

THE BALANCE SHEET

COMPARISON OF STATE AID AND
STATE TAX REVENUES COLLECTED
FISCAL 2019



DEPARTMENT OF LEGISLATIVE SERVICES 2021

The Balance Sheet

**Comparison of State Aid and
State Tax Revenues Collected**

Fiscal 2019

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

November 2021

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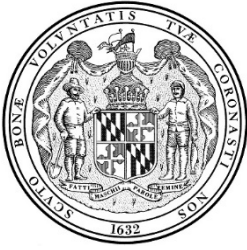
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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Ryan Bishop
Director

November 2021

The Honorable Bill Ferguson, President of the Senate
The Honorable Adrienne A. Jones, Speaker of the House of Delegates
Members of the Maryland General Assembly

Ladies and Gentlemen:


Local governments in Maryland currently depend on State aid to help support vital public services such as education, transportation, public safety, and local health initiatives. State aid accounts for approximately 27% of total county revenues and 7% of total municipal revenues. Additionally, State aid to local governments continues to be one of the largest components of the State budget, accounting for 37% of general fund expenditures and 26% of all State-funded expenditures.


Each year, the Department of Legislative Services (DLS) prepares a *Balance Sheet* that features the distribution of State aid payments to local governments and the allocation of certain State tax revenues on a county-by-county basis. In this analysis, State aid has been aggregated for the county irrespective as to whether the State aid is provided to the county government, a municipal government, special taxing district, or a local entity, such as a board of education, library board, or community college board.

This report includes tables showing by county the State financial assistance received for each dollar of State revenue generated. It also features a 10-year summary of county-by-county State financial assistance received for each dollar of State revenue collected. The report also includes information on the allocation of State revenues and per capita comparisons of State revenue allocations and State aid.

The report was prepared by Arnold Adja and Valarie Munroe and reviewed by Michael Sanelli and Hiram Burch; the manuscript was prepared by Kamar Merritt. We trust that the report will be useful to you and to other persons interested in matters relating to State aid.

Sincerely,


Victoria L. Gruber
Executive Director


Ryan Bishop
Director

VLG:RB/km

iii

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Contents

Letter of Transmittal	iii
Executive Summary	vii
Chapter 1. Balance Sheet Index	1
Introduction	1
Explanation of Ratios	1
Findings	2
Chapter 2. State Aid to Local Governments	15
Introduction	15
State Aid Allocation	15
Chapter 3. Allocation of State Revenues	19
Introduction	19
Revenue Allocation	19

Executive Summary

The Balance Sheet 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 local governments with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for about 70% of the State aid to local governments included in this *Balance Sheet*.

It is also 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 revenues per capita typically have a greater proportion of residents with higher incomes or have a larger overall tax base.

In fiscal 2019, State revenue collections allocated in *The Balance Sheet* totaled \$19.8 billion, while State aid payments to local governments totaled \$7.5 billion. The individual income tax accounted for 50.9% of

the State revenues allocated in the report, while the sales tax accounted for 24.8% of revenues.

On average, local governments received \$0.38 in State aid (direct aid and retirement payments for each \$1.00 in taxes paid by county residents and businesses). This illustrates that local governments received 38% 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 2010, ranging from a low of 38% in fiscal 2019 to a high of 47% in fiscal 2010. During the 10-year period ending in fiscal 2019, the "balance sheet index" as a percent of the statewide average increased in 5 jurisdictions, decreased in 6 jurisdictions, and remained relatively constant in 13 jurisdictions.

The ratios for 12 counties in fiscal 2019 matched or exceeded the statewide weighted average. State aid to revenue allocation ratios for Anne Arundel, Baltimore, Calvert, Carroll, Frederick, Harford, Howard, Kent, Montgomery, Queen Anne's, Talbot, and Worcester counties were below the statewide average. In terms of total State aid received as measured on a per capita basis, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties received the least amount of aid, whereas Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties received the most.

Chapter 1. Balance Sheet Index

Introduction

The Balance Sheet compares on a county-by-county basis State aid to State revenue collections as allocated among the counties. In fiscal 2019, State revenue collections allocated in *The Balance Sheet* totaled \$19.8 billion, while State aid payments to local governments totaled \$7.5 billion. This illustrates that local governments received approximately 38% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs. The share of State revenues provided to local governments has fluctuated over the last 10 years, ranging from a low of 38% in fiscal 2019 to a high of 47% in fiscal 2010. **Exhibit 1.1** summarizes the county-by-county tax revenues and State aid allocations for fiscal 2019.

Explanation of Ratios

The Balance Sheet utilizes two aid-to-revenue ratios as shown in **Exhibit 1.2**. The first is the ratio of direct State aid to total State revenues generated from a county. For example, a ratio of 0.66 for Allegany County in 2019 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.66 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2019 ranged from \$0.11 in Talbot County to \$1.21 in Somerset County. Statewide, the weighted average for this measure was \$0.34, and the simple average (county mean) was \$0.44. The amount for Baltimore City includes State assumed functions.

The second ratio compares direct State aid and retirement payments to total State revenue allocations. Retirement payments 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 fiscal 2019, the county received \$0.71 in State assistance for every \$1.00 of State tax revenues allocated to the county. On this measure, State assistance received for each \$1.00 of taxes paid in fiscal 2019 varied from \$0.13 for Talbot County to \$1.30 for Somerset County. Statewide, the weighted average was \$0.38, and the simple average was \$0.48.

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 2019, for example, Allegany County's direct aid index was 1.94, indicating that Allegany County's ratio was 94% above the statewide average. Including retirement payments lowers Allegany County's ratio to 1.87, or 87%, above the statewide average. **Exhibit 1.3** shows each county's index value. Indexing county aid to revenue ratios by the statewide average enables comparison of the current *Balance Sheet* to previous years.

For purposes of comparing how the allocation of State aid in relation to State revenues has changed over time, the index for each county is provided over a 10-year period. **Exhibit 1.4** and **Exhibit 1.5** show the ratios to taxes paid for direct State aid and total State aid, including retirement payments. **Exhibit 1.6** and **Exhibit 1.7** show the index values for these ratios.

In addition to weighted and simple averages, Exhibit 1.2 and Exhibit 1.3 show the standard deviation. Standard deviation measures how widely dispersed values are in a data set. The closer data points are to the average, the smaller the standard deviation; however, as data points become more spread out over the data set, the standard deviation increases. For example, the standard deviations for both measurements in Exhibit 1.2 are relatively small at 0.27 for direct aid and 0.28 for direct aid and retirement payments. The standard deviation is useful in showing how the variation in the “balance sheet index” has changed over time. The variation among the counties has remained relatively stable over the 10-year period.

Findings

On average, local governments received \$0.34 in direct State aid for each \$1.00 in taxes paid by county residents and businesses. The ratios for 12 counties met or exceeded this statewide weighted average. State aid to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average. Moreover, the simple average, or county mean, of \$0.44, calculated by summing the county ratios and dividing by 24, is higher than the statewide weighted average.

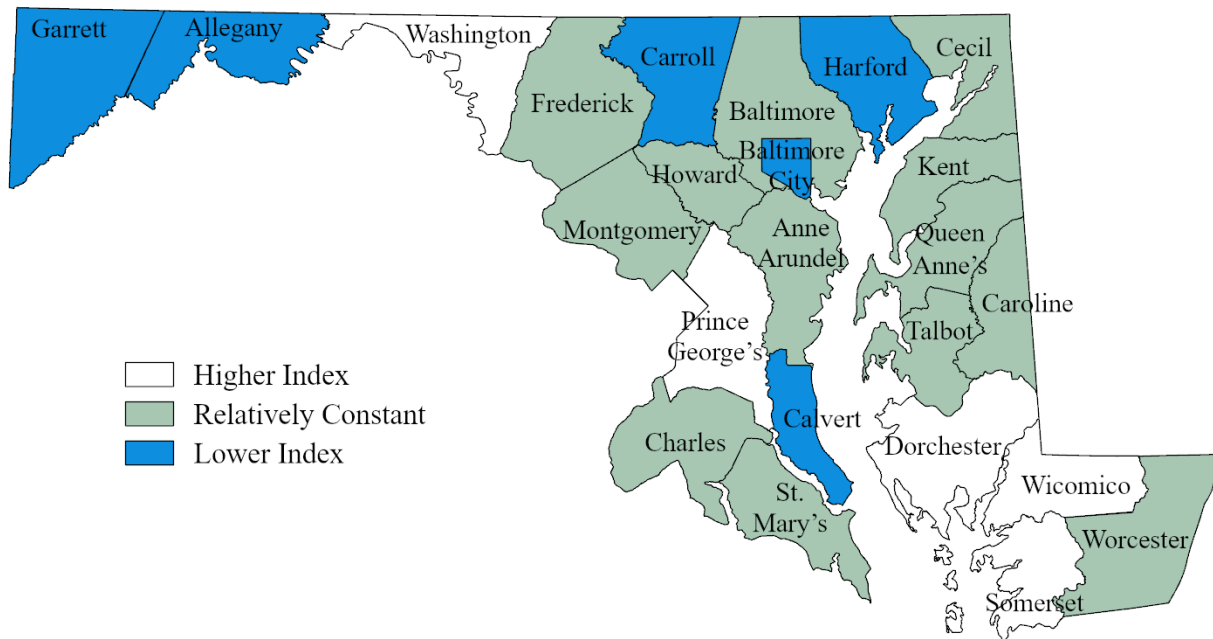
Likewise, on average, local governments received \$0.38 in total State aid (direct aid and retirement payments) for each \$1.00 in taxes paid. The ratios for 12 counties met or exceeded the statewide average. As with the direct State aid ratio, State assistance to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) was considerably below the statewide average.

In terms of total State aid received for each \$1.00 in taxes paid, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2019 (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).

During this 10-year period, the balance sheet index increased in 5 counties and decreased in 5 counties and Baltimore City, as illustrated in the following map. For the remaining 13 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. The fluctuation in the balance sheet index is primarily due to the relative change in local wealth among the counties. In the last 10 years, both Garrett County and Baltimore City experienced the highest growth in their local per pupil wealth measure, which is one of the key factors in the allocation of State education aid. Due to the above average growth in local wealth, both counties have become less reliant on

State aid as a local funding source. In contrast, Dorchester, Montgomery, Somerset, Talbot, Wicomico, and Worcester counties have experienced the lowest growth in their local per pupil wealth measure.

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



Another approach to measure the allocation of State revenues and State assistance is to compare each county's amount with its share of the State's population. As shown in **Exhibit 1.8**, 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. Prince George's County, the second most populous jurisdiction, receives the largest percentage of State aid, followed by Baltimore City, the fourth most populous jurisdiction.

As shown in **Exhibit 1.9**, the five counties that generated the most State tax revenues in fiscal 2019 as measured on a per capita basis include Anne Arundel, Howard, Montgomery, Talbot, and Worcester. The counties that generated 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 tax base.

Jurisdictions that received the greatest amount of State aid in fiscal 2019 as measured on a per capita basis include Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties. Jurisdictions receiving the least amount of State aid per capita 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 1.1
Allocation of State Revenues and State Aid
Fiscal 2019

County	Allocation of Total Tax Revenues	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	\$164,223,619	\$108,103,294	\$116,590,710
Anne Arundel	2,185,478,044	445,598,769	513,604,742
Baltimore City	1,485,460,223	1,203,302,131	1,267,769,745
Baltimore	2,800,123,033	756,045,869	852,701,863
Calvert	290,125,658	90,013,762	103,803,326
Caroline	69,478,381	63,777,865	68,666,474
Carroll	561,873,200	147,870,923	168,614,993
Cecil	219,257,177	126,043,774	139,836,036
Charles	483,456,895	198,719,721	221,575,594
Dorchester	71,755,578	49,798,582	53,725,019
Frederick	856,519,490	269,927,485	303,062,699
Garrett	76,209,603	31,792,248	35,276,746
Harford	788,377,185	232,695,698	262,837,333
Howard	1,309,685,872	288,466,092	349,184,771
Kent	63,318,562	13,282,321	15,157,802
Montgomery	4,326,537,510	793,447,135	961,854,100
Prince George's	2,428,258,967	1,284,438,832	1,400,649,601
Queen Anne's	169,342,208	40,388,070	46,693,148
St. Mary's	338,229,096	115,635,643	129,326,131
Somerset	34,364,341	41,748,997	44,561,663
Talbot	170,254,949	18,471,483	22,213,549
Washington	402,486,369	196,970,951	214,877,225
Wicomico	251,908,702	169,666,377	182,407,976
Worcester	248,273,669	29,874,095	36,989,594
Total	\$19,794,998,332	\$6,716,080,117	\$7,511,980,840

Source: Department of Legislative Services

Exhibit 1.2
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Fiscal 2019

County	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	\$0.66	\$0.71
Anne Arundel	0.20	0.24
Baltimore City	0.81	0.85
Baltimore	0.27	0.30
Calvert	0.31	0.36
Caroline	0.92	0.99
Carroll	0.26	0.30
Cecil	0.57	0.64
Charles	0.41	0.46
Dorchester	0.69	0.75
Frederick	0.32	0.35
Garrett	0.42	0.46
Harford	0.30	0.33
Howard	0.22	0.27
Kent	0.21	0.24
Montgomery	0.18	0.22
Prince George's	0.53	0.58
Queen Anne's	0.24	0.28
St. Mary's	0.34	0.38
Somerset	1.21	1.30
Talbot	0.11	0.13
Washington	0.49	0.53
Wicomico	0.67	0.72
Worcester	0.12	0.15
Total (Weighted Avg.)	\$0.34	\$0.38
County Mean (Simple Avg.)	\$0.44	\$0.48
Standard Deviation	\$0.27	\$0.28

Source: Department of Legislative Services

Exhibit 1.3
State Financial Assistance Received as Indexed to the Statewide Average
Fiscal 2019

County	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	1.94	1.87
Anne Arundel	0.60	0.62
Baltimore City	2.39	2.25
Baltimore	0.80	0.80
Calvert	0.91	0.94
Caroline	2.71	2.60
Carroll	0.78	0.79
Cecil	1.69	1.68
Charles	1.21	1.21
Dorchester	2.05	1.97
Frederick	0.93	0.93
Garrett	1.23	1.22
Harford	0.87	0.88
Howard	0.65	0.70
Kent	0.62	0.63
Montgomery	0.54	0.59
Prince George's	1.56	1.52
Queen Anne's	0.70	0.73
St. Mary's	1.01	1.01
Somerset	3.58	3.42
Talbot	0.32	0.34
Washington	1.44	1.41
Wicomico	1.99	1.91
Worcester	0.35	0.39
Total (Weighted Avg.)	1.00	1.00
County Mean (Simple Avg.)	1.29	1.27
Standard Deviation	0.82	0.76

Source: Department of Legislative Services

Exhibit 1.4
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Direct Aid
10-fiscal Year Summary

County	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Allegany	\$0.87	\$0.83	\$0.76	\$0.75	\$0.73	\$0.68	\$0.67	\$0.68	\$0.65	\$0.66
Anne Arundel	0.22	0.22	0.22	0.22	0.23	0.22	0.21	0.21	0.21	0.20
Baltimore City	1.04	1.03	1.01	0.96	0.96	0.92	0.89	0.84	0.83	0.81
Baltimore	0.29	0.28	0.27	0.27	0.27	0.27	0.27	0.28	0.27	0.27
Calvert	0.47	0.46	0.42	0.40	0.38	0.37	0.35	0.35	0.33	0.31
Caroline	1.09	1.07	1.04	1.02	1.02	1.00	1.00	1.00	0.97	0.92
Carroll	0.40	0.39	0.37	0.35	0.33	0.31	0.29	0.29	0.27	0.26
Cecil	0.69	0.72	0.67	0.65	0.62	0.60	0.58	0.61	0.58	0.57
Charles	0.47	0.45	0.45	0.43	0.43	0.41	0.40	0.42	0.40	0.41
Dorchester	0.70	0.60	0.68	0.66	0.67	0.68	0.70	0.71	0.70	0.69
Frederick	0.41	0.40	0.39	0.38	0.38	0.36	0.34	0.33	0.32	0.32
Garrett	0.58	0.57	0.51	0.48	0.45	0.43	0.43	0.43	0.41	0.42
Harford	0.43	0.42	0.39	0.37	0.36	0.34	0.33	0.32	0.31	0.30
Howard	0.26	0.26	0.25	0.24	0.24	0.23	0.23	0.23	0.22	0.22
Kent	0.27	0.25	0.24	0.24	0.25	0.21	0.18	0.20	0.18	0.21
Montgomery	0.19	0.19	0.19	0.19	0.20	0.19	0.19	0.18	0.19	0.18
Prince George's	0.58	0.54	0.52	0.52	0.53	0.53	0.55	0.55	0.54	0.53
Queen Anne's	0.31	0.30	0.30	0.30	0.29	0.27	0.26	0.26	0.24	0.24
St. Mary's	0.44	0.43	0.40	0.39	0.38	0.37	0.34	0.36	0.35	0.34
Somerset	1.18	1.24	1.17	1.11	1.23	1.22	1.17	1.19	1.19	1.21
Talbot	0.11	0.12	0.10	0.11	0.11	0.12	0.12	0.12	0.11	0.11
Washington	0.53	0.53	0.54	0.52	0.54	0.52	0.50	0.50	0.50	0.49
Wicomico	0.64	0.67	0.65	0.65	0.68	0.66	0.66	0.69	0.69	0.67
Worcester	0.13	0.13	0.13	0.13	0.13	0.12	0.12	0.12	0.12	0.12
Total (Weighted Avg.)	\$0.40	\$0.39	\$0.38	\$0.37	\$0.37	\$0.36	\$0.36	\$0.35	\$0.34	\$0.34
County Mean (Simple Avg.)	\$0.51	\$0.50	\$0.49	\$0.47	\$0.47	\$0.46	\$0.45	\$0.45	\$0.44	\$0.44

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

Source: Department of Legislative Services

Exhibit 1.5
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Direct Aid and Payments-on-behalf
10-fiscal Year Summary

County	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Allegany	\$0.95	\$0.92	\$0.84	\$0.83	\$0.80	\$0.75	\$0.74	\$0.74	\$0.71	\$0.71
Anne Arundel	0.27	0.27	0.27	0.26	0.27	0.25	0.25	0.25	0.24	0.24
Baltimore City	1.11	1.10	1.07	1.02	1.02	0.97	0.95	0.89	0.88	0.85
Baltimore	0.34	0.33	0.32	0.31	0.31	0.30	0.31	0.32	0.30	0.30
Calvert	0.56	0.54	0.50	0.47	0.45	0.43	0.41	0.41	0.38	0.36
Caroline	1.20	1.19	1.15	1.11	1.11	1.08	1.09	1.09	1.04	0.99
Carroll	0.46	0.45	0.43	0.40	0.38	0.35	0.34	0.34	0.31	0.30
Cecil	0.78	0.82	0.76	0.73	0.69	0.68	0.65	0.69	0.65	0.64
Charles	0.54	0.52	0.52	0.49	0.48	0.46	0.45	0.47	0.45	0.46
Dorchester	0.78	0.68	0.76	0.73	0.73	0.74	0.76	0.77	0.76	0.75
Frederick	0.48	0.47	0.46	0.44	0.43	0.41	0.39	0.38	0.37	0.35
Garrett	0.66	0.65	0.59	0.55	0.51	0.48	0.48	0.48	0.46	0.46
Harford	0.50	0.49	0.45	0.42	0.41	0.39	0.37	0.37	0.35	0.33
Howard	0.33	0.33	0.32	0.30	0.30	0.28	0.28	0.28	0.27	0.27
Kent	0.33	0.31	0.29	0.28	0.29	0.25	0.21	0.24	0.21	0.24
Montgomery	0.25	0.25	0.25	0.24	0.24	0.23	0.23	0.23	0.23	0.22
Prince George's	0.66	0.62	0.59	0.58	0.58	0.58	0.60	0.61	0.59	0.58
Queen Anne's	0.37	0.36	0.36	0.35	0.34	0.32	0.31	0.30	0.28	0.28
St. Mary's	0.50	0.50	0.46	0.45	0.43	0.42	0.39	0.41	0.40	0.38
Somerset	1.29	1.37	1.29	1.21	1.32	1.31	1.26	1.29	1.28	1.30
Talbot	0.13	0.15	0.13	0.13	0.14	0.14	0.14	0.15	0.13	0.13
Washington	0.59	0.60	0.60	0.58	0.59	0.57	0.56	0.56	0.54	0.53
Wicomico	0.71	0.75	0.73	0.71	0.73	0.72	0.72	0.75	0.74	0.72
Worcester	0.17	0.17	0.17	0.16	0.17	0.16	0.16	0.16	0.15	0.15
Total (Weighted Avg.)	\$0.47	\$0.46	\$0.44	\$0.42	\$0.42	\$0.41	\$0.40	\$0.40	\$0.39	\$0.38
County Mean (Simple Avg.)	\$0.58	\$0.58	\$0.55	\$0.53	\$0.53	\$0.51	\$0.50	\$0.51	\$0.49	\$0.48

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

Source: Department of Legislative Services

Exhibit 1.6
State Financial Assistance Received as Indexed to the Statewide Average
Direct Aid
10-fiscal Year Summary

County	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Allegany	2.15	2.13	2.01	2.02	1.96	1.89	1.89	1.92	1.89	1.94
Anne Arundel	0.56	0.57	0.58	0.60	0.61	0.60	0.60	0.61	0.60	0.60
Baltimore City	2.58	2.62	2.66	2.60	2.57	2.55	2.51	2.38	2.41	2.39
Baltimore	0.72	0.72	0.73	0.72	0.73	0.74	0.77	0.78	0.78	0.80
Calvert	1.17	1.16	1.10	1.08	1.03	1.03	0.97	0.99	0.96	0.91
Caroline	2.70	2.72	2.75	2.76	2.74	2.77	2.82	2.85	2.80	2.71
Carroll	0.99	0.98	0.97	0.94	0.89	0.85	0.82	0.83	0.79	0.78
Cecil	1.70	1.84	1.77	1.75	1.66	1.68	1.64	1.73	1.69	1.69
Charles	1.16	1.14	1.18	1.16	1.14	1.13	1.13	1.18	1.17	1.21
Dorchester	1.73	1.54	1.80	1.80	1.80	1.89	1.97	2.00	2.05	2.05
Frederick	1.02	1.01	1.04	1.03	1.02	1.00	0.96	0.94	0.94	0.93
Garrett	1.44	1.45	1.36	1.30	1.20	1.18	1.20	1.21	1.18	1.23
Harford	1.07	1.07	1.04	1.00	0.96	0.93	0.92	0.91	0.89	0.87
Howard	0.64	0.67	0.67	0.66	0.65	0.63	0.64	0.65	0.64	0.65
Kent	0.68	0.64	0.63	0.65	0.67	0.59	0.52	0.57	0.52	0.62
Montgomery	0.47	0.49	0.51	0.52	0.53	0.53	0.53	0.52	0.54	0.54
Prince George's	1.44	1.39	1.36	1.41	1.42	1.48	1.53	1.56	1.57	1.56
Queen Anne's	0.77	0.76	0.80	0.80	0.77	0.76	0.74	0.72	0.70	0.70
St. Mary's	1.09	1.11	1.05	1.06	1.02	1.03	0.96	1.02	1.03	1.01
Somerset	2.91	3.16	3.10	3.02	3.29	3.38	3.30	3.38	3.47	3.58
Talbot	0.26	0.30	0.27	0.29	0.29	0.32	0.33	0.34	0.31	0.32
Washington	1.31	1.35	1.42	1.41	1.43	1.44	1.42	1.43	1.44	1.44
Wicomico	1.58	1.70	1.72	1.75	1.81	1.84	1.87	1.97	1.99	1.99
Worcester	0.32	0.33	0.34	0.34	0.35	0.34	0.35	0.35	0.35	0.35
Total (Weighted Avg.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Mean (Simple Avg.)	1.27	1.29	1.29	1.28	1.27	1.27	1.27	1.28	1.28	1.29

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

Source: Department of Legislative Services

Exhibit 1.7
State Financial Assistance Received as Indexed to the Statewide Average
Direct Aid and Payments-on-behalf
10-fiscal Year Summary

County	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Allegany	2.04	2.02	1.92	1.96	1.91	1.84	1.83	1.86	1.83	1.87
Anne Arundel	0.59	0.60	0.61	0.63	0.63	0.62	0.62	0.63	0.62	0.62
Baltimore City	2.39	2.42	2.46	2.42	2.41	2.39	2.35	2.23	2.27	2.25
Baltimore	0.73	0.72	0.73	0.73	0.74	0.75	0.77	0.79	0.78	0.80
Calvert	1.20	1.19	1.14	1.13	1.08	1.07	1.01	1.03	0.99	0.94
Caroline	2.59	2.60	2.63	2.64	2.63	2.66	2.71	2.72	2.69	2.60
Carroll	1.00	1.00	0.98	0.96	0.91	0.87	0.84	0.85	0.80	0.79
Cecil	1.68	1.80	1.74	1.74	1.65	1.67	1.63	1.71	1.67	1.68
Charles	1.16	1.14	1.18	1.16	1.15	1.13	1.13	1.18	1.17	1.21
Dorchester	1.68	1.49	1.73	1.73	1.74	1.83	1.90	1.93	1.97	1.97
Frederick	1.03	1.02	1.05	1.03	1.02	1.01	0.97	0.95	0.94	0.93
Garrett	1.42	1.42	1.35	1.30	1.21	1.18	1.19	1.20	1.18	1.22
Harford	1.07	1.07	1.04	1.00	0.97	0.95	0.93	0.92	0.90	0.88
Howard	0.70	0.73	0.73	0.72	0.71	0.69	0.70	0.71	0.69	0.70
Kent	0.71	0.67	0.66	0.67	0.68	0.62	0.54	0.59	0.54	0.63
Montgomery	0.53	0.55	0.57	0.57	0.57	0.57	0.58	0.57	0.59	0.59
Prince George's	1.41	1.36	1.34	1.38	1.38	1.43	1.49	1.52	1.53	1.52
Queen Anne's	0.79	0.78	0.82	0.83	0.80	0.78	0.76	0.76	0.73	0.73
St. Mary's	1.08	1.09	1.05	1.06	1.03	1.03	0.97	1.02	1.03	1.01
Somerset	2.77	3.00	2.94	2.88	3.14	3.21	3.15	3.22	3.30	3.42
Talbot	0.29	0.33	0.31	0.32	0.32	0.35	0.35	0.36	0.33	0.34
Washington	1.27	1.31	1.37	1.38	1.40	1.41	1.39	1.40	1.41	1.41
Wicomico	1.52	1.64	1.66	1.68	1.74	1.77	1.80	1.88	1.91	1.91
Worcester	0.37	0.38	0.39	0.39	0.40	0.38	0.39	0.39	0.39	0.39
Total (Weighted Avg.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Mean (Simple Avg.)	1.25	1.26	1.27	1.26	1.26	1.26	1.25	1.27	1.26	1.27

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

Source: Department of Legislative Services

Exhibit 1.8
Comparison of State Tax Revenues and State Aid – Fiscal 2019

County	<u>Share of Population</u>			<u>Share of State Tax Revenues</u>			<u>Share of State Grants</u>		
	Population	Percent of Total	Ranking	Total Revenues	Percent of Total	Ranking	Total Grants	Percent of Total	Ranking
Allegany	70,977	1.2%	16	\$164,223,619	0.8%	19	\$116,590,710	1.6%	15
Anne Arundel	575,641	9.5%	5	2,185,478,044	11.0%	4	513,604,742	6.8%	5
Baltimore City	603,241	10.0%	4	1,485,460,223	7.5%	5	1,267,769,745	16.9%	2
Baltimore	828,547	13.7%	3	2,800,123,033	14.1%	2	852,701,863	11.4%	4
Calvert	92,131	1.5%	15	290,125,658	1.5%	13	103,803,326	1.4%	16
Caroline	33,341	0.6%	20	69,478,381	0.4%	22	68,666,474	0.9%	17
Carroll	168,421	2.8%	9	561,873,200	2.8%	9	168,614,993	2.2%	12
Cecil	102,816	1.7%	14	219,257,177	1.1%	16	139,836,036	1.9%	13
Charles	161,879	2.7%	10	483,456,895	2.4%	10	221,575,594	2.9%	9
Dorchester	31,894	0.5%	21	71,755,578	0.4%	21	53,725,019	0.7%	18
Frederick	255,698	4.2%	7	856,519,490	4.3%	7	303,062,699	4.0%	7
Garrett	29,202	0.5%	22	76,209,603	0.4%	20	35,276,746	0.5%	22
Harford	253,884	4.2%	8	788,377,185	4.0%	8	262,837,333	3.5%	8
Howard	322,895	5.3%	6	1,309,685,872	6.6%	6	349,184,771	4.6%	6
Kent	19,467	0.3%	24	63,318,562	0.3%	23	15,157,802	0.2%	24
Montgomery	1,048,794	17.4%	1	4,326,537,510	21.9%	1	961,854,100	12.8%	3
Prince George's	911,372	15.1%	2	2,428,258,967	12.3%	3	1,400,649,601	18.6%	1
Queen Anne's	50,279	0.8%	18	169,342,208	0.9%	18	46,693,148	0.6%	19
St. Mary's	112,948	1.9%	12	338,229,096	1.7%	12	129,326,131	1.7%	14
Somerset	25,637	0.4%	23	34,364,341	0.2%	24	44,561,663	0.6%	20
Talbot	37,052	0.6%	19	170,254,949	0.9%	17	22,213,549	0.3%	23
Washington	150,699	2.5%	11	402,486,369	2.0%	11	214,877,225	2.9%	10
Wicomico	103,398	1.7%	13	251,908,702	1.3%	14	182,407,976	2.4%	11
Worcester	51,940	0.9%	17	248,273,669	1.3%	15	36,989,594	0.5%	21
Total	6,042,153	100.0%		\$19,794,998,332	100.0%		\$7,511,980,840	100.0%	

Source: Department of Legislative Services

Exhibit 1.9
Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2019

County	Population	<u>Allocation of State Tax Revenues</u>			<u>State Grants to Local Governments</u>		
		Total Revenues	Per Capita Amount	Ranking	Total Grants	Per Capita Amount	Ranking
Allegany	70,977	\$164,223,619	\$2,314	20	\$116,590,710	\$1,643	6
Anne Arundel	575,641	2,185,478,044	3,797	5	513,604,742	892	21
Baltimore City	603,241	1,485,460,223	2,462	18	1,267,769,745	2,102	1
Baltimore	828,547	2,800,123,033	3,380	6	852,701,863	1,029	17
Calvert	92,131	290,125,658	3,149	11	103,803,326	1,127	14
Caroline	33,341	69,478,381	2,084	23	68,666,474	2,060	2
Carroll	168,421	561,873,200	3,336	9	168,614,993	1,001	18
Cecil	102,816	219,257,177	2,133	22	139,836,036	1,360	10
Charles	161,879	483,456,895	2,987	14	221,575,594	1,369	9
Dorchester	31,894	71,755,578	2,250	21	53,725,019	1,684	5
Frederick	255,698	856,519,490	3,350	8	303,062,699	1,185	12
Garrett	29,202	76,209,603	2,610	17	35,276,746	1,208	11
Harford	253,884	788,377,185	3,105	12	262,837,333	1,035	16
Howard	322,895	1,309,685,872	4,056	4	349,184,771	1,081	15
Kent	19,467	63,318,562	3,253	10	15,157,802	779	22
Montgomery	1,048,794	4,326,537,510	4,125	3	961,854,100	917	20
Prince George's	911,372	2,428,258,967	2,664	16	1,400,649,601	1,537	7
Queen Anne's	50,279	169,342,208	3,368	7	46,693,148	929	19
St. Mary's	112,948	338,229,096	2,995	13	129,326,131	1,145	13
Somerset	25,637	34,364,341	1,340	24	44,561,663	1,738	4
Talbot	37,052	170,254,949	4,595	2	22,213,549	600	24
Washington	150,699	402,486,369	2,671	15	214,877,225	1,426	8
Wicomico	103,398	251,908,702	2,436	19	182,407,976	1,764	3
Worcester	51,940	248,273,669	4,780	1	36,989,594	712	23
Total	6,042,153	\$19,794,998,332	\$3,276		\$7,511,980,840	\$1,243	

Source: Department of Legislative Services

Chapter 2. State Aid to Local Governments

Introduction

State aid is a major revenue source for local governments in Maryland, totaling \$7.7 billion in fiscal 2019. This funding includes direct aid to county and municipal governments, local school systems, libraries, community colleges, and local health departments; payments made on behalf of local governments for the employer's share of retirement costs for public school teachers, librarians, and community college faculty; and State assumption of functions and responsibilities in Baltimore City that are typically performed by local governments.

State Aid Allocation

State financial assistance reported in *The Balance Sheet* for fiscal 2019 totals \$7.5 billion, representing \$6.5 billion in direct State grants, \$795.9 million in retirement payments, and \$195.6 million in assumed functions for Baltimore City. Direct State grants include funds for police protection, fire and rescue services, public schools, community colleges, libraries, and public health services. State retirement payments include teachers' retirement costs for certain board of education, community college, and library employees. Assumed functions include State appropriations for the Baltimore City Community College, the Baltimore City Pretrial Complex, and the Baltimore City Central Booking and Intake Facility.

The amounts shown for each county include State grants to the municipalities located within the county. Some State aid is excluded from the balance sheet analysis including \$87.7 million that could not easily be allocated by county and \$247.2 million in transportation grants that are funded with revenues that cannot be allocated by county. These transportation programs account for 3.1% of total State aid to local governments in fiscal 2019. **Exhibit 2.1** shows the programs and the amount of State aid excluded from *The Balance Sheet* analysis. **Exhibit 2.2** compares total State aid in fiscal 2019 with the amount of State aid allocated to the counties in *The Balance Sheet* analysis. **Exhibit 2.3** shows the allocation of State aid by governmental entity.

Exhibit 2.1
State Aid Programs Excluded from *The Balance Sheet*
(\$ in Millions)

	<u>FY 2009</u>	<u>FY 2014</u>	<u>FY 2019</u>
Highway User Revenues	\$466.8	\$162.5	\$183.3
Elderly/Disabled Transportation	5.3	4.1	4.4
Para-transit Services	3.6	1.7	1.5
County Pothole Repair	0.0	10.0	0.0
County Capital Grants	0.0	0.0	35.5
Municipal Capital Grants	0.0	15.4	22.5
Total	\$475.7	\$193.8	\$247.2
Percent of State Aid	7.2%	2.8%	3.1%

Source: Department of Legislative Services

Exhibit 2.2
Comparison of Total State Aid with the
Amount of State Aid Allocated in *The Balance Sheet*
Fiscal 2019

County	Total State Aid		State Aid in Balance Sheet		Percent of Total State Aid
	Amount	Per Capita	Amount	Per Capita	
Allegany	\$119,202,928	\$1,679	\$116,590,710	\$1,643	97.8%
Anne Arundel	521,612,950	906	513,604,742	892	98.5%
Baltimore City	1,420,772,214	2,355	1,267,769,745	2,102	89.2%
Baltimore	861,804,150	1,040	852,701,863	1,029	98.9%
Calvert	105,738,855	1,148	103,803,326	1,127	98.2%
Caroline	70,059,293	2,101	68,666,474	2,060	98.0%
Carroll	172,901,489	1,027	168,614,993	1,001	97.5%
Cecil	142,204,312	1,383	139,836,036	1,360	98.3%
Charles	224,364,093	1,386	221,575,594	1,369	98.8%
Dorchester	55,460,054	1,739	53,725,019	1,684	96.9%
Frederick	309,488,125	1,210	303,062,699	1,185	97.9%
Garrett	37,001,543	1,267	35,276,746	1,208	95.3%
Harford	267,352,492	1,053	262,837,333	1,035	98.3%
Howard	353,191,060	1,094	349,184,771	1,081	98.9%
Kent	15,959,242	820	15,157,802	779	95.0%
Montgomery	975,019,529	930	961,854,100	917	98.6%
Prince George's	1,414,075,018	1,552	1,400,649,601	1,537	99.1%
Queen Anne's	48,167,941	958	46,693,148	929	96.9%
St. Mary's	131,380,938	1,163	129,326,131	1,145	98.4%
Somerset	45,498,436	1,775	44,561,663	1,738	97.9%
Talbot	24,157,420	652	22,213,549	600	92.0%
Washington	218,823,654	1,452	214,877,225	1,426	98.2%
Wicomico	185,601,233	1,795	182,407,976	1,764	98.3%
Worcester	39,298,801	757	36,989,594	712	94.1%
Unallocated	87,666,442	15	0	0	
Total	\$7,846,802,212	\$1,299	\$7,511,980,840	\$1,243	95.7%

Source: Department of Legislative Services

Exhibit 2.3
Direct State Aid and Payments-on-behalf
Fiscal 2019

County	Education	Libraries	Community Colleges	Health	County/ Municipal	Retirement Payments	Assumed Functions	Total
Allegany	\$83,371,058	\$816,660	\$6,428,796	\$1,536,198	\$15,950,582	\$8,487,416		\$116,590,710
Anne Arundel	368,090,231	2,350,026	31,593,032	4,318,309	39,247,171	68,005,973		513,604,742
Baltimore City	859,419,188	9,378,019	0	8,366,564	130,545,040	64,467,614	\$195,593,320	1,267,769,745
Baltimore	681,574,088	6,210,220	44,384,380	5,518,725	18,358,456	96,655,994		852,701,863
Calvert	82,185,822	481,780	2,849,497	658,153	3,838,510	13,789,564		103,803,326
Caroline	56,598,937	317,201	1,681,684	784,810	4,395,233	4,888,609		68,666,474
Carroll	133,769,627	1,032,372	9,055,961	1,796,826	2,216,137	20,744,070		168,614,993
Cecil	107,558,925	839,935	6,585,762	1,223,669	9,835,483	13,792,262		139,836,036
Charles	184,316,299	1,106,688	9,261,600	1,570,553	2,464,581	22,855,873		221,575,594
Dorchester	44,026,275	296,192	1,301,826	691,977	3,482,312	3,926,437		53,725,019
Frederick	250,489,258	1,492,874	11,473,972	2,170,544	4,300,837	33,135,214		303,062,699
Garrett	22,112,054	163,181	4,034,447	710,014	4,772,552	3,484,498		35,276,746
Harford	211,583,927	1,671,858	12,973,217	2,460,920	4,005,776	30,141,635		262,837,333
Howard	259,991,014	983,422	20,583,456	1,851,364	5,056,836	60,718,679		349,184,771
Kent	10,299,371	102,577	551,716	624,305	1,704,352	1,875,481		15,157,802
Montgomery	716,826,278	3,235,975	49,379,053	4,038,950	19,966,879	168,406,965		961,854,100
Prince George's	1,143,639,672	7,476,544	33,348,129	6,465,328	93,509,159	116,210,769		1,400,649,601
Queen Anne's	36,107,684	175,199	2,158,036	629,921	1,317,230	6,305,078		46,693,148
St. Mary's	107,777,676	772,409	3,156,287	1,121,792	2,807,479	13,690,488		129,326,131
Somerset	32,888,425	302,571	837,063	643,105	7,077,833	2,812,666		44,561,663
Talbot	15,077,562	115,562	1,851,629	525,250	901,480	3,742,066		22,213,549
Washington	179,773,354	1,361,120	9,718,129	1,948,406	4,169,942	17,906,274		214,877,225
Wicomico	149,286,028	1,091,004	5,633,832	1,417,913	12,237,600	12,741,599		182,407,976
Worcester	20,257,574	159,476	2,432,843	791,121	6,233,081	7,115,499		36,989,594
Total	\$5,757,020,327	\$41,932,865	\$271,274,347	\$51,864,717	\$398,394,541	\$795,900,723	\$195,593,320	\$7,511,980,840

Note: County/Municipal category excludes funding for transportation grants and Highway User Revenues. Assumed Functions includes State expenditures for the Baltimore City Pretrial Complex, the Central Booking and Intake Facility, and the Baltimore City Community College.

Source: Department of Legislative Services

Chapter 3. Allocation of State Revenues

Introduction

The Balance Sheet analysis accounts for a majority of State tax revenues. Major State tax revenues excluded from this analysis include motor vehicle fuel taxes, titling taxes, and corporate income taxes accruing to the Transportation Trust Fund. Point-of-collection data is currently unavailable for these revenue sources.

Revenue Allocation

The Balance Sheet allocates State tax revenues among local governments based on four methods: point of collection; county sales; population; and vehicle registration. As shown in **Exhibit 3.1**, most revenues (income, sales, property, transfer, and death taxes) are reported at the point of collection on a county-by-county basis. In the event that point-of-collection revenue data by county is not available, revenues are allocated by using county-by-county receipts, sales, or population. Revenues from beer, wine, and liquor taxes and the State lottery are allocated on the basis of sales. The corporate income tax, tobacco tax, insurance tax, abandoned property revenues, corporate filing fees, horse racing tax, gaming revenues, revenues from electronic bingo and tip jars, tax on the net earnings of financial institutions and savings banks, and tax on gross receipts of utilities are allocated on the basis of county population. The Medevac surcharge is allocated based on the number of vehicle registrations in each county. **Exhibit 3.2** shows the allocation of State revenues by county in fiscal 2019.

Exhibit 3.1
Allocation Basis for State Tax Revenues

Percent of Total Taxes Allocated

Point of Collection	<u>FY 2009</u>	<u>FY 2014</u>	<u>FY 2019</u>
Individual Income Tax	48.1%	48.5%	50.9%
Sales Tax	28.8%	26.3%	24.8%
Property Tax	5.4%	4.6%	4.3%
Transfer Tax	0.8%	0.9%	1.0%
Death Taxes	1.6%	1.5%	1.1%
<i>Subtotal</i>	84.7%	81.8%	82.0%
County Sales			
Net Lottery Receipts	3.5%	3.1%	2.8%
Liquor Tax	0.1%	0.1%	0.1%
Beer Tax	0.1%	0.1%	0.0%
Wine Tax	< 0.1%	< 0.1%	< 0.1%
<i>Subtotal</i>	3.7%	3.3%	3.0%
Population			
Corporate Income Tax	4.1%	5.1%	5.6%
Tobacco Tax	3.0%	2.5%	1.8%
Insurance Tax	2.0%	2.1%	1.7%
Gross Receipts Tax	0.9%	0.9%	0.7%
Abandoned Property	0.5%	0.5%	0.6%
Corporate Filing Fees	0.6%	0.5%	0.5%
Gaming Revenues	0.0%	2.7%	3.7%
Electronic Bingo/Tip Jars	0.0%	0.1%	0.0%
Horse Racing Tax	< 0.1%	< 0.1%	< 0.1%
Net Earnings Tax	0.0%	0.0%	0.0%
<i>Subtotal</i>	11.2%	14.4%	14.6%
Vehicle Registration			
Medevac Surcharge	0.4%	0.4%	0.4%
 Total Taxes Allocated	 100.0%	 100.0%	 100.0%

Source: Department of Legislative Services

Exhibit 3.2
Allocation of State Revenues
Fiscal 2019

County	Individual Income Tax	Corporate Income Tax	Gross Receipts Tax	Net Earnings Tax	Sales Tax	Insurance Tax	Transfer Tax
Allegany	\$52,424,954	\$13,052,909	\$1,714,567	\$0	\$67,324,789	\$3,915,855	\$583,950
Anne Arundel	1,130,094,916	105,862,319	13,905,561	0	569,304,068	31,758,548	26,007,730
Baltimore City	589,361,468	110,938,052	14,572,284	0	449,856,027	33,281,260	12,112,817
Baltimore	1,388,059,810	152,372,584	20,014,924	0	750,212,558	45,711,562	23,592,743
Calvert	161,325,137	16,943,201	2,225,577	0	55,455,272	5,082,937	3,003,373
Caroline	28,160,534	6,131,522	805,407	0	18,013,186	1,839,448	595,886
Carroll	301,677,414	30,973,189	4,068,488	0	134,171,135	9,291,913	4,737,915
Cecil	94,586,407	18,908,209	2,483,691	0	50,778,323	5,672,436	2,094,237
Charles	226,499,853	29,770,093	3,910,455	0	127,123,162	8,930,986	5,255,306
Dorchester	27,117,677	5,865,414	770,452	0	20,485,917	1,759,616	746,870
Frederick	449,608,677	47,023,723	6,176,808	0	214,379,665	14,107,051	11,485,658
Garrett	27,597,490	5,370,346	705,423	0	25,773,754	1,611,096	1,095,648
Harford	416,692,608	46,690,123	6,132,988	0	181,730,318	14,006,972	7,300,125
Howard	808,322,845	59,381,478	7,800,063	0	246,912,789	17,814,360	13,875,105
Kent	24,268,886	3,580,047	470,258	0	21,328,570	1,074,009	652,517
Montgomery	2,678,824,149	192,876,749	25,335,354	0	724,091,025	57,862,755	45,102,830
Prince George's	994,392,174	167,604,380	22,015,699	0	723,979,378	50,281,080	29,231,857
Queen Anne's	92,303,706	9,246,477	1,214,572	0	34,774,169	2,773,930	2,211,269
St. Mary's	174,537,012	20,771,518	2,728,446	0	74,867,580	6,231,426	3,208,308
Somerset	12,266,675	4,714,731	619,304	0	4,895,929	1,414,413	268,753
Talbot	76,469,255	6,813,988	895,052	0	53,969,075	2,044,187	2,064,695
Washington	160,379,917	27,714,054	3,640,384	0	138,362,962	8,314,177	3,069,481
Wicomico	87,196,946	19,015,240	2,497,750	0	93,908,808	5,704,546	1,904,349
Worcester	70,183,405	9,551,941	1,254,697	0	119,828,299	2,865,569	4,619,592
Total	\$10,072,351,917	\$1,111,172,286	\$145,958,203	\$0	\$4,901,526,758	\$333,350,132	\$204,821,012

Exhibit 3.2 (Cont.)
Allocation of State Revenues
Fiscal 2019

County	Death Taxes	Liquor Tax	Beer Tax	Wine Tax	Tobacco Tax	Horse Racing Tax	Net Lottery Receipts
Allegany	\$615,315	\$196,046	\$140,563	\$42,518	\$4,192,714	\$32,881	\$3,338,811
Anne Arundel	19,587,720	2,042,143	934,163	909,802	34,003,943	266,669	52,423,381
Baltimore City	6,567,386	2,022,120	885,113	571,011	35,634,315	279,455	73,549,286
Baltimore	41,974,007	2,650,535	1,125,729	951,051	48,943,464	383,829	89,572,351
Calvert	2,095,871	296,245	156,151	102,631	5,442,311	42,680	8,275,633
Caroline	332,955	80,521	57,657	19,075	1,969,501	15,445	2,773,229
Carroll	2,703,702	454,859	294,824	184,207	9,948,871	78,022	12,195,359
Cecil	1,119,563	459,259	229,327	127,125	6,073,489	47,630	7,971,593
Charles	3,334,506	504,553	190,793	111,523	9,562,426	74,991	20,925,835
Dorchester	535,497	107,704	65,030	30,049	1,884,025	14,775	3,497,822
Frederick	4,758,229	760,236	382,284	274,136	15,104,449	118,454	14,353,062
Garrett	671,818	122,027	60,178	30,900	1,725,004	13,528	1,171,351
Harford	4,577,632	687,334	384,107	255,426	14,997,293	117,613	20,310,747
Howard	5,884,415	851,157	330,995	380,661	19,073,873	149,583	15,739,593
Kent	2,394,276	79,344	42,009	32,808	1,149,944	9,018	1,372,775
Montgomery	84,947,964	1,694,030	873,155	1,023,943	61,953,772	485,860	62,905,721
Prince George's	9,625,228	2,575,865	1,058,469	675,024	53,836,056	422,198	114,632,935
Queen Anne's	1,322,685	172,663	154,333	70,303	2,970,053	23,292	4,189,445
St. Mary's	1,453,732	316,693	193,700	82,035	6,672,001	52,324	13,659,276
Somerset	229,007	41,719	35,473	11,047	1,514,415	11,876	2,052,089
Talbot	6,557,236	148,665	65,650	86,789	2,188,715	17,165	3,066,471
Washington	2,444,408	498,085	253,251	105,749	8,902,007	69,812	9,103,461
Wicomico	2,980,112	185,647	171,809	70,091	6,107,869	47,900	7,566,199
Worcester	1,359,537	489,287	269,641	122,814	3,068,171	24,062	7,728,640
Total	\$208,072,801	\$17,436,736	\$8,354,407	\$6,270,716	\$356,918,679	\$2,799,062	\$552,375,066

Exhibit 3.2 (Cont.)
Allocation of State Revenues
Fiscal 2019

County	Electronic Bingo/ Tip Jars	Gaming Revenues	Corporate Filing Fees	Medevac Surcharge	Abandoned Property	Property Tax	Total
Allegany	\$107,234	\$8,535,350	\$1,151,158	\$888,312	\$1,316,285	\$4,649,409	\$164,223,619
Anne Arundel	869,692	69,223,793	9,336,173	8,249,332	10,675,396	100,022,697	2,185,478,044
Baltimore City	911,390	72,542,835	9,783,810	4,277,837	11,187,245	57,126,513	1,485,460,223
Baltimore	1,251,788	99,637,042	13,437,990	10,021,264	15,365,597	94,844,207	2,800,123,033
Calvert	139,194	11,079,227	1,494,249	1,414,222	1,708,591	13,843,158	290,125,658
Caroline	50,372	4,009,427	540,749	545,086	618,317	2,920,063	69,478,381
Carroll	254,454	20,253,492	2,731,577	2,689,546	3,123,407	22,040,825	561,873,200
Cecil	155,337	12,364,153	1,667,546	1,414,469	1,906,747	11,197,637	219,257,177
Charles	244,570	19,466,783	2,625,474	2,227,776	3,002,084	19,695,726	483,456,895
Dorchester	48,186	3,835,418	517,281	483,707	591,482	3,398,656	71,755,578
Frederick	386,314	30,749,001	4,147,100	3,568,663	4,741,979	34,394,000	856,519,490
Garrett	44,119	3,511,691	473,620	491,436	541,558	5,198,618	76,209,603
Harford	383,574	30,530,858	4,117,679	3,508,693	4,708,338	31,244,757	788,377,185
Howard	487,837	38,829,786	5,236,951	4,016,385	5,988,163	58,609,833	1,309,685,872
Kent	29,411	2,341,007	315,730	316,322	361,020	3,500,612	63,318,562
Montgomery	1,584,542	126,122,877	17,010,119	11,724,263	19,450,129	212,668,272	4,326,537,510
Prince George's	1,376,922	109,597,174	14,781,307	10,254,387	16,901,606	105,017,227	2,428,258,967
Queen Anne's	75,963	6,046,309	815,462	844,541	932,436	9,200,601	169,342,208
St. Mary's	170,644	13,582,578	1,831,874	1,664,153	2,094,647	14,111,148	338,229,096
Somerset	38,733	3,082,981	415,800	295,692	475,444	1,980,260	34,364,341
Talbot	55,979	4,455,694	600,937	629,011	687,138	9,439,247	170,254,949
Washington	227,679	18,122,330	2,444,148	2,051,920	2,794,748	13,987,794	402,486,369
Wicomico	156,216	12,434,142	1,676,985	1,342,166	1,917,540	7,024,388	251,908,702
Worcester	78,472	6,246,052	842,401	855,190	963,239	17,922,660	248,273,669
Total	\$9,128,623	\$726,600,000	\$97,996,120	\$73,774,373	\$112,053,134	\$854,038,308	\$19,794,998,332

Source: Comptroller's Office; Maryland State Lottery Agency; Department of Legislative Services

