

# THE BALANCE SHEET

COMPARISON OF STATE AID AND  
STATE TAX REVENUES COLLECTED  
FISCAL 2022



DEPARTMENT OF LEGISLATIVE SERVICES 2024

# **The Balance Sheet**

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

**Fiscal 2022**

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

**November 2024**

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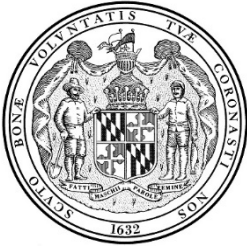
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**DEPARTMENT OF LEGISLATIVE SERVICES**  
**OFFICE OF POLICY ANALYSIS**  
**MARYLAND GENERAL ASSEMBLY**

**Victoria L. Gruber**  
Executive Director

**Ryan Bishop**  
Director

November 2024

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

Dear President Ferguson, Speaker Jones, and Members:

Local governments in Maryland currently depend on State aid to help support vital public services such as education, transportation, public safety, and local health initiatives. State aid accounts for approximately 25% of total county revenues and 10% of total municipal revenues. Additionally, State aid to local governments continues to be one of the largest components of the State budget, accounting for 35% of general fund expenditures and 25% of all State-funded expenditures.

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

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

The report was prepared by Samantha Tapia and reviewed by Arnold Adja and Hiram Burch; the manuscript was prepared by Davin Brownell. We trust that the report will be useful to you and to other persons interested in matters relating to State aid.

Sincerely,

Handwritten signature of Victoria L. Gruber in black ink.

Victoria L. Gruber  
Executive Director

Handwritten signature of Ryan Bishop in blue ink.

Ryan Bishop  
Director

VLG:RB/db

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## Executive Summary

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

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

It is also important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenues per capita typically have a greater proportion of residents with higher incomes or have a larger overall tax base.

In fiscal 2022, State revenue collections allocated in *The Balance Sheet* totaled \$26.6 billion, while State aid payments to local governments totaled \$8.6 billion. The individual income tax accounted for 50.8% of the State revenues allocated in the report,

while the sales tax accounted for 24.9% of revenues.

On average, local governments received \$0.32 in State aid (direct aid and retirement payments for each \$1.00 in taxes paid by county residents and businesses). This illustrates that local governments received 32% 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 2013, ranging from a low of 32% in fiscal 2022 to a high of 42% in fiscal 2013 and 2014. During the 10-year period ending in fiscal 2022, the "balance sheet index" as a percentage of the statewide average increased in 5 jurisdictions, decreased in 9 jurisdictions, and remained relatively constant in 10 jurisdictions.

The ratios for 13 counties in fiscal 2022 matched or exceeded the statewide weighted average. State aid to revenue allocation ratios for Anne Arundel, Baltimore, Carroll, Frederick, Harford, Howard, Kent, Montgomery, Queen Anne's, Talbot, and Worcester counties were below the statewide average. In terms of total State aid received as measured on a per capita basis, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties received the least amount of aid, whereas Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties received the most.





# Chapter 1. Balance Sheet Index

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## Introduction

*The Balance Sheet* compares on a county-by-county basis State aid to State revenue collections as allocated among the counties. In fiscal 2022, State revenue collections allocated in *The Balance Sheet* totaled \$26.6 billion, while State aid payments to local governments totaled \$8.6 billion. This illustrates that local governments received approximately 32% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs. The share of State revenues provided to local governments has fluctuated over the last 10 years, ranging from a low of 32% in fiscal 2022 to a high of 42% in fiscal 2013 and 2014. **Exhibit 1.1** summarizes the county-by-county tax revenues and State aid allocations for fiscal 2022.

## Explanation of Ratios

*The Balance Sheet* utilizes two aid-to-revenue ratios as shown in **Exhibit 1.2**. The first is the ratio of direct State aid to total State revenues generated from a county. For example, a ratio of 0.50 for Allegany County in 2022 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.50 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2022 ranged from \$0.10 in Talbot and Worcester counties to \$1.12 in Somerset County. Statewide, the weighted average for this measure was \$0.29, and the simple average (county mean) was \$0.38. The amount for Baltimore City includes State assumed functions.

The second ratio compares direct State aid and retirement payments to total State revenue allocations. Retirement payments include State paid retirement costs for public school teachers, librarians, and community college faculty that the State makes on behalf of the local government. Again, using Allegany County as the example, in fiscal 2022, the county received \$0.54 in State assistance for every \$1.00 of State tax revenues allocated to the county. On this measure, State assistance received for each \$1.00 of taxes paid in fiscal 2022 varied from \$0.12 for Talbot and Worcester counties to \$1.18 for Somerset County. Statewide, the weighted average was \$0.32, and the simple average was \$0.41.

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 2022, for example, Allegany County's direct aid index was 1.73, indicating that Allegany County's ratio was 73% above the statewide average. Including retirement payments lowers Allegany County's ratio to 1.67, or 67%, above the statewide average. **Exhibit 1.3** shows each county's index value. Indexing county aid to revenue ratios by the statewide average enables comparison of the current *Balance Sheet* to previous years.

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

In addition to weighted and simple averages, Exhibit 1.2 and Exhibit 1.3 show the standard deviation. Standard deviation measures how widely dispersed values are in a data set. The closer data points are to the average, the smaller the standard deviation; however, as data points become more spread out over the data set, the standard deviation increases. For example, the standard deviations for both measurements in Exhibit 1.2 are relatively small at 0.25 for direct aid and 0.26 for direct aid and retirement payments. The standard deviation is useful in showing how the variation in the “balance sheet index” has changed over time. The variation among the counties has remained relatively stable over the 10-year period.

## **Findings**

On average, local governments received \$0.29 in direct State aid for each \$1.00 in taxes paid by county residents and businesses. The ratios for 12 jurisdictions met or exceeded this statewide weighted average. State aid to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average. Moreover, the simple average, or county mean, of \$0.38, calculated by summing the county ratios and dividing by 24, is higher than the statewide weighted average.

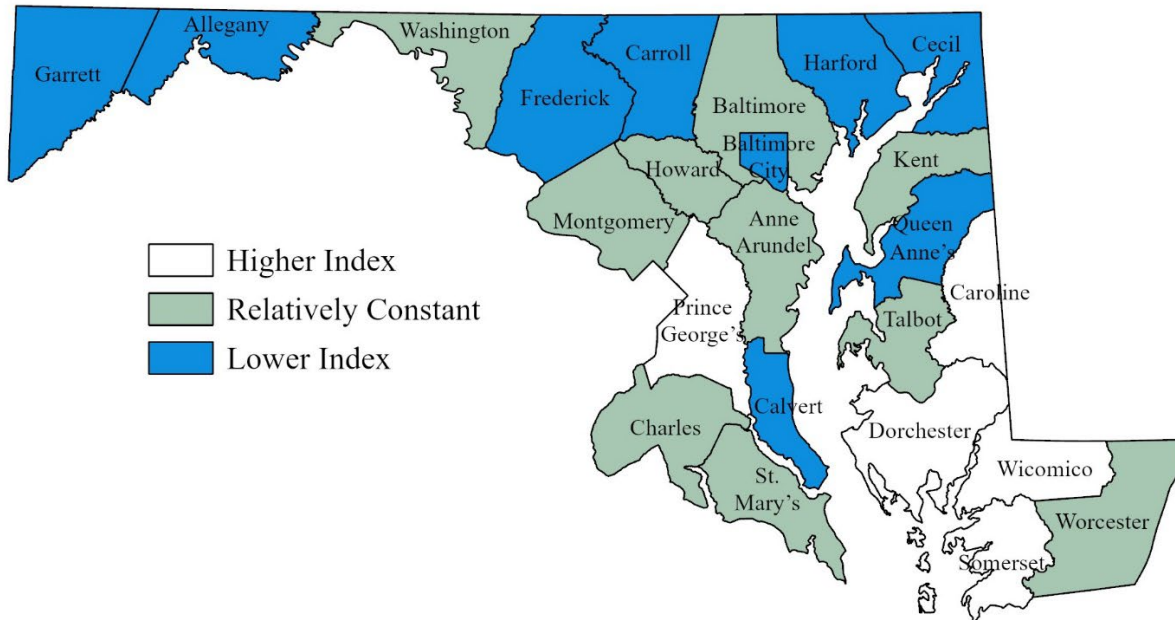
Likewise, on average, local governments received \$0.32 in total State aid (direct aid and retirement payments) for each \$1.00 in taxes paid. The ratios for 13 jurisdictions met or exceeded the statewide average. As with the direct State aid ratio, State assistance to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average.

In terms of total State aid received for each \$1.00 in taxes paid, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2022 (received the least amount of State aid in relation to the collection of allocated State tax revenues), while Baltimore City and Caroline and Somerset counties had the highest ratios (received the greatest amount of State aid in relation to the collection of allocated State tax revenues).

During this 10-year period, the balance sheet index increased in 5 counties and decreased in 8 counties and Baltimore City, as illustrated in the following map. 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. The fluctuation in the balance sheet index is primarily due to the relative change in local wealth among the counties. In the last 10 years, both Baltimore City and Carroll County experienced the highest growth in their local per pupil wealth measure, which is one of the key factors in the allocation of State education aid. Due to the above average growth in local wealth, both counties have become less reliant on

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

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



Another approach to measure the allocation of State revenues and State assistance is to compare each county's amount with its share of the State's population. As shown in **Exhibit 1.8**, Montgomery County is the most populous county in Maryland and generates the greatest share of State tax revenues; however, it ranks third in the amount of State aid that it receives. Prince George's County, the second most populous jurisdiction, receives the largest percentage of State aid, followed by Baltimore City, the fifth most populous jurisdiction.

As shown in **Exhibit 1.9**, the five counties that generated the most State tax revenues in fiscal 2022 as measured on a per capita basis include Anne Arundel, Howard, Montgomery, Talbot, and Worcester. The counties that generated the least per capita State tax revenues include Caroline, Cecil, Dorchester, Somerset, and Wicomico. 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 2022 as measured on a per capita basis include Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties. Jurisdictions receiving the least amount of State aid per capita include Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties. As stated earlier, counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact,

several State aid formulas distribute aid inversely to local property and income wealth, whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for approximately 70% of State aid to local governments included in this *Balance Sheet*.

**Exhibit 1.1**  
**Allocation of State Revenues and State Aid**  
**Fiscal 2022**

<b>County</b>	<b>Allocation of Total Tax Revenues</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	\$238,936,469	\$120,551,602	\$129,148,434
Anne Arundel	2,956,374,316	516,459,116	590,744,438
Baltimore City	1,909,202,732	1,328,783,640	1,393,822,052
Baltimore	3,782,480,760	875,472,612	980,890,677
Calvert	383,413,976	107,855,781	122,486,981
Caroline	90,337,010	75,565,460	80,860,123
Carroll	750,947,237	167,261,353	189,368,844
Cecil	304,831,904	138,136,665	152,897,781
Charles	641,116,133	231,990,408	256,314,009
Dorchester	104,859,976	62,852,048	66,982,491
Frederick	1,224,680,501	315,517,847	352,899,478
Garrett	111,004,109	38,173,467	41,848,696
Harford	1,059,919,971	268,609,674	300,254,375
Howard	1,815,290,547	340,824,568	405,792,898
Kent	86,957,408	16,278,220	18,146,961
Montgomery	5,778,099,781	923,714,373	1,098,490,808
Prince George's	3,148,277,180	1,494,748,414	1,618,163,015
Queen Anne's	247,723,371	46,940,245	53,435,850
St. Mary's	443,922,154	128,639,801	143,024,339
Somerset	46,746,070	52,175,612	55,313,509
Talbot	244,612,608	24,866,995	28,883,565
Washington	546,362,387	236,848,564	255,928,810
Wicomico	329,554,744	203,215,156	217,160,346
Worcester	377,735,646	37,776,738	45,450,273
<b>Total</b>	<b>\$26,623,386,989</b>	<b>\$7,753,258,359</b>	<b>\$8,598,308,753</b>

Source: Department of Legislative Services

**Exhibit 1.2**  
**State Financial Assistance Received for Each \$1.00 of Taxes Paid**  
**Fiscal 2022**

<b>County</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	0.50	0.54
Anne Arundel	0.17	0.20
Baltimore City	0.70	0.73
Baltimore	0.23	0.26
Calvert	0.28	0.32
Caroline	0.84	0.90
Carroll	0.22	0.25
Cecil	0.45	0.50
Charles	0.36	0.40
Dorchester	0.60	0.64
Frederick	0.26	0.29
Garrett	0.34	0.38
Harford	0.25	0.28
Howard	0.19	0.22
Kent	0.19	0.21
Montgomery	0.16	0.19
Prince George's	0.47	0.51
Queen Anne's	0.19	0.22
St. Mary's	0.29	0.32
Somerset	1.12	1.18
Talbot	0.10	0.12
Washington	0.43	0.47
Wicomico	0.62	0.66
Worcester	0.10	0.12
<b>Total (Weighted Avg.)</b>	<b>0.29</b>	<b>0.32</b>
<b>County Mean (Simple Avg.)</b>	<b>0.38</b>	<b>0.41</b>
<b>Standard Deviation</b>	<b>0.25</b>	<b>0.26</b>

Source: Department of Legislative Services

**Exhibit 1.3**  
**State Financial Assistance Received as Indexed to the Statewide Average**  
**Fiscal 2022**

<b>County</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	1.73	1.67
Anne Arundel	0.60	0.62
Baltimore City	2.39	2.26
Baltimore	0.79	0.80
Calvert	0.97	0.99
Caroline	2.87	2.77
Carroll	0.76	0.78
Cecil	1.56	1.55
Charles	1.24	1.24
Dorchester	2.06	1.98
Frederick	0.88	0.89
Garrett	1.18	1.17
Harford	0.87	0.88
Howard	0.64	0.69
Kent	0.64	0.65
Montgomery	0.55	0.59
Prince George's	1.63	1.59
Queen Anne's	0.65	0.67
St. Mary's	1.00	1.00
Somerset	3.83	3.66
Talbot	0.35	0.37
Washington	1.49	1.45
Wicomico	2.12	2.04
Worcester	0.34	0.37
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.30</b>	<b>1.28</b>
<b>Standard Deviation</b>	<b>0.86</b>	<b>0.81</b>

Source: Department of Legislative Services



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

<b>County</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Allegany	0.75	0.73	0.68	0.67	0.68	0.65	0.66	0.65	0.55	0.50
Anne Arundel	0.22	0.23	0.22	0.21	0.21	0.21	0.20	0.21	0.20	0.17
Baltimore City	0.96	0.96	0.92	0.89	0.84	0.83	0.81	0.84	0.80	0.70
Baltimore	0.27	0.27	0.27	0.27	0.28	0.27	0.27	0.28	0.26	0.23
Calvert	0.40	0.38	0.37	0.35	0.35	0.33	0.31	0.33	0.31	0.28
Caroline	1.02	1.02	1.00	1.00	1.00	0.97	0.92	1.03	0.92	0.84
Carroll	0.35	0.33	0.31	0.29	0.29	0.27	0.26	0.27	0.25	0.22
Cecil	0.65	0.62	0.60	0.58	0.61	0.58	0.57	0.55	0.50	0.45
Charles	0.43	0.43	0.41	0.40	0.42	0.40	0.41	0.42	0.39	0.36
Dorchester	0.66	0.67	0.68	0.70	0.71	0.70	0.69	0.76	0.69	0.60
Frederick	0.38	0.38	0.36	0.34	0.33	0.32	0.32	0.32	0.30	0.26
Garrett	0.48	0.45	0.43	0.43	0.43	0.41	0.42	0.43	0.38	0.34
Harford	0.37	0.36	0.34	0.33	0.32	0.31	0.30	0.31	0.28	0.25
Howard	0.24	0.24	0.23	0.23	0.23	0.22	0.22	0.23	0.21	0.19
Kent	0.24	0.25	0.21	0.18	0.20	0.18	0.21	0.19	0.16	0.19
Montgomery	0.19	0.20	0.19	0.19	0.18	0.19	0.18	0.19	0.18	0.16
Prince George's	0.52	0.53	0.53	0.55	0.55	0.54	0.53	0.54	0.52	0.47
Queen Anne's	0.30	0.29	0.27	0.26	0.26	0.24	0.24	0.25	0.23	0.19
St. Mary's	0.39	0.38	0.37	0.34	0.36	0.35	0.34	0.35	0.32	0.29
Somerset	1.11	1.23	1.22	1.17	1.19	1.19	1.21	1.35	1.21	1.12
Talbot	0.11	0.11	0.12	0.12	0.12	0.11	0.11	0.11	0.11	0.10
Washington	0.52	0.54	0.52	0.50	0.50	0.50	0.49	0.52	0.48	0.43
Wicomico	0.65	0.68	0.66	0.66	0.69	0.69	0.67	0.73	0.66	0.62
Worcester	0.13	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.13	0.10
<b>Total (Weighted Avg.)</b>	<b>0.37</b>	<b>0.37</b>	<b>0.36</b>	<b>0.36</b>	<b>0.35</b>	<b>0.34</b>	<b>0.34</b>	<b>0.35</b>	<b>0.33</b>	<b>0.29</b>
<b>County Mean (Simple Avg.)</b>	<b>0.47</b>	<b>0.47</b>	<b>0.46</b>	<b>0.45</b>	<b>0.45</b>	<b>0.44</b>	<b>0.44</b>	<b>0.46</b>	<b>0.42</b>	<b>0.38</b>

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

Source: Department of Legislative Services

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

<b>County</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Allegany	0.83	0.80	0.75	0.74	0.74	0.71	0.71	0.70	0.59	0.54
Anne Arundel	0.26	0.27	0.25	0.25	0.25	0.24	0.24	0.24	0.23	0.20
Baltimore City	1.02	1.02	0.97	0.95	0.89	0.88	0.85	0.88	0.84	0.73
Baltimore	0.31	0.31	0.30	0.31	0.32	0.30	0.30	0.32	0.29	0.26
Calvert	0.47	0.45	0.43	0.41	0.41	0.38	0.36	0.38	0.36	0.32
Caroline	1.11	1.11	1.08	1.09	1.09	1.04	0.99	1.10	0.98	0.90
Carroll	0.40	0.38	0.35	0.34	0.34	0.31	0.30	0.31	0.28	0.25
Cecil	0.73	0.69	0.68	0.65	0.69	0.65	0.64	0.61	0.55	0.50
Charles	0.49	0.48	0.46	0.45	0.47	0.45	0.46	0.47	0.43	0.40
Dorchester	0.73	0.73	0.74	0.76	0.77	0.76	0.75	0.82	0.74	0.64
Frederick	0.44	0.43	0.41	0.39	0.38	0.37	0.35	0.36	0.33	0.29
Garrett	0.55	0.51	0.48	0.48	0.48	0.46	0.46	0.47	0.41	0.38
Harford	0.42	0.41	0.39	0.37	0.37	0.35	0.33	0.34	0.31	0.28
Howard	0.30	0.30	0.28	0.28	0.28	0.27	0.27	0.28	0.25	0.22
Kent	0.28	0.29	0.25	0.21	0.24	0.21	0.24	0.22	0.18	0.21
Montgomery	0.24	0.24	0.23	0.23	0.23	0.23	0.22	0.23	0.21	0.19
Prince George's	0.58	0.58	0.58	0.60	0.61	0.59	0.58	0.59	0.56	0.51
Queen Anne's	0.35	0.34	0.32	0.31	0.30	0.28	0.28	0.29	0.26	0.22
St. Mary's	0.45	0.43	0.42	0.39	0.41	0.40	0.38	0.39	0.36	0.32
Somerset	1.21	1.32	1.31	1.26	1.29	1.28	1.30	1.44	1.29	1.18
Talbot	0.13	0.14	0.14	0.14	0.15	0.13	0.13	0.14	0.13	0.12
Washington	0.58	0.59	0.57	0.56	0.56	0.54	0.53	0.57	0.51	0.47
Wicomico	0.71	0.73	0.72	0.72	0.75	0.74	0.72	0.78	0.71	0.66
Worcester	0.16	0.17	0.16	0.16	0.16	0.15	0.15	0.15	0.15	0.12
<b>Total (Weighted Avg.)</b>	<b>0.42</b>	<b>0.42</b>	<b>0.41</b>	<b>0.40</b>	<b>0.40</b>	<b>0.39</b>	<b>0.38</b>	<b>0.39</b>	<b>0.36</b>	<b>0.32</b>
<b>County Mean (Simple Avg.)</b>	<b>0.53</b>	<b>0.53</b>	<b>0.51</b>	<b>0.50</b>	<b>0.51</b>	<b>0.49</b>	<b>0.48</b>	<b>0.50</b>	<b>0.46</b>	<b>0.41</b>

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

Source: Department of Legislative Services

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

<b>County</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Allegany	2.02	1.96	1.89	1.89	1.92	1.89	1.94	1.86	1.69	1.73
Anne Arundel	0.60	0.61	0.60	0.60	0.61	0.60	0.60	0.61	0.62	0.60
Baltimore City	2.60	2.57	2.55	2.51	2.38	2.41	2.39	2.39	2.45	2.39
Baltimore	0.72	0.73	0.74	0.77	0.78	0.78	0.80	0.80	0.79	0.79
Calvert	1.08	1.03	1.03	0.97	0.99	0.96	0.91	0.94	0.96	0.97
Caroline	2.76	2.74	2.77	2.82	2.85	2.80	2.71	2.94	2.82	2.87
Carroll	0.94	0.89	0.85	0.82	0.83	0.79	0.78	0.76	0.77	0.76
Cecil	1.75	1.66	1.68	1.64	1.73	1.69	1.69	1.56	1.53	1.56
Charles	1.16	1.14	1.13	1.13	1.18	1.17	1.21	1.21	1.19	1.24
Dorchester	1.80	1.80	1.89	1.97	2.00	2.05	2.05	2.17	2.13	2.06
Frederick	1.03	1.02	1.00	0.96	0.94	0.94	0.93	0.92	0.92	0.88
Garrett	1.30	1.20	1.18	1.20	1.21	1.18	1.23	1.22	1.15	1.18
Harford	1.00	0.96	0.93	0.92	0.91	0.89	0.87	0.87	0.86	0.87
Howard	0.66	0.65	0.63	0.64	0.65	0.64	0.65	0.66	0.65	0.64
Kent	0.65	0.67	0.59	0.52	0.57	0.52	0.62	0.55	0.49	0.64
Montgomery	0.52	0.53	0.53	0.53	0.52	0.54	0.54	0.55	0.55	0.55
Prince George's	1.41	1.42	1.48	1.53	1.56	1.57	1.56	1.54	1.58	1.63
Queen Anne's	0.80	0.77	0.76	0.74	0.72	0.70	0.70	0.72	0.69	0.65
St. Mary's	1.06	1.02	1.03	0.96	1.02	1.03	1.01	0.99	0.98	1.00
Somerset	3.02	3.29	3.38	3.30	3.38	3.47	3.58	3.84	3.72	3.83
Talbot	0.29	0.29	0.32	0.33	0.34	0.31	0.32	0.33	0.35	0.35
Washington	1.41	1.43	1.44	1.42	1.43	1.44	1.44	1.48	1.46	1.49
Wicomico	1.75	1.81	1.84	1.87	1.97	1.99	1.99	2.08	2.04	2.12
Worcester	0.34	0.35	0.34	0.35	0.35	0.35	0.35	0.33	0.39	0.34
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.28</b>	<b>1.27</b>	<b>1.27</b>	<b>1.27</b>	<b>1.28</b>	<b>1.28</b>	<b>1.29</b>	<b>1.30</b>	<b>1.28</b>	<b>1.30</b>

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

Source: Department of Legislative Services

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

<b>County</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Allegany	1.96	1.91	1.84	1.83	1.86	1.83	1.87	1.79	1.63	1.67
Anne Arundel	0.63	0.63	0.62	0.62	0.63	0.62	0.62	0.62	0.64	0.62
Baltimore City	2.42	2.41	2.39	2.35	2.23	2.27	2.25	2.25	2.32	2.26
Baltimore	0.73	0.74	0.75	0.77	0.79	0.78	0.80	0.81	0.80	0.80
Calvert	1.13	1.08	1.07	1.01	1.03	0.99	0.94	0.96	0.98	0.99
Caroline	2.64	2.63	2.66	2.71	2.72	2.69	2.60	2.82	2.71	2.77
Carroll	0.96	0.91	0.87	0.84	0.85	0.80	0.79	0.78	0.78	0.78
Cecil	1.74	1.65	1.67	1.63	1.71	1.67	1.68	1.55	1.53	1.55
Charles	1.16	1.15	1.13	1.13	1.18	1.17	1.21	1.20	1.19	1.24
Dorchester	1.73	1.74	1.83	1.90	1.93	1.97	1.97	2.08	2.04	1.98
Frederick	1.03	1.02	1.01	0.97	0.95	0.94	0.93	0.92	0.93	0.89
Garrett	1.30	1.21	1.18	1.19	1.20	1.18	1.22	1.20	1.14	1.17
Harford	1.00	0.97	0.95	0.93	0.92	0.90	0.88	0.88	0.87	0.88
Howard	0.72	0.71	0.69	0.70	0.71	0.69	0.70	0.71	0.70	0.69
Kent	0.67	0.68	0.62	0.54	0.59	0.54	0.63	0.56	0.50	0.65
Montgomery	0.57	0.57	0.57	0.58	0.57	0.59	0.59	0.59	0.59	0.59
Prince George's	1.38	1.38	1.43	1.49	1.52	1.53	1.52	1.51	1.54	1.59
Queen Anne's	0.83	0.80	0.78	0.76	0.76	0.73	0.73	0.74	0.71	0.67
St. Mary's	1.06	1.03	1.03	0.97	1.02	1.03	1.01	0.99	0.98	1.00
Somerset	2.88	3.14	3.21	3.15	3.22	3.30	3.42	3.66	3.57	3.66
Talbot	0.32	0.32	0.35	0.35	0.36	0.33	0.34	0.35	0.37	0.37
Washington	1.38	1.40	1.41	1.39	1.40	1.41	1.41	1.44	1.42	1.45
Wicomico	1.68	1.74	1.77	1.80	1.88	1.91	1.91	2.00	1.96	2.04
Worcester	0.39	0.40	0.38	0.39	0.39	0.39	0.39	0.37	0.42	0.37
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.26</b>	<b>1.26</b>	<b>1.26</b>	<b>1.25</b>	<b>1.27</b>	<b>1.26</b>	<b>1.27</b>	<b>1.28</b>	<b>1.26</b>	<b>1.28</b>

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

Source: Department of Legislative Services

**Exhibit 1.8**  
**Comparison of State Tax Revenues and State Aid – Fiscal 2022**

County	<u>Share of Population</u>			<u>Share of State Tax Revenues</u>			<u>Share of State Grants</u>		
	Population	Percent of Total	Ranking	Total Revenues	Percent of Total	Ranking	Total Grants	Percent of Total	Ranking
Allegany	67,687	1.1%	16	\$238,936,469	0.9%	19	\$129,148,434	1.5%	15
Anne Arundel	592,085	9.6%	4	2,956,374,316	11.1%	4	590,744,438	6.9%	5
Baltimore City	576,578	9.3%	5	1,909,202,732	7.2%	5	1,393,822,052	16.2%	2
Baltimore	850,691	13.8%	3	3,782,480,760	14.2%	2	980,890,677	11.4%	4
Calvert	94,233	1.5%	15	383,413,976	1.4%	13	122,486,981	1.4%	16
Caroline	33,429	0.5%	20	90,337,010	0.3%	22	80,860,123	0.9%	17
Carroll	174,313	2.8%	9	750,947,237	2.8%	9	189,368,844	2.2%	12
Cecil	104,056	1.7%	14	304,831,904	1.1%	16	152,897,781	1.8%	13
Charles	168,927	2.7%	10	641,116,133	2.4%	10	256,314,009	3.0%	9
Dorchester	32,594	0.5%	21	104,859,976	0.4%	21	66,982,491	0.8%	18
Frederick	280,647	4.5%	7	1,224,680,501	4.6%	7	352,899,478	4.1%	7
Garrett	28,758	0.5%	22	111,004,109	0.4%	20	41,848,696	0.5%	22
Harford	263,302	4.3%	8	1,059,919,971	4.0%	8	300,254,375	3.5%	8
Howard	335,328	5.4%	6	1,815,290,547	6.8%	6	405,792,898	4.7%	6
Kent	19,244	0.3%	24	86,957,408	0.3%	23	18,146,961	0.2%	24
Montgomery	1,056,193	17.1%	1	5,778,099,781	21.7%	1	1,098,490,808	12.8%	3
Prince George's	956,451	15.5%	2	3,148,277,180	11.8%	3	1,618,163,015	18.8%	1
Queen Anne's	50,922	0.8%	18	247,723,371	0.9%	17	53,435,850	0.6%	20
St. Mary's	114,650	1.9%	12	443,922,154	1.7%	12	143,024,339	1.7%	14
Somerset	24,546	0.4%	23	46,746,070	0.2%	24	55,313,509	0.6%	19
Talbot	37,756	0.6%	19	244,612,608	0.9%	18	28,883,565	0.3%	23
Washington	155,143	2.5%	11	546,362,387	2.1%	11	255,928,810	3.0%	10
Wicomico	104,114	1.7%	13	329,554,744	1.2%	15	217,160,346	2.5%	11
Worcester	53,398	0.9%	17	377,735,646	1.4%	14	45,450,273	0.5%	21
<b>Total</b>	<b>6,175,045</b>	<b>100.0%</b>		<b>\$26,623,386,989</b>	<b>100.0%</b>		<b>\$8,598,308,753</b>	<b>100.0%</b>	

Source: Department of Legislative Services

**Exhibit 1.9**  
**Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2022**

County	Population	<u>Allocation of State Tax Revenues</u>			<u>State Grants to Local Governments</u>		
		Total Revenues	Per Capita Amount	Ranking	Total Grants	Per Capita Amount	Ranking
Allegany	67,687	\$238,936,469	\$3,530	16	\$129,148,434	\$1,908	6
Anne Arundel	592,085	2,956,374,316	4,993	5	590,744,438	998	21
Baltimore City	576,578	1,909,202,732	3,311	18	1,393,822,052	2,417	2
Baltimore	850,691	3,782,480,760	4,446	8	980,890,677	1,153	16
Calvert	94,233	383,413,976	4,069	11	122,486,981	1,300	12
Caroline	33,429	90,337,010	2,702	23	80,860,123	2,419	1
Carroll	174,313	750,947,237	4,308	10	189,368,844	1,086	18
Cecil	104,056	304,831,904	2,929	22	152,897,781	1,469	10
Charles	168,927	641,116,133	3,795	15	256,314,009	1,517	9
Dorchester	32,594	104,859,976	3,217	20	66,982,491	2,055	5
Frederick	280,647	1,224,680,501	4,364	9	352,899,478	1,257	13
Garrett	28,758	111,004,109	3,860	14	41,848,696	1,455	11
Harford	263,302	1,059,919,971	4,025	12	300,254,375	1,140	17
Howard	335,328	1,815,290,547	5,413	4	405,792,898	1,210	15
Kent	19,244	86,957,408	4,519	7	18,146,961	943	22
Montgomery	1,056,193	5,778,099,781	5,471	3	1,098,490,808	1,040	20
Prince George's	956,451	3,148,277,180	3,292	19	1,618,163,015	1,692	7
Queen Annes'	50,922	247,723,371	4,865	6	53,435,850	1,049	19
St. Mary's	114,650	443,922,154	3,872	13	143,024,339	1,247	14
Somerset	24,546	46,746,070	1,904	24	55,313,509	2,253	3
Talbot	37,756	244,612,608	6,479	2	28,883,565	765	24
Washington	155,143	546,362,387	3,522	17	255,928,810	1,650	8
Wicomico	104,114	329,554,744	3,165	21	217,160,346	2,086	4
Worcester	53,398	377,735,646	7,074	1	45,450,273	851	23
<b>Total</b>	<b>6,175,045</b>	<b>\$26,623,386,989</b>	<b>\$4,311</b>		<b>\$8,598,308,753</b>	<b>\$1,392</b>	

Source: Department of Legislative Services



## Chapter 2. State Aid to Local Governments

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### Introduction

State aid is a major revenue source for local governments in Maryland, totaling \$9.0 billion in fiscal 2022. This funding includes direct aid to county and municipal governments, local school systems, libraries, community colleges, and local health departments; payments made on behalf of local governments for the employer's share of retirement costs for public school teachers, librarians, and community college faculty; and State assumption of functions and responsibilities in Baltimore City that are typically performed by local governments.

### State Aid Allocation

State financial assistance reported in *The Balance Sheet* for fiscal 2022 totals \$8.6 billion, representing \$7.6 billion in direct State grants, \$845.1 million in retirement payments, and \$193.8 million in assumed functions for Baltimore City. Direct State grants include funds for police protection, fire and rescue services, public schools, community colleges, libraries, and public health services. State retirement payments include teachers' retirement costs for certain board of education, community college, and library employees. Assumed functions include State appropriations for the Baltimore City Community College, the Baltimore City Pretrial Complex, and the Baltimore City Central Booking and Intake Facility.

The amounts shown for each county include State grants to the municipalities located within the county. Some State aid is excluded from the balance sheet analysis including \$154.5 million that could not easily be allocated by county and \$285.0 million in transportation grants that are funded with revenues that cannot be allocated by county. These transportation programs account for 3.2% of total State aid to local governments in fiscal 2022. **Exhibit 2.1** shows the programs and the amount of State aid excluded from *The Balance Sheet* analysis. **Exhibit 2.2** compares total State aid in fiscal 2022 with the amount of State aid allocated to the counties in *The Balance Sheet* analysis. **Exhibit 2.3** shows the allocation of State aid by governmental entity.



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

	<b><u>FY 2012</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2022</u></b>
Highway User Revenues	\$147.1	\$175.1	\$280.2
Elderly/Disabled Transportation	3.3	5.2	3.6
Paratransit Services	2.9	1.5	1.2
County Pothole Repair	0.0	0.0	0.0
County Capital Grants	0.0	6.0	0.0
Municipal Capital Grants	0.0	19.0	0.0
<b>Total</b>	<b>\$153.3</b>	<b>\$206.8</b>	<b>\$285.0</b>
Percent of State Aid	2.3%	2.7%	3.2%

Source: Department of Legislative Services

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**Exhibit 2.2**  
**Comparison of Total State Aid with the**  
**Amount of State Aid Allocated in *The Balance Sheet***  
**Fiscal 2022**

County	Total State Aid		State Aid in Balance Sheet		Percent of Total State Aid
	Amount	Per Capita	Amount	Per Capita	
Allegany	\$132,337,057	\$1,955	\$129,148,434	\$1,908	97.6%
Anne Arundel	599,898,929	1,013	590,744,438	998	98.5%
Baltimore City	1,566,440,858	2,717	1,393,822,052	2,417	89.0%
Baltimore	991,036,133	1,165	980,890,677	1,153	99.0%
Calvert	124,550,191	1,322	122,486,981	1,300	98.3%
Caroline	82,581,667	2,470	80,860,123	2,419	97.9%
Carroll	194,482,656	1,116	189,368,844	1,086	97.4%
Cecil	155,792,380	1,497	152,897,781	1,469	98.1%
Charles	259,596,033	1,537	256,314,009	1,517	98.7%
Dorchester	69,113,178	2,120	66,982,491	2,055	96.9%
Frederick	361,268,323	1,287	352,899,478	1,257	97.7%
Garrett	43,860,521	1,525	41,848,696	1,455	95.4%
Harford	305,568,106	1,161	300,254,375	1,140	98.3%
Howard	410,309,325	1,224	405,792,898	1,210	98.9%
Kent	19,123,867	994	18,146,961	943	94.9%
Montgomery	1,114,400,904	1,055	1,098,490,808	1,040	98.6%
Prince George's	1,634,892,422	1,709	1,618,163,015	1,692	99.0%
Queen Anne's	55,239,690	1,085	53,435,850	1,049	96.7%
St. Mary's	145,231,394	1,267	143,024,339	1,247	98.5%
Somerset	56,412,571	2,298	55,313,509	2,253	98.1%
Talbot	31,106,779	824	28,883,565	765	92.9%
Washington	260,678,252	1,680	255,928,810	1,650	98.2%
Wicomico	221,229,258	2,125	217,160,346	2,086	98.2%
Worcester	48,155,941	902	45,450,273	851	94.4%
Unallocated	154,460,789	25	0	0	
<b>Total</b>	<b>\$9,037,767,224</b>	<b>\$1,464</b>	<b>\$8,598,308,753</b>	<b>\$1,392</b>	<b>95.1%</b>

Source: Department of Legislative Services

**Exhibit 2.3**  
**Direct State Aid and Payments-on-behalf**  
**Fiscal 2022**

<b>County</b>	<b>Education</b>	<b>Libraries</b>	<b>Community Colleges</b>	<b>Health</b>	<b>County/ Municipal</b>	<b>Retirement Payments</b>	<b>Assumed Functions</b>	<b>Total</b>
Allegany	\$92,558,647	\$868,206	\$7,765,487	\$4,527,133	\$14,832,129	\$8,596,832		\$129,148,434
Anne Arundel	431,514,170	2,551,693	36,078,598	5,773,969	40,540,686	74,285,322		590,744,438
Baltimore City	972,986,744	9,525,119	0	8,815,066	143,696,192	65,038,412	193,760,519	1,393,822,052
Baltimore	787,990,553	6,645,866	51,525,442	5,929,538	23,381,213	105,418,065		980,890,677
Calvert	96,503,158	567,560	3,010,818	1,930,423	5,843,822	14,631,200		122,486,981
Caroline	66,622,295	351,215	2,021,969	1,128,797	5,441,184	5,294,663		80,860,123
Carroll	148,425,280	1,126,013	10,373,395	2,990,292	4,346,373	22,107,491		189,368,844
Cecil	116,672,948	897,020	7,659,981	2,288,974	10,617,742	14,761,116		152,897,781
Charles	212,298,919	1,267,933	10,545,818	4,275,553	3,602,185	24,323,601		256,314,009
Dorchester	53,797,106	322,087	1,321,513	2,001,033	5,410,309	4,130,443		66,982,491
Frederick	290,509,840	1,660,869	14,297,457	3,226,332	5,823,349	37,381,631		352,899,478
Garrett	25,775,632	178,891	4,553,621	2,007,810	5,657,513	3,675,229		41,848,696
Harford	243,094,054	1,883,657	14,446,664	3,750,671	5,434,628	31,644,701		300,254,375
Howard	303,577,248	1,102,597	25,687,151	3,165,133	7,292,439	64,968,330		405,792,898
Kent	11,489,388	117,210	593,445	1,882,272	2,195,905	1,868,741		18,146,961
Montgomery	835,535,414	3,509,298	58,441,531	4,422,260	21,805,870	174,776,435		1,098,490,808
Prince George's	1,330,945,313	7,721,828	39,414,012	7,707,972	108,959,289	123,414,601		1,618,163,015
Queen Anne's	40,997,372	207,022	2,414,906	1,283,135	2,037,810	6,495,605		53,435,850
St. Mary's	121,274,661	866,958	3,179,323	1,897,634	1,421,225	14,384,538		143,024,339
Somerset	40,288,352	326,659	1,236,304	1,654,265	8,670,032	3,137,897		55,313,509
Talbot	19,422,540	124,185	2,132,042	946,887	2,241,341	4,016,570		28,883,565
Washington	209,169,741	1,489,436	11,811,519	3,136,281	11,241,587	19,080,246		255,928,810
Wicomico	175,584,642	1,188,450	6,567,362	2,851,686	17,023,016	13,945,190		217,160,346
Worcester	24,178,201	174,602	2,698,604	2,972,626	7,752,705	7,673,535		45,450,273
<b>Total</b>	<b>\$6,651,212,218</b>	<b>\$44,674,374</b>	<b>\$317,776,962</b>	<b>\$80,565,742</b>	<b>\$465,268,544</b>	<b>\$845,050,394</b>	<b>\$193,760,519</b>	<b>\$8,598,308,753</b>

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

Source: Department of Legislative Services

# Chapter 3. Allocation of State Revenues

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## Introduction

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

## Revenue Allocation

*The Balance Sheet* allocates State tax revenues among local governments based on four methods: point of collection; county sales; population; and vehicle registration. As shown in **Exhibit 3.1**, most revenues (income, sales, property, transfer, and death taxes) are reported at the point of collection on a county-by-county basis. In the event that point-of-collection revenue data by county is not available, revenues are allocated by using county-by-county receipts, sales, or population. Revenues from beer, wine, and liquor taxes and the State lottery are allocated on the basis of sales. The corporate income tax, tobacco tax, insurance tax, abandoned property revenues, corporate filing fees, horse racing tax, gaming revenues, revenues from electronic bingo and tip jars, tax on the net earnings of financial institutions and savings banks, and tax on gross receipts of utilities are allocated on the basis of county population. The Medevac surcharge is allocated based on the number of vehicle registrations in each county. **Exhibit 3.2** shows the allocation of State revenues by county in fiscal 2022.

**Exhibit 3.1**  
**Allocation Basis for State Tax Revenues**

**Percent of Total Taxes Allocated**

<b>Point of Collection</b>	<b><u>FY 2012</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2022</u></b>
Individual Income Tax	48.1%	50.2%	50.8%
Sales Tax	27.7%	25.7%	24.9%
Property Tax	5.3%	4.4%	3.5%
Transfer Tax	0.8%	1.2%	1.3%
Death Taxes	1.5%	1.4%	1.1%
<b><i>Subtotal</i></b>	<b>83.3%</b>	<b>82.8%</b>	<b>81.6%</b>
<b>County Sales</b>			
Net Lottery Receipts	3.6%	2.7%	2.4%
Liquor Tax	0.1%	0.1%	0.1%
Beer Tax	0.1%	0.0%	0.0%
Wine Tax	< 0.1%	< 0.1%	< 0.1%
<b><i>Subtotal</i></b>	<b>3.8%</b>	<b>2.9%</b>	<b>2.5%</b>
<b>Population</b>			
Corporate Income Tax	4.7%	4.7%	6.9%
Tobacco Tax	2.8%	2.1%	1.8%
Insurance Tax	2.1%	1.9%	2.1%
Gross Receipts Tax	0.9%	0.8%	0.5%
Abandoned Property	0.5%	0.5%	0.6%
Corporate Filing Fees	0.5%	0.5%	0.5%
Gaming Revenues	0.0%	3.3%	3.2%
Electronic Bingo/Tip Jars	0.1%	0.0%	0.0%
Horse Racing Tax	< 0.1%	< 0.1%	< 0.1%
Net Earnings Tax	0.0%	0.0%	0.0%
<b><i>Subtotal</i></b>	<b>12.5%</b>	<b>14.0%</b>	<b>15.6%</b>
<b>Vehicle Registration</b>			
Medevac Surcharge	<b>0.3%</b>	<b>0.4%</b>	<b>0.3%</b>
<b>Total Taxes Allocated</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Source: Department of Legislative Services

**Exhibit 3.2**  
**Allocation of State Revenues**  
**Fiscal 2022**

<b>County</b>	<b>Individual Income Tax</b>	<b>Corporate Income Tax</b>	<b>Gross Receipts Tax</b>	<b>Net Earnings Tax</b>	<b>Sales Tax</b>	<b>Insurance Tax</b>	<b>Transfer Tax</b>
Allegany	\$84,135,419	\$20,045,533	\$1,554,678	\$0	\$96,868,452	\$6,162,126	\$982,167
Anne Arundel	1,529,468,211	175,346,217	13,599,384	0	786,261,006	53,902,560	47,042,084
Baltimore City	761,926,584	170,753,812	13,243,210	0	570,041,082	52,490,825	28,479,595
Baltimore	1,858,462,451	251,932,490	19,539,211	0	1,011,537,207	77,445,675	37,081,796
Calvert	207,916,392	27,907,142	2,164,403	0	74,871,853	8,578,836	4,491,964
Caroline	37,651,270	9,900,012	767,818	0	21,253,242	3,043,328	1,043,111
Carroll	403,798,176	51,622,867	4,003,732	0	177,302,092	15,869,203	7,322,051
Cecil	134,167,140	30,816,227	2,390,024	0	68,341,972	9,473,107	4,906,224
Charles	293,219,631	50,027,801	3,880,023	0	167,237,657	15,378,869	11,996,094
Dorchester	38,871,425	9,652,727	748,640	0	29,858,121	2,967,311	1,581,489
Frederick	647,678,684	83,113,725	6,446,078	0	296,349,440	25,549,696	18,670,410
Garrett	39,491,417	8,516,694	660,532	0	40,235,207	2,618,087	2,684,415
Harford	553,883,489	77,976,996	6,047,688	0	251,196,418	23,970,632	11,515,149
Howard	1,102,380,221	99,307,525	7,702,026	0	370,069,420	30,527,775	22,121,235
Kent	32,966,023	5,699,119	442,008	0	30,017,404	1,751,946	1,335,266
Montgomery	3,597,954,260	312,791,992	24,259,311	0	971,159,208	96,154,279	76,535,760
Prince George's	1,256,120,587	283,253,358	21,968,374	0	924,745,598	87,073,912	42,822,810
Queen Anne's	135,079,680	15,080,571	1,169,609	0	57,308,800	4,635,865	4,080,053
St. Mary's	228,551,268	33,953,645	2,633,354	0	97,729,969	10,437,570	4,784,141
Somerset	17,074,304	7,269,308	563,788	0	6,950,189	2,234,632	645,073
Talbot	113,748,610	11,181,455	867,204	0	81,114,805	3,437,251	4,166,829
Washington	217,556,920	45,945,663	3,563,423	0	181,102,606	14,123,994	7,362,508
Wicomico	117,586,461	30,833,404	2,391,356	0	116,877,952	9,478,388	3,046,401
Worcester	108,356,532	15,813,840	1,226,479	0	190,185,795	4,861,276	9,405,342
<b>Total</b>	<b>\$13,518,045,155</b>	<b>\$1,828,742,121</b>	<b>\$141,832,354</b>	<b>\$0</b>	<b>\$6,618,615,495</b>	<b>\$562,167,144</b>	<b>\$354,101,968</b>

**Exhibit 3.2 (Cont.)**  
**Allocation of State Revenues**  
**Fiscal 2022**

<b>County</b>	<b>Death Taxes</b>	<b>Liquor Tax</b>	<b>Beer Tax</b>	<b>Wine Tax</b>	<b>Tobacco Tax</b>	<b>Horse Racing Tax</b>	<b>Net Lottery Receipts</b>
Allegany	\$1,193,910	\$233,186	\$170,872	\$43,824	\$5,254,683	\$17,150	\$4,161,929
Anne Arundel	13,315,421	2,814,062	876,552	1,021,872	45,964,798	150,019	58,633,764
Baltimore City	10,467,751	2,309,146	740,384	563,095	44,760,957	146,090	79,186,072
Baltimore	77,889,535	3,368,604	1,156,275	1,013,644	66,040,923	215,543	107,772,476
Calvert	5,637,935	418,052	140,333	104,589	7,315,505	23,876	10,295,031
Caroline	613,988	107,178	52,757	20,592	2,595,163	8,470	3,438,490
Carroll	3,683,160	653,868	330,681	188,627	13,532,283	44,166	13,979,473
Cecil	3,374,477	605,939	269,706	124,110	8,078,085	26,365	9,292,496
Charles	4,479,519	631,632	158,469	126,808	13,114,157	42,802	25,253,690
Dorchester	4,504,494	131,065	63,229	32,991	2,530,340	8,258	3,991,108
Frederick	9,846,972	1,047,792	469,476	284,824	21,787,214	71,109	17,771,382
Garrett	1,508,786	183,070	92,786	37,688	2,232,544	7,287	1,657,317
Harford	4,490,739	981,924	412,267	271,053	20,440,685	66,714	23,120,945
Howard	5,807,757	1,100,347	349,372	384,325	26,032,214	84,963	18,908,161
Kent	4,193,151	108,709	44,931	35,897	1,493,952	4,876	1,424,436
Montgomery	115,425,041	1,597,720	965,240	810,779	81,994,473	267,612	66,324,391
Prince George's	14,303,792	3,148,870	952,480	778,672	74,251,293	242,340	130,526,693
Queen Anne's	857,976	208,452	100,390	74,161	3,953,181	12,902	4,887,923
St. Mary's	1,926,501	412,988	135,725	89,250	8,900,519	29,049	16,468,958
Somerset	337,143	44,531	87,391	12,518	1,905,557	6,219	2,883,239
Talbot	5,690,964	207,809	73,858	97,805	2,931,077	9,566	3,703,577
Washington	5,729,569	632,914	283,150	112,188	12,044,076	39,309	12,131,523
Wicomico	1,531,128	231,541	211,803	73,772	8,082,588	26,380	10,748,805
Worcester	4,253,293	705,611	331,501	145,606	4,145,398	13,530	8,512,625
<b>Total</b>	<b>\$301,063,003</b>	<b>\$21,885,010</b>	<b>\$8,469,625</b>	<b>\$6,448,690</b>	<b>\$479,381,666</b>	<b>\$1,564,596</b>	<b>\$635,074,503</b>

**Exhibit 3.2 (Cont.)**  
**Allocation of State Revenues**  
**Fiscal 2022**

<b>County</b>	<b>Electronic Bingo/ Tip Jars</b>	<b>Gaming Revenues</b>	<b>Corporate Filing Fees</b>	<b>Medevac Surcharge</b>	<b>Abandoned Property</b>	<b>Property Tax</b>	<b>Total</b>
Allegany	\$130,278	\$9,225,095	\$1,343,737	\$830,693	\$1,766,791	\$4,815,944	\$238,936,469
Anne Arundel	1,139,592	80,695,564	11,754,200	7,979,408	15,454,824	110,954,780	2,956,374,316
Baltimore City	1,109,746	78,582,107	11,446,352	3,985,903	15,050,055	63,919,967	1,909,202,732
Baltimore	1,637,334	115,941,106	16,888,102	9,485,680	22,205,055	102,867,653	3,782,480,760
Calvert	181,371	12,843,063	1,870,734	1,382,085	2,459,705	14,811,109	383,413,976
Caroline	64,341	4,556,055	663,640	545,665	872,576	3,139,313	90,337,010
Carroll	335,502	23,757,207	3,460,499	2,565,736	4,549,983	23,947,930	750,947,237
Cecil	200,278	14,181,845	2,065,742	1,364,780	2,716,109	12,437,278	304,831,904
Charles	325,136	23,023,146	3,353,575	2,188,360	4,409,396	22,269,369	641,116,133
Dorchester	62,734	4,442,253	647,063	464,251	850,781	3,451,697	104,859,976
Frederick	540,164	38,249,521	5,571,465	3,571,411	7,325,553	40,335,586	1,224,680,501
Garrett	55,351	3,919,442	570,910	453,358	750,652	5,328,567	111,004,109
Harford	506,780	35,885,562	5,227,128	3,427,497	6,872,807	33,625,496	1,059,919,971
Howard	645,409	45,702,022	6,657,004	3,904,181	8,752,857	64,853,732	1,815,290,547
Kent	37,039	2,622,774	382,036	303,382	502,314	3,592,145	86,957,408
Montgomery	2,032,866	143,949,077	20,967,773	11,126,582	27,569,145	226,214,271	5,778,099,781
Prince George's	1,840,892	130,355,190	18,987,673	9,871,204	24,965,642	122,067,802	3,148,277,180
Queen Anne's	98,010	6,940,185	1,010,915	823,398	1,329,185	10,072,115	247,723,371
St. Mary's	220,668	15,625,706	2,276,057	1,633,286	2,992,637	15,120,863	443,922,154
Somerset	47,244	3,345,387	487,293	285,965	640,709	1,925,580	46,746,070
Talbot	72,669	5,145,784	749,540	609,943	985,521	9,818,338	244,612,608
Washington	298,605	21,144,518	3,079,932	1,976,389	4,049,601	15,185,498	546,362,387
Wicomico	200,389	14,189,750	2,066,894	1,313,145	2,717,623	7,946,964	329,554,744
Worcester	102,776	7,277,640	1,060,069	839,219	1,393,815	19,105,299	377,735,646
<b>Total</b>	<b>\$11,885,177</b>	<b>\$841,600,000</b>	<b>\$122,588,333</b>	<b>\$70,931,522</b>	<b>\$161,183,335</b>	<b>\$937,807,294</b>	<b>\$26,623,386,989</b>

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



