.724	0.136	0.276	1.136
Laytonsville	361	0.724	0.110	0.204	1.038
Martin's Additions	952	0.724	0.047	0.279	1.050
North Chevy Chase	553	0.724	0.052	0.279	1.055
Oakmont		0.724	0.040	0.279	1.043
Poolesville	4,973	0.724	0.159	0.204	1.087
Rockville	62,334	0.724	0.292	0.183	1.199
Somerset	1,239	0.724	0.080	0.279	1.083
Takoma Park	17,021	0.724	0.580	0.276	1.580
Washington Grove	565	0.724	0.317	0.183	1.224

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Prince George's</b>	<b>871,233</b>	<b>\$0.960</b>		<b>\$0.359</b>	<b>\$1.319</b>
Berwyn Heights	3,151	0.806	0.516	0.359	1.681
Bladensburg	9,233	0.813	0.740	0.359	1.912
Bowie	55,232	0.809	0.400	0.305	1.514
Brentwood	3,074	0.909	0.386	0.359	1.654
Capitol Heights	4,377	0.820	0.462	0.359	1.641
Cheverly	6,231	0.811	0.580	0.359	1.750
College Park	30,587	0.940	0.322	0.359	1.621
Colmar Manor	1,417	0.844	1.490	0.359	2.693
Cottage City	1,316	0.829	0.650	0.359	1.838
District Heights	5,891	0.810	1.000	0.205	2.015
Eagle Harbor	63	0.960	0.480	0.359	1.799
Edmonston	1,457	0.828	0.600	0.359	1.787
Fairmount Heights	1,508	0.877	0.460	0.359	1.696
Forest Heights	2,471	0.898	0.625	0.359	1.882
Glenarden	6,055	0.831	0.336	0.359	1.526
Greenbelt	23,281	0.793	0.790	0.187	1.770
Hyattsville	17,718	0.797	0.630	0.359	1.786
Landover Hills	1,704	0.806	0.480	0.359	1.645
Laurel	25,346	0.765	0.710	0.305	1.780
Morningside	2,027	0.846	0.740	0.359	1.945
Mt. Rainier	8,155	0.798	0.790	0.359	1.947
New Carrollton	12,248	0.834	0.714	0.359	1.907
North Brentwood	522	0.953	0.347	0.359	1.659
Riverdale Park	7,019	0.793	0.654	0.359	1.806
Seat Pleasant	4,584	0.809	0.580	0.359	1.748
University Park	2,570	0.808	0.582	0.359	1.749
Upper Marlboro	638	0.829	0.240	0.359	1.428

<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Queen Anne's</b>	<b>48,354</b>	<b>\$0.847</b>			<b>\$0.847</b>
Barclay	123	0.847	0.200	-	1.047
Centreville	4,334	0.847	0.380	-	1.227
Church Hill	755	0.847	0.340	-	1.187
Millington*	37	0.847	0.280	-	1.127
Queen Anne*	128	0.847	0.180	-	1.027
Queenstown	671	0.847	0.189	-	1.036
Sudlersville	510	0.847	0.167	-	1.014
Templeville*	86	0.847	0.360	-	1.207
<b>St. Mary's</b>	<b>107,484</b>	<b>0.857</b>			<b>0.857</b>
Leonardtown	2,992	0.857	0.125	-	0.982
<b>Somerset</b>	<b>26,339</b>	<b>0.884</b>			<b>0.884</b>
Crisfield	2,710	0.884	0.700	-	1.584
Princess Anne	3,269	0.884	1.124	-	2.008
<b>Talbot</b>	<b>38,025</b>	<b>0.491</b>			<b>0.491</b>
Easton	16,047	0.361	0.520	-	0.881
Oxford	655	0.377	0.244	-	0.621
Queen Anne*	94	0.433	0.180	-	0.613
St. Michaels	1,035	0.367	0.520	-	0.887
Trappe	1,085	0.406	0.290	-	0.696



<b>Jurisdiction</b>	<b>Population July 2011</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Washington</b>	<b>148,203</b>	<b>\$0.948</b>			<b>\$0.948</b>
Boonsboro	3,354	0.823	0.322	-	1.145
Clear Spring	360	0.823	0.280	-	1.103
Funkstown	909	0.823	0.320	-	1.143
Hagerstown	39,890	0.823	0.788	-	1.611
Hancock	1,553	0.823	0.520	-	1.343
Keedysville	1,158	0.823	0.180	-	1.003
Sharpsburg	709	0.823	0.300	-	1.123
Smithsburg	2,991	0.823	0.350	-	1.173
Williamsport	2,148	0.823	0.485	-	1.308
<b>Wicomico</b>	<b>99,190</b>	<b>0.840</b>			<b>0.840</b>
Delmar	3,018	0.840	0.846	-	1.687
Fruitland	4,890	0.840	0.800	-	1.640
Hebron	1,090	0.840	0.420	-	1.260
Mardela Springs	348	0.840	0.230	-	1.070
Pittsville	1,423	0.840	0.280	-	1.120
Salisbury	30,484	0.840	0.819	-	1.659
Sharptown	654	0.840	0.600	-	1.440
Willards	962	0.840	0.460	-	1.300
<b>Worcester</b>	<b>51,514</b>	<b>0.770</b>			<b>0.770</b>
Berlin	4,491	0.770	0.680	-	1.450
Ocean City	7,110	0.770	0.459	-	1.229
Pocomoke City	4,190	0.770	0.820	-	1.590
Snow Hill	2,104	0.770	0.860	-	1.630

Note: (-) means that a county special rate is not imposed in the municipality.

Note: \* means the municipality is in two counties.

Source: State Department of Assessments and Taxation, Department of Legislative Services