
County Revenue Outlook Fiscal 2019

**Department of Legislative Services
Office of Policy Analysis
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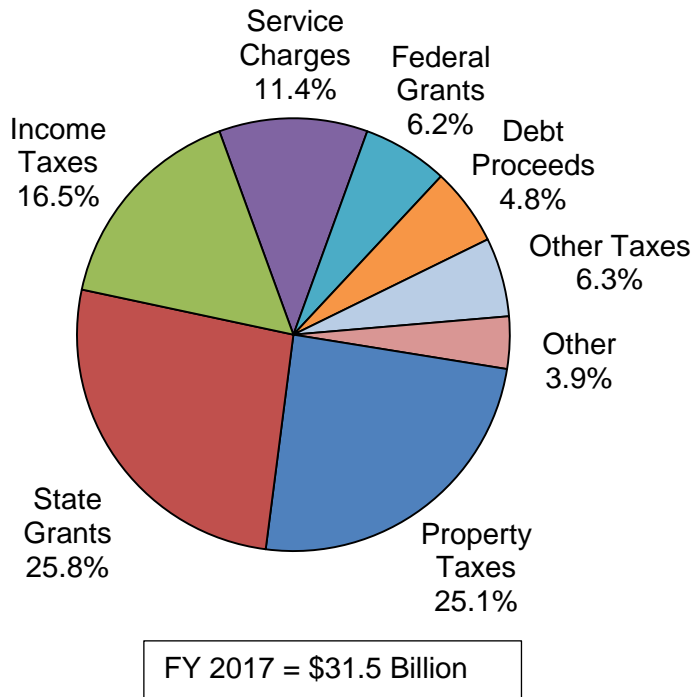
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Modest Growth in Local Tax Revenues Fiscal 2018 and 2019

**Sources of Revenue
Counties and Baltimore City**

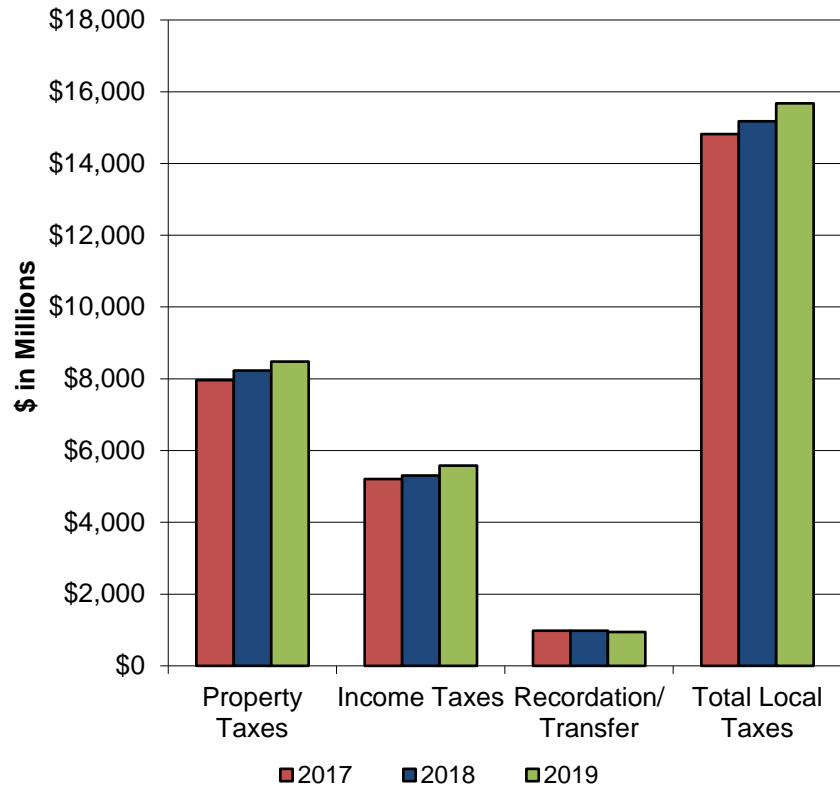


Annual Percent Change

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Two-year Average</u>
Property Taxes	3.4%	3.0%	3.2%
Income Taxes	1.8%	5.2%	3.5%
Recordation Taxes	-0.6%	-3.0%	-1.8%
Transfer Taxes	0.3%	-4.4%	-2.1%
Hotel/Motel Taxes	-2.1%	3.2%	0.5%
Admissions Taxes	0.3%	-1.6%	-0.6%
<hr/>			
Total Local Taxes	2.4%	3.3%	2.9%
General Fund Revenues	1.5%	3.4%	2.4%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Inches Upward Fiscal 2017-2019 (\$ in Millions)



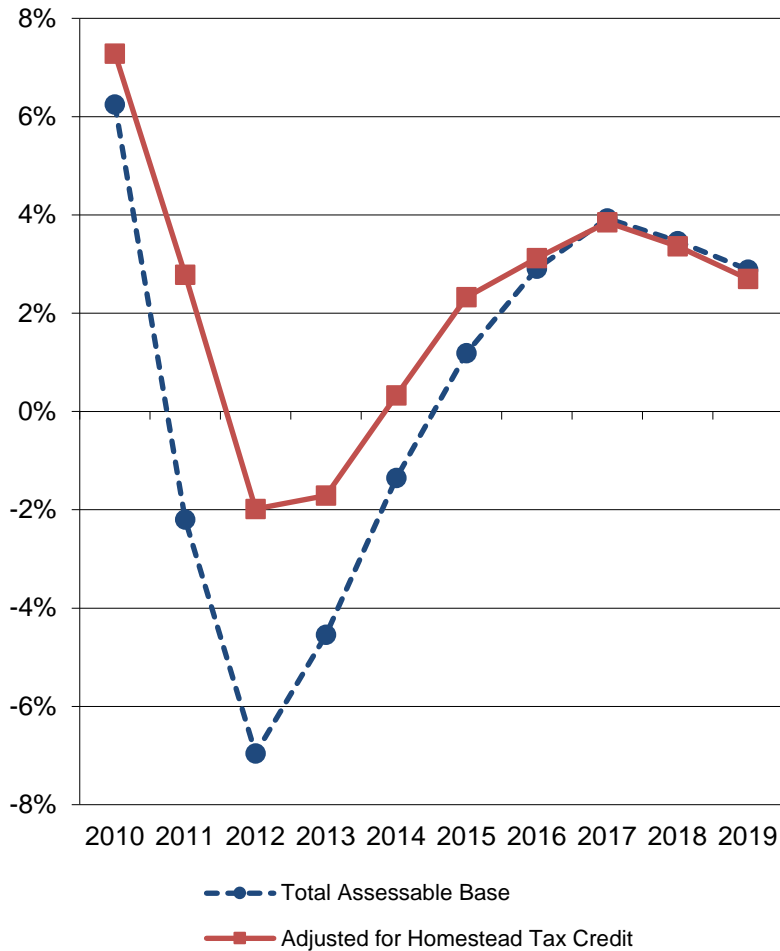
Fiscal 2017	
Property Taxes	\$7,959.6
Income Taxes	5,206.5
Recordation/Transfer	983.3
Total Local Taxes	\$14,820.0

Fiscal 2018	
Property Taxes	\$8,229.1
Income Taxes	5,302.1
Recordation/Transfer	981.7
Total Local Taxes	\$15,173.7

Fiscal 2019	
Property Taxes	\$8,479.8
Income Taxes	5,580.0
Recordation/Transfer	945.4
Total Local Taxes	\$15,677.3

Source: Department of Legislative Services, County Budgets

Homestead Tax Credit Softened Impact on County Assessable Base

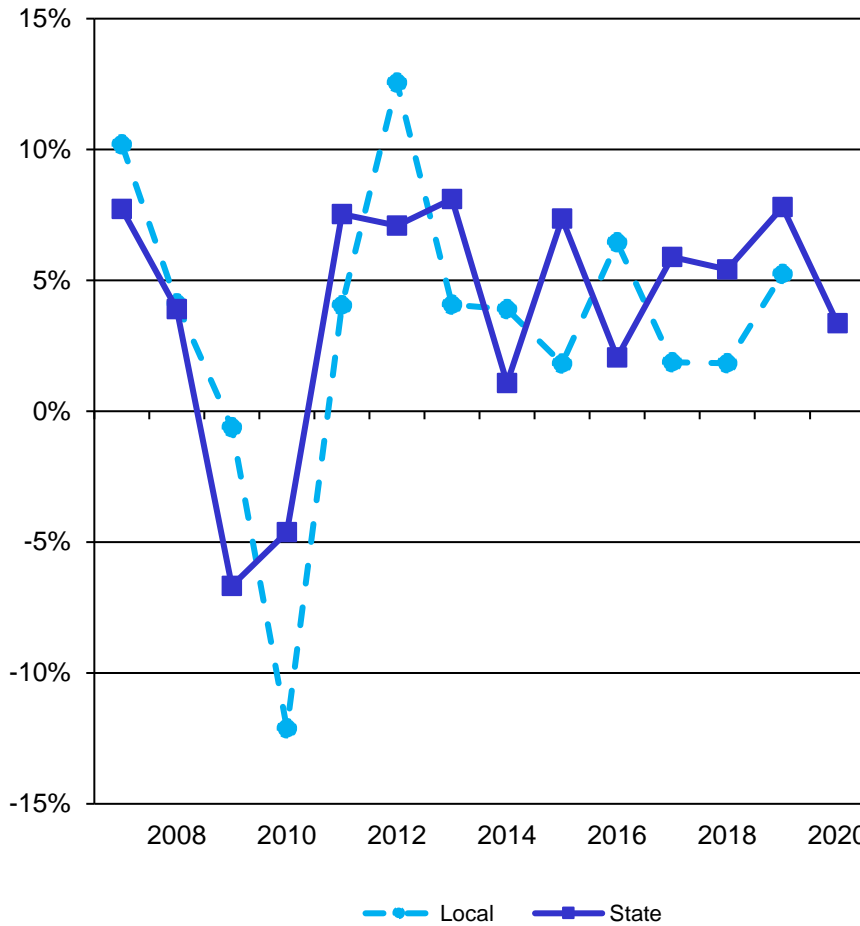


Real Property Assessable Base (\$ in Thousands)		
FY 2010	\$749,554,984	6.2%
FY 2011	733,059,499	-2.2%
FY 2012	682,053,614	-7.0%
FY 2013	651,053,089	-4.5%
FY 2014	642,258,648	-1.4%
FY 2015	649,887,601	1.2%
FY 2016	668,758,250	2.9%
FY 2017	695,029,763	3.9%
FY 2018	719,104,918	3.5%
FY 2019	739,866,998	2.9%

Adjusted for Homestead Tax Credit (\$ in Thousands)		
FY 2010	\$622,516,493	7.3%
FY 2011	639,831,959	2.8%
FY 2012	627,152,668	-2.0%
FY 2013	616,427,411	-1.7%
FY 2014	618,432,179	0.3%
FY 2015	632,800,262	2.3%
FY 2016	652,537,498	3.1%
FY 2017	677,660,061	3.8%
FY 2018	700,409,304	3.4%
FY 2019	719,339,661	2.7%

Source: Department of Legislative Services, County Budgets

Local Income Tax Revenues Mirror State Collections



Local Income Tax Revenues (\$ in Millions)		
FY 2010	\$3,723.3	-12.1%
FY 2011	3,874.1	4.1%
FY 2012	4,360.7	12.6%
FY 2013	4,538.3	4.1%
FY 2014	4,715.3	3.9%
FY 2015	4,800.9	1.8%
FY 2016	5,111.0	6.5%
FY 2017	5,206.5	1.9%
FY 2018	5,302.1	1.8%
FY 2019	5,580.0	5.2%

State Income Tax Revenues (\$ in Millions)		
FY 2010	\$6,178.2	-4.6%
FY 2011	6,643.4	7.5%
FY 2012	7,114.7	7.1%
FY 2013	7,691.4	8.1%
FY 2014	7,773.8	1.1%
FY 2015	8,346.1	7.4%
FY 2016	8,517.6	2.1%
FY 2017	9,019.3	5.9%
FY 2018	9,507.8	5.4%
FY 2019	10,249.6	7.8%
FY 2020	10,594.6	3.4%

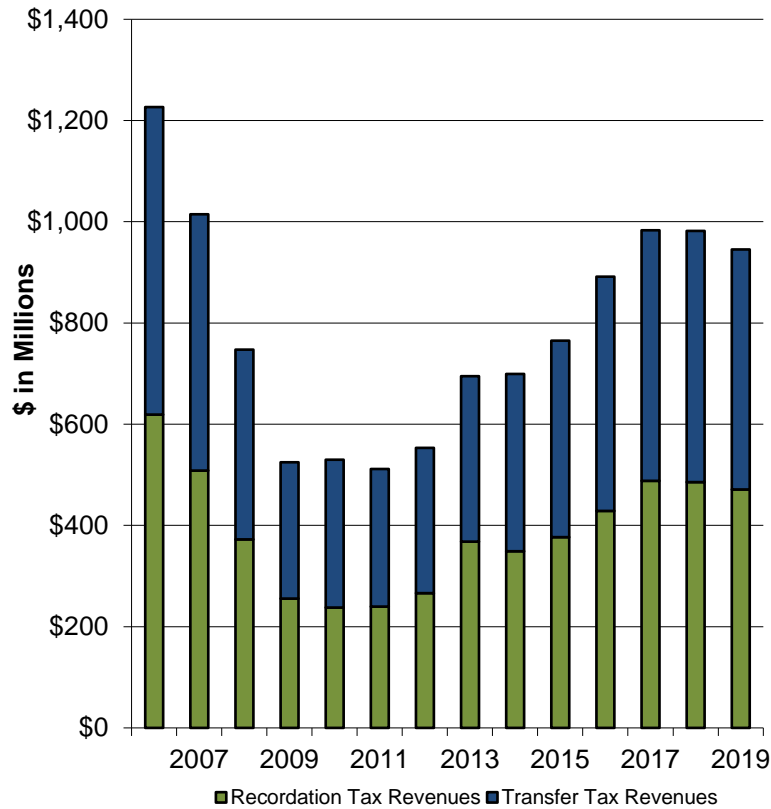
Source: Department of Legislative Services, County Budgets

Additional Revenue Yield from Imposing Maximum County Income Tax Rate Fiscal 2019 – Projected Revenues

County	Population	County Income Tax Revenues	County Income Tax Rate	Potential Rate Increase	Additional Revenue Yield	Per Capita Amount
Allegany	71,615	\$26,149,213	3.05%	0.15%	\$1,286,000	\$17.96
Anne Arundel	573,235	517,958,000	2.50%	0.70%	145,028,200	253.00
Baltimore City	611,648	353,644,000	3.20%	0.00%	0	0.00
Baltimore	832,468	773,525,650	2.83%	0.37%	101,132,300	121.48
Calvert	91,502	90,700,000	3.00%	0.20%	6,046,700	66.08
Caroline	33,193	13,900,000	3.20%	0.00%	0	0.00
Carroll	167,781	161,002,901	3.03%	0.17%	9,033,200	53.84
Cecil	102,746	62,572,542	3.00%	0.20%	4,171,500	40.60
Charles	159,700	127,940,000	3.03%	0.17%	7,178,200	44.95
Dorchester	32,162	12,309,054	2.62%	0.58%	2,724,900	84.72
Frederick	252,022	217,363,700	2.96%	0.24%	17,624,100	69.93
Garrett	29,233	11,950,000	2.65%	0.55%	2,480,200	84.84
Harford	252,160	226,700,000	3.06%	0.14%	10,371,900	41.13
Howard	321,113	454,296,364	3.20%	0.00%	0	0.00
Kent	19,384	12,986,400	2.85%	0.35%	1,594,800	82.27
Montgomery	1,058,810	1,585,159,299	3.20%	0.00%	0	0.00
Prince George's	912,756	595,201,700	3.20%	0.00%	0	0.00
Queen Anne's	49,770	51,536,447	3.20%	0.00%	0	0.00
St. Mary's	112,667	92,904,332	3.00%	0.20%	6,193,600	54.97
Somerset	25,918	7,120,648	3.20%	0.00%	0	0.00
Talbot	37,103	25,600,000	2.40%	0.80%	8,533,300	229.99
Washington	150,578	84,000,000	2.80%	0.40%	12,000,000	79.69
Wicomico	102,923	52,500,000	3.20%	0.00%	0	0.00
Worcester	51,690	23,000,000	1.75%	1.45%	19,057,100	368.68
Total	6,052,177	\$5,580,020,250			\$354,456,000	\$58.57

Source: Department of Legislative Services

Real Estate Recovery Impacts Recordation and Transfer Taxes



Local Recordation Tax Revenues (\$ in Millions)

FY 2014	\$348.7	-5.2%
FY 2015	376.9	8.1%
FY 2016	428.6	13.7%
FY 2017	488.4	13.9%
FY 2018	485.3	-0.6%
FY 2019	470.8	-3.0%

Local Transfer Tax Revenues (\$ in Millions)

FY 2014	\$350.7	7.3%
FY 2015	388.1	10.7%
FY 2016	463.0	19.3%
FY 2017	494.9	6.9%
FY 2018	496.3	0.3%
FY 2019	474.6	-4.4%

Source: Department of Legislative Services, County Budgets

Appendix 1

County Government Revenues – Fiscal 2017

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total General Fund Revenues</u>
Allegany	\$42,106,442	\$26,435,017	\$1,527,249	\$628,188	\$1,092,324	\$234,175	\$64,109	\$72,087,504	\$88,324,765
Anne Arundel	701,687,498	491,528,416	50,959,008	58,436,909	13,942,004	8,357,604	18,996,162	1,343,907,601	1,469,231,121
Baltimore City	847,095,074	334,851,015	42,241,474	48,179,234	34,580,331	9,050,608	93,439,054	1,409,436,790	1,783,063,892
Baltimore	919,192,599	697,693,977	35,955,020	76,293,908	10,593,152	6,569,407	23,531,089	1,769,829,152	1,972,219,106
Calvert	148,639,839	77,251,931	9,112,106	0	803,327	26,181	116,740	235,950,124	250,219,547
Caroline	25,332,294	13,434,120	1,704,858	599,344	46,472	0	72,777	41,189,865	46,314,643
Carroll	200,709,884	150,118,290	14,241,331	0	324,144	351,742	6,729	365,752,120	373,735,331
Cecil	106,411,834	57,614,306	4,818,084	1,540,036	108,500	103,472	0	170,596,232	177,860,863
Charles	222,772,837	119,349,494	15,836,572	6,982,932	1,324,307	892,398	0	367,158,540	372,974,196
Dorchester	29,331,729	12,098,963	2,210,651	1,193,644	345,160	5,082	572,575	45,757,804	51,399,703
Frederick	293,513,482	202,906,047	36,210,495	0	2,088,629	0	0	534,718,653	545,931,472
Garrett	46,271,489	12,077,241	2,010,198	2,183,536	2,578,690	862,063	191,373	66,174,590	76,405,625
Harford	295,968,549	212,689,205	13,736,943	15,762,182	2,387,309	554,310	0	541,098,498	532,946,201
Howard	653,515,188	435,233,271	24,818,520	32,015,788	5,286,160	2,915,333	614,592	1,154,398,852	1,067,039,376
Kent	29,986,484	12,986,434	1,066,489	645,483	81,474	17,867	0	44,784,231	46,558,584
Montgomery	1,732,445,462	1,466,625,994	149,037,616	118,000,203	21,462,751	3,371,013	246,370,603	3,737,313,642	3,324,037,759
Prince George's	1,124,196,672	559,400,547	46,617,973	113,354,607	9,971,743	15,002,686	101,212,181	1,969,756,409	1,869,645,798
Queen Anne's	64,821,649	48,578,044	5,486,064	2,051,755	599,868	156,872	1,645,213	123,339,465	131,463,458
St. Mary's	107,137,471	88,167,869	6,198,552	5,954,272	1,146,862	148,321	1,280,663	210,034,010	220,200,084
Somerset	15,731,176	6,908,675	598,417	0	61,473	15,052	0	23,314,793	34,907,944
Talbot	36,531,210	28,007,970	6,980,355	4,460,772	1,340,266	18,777	59,671	77,399,021	84,003,797
Washington	122,926,903	78,891,902	6,305,265	2,321,470	2,353,302	265,722	566,089	213,630,653	218,742,319
Wicomico	63,377,661	50,749,316	3,478,001	0	1,307,327	177,480	341,026	119,430,811	136,678,856
Worcester	129,866,030	22,891,694	7,250,500	4,271,320	16,398,656	544,237	1,672,184	182,894,621	201,723,068
Total	\$7,959,569,456	\$5,206,489,738	\$488,401,741	\$494,875,583	\$130,224,231	\$49,640,402	\$490,752,830	\$14,819,953,981	\$15,075,627,508

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

Appendix 2

County Government Revenues – Fiscal 2018

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total General Fund Revenues</u>
Allegany	\$41,159,859	\$26,649,213	\$1,250,000	\$450,000	\$1,150,000	\$250,000	\$72,000	\$70,981,072	\$85,901,804
Anne Arundel	726,067,800	504,465,000	51,000,000	54,000,000	13,900,000	7,140,200	18,414,000	1,374,987,000	1,492,741,200
Baltimore City	874,478,861	340,947,589	45,562,409	47,540,878	32,890,000	9,337,551	91,841,964	1,442,599,252	1,827,491,836
Baltimore	946,572,169	697,228,422	34,391,229	75,186,751	10,560,000	6,532,801	23,313,169	1,793,784,541	1,967,256,009
Calvert	174,027,103	87,500,000	6,800,000	0	750,000	30,000	120,000	269,227,103	281,537,373
Caroline	25,386,871	12,900,000	1,600,000	1,024,582	43,643	0	70,000	41,025,096	45,650,801
Carroll	207,067,970	158,510,140	14,500,000	0	327,150	315,200	6,730	380,727,190	377,216,150
Cecil	113,045,615	60,363,860	5,300,000	1,550,000	108,000	135,000	0	180,502,475	187,866,652
Charles	230,989,900	124,210,000	11,490,000	5,060,000	1,214,000	737,000	0	373,700,900	379,278,300
Dorchester	29,642,323	12,100,000	2,300,000	752,960	350,000	500	165,444	45,311,227	50,683,588
Frederick	301,848,738	206,895,978	33,247,007	0	2,346,000	0	0	544,337,723	550,495,566
Garrett	48,727,026	11,950,000	1,600,000	1,453,500	2,350,000	875,000	152,600	67,108,126	76,058,122
Harford	300,516,500	219,000,000	12,450,000	16,000,000	2,350,000	530,000	0	550,846,500	538,500,000
Howard	679,607,912	444,292,184	24,170,434	28,800,000	5,549,671	2,500,000	674,013	1,185,594,214	1,088,788,911
Kent	30,241,483	12,777,728	1,110,000	685,000	84,000	16,000	0	44,914,211	47,012,448
Montgomery	1,766,771,000	1,481,983,305	148,250,000	106,275,000	22,036,472	3,469,910	245,350,444	3,774,136,131	3,310,747,343
Prince George's	1,185,244,700	572,309,300	57,641,800	139,653,800	10,872,300	16,653,400	98,249,200	2,080,624,500	1,973,198,400
Queen Anne's	65,829,273	49,436,992	5,017,700	1,976,427	535,000	170,000	1,595,969	124,561,361	131,832,690
St. Mary's	108,280,130	92,107,299	5,700,000	5,900,773	950,000	130,000	1,300,000	214,368,202	221,324,105
Somerset	15,559,272	6,980,000	460,000	0	65,000	17,000	0	23,081,272	33,457,682
Talbot	38,620,397	25,600,000	6,350,000	4,000,000	1,300,000	16,000	55,000	75,941,397	82,735,715
Washington	123,602,410	82,000,000	6,000,000	2,500,000	2,100,000	280,000	525,000	217,007,410	221,705,060
Wicomico	62,876,493	49,350,000	3,402,705	0	1,041,000	168,000	417,802	117,256,000	133,522,382
Worcester	132,940,144	22,500,000	5,750,000	3,500,000	14,615,419	500,000	1,257,895	181,063,458	194,567,821
Total	\$8,229,103,949	\$5,302,057,010	\$485,343,284	\$496,309,671	\$127,487,655	\$49,803,562	\$483,581,230	\$15,173,686,361	\$15,299,569,958

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

Appendix 3

County Government Revenues – Fiscal 2019

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total General Fund Revenues</u>
Allegany	\$42,818,643	\$26,149,213	\$1,400,000	\$475,000	\$1,150,000	\$240,000	\$62,000	\$72,294,856	\$88,589,227
Anne Arundel	746,256,700	517,958,000	50,000,000	52,000,000	13,947,000	6,035,200	18,001,000	1,404,197,900	1,531,381,000
Baltimore City	887,009,100	353,644,000	37,365,700	39,379,300	34,926,100	8,583,800	93,317,092	1,454,225,092	1,837,715,584
Baltimore	978,298,099	773,525,650	34,340,000	72,720,000	10,762,000	6,500,000	23,108,400	1,899,254,149	2,072,234,009
Calvert	184,793,847	90,700,000	6,936,000	0	750,000	30,000	120,000	283,329,847	296,298,998
Caroline	25,719,095	13,900,000	1,800,000	912,176	43,643	0	70,000	42,444,914	47,536,212
Carroll	212,754,383	161,002,901	14,900,000	0	417,570	350,000	16,800	389,441,654	387,595,179
Cecil	116,596,848	62,572,542	5,424,200	1,674,200	204,000	135,000	0	186,606,790	194,131,861
Charles	238,842,800	127,940,000	12,761,000	5,678,000	1,324,000	860,000	0	387,405,800	393,738,600
Dorchester	30,009,836	12,309,054	1,914,632	781,519	347,000	500	230,000	45,592,541	52,294,789
Frederick	316,778,390	217,363,700	35,241,827	0	2,346,000	0	0	571,729,917	579,367,288
Garrett	48,951,753	11,950,000	1,750,000	1,760,000	2,400,000	875,000	162,750	67,849,503	78,157,588
Harford	305,725,000	226,700,000	14,933,700	17,200,000	2,350,000	550,000	0	567,458,700	557,661,055
Howard	700,835,322	454,296,364	22,968,000	28,000,000	5,350,000	2,500,000	633,180	1,214,582,866	1,117,365,063
Kent	30,940,168	12,986,400	1,025,000	630,000	84,000	18,000	0	45,683,568	47,367,518
Montgomery	1,808,404,338	1,585,159,299	141,091,000	109,765,000	22,235,992	3,579,210	250,359,220	3,920,594,059	3,473,825,801
Prince George's	1,242,174,000	595,201,700	52,643,800	126,719,600	11,300,000	17,468,100	100,233,200	2,145,740,400	2,024,707,700
Queen Anne's	67,688,149	51,536,447	5,527,551	2,252,880	614,865	170,000	1,653,000	129,442,892	136,329,479
St. Mary's	110,363,772	92,904,332	6,300,000	4,947,244	1,150,000	150,000	1,310,000	217,125,348	226,897,831
Somerset	16,256,486	7,120,648	500,000	0	61,000	15,000	0	23,953,134	39,561,181
Talbot	41,176,250	25,600,000	5,500,000	3,600,000	1,250,000	16,000	55,000	77,197,250	83,263,750
Washington	126,448,250	84,000,000	6,500,000	2,400,000	2,100,000	255,000	550,000	222,253,250	229,639,310
Wicomico	65,096,508	52,500,000	3,478,000	0	1,298,125	168,000	360,000	122,900,633	140,880,478
Worcester	135,821,065	23,000,000	6,500,000	3,750,000	15,100,400	500,000	1,275,000	185,946,465	186,096,196
Total	\$8,479,758,802	\$5,580,020,250	\$470,800,410	\$474,644,919	\$131,511,695	\$48,998,810	\$491,516,642	\$15,677,251,528	\$15,822,635,697

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

Appendix 4

Property Tax Revenue Trend for Fiscal 2017-2019

County	FY 2017	FY 2018	FY 2019	FY 2017-2018		FY 2018-2019		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$42,106,442	\$41,159,859	\$42,818,643	-\$946,583	-2.2%	\$1,658,784	4.0%	0.8%
Anne Arundel	701,687,498	726,067,800	746,256,700	24,380,302	3.5%	20,188,900	2.8%	3.1%
Baltimore City	847,095,074	874,478,861	887,009,100	27,383,787	3.2%	12,530,239	1.4%	2.3%
Baltimore	919,192,599	946,572,169	978,298,099	27,379,570	3.0%	31,725,930	3.4%	3.2%
Calvert	148,639,839	174,027,103	184,793,847	25,387,264	17.1%	10,766,744	6.2%	11.5%
Caroline	25,332,294	25,386,871	25,719,095	54,577	0.2%	332,224	1.3%	0.8%
Carroll	200,709,884	207,067,970	212,754,383	6,358,086	3.2%	5,686,413	2.7%	3.0%
Cecil	106,411,834	113,045,615	116,596,848	6,633,781	6.2%	3,551,233	3.1%	4.7%
Charles	222,772,837	230,989,900	238,842,800	8,217,063	3.7%	7,852,900	3.4%	3.5%
Dorchester	29,331,729	29,642,323	30,009,836	310,594	1.1%	367,513	1.2%	1.1%
Frederick	293,513,482	301,848,738	316,778,390	8,335,256	2.8%	14,929,652	4.9%	3.9%
Garrett	46,271,489	48,727,026	48,951,753	2,455,537	5.3%	224,727	0.5%	2.9%
Harford	295,968,549	300,516,500	305,725,000	4,547,951	1.5%	5,208,500	1.7%	1.6%
Howard	653,515,188	679,607,912	700,835,322	26,092,724	4.0%	21,227,410	3.1%	3.6%
Kent	29,986,484	30,241,483	30,940,168	254,999	0.9%	698,685	2.3%	1.6%
Montgomery	1,732,445,462	1,766,771,000	1,808,404,338	34,325,538	2.0%	41,633,338	2.4%	2.2%
Prince George's	1,124,196,672	1,185,244,700	1,242,174,000	61,048,028	5.4%	56,929,300	4.8%	5.1%
Queen Anne's	64,821,649	65,829,273	67,688,149	1,007,624	1.6%	1,858,876	2.8%	2.2%
St. Mary's	107,137,471	108,280,130	110,363,772	1,142,659	1.1%	2,083,642	1.9%	1.5%
Somerset	15,731,176	15,559,272	16,256,486	-171,904	-1.1%	697,214	4.5%	1.7%
Talbot	36,531,210	38,620,397	41,176,250	2,089,187	5.7%	2,555,853	6.6%	6.2%
Washington	122,926,903	123,602,410	126,448,250	675,507	0.5%	2,845,840	2.3%	1.4%
Wicomico	63,377,661	62,876,493	65,096,508	-501,168	-0.8%	2,220,015	3.5%	1.3%
Worcester	129,866,030	132,940,144	135,821,065	3,074,114	2.4%	2,880,921	2.2%	2.3%
Total	\$7,959,569,456	\$8,229,103,949	\$8,479,758,802	\$269,534,493	3.4%	\$250,654,853	3.0%	3.2%

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

Appendix 5

Local Income Tax Revenue Trend for Fiscal 2017-2019

County	FY 2017	FY 2018	FY 2019	FY 2017-2018		FY 2018-2019		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$26,435,017	\$26,649,213	\$26,149,213	\$214,196	0.8%	-\$500,000	-1.9%	-0.5%
Anne Arundel	491,528,416	504,465,000	517,958,000	12,936,584	2.6%	13,493,000	2.7%	2.7%
Baltimore City	334,851,015	340,947,589	353,644,000	6,096,574	1.8%	12,696,411	3.7%	2.8%
Baltimore	697,693,977	697,228,422	773,525,650	-465,555	-0.1%	76,297,228	10.9%	5.3%
Calvert	77,251,931	87,500,000	90,700,000	10,248,069	13.3%	3,200,000	3.7%	8.4%
Caroline	13,434,120	12,900,000	13,900,000	-534,120	-4.0%	1,000,000	7.8%	1.7%
Carroll	150,118,290	158,510,140	161,002,901	8,391,850	5.6%	2,492,761	1.6%	3.6%
Cecil	57,614,306	60,363,860	62,572,542	2,749,554	4.8%	2,208,682	3.7%	4.2%
Charles	119,349,494	124,210,000	127,940,000	4,860,506	4.1%	3,730,000	3.0%	3.5%
Dorchester	12,098,963	12,100,000	12,309,054	1,037	0.0%	209,054	1.7%	0.9%
Frederick	202,906,047	206,895,978	217,363,700	3,989,931	2.0%	10,467,722	5.1%	3.5%
Garrett	12,077,241	11,950,000	11,950,000	-127,241	-1.1%	0	0.0%	-0.5%
Harford	212,689,205	219,000,000	226,700,000	6,310,795	3.0%	7,700,000	3.5%	3.2%
Howard	435,233,271	444,292,184	454,296,364	9,058,913	2.1%	10,004,180	2.3%	2.2%
Kent	12,986,434	12,777,728	12,986,400	-208,706	-1.6%	208,672	1.6%	0.0%
Montgomery	1,466,625,994	1,481,983,305	1,585,159,299	15,357,311	1.0%	103,175,994	7.0%	4.0%
Prince George's	559,400,547	572,309,300	595,201,700	12,908,753	2.3%	22,892,400	4.0%	3.2%
Queen Anne's	48,578,044	49,436,992	51,536,447	858,948	1.8%	2,099,455	4.2%	3.0%
St. Mary's	88,167,869	92,107,299	92,904,332	3,939,430	4.5%	797,033	0.9%	2.7%
Somerset	6,908,675	6,980,000	7,120,648	71,325	1.0%	140,648	2.0%	1.5%
Talbot	28,007,970	25,600,000	25,600,000	-2,407,970	-8.6%	0	0.0%	-4.4%
Washington	78,891,902	82,000,000	84,000,000	3,108,098	3.9%	2,000,000	2.4%	3.2%
Wicomico	50,749,316	49,350,000	52,500,000	-1,399,316	-2.8%	3,150,000	6.4%	1.7%
Worcester	22,891,694	22,500,000	23,000,000	-391,694	-1.7%	500,000	2.2%	0.2%
Total	\$5,206,489,738	\$5,302,057,010	\$5,580,020,250	\$95,567,272	1.8%	\$277,963,240	5.2%	3.5%

Source: Department of Legislative Services, County Budgets

Appendix 6

Recordation Tax Revenue Trend for Fiscal 2017-2019

County	FY 2017	FY 2018	FY 2019	FY 2017-2018		FY 2018-2019		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,527,249	\$1,250,000	\$1,400,000	-\$277,249	-18.2%	\$150,000	12.0%	-4.3%
Anne Arundel	50,959,008	51,000,000	50,000,000	40,992	0.1%	-1,000,000	-2.0%	-0.9%
Baltimore City	42,241,474	45,562,409	37,365,700	3,320,935	7.9%	-8,196,709	-18.0%	-5.9%
Baltimore	35,955,020	34,391,229	34,340,000	-1,563,791	-4.3%	-51,229	-0.1%	-2.3%
Calvert	9,112,106	6,800,000	6,936,000	-2,312,106	-25.4%	136,000	2.0%	-12.8%
Caroline	1,704,858	1,600,000	1,800,000	-104,858	-6.2%	200,000	12.5%	2.8%
Carroll	14,241,331	14,500,000	14,900,000	258,669	1.8%	400,000	2.8%	2.3%
Cecil	4,818,084	5,300,000	5,424,200	481,916	10.0%	124,200	2.3%	6.1%
Charles	15,836,572	11,490,000	12,761,000	-4,346,572	-27.4%	1,271,000	11.1%	-10.2%
Dorchester	2,210,651	2,300,000	1,914,632	89,349	4.0%	-385,368	-16.8%	-6.9%
Frederick	36,210,495	33,247,007	35,241,827	-2,963,488	-8.2%	1,994,820	6.0%	-1.3%
Garrett	2,010,198	1,600,000	1,750,000	-410,198	-20.4%	150,000	9.4%	-6.7%
Harford	13,736,943	12,450,000	14,933,700	-1,286,943	-9.4%	2,483,700	19.9%	4.3%
Howard	24,818,520	24,170,434	22,968,000	-648,086	-2.6%	-1,202,434	-5.0%	-3.8%
Kent	1,066,489	1,110,000	1,025,000	43,511	4.1%	-85,000	-7.7%	-2.0%
Montgomery	149,037,616	148,250,000	141,091,000	-787,616	-0.5%	-7,159,000	-4.8%	-2.7%
Prince George's	46,617,973	57,641,800	52,643,800	11,023,827	23.6%	-4,998,000	-8.7%	6.3%
Queen Anne's	5,486,064	5,017,700	5,527,551	-468,364	-8.5%	509,851	10.2%	0.4%
St. Mary's	6,198,552	5,700,000	6,300,000	-498,552	-8.0%	600,000	10.5%	0.8%
Somerset	598,417	460,000	500,000	-138,417	-23.1%	40,000	8.7%	-8.6%
Talbot	6,980,355	6,350,000	5,500,000	-630,355	-9.0%	-850,000	-13.4%	-11.2%
Washington	6,305,265	6,000,000	6,500,000	-305,265	-4.8%	500,000	8.3%	1.5%
Wicomico	3,478,001	3,402,705	3,478,000	-75,296	-2.2%	75,295	2.2%	0.0%
Worcester	7,250,500	5,750,000	6,500,000	-1,500,500	-20.7%	750,000	13.0%	-5.3%
Total	\$488,401,741	\$485,343,284	\$470,800,410	-\$3,058,457	-0.6%	-\$14,542,874	-3.0%	-1.8%

Source: Department of Legislative Services, County Budgets

Appendix 7

Transfer Tax Revenue Trend for Fiscal 2017-2019

County	FY 2017	FY 2018	FY 2019	FY 2017-2018		FY 2018-2019		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$628,188	\$450,000	\$475,000	-\$178,188	-28.4%	\$25,000	5.6%	-13.0%
Anne Arundel	58,436,909	54,000,000	52,000,000	-4,436,909	-7.6%	-2,000,000	-3.7%	-5.7%
Baltimore City	48,179,234	47,540,878	39,379,300	-638,356	-1.3%	-8,161,578	-17.2%	-9.6%
Baltimore	76,293,908	75,186,751	72,720,000	-1,107,157	-1.5%	-2,466,751	-3.3%	-2.4%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	599,344	1,024,582	912,176	425,238	71.0%	-112,406	-11.0%	23.4%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	1,540,036	1,550,000	1,674,200	9,964	0.6%	124,200	8.0%	4.3%
Charles	6,982,932	5,060,000	5,678,000	-1,922,932	-27.5%	618,000	12.2%	-9.8%
Dorchester	1,193,644	752,960	781,519	-440,684	-36.9%	28,559	3.8%	-19.1%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	2,183,536	1,453,500	1,760,000	-730,036	-33.4%	306,500	21.1%	-10.2%
Harford	15,762,182	16,000,000	17,200,000	237,818	1.5%	1,200,000	7.5%	4.5%
Howard	32,015,788	28,800,000	28,000,000	-3,215,788	-10.0%	-800,000	-2.8%	-6.5%
Kent	645,483	685,000	630,000	39,517	6.1%	-55,000	-8.0%	-1.2%
Montgomery	118,000,203	106,275,000	109,765,000	-11,725,203	-9.9%	3,490,000	3.3%	-3.6%
Prince George's	113,354,607	139,653,800	126,719,600	26,299,193	23.2%	-12,934,200	-9.3%	5.7%
Queen Anne's	2,051,755	1,976,427	2,252,880	-75,328	-3.7%	276,453	14.0%	4.8%
St. Mary's	5,954,272	5,900,773	4,947,244	-53,499	-0.9%	-953,529	-16.2%	-8.8%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	4,460,772	4,000,000	3,600,000	-460,772	-10.3%	-400,000	-10.0%	-10.2%
Washington	2,321,470	2,500,000	2,400,000	178,530	7.7%	-100,000	-4.0%	1.7%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	4,271,320	3,500,000	3,750,000	-771,320	-18.1%	250,000	7.1%	-6.3%
Total	\$494,875,583	\$496,309,671	\$474,644,919	\$1,434,088	0.3%	-\$21,664,752	-4.4%	-2.1%

Source: Department of Legislative Services, County Budgets

Appendix 8

Hotel/Motel Tax Revenue Trend for Fiscal 2017-2019

County	FY 2017	FY 2018	FY 2019	FY 2017-2018		FY 2018-2019		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,092,324	\$1,150,000	\$1,150,000	\$57,676	5.3%	\$0	0.0%	2.6%
Anne Arundel	13,942,004	13,900,000	13,947,000	-42,004	-0.3%	47,000	0.3%	0.0%
Baltimore City	34,580,331	32,890,000	34,926,100	-1,690,331	-4.9%	2,036,100	6.2%	0.5%
Baltimore	10,593,152	10,560,000	10,762,000	-33,152	-0.3%	202,000	1.9%	0.8%
Calvert	803,327	750,000	750,000	-53,327	-6.6%	0	0.0%	-3.4%
Caroline	46,472	43,643	43,643	-2,829	-6.1%	0	0.0%	-3.1%
Carroll	324,144	327,150	417,570	3,006	0.9%	90,420	27.6%	13.5%
Cecil	108,500	108,000	204,000	-500	-0.5%	96,000	88.9%	37.1%
Charles	1,324,307	1,214,000	1,324,000	-110,307	-8.3%	110,000	9.1%	0.0%
Dorchester	345,160	350,000	347,000	4,840	1.4%	-3,000	-0.9%	0.3%
Frederick	2,088,629	2,346,000	2,346,000	257,371	12.3%	0	0.0%	6.0%
Garrett	2,578,690	2,350,000	2,400,000	-228,690	-8.9%	50,000	2.1%	-3.5%
Harford	2,387,309	2,350,000	2,350,000	-37,309	-1.6%	0	0.0%	-0.8%
Howard	5,286,160	5,549,671	5,350,000	263,511	5.0%	-199,671	-3.6%	0.6%
Kent	81,474	84,000	84,000	2,526	3.1%	0	0.0%	1.5%
Montgomery	21,462,751	22,036,472	22,235,992	573,721	2.7%	199,520	0.9%	1.8%
Prince George's	9,971,743	10,872,300	11,300,000	900,557	9.0%	427,700	3.9%	6.5%
Queen Anne's	599,868	535,000	614,865	-64,868	-10.8%	79,865	14.9%	1.2%
St. Mary's	1,146,862	950,000	1,150,000	-196,862	-17.2%	200,000	21.1%	0.1%
Somerset	61,473	65,000	61,000	3,527	5.7%	-4,000	-6.2%	-0.4%
Talbot	1,340,266	1,300,000	1,250,000	-40,266	-3.0%	-50,000	-3.8%	-3.4%
Washington	2,353,302	2,100,000	2,100,000	-253,302	-10.8%	0	0.0%	-5.5%
Wicomico	1,307,327	1,041,000	1,298,125	-266,327	-20.4%	257,125	24.7%	-0.4%
Worcester	16,398,656	14,615,419	15,100,400	-1,783,237	-10.9%	484,981	3.3%	-4.0%
Total	\$130,224,231	\$127,487,655	\$131,511,695	-\$2,736,576	-2.1%	\$4,024,040	3.2%	0.5%

Source: Department of Legislative Services, County Budgets

Appendix 9

Admissions and Amusement Tax Revenue Trend for Fiscal 2017-2019

County	FY 2017	FY 2018	FY 2019	FY 2017-2018		FY 2018-2019		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$234,175	\$250,000	\$240,000	\$15,825	6.8%	-\$10,000	-4.0%	1.2%
Anne Arundel	8,357,604	7,140,200	6,035,200	-1,217,404	-14.6%	-1,105,000	-15.5%	-15.0%
Baltimore City	9,050,608	9,337,551	8,583,800	286,943	3.2%	-753,751	-8.1%	-2.6%
Baltimore	6,569,407	6,532,801	6,500,000	-36,606	-0.6%	-32,801	-0.5%	-0.5%
Calvert	26,181	30,000	30,000	3,819	14.6%	0	0.0%	7.0%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	351,742	315,200	350,000	-36,542	-10.4%	34,800	11.0%	-0.2%
Cecil	103,472	135,000	135,000	31,528	30.5%	0	0.0%	14.2%
Charles	892,398	737,000	860,000	-155,398	-17.4%	123,000	16.7%	-1.8%
Dorchester	5,082	500	500	-4,582	-90.2%	0	0.0%	-68.6%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	862,063	875,000	875,000	12,937	1.5%	0	0.0%	0.7%
Harford	554,310	530,000	550,000	-24,310	-4.4%	20,000	3.8%	-0.4%
Howard	2,915,333	2,500,000	2,500,000	-415,333	-14.2%	0	0.0%	-7.4%
Kent	17,867	16,000	18,000	-1,867	-10.4%	2,000	12.5%	0.4%
Montgomery	3,371,013	3,469,910	3,579,210	98,897	2.9%	109,300	3.1%	3.0%
Prince George's	15,002,686	16,653,400	17,468,100	1,650,714	11.0%	814,700	4.9%	7.9%
Queen Anne's	156,872	170,000	170,000	13,128	8.4%	0	0.0%	4.1%
St. Mary's	148,321	130,000	150,000	-18,321	-12.4%	20,000	15.4%	0.6%
Somerset	15,052	17,000	15,000	1,948	12.9%	-2,000	-11.8%	-0.2%
Talbot	18,777	16,000	16,000	-2,777	-14.8%	0	0.0%	-7.7%
Washington	265,722	280,000	255,000	14,278	5.4%	-25,000	-8.9%	-2.0%
Wicomico	177,480	168,000	168,000	-9,480	-5.3%	0	0.0%	-2.7%
Worcester	544,237	500,000	500,000	-44,237	-8.1%	0	0.0%	-4.2%
Total	\$49,640,402	\$49,803,562	\$48,998,810	\$163,160	0.3%	-\$804,752	-1.6%	-0.6%

Source: Department of Legislative Services, County Budgets

Appendix 10

Total Local Taxes for Fiscal 2017-2019

County	FY 2017-2018					FY 2018-2019		Average Annual Difference
	FY 2017	FY 2018	FY 2019	\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$72,087,504	\$70,981,072	\$72,294,856	-\$1,106,432	-1.5%	\$1,313,784	1.9%	0.1%
Anne Arundel	1,343,907,601	1,374,987,000	1,404,197,900	31,079,399	2.3%	29,210,900	2.1%	2.2%
Baltimore City	1,409,436,790	1,442,599,252	1,454,225,092	33,162,462	2.4%	11,625,840	0.8%	1.6%
Baltimore	1,769,829,152	1,793,784,541	1,899,254,149	23,955,389	1.4%	105,469,608	5.9%	3.6%
Calvert	235,950,124	269,227,103	283,329,847	33,276,979	14.1%	14,102,744	5.2%	9.6%
Caroline	41,189,865	41,025,096	42,444,914	-164,769	-0.4%	1,419,818	3.5%	1.5%
Carroll	365,752,120	380,727,190	389,441,654	14,975,070	4.1%	8,714,464	2.3%	3.2%
Cecil	170,596,232	180,502,475	186,606,790	9,906,243	5.8%	6,104,315	3.4%	4.6%
Charles	367,158,540	373,700,900	387,405,800	6,542,360	1.8%	13,704,900	3.7%	2.7%
Dorchester	45,757,804	45,311,227	45,592,541	-446,577	-1.0%	281,314	0.6%	-0.2%
Frederick	534,718,653	544,337,723	571,729,917	9,619,070	1.8%	27,392,194	5.0%	3.4%
Garrett	66,174,590	67,108,126	67,849,503	933,536	1.4%	741,377	1.1%	1.3%
Harford	541,098,498	550,846,500	567,458,700	9,748,002	1.8%	16,612,200	3.0%	2.4%
Howard	1,154,398,852	1,185,594,214	1,214,582,866	31,195,362	2.7%	28,988,652	2.4%	2.6%
Kent	44,784,231	44,914,211	45,683,568	129,980	0.3%	769,357	1.7%	1.0%
Montgomery	3,737,313,642	3,774,136,131	3,920,594,059	36,822,489	1.0%	146,457,928	3.9%	2.4%
Prince George's	1,969,756,409	2,080,624,500	2,145,740,400	110,868,091	5.6%	65,115,900	3.1%	4.4%
Queen Anne's	123,339,465	124,561,361	129,442,892	1,221,896	1.0%	4,881,531	3.9%	2.4%
St. Mary's	210,034,010	214,368,202	217,125,348	4,334,192	2.1%	2,757,146	1.3%	1.7%
Somerset	23,314,793	23,081,272	23,953,134	-233,521	-1.0%	871,862	3.8%	1.4%
Talbot	77,399,021	75,941,397	77,197,250	-1,457,624	-1.9%	1,255,853	1.7%	-0.1%
Washington	213,630,653	217,007,410	222,253,250	3,376,757	1.6%	5,245,840	2.4%	2.0%
Wicomico	119,430,811	117,256,000	122,900,633	-2,174,811	-1.8%	5,644,633	4.8%	1.4%
Worcester	182,894,621	181,063,458	185,946,465	-1,831,163	-1.0%	4,883,007	2.7%	0.8%
Total	\$14,819,953,981	\$15,173,686,361	\$15,677,251,528	\$353,732,380	2.4%	\$503,565,167	3.3%	2.9%

Source: Department of Legislative Services, County Budgets

Appendix 11

Total General Fund Revenues for Fiscal 2017-2019

County	FY 2017-2018					FY 2018-2019		Average Annual Difference
	FY 2017	FY 2018	FY 2019	\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$88,324,765	\$85,901,804	\$88,589,227	-\$2,422,961	-2.7%	\$2,687,423	3.1%	0.1%
Anne Arundel	1,469,231,121	1,492,741,200	1,531,381,000	23,510,079	1.6%	38,639,800	2.6%	2.1%
Baltimore City	1,783,063,892	1,827,491,836	1,837,715,584	44,427,944	2.5%	10,223,748	0.6%	1.5%
Baltimore	1,972,219,106	1,967,256,009	2,072,234,009	-4,963,097	-0.3%	104,978,000	5.3%	2.5%
Calvert	250,219,547	281,537,373	296,298,998	31,317,826	12.5%	14,761,625	5.2%	8.8%
Caroline	46,314,643	45,650,801	47,536,212	-663,842	-1.4%	1,885,411	4.1%	1.3%
Carroll	373,735,331	377,216,150	387,595,179	3,480,819	0.9%	10,379,029	2.8%	1.8%
Cecil	177,860,863	187,866,652	194,131,861	10,005,789	5.6%	6,265,209	3.3%	4.5%
Charles	372,974,196	379,278,300	393,738,600	6,304,104	1.7%	14,460,300	3.8%	2.7%
Dorchester	51,399,703	50,683,588	52,294,789	-716,115	-1.4%	1,611,201	3.2%	0.9%
Frederick	545,931,472	550,495,566	579,367,288	4,564,094	0.8%	28,871,722	5.2%	3.0%
Garrett	76,405,625	76,058,122	78,157,588	-347,503	-0.5%	2,099,466	2.8%	1.1%
Harford	532,946,201	538,500,000	557,661,055	5,553,799	1.0%	19,161,055	3.6%	2.3%
Howard	1,067,039,376	1,088,788,911	1,117,365,063	21,749,535	2.0%	28,576,152	2.6%	2.3%
Kent	46,558,584	47,012,448	47,367,518	453,864	1.0%	355,070	0.8%	0.9%
Montgomery	3,324,037,759	3,310,747,343	3,473,825,801	-13,290,416	-0.4%	163,078,458	4.9%	2.2%
Prince George's	1,869,645,798	1,973,198,400	2,024,707,700	103,552,602	5.5%	51,509,300	2.6%	4.1%
Queen Anne's	131,463,458	131,832,690	136,329,479	369,232	0.3%	4,496,789	3.4%	1.8%
St. Mary's	220,200,084	221,324,105	226,897,831	1,124,021	0.5%	5,573,726	2.5%	1.5%
Somerset	34,907,944	33,457,682	39,561,181	-1,450,262	-4.2%	6,103,499	18.2%	6.5%
Talbot	84,003,797	82,735,715	83,263,750	-1,268,082	-1.5%	528,035	0.6%	-0.4%
Washington	218,742,319	221,705,060	229,639,310	2,962,741	1.4%	7,934,250	3.6%	2.5%
Wicomico	136,678,856	133,522,382	140,880,478	-3,156,474	-2.3%	7,358,096	5.5%	1.5%
Worcester	201,723,068	194,567,821	186,096,196	-7,155,247	-3.5%	-8,471,625	-4.4%	-4.0%
Total	\$15,075,627,508	\$15,299,569,958	\$15,822,635,697	\$223,942,450	1.5%	\$523,065,739	3.4%	2.4%

Source: Department of Legislative Services, County Budgets