

OVERVIEW OF MARYLAND LOCAL GOVERNMENTS

FINANCES AND DEMOGRAPHIC INFORMATION



DEPARTMENT OF LEGISLATIVE SERVICES 2011

Overview of Maryland Local Governments

Finances and Demographic Information

**Department of Legislative Services
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Executive Director

DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Warren G. Deschenaux
Director

March 10, 2011

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
- Local General Fund Balances
- Local Debt Measures
- Balance of State Payments

This report was prepared by Scott Gates, Scott Kennedy, Michael Sanelli, Erik Timme, 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

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Executive Summary

Whether it is considering public local laws or altering State aid formulas, the General Assembly deliberates 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 256 local governments in Maryland, including 23 counties, Baltimore City, 156 municipalities, and 76 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 43.2% of the State's population compared to 34.9% nationally. Racial minorities accounted for 100% of the State's population growth since 2000.

The Hispanic and Asian communities are the two fastest growing ethnic groups. During this period, the State's minority population increased by 23.3%; whereas, the white population decreased by 1.9%. The State's Hispanic population increased by 80.4%, with the Asian population increasing by 37.3% and African Americans by 11.9%.

Maryland is also one of the most affluent states in the nation with the third 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 \$27.9 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 2009, expenditures at the county government level totaled \$26.6 billion, which accounted for 95.3% of total local government expenditures.

Municipal governments spent \$1.3 billion, which accounted for 4.7% of total local government expenditures in fiscal 2009. 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

Seven counties changed their local property tax rates in fiscal 2011, with five counties decreasing rates and two counties increasing their rate. Local income tax rates remained relatively constant for tax year 2011, with only one jurisdiction altering its rate. Local recordation, transfer, and admission and amusement tax rates remained the same in 2011. One jurisdiction increased its hotel/motel tax rate.

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 \$100.5 million in fiscal 2010, through either a tax rate differential or tax rebate.

Sixteen counties impose either a development impact fee or excise tax, which generated approximately \$79.4 million in revenues in fiscal 2010. 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 increased by only 6.1% in fiscal 2010, a slowdown in growth compared to previous years. In fiscal 2011, county assessable base is projected to decrease by 2.1%. Net taxable income decreased by 3.6% in tax year 2009 compared to a 7.5% decrease in tax year 2008 and an increase of 7.1% in tax year 2007. The downward slide in local recordation and transfer tax revenues appears to have ended in fiscal 2010. County governments collected \$523.2 million in local recordation and transfer taxes in fiscal 2010 and are expected to collect \$544.5 million in fiscal 2011.

The increase in property assessments throughout Maryland has led the State, and in some instances the voters, to take action to curtail the rise in property taxes. 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 Homestead Tax Credit Program has provided significant local property tax relief in recent years. In fiscal 2011, assessment caps reduced the amount of the county assessable base that is taxable by almost 13%.

County Salary Actions

Fewer Maryland jurisdictions provided salary enhancements to their employees in fiscal 2011 than the previous year, with many jurisdictions implementing furlough and salary reduction plans to constrain personnel costs. Only one county government provided employees with a cost-of-living adjustment (COLA) in fiscal 2011, compared to five counties in fiscal 2010; four counties provided step increases in fiscal 2011, compared to eight counties in fiscal 2010. Moreover, 5 boards of education provided COLAs and 9 boards provided step increases for teachers in fiscal 2011, while 10 boards provided COLAs and 14 boards provided step increases in fiscal 2010.

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 48% comes from the State. The federal government provides only 6% of public school funding. Public schools in Maryland received about \$14,350 in total funding for each pupil in fiscal 2011. Worcester County had the highest per pupil revenues at \$16,585; while Baltimore City had the second highest at \$16,338. Montgomery County had the third highest at \$15,776. St. Mary's County had the lowest per pupil revenues at \$12,034.

Local General Fund Balances

Local governments ended fiscal 2010 with general fund balances, including "rainy day" accounts, totaling \$1.4 billion. These balances decreased by \$97.4 million from the prior year. The general fund/"rainy day" balances as a percentage of general fund revenues decreased from 12.1% to 11.6%. In comparison, the State's combined general fund/"rainy day" balances for fiscal 2010 were \$799.7 million, a decrease of \$39.0 million from 2009. The State's combined general fund/"rainy day" balances as a percentage of general fund revenues decreased from 3.9% to 3.4%.

Local Debt Measures

As of June 30, 2009, Maryland counties and Baltimore City had \$15.0 billion in outstanding debt, including general obligation bonds, revenue and enterprise debt, federal loans, State loans, capital leases, and short-term debt. Between fiscal 2005 and 2009, local debt for counties and Baltimore City increased by \$3.2 billion or 26.6%. This represents a 6.5% average annual increase over the five-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 11.5% of the total debt in fiscal 2009.

Balance of State Payments

In fiscal 2008, State revenue collections allocated in *The Balance Sheet* totaled \$13.8 billion, while State aid payments to local governments totaled \$6.0 billion. The individual

income tax accounted for just over 50% of the State revenues allocated in the report while sales taxes accounted for over 27.2% of revenues. On average, local governments received \$0.43 in State aid for each \$1.00 in taxes paid by county residents and businesses. This illustrates that local governments received 43% 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 1998; ranging from a low of 34% in fiscal 2000/2001 to a high of 43% in fiscal 2008. During this 10-year period, the “balance sheet index” as a percent of the statewide average increased in 6 jurisdictions, decreased in 8 jurisdictions, and remained relatively constant in 10 jurisdictions.

Chapter 1. Structure of Local Governments

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 256 being located in Maryland. Local government units in Maryland include 23 counties, Baltimore City, 156 municipalities, and 76 special taxing districts. Based on the types and number of local governments, Maryland's structure is relatively simple. Maryland ranks forty-sixth 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**.

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	1,016	229	232
Townships	0	0	1,546	0	0
School Districts	19	0	515	0	55
Special Districts	259	76	1,728	187	321
Total	338	256	4,871	511	663
Rank	45th	46th	2nd	44th	38th

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: Department of Legislative Services

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

states. In Maryland, most local services are provided by county governments, with one local school system operating in each county. However, in many states, including neighboring Pennsylvania, local services are provided by sub-county units with multiple local school systems operating in each county. **Table 1.2** compares the number of local government units in selected counties in both Maryland and Pennsylvania. **Table 1.3** shows the multiple units of local government within York County, Pennsylvania, which include 35 townships and 15 independent school districts.

Table 1.2
Comparison of Number of Local Government Units in
Selected Jurisdictions in Maryland and Pennsylvania

	Maryland		Pennsylvania	
County	Baltimore	Frederick	York	Adams
Population	789,814	227,980	428,937	102,323
<i>Sub-county Units</i>				
Municipalities	0	12	37	13
Townships	0	0	35	21
School Districts	0	0	15	6
Special Districts	1	3	42	21
Total	2	16	130	62

Source: Department of Legislative Services

Table 1.3
Local Government Units
in York County, Pennsylvania

York County School Districts



York County Townships



Source: Department of Legislative Services

A brief summary of the various forms and authority of local governments follows. A more detailed explanation of the structure and powers of each type of local government is provided in a companion publication, *Maryland Local Government – Volume VI* of the Legislative Handbook Series.

County Governments

Counties are the principal unit of local government in Maryland, responsible for most basic services such as police, fire, local corrections, sanitation, highways, health, and parks

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 eight counties continue to operate under the commission, or nonhome rule, form of government, while nine counties operate under charter home rule, and six counties operate under code home rule. However, beginning December 2012, Cecil 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.

Table 1.4
Form of County Government

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

¹Cecil County will become a charter home rule county on December 3, 2012.

Source: Department of Legislative Services

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 61 having fewer than 1,000 residents, while only 8 have more than 25,000 residents. Rockville, with 62,100 residents, is the largest municipality in Maryland followed by Gaithersburg and Frederick. Port Tobacco in Charles County, with 19 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 (223,739), municipal residents account for only 26.8% of the county population. Talbot County has the highest percentage of residents who reside within a municipality (49.1%). In contrast, in St. Mary's County, 2.2% 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>
Rockville	Montgomery	62,105
Gaithersburg	Montgomery	59,986
Frederick	Frederick	59,644
Bowie	Prince George's	53,417
Hagerstown	Washington	39,996
Annapolis	Anne Arundel	36,879
Salisbury	Wicomico	28,327
College Park	Prince George's	27,286
Laurel	Prince George's	22,672
Greenbelt	Prince George's	21,439

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 - 65,000	8	5.1%
10,000 - 24,999	12	7.7%
5,000 - 9,999	18	11.5%
2,500 - 4,999	24	15.4%
1,000 - 2,499	33	21.2%
Less than 1,000	61	39.1%
Total	156	100.0%

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.

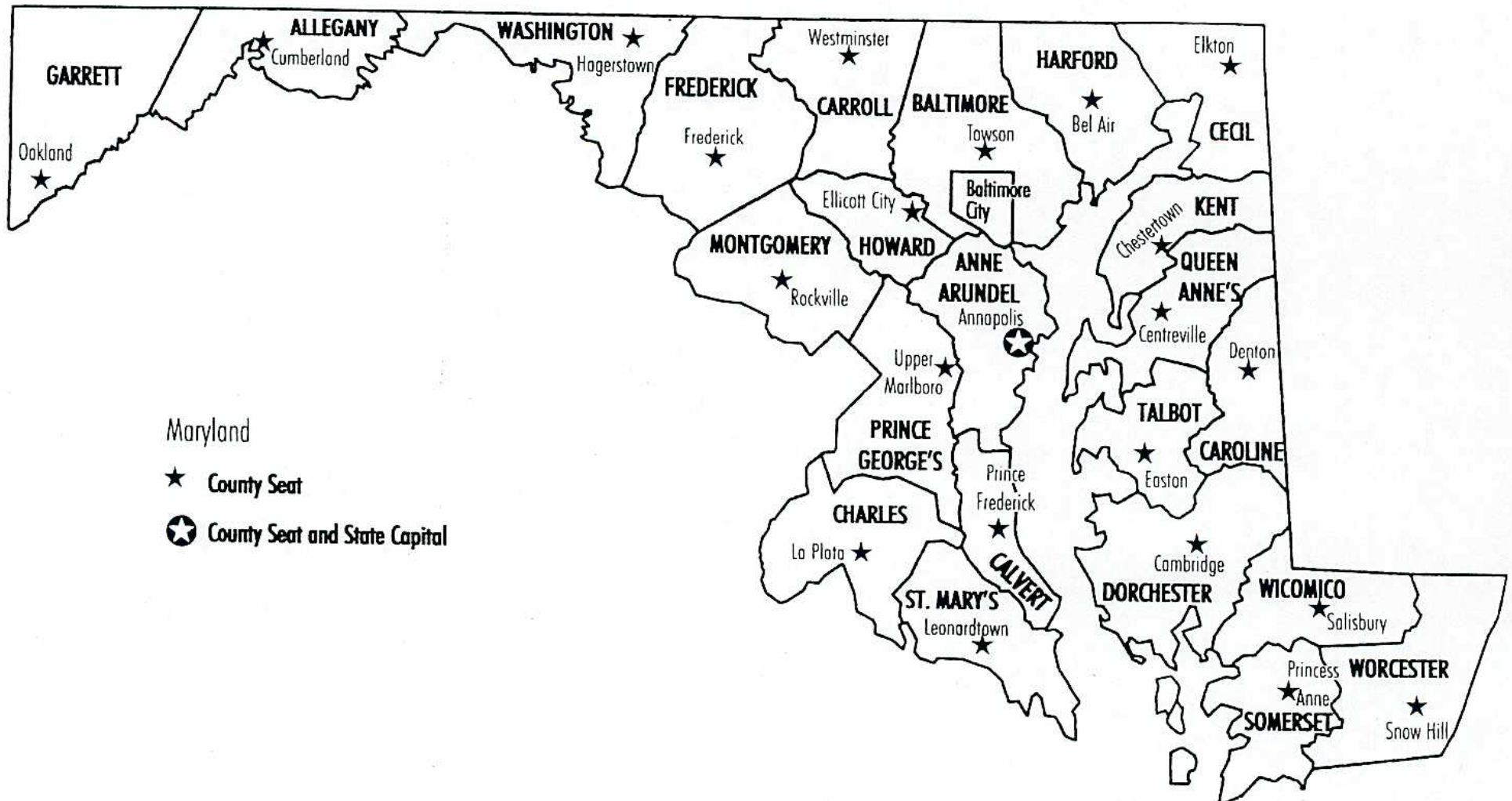
Townships and Independent School Districts

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 a separate unit 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.

Exhibit 1.1
State of Maryland Map



Chapter 2. Demographic Indicators

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 9,773 square miles, ranks as the forty-second state in terms of land mass. Maryland's counties range in size from Calvert County with 215 square miles to Frederick County with 663 square miles. Baltimore City comprises 81 square miles.

Approximately 5.7 million people live in Maryland. Montgomery County is the State's largest jurisdiction with 971,600 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 43.2% of the State's population compared to 34.9% nationally as shown in **Table 2.1**. African Americans are the largest racial minority in Maryland comprising 29% of the State's population; whereas Hispanics/Latinos account for 7.2%, followed by Asians at 5.2%. Montgomery County is one of the most affluent and diverse jurisdictions in Maryland, with Hispanics/Latinos, African Americans, and Asians each comprising between 13 and 17% 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.

Table 2.1
Maryland Racial Composition – 2009

	Maryland	United States
White	56.8%	65.1%
African American	29.0%	12.3%
Hispanic/Latino	7.2%	15.8%
Asian	5.2%	4.5%
American Indian	0.3%	0.8%
Native Hawaiian	0.1%	0.1%
Multiracial	1.5%	1.5%

Source: U.S. Census Bureau

Over the last nine years of available data (2000-2009), 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 23.3%; whereas, the White population decreased by 1.9%. The State's Hispanic population increased by 80.4% during this period, with the Asian population increasing by 37.3% and African Americans by 11.9%. **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. Since April 2000, the State's population has increased by 402,934 people (**Table 2.2**). This represents a 7.6% increase over the nine-year period, giving Maryland the twenty-third highest growth rate in the nation. For comparison purposes, the U.S. population increased by 9.1% during this same period.

Maryland's population growth is attributable to natural increases and international immigration (**Table 2.3**). Maryland continues to experience population losses from net internal migration, movement among the states, for the sixth consecutive year. This decline was offset by a high level of international immigration. Over the last nine years, 191,262 foreign-born individuals have entered the State, residing primarily in Montgomery and Prince George's counties.

Table 2.2
Maryland Population Growth

<u>April 2000</u>	<u>July 2008</u>	<u>July 2009</u>
5,296,544	5,658,655	5,699,478

Source: U.S. Census Bureau

International immigration has helped to offset the sizable decreases in internal migration within both jurisdictions. From 2000 through 2009, Montgomery County realized a net loss of 67,717 residents due to internal migration, and Prince George's County realized a net loss of 77,225 residents. The only other jurisdictions in Maryland with a net decrease in internal migration are Baltimore City (net loss of 77,509 residents), Allegany County (net loss of 173 residents), Anne Arundel County (net loss of 375 residents), and Garrett County (net loss of 258 residents). **Exhibit 2.6** shows the growth in population for each jurisdiction since 2000, and **Exhibit 2.7** shows components of population change 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.

Table 2.3
Components of Maryland's Population Change
2000-2009

Net Natural Increase	293,234	72.8%
Net Migration		
Domestic Migration	-95,972	-23.8%
International Immigration	<u>191,262</u>	<u>47.5%</u>
Subtotal	95,290	23.6%
Residual	14,410	3.6%
Total Increase	402,934	100.0%

Source: U.S. Census Bureau

Calvert County led the State in the pace of population growth between 2000 and 2009 with a growth rate of 19.6%. Five other counties, St. Mary's, Charles, Cecil, Queen Anne's, and Frederick, had growth rates above 15%. Baltimore City and Allegany and Garrett counties were the only jurisdictions that lost population since 2000. From 2008 to 2009, Montgomery County led the State in population growth rate, followed by Howard and St. Mary's counties. Baltimore City and Allegany County continued to experience population losses, with Garrett, Kent, Somerset, and Worcester counties also realizing slight decreases in their population from 2008 to 2009.

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 eighth with approximately 5.5 million residents, while the Baltimore metropolitan statistical area ranks twentieth with approximately 2.7 million residents. Combined, these two metropolitan statistical areas hold approximately 8.2 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; five Maryland counties (Calvert, Charles, Frederick, Montgomery, and Prince George's); in Virginia, nine counties and six independent cities; and one county in West Virginia. The most populous county in the Washington metropolitan statistical area is Fairfax County, Virginia, with a population of over 1 million; Montgomery County, Maryland is the second most populous with 971,600 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 789,814 residents; Baltimore City is the second most populous area with 637,418 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 2009. 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 2009, Maryland had the nation’s tenth highest violent crime rate, the fourth highest murder rate, and the third highest robbery rate. Crime rate statistics for counties and the 20 largest municipalities in the State are provided in **Exhibits 2.8** and **2.9**. Information on average weekly wage, unemployment rate, median household income, and median home prices is provided in **Exhibit 2.10**. **Exhibits 2.11** through **2.13** 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 2009, Maryland had the tenth highest violent crime rate, the fourth highest murder rate, and the third highest robbery rate. The FBI recorded 438 murders in Maryland compared to 347 in Virginia, even though Virginia has over 2.0 million more residents. The District of Columbia and Louisiana had the nation’s highest murder rates while Vermont and New Hampshire had the lowest. **Table 2.4** compares the crime rates in Maryland with neighboring Virginia for calendar 2009.

Table 2.4
Comparison of Crimes Rates in 2009¹

	Maryland		Virginia	
Violent Crime	589.9	10 th	226.8	45 th
Murder	7.7	4 th	4.4	26 th
Rape	20.3	45 th	19.2	48 th
Robbery	210.7	3 rd	79.4	34 th
Assault ²	351.3	12 th	123.9	47 th
Vehicle Theft	344.2	7 th	144.9	40 th

¹Rate is per 100,000 inhabitants. ²Aggravated assaults.

Source: FBI *Uniform Crime Report*, 2009

Among the state’s 24 subdivisions, Baltimore City had the highest crime rate in 2009, followed closely by Wicomico and Prince George’s counties. Carroll, Frederick, Garrett, Kent,

Queen Anne's, and Washington counties had the lowest crime rates. Crime rate statistics are from the *Uniform Crime Report* for 2009.

Baltimore City and Prince George's County continue to be plagued with a high murder rate, with the two jurisdictions accounting for 75.9% of the State's murders. However, the number of murders in 2009 was down by 21.3% in Prince George's County.

Prince George's County also continues to be inundated with motor vehicle thefts, despite a 25% reduction in 2006, a 10% reduction in 2007, a 16% reduction in 2008, and a 25% reduction in 2009. Approximately 37% of motor vehicle thefts in the State occur in Prince George's County. In 2009, 7,300 vehicles were reported stolen in Prince George's County compared to 1,800 in neighboring Montgomery County. Baltimore City had the second highest number of vehicle thefts at 4,600.

As illustrated in **Exhibit 2.9**, several municipalities have crime rates that exceed those in Baltimore City. In 2009, the City of Salisbury had the State's highest crime rate, followed closely by Elkton and Hyattsville. Of the State's 20 largest municipalities, the City of Rockville had the lowest crime rate, followed by Bowie, Havre de Grace, and Annapolis. In 2009, serious crime in Annapolis decreased to the lowest levels in 35 years. The total crime rate decreased by 36% over 2008 totals. The number of murders was down by 50%.

Average Weekly Wage

The average weekly wage calculation is based on an individual's place of employment rather than residence. In calendar 2009, the average weekly wage was \$973 statewide, ranging from \$540 in Worcester County to \$1,201 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 4.4% in calendar 2008, 7.0% in calendar 2009, and 7.4% in calendar 2010. Howard and Montgomery counties had the lowest unemployment rate at 5.5% and 5.6%, respectively, in 2010, while Baltimore City and Worcester County had the highest at 10.8% and 12.0%, respectively. The unemployment rate in Maryland continues to be below the national average. The national unemployment rate averaged 5.8% in calendar 2008, 9.3% in calendar 2009, and 9.6% in calendar 2010.

Median Household Income

Maryland continues to be one of the most affluent states in the nation with high income levels. Maryland had the third highest median household income in the nation based on a three-year average for 2007 through 2009. Like Maryland, a majority of the high income states are located in the Northeast and Mid-Atlantic region. In contrast, states with the lowest income levels continue to be concentrated in the Southeastern region of the country. **Table 2.5** lists the 10 states with the highest and lowest median household income.

The median household income in 2009 for Maryland jurisdictions ranged from \$39,900 in Allegany County to \$100,100 in Howard County. Montgomery County had the second highest median income at \$94,050, and Calvert County had the third highest at \$87,700. Four counties (Allegany, Dorchester, Kent, and Somerset) and Baltimore City had income levels below 70% of the statewide average. **Exhibit 2.10** shows the median household income for each county in calendar 2009 and the percentage of the statewide average that each county's income level represents.

Table 2.5
Median Household Income in the United States
(Three-year Average Median for 2007-2009)

<u>Top 10 States</u>		<u>Bottom 10 States</u>	
1.	New Hampshire \$66,654	41.	North Carolina \$43,229
2.	Connecticut 65,213	42.	South Carolina 42,945
3.	Maryland 65,183	43.	Montana 42,778
4.	New Jersey 64,143	44.	Alabama 42,652
5.	Alaska 63,505	45.	Louisiana 42,528
6.	Virginia 61,151	46.	Kentucky 41,489
7.	Hawaii 61,055	47.	Tennessee 40,895
8.	Massachusetts 59,981	48.	West Virginia 40,627
9.	Colorado 59,964	49.	Arkansas 39,392
10.	Washington 58,964	50.	Mississippi 36,650

Source: U.S. Census Bureau

Median Sale Price for Homes

The real estate market continues to decline, with the median sale price for owner-occupied real property decreasing by nearly 6% in fiscal 2010, from \$292,000 in fiscal 2009 to \$275,000 in fiscal 2010. The median sale price ranged from \$115,000 in Allegany County to \$380,000 in Montgomery County. Median sale price statistics are from the Maryland State Department of Assessments and Taxation.

Employment

The private sector accounts for almost 80% of employment in Maryland with the government sector accounting for 20%. The reliance on government employment ranges from 10.9% in Talbot County to 45.9% 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 4.3% of total employment in Maryland while local governments account for 10.3%. Due to the State's proximity to the nation's capital, Maryland has a high concentration of federal employment, which accounts for nearly 6% of total employment in the State. Nearly one-third of federal positions are located in Montgomery County with an additional 19.7% located in Prince George's County. Of the State's other jurisdictions, St. Mary's and Harford counties have the highest reliance on federal employment, due to the location of federal military installations. **Exhibit 2.11** shows employment in Maryland counties by sector and **Exhibit 2.12** 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 2005 to 2010 decreased by 2.1%, resulting in a net loss of approximately 52,400 jobs. The highest job losses occurred in Baltimore City and Dorchester and Worcester counties. Six counties, however, experienced growth in employment during this period, with the highest level of growth occurring in St. Mary's, Howard, and Anne Arundel counties. **Exhibit 2.13** shows the change in

employment for each county from the first quarter in 2005 to the first quarter in 2010.

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 2009	Land Area Sq. Miles	Population Density	Ranking by Population		Ranking by Density			
Allegany	72,532	425.4	170.5	1.	Montgomery	971,600	1.	Baltimore City	7,888.8
Anne Arundel	521,209	415.9	1,253.2	2.	Prince George's	834,560	2.	Montgomery	1,960.8
Baltimore City	637,418	80.8	7,888.8	3.	Baltimore	789,814	3.	Prince George's	1,719.3
Baltimore	789,814	598.6	1,319.4	4.	Baltimore City	637,418	4.	Baltimore	1,319.4
Calvert	89,212	215.2	414.6	5.	Anne Arundel	521,209	5.	Anne Arundel	1,253.2
Caroline	33,367	320.1	104.2	6.	Howard	281,884	6.	Howard	1,118.6
Carroll	170,089	449.1	378.7	7.	Harford	242,514	7.	Harford	550.8
Cecil	100,796	348.1	289.6	8.	Frederick	227,980	8.	Calvert	414.6
Charles	142,226	461.0	308.5	9.	Carroll	170,089	9.	Carroll	378.7
Dorchester	32,043	557.5	57.5	10.	Washington	145,910	10.	Frederick	343.9
Frederick	227,980	662.9	343.9	11.	Charles	142,226	11.	Washington	318.5
Garrett	29,555	648.0	45.6	12.	St. Mary's	102,999	12.	Charles	308.5
Harford	242,514	440.3	550.8	13.	Cecil	100,796	13.	Cecil	289.6
Howard	281,884	252.0	1,118.6	14.	Wicomico	94,222	14.	St. Mary's	285.2
Kent	20,247	279.4	72.5	15.	Calvert	89,212	15.	Wicomico	249.8
Montgomery	971,600	495.5	1,960.8	16.	Allegany	72,532	16.	Allegany	170.5
Prince George's	834,560	485.4	1,719.3	17.	Worcester	49,122	17.	Talbot	134.8
Queen Anne's	47,958	372.2	128.9	18.	Queen Anne's	47,958	18.	Queen Anne's	128.9
St. Mary's	102,999	361.2	285.2	19.	Talbot	36,262	19.	Caroline	104.2
Somerset	25,959	327.2	79.3	20.	Caroline	33,367	20.	Worcester	103.8
Talbot	36,262	269.1	134.8	21.	Dorchester	32,043	21.	Somerset	79.3
Washington	145,910	458.1	318.5	22.	Garrett	29,555	22.	Kent	72.5
Wicomico	94,222	377.2	249.8	23.	Somerset	25,959	23.	Dorchester	57.5
Worcester	49,122	473.2	103.8	24.	Kent	20,247	24.	Garrett	45.6
Maryland	5,699,478	9,773.4	583.2						

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

Exhibit 2.2
Racial Composition in Maryland Counties as of July 2009

County	White	African American	Hispanic/ Latino	Asian	Other
Allegany	90.5%	6.6%	1.1%	0.6%	1.2%
Anne Arundel	74.4%	15.4%	4.9%	3.2%	2.1%
Baltimore City	30.9%	62.6%	3.0%	1.9%	1.5%
Baltimore	65.3%	25.3%	3.3%	4.3%	1.7%
Calvert	79.4%	14.6%	2.7%	1.3%	1.9%
Caroline	77.9%	13.9%	5.9%	0.8%	1.5%
Carroll	91.1%	4.0%	2.0%	1.7%	1.2%
Cecil	88.9%	6.0%	2.6%	1.1%	1.5%
Charles	50.7%	39.8%	3.9%	2.5%	3.0%
Dorchester	68.0%	27.4%	2.5%	1.0%	1.2%
Frederick	79.3%	8.8%	6.3%	3.7%	2.0%
Garrett	97.6%	0.9%	0.6%	0.3%	0.6%
Harford	80.8%	12.3%	2.9%	2.2%	1.8%
Howard	62.5%	17.4%	5.4%	12.3%	2.4%
Kent	78.9%	15.8%	3.5%	0.7%	1.1%
Montgomery	51.9%	16.3%	16.1%	13.7%	2.0%
Prince George's	17.0%	63.8%	13.5%	3.8%	1.8%
Queen Anne's	87.2%	8.2%	2.2%	1.1%	1.3%
St. Mary's	77.7%	14.8%	3.0%	2.3%	2.2%
Somerset	54.0%	40.9%	2.7%	0.9%	1.6%
Talbot	81.0%	13.3%	3.6%	0.9%	1.1%
Washington	84.4%	9.7%	2.9%	1.4%	1.6%
Wicomico	69.2%	23.7%	3.8%	1.9%	1.5%
Worcester	80.5%	14.6%	2.8%	0.9%	1.2%
Maryland	56.8%	29.0%	7.2%	5.2%	1.8%
United States	65.1%	12.3%	15.8%	4.5%	2.4%

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

Exhibit 2.3
Population Growth by Racial Composition
April 2000 to July 2009

County	Total Population	White	African American	Hispanic/ Latino	Asian
Allegany	-3.2%	-5.4%	20.4%	45.2%	18.4%
Anne Arundel	6.4%	-0.9%	21.7%	98.7%	44.4%
Baltimore City	-2.1%	-3.1%	-4.6%	74.3%	21.6%
Baltimore	4.7%	-7.1%	32.1%	91.5%	39.3%
Calvert	19.6%	14.4%	33.5%	115.1%	76.5%
Caroline	12.1%	7.9%	5.3%	149.0%	55.2%
Carroll	12.7%	7.9%	99.4%	125.3%	150.6%
Cecil	17.3%	12.4%	80.0%	97.9%	79.1%
Charles	18.0%	-11.4%	80.8%	105.9%	63.8%
Dorchester	4.5%	3.1%	1.1%	105.5%	45.9%
Frederick	16.7%	4.8%	61.8%	207.2%	155.9%
Garrett	-1.0%	-1.9%	103.1%	45.0%	36.8%
Harford	10.9%	4.3%	48.6%	65.8%	60.8%
Howard	13.7%	-2.5%	37.2%	101.6%	80.3%
Kent	5.5%	6.0%	-4.1%	30.4%	35.5%
Montgomery	11.3%	-3.8%	19.3%	55.8%	32.8%
Prince George's	4.1%	-27.7%	6.0%	98.0%	1.7%
Queen Anne's	18.2%	16.4%	11.1%	140.8%	114.8%
St. Mary's	19.4%	15.2%	27.7%	77.3%	52.6%
Somerset	4.9%	1.3%	4.6%	106.3%	88.5%
Talbot	7.2%	6.9%	-6.6%	115.0%	23.4%
Washington	10.6%	4.7%	38.3%	168.9%	98.4%
Wicomico	11.3%	7.4%	13.2%	92.7%	16.9%
Worcester	5.5%	5.5%	-7.0%	129.4%	52.9%
Maryland	7.6%	-1.9%	11.9%	80.4%	37.3%

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

Exhibit 2.4
Growth in Minority Population by County

County	2000	2009	Population Change	Percent Change	Highest to Lowest Population Change		Highest to Lowest Percent Change			
Allegany	5,528	6,902	1,374	24.9%	1.	Montgomery	118,079	1.	Carroll	108.6%
Anne Arundel	98,113	133,274	35,161	35.8%	2.	Prince George's	87,516	2.	Frederick	106.2%
Baltimore City	447,821	440,429	-7,392	-1.7%	3.	Baltimore	75,008	3.	Charles	79.0%
Baltimore	198,666	273,674	75,008	37.8%	4.	Howard	38,617	4.	Cecil	78.7%
Calvert	12,587	18,341	5,754	45.7%	5.	Anne Arundel	35,161	5.	Washington	59.8%
Caroline	5,693	7,385	1,692	29.7%	6.	Charles	30,950	6.	Howard	57.6%
Carroll	7,243	15,111	7,868	108.6%	7.	Frederick	24,350	7.	Garrett	57.0%
Cecil	6,265	11,196	4,931	78.7%	8.	Harford	15,936	8.	Harford	52.0%
Charles	39,192	70,142	30,950	79.0%	9.	Washington	8,514	9.	Calvert	45.7%
Dorchester	9,545	10,254	709	7.4%	10.	Carroll	7,868	10.	Baltimore	37.8%
Frederick	22,935	47,285	24,350	106.2%	11.	St. Mary's	6,182	11.	St. Mary's	36.9%
Garrett	444	697	253	57.0%	12.	Calvert	5,754	12.	Anne Arundel	35.8%
Harford	30,663	46,599	15,936	52.0%	13.	Wicomico	5,060	13.	Montgomery	33.8%
Howard	67,042	105,659	38,617	57.6%	14.	Cecil	4,931	14.	Queen Anne's	32.6%
Kent	4,127	4,270	143	3.5%	15.	Caroline	1,692	15.	Caroline	29.7%
Montgomery	349,089	467,168	118,079	33.8%	16.	Queen Anne's	1,510	16.	Allegany	24.9%
Prince George's	605,103	692,619	87,516	14.5%	17.	Allegany	1,374	17.	Wicomico	21.1%
Queen Anne's	4,637	6,147	1,510	32.6%	18.	Somerset	1,030	18.	Prince George's	14.5%
St. Mary's	16,739	22,921	6,182	36.9%	19.	Dorchester	709	19.	Somerset	9.4%
Somerset	10,906	11,936	1,030	9.4%	20.	Talbot	556	20.	Talbot	8.8%
Talbot	6,323	6,879	556	8.8%	21.	Worcester	529	21.	Dorchester	7.4%
Washington	14,227	22,741	8,514	59.8%	22.	Garrett	253	22.	Worcester	5.8%
Wicomico	23,981	29,041	5,060	21.1%	23.	Kent	143	23.	Kent	3.5%
Worcester	9,056	9,585	529	5.8%	24.	Baltimore City	-7,392	24.	Baltimore City	-1.7%
Maryland	1,995,925	2,460,255	464,330	23.3%						

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

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	2009					
Allegany	7.4%	9.5%	2.1%	1. Prince George's	83.0%	1. Charles	16.8%
Anne Arundel	20.0%	25.6%	5.5%	2. Baltimore City	69.1%	2. Howard	10.4%
Baltimore City	68.8%	69.1%	0.3%	3. Charles	49.3%	3. Frederick	9.0%
Baltimore	26.3%	34.7%	8.3%	4. Montgomery	48.1%	4. Baltimore	8.3%
Calvert	16.9%	20.6%	3.7%	5. Somerset	46.0%	5. Montgomery	8.1%
Caroline	19.1%	22.1%	3.0%	6. Howard	37.5%	6. Prince George's	7.5%
Carroll	4.8%	8.9%	4.1%	7. Baltimore	34.7%	7. Anne Arundel	5.5%
Cecil	7.3%	11.1%	3.8%	8. Dorchester	32.0%	8. Harford	5.2%
Charles	32.5%	49.3%	16.8%	9. Wicomico	30.8%	9. Washington	4.8%
Dorchester	31.1%	32.0%	0.9%	10. Anne Arundel	25.6%	10. Carroll	4.1%
Frederick	11.7%	20.7%	9.0%	11. St. Mary's	22.3%	11. Cecil	3.8%
Garrett	1.5%	2.4%	0.9%	12. Caroline	22.1%	12. Calvert	3.7%
Harford	14.0%	19.2%	5.2%	13. Kent	21.1%	13. Caroline	3.0%
Howard	27.0%	37.5%	10.4%	14. Frederick	20.7%	14. St. Mary's	2.8%
Kent	21.5%	21.1%	-0.4%	15. Calvert	20.6%	15. Wicomico	2.5%
Montgomery	40.0%	48.1%	8.1%	16. Worcester	19.5%	16. Allegany	2.1%
Prince George's	75.5%	83.0%	7.5%	17. Harford	19.2%	17. Somerset	1.9%
Queen Anne's	11.4%	12.8%	1.4%	18. Talbot	19.0%	18. Queen Anne's	1.4%
St. Mary's	19.4%	22.3%	2.8%	19. Washington	15.6%	19. Dorchester	0.9%
Somerset	44.1%	46.0%	1.9%	20. Queen Anne's	12.8%	20. Garrett	0.9%
Talbot	18.7%	19.0%	0.3%	21. Cecil	11.1%	21. Baltimore City	0.3%
Washington	10.8%	15.6%	4.8%	22. Allegany	9.5%	22. Talbot	0.3%
Wicomico	28.3%	30.8%	2.5%	23. Carroll	8.9%	23. Worcester	0.1%
Worcester	19.5%	19.5%	0.1%	24. Garrett	2.4%	24. Kent	-0.4%
Maryland	37.7%	43.2%	5.5%				

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

Exhibit 2.6
Population Growth in Maryland by County

County	2000	2008	2009	Percent Change		Highest to Lowest Growth		Highest to Lowest Growth			
				2008-2009	2000-2009	2008 to 2009		2000 to 2009			
Allegany	74,930	72,658	72,532	-0.2%	-3.2%	1.	Montgomery	1.9%	1.	Calvert	19.6%
Anne Arundel	489,664	515,328	521,209	1.1%	6.4%	2.	Howard	1.7%	2.	St. Mary's	19.4%
Baltimore City	651,154	638,091	637,418	-0.1%	-2.1%	3.	St. Mary's	1.3%	3.	Queen Anne's	18.2%
Baltimore	754,308	788,454	789,814	0.2%	4.7%	4.	Anne Arundel	1.1%	4.	Charles	18.0%
Calvert	74,563	88,560	89,212	0.7%	19.6%	5.	Queen Anne's	1.0%	5.	Cecil	17.3%
Caroline	29,772	33,279	33,367	0.3%	12.1%	6.	Cecil	0.8%	6.	Frederick	16.7%
Carroll	150,897	169,794	170,089	0.2%	12.7%	7.	Calvert	0.7%	7.	Howard	13.7%
Cecil	85,951	99,949	100,796	0.8%	17.3%	8.	Frederick	0.6%	8.	Carroll	12.7%
Charles	120,546	141,444	142,226	0.6%	18.0%	9.	Charles	0.6%	9.	Caroline	12.1%
Dorchester	30,675	32,017	32,043	0.1%	4.5%	10.	Prince George's	0.5%	10.	Wicomico	11.3%
Frederick	195,276	226,525	227,980	0.6%	16.7%	11.	Harford	0.5%	11.	Montgomery	11.3%
Garrett	29,846	29,658	29,555	-0.3%	-1.0%	12.	Talbot	0.4%	12.	Harford	10.9%
Harford	218,590	241,393	242,514	0.5%	10.9%	13.	Wicomico	0.4%	13.	Washington	10.6%
Howard	247,849	277,187	281,884	1.7%	13.7%	14.	Washington	0.3%	14.	Talbot	7.2%
Kent	19,200	20,269	20,247	-0.1%	5.5%	15.	Caroline	0.3%	15.	Anne Arundel	6.4%
Montgomery	873,346	953,685	971,600	1.9%	11.3%	16.	Carroll	0.2%	16.	Worcester	5.5%
Prince George's	801,516	830,514	834,560	0.5%	4.1%	17.	Baltimore	0.2%	17.	Kent	5.5%
Queen Anne's	40,560	47,465	47,958	1.0%	18.2%	18.	Dorchester	0.1%	18.	Somerset	4.9%
St. Mary's	86,232	101,664	102,999	1.3%	19.4%	19.	Worcester	-0.1%	19.	Baltimore	4.7%
Somerset	24,747	26,131	25,959	-0.7%	4.9%	20.	Baltimore City	-0.1%	20.	Dorchester	4.5%
Talbot	33,812	36,112	36,262	0.4%	7.2%	21.	Kent	-0.1%	21.	Prince George's	4.1%
Washington	131,923	145,450	145,910	0.3%	10.6%	22.	Allegany	-0.2%	22.	Garrett	-1.0%
Wicomico	84,644	93,859	94,222	0.4%	11.3%	23.	Garrett	-0.3%	23.	Baltimore City	-2.1%
Worcester	46,543	49,169	49,122	-0.1%	5.5%	24.	Somerset	-0.7%	24.	Allegany	-3.2%
Maryland	5,296,544	5,658,655	5,699,478	0.7%	7.6%						

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

Exhibit 2.7
Components of Maryland Population Change – April 2000 to July 2009

County	Net Natural Increase	International Migration	Internal Migration	Residual	Total	Ranking by International Migration		Ranking by Internal Migration	
Allegany	-1,865	117	-173	-477	-2,398	1.	Montgomery 89,435	1.	Frederick 16,176
Anne Arundel	29,996	4,978	-375	-3,054	31,545	2.	Prince George's 46,919	2.	Carroll 12,872
Baltimore City	18,636	11,254	-77,509	33,883	-13,736	3.	Baltimore 16,928	3.	Charles 12,349
Baltimore	18,276	16,928	5,217	-4,915	35,506	4.	Baltimore City 11,254	4.	Harford 11,673
Calvert	3,986	432	10,523	-292	14,649	5.	Howard 9,680	5.	Calvert 10,523
Caroline	1,215	663	1,880	-163	3,595	6.	Anne Arundel 4,978	6.	Cecil 10,324
Carroll	6,082	839	12,872	-601	19,192	7.	Frederick 2,757	7.	Washington 9,919
Cecil	4,471	509	10,324	-459	14,845	8.	Harford 1,691	8.	St. Mary's 9,699
Charles	9,445	447	12,349	-561	21,680	9.	Wicomico 1,589	9.	Howard 6,028
Dorchester	-153	77	1,614	-170	1,368	10.	Carroll 839	10.	Queen Anne's 5,687
Frederick	14,837	2,757	16,176	-1,066	32,704	11.	Washington 814	11.	Baltimore 5,217
Garrett	85	54	-258	-172	-291	12.	Caroline 663	12.	Wicomico 4,947
Harford	11,798	1,691	11,673	-1,238	23,924	13.	Worcester 583	13.	Worcester 2,953
Howard	19,967	9,680	6,028	-1,640	34,035	14.	Cecil 509	14.	Talbot 2,828
Kent	-544	86	1,604	-99	1,047	15.	Charles 447	15.	Caroline 1,880
Montgomery	74,571	89,435	-67,717	1,965	98,254	16.	Queen Anne's 433	16.	Dorchester 1,614
Prince George's	67,445	46,919	-77,225	-4,095	33,044	17.	Calvert 432	17.	Kent 1,604
Queen Anne's	1,429	433	5,687	-151	7,398	18.	Talbot 367	18.	Somerset 992
St. Mary's	7,138	302	9,699	-372	16,767	19.	Somerset 308	19.	Allegany -173
Somerset	57	308	992	-145	1,212	20.	St. Mary's 302	20.	Garrett -258
Talbot	-535	367	2,828	-210	2,450	21.	Allegany 117	21.	Anne Arundel -375
Washington	4,049	814	9,919	-795	13,987	22.	Kent 86	22.	Montgomery -67,717
Wicomico	3,560	1,589	4,947	-518	9,578	23.	Dorchester 77	23.	Prince George's -77,225
Worcester	-712	583	2,953	-245	2,579	24.	Garrett 54	24.	Baltimore City -77,509
Maryland	293,234	191,262	-95,972	14,410	402,934				

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

Exhibit 2.8
Crime Rates for Maryland Counties

County	Crime Rates Per 100,000 Residents			Crime Rates % of State Average		Murder Count		Robbery Count		Vehicle Theft Count	
	CY 2008	CY 2009	% Change	CY 2008	CY 2009	CY 2008	CY 2009	CY 2008	CY 2009	CY 2008	CY 2009
Allegany	3,430.1	3,595.5	4.8%	82.7%	94.9%	1	1	34	38	49	49
Anne Arundel	4,349.6	3,840.4	-11.7%	104.9%	101.4%	18	16	810	746	1,581	1,134
Baltimore City	6,487.3	6,151.5	-5.2%	156.5%	162.4%	234	238	4,058	3,726	5,518	4,632
Baltimore	4,060.7	3,891.0	-4.2%	97.9%	102.7%	31	32	1,730	1,471	2,940	2,443
Calvert	2,507.5	2,322.8	-7.4%	60.5%	61.3%	2	0	22	28	108	104
Caroline	3,660.8	3,392.4	-7.3%	88.3%	89.5%	2	1	28	21	57	42
Carroll	1,909.6	1,809.1	-5.3%	46.1%	47.8%	1	2	40	47	124	102
Cecil	4,318.1	4,321.5	0.1%	104.2%	114.1%	8	2	111	155	310	248
Charles	3,594.1	3,082.0	-14.2%	86.7%	81.4%	10	7	187	185	387	272
Dorchester	4,436.8	3,536.8	-20.3%	107.0%	93.4%	1	0	50	28	61	26
Frederick	2,191.9	2,056.4	-6.2%	52.9%	54.3%	4	9	154	179	239	175
Garrett	2,082.3	1,924.2	-7.6%	50.2%	50.8%	2	0	5	1	29	14
Harford	2,531.5	2,223.9	-12.2%	61.1%	58.7%	6	4	245	228	403	251
Howard	3,260.0	2,781.8	-14.7%	78.6%	73.4%	4	2	259	262	534	393
Kent	2,658.5	2,083.4	-21.6%	64.1%	55.0%	1	1	19	14	25	13
Montgomery	2,974.8	2,721.7	-8.5%	71.8%	71.8%	21	13	1,192	1,062	2,384	1,824
Prince George's	6,206.1	5,413.8	-12.8%	149.7%	142.9%	122	96	3,765	3,324	9,743	7,266
Queen Anne's	2,365.2	2,150.2	-9.1%	57.0%	56.8%	1	0	13	9	56	30
St. Mary's	2,486.9	2,274.9	-8.5%	60.0%	60.0%	2	0	44	45	135	115
Somerset	3,069.7	3,036.8	-1.1%	74.0%	80.2%	2	1	20	25	35	12
Talbot	3,347.9	2,896.7	-13.5%	80.8%	102.9%	2	1	34	23	46	19
Washington	2,485.2	2,207.0	-11.2%	59.9%	58.3%	3	2	116	96	246	182
Wicomico	5,315.7	5,435.4	2.3%	128.2%	143.5%	6	6	211	249	217	169
Worcester	5,353.1	5,160.2	-3.6%	129.1%	136.2%	4	0	53	42	80	71
Maryland	4,145.9	3,788.4	-8.6%	100.0%	100.0%	493	440	13,203	12,007	25,340	19,619

Source: *Uniform Crime Report*, Maryland State Police

Exhibit 2.9
Crime Rates for Maryland Largest Municipalities

Rank	Municipality	Crime Rates Per 100,000 Residents			Crime Rates % of State Average		Murder Count		Robbery Count		Vehicle Theft Count	
		CY 2008	CY 2009	% Change	CY 2008	CY 2009	CY 2008	CY 2009	CY 2008	CY 2009	CY 2008	CY 2009
1.	Salisbury	10,472.7	11,524.3	10.0%	252.6%	304.2%	4	2	157	198	92	105
2.	Elkton	9,981.6	11,156.4	11.8%	240.8%	294.5%	1	1	71	91	105	79
3.	Hyattsville	11,942.8	10,830.2	-9.3%	288.1%	285.9%	6	0	128	86	151	128
4.	Cumberland	6,805.1	7,471.0	9.8%	164.1%	197.2%	1	1	27	20	21	22
5.	Greenbelt	7,061.4	6,838.3	-3.2%	170.3%	180.5%	2	0	156	127	279	169
6.	Laurel	6,301.9	6,156.8	-2.3%	152.0%	162.5%	2	1	70	81	226	224
7.	Cambridge	7,268.3	5,320.9	-26.8%	175.3%	140.5%	1	0	40	25	25	13
8.	New Carrollton	5,332.3	5,110.5	-4.2%	128.6%	134.9%	0	1	51	53	119	76
9.	Westminster	4,503.9	5,031.8	11.7%	108.6%	132.8%	0	0	8	12	21	18
10.	College Park	5,764.1	4,937.5	-14.3%	139.0%	130.3%	0	1	62	51	182	113
11.	Aberdeen	5,166.1	4,684.7	-9.3%	124.6%	123.7%	0	1	31	36	37	32
12.	Easton	4,535.0	4,338.0	-4.3%	109.4%	114.5%	1	0	24	22	15	5
13.	Takoma Park	4,213.1	4,300.8	2.1%	101.6%	113.5%	0	0	79	54	99	77
14.	Gaithersburg	4,447.5	4,089.8	-8.0%	107.3%	108.0%	2	1	86	78	152	112
15.	Hagerstown	4,272.3	4,061.2	-4.9%	103.0%	107.2%	3	0	84	73	130	119
16.	Frederick	3,881.1	3,839.1	-1.1%	93.6%	101.3%	2	1	126	150	144	101
17.	Annapolis	5,261.3	3,367.4	-36.0%	126.9%	88.9%	8	4	130	82	141	79
18.	Havre de Grace	3,998.5	3,220.7	-19.5%	96.4%	85.0%	2	0	15	16	13	15
19.	Bowie	2,389.8	2,522.0	5.5%	57.6%	66.6%	0	0	75	69	138	118
20.	Rockville	2,988.0	2,423.8	-18.9%	72.1%	64.0%	1	1	62	61	98	89
	Baltimore City	6,487.3	6,151.5	-5.2%	156.5%	162.4%	234	238	4,058	3,726	5,518	4,632
	State Total	4,145.9	3,788.4	-8.6%	100.0%	100.0%	493	440	13,203	12,007	25,340	19,619

Source: *Uniform Crime Report*, Maryland State Police

Exhibit 2.10
Economic Indicators for Maryland Counties

County	<u>Average Weekly Wage</u>		<u>Unemployment Rate</u>			<u>Median Household Income</u>		<u>Median Home Price</u>		
	CY 2009	Percent of State Average	CY 2008	CY 2009	CY 2010	CY 2009	Percent of State Average	FY 2009	FY 2010	Percent Change
Allegany	\$639	65.7%	5.8%	8.5%	9.3%	\$39,900	57.0%	\$115,000	\$115,000	0.0%
Anne Arundel	947	97.3%	3.9%	6.4%	6.9%	82,400	117.6%	313,745	295,000	-6.0%
Baltimore City	1,029	105.8%	6.7%	10.2%	10.8%	40,550	57.9%	177,750	178,000	0.1%
Baltimore	908	93.3%	4.5%	7.4%	7.9%	63,550	90.7%	249,900	230,000	-8.0%
Calvert	787	80.9%	3.6%	5.8%	6.1%	87,700	125.2%	300,000	299,000	-0.3%
Caroline	626	64.3%	5.5%	8.9%	9.5%	57,050	81.4%	207,200	209,900	1.3%
Carroll	684	70.3%	3.8%	6.4%	6.7%	79,300	113.2%	297,000	283,000	-4.7%
Cecil	831	85.4%	5.3%	9.0%	9.7%	64,900	92.6%	249,900	239,900	-4.0%
Charles	769	79.0%	3.7%	5.8%	6.2%	86,650	123.7%	310,500	278,358	-10.4%
Dorchester	653	67.1%	6.9%	10.7%	10.7%	46,600	66.5%	196,750	163,500	-16.9%
Frederick	872	89.6%	3.6%	6.2%	6.5%	81,200	115.9%	295,000	280,000	-5.1%
Garrett	568	58.4%	5.0%	7.8%	8.2%	50,800	72.5%	138,000	125,500	-9.1%
Harford	832	85.5%	4.2%	7.2%	7.5%	76,450	109.1%	260,000	249,000	-4.2%
Howard	1,049	107.8%	3.1%	5.2%	5.5%	100,100	142.9%	385,000	376,670	-2.2%
Kent	644	66.2%	4.8%	7.5%	8.3%	46,600	66.5%	253,194	200,000	-21.0%
Montgomery	1,201	123.4%	3.2%	5.3%	5.6%	94,050	134.3%	385,000	380,000	-1.3%
Prince George's	959	98.6%	4.4%	6.9%	7.4%	71,300	101.8%	282,000	245,000	-13.1%
Queen Anne's	640	65.8%	4.2%	6.7%	7.0%	75,250	107.4%	329,990	305,000	-7.6%
St. Mary's	1,073	110.3%	3.7%	5.7%	6.2%	79,000	112.8%	285,000	269,000	-5.6%
Somerset	707	72.7%	6.6%	9.4%	10.3%	40,800	58.2%	149,998	139,000	-7.3%
Talbot	692	71.1%	4.3%	7.0%	7.8%	62,250	88.9%	270,000	265,000	-1.9%
Washington	688	70.7%	5.7%	9.7%	10.3%	53,600	76.5%	200,000	191,900	-4.1%
Wicomico	699	71.8%	5.4%	8.3%	8.7%	52,700	75.2%	195,000	166,750	-14.5%
Worcester	540	55.5%	7.8%	11.1%	12.0%	54,750	78.2%	221,250	245,000	10.7%
Maryland	\$973	100.0%	4.4%	7.0%	7.4%	\$70,050	100.0%	\$292,000	\$275,000	-5.8%

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

Exhibit 2.11
Employment in Maryland Counties by Sector
First Quarter 2010

County	Private Sector	Government Sector	<i>Government Sector</i>		
			Federal	State	Local
Allegany	76.3%	23.7%	1.9%	10.7%	11.1%
Anne Arundel	82.5%	17.5%	4.1%	4.2%	9.1%
Baltimore City	75.4%	24.6%	3.3%	12.9%	8.4%
Baltimore	83.6%	16.4%	4.5%	3.0%	8.8%
Calvert	80.2%	19.8%	0.7%	1.2%	17.8%
Caroline	80.0%	20.0%	1.1%	2.1%	16.8%
Carroll	84.3%	15.7%	0.6%	2.3%	12.8%
Cecil	77.8%	22.2%	5.5%	1.2%	15.5%
Charles	76.6%	23.4%	5.8%	1.0%	16.5%
Dorchester	77.6%	22.4%	1.8%	7.1%	13.5%
Frederick	82.0%	18.0%	4.3%	0.8%	12.9%
Garrett	84.1%	15.9%	0.7%	2.0%	13.2%
Harford	75.0%	25.0%	12.0%	0.6%	12.3%
Howard	87.1%	12.9%	0.5%	2.4%	10.0%
Kent	85.8%	14.2%	1.1%	4.0%	9.2%
Montgomery	80.3%	19.7%	10.1%	0.3%	9.2%
Prince George's	70.2%	29.8%	9.1%	6.3%	14.3%
Queen Anne's	78.4%	21.6%	0.8%	1.6%	19.2%
St. Mary's	67.9%	32.1%	20.3%	2.0%	9.8%
Somerset	54.1%	45.9%	1.0%	29.3%	15.6%
Talbot	89.1%	10.9%	1.6%	1.2%	8.1%
Washington	85.1%	14.9%	1.1%	4.2%	9.6%
Wicomico	81.6%	18.4%	0.8%	5.9%	11.7%
Worcester	80.3%	19.7%	1.1%	2.0%	16.5%
Unallocated	98.0%	2.0%	0.3%	1.7%	0.1%
Maryland	79.7%	20.3%	5.7%	4.3%	10.3%

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

Exhibit 2.12
County Share of Total Employment by Sector
First Quarter 2010

County	State Population	Private Sector	Government Sector	<i>Government Sector</i>		
				Federal	State	Local
Allegany	1.3%	1.1%	1.4%	0.4%	3.0%	1.3%
Anne Arundel	9.1%	9.5%	8.0%	6.8%	9.1%	8.1%
Baltimore City	11.2%	12.7%	16.2%	7.7%	40.5%	10.9%
Baltimore	13.9%	15.6%	12.0%	11.9%	10.6%	12.6%
Calvert	1.6%	0.9%	0.8%	0.1%	0.2%	1.5%
Caroline	0.6%	0.3%	0.3%	0.1%	0.2%	0.6%
Carroll	3.0%	2.3%	1.7%	0.2%	1.2%	2.7%
Cecil	1.8%	1.1%	1.2%	1.1%	0.3%	1.7%
Charles	2.5%	1.6%	1.9%	1.7%	0.4%	2.6%
Dorchester	0.6%	0.4%	0.5%	0.1%	0.7%	0.6%
Frederick	4.0%	3.8%	3.3%	2.9%	0.7%	4.6%
Garrett	0.5%	0.5%	0.4%	0.1%	0.2%	0.6%
Harford	4.3%	3.1%	4.1%	7.0%	0.5%	3.9%
Howard	4.9%	6.4%	3.8%	0.5%	3.3%	5.7%
Kent	0.4%	0.3%	0.2%	0.1%	0.3%	0.3%
Montgomery	17.0%	18.3%	17.6%	32.4%	1.2%	16.2%
Prince George's	14.6%	10.8%	17.9%	19.7%	18.2%	16.9%
Queen Anne's	0.8%	0.5%	0.5%	0.1%	0.2%	1.0%
St. Mary's	1.8%	1.4%	2.6%	6.0%	0.8%	1.6%
Somerset	0.5%	0.2%	0.6%	0.0%	1.8%	0.4%
Talbot	0.6%	0.8%	0.4%	0.2%	0.2%	0.6%
Washington	2.6%	2.8%	1.9%	0.5%	2.6%	2.4%
Wicomico	1.7%	1.8%	1.6%	0.2%	2.5%	2.0%
Worcester	0.9%	0.8%	0.7%	0.2%	0.4%	1.2%
Unallocated		2.9%	0.2%	0.1%	0.9%	0.0%
Maryland	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Exhibit 2.13
Employment Growth in Maryland Counties – Over a Five-year Period
First Quarter 2005 and 2010

County	<u>Average Employment within Jurisdiction</u>				Rank	<u>Jobs Per 1,000 Residents</u>		
	1st Q 2005	1st Q 2010	Difference	% Difference		1st Q 2010	Percent of State Average	Rank
Allegany	30,004	28,747	-1,257	-4.2%	16	396.3	94.5%	9
Anne Arundel	216,625	220,228	3,603	1.7%	3	422.5	100.7%	8
Baltimore City	347,521	320,403	-27,118	-7.8%	23	502.7	119.8%	1
Baltimore	362,909	355,189	-7,720	-2.1%	11	449.7	107.2%	5
Calvert	20,487	20,420	-67	-0.3%	7	228.9	54.6%	24
Caroline	8,505	8,192	-313	-3.7%	14	245.5	58.5%	23
Carroll	52,598	52,772	174	0.3%	5	310.3	73.9%	18
Cecil	28,305	26,916	-1,389	-4.9%	18	267.0	63.6%	20
Charles	39,665	38,924	-741	-1.9%	10	273.7	65.2%	19
Dorchester	11,651	10,591	-1,060	-9.1%	24	330.5	78.8%	16
Frederick	89,461	89,106	-355	-0.4%	8	390.9	93.2%	10
Garrett	11,228	11,069	-159	-1.4%	9	374.5	89.3%	12
Harford	78,749	78,828	79	0.1%	6	325.0	77.5%	17
Howard	135,462	141,169	5,707	4.2%	2	500.8	119.4%	2
Kent	7,693	7,179	-514	-6.7%	21	354.6	84.5%	14
Montgomery	450,943	433,226	-17,717	-3.9%	15	445.9	106.3%	6
Prince George's	307,496	292,271	-15,225	-5.0%	19	350.2	83.5%	15
Queen Anne's	12,162	12,292	130	1.1%	4	256.3	61.1%	21
St. Mary's	37,088	39,850	2,762	7.4%	1	386.9	92.2%	11
Somerset	6,707	6,417	-290	-4.3%	17	247.2	58.9%	22
Talbot	18,281	17,291	-990	-5.4%	20	476.8	113.6%	3
Washington	64,641	62,279	-2,362	-3.7%	13	426.8	101.7%	7
Wicomico	44,418	42,924	-1,494	-3.4%	12	455.6	108.6%	4
Worcester	19,654	18,216	-1,438	-7.3%	22	370.8	88.4%	13
Unallocated	41,453	56,834	15,381	37.1%				
Maryland	2,443,706	2,391,333	-52,373	-2.1%		419.6	100.0%	

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 \$27.9 billion annually on public services. Counties are the primary 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 2009, expenditures at the county government level totaled \$26.6 billion, which accounted for 95.3% of total local government expenditures.

Compared to counties, municipal corporations in Maryland provide a more limited array of public services. Public works and public safety are the two largest functions of municipal governments, comprising 64.0% of municipal expenditures in fiscal 2009. In addition, municipal corporations do not fund local school systems and community colleges, which account for 50.5% of local government expenditures. In fiscal 2009, expenditures at the municipal government level totaled \$1.3 billion, which accounted for only 4.7% 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 2009 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 2009
(\$ in Millions)

	<u>Expenditures</u>	<u>Percent of Total</u>
County Level	\$26,590.6	95.3%
Municipal Level	1,318.0	4.7%
Total	\$27,908.6	100.0%

Source: Department of Legislative Services

County Level

In fiscal 2009, county governments and Baltimore City spent \$26.6 billion on public services. Local boards of education accounted for 50.9% of county expenditures, with \$12.8 billion going to the public schools systems. County government agencies accounted for 41.3% of expenditures or \$10.4 billion. Libraries, community colleges, and local health departments accounted for the remaining 7.8% of local expenditures. In addition, approximately \$1.4 billion was spent on debt service for the various units of county government. **Table 3.2** shows the distribution of county expenditures in fiscal 2009 by unit of county government.

Table 3.2
County Government Expenditures
Fiscal 2009 – \$ in Millions

	<u>Expenditures</u>	<u>Percent of Total</u>
Public Schools	\$12,822.9	50.9%
Libraries	291.1	1.2%
Community Colleges	1,242.0	4.9%
Health Departments	440.2	1.7%
County Government	10,394.4	41.3%
Subtotal	\$25,190.5	100.0%
Debt Service	1,400.1	
Total	\$26,590.6	

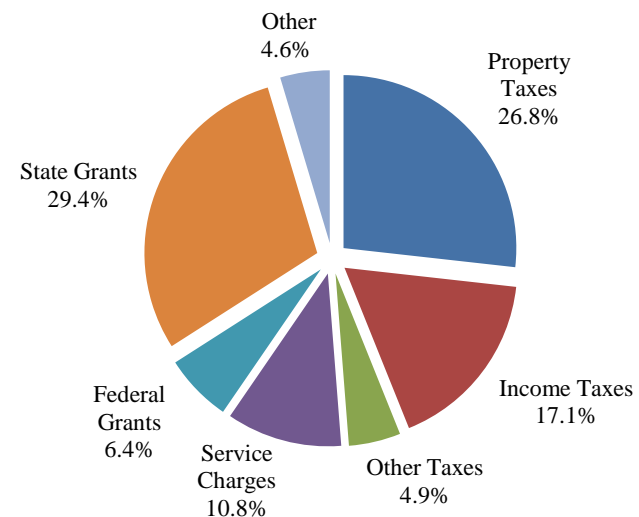
Source: Department of Legislative Services

County governments and Baltimore City collected \$24.7 billion in revenues in fiscal 2009, 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 63.8% of county revenues, and intergovernmental revenues account for 36.2% (**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, Caroline County, one of the least affluent counties in the State, receives 36.9% of its revenue from local

sources, 55.4% from the State, and 7.6% from the federal government. In comparison, Howard County, one of the more affluent counties in the State, receives 73.4% of its revenue from local sources, 23.7% from the State, and 2.5% from the federal government.

Table 3.3
Sources of Revenue – Counties and Baltimore City
Fiscal 2009



Source: Department of Legislative Services

Exhibit 3.3 shows county revenues by source for fiscal 2009, 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 26.8% of total revenues in fiscal 2009, excluding debt proceeds. The reliance on property tax revenues ranges from 13.5% in Allegany County to 50.6% 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 2011 at \$370,106 which is nearly three times the statewide average. Somerset County has the third lowest per capita assessable base at \$68,154 or half the statewide average. Due to its larger tax base, Worcester County is able to collect almost five times more revenue per capita than neighboring Somerset County, even though Somerset County has a substantially higher property tax rate.

Income Tax Revenues

The income tax is the third largest revenue source for county governments, accounting for 17.1% of total revenues in fiscal 2009, excluding debt proceeds. The reliance on income tax revenues ranges from 5.0% in Worcester County to 27.0% in Talbot 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 \$21,129 in tax year 2009. Montgomery County had the highest per capita net taxable income at \$31,984, followed by Howard County at \$31,020, and Anne Arundel County at \$24,678. Somerset County had the lowest per capita net taxable income at \$7,679; Baltimore City had the second lowest at \$11,220.

State Grants

State aid is the largest revenue source for most county governments in Maryland, accounting for 29.4% of total revenues in fiscal 2009. In seven counties, however, State aid was either the second or third leading revenue source. In Anne Arundel, Howard, Kent, Queen Anne's, and Worcester counties, State aid was the second largest revenue source after property taxes; whereas in Montgomery and Talbot counties, 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 2009, local school systems received about 82.8% of total State aid. County and municipal governments received 11.4%, 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 5.8%. 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 account for a small percentage of local government revenues, representing 6.4% of total revenues in fiscal 2009, excluding debt proceeds. The reliance on federal grants ranged from 2.5% in Howard County to 11.5% 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 \$26.6 billion on public services in fiscal 2009. On a per capita basis, county expenditures averaged \$4,699. Worcester County led the State with per capita expenditures totaling \$6,201, followed by Montgomery County with per capita expenditures totaling \$5,908. Washington County had the lowest per capita expenditures at \$3,365. **Exhibit 3.6** shows 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 54.0% of total county spending in fiscal 2009. Education spending ranged from 40.5% of total spending in Baltimore City to 69.2% in Washington County. Every jurisdiction, except for Baltimore

City, Montgomery County, and Worcester County devoted at least 50% of its expenditures to education purposes. 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 15.2% of Baltimore City's spending, the second highest in the State. In addition, public works functions accounted for 16.0% of total spending in the city, also the second highest 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.

Second to educational services are public works and public safety, each accounting for 10.9% 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 (19.7%); followed by Baltimore City (16.0%). Worcester County led the State in the percentage expended on public safety (15.3%); followed by Baltimore City (15.2%) and Charles County (15.1%).

The composition of county expenditures has changed slightly since fiscal 1995. 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 14-year period.

Table 3.4
County Expenditure Trends

<u>Category</u>	<u>FY 1995</u>	<u>FY 2002</u>	<u>FY 2009</u>
Education	49.1%	52.7%	54.0%
Public Works	14.1%	11.4%	10.9%
Public Safety	10.3%	10.4%	10.9%
Health/Social Services	5.4%	4.9%	3.8%
General Government	5.7%	6.3%	6.1%
Debt Service	6.7%	6.3%	5.3%

Source: Department of Legislative Services

Municipal Level

Municipalities in Maryland, excluding Baltimore City, collected \$1.4 billion in revenues in fiscal 2009. **Exhibit 3.9** shows municipal revenues by source for fiscal 2009, excluding debt proceeds.

Property Taxes

Property taxes are the largest revenue source for most municipalities, accounting for 36.4% of total revenues (**Table 3.5**). The dependence on property taxes ranges from 9.3% for the municipality in St. Mary's County to 59.3% for municipalities in Prince George's County. For municipalities in 10 counties (Allegany, Calvert, Cecil, Charles, Dorchester, Garrett, Queen Anne's, St. Mary's, Talbot, and Washington),

service charges generate a larger share of municipal revenues than the property tax.

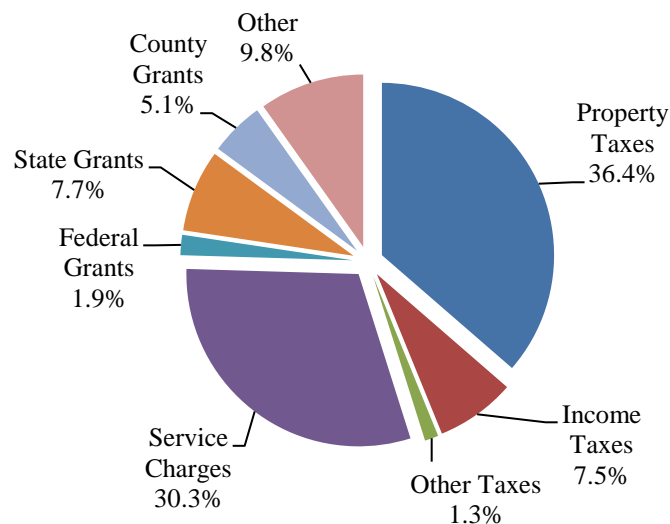
Service Charges

Service charges are the second largest revenue source for most municipalities, accounting for 30.3% of total revenues. 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 7.2% for municipalities in Prince George's County to 69.0% 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.

State Grants

State aid is the third largest revenue source for municipalities, accounting for 7.7% 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 3.1% of total revenues for municipalities in Talbot County to 26.6% for municipalities in Somerset County, where State aid is the second largest revenue source for municipalities.

Table 3.5
Sources of Revenue – Municipalities
Fiscal 2009



Source: Department of Legislative Services

Income Taxes

Income taxes are the fourth largest revenue source for municipalities, accounting for 7.5% of total revenues in fiscal 2009, excluding debt proceeds. The reliance on income taxes ranges from 1.1% for municipalities in Worcester County to 18.6% 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 for their residents, whichever is higher.

County Grants

County grants account for 5.1% of total revenues in fiscal 2009. Reliance on county grants is highest in Queen Anne's, St. Mary's, 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 2009. The two largest expenditures for municipalities are public works and public safety. Public works accounted for 42.1% of municipal spending in fiscal 2009 and public safety accounted for 21.9%. **Exhibit 3.10** shows municipal expenditures by category for fiscal 2009.

The composition of municipal expenditures has changed since fiscal 1995 (**Table 3.6**). Funding for debt service accounts 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 for public works and parks and recreation services.

Table 3.6
Municipal Expenditure Trends

<u>Category</u>	<u>FY 1995</u>	<u>FY 2002</u>	<u>FY 2009</u>
Public Works	43.7%	42.3%	42.1%
Public Safety	18.8%	20.8%	21.9%
General Government	11.3%	13.8%	13.2%
Parks and Recreation	8.9%	9.9%	10.0%
Debt Service	8.0%	6.1%	6.0%

Source: Department of Legislative Services

Exhibit 3.1
Local Government Expenditures
Fiscal 2009

County	County (\$ in Millions)	Municipal (\$ in Millions)	Total (\$ in Millions)	Percent County	Percent Municipal
Allegany	\$260.4	\$56.8	\$317.1	82.1%	17.9%
Anne Arundel	2,121.8	96.7	2,218.5	95.6%	4.4%
Baltimore City	3,479.6	0.0	3,479.6	100.0%	0.0%
Baltimore	2,940.3	0.0	2,940.3	100.0%	0.0%
Calvert	408.9	12.2	421.2	97.1%	2.9%
Caroline	118.1	15.0	133.1	88.8%	11.2%
Carroll	691.3	52.1	743.4	93.0%	7.0%
Cecil	354.3	32.5	386.7	91.6%	8.4%
Charles	684.2	14.2	698.5	98.0%	2.0%
Dorchester	144.7	26.1	170.8	84.7%	15.3%
Frederick	1,007.4	170.1	1,177.5	85.6%	14.4%
Garrett	150.0	8.9	158.9	94.4%	5.6%
Harford	1,168.0	52.3	1,220.3	95.7%	4.3%
Howard	1,516.3	0.0	1,516.3	100.0%	0.0%
Kent	80.6	9.8	90.4	89.2%	10.8%
Montgomery	5,633.9	187.0	5,820.9	96.8%	3.2%
Prince George's	3,842.7	165.2	4,007.9	95.9%	4.1%
Queen Anne's	202.0	8.3	210.4	96.0%	4.0%
St. Mary's	393.5	3.4	396.9	99.1%	0.9%
Somerset	90.5	7.8	98.3	92.1%	7.9%
Talbot	130.6	84.0	214.5	60.9%	39.1%
Washington	489.4	117.4	606.8	80.7%	19.3%
Wicomico	376.9	62.7	439.7	85.7%	14.3%
Worcester	304.9	135.5	440.5	69.2%	30.8%
Statewide	\$26,590.6	\$1,318.0	\$27,908.6	95.3%	4.7%

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.2
Local Government Expenditures by Category
Fiscal 2009

Category	Total Local Expenditures	Percent of Total	County Expenditures	Municipal Expenditures	Percent County	Percent Municipal
General Government	\$1,809,231,670	6.5%	\$1,635,176,806	\$174,054,864	90.4%	9.6%
Public Safety						
Police	1,571,476,460	5.6%	1,364,325,515	207,150,945	86.8%	13.2%
Fire	907,864,339	3.3%	857,825,115	50,039,224	94.5%	5.5%
Corrections	367,505,209	1.3%	367,505,209	0	100.0%	0.0%
Other	344,472,722	1.2%	313,249,790	31,222,932	90.9%	9.1%
Public Works						
Transportation	1,334,123,131	4.8%	1,151,867,029	182,256,102	86.3%	13.7%
Sewer/Solid Waste/Water	2,010,927,241	7.2%	1,734,733,953	276,193,288	86.3%	13.7%
Other	104,420,655	0.4%	7,447,360	96,973,295	7.1%	92.9%
Education						
Public Schools	12,827,714,897	46.0%	12,827,714,897	0	100.0%	0.0%
Community Colleges	1,242,437,884	4.5%	1,242,437,884	0	100.0%	0.0%
Libraries	291,060,722	1.0%	291,060,722	0	100.0%	0.0%
Health/Social Services	1,006,828,155	3.6%	1,006,828,155	0	100.0%	0.0%
Parks and Recreation	796,826,931	2.9%	665,115,925	131,711,006	83.5%	16.5%
Community/Economic Development	790,674,610	2.8%	743,055,026	47,619,584	94.0%	6.0%
Miscellaneous	1,024,138,489	3.7%	982,164,616	41,973,873	95.9%	4.1%
Debt Service	1,478,863,225	5.3%	1,400,091,354	78,771,871	94.7%	5.3%
Total	\$27,908,566,340	100.0%	\$26,590,599,356	\$1,317,966,984	95.3%	4.7%

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.3
County Revenues by Source
Fiscal 2009

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	13.5%	9.5%	1.1%	12.7%	9.9%	47.9%	5.4%
Anne Arundel	28.5%	19.1%	5.4%	13.1%	4.1%	25.6%	4.0%
Baltimore City	20.8%	7.9%	3.9%	12.1%	10.2%	39.8%	5.3%
Baltimore	26.7%	22.1%	3.9%	9.8%	7.0%	27.5%	3.0%
Calvert	32.8%	15.6%	1.8%	7.9%	3.1%	34.2%	4.6%
Caroline	18.1%	9.2%	1.6%	4.4%	7.6%	55.4%	3.8%
Carroll	31.4%	18.7%	2.5%	4.9%	4.5%	34.3%	3.7%
Cecil	28.6%	14.6%	1.8%	5.2%	6.9%	37.9%	5.1%
Charles	28.5%	12.9%	2.5%	9.8%	5.9%	35.8%	4.5%
Dorchester	20.7%	9.7%	2.6%	6.3%	11.5%	45.8%	3.5%
Frederick	28.1%	16.4%	2.6%	12.9%	4.2%	29.8%	6.0%
Garrett	30.6%	7.4%	4.6%	6.4%	10.2%	35.5%	5.3%
Harford	29.7%	17.8%	2.3%	6.6%	5.2%	33.0%	5.4%
Howard	32.2%	21.9%	5.2%	8.1%	2.5%	23.7%	6.4%
Kent	34.9%	16.5%	2.4%	4.5%	7.6%	30.5%	3.6%
Montgomery	27.6%	25.9%	7.1%	13.5%	5.7%	16.1%	4.1%
Prince George's	26.3%	11.1%	6.8%	10.9%	6.4%	33.0%	5.5%
Queen Anne's	28.6%	18.6%	2.8%	11.4%	6.1%	27.0%	5.6%
St. Mary's	23.5%	16.5%	3.6%	9.0%	5.8%	37.3%	4.2%
Somerset	18.2%	8.1%	0.8%	6.5%	11.0%	52.6%	2.7%
Talbot	23.4%	27.0%	6.0%	8.7%	6.7%	22.7%	5.5%
Washington	24.6%	12.8%	2.1%	6.7%	7.3%	41.8%	4.6%
Wicomico	17.4%	11.9%	1.5%	9.6%	8.2%	48.5%	2.9%
Worcester	50.6%	5.0%	8.8%	7.6%	8.4%	16.9%	2.7%
Statewide	26.8%	17.1%	4.9%	10.8%	6.4%	29.4%	4.6%

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.4
Per Capita County Revenues by Source
Fiscal 2009

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other	Debt Proceeds	Total
Allegany	\$498	\$350	\$42	\$468	\$365	\$1,764	\$199	\$64	\$3,752
Anne Arundel	1,054	707	199	485	153	947	149	309	4,003
Baltimore City	1,090	412	203	635	533	2,079	276	163	5,390
Baltimore	980	812	143	359	255	1,008	109	9	3,675
Calvert	1,388	659	76	334	132	1,446	193	209	4,438
Caroline	641	326	55	156	268	1,968	134	1	3,550
Carroll	1,114	664	87	175	158	1,214	131	453	3,997
Cecil	958	489	61	174	231	1,272	170	69	3,422
Charles	1,282	582	111	439	267	1,611	204	248	4,745
Dorchester	840	392	105	256	465	1,858	142	33	4,092
Frederick	1,197	699	109	549	180	1,270	255	20	4,279
Garrett	1,451	351	220	302	484	1,686	251	0	4,745
Harford	1,116	668	87	247	196	1,243	204	964	4,726
Howard	1,682	1,144	274	422	130	1,241	335	305	5,535
Kent	1,266	597	87	164	277	1,106	129	498	4,124
Montgomery	1,442	1,354	369	704	299	844	215	583	5,810
Prince George's	1,179	498	307	488	286	1,483	248	58	4,547
Queen Anne's	1,167	758	112	465	249	1,103	229	3	4,086
St. Mary's	859	605	131	330	213	1,365	155	17	3,675
Somerset	573	255	25	206	347	1,656	86	393	3,540
Talbot	760	876	197	284	217	737	179	0	3,250
Washington	837	433	72	227	248	1,421	158	104	3,501
Wicomico	643	439	55	354	301	1,790	106	233	3,921
Worcester	2,706	266	472	406	446	901	146	724	6,067
Statewide	\$1,169	\$749	\$212	\$472	\$278	\$1,285	\$202	\$254	\$4,620

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.5
County Per Capita Rankings by Selected Revenue Sources
Fiscal 2009

Property Taxes		Income Taxes		State Grants		Total Revenues Excluding Debt Proceeds	
1. Worcester	\$2,706	1. Montgomery	\$1,354	1. Baltimore City	\$2,079	1. Worcester	\$5,343
2. Howard	1,682	2. Howard	1,144	2. Caroline	1,968	2. Howard	5,229
3. Garrett	1,451	3. Talbot	876	3. Dorchester	1,858	3. Montgomery	5,227
4. Montgomery	1,442	4. Baltimore	812	4. Wicomico	1,790	4. Baltimore City	5,227
5. Calvert	1,388	5. Queen Anne's	758	5. Allegany	1,764	5. Garrett	4,745
6. Charles	1,282	6. Anne Arundel	707	6. Garrett	1,686	6. Charles	4,497
7. Kent	1,266	7. Frederick	699	7. Somerset	1,656	7. Prince George's	4,488
8. Frederick	1,197	8. Harford	668	8. Charles	1,611	8. Frederick	4,259
9. Prince George's	1,179	9. Carroll	664	9. Prince George's	1,483	9. Calvert	4,228
10. Queen Anne's	1,167	10. Calvert	659	10. Calvert	1,446	10. Queen Anne's	4,083
11. Harford	1,116	11. St. Mary's	605	11. Washington	1,421	11. Dorchester	4,059
12. Carroll	1,114	12. Kent	597	12. St. Mary's	1,365	12. Harford	3,761
13. Baltimore City	1,090	13. Charles	582	13. Cecil	1,272	13. Anne Arundel	3,694
14. Anne Arundel	1,054	14. Prince George's	498	14. Frederick	1,270	14. Wicomico	3,688
15. Baltimore	980	15. Cecil	489	15. Harford	1,243	15. Allegany	3,687
16. Cecil	958	16. Wicomico	439	16. Howard	1,241	16. Baltimore	3,666
17. St. Mary's	859	17. Washington	433	17. Carroll	1,214	17. St. Mary's	3,658
18. Dorchester	840	18. Baltimore City	412	18. Kent	1,106	18. Kent	3,626
19. Washington	837	19. Dorchester	392	19. Queen Anne's	1,103	19. Caroline	3,550
20. Talbot	760	20. Garrett	351	20. Baltimore	1,008	20. Carroll	3,544
21. Wicomico	643	21. Allegany	350	21. Anne Arundel	947	21. Washington	3,397
22. Caroline	641	22. Caroline	326	22. Worcester	901	22. Cecil	3,354
23. Somerset	573	23. Worcester	266	23. Montgomery	844	23. Talbot	3,250
24. Allegany	498	24. Somerset	255	24. Talbot	737	24. Somerset	3,147
Statewide	\$1,169	Statewide	\$749	Statewide	\$1,285	Statewide	\$4,367

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.6
County Expenditures by Category
Fiscal 2009

County	General Government	Public Safety	Public Works	Health/ Social Services	Education/ Libraries	Parks and Recreation	Debt Service	Other
Allegany	3.5%	6.5%	10.6%	10.3%	62.5%	0.3%	2.7%	3.6%
Anne Arundel	5.8%	12.2%	10.9%	3.5%	57.8%	1.9%	6.7%	1.1%
Baltimore City	7.8%	15.2%	16.0%	4.4%	40.5%	1.5%	2.8%	11.8%
Baltimore	4.4%	12.0%	11.1%	2.7%	56.8%	1.7%	3.0%	8.4%
Calvert	4.2%	7.1%	9.5%	3.4%	59.9%	4.6%	4.1%	7.2%
Caroline	3.6%	9.0%	3.7%	5.0%	64.5%	2.4%	3.3%	8.5%
Carroll	7.3%	5.6%	5.5%	3.3%	64.2%	0.5%	5.2%	8.4%
Cecil	4.4%	9.0%	7.9%	4.0%	67.4%	0.6%	4.3%	2.4%
Charles	4.4%	15.1%	9.9%	3.0%	59.5%	1.4%	3.6%	3.1%
Dorchester	9.2%	8.8%	7.0%	4.7%	57.8%	0.5%	2.1%	10.0%
Frederick	5.0%	10.1%	8.1%	4.0%	64.0%	1.0%	4.7%	3.1%
Garrett	4.5%	6.0%	19.7%	4.8%	58.7%	0.1%	2.9%	3.3%
Harford	12.2%	8.6%	8.5%	2.6%	57.1%	1.8%	5.2%	4.1%
Howard	5.9%	10.8%	8.7%	2.6%	61.1%	2.5%	6.0%	2.3%
Kent	7.0%	11.6%	8.9%	8.9%	50.4%	8.4%	2.7%	2.1%
Montgomery	6.2%	10.2%	11.1%	4.8%	48.9%	3.3%	9.3%	6.3%
Prince George's	5.6%	9.7%	11.0%	2.4%	53.8%	4.6%	4.4%	8.5%
Queen Anne's	5.4%	10.5%	10.0%	5.4%	54.3%	2.7%	4.2%	7.6%
St. Mary's	8.0%	9.1%	7.3%	4.0%	60.7%	3.0%	3.6%	4.4%
Somerset	7.7%	8.2%	12.7%	7.0%	50.9%	1.7%	10.3%	1.6%
Talbot	10.3%	8.5%	9.3%	5.5%	57.4%	4.4%	0.6%	4.2%
Washington	4.0%	8.0%	9.3%	3.1%	69.2%	1.4%	3.0%	2.1%
Wicomico	2.5%	7.4%	6.4%	7.1%	66.8%	2.9%	3.3%	3.7%
Worcester	7.2%	15.3%	8.8%	6.6%	47.2%	1.7%	3.0%	10.2%
Statewide	6.1%	10.9%	10.9%	3.8%	54.0%	2.5%	5.3%	6.5%

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.7
Per Capita County Expenditures by Category
Fiscal 2009

County	General Government	Public Safety	Public Works	Health/ Social Services	Education/ Libraries	Parks and Recreation	Debt Service	Other	Total
Allegany	\$124	\$233	\$380	\$370	\$2,239	\$12	\$98	\$128	\$3,583
Anne Arundel	240	502	447	145	2,382	80	277	45	4,117
Baltimore City	423	829	872	240	2,208	84	153	645	5,453
Baltimore	163	448	413	99	2,120	62	112	313	3,729
Calvert	193	328	438	156	2,766	214	188	334	4,618
Caroline	127	318	131	177	2,290	85	117	303	3,550
Carroll	298	227	226	134	2,615	20	212	340	4,072
Cecil	158	318	280	143	2,389	22	151	84	3,544
Charles	212	729	479	146	2,877	68	176	149	4,838
Dorchester	416	398	317	213	2,611	22	93	450	4,520
Frederick	223	448	358	178	2,846	46	207	140	4,447
Garrett	227	301	996	244	2,970	5	147	168	5,059
Harford	591	418	410	124	2,762	88	250	196	4,839
Howard	323	593	475	142	3,345	137	330	126	5,470
Kent	276	460	354	355	2,005	334	109	84	3,978
Montgomery	366	600	658	282	2,890	193	548	370	5,908
Prince George's	260	448	508	113	2,491	212	203	391	4,627
Queen Anne's	229	447	424	228	2,313	113	179	323	4,256
St. Mary's	309	353	282	156	2,348	115	138	170	3,870
Somerset	265	284	439	243	1,763	59	357	55	3,465
Talbot	372	306	335	197	2,074	158	21	152	3,616
Washington	133	269	314	103	2,328	46	100	72	3,365
Wicomico	99	298	255	284	2,682	116	132	150	4,016
Worcester	447	947	545	411	2,928	106	183	635	6,201
Statewide	\$289	\$513	\$511	\$178	\$2,538	\$118	\$247	\$305	\$4,699

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.8
County Per Capita Rankings by Expenditure Categories
Fiscal 2009

Education/Libraries		Public Works		Public Safety		Total Expenditures	
1. Howard	\$3,345	1. Garrett	\$996	1. Worcester	\$947	1. Worcester	\$6,201
2. Garrett	2,970	2. Baltimore City	872	2. Baltimore City	829	2. Montgomery	5,908
3. Worcester	2,928	3. Montgomery	658	3. Charles	729	3. Howard	5,470
4. Montgomery	2,890	4. Worcester	545	4. Montgomery	600	4. Baltimore City	5,453
5. Charles	2,877	5. Prince George's	508	5. Howard	593	5. Garrett	5,059
6. Frederick	2,846	6. Charles	479	6. Anne Arundel	502	6. Harford	4,839
7. Calvert	2,766	7. Howard	475	7. Kent	460	7. Charles	4,838
8. Harford	2,762	8. Anne Arundel	447	8. Prince George's	448	8. Prince George's	4,627
9. Wicomico	2,682	9. Somerset	439	9. Frederick	448	9. Calvert	4,618
10. Carroll	2,615	10. Calvert	438	10. Baltimore	448	10. Dorchester	4,520
11. Dorchester	2,611	11. Queen Anne's	424	11. Queen Anne's	447	11. Frederick	4,447
12. Prince George's	2,491	12. Baltimore	413	12. Harford	418	12. Queen Anne's	4,256
13. Cecil	2,389	13. Harford	410	13. Dorchester	398	13. Anne Arundel	4,117
14. Anne Arundel	2,382	14. Allegany	380	14. St. Mary's	353	14. Carroll	4,072
15. St. Mary's	2,348	15. Frederick	358	15. Calvert	328	15. Wicomico	4,016
16. Washington	2,328	16. Kent	354	16. Cecil	318	16. Kent	3,978
17. Queen Anne's	2,313	17. Talbot	335	17. Caroline	318	17. St. Mary's	3,870
18. Caroline	2,290	18. Dorchester	317	18. Talbot	306	18. Baltimore	3,729
19. Allegany	2,239	19. Washington	314	19. Garrett	301	19. Talbot	3,616
20. Baltimore City	2,208	20. St. Mary's	282	20. Wicomico	298	20. Allegany	3,583
21. Baltimore	2,120	21. Cecil	280	21. Somerset	284	21. Caroline	3,550
22. Talbot	2,074	22. Wicomico	255	22. Washington	269	22. Cecil	3,544
23. Kent	2,005	23. Carroll	226	23. Allegany	233	23. Somerset	3,465
24. Somerset	1,763	24. Caroline	131	24. Carroll	227	24. Washington	3,365
Statewide	\$2,538	Statewide	\$511	Statewide	\$513	Statewide	\$4,699

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.9
Municipal Revenues by Source
Fiscal 2009

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	County Sources	Other
Allegany	23.2%	4.8%	0.4%	46.6%	5.9%	9.6%	1.4%	7.9%
Anne Arundel	41.8%	6.8%	1.8%	25.6%	3.6%	9.5%	3.8%	7.1%
Calvert	31.0%	1.8%	7.8%	31.3%	0.0%	11.7%	3.5%	12.9%
Caroline	36.0%	3.7%	0.2%	24.4%	5.2%	25.2%	0.3%	4.9%
Carroll	33.3%	11.4%	0.8%	27.7%	4.8%	8.4%	6.3%	7.3%
Cecil	27.0%	4.5%	0.3%	30.0%	5.1%	14.4%	2.6%	16.2%
Charles	25.5%	7.1%	0.0%	28.9%	4.4%	5.0%	5.3%	23.6%
Dorchester	33.2%	3.3%	0.5%	35.8%	0.8%	14.2%	6.4%	5.8%
Frederick	36.6%	6.6%	0.4%	30.3%	1.2%	6.2%	5.9%	12.7%
Garrett	16.4%	5.3%	1.3%	23.8%	23.1%	21.2%	3.8%	5.1%
Harford	39.8%	5.7%	0.4%	28.2%	0.6%	14.9%	4.6%	5.8%
Kent	32.2%	10.7%	0.8%	31.8%	0.2%	11.6%	3.2%	9.5%
Montgomery	37.1%	18.6%	1.3%	15.9%	0.5%	5.8%	6.8%	14.1%
Prince George's	59.3%	10.8%	1.2%	7.2%	1.1%	7.5%	3.2%	9.7%
Queen Anne's	27.2%	4.6%	0.0%	28.6%	0.0%	5.8%	15.0%	18.7%
St. Mary's	9.3%	6.7%	0.0%	33.3%	1.0%	3.6%	7.3%	38.8%
Somerset	39.1%	3.5%	0.7%	17.6%	0.0%	26.6%	6.5%	5.9%
Talbot	16.8%	2.3%	0.1%	69.0%	0.7%	3.1%	1.0%	7.0%
Washington	22.0%	2.9%	2.4%	53.6%	2.1%	6.0%	2.2%	8.8%
Wicomico	42.9%	4.0%	2.7%	31.5%	0.8%	9.0%	1.9%	7.1%
Worcester	39.4%	1.1%	2.5%	33.9%	1.1%	3.3%	12.7%	5.9%
Statewide	36.4%	7.5%	1.3%	30.3%	1.9%	7.7%	5.1%	9.8%

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Exhibit 3.10
Municipal Expenditures by Category
Fiscal 2009

County	General Government	Public Safety	Public Works	Parks and Recreation	Community Develop.	Economic Develop.	Debt Service	Other
Allegany	5.5%	21.0%	43.8%	4.0%	9.2%	1.0%	14.0%	1.3%
Anne Arundel	18.9%	35.5%	30.1%	6.9%	1.0%	0.5%	7.1%	0.0%
Calvert	10.8%	9.4%	45.0%	16.0%	0.1%	1.0%	14.5%	3.2%
Caroline	11.6%	24.6%	38.2%	2.4%	6.9%	1.7%	12.4%	2.3%
Carroll	10.0%	13.7%	47.3%	4.1%	5.3%	1.0%	11.2%	7.4%
Cecil	13.1%	24.3%	53.3%	5.3%	0.0%	0.0%	4.0%	0.1%
Charles	15.5%	9.0%	56.1%	4.4%	5.6%	0.6%	3.2%	5.6%
Dorchester	8.9%	23.6%	39.5%	6.0%	3.2%	0.4%	6.3%	12.1%
Frederick	13.6%	17.8%	39.2%	19.3%	0.3%	1.9%	7.3%	0.6%
Garrett	12.0%	4.6%	59.6%	5.8%	7.1%	2.2%	6.3%	2.2%
Harford	12.8%	23.8%	44.7%	2.7%	0.7%	0.7%	4.3%	10.4%
Kent	13.7%	14.9%	55.9%	1.7%	0.9%	1.0%	7.7%	4.3%
Montgomery	21.5%	16.3%	27.7%	21.0%	3.2%	0.7%	5.0%	4.7%
Prince George's	19.0%	25.9%	33.1%	10.2%	1.8%	0.8%	4.3%	5.0%
Queen Anne's	15.5%	9.9%	56.8%	1.8%	0.0%	0.0%	7.5%	8.6%
St. Mary's	15.3%	1.5%	67.3%	5.0%	0.0%	9.5%	1.2%	0.2%
Somerset	11.8%	31.9%	33.3%	7.6%	2.0%	1.4%	6.1%	5.9%
Talbot	3.5%	12.2%	75.5%	0.9%	0.7%	0.4%	4.4%	2.3%
Washington	11.7%	19.6%	57.2%	4.6%	0.6%	1.5%	2.4%	2.4%
Wicomico	7.0%	35.5%	43.8%	3.8%	1.1%	0.0%	6.6%	2.1%
Worcester	5.8%	28.2%	40.8%	10.3%	0.2%	8.8%	5.0%	0.9%
Statewide	13.2%	21.9%	42.1%	10.0%	1.9%	1.8%	6.0%	3.2%

Source: *Local Government Finances Fiscal 2009*, Department of Legislative Services

Chapter 4. Tax Rates for Local Governments

County Taxes

Local tax rates remained relatively stable in fiscal 2011. As shown in **Table 4.1**, seven counties changed their local property tax rates, with five counties decreasing their rates and two counties increasing them. Local income tax rates remained relatively constant for tax year 2011, with only one jurisdiction altering its rate. Local recordation, transfer, and admission and amusement tax rates remained the same in 2011. One jurisdiction increased its hotel/motel tax rate.

Table 4.1
Number of Counties Changing Tax Rates
Fiscal 2007-2011

	FY 2007		FY 2008		FY 2009		FY 2010		FY 2011	
	▲	▼	▲	▼	▲	▼	▲	▼	▲	▼
Property	0	17	1	5	0	5	1	7	2	5
Income	0	1	1	0	1	0	0	0	1	0
Recordation	0	0	2	0	2	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
A&A	0	1	0	0	0	0	0	0	0	0
Hotel/Motel	0	0	0	0	1	0	0	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

Property Tax Rates

For fiscal 2011, five jurisdictions – Cecil, Harford, Montgomery, Queen Anne’s, and Somerset counties – decreased their property tax rates. Anne Arundel and Kent counties increased their real property tax rate slightly. Real property tax rates range from \$0.432 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 10 jurisdictions¹ with 8 jurisdictions² lowering the rate multiple times. Property tax rates in 12 counties³ remained the same, while in two counties⁴ 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 2002. 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 2011.

Table 4.2
Property Tax Notes

¹Anne Arundel, Baltimore City, Cecil, Garrett, Harford, Montgomery, Queen Anne's, Somerset, Talbot, Wicomico

²Anne Arundel, Cecil, Harford, Montgomery, Queen Anne's, Somerset, Talbot, Wicomico

³Allegany, Baltimore, Calvert, Caroline, Carroll, Charles, Dorchester, Frederick, Prince George's, St. Mary's, Washington, Worcester

⁴Howard and Kent

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.

Due to 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 most cases the constant yield rate is usually below the current tax rate. For example, five counties reduced their property tax rates in fiscal 2011; however, in comparison to the constant yield tax rate, every

jurisdiction in Maryland, except Charles, Prince George's, and Worcester, had a property tax rate at or above the constant yield rate. The revenue yield from property tax rates above the constant yield rate is estimated at \$105.0 million in fiscal 2011. **Exhibit 4.2** shows the property tax rate in excess of the constant yield rate for each county in fiscal 2011 and **Exhibit 4.3** shows the estimated revenue yield from property tax rates above the constant yield.

Local Income Tax Rates

During the 1999 session, the General Assembly passed legislation (Chapter 493) that changed the current system of calculating local income taxes from a percentage of the State tax liability to a flat county income tax rate applied to net taxable income. The legislation specified each county's local income tax rate for calendar 1999 through 2002; however, the county tax rate after calendar 1999 could be altered by the county through an ordinance or resolution. Pursuant to the legislation, county income tax rates may range between 1.00 and 3.20%.

Only Baltimore City changed its local income tax rate for calendar 2011. Three counties – Howard, Montgomery, and Prince George's – and now Baltimore City implement an income tax rate of 3.20%, which is the maximum rate allowed by State law. Worcester County continues to have the lowest local income tax rate at 1.25%.

Over the last five years, local income tax rates have remained relatively stable, with the rates higher in Allegany County, Baltimore City and Prince George's County. **Exhibit 4.4** shows the rates for income taxes for calendar 2002 through 2011.

Recordation Tax Rates

No county changed its recordation tax rates for fiscal 2011. The range for recordation tax rates is \$2.50 per \$500 of transaction in Baltimore, Howard, and Prince George's counties to \$6.00 per \$500 of transaction in Frederick County. **Exhibit 4.5** shows the recordation, transfer, admissions and amusement, and hotel/motel tax rates by county for fiscal 2010 and 2011.

Transfer Tax Rates

No county changed its transfer tax rate for fiscal 2011. 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 transfer tax on property transfers.

Admissions and Amusement Tax Rates

No county changed its admissions and amusement tax rate for fiscal 2011. 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. Caroline County is the only jurisdiction that does not impose an admissions and amusement tax.

Hotel and Motel Tax Rates

Baltimore City increased its hotel/motel tax rate to 9.5% for fiscal 2011. Hotel and motel tax rates range from 3.0% in Frederick County to 8.0% in Allegany County and Baltimore counties and 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.

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 \$0.01 in Chevy Chase (Montgomery County) to \$1.038 in Colmar Manor (Prince George's County). Only Chevy Chase, Section 5 (Montgomery County) did not impose a local property tax in fiscal 2011. 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 4.6** 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 2010, 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 2010, municipal tax differentials and rebates totaled

approximately \$100.5 million, a 6.2% increase over the prior year. **Exhibit 4.7** shows the amount of tax set-offs provided in fiscal 2010 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 \$1.87 combined county/municipal property tax rate, which is approximately 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 2011.

Table 4.3
Municipalities with the Highest Combined Local
Property Tax Rates in Maryland
Fiscal 2011

<u>Municipality</u>	<u>County</u>	<u>Combined Tax Rate</u>
Baltimore City		\$2.2680
Colmar Manor	Prince George's	2.2590
Morningside	Prince George's	1.9620
Mt. Rainier	Prince George's	1.9370
Bladensburg	Prince George's	1.8930
Cumberland	Allegany	1.8653
Princess Anne	Somerset	1.8377
Riverdale Park	Prince George's	1.8200
Greenbelt	Prince George's	1.8193
Forest Heights	Prince George's	1.7801
Laurel	Prince George's	1.7764

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 \$31.4 million in fiscal 1998 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 to \$79.4 million in fiscal 2010. 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.

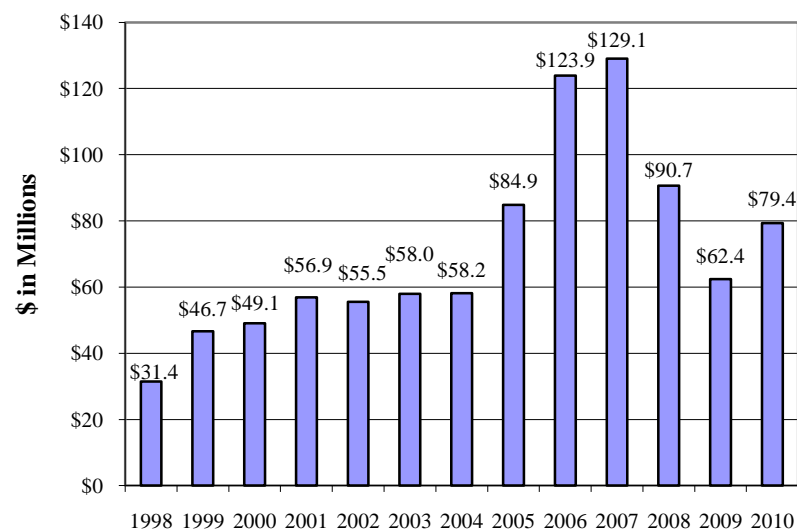
A development impact fee is a regulatory measure designed to fund facilities specifically required by new development projects in order to mitigate the impact of such development on infrastructure or public facilities. However, there must be a reasonable connection between the amount of the impact fee 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 4.8 shows the development impact fees and building excise tax rates applicable to a single-family development for each county in fiscal 2009 through 2011. **Exhibit 4.9** shows the revenue collections for fiscal 2009 and 2010. **Exhibit 4.10** shows the governmental uses for both

development impact fees and building excise taxes for fiscal 2010.

Table 4.4
Development Impact Fees and Excise Taxes
Maryland Counties
Fiscal 1998-2010



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.

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

Exhibit 4.1
County Real Property Tax Rates in Fiscal 2002-2011
(Per \$100 of Assessed Value)

County	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Allegany	\$0.984	\$0.984	\$1.000	\$1.001	\$1.001	\$0.983	\$0.983	\$0.983	\$0.983	\$0.983
Anne Arundel	0.960	0.950	0.955	0.941	0.931	0.918	0.891	0.888	0.876	0.880
Baltimore City	2.328	2.328	2.328	2.328	2.308	2.288	2.268	2.268	2.268	2.268
Baltimore	1.115	1.115	1.115	1.115	1.115	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	0.952	0.952	0.910	0.870	0.870	0.870	0.870	0.870
Carroll	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048
Cecil	0.980	0.980	0.980	0.980	0.980	0.960	0.960	0.960	0.940	0.915
Charles	1.016	1.016	1.016	1.026	1.026	1.026	1.026	1.026	1.026	1.026
Dorchester	0.880	0.880	0.930	0.930	0.920	0.896	0.896	0.896	0.896	0.896
Frederick	1.000	1.100	1.135	1.135	1.135	1.064	1.064	1.064	1.064	1.064
Garrett	1.036	1.036	1.036	1.036	1.000	1.000	1.000	1.000	0.990	0.990
Harford	1.092	1.092	1.092	1.092	1.082	1.082	1.082	1.082	1.064	1.042
Howard	1.170	1.170	1.170	1.170	1.170	1.140	1.150	1.150	1.150	1.150
Kent	1.012	1.012	1.012	1.012	0.992	0.972	0.972	0.972	0.972	1.022
Montgomery	1.021	1.019	1.019	1.009	0.967	0.916	0.916	0.915	0.916	0.915
Prince George's	1.286	1.286	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319
Queen Anne's	0.976	0.976	0.976	0.926	0.870	0.800	0.770	0.770	0.770	0.767
St. Mary's	0.908	0.908	0.908	0.878	0.872	0.857	0.857	0.857	0.857	0.857
Somerset	0.980	1.010	1.010	1.010	0.990	0.940	0.940	0.920	0.900	0.884
Talbot	0.556	0.553	0.553	0.540	0.520	0.500	0.475	0.449	0.432	0.432
Washington	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
Wicomico	1.070	1.047	1.041	1.025	0.993	0.942	0.881	0.814	0.759	0.759
Worcester	0.730	0.730	0.730	0.730	0.730	0.700	0.700	0.700	0.700	0.700

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 Exceed Constant Yield Rate in Fiscal 2011

County	Actual FY 2010	Actual FY 2011	Difference	Constant Yield Rate	Difference	Amount in Excess of Constant Yield Ranking by Highest to Lowest	
Allegany	\$0.983	\$0.983	\$0.000	\$0.942	\$0.041	1. Baltimore City	0.106
Anne Arundel	0.876	0.880	0.004	0.865	0.015	2. Kent	0.070
Baltimore City	2.268	2.268	0.000	2.162	0.106	3. Garrett	0.046
Baltimore	1.100	1.100	0.000	1.063	0.037	4. Allegany	0.041
Calvert	0.892	0.892	0.000	0.857	0.035	5. St. Mary's	0.038
Caroline	0.870	0.870	0.000	0.853	0.017	6. Baltimore	0.037
Carroll	1.048	1.048	0.000	1.013	0.035	7. Carroll	0.035
Cecil	0.940	0.915	-0.025	0.915	0.000	8. Calvert	0.035
Charles*	1.026	1.026	0.000	1.042	-0.016	9. Dorchester	0.026
Dorchester	0.896	0.896	0.000	0.870	0.026	10. Howard	0.021
Frederick*	1.064	1.064	0.000	1.063	0.001	11. Caroline	0.017
Garrett	0.990	0.990	0.000	0.944	0.046	12. Anne Arundel	0.015
Harford	1.064	1.042	-0.022	1.042	0.000	13. Talbot	0.012
Howard*	1.150	1.150	0.000	1.128	0.021	14. Wicomico	0.010
Kent	0.972	1.022	0.050	0.952	0.070	15. Washington	0.007
Montgomery*	0.916	0.915	-0.001	0.912	0.003	16. Somerset	0.005
Prince George's*	1.319	1.319	0.000	1.323	-0.004	17. Montgomery	0.003
Queen Anne's	0.770	0.767	-0.003	0.767	0.000	18. Frederick	0.001
St. Mary's	0.857	0.857	0.000	0.819	0.038	19. Cecil	0.000
Somerset	0.900	0.884	-0.016	0.879	0.005	20. Queen Anne's	0.000
Talbot	0.432	0.432	0.000	0.420	0.012	21. Harford	0.000
Washington	0.948	0.948	0.000	0.941	0.007	22. Prince George's	-0.004
Wicomico	0.759	0.759	0.000	0.749	0.010	23. Charles	-0.016
Worcester	0.700	0.700	0.000	0.735	-0.035	24. Worcester	-0.035

*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 2011

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Yield	Per Capita Yield
Allegany	\$3,460,604,981	\$0.983	\$0.942	\$0.041	\$1,422,000	\$19.61
Anne Arundel	60,820,676,564	0.880	0.865	0.015	9,123,000	17.50
Baltimore City	30,831,631,999	2.268	2.162	0.106	32,682,000	51.27
Baltimore	70,176,449,949	1.100	1.063	0.037	25,965,000	32.87
Calvert	12,560,893,788	0.892	0.857	0.035	4,396,000	49.28
Caroline	2,672,225,378	0.870	0.853	0.017	454,000	13.61
Carroll	18,496,816,933	1.048	1.013	0.035	6,474,000	38.06
Cecil	10,190,115,610	0.915	0.915	0.000	31,000	0.31
Charles*	16,287,561,982	1.026	1.042	-0.016	0	0.00
Dorchester	3,009,552,588	0.896	0.870	0.026	782,000	24.40
Frederick*	26,192,685,547	1.064	1.063	0.001	325,000	1.43
Garrett	4,419,475,744	0.990	0.944	0.046	2,033,000	68.79
Harford	25,859,358,036	1.042	1.042	0.000	0	0.00
Howard*	38,858,063,807	1.150	1.128	0.021	8,341,000	29.59
Kent	2,802,838,126	1.022	0.952	0.070	1,962,000	96.90
Montgomery*	168,465,033,191	0.915	0.912	0.003	4,360,000	4.49
Prince George's*	72,054,156,105	1.319	1.323	-0.004	0	0.00
Queen Anne's	7,557,854,556	0.767	0.767	0.000	8,000	0.17
St. Mary's	10,774,297,559	0.857	0.819	0.038	4,094,000	39.75
Somerset	1,611,812,149	0.884	0.879	0.005	76,000	2.93
Talbot	7,306,988,020	0.432	0.420	0.012	877,000	24.19
Washington	12,385,933,067	0.948	0.941	0.007	867,000	5.94
Wicomico	6,925,875,354	0.759	0.749	0.010	693,000	7.35
Worcester	16,629,343,091	0.700	0.735	-0.035	0	0.00
Total	\$630,350,244,124				\$104,965,000	\$18.42

*Includes Special Property Tax Rates

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

Exhibit 4.4
County Income Tax Rates in Calendar 2002-2011

County	CY 2002	CY 2003	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011
Allegany	2.93%	2.93%	2.93%	2.93%	2.93%	2.93%	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%	2.56%	2.56%
Baltimore City	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.20%
Baltimore	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
Calvert	2.60%	2.60%	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	2.85%	2.85%	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	2.45%	2.45%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	2.58%	2.58%	2.58%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%
Montgomery	2.95%	2.95%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Prince George's	3.10%	3.10%	3.20%	3.20%	3.20%	3.10%	3.10%	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%	2.85%	2.85%
St. Mary's	3.10%	3.10%	3.10%	3.05%	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	1.79%	1.79%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
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%	3.10%
Worcester	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Comptroller's Office

Exhibit 4.5
Other Local Tax Rates in Fiscal 2010 and 2011

County	Recordation		Transfer		Admissions & Amusement		Hotel/Motel	
	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011
Allegany	\$3.25	\$3.25	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%	7.5%	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	\$10/deed	\$10/deed	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%	5.0%	3.0%	3.0%
Garrett	3.50	3.50	1.0%	1.0%	4.5%	4.5%	5.0%	5.0%
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%	5.0%	5.0%
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	2.50	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	3.30	3.30	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 4.6
Combined County and Municipal Real Property Tax Rates in Fiscal 2011
20 Largest Municipalities – Ranked by Total Tax Rate

Rank	Municipality	County	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
1.	Cumberland	Allegany	20,449	\$0.8999	\$0.9654	-	\$1.8653
2.	Greenbelt	Prince George's	21,439	0.7830	0.7900	0.2463	1.8193
3.	Laurel	Prince George's	22,672	0.7540	0.7100	0.3124	1.7764
4.	Hyattsville	Prince George's	15,604	0.7860	0.6300	0.3590	1.7750
5.	Frederick	Frederick	59,644	0.9360	0.6500	0.1280	1.7140
6.	New Carrollton	Prince George's	12,656	0.8420	0.5000	0.3590	1.7010
7.	Westminster	Carroll	17,996	1.0480	0.5800	-	1.6280
8.	College Park	Prince George's	27,286	0.9460	0.3220	0.3590	1.6270
9.	Hagerstown	Washington	39,996	0.8230	0.7880	-	1.6110
10.	Aberdeen	Harford	14,099	0.8960	0.6875	-	1.5835
11.	Salisbury	Wicomico	28,327	0.7590	0.8190	-	1.5780
12.	Cambridge	Dorchester	12,004	0.8570	0.6760	-	1.5330
13.	Bowie	Prince George's	53,417	0.8190	0.4000	0.3050	1.5240
14.	Havre de Grace	Harford	13,310	0.8960	0.6000	-	1.4960
15.	Takoma Park	Montgomery	18,027	0.6990	0.5800	0.2130	1.4920
16.	Elkton	Cecil	14,746	0.9150	0.4730	-	1.3880
17.	Rockville	Montgomery	62,105	0.6990	0.2920	0.1350	1.1260
18.	Gaithersburg	Montgomery	59,986	0.6990	0.2620	0.1350	1.0960
19.	Annapolis	Anne Arundel	36,879	0.5250	0.5300	-	1.0550
20.	Easton	Talbot	14,829	0.3020	0.5200	-	0.8220
	Baltimore City		637,418	2.2680	0.0000	0.0000	2.2680

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

Exhibit 4.7
Tax Differentials and Tax Rebates
Fiscal 2010

County	Tax Differential	Tax Rebate	Total
Allegany	\$1,204,375	\$0	\$1,204,375
Anne Arundel	25,314,437	0	25,314,437
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,704,026	0	3,704,026
Caroline	1,046,937	0	1,046,937
Carroll	0	2,331,479	2,331,479
Cecil	0	813,452	813,452
Charles	913,414	0	913,414
Dorchester	455,679	6,050	461,729
Frederick	0	6,601,768	6,601,768
Garrett	53,045	174,080	227,125
Harford	7,198,028	2,274,714	9,472,742
Howard	N/A	N/A	N/A
Kent	0	185,633	185,633
Montgomery	0	7,482,613	7,482,613
Prince George's	33,605,645	669,671	34,275,316
Queen Anne's	0	0	0
St. Mary's	0	64,425	64,425
Somerset	0	300,000	300,000
Talbot	4,076,993	0	4,076,993
Washington	0	1,988,255	1,988,255
Wicomico	0	0	0
Worcester	0	0	0
Total	\$77,572,577	\$22,892,140	\$100,464,717

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 4.8
County Development Impact Fees/Excise Tax Rates

<u>County</u>	<u>Fee/Rate Per Dwelling¹</u>		
	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Anne Arundel ²	\$1,795	\$3,590	\$8,976
Calvert	12,950	12,950	12,950
Caroline ³	5,000	5,000	5,000
Carroll	6,836	6,836	6,836
Charles	11,598	12,625	12,097
Dorchester ⁴	3,671	3,671	3,671
Frederick ⁵	13,733	14,283	15,185
Harford	8,269	6,000 ⁶	6,000
Howard ⁷	See note	See note	\$2.15/sq. ft.
Montgomery ⁸	31,105	33,331	33,331
Prince George's ⁹	20,638	20,494	20,945
Queen Anne's	\$4.05/sq. ft.	\$4.25/sq. ft.	\$4.36/sq. ft.
St. Mary's	4,500	4,500	4,500
Talbot ¹⁰	5,684	5,957	6,113
Washington	\$3.00/sq. ft.	\$3.00/sq. ft.	\$3.00/sq. ft.
Wicomico	5,231	5,231	5,231

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

² Rates for a 1,500-1,999 square foot residential unit. These rates are those applicable in the second half of fiscal 2009, 2010, and 2011; the result of increases effective January 1 in each of those years. Residential rates vary by the square footage of a unit.

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

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

⁵ 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. (depending on the square footage), with the first 700 square feet not taxed.

⁶ Effective December 4, 2009.

⁷ Fiscal 2011 amount represents roads tax of \$0.99/sq. ft. and school surcharge of \$1.16/sq. ft. In fiscal 2010 and 2009, the roads tax was \$400 for the first 500 sq. ft. and \$0.95 and \$0.90, respectively, for sq. ft. in excess of 500 sq. ft.. The school surcharge was \$1.14/sq. ft. in fiscal 2010 and 2009.

⁸ Fiscal 2011 and 2010 amounts represent \$11,411 for transportation and \$21,920 for schools. Fiscal 2009 amount represents \$10,649 for transportation and \$20,456 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.

⁹ Fiscal 2011 amount represents \$14,227 for school facilities and \$6,718 for public safety. A lower school facilities rate (\$8,299 in fiscal 2011) applies inside the beltway and a lower public safety rate (\$2,240 in fiscal 2011) applies inside the “developed tier” as defined in the 2002 Prince George’s County Approved General Plan.

¹⁰ A lower rate (\$5,281 in fiscal 2011) applies to “in-town” development.

Source: Department of Legislative Services

Exhibit 4.9
County Development Impact Fees and Excise Tax Revenues

<u>County</u>	<u>FY 2009 Actual¹</u>	<u>FY 2010 Estimated²</u>	<u>Revenue Increase/Decrease</u>	<u>% Change</u>
Anne Arundel	\$5,319,888	\$6,508,553	\$1,188,665	22.3%
Calvert	2,922,226	3,802,793	880,567	30.1%
Caroline	107,808	129,574	21,766	20.2%
Carroll	869,347	1,304,575	435,228	50.1%
Charles ³	4,623,006	5,370,374	747,368	16.2%
Dorchester	472,224	436,811	(35,413)	-7.5%
Frederick	7,570,953	8,681,461	1,110,508	14.7%
Harford	2,436,848	3,499,446	1,062,598	43.6%
Howard	7,509,092	11,564,874	4,055,782	54.0%
Montgomery	10,323,805	15,072,029	4,748,224	46.0%
Prince George's	14,592,417	17,849,427	3,257,010	22.3%
Queen Anne's	991,107	1,165,813	174,706	17.6%
St. Mary's	1,867,455	1,941,566	74,111	4.0%
Talbot	514,311	543,809	29,498	5.7%
Washington	1,766,019	1,027,065	(738,954)	-41.8%
Wicomico	480,267	476,252	(4,015)	-0.8%
Total	\$62,366,773	\$79,374,422	\$17,007,649	27.3%

¹ Some of the fiscal 2009 revenue numbers have been updated/modified since the 2009 supplement was finalized.

² Due to the timing of the survey from which the fiscal 2010 revenues were compiled, some counties identified their fiscal 2010 revenue numbers as unaudited or otherwise not final and numbers for other counties may also be unaudited or otherwise not final.

³ 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.

Source: Department of Legislative Services

Exhibit 4.10
Governmental Uses of Development Impact Fees and Excise Taxes
Fiscal 2010

County	Education	Transportation	Public Safety	Recreation	Other	Total Estimated Revenues	Per Capita Revenues
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Anne Arundel	1,470,223	4,863,836	174,494	0	0	6,508,553	12.49
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,737,249	1,361,359	0	589,366	114,818	3,802,792	42.63
Caroline	115,874	0	0	0	13,700	129,574	3.88
Carroll	1,185,583	0	0	118,992	0	1,304,575	7.67
Cecil	0	0	0	0	0	0	0.00
Charles	5,370,374	0	0	0	0	5,370,374	37.76
Dorchester	410,330	0	26,481	0	0	436,811	13.63
Frederick	7,620,207	1,061,254	0	0		8,681,461	38.08
Garrett	0	0	0	0	0	0	0.00
Harford	3,499,446	0	0	0	0	3,499,446	14.43
Howard	5,905,301	5,659,573	0	0	0	11,564,874	41.03
Kent	0	0	0	0	0	0	0.00
Montgomery	11,473,071	3,598,958	0	0	0	15,072,029	15.51
Prince George's	17,752,053	0	97,374	0	0	17,849,427	21.39
Queen Anne's	852,201	0	195,879	117,733	0	1,165,813	24.31
St. Mary's	1,528,050	191,966	0	221,550	0	1,941,566	18.85
Somerset	0	0	0	0	0	0	0.00
Talbot	267,153	152,198	0	38,636	85,822	543,809	15.00
Washington	658,008	339,213	0	0	29,844	1,027,065	7.04
Wicomico	476,252	0	0	0	0	476,252	5.05
Worcester	0	0	0	0	0	0	0.00
Total	\$60,321,375	\$17,228,357	\$494,228	\$1,086,277	\$244,184	\$79,374,421	\$19.97
Share of Total	76.0%	21.7%	0.6%	1.4%	0.3%	100.0%	

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 over 60% of total county revenues, increasing to 75% 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. In fiscal 2011, county assessable base is projected to decrease by 2.1%. Net taxable income decreased by 3.6% in tax year 2009 compared to a 7.5% decrease in tax year 2008 and an increase of 7.1% in tax year 2007. **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 in fiscal 2010. County governments collected \$523.2 million in local recordation and transfer taxes in fiscal 2010 and are expected to collect \$544.5 million in fiscal 2011. 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 2006.

Table 5.1
Comparison of Local Revenue Measures
Annual Percent Growth

<u>County Assessable Base</u>		<u>Net Taxable Income</u>	
FY 2006	13.1%	TY 2005	6.0%
FY 2007	15.7%	TY 2006	5.8%
FY 2008	16.8%	TY 2007	7.1%
FY 2009	13.9%	TY 2008	-7.5%
FY 2010	6.1%	TY 2009	-3.6%
FY 2011	-2.1%	TY 2010	N/A
FY 2012	-6.1%	TY 2011	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 2006	\$619.0	\$607.8	\$1,226.8
FY 2007	508.5	506.2	1,014.7
FY 2008	372.3	375.1	747.4
FY 2009	255.6	269.5	525.1
FY 2010	236.1	287.1	523.2
FY 2011	264.3	280.2	544.5

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 26.8% of total revenues, excluding debt proceeds, and the largest revenue source for municipal governments, accounting for 36.4% of total revenues, excluding debt proceeds. In fiscal 2011, 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, local property tax collections should remain relatively constant for the near future.

County assessable base in fiscal 2011 totaled \$756.1 billion or \$132,667 per State resident. Per capita assessable base ranges from \$55,798 in Allegany County to \$370,106 in Worcester County. Statewide, real property accounts for 96.9% of the assessable base and personal property accounts for 3.1%. **Exhibit 5.1** shows the per capita assessable base and assessable base growth for each jurisdiction for fiscal 2011.

Exhibit 5.2 shows the real, personal, and total county assessable base for each county for fiscal 2011. **Exhibit 5.3** shows the percentage change in total county assessable base (real and personal property) since fiscal 2003. **Exhibit 5.4** shows total county assessable base (real and personal property) since fiscal 2006.

Assessable Base Growth

County assessable base decreased by 2.1% in fiscal 2011. Real property decreased by 2.2% statewide, and personal property increased by 1.1%. As shown in **Table 5.3**, the State Department of Assessments and Taxation projects that total county assessable base will decrease by 6.1% in fiscal 2012 and decrease by 3.8% in fiscal 2013.

Table 5.3
County Assessable Base Growth Forecast

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
-2.1%	-6.1%	-3.8%

Source: State Department of Assessments and Taxation

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 2010 realized a decrease of 16.1%, with only two counties not experiencing a decrease in property reassessments; for 2011 reassessments declined by 17.9%. 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 2010 for each jurisdiction, the average annual changes, and the county assessment cap. Property reassessments that occurred during calendar 2010 will affect the county's assessable base starting in fiscal 2012. **Exhibit 5.6** shows the full cash value assessment changes from January 2000 through January 2011.

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 \$1.0 million in revenues, whereas it generates only \$169,800 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 2006 through 2011 is depicted in **Exhibit 5.7**. In addition, since personal property tax rates are set at 2.5 times the real property tax rate, a one-cent increase in the real property tax rate equals 2.5 cents in the personal property tax rate.

Property Tax Relief Measures

The increase in property assessments throughout Maryland 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 corporation 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 lower the cap.

A majority of local subdivisions have assessment caps below 10%: 20 counties in fiscal 2010, 2011, and 2012. **Table 5.4** lists county assessment caps for fiscal 2010 through 2012. Due to the continuing changes in property assessments and/or other factors, two counties (Carroll and Queen Anne's) lowered the assessment cap for fiscal 2012, and one county (Prince George's) increased the assessment cap for 2012.

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

County	FY 2010	FY 2011	FY 2012
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	7%	7%	5%
Cecil	8%	8%	8%
Charles	7%	7%	7%
Dorchester	5%	5%	5%
Frederick	5%	5%	5%
Garrett	5%	5%	5%
Harford	9%	5%	5%
Howard	5%	5%	5%
Kent	5%	5%	5%
Montgomery	10%	10%	10%
Prince George's	5%	0%	1%
Queen Anne's	5%	5%	0%
St. Mary's	5%	5%	5%
Somerset	10%	10%	10%
Talbot	0%	0%	0%
Washington	5%	5%	5%
Wicomico	10%	10%	10%
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 has 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 17.1% of total revenue in fiscal 2009, excluding debt proceeds. The reliance on income tax revenue ranges from 5.0% of total revenues in Worcester County to 27.0% in Talbot 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. **Exhibit 5.10** shows the trends in net taxable income by county for the last seven years, and **Exhibit 5.11** shows the growth in net taxable income since tax year 2003.

Net taxable income for Maryland jurisdictions totaled \$120.4 billion in tax year 2009, ranging from \$199.3 million in Somerset County to \$31.1 billion in Montgomery County. For all counties, net taxable income decreased by 3.6% in tax year 2009, with Talbot County experiencing the greatest decrease at 10.6%. Only Calvert, Charles, Prince George's,

and St. Mary's counties experienced an increase in net taxable income in tax year 2009.

Montgomery County has the highest per capita net taxable income at \$31,984 followed by Howard County at \$31,020 and Anne Arundel County at \$24,678. Somerset County has the lowest per capita net taxable income at \$7,679. **Exhibit 5.12** ranks local jurisdictions according to per capita net taxable income and net taxable income growth.

Exhibit 5.1
County Assessable Base Measures for Fiscal 2011

County	Population July 1, 2009	Assessable Base (\$ in Thousands)	Per Capita Assessable Base	Assessable Base Growth		County	Per Capita Assessable Base		County	Assessable Base Growth
Allegany	72,532	\$4,047,155	\$55,798	6.0%	1.	Worcester	\$370,106	1.	Garrett	6.1%
Anne Arundel	521,209	84,987,819	163,059	-2.1%	2.	Talbot	279,492	2.	Allegany	6.0%
Baltimore City	637,418	39,149,240	61,418	2.5%	3.	Montgomery	184,460	3.	Baltimore City	2.5%
Baltimore	789,814	89,397,035	113,187	0.5%	4.	Queen Anne's	182,436	4.	St. Mary's	2.4%
Calvert	89,212	14,209,661	159,280	1.9%	5.	Howard	170,436	5.	Kent	2.0%
Caroline	33,367	3,182,687	95,384	-0.5%	6.	Garrett	168,362	6.	Calvert	1.9%
Carroll	170,089	20,915,009	122,965	-5.3%	7.	Anne Arundel	163,059	7.	Somerset	0.7%
Cecil	100,796	11,067,074	109,797	-1.1%	8.	Kent	162,111	8.	Dorchester	0.5%
Charles	142,226	18,794,704	132,147	-5.5%	9.	Calvert	159,280	9.	Baltimore	0.5%
Dorchester	32,043	3,544,326	110,612	0.5%	10.	Charles	132,147	10.	Harford	0.4%
Frederick	227,980	29,761,665	130,545	-6.9%	11.	Frederick	130,545	11.	Prince George's	0.2%
Garrett	29,555	4,975,949	168,362	6.1%	12.	St. Mary's	127,989	12.	Talbot	-0.1%
Harford	242,514	28,580,599	117,851	0.4%	13.	Carroll	122,965	13.	Caroline	-0.5%
Howard	281,884	48,043,284	170,436	-4.0%	14.	Prince George's	118,673	14.	Wicomico	-1.0%
Kent	20,247	3,282,266	162,111	2.0%	15.	Harford	117,851	15.	Cecil	-1.1%
Montgomery	971,600	179,221,107	184,460	-4.5%	16.	Baltimore	113,187	16.	Anne Arundel	-2.1%
Prince George's	834,560	99,039,894	118,673	0.2%	17.	Dorchester	110,612	17.	Queen Anne's	-3.3%
Queen Anne's	47,958	8,749,244	182,436	-3.3%	18.	Cecil	109,797	18.	Howard	-4.0%
St. Mary's	102,999	13,182,756	127,989	2.4%	19.	Washington	97,466	19.	Washington	-4.4%
Somerset	25,959	1,769,205	68,154	0.7%	20.	Caroline	95,384	20.	Montgomery	-4.5%
Talbot	36,262	10,134,945	279,492	-0.1%	21.	Wicomico	81,679	21.	Carroll	-5.3%
Washington	145,910	14,221,239	97,466	-4.4%	22.	Somerset	68,154	22.	Charles	-5.5%
Wicomico	94,222	7,695,967	81,679	-1.0%	23.	Baltimore City	61,418	23.	Worcester	-5.8%
Worcester	49,122	18,180,328	370,106	-5.8%	24.	Allegany	55,798	24.	Frederick	-6.9%
Statewide	5,699,478	\$756,133,158	\$132,667	-2.1%						

Source: Department of Legislative Services

Exhibit 5.2
County Assessable Base for Fiscal 2011 and Percent Change from Fiscal 2010
(\$ in Thousands)

County	Subject to Real Property	Percent Change	Subject to Personal Property	Percent Change	Total Property	Percent Change
Allegany	\$3,672,486	5.4%	\$374,669	12.8%	\$4,047,155	6.0%
Anne Arundel	82,254,827	-2.2%	2,732,992	-0.6%	84,987,819	-2.1%
Baltimore City	37,123,845	2.7%	2,025,395	-0.6%	39,149,240	2.5%
Baltimore	86,294,582	0.5%	3,102,453	0.0%	89,397,035	0.5%
Calvert	13,316,625	-1.1%	893,036	81.6%	14,209,661	1.9%
Caroline	3,079,802	-0.5%	102,886	-0.7%	3,182,687	-0.5%
Carroll	20,353,779	-5.5%	561,229	1.3%	20,915,009	-5.3%
Cecil	10,767,002	-0.3%	300,072	-21.9%	11,067,074	-1.1%
Charles	17,941,362	-5.3%	853,342	-9.6%	18,794,704	-5.5%
Dorchester	3,416,216	0.7%	128,110	-5.8%	3,544,326	0.5%
Frederick	29,464,122	-7.0%	297,543	2.5%	29,761,665	-6.9%
Garrett	4,858,041	6.2%	117,908	1.1%	4,975,949	6.1%
Harford	27,595,623	0.5%	984,976	-0.3%	28,580,599	0.4%
Howard	46,468,365	-4.2%	1,574,919	3.6%	48,043,284	-4.0%
Kent	3,246,033	2.0%	36,233	-5.0%	3,282,266	2.0%
Montgomery	175,163,507	-4.6%	4,057,600	-1.1%	179,221,107	-4.5%
Prince George's	95,961,368	0.1%	3,078,526	1.3%	99,039,894	0.2%
Queen Anne's	8,688,003	-3.3%	61,241	-3.5%	8,749,244	-3.3%
St. Mary's	12,920,612	2.5%	262,144	-4.2%	13,182,756	2.4%
Somerset	1,698,004	0.7%	71,201	-0.6%	1,769,205	0.7%
Talbot	10,079,566	-0.1%	55,379	-2.6%	10,134,945	-0.1%
Washington	13,646,825	-4.5%	574,414	-1.0%	14,221,239	-4.4%
Wicomico	7,184,163	-1.0%	511,804	-0.8%	7,695,967	-1.0%
Worcester	17,864,742	-5.8%	315,586	-2.6%	18,180,328	-5.8%
Statewide	\$733,059,499	-2.2%	\$23,073,658	1.1%	\$756,133,158	-2.1%

Source: State Department of Assessments and Taxation

Exhibit 5.3
Growth in County Assessable Base – Real and Personal Property
Fiscal 2003-2012

County	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012E
Allegany	-2.1%	1.5%	3.3%	4.3%	4.2%	9.3%	6.7%	11.9%	6.0%	-0.4%
Anne Arundel	6.7%	8.3%	11.5%	14.2%	15.7%	18.0%	14.2%	6.0%	-2.1%	-6.7%
Baltimore City	2.8%	2.8%	6.8%	7.7%	8.6%	14.9%	15.6%	13.8%	2.5%	-0.9%
Baltimore	3.5%	4.0%	5.5%	9.9%	12.4%	15.7%	13.3%	8.9%	0.5%	-5.1%
Calvert	5.7%	7.6%	9.9%	12.2%	15.9%	19.8%	10.7%	8.0%	1.9%	-2.1%
Caroline	5.0%	5.1%	9.3%	12.6%	16.9%	18.1%	16.4%	11.5%	-0.5%	-7.3%
Carroll	6.9%	6.5%	8.7%	13.0%	15.0%	16.1%	13.3%	8.7%	-5.3%	-8.5%
Cecil	6.6%	7.6%	10.9%	11.4%	14.2%	16.1%	13.7%	6.8%	-1.1%	-5.4%
Charles	5.8%	7.4%	8.2%	12.2%	17.7%	20.4%	16.0%	7.0%	-5.5%	-7.3%
Dorchester	5.6%	10.2%	6.7%	11.1%	11.5%	17.8%	14.4%	9.1%	0.5%	-8.7%
Frederick	6.5%	6.7%	9.4%	16.0%	17.5%	19.2%	13.4%	6.1%	-6.9%	-8.9%
Garrett	7.4%	8.8%	8.5%	14.3%	17.3%	14.6%	12.7%	7.7%	6.1%	-0.4%
Harford	6.1%	5.8%	8.1%	11.2%	14.9%	15.3%	13.9%	8.8%	0.4%	-4.2%
Howard	4.2%	7.8%	11.2%	14.2%	17.4%	16.1%	13.3%	5.0%	-4.0%	-6.7%
Kent	5.0%	7.0%	8.7%	13.0%	14.2%	16.3%	15.0%	10.3%	2.0%	-4.5%
Montgomery	6.4%	9.3%	11.8%	16.2%	17.8%	15.5%	11.0%	0.4%	-4.5%	-4.5%
Prince George's	4.7%	4.6%	7.2%	11.1%	15.1%	18.7%	19.0%	11.6%	0.2%	-12.3%
Queen Anne's	8.9%	11.4%	13.3%	14.3%	18.2%	19.2%	14.4%	7.5%	-3.3%	-4.9%
St. Mary's	5.9%	5.4%	6.5%	10.7%	19.6%	19.1%	18.4%	11.0%	2.4%	-1.4%
Somerset	3.8%	5.3%	5.9%	13.3%	23.0%	18.5%	16.7%	7.7%	0.7%	-4.7%
Talbot	8.8%	11.1%	13.6%	14.6%	14.7%	17.5%	15.5%	10.8%	-0.1%	-3.8%
Washington	2.3%	9.4%	3.2%	11.6%	14.4%	18.1%	15.3%	8.1%	-4.4%	-5.7%
Wicomico	3.9%	5.6%	5.9%	9.1%	12.2%	13.7%	12.9%	7.8%	-1.0%	-7.1%
Worcester	8.5%	16.0%	19.2%	17.6%	23.0%	19.7%	17.8%	-5.5%	-5.8%	-2.8%
Statewide	5.4%	7.0%	9.4%	13.1%	15.7%	16.8%	13.9%	6.1%	-2.1%	-6.1%

Source: State Department of Assessments and Taxation

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

County	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 E
Allegany	\$2,808,112	\$2,926,109	\$3,197,006	\$3,410,672	\$3,816,560	\$4,047,155	\$4,032,486
Anne Arundel	52,554,958	60,826,688	71,787,490	81,956,083	86,849,623	84,987,819	79,325,923
Baltimore City	23,249,753	25,256,648	29,032,305	33,550,206	38,190,377	39,149,240	38,779,088
Baltimore	55,476,797	62,365,607	72,129,480	81,731,405	88,989,970	89,397,035	84,807,962
Calvert	8,408,145	9,742,417	11,667,003	12,916,676	13,951,302	14,209,661	13,906,207
Caroline	1,786,819	2,089,016	2,466,400	2,869,869	3,199,323	3,182,687	2,950,941
Carroll	13,438,532	15,453,866	17,935,278	20,328,488	22,093,994	20,915,009	19,132,198
Cecil	6,945,277	7,932,003	9,206,087	10,469,300	11,184,512	11,067,074	10,474,549
Charles	11,308,138	13,304,605	16,016,997	18,586,284	19,882,783	18,794,704	17,413,359
Dorchester	2,154,025	2,400,917	2,827,830	3,234,812	3,527,710	3,544,326	3,237,565
Frederick	18,975,905	22,292,911	26,577,953	30,137,363	31,969,352	29,761,665	27,098,617
Garrett	2,873,593	3,371,967	3,865,703	4,356,189	4,689,794	4,975,949	4,957,072
Harford	17,345,762	19,926,361	22,974,307	26,162,068	28,453,136	28,580,599	27,371,308
Howard	30,847,706	36,224,837	42,056,223	47,665,838	50,049,686	48,043,284	44,801,143
Kent	1,910,531	2,181,116	2,535,994	2,917,378	3,219,073	3,282,266	3,135,213
Montgomery	123,784,098	145,815,228	168,428,916	186,958,792	187,664,567	179,221,107	171,103,323
Prince George's	54,495,057	62,726,164	74,432,899	88,580,752	98,867,718	99,039,894	86,850,134
Queen Anne's	5,221,808	6,174,441	7,359,731	8,420,273	9,050,949	8,749,244	8,321,192
St. Mary's	6,877,275	8,227,294	9,796,841	11,602,222	12,875,262	13,182,756	12,993,055
Somerset	959,352	1,180,315	1,398,223	1,632,128	1,757,563	1,769,205	1,686,071
Talbot	5,882,773	6,749,460	7,929,251	9,155,628	10,142,501	10,134,945	9,746,072
Washington	8,842,655	10,114,171	11,941,203	13,766,981	14,877,217	14,221,239	13,411,936
Wicomico	5,008,492	5,617,482	6,385,253	7,210,852	7,774,844	7,695,967	7,147,731
Worcester	11,777,360	14,483,821	17,338,848	20,416,913	19,292,626	18,180,328	17,676,352
Statewide	\$472,932,923	\$547,383,444	\$639,287,220	\$728,037,172	\$772,370,442	\$756,133,158	\$710,359,497

Source: State Department of Assessments and Taxation

Exhibit 5.5
Assessment Growth Changes – Affecting Revenues in Fiscal 2012
Group 2 of 3

County	Full Cash Value Change Before Cap (Over 3 Years)	Average Annual Change	County Assessment Cap
Allegany	-4.5%	-1.5%	7%
Anne Arundel	-16.6%	-5.5%	2%
Baltimore City	-8.7%	-2.9%	4%
Baltimore	-13.6%	-4.5%	4%
Calvert	-20.7%	-6.9%	10%
Caroline	-18.8%	-6.3%	5%
Carroll	-19.6%	-6.5%	5%
Cecil	-20.0%	-6.7%	8%
Charles	-26.6%	-8.9%	7%
Dorchester	-21.4%	-7.1%	5%
Frederick	-24.1%	-8.0%	5%
Garrett	-2.4%	-0.8%	5%
Harford	-15.3%	-5.1%	5%
Howard	-18.8%	-6.3%	5%
Kent	-12.5%	-4.2%	5%
Montgomery	-14.5%	-4.8%	10%
Prince George's	-28.7%	-9.6%	1%
Queen Anne's	-18.6%	-6.2%	0%
St. Mary's	-16.0%	-5.3%	5%
Somerset	-18.5%	-6.2%	10%
Talbot	-15.0%	-5.0%	0%
Washington	-18.3%	-6.1%	5%
Wicomico	-20.1%	-6.7%	10%
Worcester	-14.9%	-5.0%	3%
Statewide	-17.9%	-6.0%	

Source: State Department of Assessments and Taxation

Exhibit 5.6
Triennial Change in Full Cash Value
January 2000 – January 2011

County	2000 Group 3	2001 Group 1	2002 Group 2	2003 Group 3	2004 Group 1	2005 Group 2	2006 Group 3	2007 Group 1	2008 Group 2	2009 Group 3	2010 Group 1	2011 Group 2
Allegany	4.2%	5.8%	6.2%	9.3%	10.6%	10.6%	21.4%	43.3%	34.5%	16.8%	0.4%	-4.5%
Anne Arundel	8.7%	14.8%	20.4%	37.0%	49.0%	47.6%	65.9%	55.4%	34.9%	-0.3%	-17.9%	-16.6%
Baltimore City	7.3%	10.3%	6.1%	23.0%	18.5%	21.6%	45.6%	58.5%	75.0%	20.9%	-2.6%	-8.7%
Baltimore	4.1%	6.2%	12.1%	11.2%	19.3%	38.1%	53.4%	64.8%	32.6%	13.3%	-13.2%	-13.6%
Calvert	6.0%	8.6%	14.3%	17.6%	29.7%	50.4%	71.7%	69.7%	38.3%	3.1%	-15.1%	-20.7%
Caroline	5.3%	8.5%	12.1%	13.3%	25.0%	38.9%	49.7%	73.6%	40.6%	13.4%	-15.6%	-18.8%
Carroll	6.0%	7.9%	11.7%	15.8%	35.9%	42.2%	54.0%	56.9%	37.4%	5.1%	-19.2%	-19.6%
Cecil	6.7%	9.2%	13.4%	17.4%	20.5%	33.1%	56.7%	54.0%	33.3%	2.5%	-11.0%	-20.0%
Charles	3.7%	6.6%	11.3%	17.9%	27.5%	47.2%	70.2%	62.6%	41.4%	-4.6%	-19.8%	-26.6%
Dorchester	16.8%	8.9%	15.8%	12.3%	19.4%	32.5%	60.8%	58.5%	34.5%	6.8%	-9.9%	-21.4%
Frederick	5.0%	8.8%	13.0%	18.1%	33.5%	56.0%	60.9%	52.2%	27.4%	-4.7%	-22.0%	-24.1%
Garrett	7.6%	8.2%	19.4%	22.2%	11.1%	39.2%	47.6%	38.3%	29.0%	8.5%	0.0%	-2.4%
Harford	4.2%	9.6%	12.8%	14.4%	25.5%	37.6%	48.2%	55.5%	38.6%	9.0%	-14.3%	-15.3%
Howard	6.6%	10.4%	20.1%	29.0%	39.3%	48.5%	58.7%	50.3%	24.2%	-2.3%	-19.8%	-18.8%
Kent	4.0%	17.7%	17.4%	20.7%	30.6%	46.5%	36.8%	65.2%	37.3%	13.5%	-10.3%	-12.5%
Montgomery	6.4%	13.5%	21.8%	36.3%	51.8%	65.0%	63.3%	43.4%	16.2%	-10.6%	-17.0%	-14.5%
Prince George's	1.9%	4.8%	13.8%	16.4%	32.8%	40.1%	60.6%	79.5%	51.6%	14.6%	-18.4%	-28.7%
Queen Anne's	8.7%	16.8%	18.3%	38.6%	40.9%	48.3%	58.7%	50.1%	36.8%	7.2%	-12.4%	-18.6%
St. Mary's	4.3%	6.5%	8.5%	9.7%	19.1%	37.2%	57.2%	84.3%	49.0%	8.2%	-15.5%	-16.0%
Somerset	4.8%	5.8%	6.9%	17.0%	17.1%	49.5%	65.0%	79.6%	45.5%	4.4%	-10.6%	-18.5%
Talbot	11.5%	14.8%	33.6%	34.9%	31.3%	47.9%	53.5%	54.8%	42.7%	13.6%	-9.0%	-15.0%
Washington	6.8%	6.7%	7.1%	11.1%	21.4%	32.4%	58.6%	64.7%	40.2%	3.0%	-18.4%	-18.3%
Wicomico	6.4%	5.2%	6.8%	12.7%	16.9%	21.3%	40.2%	53.2%	40.6%	5.1%	-15.6%	-20.1%
Worcester	6.2%	17.4%	18.0%	70.6%	55.5%	26.7%	78.9%	54.1%	33.3%	-12.7%	-20.0%	-14.9%
Statewide	5.7%	10.1%	15.9%	26.4%	36.0%	46.6%	60.2%	56.1%	33.2%	0.8%	-16.1%	-17.9%

Source: State Department of Assessments and Taxation

Exhibit 5.7
One-cent Yield in County Real Property Tax Rates
Fiscal 2006-2011

County	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Allegany	\$245,000	\$259,000	\$285,000	\$306,000	\$348,400	\$367,200
Anne Arundel	5,010,000	5,829,000	6,928,000	7,923,000	8,410,000	8,225,500
Baltimore City	2,131,000	2,327,000	2,703,000	3,146,000	3,615,200	3,712,400
Baltimore	5,261,000	5,939,000	6,911,000	7,864,000	8,588,900	8,629,500
Calvert	732,000	863,000	1,063,000	1,245,000	1,346,000	1,331,700
Caroline	171,000	200,000	237,000	277,000	309,600	308,000
Carroll	1,292,000	1,493,000	1,738,000	1,977,000	2,154,000	2,035,400
Cecil	659,000	754,000	881,000	1,008,000	1,080,000	1,076,700
Charles	1,042,000	1,241,000	1,512,000	1,761,000	1,893,900	1,794,100
Dorchester	203,000	227,000	270,000	310,000	339,200	341,600
Frederick	1,864,000	2,196,000	2,625,000	2,982,000	3,167,900	2,946,400
Garrett	277,000	327,000	376,000	423,000	457,300	485,800
Harford	1,645,000	1,899,000	2,199,000	2,520,000	2,746,500	2,759,600
Howard	2,955,000	3,481,000	4,056,000	4,614,000	4,852,900	4,646,800
Kent	188,000	214,000	250,000	288,000	318,100	324,600
Montgomery	11,990,000	14,190,000	16,477,000	18,298,000	18,356,300	17,516,400
Prince George's	5,167,000	5,991,000	7,157,000	8,569,000	9,582,800	9,596,100
Queen Anne's	517,000	611,000	730,000	836,000	898,700	868,800
St. Mary's	663,000	797,000	953,000	1,133,000	1,260,200	1,292,100
Somerset	90,000	112,000	133,000	156,000	168,600	169,800
Talbot	583,000	670,000	788,000	910,000	1,008,600	1,008,000
Washington	834,000	957,000	1,135,000	1,320,000	1,429,700	1,364,700
Wicomico	455,000	514,000	587,000	670,000	725,900	718,400
Worcester	1,149,000	1,419,000	1,704,000	2,009,000	1,896,900	1,786,500

Source: Department of Legislative Services

Exhibit 5.8
Estimated Assessable Base Loss Due to Homestead Property Tax Credit
Fiscal 2011
(\$ in Thousands)

County	Total County Assessable Base	Loss Due to 10% Homestead Cap	After 10% Homestead Cap	Percent Lost	After Actual Homestead Cap	Percent Lost
Allegany	\$3,672,486	\$95,229	\$3,577,257	2.6%	\$3,520,427	4.1%
Anne Arundel	82,254,827	4,222,783	78,032,044	5.1%	61,843,001	24.8%
Baltimore City	37,123,845	3,410,609	33,713,236	9.2%	30,855,110	16.9%
Baltimore	86,294,582	3,942,790	82,351,792	4.6%	70,896,640	17.8%
Calvert	13,316,625	680,760	12,635,865	5.1%	12,635,865	5.1%
Caroline	3,079,802	161,229	2,918,573	5.2%	2,713,538	11.9%
Carroll	20,353,779	678,565	19,675,214	3.3%	18,545,663	8.9%
Cecil	10,767,002	197,144	10,569,858	1.8%	10,289,924	4.4%
Charles	17,941,362	628,475	17,312,887	3.5%	16,755,828	6.6%
Dorchester	3,416,216	167,827	3,248,389	4.9%	3,033,135	11.2%
Frederick	29,464,122	837,800	28,626,322	2.8%	26,589,953	9.8%
Garrett	4,858,041	81,315	4,776,726	1.7%	4,634,521	4.6%
Harford	27,595,623	729,254	26,866,369	2.6%	26,202,581	5.0%
Howard	46,468,365	1,443,428	45,024,937	3.1%	39,531,230	14.9%
Kent	3,246,033	157,802	3,088,231	4.9%	2,847,044	12.3%
Montgomery	175,163,507	5,110,593	170,052,914	2.9%	170,052,914	2.9%
Prince George's	95,961,368	7,026,628	88,934,740	7.3%	74,889,993	22.0%
Queen Anne's	8,688,003	338,625	8,349,378	3.9%	7,673,119	11.7%
St. Mary's	12,920,612	697,878	12,222,734	5.4%	11,011,494	14.8%
Somerset	1,698,004	70,507	1,627,497	4.2%	1,627,497	4.2%
Talbot	10,079,566	496,372	9,583,194	4.9%	7,394,200	26.6%
Washington	13,646,825	409,780	13,237,045	3.0%	12,517,339	8.3%
Wicomico	7,184,163	249,776	6,934,387	3.5%	6,934,387	3.5%
Worcester	17,864,742	277,469	17,587,273	1.6%	16,836,557	5.8%
Total	\$733,059,499	\$32,112,638	\$700,946,861	4.4%	\$639,831,959	12.7%

Source: State Department of Assessments and Taxation

Exhibit 5.9
County Tax Relief Due to Homestead Tax Credits

County	Fiscal 2010		Fiscal 2011		Fiscal 2012	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$1,734,561	5.1%	\$1,494,588	4.1%	\$704,759	2.0%
Anne Arundel	221,407,971	30.0%	178,807,596	24.8%	138,500,830	20.6%
Baltimore City	156,350,517	21.1%	142,174,910	16.9%	123,098,376	14.8%
Baltimore	205,326,763	21.7%	169,377,362	17.8%	112,006,455	12.5%
Calvert	13,452,792	11.1%	6,072,379	5.1%	1,055,736	0.9%
Caroline	4,319,689	17.2%	3,186,497	11.9%	1,648,824	6.7%
Carroll	39,026,491	17.8%	18,949,056	8.9%	6,437,644	3.3%
Cecil	8,612,941	8.4%	4,365,264	4.4%	1,155,672	1.2%
Charles	25,726,584	13.3%	12,163,579	6.6%	3,461,324	2.0%
Dorchester	4,344,900	14.2%	3,432,406	11.2%	1,889,162	6.8%
Frederick	59,603,791	17.8%	30,581,158	9.8%	10,039,361	3.5%
Garrett	2,114,084	4.7%	2,212,848	4.6%	1,773,328	3.7%
Harford	22,690,186	7.7%	14,515,498	5.0%	3,283,373	1.2%
Howard	121,686,725	23.3%	70,342,549	14.9%	36,772,872	8.4%
Kent	4,260,640	14.8%	4,077,668	12.3%	2,848,774	9.0%
Montgomery	140,738,097	8.4%	46,761,926	2.9%	6,703,903	0.4%
Prince George's	317,235,741	25.1%	277,931,436	22.0%	150,721,497	13.6%
Queen Anne's	11,685,168	18.1%	7,814,607	11.7%	6,828,037	10.7%
St. Mary's	20,023,462	19.5%	16,361,141	14.8%	9,868,141	9.0%
Somerset	994,425	6.4%	623,070	4.2%	249,053	1.7%
Talbot	13,303,240	29.3%	11,600,781	26.6%	10,570,980	25.2%
Washington	20,068,757	15.1%	10,707,527	8.3%	4,577,901	3.8%
Wicomico	3,410,538	5.8%	1,895,800	3.5%	418,801	0.8%
Worcester	11,114,680	8.3%	7,197,295	5.8%	5,213,215	4.3%
Statewide	\$1,429,232,745	17.6%	\$1,042,646,940	12.7%	\$639,828,018	8.2%

Source: State Department of Assessments and Taxation

Exhibit 5.10
Net Taxable Income for Maryland Counties

County	TY 2003 (Sept)	TY 2004 (Nov)	TY 2005 (Nov)	TY 2006 (Nov)	TY 2007 (Nov)	TY 2008 (Nov)	TY 2009 (Nov)
Allegany	\$714,313,115	\$767,111,391	\$817,996,221	\$846,969,949	\$917,744,761	\$865,875,839	\$848,088,642
Anne Arundel	10,041,433,554	11,501,866,360	12,358,008,605	12,927,631,498	13,901,663,915	13,439,040,498	12,862,148,698
Baltimore City	5,570,278,698	6,425,087,925	6,798,559,303	7,503,122,212	7,989,864,296	7,381,747,368	7,151,587,827
Baltimore	14,059,345,233	17,293,783,631	17,961,573,029	19,295,307,277	20,574,763,039	18,135,334,970	16,956,945,220
Calvert	1,545,445,512	1,768,779,243	1,880,505,716	1,993,268,383	2,058,591,147	1,982,461,512	2,007,250,120
Caroline	328,521,985	375,953,402	399,075,675	418,972,056	453,927,559	409,206,703	396,332,562
Carroll	2,881,111,389	3,230,344,663	3,400,310,739	3,573,320,735	3,818,659,142	3,618,811,431	3,565,482,597
Cecil	1,280,368,627	1,434,008,843	1,534,810,678	1,602,718,362	1,774,766,636	1,690,134,777	1,595,333,774
Charles	2,149,912,698	2,400,854,250	2,531,403,117	2,604,938,413	2,745,718,036	2,780,008,615	2,798,701,302
Dorchester	323,770,865	384,906,995	384,840,749	415,837,043	496,931,150	401,656,825	379,657,949
Frederick	4,005,749,711	4,545,215,932	4,878,260,752	5,177,675,506	5,450,114,536	5,186,740,457	5,056,036,577
Garrett	310,991,161	339,671,862	368,190,410	384,373,215	412,963,453	396,319,123	370,182,467
Harford	4,020,746,180	4,521,545,447	4,828,388,160	5,021,604,484	5,283,058,152	5,102,341,898	4,985,926,051
Howard	6,573,022,649	7,713,414,383	8,045,203,494	8,596,159,945	9,243,213,476	8,813,104,613	8,744,087,231
Kent	270,379,070	327,159,161	354,291,348	379,365,876	442,105,932	345,378,009	311,535,073
Montgomery	22,973,629,590	29,800,847,014	32,241,963,585	34,089,151,444	36,947,166,594	32,876,469,466	31,075,877,228
Prince George's	10,536,123,093	11,458,471,491	11,771,266,611	12,208,015,512	12,854,834,139	12,724,069,846	12,926,556,205
Queen Anne's	809,470,813	957,972,482	1,059,535,419	1,098,927,654	1,184,705,839	1,070,637,968	1,002,387,676
St. Mary's	1,479,449,835	1,661,246,421	1,731,747,794	1,828,050,567	2,006,658,806	1,958,252,907	2,079,308,307
Somerset	185,207,239	188,223,658	201,352,945	219,458,695	233,091,381	209,885,636	199,349,165
Talbot	696,270,839	989,894,170	1,044,209,152	1,198,242,460	1,327,023,177	997,801,625	892,490,578
Washington	1,801,230,030	2,047,654,514	2,193,160,180	2,330,241,546	2,423,011,261	2,247,552,637	2,126,027,099
Wicomico	1,090,241,246	1,302,476,298	1,354,077,242	1,418,761,048	1,481,755,918	1,329,950,633	1,264,934,483
Worcester	784,532,994	1,014,401,379	1,028,181,007	1,004,316,908	1,026,855,196	910,200,259	830,593,787
Total	\$94,431,546,126	\$112,450,890,915	\$119,166,911,931	\$126,136,430,788	\$135,049,187,541	\$124,872,983,615	\$120,426,820,618

Source: Comptroller's Office

Exhibit 5.11
Growth in Net Taxable Income

County	TY 2003	TY 2004	TY 2005	TY 2006	TY 2007	TY 2008	TY 2009
Allegany	2.1%	3.5%	6.6%	3.5%	8.4%	-5.7%	-2.1%
Anne Arundel	3.8%	7.4%	7.4%	4.6%	7.5%	-3.3%	-4.3%
Baltimore City	2.2%	8.3%	5.8%	10.4%	6.5%	-7.6%	-3.1%
Baltimore	4.3%	7.8%	3.9%	7.4%	6.6%	-11.9%	-6.5%
Calvert	5.3%	8.7%	6.3%	6.0%	3.3%	-3.7%	1.3%
Caroline	5.1%	10.7%	6.2%	5.0%	8.3%	-9.9%	-3.1%
Carroll	6.0%	8.9%	5.3%	5.1%	6.9%	-5.2%	-1.5%
Cecil	6.0%	9.2%	7.0%	4.4%	10.7%	-4.8%	-5.6%
Charles	5.9%	8.3%	5.4%	2.9%	5.4%	1.2%	0.7%
Dorchester	3.0%	16.7%	0.0%	8.1%	19.5%	-19.2%	-5.5%
Frederick	4.9%	9.1%	7.3%	6.1%	5.3%	-4.8%	-2.5%
Garrett	7.3%	6.2%	8.4%	4.4%	7.4%	-4.0%	-6.6%
Harford	4.9%	8.1%	6.8%	4.0%	5.2%	-3.4%	-2.3%
Howard	5.3%	10.3%	4.3%	6.8%	7.5%	-4.7%	-0.8%
Kent	4.5%	11.9%	8.3%	7.1%	16.5%	-21.9%	-9.8%
Montgomery	3.1%	8.6%	8.2%	5.7%	8.4%	-11.0%	-5.5%
Prince George's	2.3%	5.9%	2.7%	3.7%	5.3%	-1.0%	1.6%
Queen Anne's	8.5%	10.9%	10.6%	3.7%	7.8%	-9.6%	-6.4%
St. Mary's	10.6%	7.9%	4.2%	5.6%	9.8%	-2.4%	6.2%
Somerset	5.3%	-0.2%	7.0%	9.0%	6.2%	-10.0%	-5.0%
Talbot	7.3%	17.4%	5.5%	14.8%	10.7%	-24.8%	-10.6%
Washington	5.4%	10.5%	7.1%	6.3%	4.0%	-7.2%	-5.4%
Wicomico	7.2%	15.7%	4.0%	4.8%	4.4%	-10.2%	-4.9%
Worcester	8.6%	14.2%	1.4%	-2.3%	2.2%	-11.4%	-8.7%
Total	4.1%	8.4%	6.0%	5.8%	7.1%	-7.5%	-3.6%

Source: Comptroller's Office

Exhibit 5.12
Net Taxable Income Measures for Tax Year 2009

<u>County</u>	<u>Per Capita Net Taxable Income</u>	<u>Net Taxable Income Growth</u>	<u>County</u>	<u>Per Capita Net Taxable Income</u>	<u>County</u>	<u>Net Taxable Income Growth</u>
Allegany	\$11,693	-2.1%	1. Montgomery	\$31,984	1. St. Mary's	6.2%
Anne Arundel	24,678	-4.3%	2. Howard	31,020	2. Prince George's	1.6%
Baltimore City	11,220	-3.1%	3. Anne Arundel	24,678	3. Calvert	1.3%
Baltimore	21,470	-6.5%	4. Talbot	24,612	4. Charles	0.7%
Calvert	22,500	1.3%	5. Calvert	22,500	5. Howard	-0.8%
Caroline	11,878	-3.1%	6. Frederick	22,178	6. Carroll	-1.5%
Carroll	20,962	-1.5%	7. Baltimore	21,470	7. Allegany	-2.1%
Cecil	15,827	-5.6%	8. Carroll	20,962	8. Harford	-2.3%
Charles	19,678	0.7%	9. Queen Anne's	20,901	9. Frederick	-2.5%
Dorchester	11,848	-5.5%	10. Harford	20,559	10. Baltimore City	-3.1%
Frederick	22,178	-2.5%	11. St. Mary's	20,188	11. Caroline	-3.1%
Garrett	12,525	-6.6%	12. Charles	19,678	12. Anne Arundel	-4.3%
Harford	20,559	-2.3%	13. Worcester	16,909	13. Wicomico	-4.9%
Howard	31,020	-0.8%	14. Cecil	15,827	14. Somerset	-5.0%
Kent	15,387	-9.8%	15. Prince George's	15,489	15. Washington	-5.4%
Montgomery	31,984	-5.5%	16. Kent	15,387	16. Montgomery	-5.5%
Prince George's	15,489	1.6%	17. Washington	14,571	17. Dorchester	-5.5%
Queen Anne's	20,901	-6.4%	18. Wicomico	13,425	18. Cecil	-5.6%
St. Mary's	20,188	6.2%	19. Garrett	12,525	19. Queen Anne's	-6.4%
Somerset	7,679	-5.0%	20. Caroline	11,878	20. Baltimore	-6.5%
Talbot	24,612	-10.6%	21. Dorchester	11,848	21. Garrett	-6.6%
Washington	14,571	-5.4%	22. Allegany	11,693	22. Worcester	-8.7%
Wicomico	13,425	-4.9%	23. Baltimore City	11,220	23. Kent	-9.8%
Worcester	16,909	-8.7%	24. Somerset	7,679	24. Talbot	-10.6%
Statewide	\$21,129	-3.6%				

Source: Comptroller's Office, Department of Legislative Services

Chapter 6. County Salary Actions

Fewer Maryland jurisdictions provided salary enhancements to their employees in fiscal 2011 than the previous year, with many jurisdictions implementing furlough and salary reduction plans to constrain personnel costs. Only one county government provided employees with a cost-of-living adjustment (COLA) in fiscal 2011, compared to 5 counties in fiscal 2010; 4 counties provided step increases in fiscal 2011, compared to 8 counties in fiscal 2010. Moreover, 5 boards of education provided COLAs and 9 boards provided step increases for teachers in fiscal 2011 while 10 boards provided COLAs and 14 boards provided step increases in fiscal 2010.

Exhibit 6.1 indicates the number of jurisdictions providing salary enhancement over the last 10 years. **Exhibit 6.2** compares the COLA amounts for county and public school employees in fiscal 2010 and 2011. **Exhibit 6.3** shows local salary enhancements in fiscal 2011.

The annual growth in State government salaries trailed the other sectors of the Maryland economy. Over the last nine years, the average weekly wage for State government employees increased by 3.3% annually compared to 4.2% for local government employees, 5.5% for federal employees, and 3.5% 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.

Table 6.1
Growth in Average Weekly Wages

	<u>CY 2000</u>	<u>CY 2009</u>	<u>Annual Increase</u>
Federal Government	\$1,029	\$1,668	5.5%
State Government	710	949	3.3%
Local Government	666	963	4.2%
Private Sector	683	929	3.5%

Source: Department of Labor, Licensing, and Regulation

Exhibit 6.1
Number of Counties Providing Salary Increases
Fiscal 2002-2011

	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
State Government										
COLAs	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No
Step Increases	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No
Local Government										
COLAs										
County Employees	21	21	14	22	23	24	24	21	5	1
Board of Education	24	24	23	23	24	24	24	23	10	5
Step Increases										
County Employees	18	18	13	19	19	21	20	21	8	4
Board of Education	22	24	23	24	24	24	24	22	14	9
Both COLA and Step										
County Employees	17	15	9	17	19	21	20	18	2	0
Board of Education	22	24	22	23	24	24	24	21	8	3

Source: Department of Legislative Services

Exhibit 6.2
Local Government Salary Actions – Summary
Fiscal 2010-2011

	County Government		Public Schools	
<u>COLA Amount</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2011</u>
No COLA	19	22	14	19
0.5% to 2.9%	2	1	9	5
3.0% to 3.9%	1	0	1	0
4.0% to 4.9%	0	0	0	0
5.0% to 5.9%	0	0	0	0
6.0% and Greater	0	0	0	0
Dollar Amount	2	0	0	0
Still Pending	0	1	0	0

	State Government		CPI-Urban Consumers	
	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2009</u>	<u>FY 2011</u> ¹
COLA Amount	0%	0%	0.99%	1.18%
Furloughs ²	10 days	10 days		
Effective COLA ³	-2.6%	-2.6%		

COLA: Cost-of-living adjustment CPI: Consumer Price Index

¹ Forecast of the CPI for 2011 comes from Moody's Economy.com.

² Maximum number of furlough and service reduction days based on salary level.

³ Effective COLA in fiscal 2010 and 2011 ranges from -1.2% to -3.8% depending on the number of furlough days.

Source: Department of Legislative Services

Exhibit 6.3
Local Government Salary Actions in Fiscal 2011

County	County Government Generally		Board of Education Teachers		Comments
	COLA	Step	COLA	Step	
Allegany	0.0%	No	1.0%	Yes	¹ Anne Arundel County Public Schools reached an impasse with the Teachers Association of Anne Arundel County in renegotiating scheduled salary increases for fiscal 2011. As a result, the “terms of employment” were imposed, which provide for a 1% COLA for all teachers, for fiscal 2011 only. There are no merit/step increases in fiscal 2011.
Anne Arundel ¹	0.0%	No	1.0%	No	
Baltimore City ²	0.0%	Yes	2.0%	No	
Baltimore	0.0%	Yes	0.0%	Yes	
Calvert ³	0.5%	No	0.5%	Yes	² Baltimore City Public Schools full time teachers will also receive a \$1,500 lump sum payment. This amount will be prorated for part-time teachers.
Caroline	0.0%	No	0.0%	No	
Carroll	0.0%	No	0.0%	No	
Cecil	0.0%	No	1.8%	Yes	
Charles	0.0%	No	0.0%	No	³ Calvert County school support employees received a 1.0% one-time payment in December 2011 in addition to the 0.5% COLA.
Dorchester	0.0%	No	0.0%	No	
Frederick	0.0%	No	0.0%	No	
Garrett	0.0%	No	0.0%	No	
Harford	0.0%	No	0.0%	No	⁴ Howard County fire department employees are receiving 6% COLAs in fiscal 2011. No other county employees are receiving COLAs in fiscal 2011.
Howard ⁴	0.0%	Yes	0.0%	Yes	
Kent	0.0%	No	0.0%	No	
Montgomery	0.0%	No	0.0%	No	
Prince George’s ⁵	Pending	Pending	0.0%	No	⁵ Prince George’s County reached a tentative agreement with the American Federation of State, County, and Municipal Employees that would provide a 2% COLA in fiscal 2011, but no merit/step increases. However, this agreement has not been approved by the county council. No agreements have been reached to date with the other county employee unions.
Queen Anne’s ⁶	0.0%	No	0.0%	Yes	
St. Mary’s	0.0%	Yes	0.0%	Yes	
Somerset	0.0%	No	0.0%	Yes	
Talbot	0.0%	No	0.0%	Yes	⁶ Queen Anne’s County Public School employees will receive one quarter of a planned step increase on April 1, 2011.
Washington	0.0%	No	0.0%	No	
Wicomico	0.0%	No	0.0%	No	
Worcester	0.0%	No	0.0%	No	
Number Granting	1	4	5	9	

COLA: Cost-of-living adjustment

Source: Department of Legislative Services

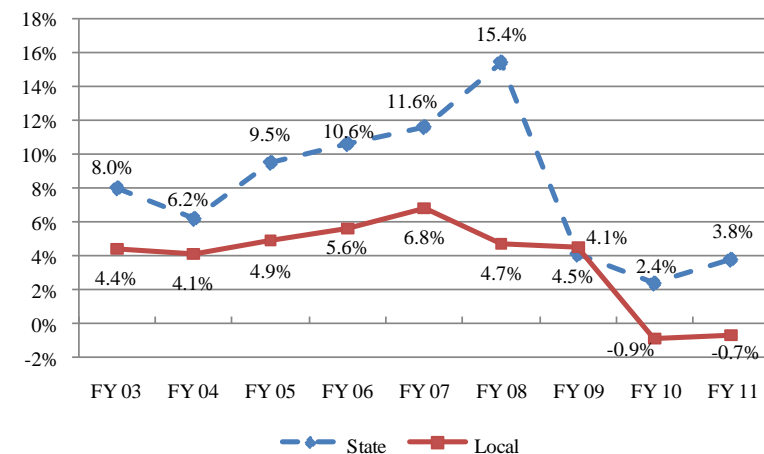
Chapter 7. Public School Funding and Student Enrollment

Public schools are funded from federal, State, and local sources. Approximately 46% of public school funding in Maryland comes from local sources, and 48% comes from the State. The federal government provides only 6% 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 16.3% in Baltimore City to 68.2% in Worcester County. State funding as a percent of public school revenues ranges from 24.8% in Worcester County to 74.0% in Baltimore City. 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, the year before the Bridge to Excellence Act, to \$5.7 billion in fiscal 2011, representing a \$2.8 billion or 98.1% increase in State support for public education. This represents an 7.9% average annual increase over the nine-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 \$14,350 in total funding for each pupil in fiscal 2011. Worcester County had the highest per pupil revenues at \$16,585; while Baltimore City had the second highest at \$16,338. Montgomery County had the third highest at \$15,776. St. Mary's County had the lowest

per pupil revenues at \$12,034. **Exhibit 7.2** shows the per pupil revenues for public schools in fiscal 2011 by revenue source.

Per pupil federal funding in fiscal 2011 averaged \$870 statewide, ranging from \$533 in Carroll County to \$1,693 in Somerset County, 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 2011 averaged \$6,946 statewide, ranging from \$3,511 in Talbot County to \$12,083 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 2011 averaged \$6,449 statewide, ranging from \$2,400 in Caroline County to \$11,268 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 \$5.3 billion in fiscal 2011, representing a 0.7% decrease from the prior year. **Exhibit 7.7** shows the local appropriations to the boards of education for fiscal 2003 through 2011, and **Exhibit 7.8** shows the annual percent increase in the local appropriation.

Public School Construction

State funding for public school construction projects remains a high priority for elected officials. Over the last nine years (fiscal 2003 through 2011), State officials have provided almost \$2.3 billion for local school construction projects. As shown in **Exhibit 7.9**, cumulative State funding for school construction projects over the last nine years has ranged from \$7.6 million in Talbot County to \$272.2 million in Montgomery County.

Student Enrollment

Information on student enrollment counts and local measures used to allocate State education aid in fiscal 2011 and 2012 is provided in **Exhibits 7.10 through 7.14**. The racial composition in Maryland public schools is shown in **Exhibit 7.15**.

Exhibit 7.1
Revenue Sources for Public Schools in Fiscal 2011

County	Federal	State	Local	Ranking by Percent State			Ranking by Percent Local		
Allegany	6.7%	71.2%	22.1%	1.	Baltimore City	74.0%	1.	Worcester	68.2%
Anne Arundel	4.7%	37.4%	57.9%	2.	Caroline	72.3%	2.	Talbot	66.5%
Baltimore City	9.8%	74.0%	16.3%	3.	Allegany	71.2%	3.	Montgomery	64.5%
Baltimore	6.3%	44.8%	48.9%	4.	Wicomico	68.9%	4.	Howard	61.1%
Calvert	4.9%	47.1%	48.0%	5.	Somerset	66.5%	5.	Anne Arundel	57.9%
Caroline	7.9%	72.3%	19.8%	6.	Dorchester	62.5%	6.	Kent	55.8%
Carroll	4.1%	47.5%	48.4%	7.	Washington	60.0%	7.	Queen Anne's	52.5%
Cecil	6.0%	58.8%	35.2%	8.	Cecil	58.8%	8.	Baltimore	48.9%
Charles	5.4%	51.4%	43.2%	9.	Prince George's	57.3%	9.	Carroll	48.4%
Dorchester	6.0%	62.5%	31.5%	10.	St. Mary's	55.3%	10.	Calvert	48.0%
Frederick	5.1%	48.9%	46.0%	11.	Charles	51.4%	11.	Frederick	46.0%
Garrett	8.0%	50.9%	41.1%	12.	Garrett	50.9%	12.	Harford	44.4%
Harford	5.8%	49.9%	44.4%	13.	Harford	49.9%	13.	Charles	43.2%
Howard	3.9%	35.1%	61.1%	14.	Frederick	48.9%	14.	Garrett	41.1%
Kent	5.0%	39.2%	55.8%	15.	Carroll	47.5%	15.	St. Mary's	38.8%
Montgomery	4.2%	31.3%	64.5%	16.	Calvert	47.1%	16.	Cecil	35.2%
Prince George's	7.8%	57.3%	34.9%	17.	Baltimore	44.8%	17.	Prince George's	34.9%
Queen Anne's	6.8%	40.7%	52.5%	18.	Queen Anne's	40.7%	18.	Washington	33.1%
St. Mary's	6.0%	55.3%	38.8%	19.	Kent	39.2%	19.	Dorchester	31.5%
Somerset	11.4%	66.5%	22.2%	20.	Anne Arundel	37.4%	20.	Wicomico	23.8%
Talbot	4.7%	28.8%	66.5%	21.	Howard	35.1%	21.	Somerset	22.2%
Washington	6.9%	60.0%	33.1%	22.	Montgomery	31.3%	22.	Allegany	22.1%
Wicomico	7.3%	68.9%	23.8%	23.	Talbot	28.8%	23.	Caroline	19.8%
Worcester	7.0%	24.8%	68.2%	24.	Worcester	24.8%	24.	Baltimore City	16.3%
Total	6.1%	48.4%	45.5%						

Source: Local School Budgets, Department of Legislative Services

Exhibit 7.2
Per Pupil Revenues for Public Schools in Fiscal 2011

County	Federal	State	Local	Total	Ranking by Total Per Pupil Funding	
Allegany	\$1,027	\$10,891	\$3,382	\$15,300	1.	Worcester \$16,585
Anne Arundel	620	4,941	7,656	13,218	2.	Baltimore City 16,338
Baltimore City	1,598	12,083	2,657	16,338	3.	Montgomery 15,776
Baltimore	866	6,142	6,706	13,713	4.	Howard 15,403
Calvert	660	6,329	6,439	13,428	5.	Allegany 15,300
Caroline	1,005	9,178	2,510	12,693	6.	Kent 15,214
Carroll	533	6,151	6,279	12,963	7.	Somerset 14,901
Cecil	762	7,500	4,490	12,752	8.	Prince George's 14,618
Charles	704	6,735	5,660	13,099	9.	Garrett 13,805
Dorchester	795	8,226	4,150	13,171	10.	Baltimore 13,713
Frederick	658	6,279	5,912	12,848	11.	Calvert 13,428
Garrett	1,101	7,025	5,680	13,805	12.	Anne Arundel 13,218
Harford	753	6,484	5,769	13,006	13.	Dorchester 13,171
Howard	596	5,400	9,408	15,403	14.	Wicomico 13,101
Kent	758	5,966	8,491	15,214	15.	Charles 13,099
Montgomery	656	4,943	10,177	15,776	16.	Harford 13,006
Prince George's	1,141	8,377	5,100	14,618	17.	Carroll 12,963
Queen Anne's	853	5,071	6,544	12,467	18.	Frederick 12,848
St. Mary's	720	6,651	4,664	12,034	19.	Cecil 12,752
Somerset	1,693	9,906	3,302	14,901	20.	Caroline 12,693
Talbot	574	3,511	8,109	12,194	21.	Washington 12,523
Washington	858	7,516	4,148	12,523	22.	Queen Anne's 12,467
Wicomico	957	9,020	3,124	13,101	23.	Talbot 12,194
Worcester	1,156	4,117	11,312	16,585	24.	St. Mary's 12,034
Total	\$870	\$6,946	\$6,535	\$14,351		

Source: Local School Budgets, Department of Legislative Services

Exhibit 7.3
Federal Funding for Public Schools in Fiscal 2011

County	Enrollment	Total Federal Aid	Per Pupil	Ranking by Per Pupil Aid		
Allegany	8,516	\$8,745,725	\$1,027	1.	Somerset	\$1,693
Anne Arundel	73,811	45,762,379	620	2.	Baltimore City	1,598
Baltimore City	78,933	126,170,392	1,598	3.	Worcester	1,156
Baltimore	100,562	87,122,141	866	4.	Prince George's	1,141
Calvert	16,410	10,836,953	660	5.	Garrett	1,101
Caroline	5,174	5,200,862	1,005	6.	Allegany	1,027
Carroll	27,063	14,414,088	533	7.	Caroline	1,005
Cecil	15,347	11,689,284	762	8.	Wicomico	957
Charles	25,992	18,301,649	704	9.	Baltimore	866
Dorchester	4,379	3,480,406	795	10.	Washington	858
Frederick	39,217	25,802,315	658	11.	Queen Anne's	853
Garrett	4,090	4,503,256	1,101	12.	Dorchester	795
Harford	37,612	28,322,059	753	13.	Cecil	762
Howard	49,957	29,778,191	596	14.	Kent	758
Kent	2,035	1,541,807	758	15.	Harford	753
Montgomery	140,520	92,163,969	656	16.	St. Mary's	720
Prince George's	120,248	137,200,981	1,141	17.	Charles	704
Queen Anne's	7,489	6,384,981	853	18.	Calvert	660
St. Mary's	16,464	11,853,282	720	19.	Frederick	658
Somerset	2,706	4,580,789	1,693	20.	Montgomery	656
Talbot	4,258	2,443,856	574	21.	Anne Arundel	620
Washington	21,668	18,600,797	858	22.	Howard	596
Wicomico	14,320	13,703,829	957	23.	Talbot	574
Worcester	6,331	7,317,036	1,156	24.	Carroll	533
Total	823,102	\$715,921,027	\$870			

Source: Local School Budgets, Department of Legislative Services

Exhibit 7.4
State Funding for Public Schools in Fiscal 2011

County	Enrollment	Total State Aid	Per Pupil	Ranking by Per Pupil Aid		
Allegany	8,516	\$92,747,116	\$10,891	1.	Baltimore City	\$12,083
Anne Arundel	73,811	364,724,918	4,941	2.	Allegany	10,891
Baltimore City	78,933	953,723,458	12,083	3.	Somerset	9,906
Baltimore	100,562	617,601,802	6,142	4.	Caroline	9,178
Calvert	16,410	103,857,956	6,329	5.	Wicomico	9,020
Caroline	5,174	47,486,321	9,178	6.	Prince George's	8,377
Carroll	27,063	166,466,503	6,151	7.	Dorchester	8,226
Cecil	15,347	115,099,142	7,500	8.	Washington	7,516
Charles	25,992	175,051,921	6,735	9.	Cecil	7,500
Dorchester	4,379	36,020,555	8,226	10.	Garrett	7,025
Frederick	39,217	246,228,425	6,279	11.	Charles	6,735
Garrett	4,090	28,730,284	7,025	12.	St. Mary's	6,651
Harford	37,612	243,871,532	6,484	13.	Harford	6,484
Howard	49,957	269,746,694	5,400	14.	Calvert	6,329
Kent	2,035	12,139,855	5,966	15.	Frederick	6,279
Montgomery	140,520	694,636,439	4,943	16.	Carroll	6,151
Prince George's	120,248	1,007,323,204	8,377	17.	Baltimore	6,142
Queen Anne's	7,489	37,975,828	5,071	18.	Kent	5,966
St. Mary's	16,464	109,495,739	6,651	19.	Howard	5,400
Somerset	2,706	26,804,993	9,906	20.	Queen Anne's	5,071
Talbot	4,258	14,949,753	3,511	21.	Montgomery	4,943
Washington	21,668	162,863,544	7,516	22.	Anne Arundel	4,941
Wicomico	14,320	129,163,360	9,020	23.	Worcester	4,117
Worcester	6,331	26,066,127	4,117	24.	Talbot	3,511
Unallocated		34,676,428	42			
Total	823,102	\$5,717,451,895	\$6,946			

Source: Local School Budgets, Department of Legislative Services

Exhibit 7.5
Local Funding for Public Schools in Fiscal 2011

County	Enrollment	Local Appropriation	Per Pupil	<u>Ranking by Per Pupil Funding</u>		
Allegany	8,516	\$28,240,000	\$3,316	1.	Worcester	\$11,268
Anne Arundel	73,811	562,360,000	7,619	2.	Montgomery	10,070
Baltimore City	78,933	206,668,572	2,618	3.	Howard	9,302
Baltimore	100,562	663,192,510	6,595	4.	Kent	8,430
Calvert	16,410	105,010,110	6,399	5.	Talbot	8,062
Caroline	5,174	12,415,902	2,400	6.	Anne Arundel	7,619
Carroll	27,063	166,878,900	6,166	7.	Baltimore	6,595
Cecil	15,347	68,350,618	4,454	8.	Queen Anne's	6,404
Charles	25,992	145,296,600	5,590	9.	Calvert	6,399
Dorchester	4,379	17,389,545	3,971	10.	Carroll	6,166
Frederick	39,217	228,825,838	5,835	11.	Frederick	5,835
Garrett	4,090	23,159,000	5,662	12.	Harford	5,691
Harford	37,612	214,061,789	5,691	13.	Garrett	5,662
Howard	49,957	464,708,788	9,302	14.	Charles	5,590
Kent	2,035	17,154,835	8,430	15.	Prince George's	4,981
Montgomery	140,520	1,415,085,344	10,070	16.	St. Mary's	4,616
Prince George's	120,248	599,014,431	4,981	17.	Cecil	4,454
Queen Anne's	7,489	47,957,462	6,404	18.	Washington	4,100
St. Mary's	16,464	76,000,000	4,616	19.	Dorchester	3,971
Somerset	2,706	8,751,100	3,234	20.	Allegany	3,316
Talbot	4,258	34,329,542	8,062	21.	Somerset	3,234
Washington	21,668	88,829,790	4,100	22.	Wicomico	3,017
Wicomico	14,320	43,196,892	3,017	23.	Baltimore City	2,618
Worcester	6,331	71,339,072	11,268	24.	Caroline	2,400
Total	823,102	\$5,308,216,640	\$6,449			

Source: Local School Budgets, Department of Legislative Services

Exhibit 7.6
Miscellaneous Local Funding for Public Schools in Fiscal 2011

County	Enrollment	Miscellaneous Local Funding¹	Per Pupil	<u>Ranking by Per Pupil Funding</u>		
Allegany	8,516	\$559,305	\$66	1.	Dorchester	\$179
Anne Arundel	73,811	2,762,200	37	2.	Queen Anne's	140
Baltimore City	78,933	3,040,000	39	3.	Prince George's	119
Baltimore	100,562	11,139,997	111	4.	Carroll	113
Calvert	16,410	654,118	40	5.	Baltimore	111
Caroline	5,174	568,381	110	6.	Caroline	110
Carroll	27,063	3,050,541	113	7.	Wicomico	107
Cecil	15,347	559,704	36	8.	Montgomery	107
Charles	25,992	1,819,080	70	9.	Howard	106
Dorchester	4,379	785,456	179	10.	Harford	78
Frederick	39,217	3,018,850	77	11.	Frederick	77
Garrett	4,090	71,650	18	12.	Charles	70
Harford	37,612	2,921,958	78	13.	Somerset	68
Howard	49,957	5,274,290	106	14.	Allegany	66
Kent	2,035	123,400	61	15.	Kent	61
Montgomery	140,520	15,011,659	107	16.	Washington	49
Prince George's	120,248	14,289,488	119	17.	St. Mary's	47
Queen Anne's	7,489	1,048,031	140	18.	Talbot	46
St. Mary's	16,464	781,071	47	19.	Worcester	44
Somerset	2,706	185,000	68	20.	Calvert	40
Talbot	4,258	197,000	46	21.	Baltimore City	39
Washington	21,668	1,052,390	49	22.	Anne Arundel	37
Wicomico	14,320	1,535,632	107	23.	Cecil	36
Worcester	6,331	275,452	44	24.	Garrett	18
Total	823,102	\$70,724,653	\$86			

Source: Local School Budgets, Department of Legislative Services

¹Funds generated by local boards of education, such as investment or interest income, building use and rental fees, summer school tuition, and tuition paid for out-of-county and out-of-state students.

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

County	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Allegany	\$25,530	\$25,930	\$25,630	\$26,630	\$27,380	\$28,380	\$28,450	\$28,200	\$28,240
Anne Arundel	383,840	390,600	414,261	449,214	486,604	512,114	551,207	554,027	562,360
Baltimore City	207,400	207,555	207,603	207,839	207,941	207,941	207,941	210,018	206,669
Baltimore	546,787	560,272	570,494	591,733	606,302	617,766	646,293	670,738	663,193
Calvert	73,413	76,413	80,913	85,713	90,379	95,358	100,656	103,616	105,010
Caroline	10,923	10,877	10,977	11,300	11,850	12,250	12,368	12,146	12,416
Carroll	111,428	118,061	125,158	135,585	144,760	149,206	162,679	167,700	166,879
Cecil	53,984	56,090	58,709	62,229	65,715	64,435	69,915	68,386	68,351
Charles	90,874	94,623	101,794	112,217	124,006	135,856	145,316	145,414	145,297
Dorchester	15,069	15,069	15,220	15,423	16,345	16,570	17,473	17,035	17,390
Frederick	150,627	168,753	175,397	189,208	205,381	228,207	237,631	228,942	228,826
Garrett	15,781	17,570	18,363	18,800	19,925	22,056	23,159	23,159	23,159
Harford	145,851	147,272	154,047	175,415	189,415	199,615	210,915	210,915	214,062
Howard	292,401	310,590	334,590	362,590	393,711	427,176	454,795	457,560	464,709
Kent	13,437	13,075	13,676	14,276	15,110	16,217	17,217	17,330	17,155
Montgomery	1,079,189	1,133,352	1,208,019	1,273,231	1,380,771	1,449,614	1,513,555	1,450,017	1,415,085
Prince George's	496,973	521,254	545,372	562,043	602,243	615,843	614,502	597,689	599,014
Queen Anne's	32,757	35,007	36,587	38,037	39,940	43,940	47,168	48,216	47,957
St. Mary's	54,511	56,125	58,900	62,634	67,811	76,000	80,138	79,945	76,000
Somerset	8,679	8,562	8,499	8,548	8,926	8,859	8,994	8,744	8,751
Talbot	25,744	25,835	26,360	27,898	29,849	31,729	34,054	34,219	34,330
Washington	71,713	74,798	78,817	81,986	83,303	85,564	87,660	89,578	88,830
Wicomico	44,665	45,680	46,125	46,925	48,330	49,443	50,205	50,782	43,197
Worcester	47,125	48,164	51,720	54,296	61,150	66,319	72,615	71,954	71,339
Total	\$3,998,702	\$4,161,528	\$4,367,231	\$4,613,769	\$4,927,147	\$5,160,459	\$5,394,905	\$5,346,329	\$5,308,217

Source: Local School Budgets, Department of Legislative Services

Exhibit 7.8
Local Appropriations to the Boards of Education
Annual Percent Increases – Fiscal 2003-2011

County	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Allegany	2.0%	1.6%	-1.2%	3.9%	2.8%	3.7%	0.2%	-0.9%	0.1%
Anne Arundel	5.8%	1.8%	6.1%	8.4%	8.3%	5.2%	7.6%	0.5%	1.5%
Baltimore City	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	1.0%	-1.6%
Baltimore	0.3%	2.5%	1.8%	3.7%	2.5%	1.9%	4.6%	3.8%	-1.1%
Calvert	6.5%	4.1%	5.9%	5.9%	5.4%	5.5%	5.6%	2.9%	1.3%
Caroline	2.3%	-0.4%	0.9%	2.9%	4.9%	3.4%	1.0%	-1.8%	2.2%
Carroll	5.2%	6.0%	6.0%	8.3%	6.8%	3.1%	9.0%	3.1%	-0.5%
Cecil	6.1%	3.9%	4.7%	6.0%	5.6%	-1.9%	8.5%	-2.2%	-0.1%
Charles	7.1%	4.1%	7.6%	10.2%	10.5%	9.6%	7.0%	0.1%	-0.1%
Dorchester	6.7%	0.0%	1.0%	1.3%	6.0%	1.4%	5.5%	-2.5%	2.1%
Frederick	5.6%	12.0%	3.9%	7.9%	8.5%	11.1%	4.1%	-3.7%	-0.1%
Garrett	3.6%	11.3%	4.5%	2.4%	6.0%	10.7%	5.0%	0.0%	0.0%
Harford	5.4%	1.0%	4.6%	13.9%	8.0%	5.4%	5.7%	0.0%	1.5%
Howard	5.9%	6.2%	7.7%	8.4%	8.6%	8.5%	6.5%	0.6%	1.6%
Kent	4.3%	-2.7%	4.6%	4.4%	5.8%	7.3%	6.2%	0.7%	-1.0%
Montgomery	4.8%	5.0%	6.6%	5.4%	8.4%	5.0%	4.4%	-4.2%	-2.4%
Prince George's	6.2%	4.9%	4.6%	3.1%	7.2%	2.3%	-0.2%	-2.7%	0.2%
Queen Anne's	5.7%	6.9%	4.5%	4.0%	5.0%	10.0%	7.3%	2.2%	-0.5%
St. Mary's	3.8%	3.0%	4.9%	6.3%	8.3%	12.1%	5.4%	-0.2%	-4.9%
Somerset	-0.1%	-1.4%	-0.7%	0.6%	4.4%	-0.7%	1.5%	-2.8%	0.1%
Talbot	7.2%	0.4%	2.0%	5.8%	7.0%	6.3%	7.3%	0.5%	0.3%
Washington	5.1%	4.3%	5.4%	4.0%	1.6%	2.7%	2.4%	2.2%	-0.8%
Wicomico	2.1%	2.3%	1.0%	1.7%	3.0%	2.3%	1.5%	1.1%	-14.9%
Worcester	6.9%	2.2%	7.4%	5.0%	12.6%	8.5%	9.5%	-0.9%	-0.9%
Total	4.4%	4.1%	4.9%	5.6%	6.8%	4.7%	4.5%	-0.9%	-0.7%

Source: Local School Budgets, Department of Legislative Services

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

County	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	9-year Total
Allegany	\$0	\$240	\$125	\$12,000	\$18,650	\$412	\$0	\$0	\$842	\$32,269
Anne Arundel	8,831	7,662	7,329	19,457	22,675	27,827	27,420	25,020	26,200	172,421
Baltimore City	13,840	11,151	11,483	21,523	39,436	52,665	41,000	27,733	28,559	247,390
Baltimore	12,470	11,541	11,563	25,218	35,053	52,250	40,985	28,000	29,000	246,080
Calvert	10,891	6,600	7,344	3,437	2,723	12,644	7,824	8,181	8,450	68,094
Caroline	1,055	1,175	269	4,699	2,935	2,426	8,100	6,000	3,767	30,426
Carroll	8,534	6,538	6,768	7,434	8,282	8,219	11,741	10,520	8,444	76,480
Cecil	0	5,023	8,246	8,656	8,271	9,533	2,674	1,538	1,744	45,685
Charles	10,598	6,463	6,400	8,267	10,200	13,170	11,704	8,898	8,335	84,035
Dorchester	3,268	177	991	656	872	6,137	10,400	6,469	5,436	34,406
Frederick	11,525	10,380	9,657	11,910	17,942	18,728	14,759	16,226	14,000	125,127
Garrett	2,395	984	1,098	1,507	1,235	6,243	3,020	666	0	17,148
Harford	6,181	5,356	7,439	8,287	11,096	16,238	14,751	16,253	13,835	99,436
Howard	12,356	9,254	8,800	15,273	17,808	23,206	18,265	18,262	18,290	141,514
Kent	550	345	555	2,000	3,479	1,335	0	388	0	8,652
Montgomery	18,000	10,584	9,036	30,431	40,040	52,297	53,312	28,350	30,183	272,234
Prince George's	18,000	12,763	10,174	29,833	37,425	52,250	41,000	28,200	29,500	259,145
Queen Anne's	5,000	3,004	338	6,897	3,000	3,925	4,951	3,947	5,750	36,812
St. Mary's	7,443	3,989	5,883	3,271	5,495	9,806	7,266	4,028	6,600	53,781
Somerset	0	163	3,612	14,300	12,022	5,153	0	6,000	6,000	47,250
Talbot	0	0	0	2,422	2,405	2,038	0	436	344	7,645
Washington	1,361	2,003	2,375	6,431	4,478	8,970	9,368	7,965	7,970	50,921
Wicomico	2,684	729	3,993	7,616	4,178	8,143	12,960	13,170	9,975	63,448
Worcester	1,518	376	2,400	2,241	6,872	8,213	5,483	403	0	27,506
Statewide	0	0	0	0	6,100	0	0	0	500	6,600
Total	\$156,500	\$116,500	\$125,878	\$253,766	\$322,672	\$401,828	\$346,983	\$266,653	\$263,724	\$2,254,504

Source: Public School Construction Program, Department of Legislative Services

Exhibit 7.10
Comparison of Wealth Per Pupil for State Education Aid Programs
Fiscal 2011 and 2012

County	Fiscal 2011	Fiscal 2012	Percent Difference	Per Pupil Wealth		Growth in Per Pupil Wealth	
Allegany	\$272,517	\$288,435	5.8%	1. Worcester	\$1,276,025	1. Garrett	7.5%
Anne Arundel	648,477	627,838	-3.2%	2. Talbot	1,121,952	2. Allegany	5.8%
Baltimore City	290,050	291,014	0.3%	3. Kent	786,125	3. Calvert	3.7%
Baltimore	525,394	512,928	-2.4%	4. Montgomery	698,439	4. St. Mary's	2.9%
Calvert	452,950	469,728	3.7%	5. Anne Arundel	627,838	5. Prince George's	0.9%
Caroline	324,375	324,109	-0.1%	6. Queen Anne's	593,312	6. Cecil	0.6%
Carroll	452,808	439,029	-3.0%	7. Garrett	583,132	7. Baltimore City	0.3%
Cecil	391,395	393,895	0.6%	8. Howard	546,509	8. Kent	0.3%
Charles	413,751	397,256	-4.0%	9. Baltimore	512,928	9. Caroline	-0.1%
Dorchester	412,813	412,238	-0.1%	10. Calvert	469,728	10. Dorchester	-0.1%
Frederick	454,814	428,321	-5.8%	11. St. Mary's	445,122	11. Harford	-0.2%
Garrett	542,523	583,132	7.5%	12. Carroll	439,029	12. Somerset	-0.6%
Harford	435,418	434,535	-0.2%	13. Prince George's	437,339	13. Wicomico	-1.3%
Howard	566,901	546,509	-3.6%	14. Harford	434,535	14. Talbot	-1.8%
Kent	783,593	786,125	0.3%	15. Frederick	428,321	15. Baltimore	-2.4%
Montgomery	740,535	698,439	-5.7%	16. Dorchester	412,238	16. Carroll	-3.0%
Prince George's	433,556	437,339	0.9%	17. Charles	397,256	17. Anne Arundel	-3.2%
Queen Anne's	617,757	593,312	-4.0%	18. Cecil	393,895	18. Howard	-3.6%
St. Mary's	432,658	445,122	2.9%	19. Washington	361,141	19. Queen Anne's	-4.0%
Somerset	339,417	337,402	-0.6%	20. Somerset	337,402	20. Charles	-4.0%
Talbot	1,142,003	1,121,952	-1.8%	21. Caroline	324,109	21. Montgomery	-5.7%
Washington	383,087	361,141	-5.7%	22. Wicomico	312,264	22. Washington	-5.7%
Wicomico	316,297	312,264	-1.3%	23. Baltimore City	291,014	23. Frederick	-5.8%
Worcester	1,371,358	1,276,025	-7.0%	24. Allegany	288,435	24. Worcester	-7.0%
Total	\$518,733	\$505,337	-2.6%	Statewide	\$505,337	Statewide	-2.6%

Exhibit 7.11
Many School Systems Experiencing Decline in FTE Student Enrollment
September 2009 (Fiscal 2011) and September 2010 (Fiscal 2012)

County	Fiscal 2011	Fiscal 2012	Percent Difference	<u>FTES Enrollment Growth</u>		<u>Percent Change FTES Enrollment</u>	
Allegany	8,692	8,515	-2.0%	1.	Montgomery 2,262	1.	Montgomery 1.6%
Anne Arundel	72,915	73,655	1.0%	2.	Baltimore 817	2.	Washington 1.2%
Baltimore City	77,909	78,619	0.9%	3.	Anne Arundel 740	3.	Anne Arundel 1.0%
Baltimore	99,512	100,328	0.8%	4.	Baltimore City 710	4.	Baltimore City 0.9%
Calvert	16,626	16,375	-1.5%	5.	Howard 311	5.	Worcester 0.8%
Caroline	5,224	5,174	-1.0%	6.	Washington 262	6.	Baltimore 0.8%
Carroll	27,418	27,061	-1.3%	7.	Frederick 99	7.	Howard 0.6%
Cecil	15,620	15,347	-1.7%	8.	St. Mary's 66	8.	St. Mary's 0.4%
Charles	25,897	25,955	0.2%	9.	Charles 58	9.	Frederick 0.3%
Dorchester	4,412	4,372	-0.9%	10.	Worcester 53	10.	Charles 0.2%
Frederick	39,064	39,163	0.3%	11.	Queen Anne's 12	11.	Queen Anne's 0.2%
Garrett	4,183	4,084	-2.4%	12.	Somerset -2	12.	Somerset -0.1%
Harford	37,697	37,590	-0.3%	13.	Talbot -16	13.	Harford -0.3%
Howard	49,635	49,946	0.6%	14.	Kent -25	14.	Prince George's -0.3%
Kent	2,060	2,035	-1.2%	15.	Dorchester -40	15.	Talbot -0.4%
Montgomery	138,139	140,402	1.6%	16.	Caroline -51	16.	Dorchester -0.9%
Prince George's	120,171	119,806	-0.3%	17.	Garrett -99	17.	Wicomico -0.9%
Queen Anne's	7,477	7,489	0.2%	18.	Harford -107	18.	Caroline -1.0%
St. Mary's	16,376	16,442	0.4%	19.	Wicomico -130	19.	Kent -1.2%
Somerset	2,702	2,701	-0.1%	20.	Allegany -177	20.	Carroll -1.3%
Talbot	4,273	4,257	-0.4%	21.	Calvert -251	21.	Calvert -1.5%
Washington	21,383	21,646	1.2%	22.	Cecil -273	22.	Cecil -1.7%
Wicomico	13,962	13,832	-0.9%	23.	Carroll -357	23.	Allegany -2.0%
Worcester	6,264	6,317	0.8%	24.	Prince George's -365	24.	Garrett -2.4%
Total	817,610	821,109	0.4%		Statewide 3,498		Statewide 0.4%

Exhibit 7.12
Students Approved for Free and Reduced Priced Meals
Fiscal 2011 and 2012

County	Fiscal 2011	Fiscal 2012	Percent Difference	FRPM Count as		Change in FRPM Count	
				Percent of Total Enrollment			
Allegany	4,296	4,329	0.8%	1. Baltimore City	83.6%	1. Calvert	13.5%
Anne Arundel	18,498	20,120	8.8%	2. Somerset	65.5%	2. Howard	11.0%
Baltimore City	65,682	65,957	0.4%	3. Dorchester	58.0%	3. Frederick	8.8%
Baltimore	39,054	42,029	7.6%	4. Prince George's	52.7%	4. Anne Arundel	8.8%
Calvert	3,013	3,421	13.5%	5. Caroline	51.8%	5. Wicomico	8.7%
Caroline	2,631	2,679	1.8%	6. Allegany	50.8%	6. St. Mary's	8.2%
Carroll	3,829	4,058	6.0%	7. Wicomico	50.6%	7. Baltimore	7.6%
Cecil	5,455	5,720	4.9%	8. Kent	48.1%	8. Queen Anne's	7.4%
Charles	6,844	7,232	5.7%	9. Garrett	45.1%	9. Washington	7.0%
Dorchester	2,419	2,539	5.0%	10. Washington	44.5%	10. Kent	6.8%
Frederick	7,902	8,600	8.8%	11. Baltimore	41.8%	11. Carroll	6.0%
Garrett	1,947	1,846	-5.2%	12. Worcester	41.2%	12. Harford	5.9%
Harford	9,464	10,024	5.9%	13. Cecil	37.3%	13. Montgomery	5.9%
Howard	7,149	7,937	11.0%	14. Talbot	35.0%	14. Charles	5.7%
Kent	917	979	6.8%	15. Montgomery	29.2%	15. Talbot	5.3%
Montgomery	38,762	41,036	5.9%	16. St. Mary's	27.8%	16. Worcester	5.3%
Prince George's	61,663	63,318	2.7%	17. Charles	27.8%	17. Dorchester	5.0%
Queen Anne's	1,525	1,638	7.4%	18. Anne Arundel	27.3%	18. Cecil	4.9%
St. Mary's	4,235	4,582	8.2%	19. Harford	26.7%	19. Prince George's	2.7%
Somerset	1,743	1,773	1.7%	20. Frederick	21.9%	20. Caroline	1.8%
Talbot	1,414	1,489	5.3%	21. Queen Anne's	21.9%	21. Somerset	1.7%
Washington	9,019	9,652	7.0%	22. Calvert	20.8%	22. Allegany	0.8%
Wicomico	6,665	7,243	8.7%	23. Howard	15.9%	23. Baltimore City	0.4%
Worcester	2,480	2,611	5.3%	24. Carroll	15.0%	24. Garrett	-5.2%
Total	306,606	320,812	4.6%	Statewide	39.0%	Statewide	4.6%

FRPM = Free and Reduced Priced Meals

Exhibit 7.13
Students Receiving Special Education Services
Fiscal 2011 and 2012

County	Fiscal 2011	Fiscal 2012	Percent Difference	Special Education Students as Percent of Total Enrollment		Change in Special Education Students	
Allegany	1,337	1,309	-2.1%	1.	Baltimore City 17.7%	1.	Somerset 7.9%
Anne Arundel	7,882	7,994	1.4%	2.	Somerset 16.1%	2.	Worcester 5.2%
Baltimore City	13,893	13,970	0.6%	3.	Allegany 15.4%	3.	Talbot 5.1%
Baltimore	13,310	13,402	0.7%	4.	Kent 15.2%	4.	Harford 4.5%
Calvert	1,808	1,672	-7.5%	5.	Harford 14.7%	5.	Howard 4.3%
Caroline	555	559	0.7%	6.	Cecil 13.6%	6.	Montgomery 2.5%
Carroll	3,312	3,299	-0.4%	7.	Baltimore 13.3%	7.	Queen Anne's 2.3%
Cecil	2,128	2,084	-2.1%	8.	Queen Anne's 12.7%	8.	Anne Arundel 1.4%
Charles	2,365	2,397	1.4%	9.	Montgomery 12.3%	9.	Charles 1.4%
Dorchester	454	454	0.0%	10.	Carroll 12.2%	10.	Caroline 0.7%
Frederick	4,569	4,527	-0.9%	11.	Prince George's 12.0%	11.	Baltimore 0.7%
Garrett	532	490	-7.9%	12.	Garrett 12.0%	12.	Baltimore City 0.6%
Harford	5,277	5,517	4.5%	13.	Wicomico 11.9%	13.	Dorchester 0.0%
Howard	4,422	4,611	4.3%	14.	Worcester 11.8%	14.	Carroll -0.4%
Kent	344	310	-9.9%	15.	Frederick 11.5%	15.	Prince George's -0.5%
Montgomery	16,898	17,321	2.5%	16.	St. Mary's 11.3%	16.	Wicomico -0.5%
Prince George's	14,503	14,427	-0.5%	17.	Washington 11.0%	17.	Frederick -0.9%
Queen Anne's	928	949	2.3%	18.	Anne Arundel 10.8%	18.	Cecil -2.1%
St. Mary's	1,990	1,855	-6.8%	19.	Caroline 10.8%	19.	Allegany -2.1%
Somerset	404	436	7.9%	20.	Dorchester 10.4%	20.	Washington -3.2%
Talbot	370	389	5.1%	21.	Calvert 10.2%	21.	St. Mary's -6.8%
Washington	2,459	2,381	-3.2%	22.	Howard 9.2%	22.	Calvert -7.5%
Wicomico	1,710	1,701	-0.5%	23.	Charles 9.2%	23.	Garrett -7.9%
Worcester	709	746	5.2%	24.	Talbot 9.1%	24.	Kent -9.9%
Total	102,159	102,800	0.6%		Statewide 12.5%		Statewide 0.6%

Exhibit 7.14
Students Identified as Limited English Proficient
Fiscal 2011 and 2012

County	Fiscal 2011	Fiscal 2012	Percent	LEP Students as					
			Difference	Percent of Total Enrollment		Change in LEP Students			
Allegany	25	15	-40.0%	1.	Montgomery	13.4%	1.	Garrett	33.3%
Anne Arundel	2,452	2,723	11.1%	2.	Prince George's	11.9%	2.	Talbot	19.1%
Baltimore City	1,825	2,167	18.7%	3.	Talbot	4.5%	3.	Baltimore City	18.7%
Baltimore	3,365	3,466	3.0%	4.	Howard	4.2%	4.	Cecil	17.5%
Calvert	173	143	-17.3%	5.	Frederick	3.8%	5.	Charles	16.2%
Caroline	173	184	6.4%	6.	Anne Arundel	3.7%	6.	Frederick	15.1%
Carroll	167	171	2.4%	7.	Caroline	3.6%	7.	Montgomery	13.6%
Cecil	126	148	17.5%	8.	Baltimore	3.4%	8.	Wicomico	12.0%
Charles	173	201	16.2%	9.	Kent	3.1%	9.	Anne Arundel	11.1%
Dorchester	79	67	-15.2%	10.	Somerset	3.0%	10.	Kent	6.8%
Frederick	1,305	1,502	15.1%	11.	Wicomico	2.8%	11.	Caroline	6.4%
Garrett	3	4	33.3%	12.	Baltimore City	2.7%	12.	Prince George's	4.5%
Harford	445	423	-4.9%	13.	Worcester	2.2%	13.	Washington	4.4%
Howard	2,082	2,078	-0.2%	14.	Washington	1.9%	14.	Baltimore	3.0%
Kent	59	63	6.8%	15.	Queen Anne's	1.6%	15.	Carroll	2.4%
Montgomery	16,531	18,779	13.6%	16.	Dorchester	1.5%	16.	Somerset	0.0%
Prince George's	13,681	14,291	4.5%	17.	Harford	1.1%	17.	Howard	-0.2%
Queen Anne's	127	119	-6.3%	18.	Cecil	1.0%	18.	St. Mary's	-1.4%
St. Mary's	139	137	-1.4%	19.	Calvert	0.9%	19.	Worcester	-2.1%
Somerset	81	81	0.0%	20.	St. Mary's	0.8%	20.	Harford	-4.9%
Talbot	162	193	19.1%	21.	Charles	0.8%	21.	Queen Anne's	-6.3%
Washington	389	406	4.4%	22.	Carroll	0.6%	22.	Dorchester	-15.2%
Wicomico	359	402	12.0%	23.	Allegany	0.2%	23.	Calvert	-17.3%
Worcester	141	138	-2.1%	24.	Garrett	0.1%	24.	Allegany	-40.0%
Total	44,062	47,901	8.7%		Statewide	5.8%		Statewide	8.7%

LEP = Limited English Proficient

Exhibit 7.15
Racial Composition in Maryland Public Schools
September 2009

County	White	African American	Hispanic/Latino	Asian	Native American	<u>Percent Minority</u>	
Allegany	91.4%	5.9%	1.2%	0.9%	0.6%	1.	Prince George's 95.3%
Anne Arundel	65.3%	23.0%	7.0%	4.2%	0.5%	2.	Baltimore City 92.1%
Baltimore City	7.8%	87.8%	3.1%	0.9%	0.3%	3.	Charles 62.5%
Baltimore	47.9%	40.6%	4.7%	6.2%	0.6%	4.	Montgomery 61.8%
Calvert	77.7%	17.0%	2.6%	2.1%	0.6%	5.	Baltimore 52.1%
Caroline	72.7%	19.1%	6.9%	0.9%	0.4%	6.	Somerset 51.3%
Carroll	90.8%	4.3%	2.6%	2.1%	0.3%	7.	Wicomico 46.2%
Cecil	83.6%	11.0%	3.7%	1.3%	0.4%	8.	Dorchester 45.6%
Charles	37.4%	54.5%	3.6%	3.5%	0.9%	9.	Howard 44.5%
Dorchester	54.3%	39.6%	4.5%	1.1%	0.4%	10.	Anne Arundel 34.7%
Frederick	73.3%	12.6%	8.7%	5.0%	0.4%	11.	St. Mary's 31.0%
Garrett	98.6%	0.6%	0.3%	0.4%	0.1%	12.	Kent 30.4%
Harford	71.8%	20.5%	3.9%	3.3%	0.6%	13.	Talbot 29.6%
Howard	55.5%	22.1%	5.8%	16.3%	0.3%	14.	Worcester 29.0%
Kent	69.7%	23.7%	5.8%	0.5%	0.4%	15.	Harford 28.3%
Montgomery	38.1%	23.2%	22.7%	15.6%	0.3%	16.	Caroline 27.3%
Prince George's	4.6%	72.2%	19.6%	3.1%	0.4%	17.	Frederick 26.7%
Queen Anne's	86.8%	8.0%	3.0%	1.7%	0.5%	18.	Calvert 22.3%
St. Mary's	69.1%	20.4%	6.9%	3.1%	0.6%	19.	Washington 21.2%
Somerset	48.7%	44.3%	5.8%	1.0%	0.2%	20.	Cecil 16.4%
Talbot	70.4%	19.9%	7.4%	1.9%	0.4%	21.	Queen Anne's 13.2%
Washington	78.9%	14.5%	4.2%	2.1%	0.4%	22.	Carroll 9.3%
Wicomico	53.8%	37.3%	5.2%	3.4%	0.3%	23.	Allegany 8.6%
Worcester	71.0%	22.8%	3.8%	1.9%	0.5%	24.	Garrett 1.4%
Maryland	45.5%	37.9%	10.0%	6.1%	0.4%		Statewide 54.4%

Note: Native American includes American Indian and Alaskan Native.

Source: Maryland State Department of Education

Chapter 8. Local General Fund Balances

The Comprehensive Annual Financial Reports prepared by the counties show their fund balances for a given fiscal year. These fund balances include monies designated for use in a future period, such as the next fiscal year, as well as monies not reserved or designated for a specific purpose. In addition, many counties have “rainy day” funds set aside in the event of an economic downturn. A county’s 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. **Exhibit 8.1** shows the general fund balances and “rainy day” account balances at the end of fiscal 2010 for each county. **Exhibit 8.2** shows the combined general fund/“rainy day” balances for the last three fiscal years.

Local governments ended fiscal 2010 with general fund balances, including “rainy day” accounts, totaling \$1.4 billion. These balances decreased by \$97.4 million from the prior year, as illustrated in Exhibit 8.2. The general fund/“rainy day” balances as a percentage of general fund revenues decreased from 12.1% to 11.6%. In comparison, the State’s combined general fund/“rainy day” balances for fiscal 2010 were \$799.7 million, a decrease of \$39.0 million from 2009. The State’s combined general fund/“rainy day” balances as a percentage of general fund revenues decreased from 3.9% to 3.4%.

It is important to note that fund balances for both local governments and the State comprise unreserved designated and undesignated balances as well as “rainy day” balances which may have been appropriated for the next year’s budget. Recognizing that utilizing a portion of a year’s fund balance for the subsequent year’s budget is a common practice, Exhibit 8.1 also shows fund balance less designated balances as a percentage of general fund revenue.

Nine counties reported an increase in their general fund/“rainy day” balances between fiscal 2009 and 2010, while 15 counties experienced decreases in their general fund balances over this period.

Exhibit 8.1
County Unreserved General Fund Balances and Rainy Day Funds
Fiscal 2010
(\$ in Thousands)

County	General Fund Revenues	(1) Unreserved Undesignated	(2) "Rainy Day" Fund	(3) Unreserved Designated	Total Unreserved and "Rainy Day"	Balance as a % of Revenues	Balance Less Unreserved Designated	Balance as a % of Revenues
Allegany (b)	\$79,703.7	\$2,252.7	\$7,750.0	\$5,758.9	\$15,761.6	19.8%	\$10,002.7	12.5%
Anne Arundel (c)*	1,062,013.1	21,757.3	17,106.3	5,821.0	44,684.6	4.2%	38,863.6	3.7%
Baltimore City (c)	1,319,970.0	2,695.0	79,875.0	25,019.0	107,589.0	8.2%	82,570.0	6.3%
Baltimore (b)	1,482,136.0	109,231.0	84,357.0	9,400.0	202,988.0	13.7%	193,588.0	13.1%
Calvert (b)	209,178.6	18,159.7	19,404.9	9,246.0	46,810.6	22.4%	37,564.6	18.0%
Caroline	39,492.1	2,448.4	0.0	0.0	2,448.4	6.2%	2,448.4	6.2%
Carroll (b)	323,917.6	7,993.6	17,450.0	10,418.3	35,861.9	11.1%	25,443.6	7.9%
Cecil (c)	161,181.9	9,979.4	12,063.8	11,292.8	33,336.0	20.7%	22,043.2	13.7%
Charles (b)	289,128.0	2,171.8	23,280.9	13,201.4	38,654.1	13.4%	25,452.8	8.8%
Dorchester (d)	47,251.5	1,991.1	4,618.2	100.0	6,709.3	14.2%	6,609.3	14.0%
Frederick (a)	421,899.3	0.0	20,360.7	34,083.9	54,444.6	12.9%	20,360.7	4.8%
Garrett	69,839.7	3,690.4	0.0	13,661.1	17,351.5	24.8%	3,690.4	5.3%
Harford (b)	430,939.5	8,126.1	23,495.9	25,363.1	56,985.1	13.2%	31,622.0	7.3%
Howard (c)*	781,102.0	847.0	54,681.4	9,477.5	65,005.9	8.3%	55,528.4	7.1%
Kent	39,857.0	10,416.8	0.0	511.6	10,928.4	27.4%	10,416.8	26.1%
Montgomery (d)	2,533,612.0	0.0	74,875.0	39,665.6	114,540.7	4.5%	74,875.0	3.0%
Prince George's (c)	1,541,692.3	116,213.6	130,337.9	70,307.0	316,858.5	20.6%	246,551.5	16.0%
Queen Anne's (c)	98,187.9	0.0	7,055.9	6,296.4	13,352.3	13.6%	7,055.9	7.2%
St. Mary's (b)	185,371.2	12,654.6	13,517.2	4,888.6	31,060.5	16.8%	26,171.9	14.1%
Somerset (b)	31,917.8	529.3	3,150.0	9,950.0	13,629.3	42.7%	3,679.3	11.5%
Talbot	62,074.3	16,992.7	0.0	15,947.8	32,940.4	53.1%	16,992.7	27.4%
Washington (b)	201,899.7	261.8	35,892.8	0.0	36,154.6	17.9%	36,154.6	17.9%
Wicomico (b)	113,995.3	10,615.3	6,138.3	6,321.3	23,074.8	20.2%	16,753.5	14.7%
Worcester (d)	175,385.2	500.0	18,974.2	14,201.9	33,676.1	19.2%	19,474.2	11.1%
Total	\$11,701,745.8	\$359,527.7	\$654,385.5	\$340,933.2	\$1,354,846.4	11.6%	\$1,013,913.2	8.7%
State of Maryland (c)**	\$23,253,297.0	-\$340,964.0	\$614,706.0	\$525,970.0	\$799,712.0	3.4%	\$273,742.0	1.2%

Notes: Although these balances represent available resources at June 30, 2010, the county may have appropriated a portion of these amounts for the next year's budget.

(1) Represents the portion of the fund balance that is unreserved and undesignated for utilization in a future period.

(2) Rainy Day Funds represent amounts set aside in the event of an economic downturn. Counties label these funds a variety of names, including revenue stabilization, contingency funds, and cash reserves.

(3) Represents the portion of the fund balance that is unreserved but designated for utilization in a future period. Such designations represent only tentative plans or intent.

The following categories describe where the rainy day fund is reported in the county comprehensive annual financial report. In instances where the rainy day fund is reported in either the unreserved undesignated or unreserved designated, the rainy day amount was removed from columns (1) or (3) above.

(a) Unreserved Undesignated

(b) Unreserved Designated

(c) Reserved

(d) Special Revenue Fund

*Unaudited information. The audited financial statements were not available.

**State revenues include certain federal revenues and special fund revenues. On a budgetary basis, these revenues are not considered general fund revenues.

Source: County Audit Reports, Fiscal 2010; additional information concerning rainy day funds obtained from county finance offices

Exhibit 8.2
County Combined Unreserved General Fund Balances and Rainy Day Funds
Fiscal 2008 through 2010
(\$ in Thousands)

County	FY 2008 Balances	Percent of General Fund	FY 2009 Balances	Percent of General Fund	FY 2010 Balances	Percent of General Fund
Allegany	\$11,892.4	15.8%	\$9,862.7	12.8%	\$15,761.6	19.8%
Anne Arundel	102,265.6	9.2%	30,685.7	2.9%	44,684.6	4.2%
Baltimore City	126,139.0	9.6%	134,397.5	10.4%	107,589.0	8.2%
Baltimore	257,930.0	15.9%	218,865.0	13.5%	202,988.0	13.7%
Calvert	55,649.1	27.0%	48,323.2	23.3%	46,810.6	22.4%
Caroline	2,721.9	6.5%	1,895.7	4.6%	2,448.4	6.2%
Carroll	45,855.9	14.9%	42,727.0	13.2%	35,861.9	11.1%
Cecil	38,072.1	24.5%	35,484.1	22.2%	33,336.0	20.7%
Charles	52,384.2	18.7%	44,465.7	15.5%	38,654.1	13.4%
Dorchester	7,166.8	13.1%	8,247.8	15.6%	6,709.3	14.2%
Frederick	67,761.9	15.9%	49,511.7	11.4%	54,444.6	12.9%
Garrett	28,062.3	38.6%	18,566.2	25.8%	17,351.5	24.8%
Harford	69,298.1	16.8%	53,427.3	12.6%	56,985.1	13.2%
Howard	93,017.0	12.1%	72,562.5	9.2%	65,005.9	8.3%
Kent	4,887.3	11.8%	5,424.8	12.8%	10,928.4	27.4%
Montgomery	283,995.3	10.9%	219,131.7	8.1%	114,540.7	4.5%
Prince George's	286,898.2	19.7%	263,853.0	18.1%	316,858.5	20.6%
Queen Anne's	11,116.9	11.5%	13,653.3	13.4%	13,352.3	13.6%
St. Mary's	35,946.4	20.3%	26,962.6	14.7%	31,060.5	16.8%
Somerset	10,747.3	33.4%	13,645.9	39.8%	13,629.3	42.7%
Talbot	40,793.5	50.2%	40,269.0	52.1%	32,940.4	53.1%
Washington	35,277.8	17.3%	35,797.5	17.7%	36,154.6	17.9%
Wicomico	34,263.6	27.9%	27,086.9	23.3%	23,074.8	20.2%
Worcester	46,361.5	26.4%	37,420.7	20.1%	33,676.1	19.2%
Total	\$1,748,504.0	14.8%	\$1,452,267.5	12.1%	\$1,354,846.4	11.6%
State of Maryland	\$2,182,148.0	10.3%	\$838,680.0	3.9%	\$799,712.0	3.4%

Notes: The balance figures above comprise: Unreserved Undesignated – fund balance that is not reserved or designated for utilization in a future period; Unreserved Designated – fund balance that is unreserved but designated for utilization in a future period.

Source: County Audit Reports, Fiscal 2008 through 2010; additional information concerning rainy day funds obtained from county finance offices

Chapter 9. Local Debt Measures

County Debt

As of June 30, 2009, Maryland counties and Baltimore City had \$15.0 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 2005 through 2009.

Between fiscal 2005 and 2009, local debt for counties and Baltimore City increased by \$3.2 billion or 26.6%. This represents a 6.5% average annual increase over the five-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 11.5% of the total debt in fiscal 2009. In the exhibits, WSSC debt was apportioned equally between Montgomery and Prince George's counties. Montgomery County had \$3.9 billion in outstanding debt, while Prince George's County had \$2.0 billion in debt. In comparison, Dorchester and Somerset counties were the smallest borrowers. Dorchester County had \$18.3 million in outstanding debt, while Somerset County had \$27.7 million in debt.

As expected, a majority of the debt was located in 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 bear the burden of maintaining a large portion of the infrastructure needs such as water and sewer systems.

For comparative purposes, municipalities and State-created special taxing districts had \$1.1 billion outstanding debt as of June 30, 2009, and the State of Maryland had \$17.4 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 1999, 2004, and 2009. County debt to assessable base decreased in the past 10 years. The high ratio in Baltimore City (8.3%) 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 four counties have remained below 1.5% over the decade (Garrett, Kent, Talbot, and Worcester). For comparative purposes, in fiscal 2009 the State had a debt-to-assessable-base ratio of 2.5% that decreased from 2.7% in 1999. The municipalities/special taxing districts had a ratio of 1.0% in 2009.

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 \$1,813 in fiscal 1999 to \$2,659 in fiscal 2009, a 46.7% increase over the decade. The largest increases in per capita debt were in Baltimore City, Charles, Talbot, and Worcester 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, and Somerset counties had the lowest debt per capita. For comparative purposes, the State's debt in fiscal 2009 amounted to \$3,078 per person, an 89% increase from \$1,627 per person in 1999. The municipalities/special taxing districts had a ratio of \$1,340 per person in 2009.

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 10% 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 this debt is given a credit rating by the major rating houses. **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 November 1, 2010. 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 Baa1. 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 A+.

Exhibit 9.1
Maryland County Debt
Fiscal 2005 to 2009
(\$ in Thousands)

County	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Change
Allegany	\$54,480	\$50,556	\$60,965	\$60,487	\$63,944	3.5%
Anne Arundel	798,865	805,073	852,644	857,886	852,894	2.7%
Baltimore City	1,864,149	2,251,375	2,503,671	2,571,372	2,794,795	10.3%
Baltimore	1,239,763	1,220,143	1,358,981	1,625,752	1,571,238	3.7%
Calvert	103,499	105,874	126,293	159,059	174,744	10.6%
Caroline	27,321	25,383	36,429	39,677	37,035	4.5%
Carroll	229,758	249,218	253,415	260,656	316,645	9.2%
Cecil	94,605	120,395	138,746	164,482	182,678	16.1%
Charles	240,755	263,690	295,095	331,968	340,675	11.3%
Dorchester	27,269	23,848	21,138	19,594	18,282	-9.5%
Frederick	357,595	441,805	524,052	583,783	553,042	8.0%
Garrett	25,481	38,590	37,146	41,160	36,419	4.5%
Harford	313,580	279,635	251,248	376,569	479,299	10.9%
Howard	755,668	873,013	987,698	994,238	997,177	7.2%
Kent	19,288	25,163	23,220	21,948	30,739	10.0%
Montgomery	3,258,839	3,460,330	3,684,457	3,818,295	3,934,132	4.3%
Prince George's	1,895,713	2,009,593	1,982,038	2,019,130	1,961,922	0.7%
Queen Anne's	69,744	74,879	90,714	84,516	77,880	1.0%
St. Mary's	173,517	164,283	155,181	147,395	136,246	-3.4%
Somerset	16,309	20,132	26,030	26,167	27,746	13.5%
Talbot	27,092	30,302	34,099	58,032	55,084	14.0%
Washington	147,885	163,108	172,246	181,448	185,944	4.7%
Wicomico	78,392	79,358	83,722	92,821	104,845	6.4%
Worcester	70,132	67,099	91,026	85,310	113,125	15.6%
Total	\$11,889,699	\$12,842,843	\$13,790,256	\$14,621,747	\$15,046,531	6.5%

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 1999	FY 2004	FY 2009	FY 1999	FY 2004	FY 2009	FY 1999	FY 2004	FY 2009
Allegany	\$2,465,515	\$2,604,327	\$3,410,672	\$59,806	\$53,843	\$63,944	2.4%	2.1%	1.9%
Anne Arundel	31,549,528	41,297,966	81,956,083	624,930	744,837	852,894	2.0%	1.8%	1.0%
Baltimore City	18,224,250	20,218,975	33,550,206	1,059,617	1,708,014	2,794,795	5.8%	8.4%	8.3%
Baltimore	40,660,143	47,861,367	81,731,405	863,889	1,307,770	1,571,238	2.1%	2.7%	1.9%
Calvert	5,592,550	6,819,523	12,916,676	67,539	105,554	174,744	1.2%	1.5%	1.4%
Caroline	1,136,390	1,451,362	2,869,869	23,467	29,703	37,035	2.1%	2.0%	1.3%
Carroll	8,304,529	10,941,349	20,328,488	208,617	204,173	316,645	2.5%	1.9%	1.6%
Cecil	4,273,747	5,620,734	10,469,300	64,544	86,589	182,678	1.5%	1.5%	1.7%
Charles	7,045,489	9,310,426	18,586,284	112,344	199,902	340,675	1.6%	2.1%	1.8%
Dorchester	1,430,886	1,817,529	3,234,812	20,146	30,136	18,282	1.4%	1.7%	0.6%
Frederick	11,328,218	14,951,629	30,137,363	214,330	376,180	553,042	1.9%	2.5%	1.8%
Garrett	1,696,789	2,315,500	4,356,189	21,502	29,289	36,419	1.3%	1.3%	0.8%
Harford	11,130,634	14,428,277	26,162,068	246,489	285,534	479,299	2.2%	2.0%	1.8%
Howard	17,881,470	24,297,361	47,665,838	679,518	705,554	997,177	3.8%	2.9%	2.1%
Kent	1,281,671	1,555,850	2,917,378	12,276	19,052	30,739	1.0%	1.2%	1.1%
Montgomery	73,948,895	95,287,116	186,958,792	2,903,323	3,182,429	3,934,132	3.9%	3.3%	2.1%
Prince George's	39,292,961	45,736,798	88,580,752	1,794,819	1,894,509	1,961,922	4.6%	4.1%	2.2%
Queen Anne's	2,813,952	4,032,277	8,420,273	53,698	74,083	77,880	1.9%	1.8%	0.9%
St. Mary's	4,526,037	5,830,982	11,602,222	101,489	161,749	136,246	2.2%	2.8%	1.2%
Somerset	680,812	799,003	1,632,128	16,525	14,701	27,746	2.4%	1.8%	1.7%
Talbot	3,201,634	4,517,967	9,155,628	20,860	28,661	55,084	0.7%	0.6%	0.6%
Washington	5,839,125	7,673,262	13,766,981	143,301	147,505	185,944	2.5%	1.9%	1.4%
Wicomico	3,477,906	4,335,777	7,210,852	77,221	77,057	104,845	2.2%	1.8%	1.5%
Worcester	5,825,453	8,400,551	20,416,913	43,059	54,747	113,125	0.7%	0.7%	0.6%
Total	\$303,608,577	\$382,105,908	\$728,037,172	\$9,433,309	\$11,521,572	\$15,046,531	3.1%	3.0%	2.1%

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

County	County Population			Total County Debt (\$ in Thousands)			Debt Per Capita		
	July 1998	July 2003	July 2008	FY 1999	FY 2004	FY 2009	FY 1999	FY 2004	FY 2009
Allegany	75,547	73,314	72,658	\$59,806	\$53,843	\$63,944	\$792	\$734	\$880
Anne Arundel	477,749	505,443	515,328	624,930	744,837	852,894	1,308	1,474	1,655
Baltimore City	667,479	642,324	638,091	1,059,617	1,708,014	2,794,795	1,587	2,659	4,380
Baltimore	745,458	774,254	788,454	863,889	1,307,770	1,571,238	1,159	1,689	1,993
Calvert	71,019	83,369	88,560	67,539	105,554	174,744	951	1,266	1,973
Caroline	29,576	30,681	33,279	23,467	29,703	37,035	793	968	1,113
Carroll	146,977	162,301	169,794	208,617	204,173	316,645	1,419	1,258	1,865
Cecil	82,603	92,369	99,949	64,544	86,589	182,678	781	937	1,828
Charles	116,177	131,475	141,444	112,344	199,902	340,675	967	1,520	2,409
Dorchester	30,607	30,460	32,017	20,146	30,136	18,282	658	989	571
Frederick	187,144	212,882	226,525	214,330	376,180	553,042	1,145	1,767	2,441
Garrett	29,674	29,915	29,658	21,502	29,289	36,419	725	979	1,228
Harford	213,438	230,834	241,393	246,489	285,534	479,299	1,155	1,237	1,986
Howard	235,038	262,859	277,187	679,518	705,554	997,177	2,891	2,684	3,597
Kent	18,994	19,544	20,269	12,276	19,052	30,739	646	975	1,517
Montgomery	847,596	914,893	953,685	2,903,323	3,182,429	3,934,132	3,425	3,478	4,125
Prince George's	789,037	830,923	830,514	1,794,819	1,894,509	1,961,922	2,275	2,280	2,362
Queen Anne's	39,127	43,800	47,465	53,698	74,083	77,880	1,372	1,691	1,641
St. Mary's	84,967	92,664	101,664	101,489	161,749	136,246	1,194	1,746	1,340
Somerset	24,647	25,411	26,131	16,525	14,701	27,746	670	579	1,062
Talbot	33,350	34,563	36,112	20,860	28,661	55,084	625	829	1,525
Washington	130,476	136,379	145,450	143,301	147,505	185,944	1,098	1,082	1,278
Wicomico	83,103	87,346	93,859	77,221	77,057	104,845	929	882	1,117
Worcester	44,681	48,705	49,169	43,059	54,747	113,125	964	1,124	2,301
Total	5,204,464	5,496,708	5,658,655	\$9,433,309	\$11,521,572	\$15,046,531	\$1,813	\$2,096	\$2,659

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 – November 2010

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

Note: (-) means not rated.

Source: Maryland Association of Counties and county Audited Financial Statements

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 0.87 for Allegany County in fiscal 2008 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.87 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2008 ranged from \$0.11 in Talbot County to \$1.24 in Somerset County. Statewide, the weighted average for this measure was \$0.41, and the simple average (county mean) was \$0.53. 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 rd	24. Talbot	2 nd
2. Caroline	21 st	23. Worcester	1 st
3. Allegany	22 nd	22. Montgomery	3 rd
4. Wicomico	20 th	21. Kent	9 th
5. Prince George's	17 th	20. Anne Arundel	6 th

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 2008 the county received \$0.91 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 2008 varied from \$0.12 for Talbot County to \$1.25 for Somerset County. Statewide, the weighted average was \$0.43, and the simple average was \$0.55.

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 2008 for example, Allegany County's direct aid index is 2.11, indicating that Allegany County's ratio was 111% above the statewide average. Including payments-on-behalf lowers Allegany County's ratio to 2.09 or 109% 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 2008, State aid (direct grants and payments-on-behalf) represented about 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 16 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 \$0.55, 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, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2008 (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 Montgomery, Talbot, and Worcester counties received the least amount of aid. Two of these counties, Montgomery and Worcester, have 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 Talbot County, however, has been more noticeable. Due to the considerable amount of State aid provided to less affluent jurisdictions, several counties (Baltimore City, Caroline, and Somerset) received more than 200% of the statewide average. Over the 10-year period, the amount of aid received for these three jurisdictions as a percentage of average has varied somewhat more than the three counties with the lowest ratios. Baltimore City's aid index has varied from 249% in fiscal 2008 to 273% in fiscal 2003. In Caroline County, the index ranged from a low of 247% in fiscal 2006 to a high of 278% in fiscal 2000. In

Somerset County, the index reached a high of 288% in fiscal 2001 and 2003 compared to a low of 265% in fiscal 2005.

During this 10-year period, the “balance sheet index” as a percent of the statewide average increased in 6 jurisdictions and decreased in 8 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 2008, 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 \$1,865 for Baltimore City (the greatest per capita amount for any jurisdiction) and \$1,319 for Prince George’s County. Kent and Talbot counties, on the other hand, received the least amount of State aid at \$13.9 million and \$16.3 million, respectively. On a per capita basis, Kent County received \$700 while Talbot County received \$453 – 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 fourth 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.

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 City
Calvert	Caroline	Baltimore
Charles	Carroll	Cecil
Prince George’s	Dorchester	Frederick
Somerset	Garrett	Harford
Wicomico	Kent	Howard
	Queen Anne’s	Montgomery
	St. Mary’s	Talbot
		Washington
		Worcester

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 2008 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, Baltimore City, Caroline, Cecil, 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 2008 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 the *Balance Sheet* analysis.

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

County	10 Fiscal Year Summary									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Allegany	0.57	0.54	0.56	0.64	0.70	0.67	0.65	0.71	0.80	0.87
Anne Arundel	0.22	0.21	0.21	0.24	0.24	0.22	0.22	0.21	0.23	0.24
Baltimore City	0.88	0.86	0.87	0.98	1.05	0.98	0.94	0.95	1.02	1.07
Baltimore	0.21	0.20	0.20	0.23	0.24	0.23	0.24	0.24	0.27	0.29
Calvert	0.35	0.35	0.38	0.44	0.46	0.46	0.45	0.46	0.49	0.52
Caroline	0.93	0.89	0.88	0.95	1.03	0.97	0.90	0.90	1.05	1.12
Carroll	0.37	0.35	0.34	0.35	0.37	0.35	0.35	0.36	0.39	0.41
Cecil	0.58	0.56	0.56	0.63	0.65	0.62	0.62	0.65	0.69	0.74
Charles	0.36	0.35	0.35	0.39	0.40	0.39	0.40	0.43	0.48	0.50
Dorchester	0.59	0.56	0.59	0.65	0.65	0.61	0.57	0.60	0.62	0.69
Frederick	0.32	0.29	0.29	0.31	0.32	0.31	0.31	0.33	0.36	0.41
Garrett	0.76	0.67	0.65	0.70	0.70	0.67	0.59	0.58	0.62	0.62
Harford	0.37	0.35	0.34	0.37	0.39	0.38	0.37	0.39	0.43	0.45
Howard	0.19	0.18	0.18	0.21	0.22	0.22	0.22	0.22	0.24	0.26
Kent	0.32	0.33	0.29	0.34	0.35	0.30	0.28	0.28	0.27	0.24
Montgomery	0.11	0.11	0.12	0.14	0.16	0.15	0.15	0.14	0.15	0.17
Prince George's	0.42	0.41	0.42	0.47	0.52	0.49	0.50	0.54	0.59	0.64
Queen Anne's	0.28	0.28	0.29	0.27	0.31	0.29	0.27	0.28	0.30	0.32
St. Mary's	0.41	0.38	0.37	0.39	0.40	0.39	0.40	0.42	0.45	0.48
Somerset	0.93	0.86	0.93	1.04	1.11	1.05	0.96	1.04	1.12	1.24
Talbot	0.10	0.09	0.09	0.11	0.10	0.12	0.12	0.11	0.12	0.11
Washington	0.37	0.35	0.35	0.37	0.38	0.36	0.36	0.39	0.46	0.52
Wicomico	0.41	0.38	0.38	0.41	0.45	0.44	0.44	0.45	0.51	0.58
Worcester	0.09	0.09	0.09	0.10	0.10	0.11	0.12	0.12	0.14	0.14
Total (Weighted Avg.)	0.32	0.30	0.31	0.35	0.37	0.35	0.34	0.35	0.38	0.41
County Mean (Simple Avg.)	0.42	0.40	0.41	0.45	0.47	0.45	0.43	0.45	0.49	0.53
Standard Deviation	0.25	0.23	0.24	0.26	0.28	0.26	0.24	0.25	0.28	0.30

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4. Comparability.

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

County	10 Fiscal Year Summary									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Allegany	0.62	0.58	0.59	0.67	0.73	0.69	0.67	0.73	0.83	0.91
Anne Arundel	0.26	0.24	0.24	0.26	0.27	0.24	0.23	0.23	0.25	0.26
Baltimore City	0.93	0.90	0.91	1.01	1.08	1.00	0.95	0.96	1.03	1.08
Baltimore	0.25	0.23	0.23	0.25	0.27	0.26	0.26	0.26	0.29	0.31
Calvert	0.40	0.40	0.42	0.47	0.50	0.48	0.47	0.48	0.51	0.55
Caroline	1.00	0.95	0.93	0.99	1.07	0.99	0.92	0.91	1.06	1.14
Carroll	0.41	0.39	0.37	0.38	0.39	0.37	0.37	0.38	0.41	0.44
Cecil	0.64	0.62	0.61	0.66	0.69	0.64	0.64	0.66	0.71	0.76
Charles	0.40	0.39	0.38	0.42	0.43	0.42	0.42	0.44	0.50	0.53
Dorchester	0.65	0.61	0.63	0.67	0.68	0.63	0.59	0.61	0.63	0.71
Frederick	0.36	0.33	0.32	0.33	0.35	0.33	0.33	0.35	0.38	0.44
Garrett	0.81	0.72	0.69	0.72	0.72	0.67	0.60	0.58	0.62	0.63
Harford	0.42	0.39	0.38	0.40	0.42	0.40	0.39	0.40	0.45	0.48
Howard	0.23	0.22	0.22	0.24	0.25	0.25	0.25	0.25	0.27	0.30
Kent	0.37	0.36	0.32	0.37	0.38	0.32	0.30	0.30	0.29	0.26
Montgomery	0.15	0.15	0.15	0.17	0.19	0.19	0.18	0.17	0.18	0.20
Prince George's	0.47	0.45	0.45	0.50	0.55	0.51	0.52	0.55	0.61	0.67
Queen Anne's	0.32	0.32	0.32	0.29	0.34	0.31	0.29	0.29	0.31	0.34
St. Mary's	0.46	0.42	0.41	0.41	0.43	0.41	0.42	0.43	0.47	0.50
Somerset	0.99	0.91	0.97	1.07	1.14	1.06	0.97	1.05	1.12	1.25
Talbot	0.13	0.11	0.11	0.13	0.12	0.14	0.14	0.12	0.13	0.12
Washington	0.42	0.40	0.38	0.40	0.41	0.34	0.38	0.40	0.48	0.54
Wicomico	0.46	0.42	0.42	0.44	0.49	0.47	0.46	0.47	0.54	0.61
Worcester	0.12	0.12	0.11	0.12	0.13	0.13	0.13	0.13	0.15	0.16
Total (Weighted Avg)	0.36	0.34	0.34	0.37	0.40	0.37	0.37	0.37	0.40	0.43
County Mean (Simple Avg)	0.47	0.44	0.44	0.47	0.50	0.47	0.45	0.47	0.51	0.55
Standard Deviation	0.26	0.24	0.25	0.26	0.28	0.26	0.24	0.25	0.28	0.30

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4. Comparability.
Source: Department of Legislative Services

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

10 Fiscal Year Summary										
County	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Allegany	1.79	1.77	1.81	1.84	1.89	1.90	1.87	2.02	2.09	2.11
Anne Arundel	0.69	0.69	0.69	0.70	0.66	0.63	0.63	0.60	0.61	0.59
Baltimore City	2.78	2.85	2.84	2.83	2.85	2.79	2.74	2.70	2.67	2.60
Baltimore	0.65	0.65	0.65	0.66	0.66	0.67	0.68	0.68	0.70	0.70
Calvert	1.10	1.16	1.23	1.26	1.26	1.30	1.30	1.30	1.27	1.27
Caroline	2.92	2.92	2.88	2.75	2.81	2.76	2.60	2.56	2.74	2.74
Carroll	1.16	1.15	1.11	1.01	1.00	0.99	1.02	1.02	1.03	1.00
Cecil	1.81	1.86	1.83	1.81	1.78	1.76	1.79	1.85	1.81	1.81
Charles	1.12	1.15	1.14	1.14	1.09	1.13	1.17	1.21	1.24	1.23
Dorchester	1.87	1.86	1.93	1.87	1.76	1.75	1.66	1.71	1.61	1.69
Frederick	1.00	0.97	0.93	0.89	0.87	0.88	0.90	0.94	0.95	1.00
Garrett	2.39	2.23	2.13	2.02	1.92	1.91	1.72	1.64	1.62	1.51
Harford	1.16	1.14	1.11	1.08	1.05	1.07	1.08	1.10	1.13	1.11
Howard	0.59	0.59	0.60	0.62	0.60	0.64	0.64	0.64	0.63	0.64
Kent	1.02	1.07	0.94	0.98	0.96	0.87	0.82	0.81	0.71	0.58
Montgomery	0.35	0.36	0.38	0.41	0.42	0.43	0.43	0.40	0.40	0.41
Prince George's	1.32	1.36	1.36	1.35	1.41	1.40	1.45	1.53	1.54	1.56
Queen Anne's	0.88	0.92	0.93	0.77	0.86	0.83	0.78	0.79	0.78	0.77
St. Mary's	1.30	1.26	1.22	1.12	1.08	1.11	1.15	1.18	1.17	1.16
Somerset	2.92	2.85	3.03	3.01	3.03	2.99	2.77	2.97	2.93	3.02
Talbot	0.31	0.29	0.29	0.32	0.27	0.36	0.36	0.31	0.31	0.27
Washington	1.18	1.17	1.13	1.08	1.03	1.02	1.04	1.10	1.20	1.27
Wicomico	1.28	1.25	1.25	1.18	1.24	1.25	1.27	1.27	1.33	1.41
Worcester	0.28	0.29	0.29	0.29	0.28	0.33	0.34	0.35	0.36	0.34
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)	1.33	1.32	1.32	1.29	1.28	1.28	1.26	1.28	1.28	1.28
Standard Deviation	0.78	0.77	0.79	0.77	0.78	0.76	0.71	0.73	0.74	0.75

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4. Comparability.

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

10 Fiscal Year Summary										
County	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Allegany	1.72	1.71	1.75	1.79	1.84	1.86	1.84	1.99	2.06	2.09
Anne Arundel	0.71	0.70	0.71	0.71	0.67	0.64	0.64	0.62	0.63	0.61
Baltimore City	2.58	2.66	2.68	2.70	2.73	2.67	2.61	2.60	2.57	2.49
Baltimore	0.68	0.67	0.67	0.68	0.68	0.69	0.70	0.70	0.71	0.71
Calvert	1.12	1.18	1.23	1.26	1.26	1.29	1.29	1.30	1.27	1.26
Caroline	2.77	2.78	2.75	2.65	2.70	2.64	2.50	2.47	2.64	2.62
Carroll	1.15	1.14	1.11	1.01	1.00	0.99	1.02	1.02	1.03	1.01
Cecil	1.76	1.81	1.79	1.77	1.73	1.71	1.74	1.78	1.75	1.75
Charles	1.11	1.14	1.13	1.13	1.09	1.12	1.16	1.20	1.23	1.22
Dorchester	1.80	1.80	1.87	1.81	1.70	1.69	1.61	1.66	1.57	1.64
Frederick	1.00	0.98	0.94	0.89	0.87	0.89	0.91	0.94	0.95	1.00
Garrett	2.24	2.11	2.03	1.93	1.83	1.80	1.64	1.56	1.55	1.44
Harford	1.16	1.13	1.11	1.08	1.05	1.07	1.07	1.10	1.13	1.11
Howard	0.64	0.64	0.65	0.66	0.64	0.68	0.68	0.67	0.67	0.69
Kent	1.02	1.07	0.94	0.98	0.97	0.87	0.81	0.81	0.71	0.60
Montgomery	0.43	0.43	0.44	0.47	0.48	0.50	0.48	0.45	0.45	0.46
Prince George's	1.30	1.33	1.33	1.33	1.38	1.38	1.42	1.50	1.52	1.53
Queen Anne's	0.89	0.93	0.94	0.78	0.86	0.83	0.78	0.80	0.78	0.78
St. Mary's	1.28	1.24	1.21	1.11	1.08	1.11	1.15	1.17	1.16	1.16
Somerset	2.73	2.69	2.88	2.87	2.88	2.84	2.65	2.83	2.79	2.87
Talbot	0.35	0.33	0.33	0.35	0.30	0.38	0.37	0.33	0.32	0.28
Washington	1.17	1.16	1.12	1.07	1.03	0.91	1.04	1.09	1.18	1.25
Wicomico	1.27	1.25	1.24	1.17	1.23	1.25	1.26	1.27	1.33	1.40
Worcester	0.34	0.34	0.33	0.32	0.32	0.35	0.36	0.36	0.37	0.36
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)	1.30	1.30	1.30	1.27	1.26	1.26	1.24	1.26	1.27	1.26
Standard Deviation	0.71	0.71	0.73	0.72	0.72	0.70	0.70	0.69	0.70	0.71

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4. Comparability.

Source: Department of Legislative Services

Exhibit 10.5
Comparison of State Tax Revenues and State Aid – Fiscal 2008

<i>Share of Population</i>				<i>Share of State Tax Revenues</i>			<i>Share of State Grants</i>		
County	Population	Percent of Total	Ranking	State Tax Revenues	Percent of Total	Ranking	State Grants	Percent of Total	Ranking
Allegany	72,665	1.3%	16	\$118,109,090	0.9%	18	\$107,488,893	1.8%	14
Anne Arundel	511,875	9.1%	5	1,436,164,156	10.4%	4	379,391,159	6.3%	5
Baltimore City	640,150	11.4%	4	1,100,642,189	8.0%	5	1,193,961,403	19.9%	1
Baltimore	787,119	14.0%	3	2,106,299,365	15.2%	2	654,183,664	10.9%	3
Calvert	88,119	1.6%	15	193,838,330	1.4%	14	106,536,675	1.8%	15
Caroline	32,973	0.6%	20	44,802,399	0.3%	23	51,057,061	0.8%	17
Carroll	169,373	3.0%	9	395,140,896	2.9%	9	173,968,689	2.9%	10
Cecil	99,400	1.8%	13	154,450,265	1.1%	16	117,419,018	2.0%	13
Charles	140,672	2.5%	11	333,954,355	2.4%	10	177,708,886	3.0%	9
Dorchester	31,762	0.6%	21	55,350,285	0.4%	21	39,400,369	0.7%	18
Frederick	224,978	4.0%	8	552,055,444	4.0%	7	240,586,170	4.0%	8
Garrett	29,648	0.5%	22	56,712,219	0.4%	20	35,495,311	0.6%	20
Harford	240,316	4.3%	7	531,264,918	3.8%	8	256,094,181	4.3%	6
Howard	274,038	4.9%	6	840,493,148	6.1%	6	251,273,917	4.2%	7
Kent	19,872	0.4%	24	53,720,106	0.4%	22	13,914,850	0.2%	24
Montgomery	941,491	16.7%	1	3,038,558,658	22.0%	1	603,916,396	10.0%	4
Prince George's	832,699	14.8%	2	1,647,222,934	11.9%	3	1,098,510,107	18.3%	2
Queen Anne's	46,831	0.8%	18	112,903,332	0.8%	19	38,116,673	0.6%	19
St. Mary's	100,401	1.8%	12	211,352,900	1.5%	12	106,247,005	1.8%	16
Somerset	26,220	0.5%	23	26,239,008	0.2%	24	32,694,241	0.5%	21
Talbot	36,077	0.6%	19	131,863,694	1.0%	17	16,337,356	0.3%	23
Washington	144,999	2.6%	10	301,796,845	2.2%	11	164,058,290	2.7%	11
Wicomico	93,343	1.7%	14	202,990,220	1.5%	13	123,716,204	2.1%	12
Worcester	49,221	0.9%	17	175,133,110	1.3%	15	27,556,962	0.5%	22
Total	5,634,242	100.0%		\$13,821,057,866	100.0%		\$6,009,633,480	100.0%	

Source: Department of Legislative Services

Exhibit 10.6
Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2008

<i>Allocation of State Tax Revenues</i>					<i>State Grants to Local Governments</i>		
County	Population	Total Revenues	Per Capita Amount	Ranking	Total State Grants	Per Capita Amount	Ranking
Allegany	72,665	\$118,109,090	\$1,625	21	\$107,488,893	\$1,479	3
Anne Arundel	511,875	1,436,164,156	2,806	5	379,391,159	741	20
Baltimore City	640,150	1,100,642,189	1,719	20	1,193,961,403	1,865	1
Baltimore	787,119	2,106,299,365	2,676	7	654,183,664	831	18
Calvert	88,119	193,838,330	2,200	13	106,536,675	1,209	9
Caroline	32,973	44,802,399	1,359	23	51,057,061	1,548	2
Carroll	169,373	395,140,896	2,333	11	173,968,689	1,027	16
Cecil	99,400	154,450,265	1,554	22	117,419,018	1,181	11
Charles	140,672	333,954,355	2,374	10	177,708,886	1,263	6
Dorchester	31,762	55,350,285	1,743	19	39,400,369	1,240	8
Frederick	224,978	552,055,444	2,454	8	240,586,170	1,069	13
Garrett	29,648	56,712,219	1,913	18	35,495,311	1,197	10
Harford	240,316	531,264,918	2,211	12	256,094,181	1,066	14
Howard	274,038	840,493,148	3,067	4	251,273,917	917	17
Kent	19,872	53,720,106	2,703	6	13,914,850	700	21
Montgomery	941,491	3,038,558,658	3,227	3	603,916,396	641	22
Prince George's	832,699	1,647,222,934	1,978	17	1,098,510,107	1,319	5
Queen Anne's	46,831	112,903,332	2,411	9	38,116,673	814	19
St. Mary's	100,401	211,352,900	2,105	15	106,247,005	1,058	15
Somerset	26,220	26,239,008	1,001	24	32,694,241	1,247	7
Talbot	36,077	131,863,694	3,655	1	16,337,356	453	24
Washington	144,999	301,796,845	2,081	16	164,058,290	1,131	12
Wicomico	93,343	202,990,220	2,175	14	123,716,204	1,325	4
Worcester	49,221	175,133,110	3,558	2	27,556,962	560	23
Total	5,634,242	\$13,821,057,866	\$2,453		\$6,009,633,480	\$1,067	

Source: Department of Legislative Services

Appendices

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	6,994	102	1,299	1,432	4,161	26	Montana	1,273	54	129	0	1,090
2	Pennsylvania	4,871	66	1,016	1,546	2,243	27	Idaho	1,240	44	200	0	996
3	Texas	4,835	254	1,209	0	3,372	28	Alabama	1,185	67	458	0	660
4	California	4,344	57	478	0	3,809	29	Mississippi	1,000	82	296	0	622
5	Kansas	3,931	104	627	1,353	1,847	30	North Carolina	963	100	548	0	315
6	Missouri	3,723	114	952	312	2,345	31	Tennessee	928	92	347	0	489
7	Ohio	3,702	88	938	1,308	1,368	32	New Mexico	863	33	101	0	729
8	Minnesota	3,526	87	854	1,788	797	33	Massachusetts	861	5	45	306	505
9	New York	3,403	57	618	929	1,799	34	Maine	850	16	22	466	346
10	Indiana	3,231	91	567	1,008	1,565	35	Vermont	733	14	45	237	437
11	Wisconsin	3,120	72	592	1,259	1,197	36	Wyoming	726	23	99	0	604
12	Michigan	2,893	83	533	1,242	1,035	37	South Carolina	698	46	268	0	384
13	North Dakota	2,699	53	357	1,320	969	38	West Virginia	663	55	232	0	376
14	Nebraska	2,659	93	530	454	1,582	39	Connecticut	649	0	30	149	470
15	Colorado	2,416	62	270	0	2,084	40	Arizona	645	15	90	0	540
16	South Dakota	1,983	66	309	916	692	41	Utah	599	29	242	0	328
17	Iowa	1,954	99	947	0	908	42	New Hampshire	545	10	13	221	301
18	Oklahoma	1,880	77	594	0	1,209	43	Louisiana	526	60	303	0	163
19	Washington	1,845	39	281	0	1,525	44	Virginia	511	95	229	0	187
20	Florida	1,623	66	411	0	1,146	45	Delaware	338	3	57	0	278
21	Arkansas	1,548	75	502	0	971	46	Maryland	256	24	156	0	76
22	Oregon	1,546	36	242	0	1,268	47	Nevada	198	16	19	0	163
23	Georgia	1,439	154	535	0	750	48	Alaska	177	14	148	0	15
24	New Jersey	1,383	21	324	242	796	49	Rhode Island	134	0	8	31	95
25	Kentucky	1,346	118	419	0	809	50	Hawaii	19	3	1	0	15
	District of Columbia	2	0	1	0	1		United States	89,476	3,033	19,492	16,519	50,432

Source: U.S. Census Bureau, *2007 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>
Allegany			Carroll		
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
Anne Arundel			Cecil		
Annapolis	1708	Ch. 7	Cecilton	1864	Ch. 353
Highland Beach	1922	Ch. 213	Charlestown	1786	Ch. 32
Baltimore County			Chesapeake City	1849	Ch. 271
None			Elkton	1821	Ch. 143
Calvert			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
Caroline			Charles		
Denton	1802	Ch. 25	Indian Head	1920	Ch. 590
Federalsburg	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>
Dorchester		
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
Frederick		
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
Garrett		
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>
Harford		
Aberdeen	1892	Ch. 136
Bel Air	1874	Ch. 273
Havre de Grace	1785	Ch. 55
Howard		
None		
Kent		
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
Montgomery		
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>
Prince George's		
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>
Queen Anne's		
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
St. Mary's		
Leonardtown	1858	Ch. 73
Somerset		
Crisfield	1872	Ch. 151
Princess Anne	1867	Ch. 183
Talbot		
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
Washington		
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>
Wicomico		
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>
Worcester		
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 2009

County	County Population	Municipal Population	Percent of County	Rank
Allegany	72,532	32,301	44.5%	3
Anne Arundel	521,209	36,991	7.1%	19
Baltimore City	637,418	0	0.0%	24
Baltimore	789,814	0	0.0%	22
Calvert	89,212	5,283	5.9%	20
Caroline	33,367	11,553	34.6%	9
Carroll	170,089	43,559	25.6%	12
Cecil	100,796	26,391	26.2%	11
Charles	142,226	12,743	9.0%	18
Dorchester	32,043	15,386	48.0%	2
Frederick	227,980	89,873	39.4%	5
Garrett	29,555	6,633	22.4%	13
Harford	242,514	37,246	15.4%	16
Howard	281,884	0	0.0%	24
Kent	20,247	7,812	38.6%	6
Montgomery	971,600	160,444	16.5%	15
Prince George's	834,560	223,739	26.8%	10
Queen Anne's	47,958	5,649	11.8%	17
St. Mary's	102,999	2,283	2.2%	21
Somerset	25,959	5,706	22.0%	14
Talbot	36,262	17,800	49.1%	1
Washington	145,910	53,221	36.5%	7
Wicomico	94,222	40,304	42.8%	4
Worcester	49,122	17,213	35.0%	8
Total	5,699,478	852,131	15.0%	

Source: Maryland Department of Planning; Department of Legislative Services

Appendix 4
United States and States – Racial Composition as of July 2009

State	White	African American	Hispanic/ Latino	Asian	Other
Alabama	68.0%	26.2%	3.2%	1.0%	1.6%
Alaska	65.2%	3.9%	6.4%	4.8%	19.8%
Arizona	57.3%	3.7%	30.8%	2.5%	5.7%
Arkansas	75.1%	15.5%	6.0%	1.1%	2.3%
California	41.7%	6.0%	37.0%	12.4%	2.9%
Colorado	70.7%	3.9%	20.3%	2.6%	2.5%
Connecticut	73.2%	9.4%	12.3%	3.5%	1.5%
Delaware	67.5%	20.6%	7.2%	3.0%	1.7%
District of Columbia	33.5%	52.7%	8.8%	3.2%	1.7%
Florida	59.5%	15.1%	21.5%	2.3%	1.5%
Georgia	57.5%	29.8%	8.3%	2.9%	1.5%
Hawaii	25.1%	2.9%	9.0%	38.0%	25.1%
Idaho	84.5%	0.8%	10.7%	1.1%	2.9%
Illinois	64.6%	14.5%	15.2%	4.3%	1.3%
Indiana	82.7%	8.9%	5.5%	1.4%	1.4%
Iowa	89.8%	2.6%	4.5%	1.6%	1.5%
Kansas	79.9%	5.9%	9.3%	2.2%	2.6%
Kentucky	87.2%	7.7%	2.7%	1.0%	1.3%
Louisiana	61.5%	31.8%	3.6%	1.4%	1.6%
Maine	94.9%	1.1%	1.4%	1.0%	1.6%
Maryland	56.8%	29.0%	7.2%	5.2%	1.8%
Massachusetts	78.7%	6.0%	8.8%	5.0%	1.5%
Michigan	77.4%	14.0%	4.2%	2.4%	2.0%
Minnesota	84.8%	4.5%	4.3%	3.7%	2.6%

State	White	African American	Hispanic/ Latino	Asian	Other
Mississippi	58.3%	37.0%	2.5%	0.9%	1.4%
Missouri	81.8%	11.3%	3.4%	1.5%	1.9%
Montana	87.6%	0.6%	3.1%	0.7%	8.0%
Nebraska	83.5%	4.4%	8.4%	1.6%	2.1%
Nevada	55.8%	7.4%	26.5%	6.4%	3.9%
New Hampshire	92.8%	1.2%	2.8%	1.9%	1.3%
New Jersey	61.1%	13.1%	16.7%	7.7%	1.3%
New Mexico	40.9%	2.2%	45.6%	1.3%	10.0%
New York	59.9%	14.7%	16.8%	7.0%	1.6%
North Carolina	66.8%	21.2%	7.7%	2.0%	2.3%
North Dakota	89.1%	1.1%	2.3%	0.8%	6.7%
Ohio	82.2%	11.9%	2.8%	1.6%	1.5%
Oklahoma	70.8%	7.8%	8.2%	1.7%	11.6%
Oregon	79.6%	1.8%	11.2%	3.7%	3.7%
Pennsylvania	80.9%	10.3%	5.1%	2.5%	1.2%
Rhode Island	78.2%	5.1%	12.1%	2.7%	1.8%
South Carolina	64.9%	27.9%	4.5%	1.3%	1.4%
South Dakota	85.5%	1.1%	2.9%	0.9%	9.6%
Tennessee	76.5%	16.6%	4.2%	1.4%	1.4%
Texas	46.7%	11.3%	36.9%	3.4%	1.6%
Utah	81.2%	1.1%	12.3%	2.0%	3.4%
Vermont	94.9%	0.9%	1.5%	1.2%	1.5%
Virginia	66.3%	19.5%	7.2%	5.0%	2.0%
Washington	74.6%	3.5%	10.3%	6.8%	4.7%
West Virginia	93.3%	3.6%	1.2%	0.7%	1.2%
Wisconsin	84.6%	5.9%	5.3%	2.1%	2.0%
Wyoming	86.2%	1.2%	8.1%	0.8%	3.8%
United States	65.1%	12.3%	15.8%	4.5%	2.4%

Appendix 5

Washington and Baltimore Metropolitan Statistical Areas

	<u>1990</u>	<u>2000</u>	<u>2009</u>	<u>Population Change</u>		<u>Percent Change</u>	
				<u>1990-2000</u>	<u>2000-2009</u>	<u>1990-2000</u>	<u>2000-2009</u>
Washington Metropolitan Area	4,122,199	4,796,183	5,476,241	673,984	680,058	16.4%	14.2%
District of Columbia	606,900	572,059	599,657	-34,841	27,598	-5.7%	4.8%
Maryland	1,788,314	2,065,242	2,265,578	276,928	200,336	15.5%	9.7%
Calvert	51,372	74,563	89,212	23,191	14,649	45.1%	19.6%
Charles	101,154	120,546	142,226	19,392	21,680	19.2%	18.0%
Frederick	150,208	195,276	227,980	45,069	32,704	30.0%	16.7%
Montgomery	762,875	873,346	971,600	110,466	98,254	14.5%	11.3%
Prince George's	722,705	801,516	834,560	78,810	33,044	10.9%	4.1%
Virginia	1,691,059	2,116,692	2,558,256	425,633	441,564	25.2%	20.9%
Alexandria City	111,183	128,283	150,006	17,100	21,723	15.4%	16.9%
Arlington	170,936	189,453	217,483	18,517	28,030	10.8%	14.8%
Clarke	12,101	12,652	14,588	551	1,936	4.6%	15.3%
Fairfax City	19,622	21,498	24,665	1,876	3,167	9.6%	14.7%
Fairfax	818,584	969,749	1,037,605	151,165	67,856	18.5%	7.0%
Falls Church City	9,578	10,377	11,957	799	1,580	8.3%	15.2%
Fauquier	48,741	55,139	68,010	6,398	12,871	13.1%	23.3%
Fredericksburg City	19,027	19,279	23,193	252	3,914	1.3%	20.3%
Loudoun	86,129	169,599	301,171	83,470	131,572	96.9%	77.6%
Manassas City	27,957	35,135	36,514	7,178	1,379	25.7%	3.9%
Manassas Park City	6,734	10,290	12,042	3,556	1,752	52.8%	17.0%
Prince William	215,686	280,813	379,166	65,127	98,353	30.2%	35.0%
Spotsylvania	57,403	90,395	120,977	32,992	30,582	57.5%	33.8%
Stafford	61,236	92,446	124,166	31,210	31,720	51.0%	34.3%
Warren	26,142	31,584	36,713	5,442	5,129	20.8%	16.2%
West Virginia	35,926	42,190	52,750	6,264	10,560	17.4%	25.0%
Jefferson	35,926	42,190	52,750	6,264	10,560	17.4%	25.0%

	<u>1990</u>	<u>2000</u>	<u>2009</u>	Population Change		Percent Change	
				<u>1990-2000</u>	<u>2000-2009</u>	<u>1990-2000</u>	<u>2000-2009</u>
Baltimore Metropolitan Area	2,382,172	2,552,994	2,690,886	170,822	137,892	7.2%	5.4%
Baltimore City	736,014	651,154	637,418	-84,860	-13,736	-11.5%	-2.1%
Anne Arundel	427,239	489,664	521,209	62,425	31,545	14.6%	6.4%
Baltimore	692,134	754,308	789,814	62,174	35,506	9.0%	4.7%
Carroll	123,372	150,897	170,089	27,525	19,192	22.3%	12.7%
Harford	182,132	218,590	242,514	36,458	23,924	20.0%	10.9%
Howard	187,328	247,849	281,884	60,521	34,035	32.3%	13.7%
Queen Anne's	33,953	40,560	47,958	6,607	7,398	19.5%	18.2%

Appendix 6
Special County Property Tax Rates
Fiscal 2011

	<u>Real Property Tax Rate</u>	<u>Percent of Total</u>
Charles County		
General Tax	\$0.962	93.8%
Fire District Tax	0.064	6.2%
Total Rate	\$1.026	100.0%
Frederick County		
General Tax	\$0.936	88.0%
Fire District Tax (Urban)	0.128	12.0%
Total Rate	\$1.064	100.0%
Howard County		
General Tax	\$1.0140	88.2%
Fire District Tax (Metro)	0.1355	11.8%
Total Rate	\$1.1495	100.0%
Montgomery County		
General Tax	\$0.699	76.4%
Transit Tax	0.037	4.0%
Fire District Tax	0.097	10.6%
M-NCPPC	0.061	6.7%
Recreation Tax	0.018	2.0%
Storm Drainage Tax	0.003	0.3%
Total Rate	\$0.915	100.0%
Prince George's County		
General Tax	\$0.960	72.8%
M-NCPPC	0.279	21.2%
WSTC	0.026	2.0%
Stormwater	0.054	4.1%
Total Rate	\$1.319	100.0%

Source: Department of Legislative Services

Appendix 7
County and Municipal Real Property Tax Rates
Fiscal 2011

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Allegany	72,532	\$0.9829			\$0.9829
Barton	455	0.9475	0.1699	-	1.1174
Cumberland	20,449	0.8999	0.9654	-	1.8653
Frostburg	7,822	0.9065	0.5500	-	1.4565
Lonaconing	1,123	0.9328	0.3700	-	1.3028
Luke	73	0.9289	0.5500	-	1.4789
Midland	439	0.9475	0.2800	-	1.2275
Westernport	1,940	0.9328	0.6000	-	1.5328
Anne Arundel	521,209	0.880			0.880
Annapolis	36,879	0.525	0.530	-	1.055
Highland Beach	112	0.880	0.416	-	1.296
Baltimore City	637,418	2.268			2.268
Baltimore	789,814	1.100			1.100
Calvert	89,212	0.892			0.892
Chesapeake Beach	3,410	0.556	0.370	-	0.926
North Beach	1,873	0.556	0.590	-	1.146

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Caroline	33,367	\$0.870			\$0.870
Denton	4,051	0.750	0.640	-	1.390
Federalsburg	2,642	0.750	0.640	-	1.390
Goldsboro	216	0.810	0.400	-	1.210
Greensboro	2,000	0.760	0.605	-	1.365
Henderson	122	0.810	0.300	-	1.110
Hillsboro	158	0.810	0.160	-	0.970
Marydel	145	0.810	0.300	-	1.110
Preston	669	0.820	0.360	-	1.180
Ridgely	1,524	0.770	0.481	-	1.251
Templeville*	26	0.810	0.360	-	1.170
Carroll	170,089	1.048			1.048
Hampstead	5,446	1.048	0.200	-	1.248
Manchester	3,470	1.048	0.204	-	1.252
Mount Airy*	4,343	1.048	0.170	-	1.218
New Windsor	1,374	1.048	0.200	-	1.248
Sykesville	4,440	1.048	0.330	-	1.378
Taneytown	5,433	1.048	0.320	-	1.368
Union Bridge	1,057	1.048	0.300	-	1.348
Westminster	17,996	1.048	0.580	-	1.628
Cecil	100,796	0.915			0.915
Cecilton	495	0.915	0.219	-	1.134
Charlestown	1,106	0.915	0.280	-	1.195
Chesapeake City	832	0.915	0.432	-	1.347
Elkton	14,746	0.915	0.473	-	1.388
North East	2,872	0.915	0.480	-	1.395
Perryville	3,816	0.915	0.353	-	1.268
Port Deposit	706	0.915	0.551	-	1.466
Rising Sun	1,818	0.915	0.360	-	1.275

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Charles	142,226	\$0.9620		\$0.0640	\$1.0260
Indian Head	3,780	0.9340	0.3000	0.0640	1.2980
La Plata	8,944	0.8770	0.3200	0.0640	1.2610
Port Tobacco	19	0.9620	0.0400	0.0640	1.0660
Dorchester	32,043	0.896			0.896
Brookview	62	0.896	0.270	-	1.166
Cambridge	12,004	0.857	0.676	-	1.533
Church Creek	77	0.896	0.170	-	1.066
East New Market	276	0.896	0.600	-	1.496
Eldorado	57	0.896	0.180	-	1.076
Galestown	96	0.896	0.300	-	1.196
Hurlock	2,015	0.857	0.740	-	1.597
Secretary	485	0.896	0.320	-	1.216
Vienna	314	0.896	0.480	-	1.376
Frederick	227,980	0.936		0.128	1.064
Brunswick	5,271	0.936	0.462	0.080	1.478
Burkittsville	188	0.936	0.140	0.080	1.156
Emmitsburg	2,386	0.936	0.360	0.128	1.424
Frederick City	59,644	0.936	0.650	0.128	1.714
Middletown	2,884	0.936	0.232	0.080	1.248
Mount Airy*	4,521	0.936	0.170	0.000	1.106
Myersville	1,525	0.936	0.274	0.080	1.290
New Market	470	0.936	0.120	0.128	1.184
Rosemont	312	0.936	0.040	0.080	1.056
Thurmont	6,098	0.936	0.260	0.080	1.276
Walkersville	5,652	0.936	0.156	0.080	1.172
Woodsboro	922	0.936	0.120	0.080	1.136

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Garrett	29,555	\$0.990			\$0.990
Accident	327	0.990	0.313	-	1.303
Deer Park	381	0.990	0.300	-	1.290
Friendsville	499	0.990	0.260	-	1.250
Grantsville	630	0.990	0.260	-	1.250
Kitzmiller	276	0.990	0.360	-	1.350
Loch Lynn Heights	431	0.990	0.320	-	1.310
Mountain Lake Park	2,083	0.942	0.336	-	1.278
Oakland	2,006	0.990	0.472	-	1.462
Harford	242,514	1.042			1.042
Aberdeen	14,099	0.896	0.688	-	1.584
Bel Air	9,837	0.896	0.500	-	1.396
Havre de Grace	13,310	0.896	0.600	-	1.496
Howard	281,884	1.014		0.1355	1.150
Kent	20,247	1.022			1.022
Betterton	352	1.022	0.320	-	1.342
Chestertown	5,043	1.022	0.370	-	1.392
Galena	503	1.022	0.240	-	1.262
Millington*	439	1.022	0.280	-	1.302
Rock Hall	1,475	1.022	0.320	-	1.342

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Montgomery	971,600	0.699		\$0.216	\$0.915
Barnesville	203	0.699	0.051	0.153	0.903
Battery Park		0.699	0.050	0.216	0.965
Brookeville	134	0.699	0.150	0.153	1.002
Chevy Chase, Sec. 3	812	0.699	0.020	0.216	0.935
Chevy Chase, Sec. 5	675	0.699	0.000	0.216	0.915
Chevy Chase	2,868	0.699	0.010	0.216	0.925
Chevy Chase View	921	0.699	0.022	0.216	0.937
Chevy Chase Village	2,157	0.699	0.090	0.216	1.005
Drummond		0.699	0.048	0.216	0.963
Friendship Heights		0.699	0.040	0.213	0.952
Gaithersburg	59,986	0.699	0.262	0.135	1.096
Garrett Park	976	0.699	0.192	0.213	1.104
Glen Echo	261	0.699	0.130	0.216	1.045
Kensington	1,955	0.699	0.136	0.213	1.048
Laytonsville	368	0.699	0.100	0.153	0.952
Martin's Additions	921	0.699	0.040	0.216	0.955
North Chevy Chase	495	0.699	0.052	0.216	0.967
Oakmont		0.699	0.040	0.216	0.955
Poolesville	5,806	0.699	0.159	0.153	1.011
Rockville	62,105	0.699	0.292	0.135	1.126
Somerset	1,195	0.699	0.080	0.216	0.995
Takoma Park	18,027	0.699	0.580	0.213	1.492
Washington Grove	579	0.699	0.221	0.135	1.055

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Prince George's	834,560	\$0.960		\$0.359	\$1.319
Berwyn Heights	2,978	0.795	0.486	0.359	1.640
Bladensburg	7,686	0.794	0.740	0.359	1.893
Bowie	53,417	0.819	0.400	0.305	1.524
Brentwood	2,838	0.931	0.382	0.359	1.672
Capitol Heights	4,160	0.809	0.392	0.359	1.560
Cheverly	6,470	0.801	0.480	0.359	1.640
College Park	27,286	0.946	0.322	0.359	1.627
Colmar Manor	1,277	0.862	1.038	0.359	2.259
Cottage City	1,141	0.814	0.520	0.359	1.693
District Heights	6,127	0.799	0.730	0.186	1.715
Eagle Harbor	57	0.960	0.292	0.359	1.611
Edmonston	1,350	0.814	0.600	0.359	1.773
Fairmount Heights	1,519	0.867	0.420	0.359	1.646
Forest Heights	2,592	0.854	0.567	0.359	1.780
Glenarden	6,406	0.824	0.336	0.359	1.519
Greenbelt	21,439	0.783	0.790	0.246	1.819
Hyattsville	15,604	0.786	0.630	0.359	1.775
Landover Hills	1,536	0.795	0.480	0.359	1.634
Laurel	22,672	0.754	0.710	0.312	1.776
Morningside	1,275	0.823	0.780	0.359	1.962
Mt. Rainier	8,453	0.788	0.790	0.359	1.937
New Carrollton	12,656	0.842	0.500	0.359	1.701
North Brentwood	472	0.951	0.347	0.359	1.657
Riverdale Park	6,441	0.784	0.677	0.359	1.820
Seat Pleasant	4,903	0.798	0.580	0.359	1.737
University Park	2,317	0.797	0.584	0.359	1.740
Upper Marlboro	667	0.818	0.240	0.359	1.417

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Queen Anne's	47,958	\$0.767			\$0.767
Barclay	148	0.767	0.100	-	0.867
Centreville	3,533	0.767	0.380	-	1.147
Church Hill	720	0.767	0.340	-	1.107
Millington*	43	0.767	0.280	-	1.047
Queen Anne*	93	0.767	0.180	-	0.947
Queenstown	659	0.767	0.190	-	0.958
Sudlersville	396	0.767	0.167	-	0.934
Templeville*	57	0.767	0.360	-	1.127
St. Mary's	102,999	0.857			0.857
Leonardtown	2,283	0.857	0.126	-	0.983
Somerset	25,959	0.884			0.884
Crisfield	2,720	0.884	0.700	-	1.584
Princess Anne	2,986	0.884	0.954	-	1.838
Talbot	36,262	0.432			0.432
Easton	14,829	0.302	0.520	-	0.822
Oxford	699	0.318	0.231	-	0.549
Queen Anne*	74	0.374	0.180	-	0.554
St. Michaels	1,055	0.308	0.640	-	0.948
Trappe	1,143	0.347	0.290	-	0.637

Jurisdiction	Population July 2009	County Rate	Municipal Rate	County Special Rate	Total Rate
Washington	145,910	\$0.948			\$0.948
Boonsboro	3,340	0.823	0.322	-	1.145
Clear Spring	465	0.823	0.250	-	1.073
Funkstown	942	0.823	0.280	-	1.103
Hagerstown	39,996	0.823	0.788	-	1.611
Hancock	1,752	0.823	0.520	-	1.343
Keedysville	874	0.823	0.180	-	1.003
Sharpsburg	666	0.823	0.200	-	1.023
Smithsburg	2,909	0.823	0.350	-	1.173
Williamsport	2,277	0.823	0.485	-	1.308
Wicomico	94,222	0.759			0.759
Delmar	3,305	0.759	0.673	-	1.432
Fruitland	4,500	0.759	0.800	-	1.559
Hebron	1,041	0.759	0.420	-	1.179
Mardela Springs	356	0.759	0.200	-	0.959
Pittsville	1,187	0.759	0.280	-	1.039
Salisbury	28,327	0.759	0.819	-	1.578
Sharptown	620	0.759	0.600	-	1.359
Willards	968	0.759	0.460	-	1.219
Worcester	49,122	0.700			0.700
Berlin	4,053	0.700	0.730	-	1.430
Ocean City	6,998	0.700	0.395	-	1.095
Pocomoke City	3,880	0.700	0.750	-	1.450
Snow Hill	2,282	0.700	0.860	-	1.560

