

# THE BALANCE SHEET

COMPARISON OF STATE AID AND  
STATE TAX REVENUES COLLECTED  
FISCAL 2023



DEPARTMENT OF LEGISLATIVE SERVICES 2025

# **The Balance Sheet**

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

**Fiscal 2023**

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

**December 2025**

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Victoria L. Gruber  
Executive Director



Ryan Bishop  
Director

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

December 2025

The Honorable Bill Ferguson, President of the Senate  
The Honorable Joseline A. Peña-Melnyk, Speaker of the House of Delegates  
Members of the Maryland General Assembly

Dear President Ferguson, Speaker Peña-Melnyk, 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 26% of total county revenues and 12% of total municipal revenues. Additionally, State aid to local governments continues to be one of the largest components of the State budget, accounting for 31% 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 and manuscript were prepared by Dominic Sanelli and reviewed by Arnold Adja and Hiram Burch. 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 2023, State revenue collections allocated in *The Balance Sheet* totaled \$27.0 billion, while State aid payments to local governments totaled \$9.2 billion. The individual income tax accounted for 49.9% of the State revenues allocated in the report,

while the sales tax accounted for 24.9% of revenues.

On average, local governments received \$0.34 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 34% 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 2014, ranging from a low of 32% in fiscal 2022 to a high of 42% in fiscal 2014. During the 10-year period ending in fiscal 2023, the "balance sheet index" as a percentage of the statewide average increased in 3 jurisdictions, decreased in 6 jurisdictions, and remained relatively constant in 15 jurisdictions.

The ratios for 13 counties in fiscal 2023 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, Queen Anne's, 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 2023, State revenue collections allocated in *The Balance Sheet* totaled \$27.0 billion, while State aid payments to local governments totaled \$9.2 billion. This illustrates that local governments received approximately 34% 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 2014. **Exhibit 1.1** summarizes the county-by-county tax revenues and State aid allocations for fiscal 2023.

## 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 0.55 for Allegany County in 2023 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.55 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2023 ranged from \$0.11 in Talbot County to \$1.06 in Somerset County. Statewide, the weighted average for this measure was \$0.31, and the simple average (county mean) was \$0.39. 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 2023, the county received \$0.59 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 2023 varied from \$0.12 for Talbot County to \$1.12 for Somerset County. Statewide, the weighted average was \$0.34, and the simple average was \$0.42.

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 2023, for example, Allegany County's direct aid index was 1.78, indicating that Allegany County's ratio was 78% above the statewide average. Including retirement payments lowers Allegany County's ratio to 1.73, or 73%, 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 0.24 for direct aid and 0.25 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 \$0.31 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 \$0.39, calculated by summing the county ratios and dividing by 24, is higher than the statewide weighted average.

Likewise, on average, local governments received \$0.34 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 2023 (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 3 counties and decreased in 6 counties, as illustrated in the following map. For the remaining 14 counties and Baltimore City, 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 2023 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 2023 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, Queen Anne's, 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 2023**

<b>County</b>	<b>Allocation of Total Tax Revenues</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	\$228,096,346	\$125,974,354	\$134,031,497
Anne Arundel	3,004,984,515	570,045,294	639,661,085
Baltimore City	1,941,691,480	1,524,237,503	1,585,769,406
Baltimore	3,703,989,201	949,512,715	1,045,845,774
Calvert	390,068,707	117,472,131	131,242,403
Caroline	95,901,531	78,767,179	83,479,651
Carroll	766,725,869	179,840,114	200,503,800
Cecil	315,935,914	141,783,486	155,248,775
Charles	663,147,043	243,068,277	264,748,263
Dorchester	103,083,781	66,176,837	70,051,891
Frederick	1,271,175,052	362,444,767	397,566,214
Garrett	109,044,996	38,864,983	42,192,610
Harford	1,086,413,504	294,657,041	325,126,579
Howard	1,814,990,608	379,929,247	438,907,671
Kent	86,215,221	14,991,355	16,663,289
Montgomery	5,832,224,308	989,077,595	1,154,526,870
Prince George's	3,311,669,334	1,532,936,476	1,649,922,465
Queen Anne's	255,300,032	49,786,261	55,760,719
St. Mary's	460,485,056	142,424,528	156,051,920
Somerset	50,269,935	53,345,002	56,142,217
Talbot	230,489,525	24,574,818	28,397,052
Washington	558,298,985	241,625,930	259,128,035
Wicomico	339,682,226	210,731,471	223,746,924
Worcester	359,147,715	41,358,016	48,548,001
<b>Total</b>	<b>\$26,979,030,884</b>	<b>\$8,373,625,380</b>	<b>\$9,163,263,111</b>

Source: Department of Legislative Services

**Exhibit 1.2**  
**State Financial Assistance Received for Each \$1.00 of Taxes Paid**  
**Fiscal 2023**

<b>County</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	0.55	0.59
Anne Arundel	0.19	0.21
Baltimore City	0.79	0.82
Baltimore	0.26	0.28
Calvert	0.30	0.34
Caroline	0.82	0.87
Carroll	0.23	0.26
Cecil	0.45	0.49
Charles	0.37	0.40
Dorchester	0.64	0.68
Frederick	0.29	0.31
Garrett	0.36	0.39
Harford	0.27	0.30
Howard	0.21	0.24
Kent	0.17	0.19
Montgomery	0.17	0.20
Prince George's	0.46	0.50
Queen Anne's	0.20	0.22
St. Mary's	0.31	0.34
Somerset	1.06	1.12
Talbot	0.11	0.12
Washington	0.43	0.46
Wicomico	0.62	0.66
Worcester	0.12	0.14
<b>Total (Weighted Avg.)</b>	<b>0.31</b>	<b>0.34</b>
<b>County Mean (Simple Avg.)</b>	<b>0.39</b>	<b>0.42</b>
<b>Standard Deviation</b>	<b>0.24</b>	<b>0.25</b>

Source: Department of Legislative Services

**Exhibit 1.3**  
**State Financial Assistance Received as Indexed to the Statewide Average**  
**Fiscal 2023**

<b>County</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	1.78	1.73
Anne Arundel	0.61	0.63
Baltimore City	2.53	2.40
Baltimore	0.83	0.83
Calvert	0.97	0.99
Caroline	2.65	2.56
Carroll	0.76	0.77
Cecil	1.45	1.45
Charles	1.18	1.18
Dorchester	2.07	2.00
Frederick	0.92	0.92
Garrett	1.15	1.14
Harford	0.87	0.88
Howard	0.67	0.71
Kent	0.56	0.57
Montgomery	0.55	0.58
Prince George's	1.49	1.47
Queen Anne's	0.63	0.64
St. Mary's	1.00	1.00
Somerset	3.42	3.29
Talbot	0.34	0.36
Washington	1.39	1.37
Wicomico	2.00	1.94
Worcester	0.37	0.40
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.26</b>	<b>1.24</b>
<b>Standard Deviation</b>	<b>0.79</b>	<b>0.75</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>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>	<b>2023</b>
Allegany	0.73	0.68	0.67	0.68	0.65	0.66	0.65	0.55	0.50	0.55
Anne Arundel	0.23	0.22	0.21	0.21	0.21	0.20	0.21	0.20	0.17	0.19
Baltimore City	0.96	0.92	0.89	0.84	0.83	0.81	0.84	0.80	0.70	0.79
Baltimore	0.27	0.27	0.27	0.28	0.27	0.27	0.28	0.26	0.23	0.26
Calvert	0.38	0.37	0.35	0.35	0.33	0.31	0.33	0.31	0.28	0.30
Caroline	1.02	1.00	1.00	1.00	0.97	0.92	1.03	0.92	0.84	0.82
Carroll	0.33	0.31	0.29	0.29	0.27	0.26	0.27	0.25	0.22	0.23
Cecil	0.62	0.60	0.58	0.61	0.58	0.57	0.55	0.50	0.45	0.45
Charles	0.43	0.41	0.40	0.42	0.40	0.41	0.42	0.39	0.36	0.37
Dorchester	0.67	0.68	0.70	0.71	0.70	0.69	0.76	0.69	0.60	0.64
Frederick	0.38	0.36	0.34	0.33	0.32	0.32	0.32	0.30	0.26	0.29
Garrett	0.45	0.43	0.43	0.43	0.41	0.42	0.43	0.38	0.34	0.36
Harford	0.36	0.34	0.33	0.32	0.31	0.30	0.31	0.28	0.25	0.27
Howard	0.24	0.23	0.23	0.23	0.22	0.22	0.23	0.21	0.19	0.21
Kent	0.25	0.21	0.18	0.20	0.18	0.21	0.19	0.16	0.19	0.17
Montgomery	0.20	0.19	0.19	0.18	0.19	0.18	0.19	0.18	0.16	0.17
Prince George's	0.53	0.53	0.55	0.55	0.54	0.53	0.54	0.52	0.47	0.46
Queen Anne's	0.29	0.27	0.26	0.26	0.24	0.24	0.25	0.23	0.19	0.20
St. Mary's	0.38	0.37	0.34	0.36	0.35	0.34	0.35	0.32	0.29	0.31
Somerset	1.23	1.22	1.17	1.19	1.19	1.21	1.35	1.21	1.12	1.06
Talbot	0.11	0.12	0.12	0.12	0.11	0.11	0.11	0.11	0.10	0.11
Washington	0.54	0.52	0.50	0.50	0.50	0.49	0.52	0.48	0.43	0.43
Wicomico	0.68	0.66	0.66	0.69	0.69	0.67	0.73	0.66	0.62	0.62
Worcester	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.13	0.10	0.12
<b>Total (Weighted Avg.)</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>0.31</b>
<b>County Mean (Simple Avg.)</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>	<b>0.39</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>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>	<b>2023</b>
Allegany	0.80	0.75	0.74	0.74	0.71	0.71	0.70	0.59	0.54	0.59
Anne Arundel	0.27	0.25	0.25	0.25	0.24	0.24	0.24	0.23	0.20	0.21
Baltimore City	1.02	0.97	0.95	0.89	0.88	0.85	0.88	0.84	0.73	0.82
Baltimore	0.31	0.30	0.31	0.32	0.30	0.30	0.32	0.29	0.26	0.28
Calvert	0.45	0.43	0.41	0.41	0.38	0.36	0.38	0.36	0.32	0.34
Caroline	1.11	1.08	1.09	1.09	1.04	0.99	1.10	0.98	0.90	0.87
Carroll	0.38	0.35	0.34	0.34	0.31	0.30	0.31	0.28	0.25	0.26
Cecil	0.69	0.68	0.65	0.69	0.65	0.64	0.61	0.55	0.50	0.49
Charles	0.48	0.46	0.45	0.47	0.45	0.46	0.47	0.43	0.40	0.40
Dorchester	0.73	0.74	0.76	0.77	0.76	0.75	0.82	0.74	0.64	0.68
Frederick	0.43	0.41	0.39	0.38	0.37	0.35	0.36	0.33	0.29	0.31
Garrett	0.51	0.48	0.48	0.48	0.46	0.46	0.47	0.41	0.38	0.39
Harford	0.41	0.39	0.37	0.37	0.35	0.33	0.34	0.31	0.28	0.30
Howard	0.30	0.28	0.28	0.28	0.27	0.27	0.28	0.25	0.22	0.24
Kent	0.29	0.25	0.21	0.24	0.21	0.24	0.22	0.18	0.21	0.19
Montgomery	0.24	0.23	0.23	0.23	0.23	0.22	0.23	0.21	0.19	0.20
Prince George's	0.58	0.58	0.60	0.61	0.59	0.58	0.59	0.56	0.51	0.50
Queen Anne's	0.34	0.32	0.31	0.30	0.28	0.28	0.29	0.26	0.22	0.22
St. Mary's	0.43	0.42	0.39	0.41	0.40	0.38	0.39	0.36	0.32	0.34
Somerset	1.32	1.31	1.26	1.29	1.28	1.30	1.44	1.29	1.18	1.12
Talbot	0.14	0.14	0.14	0.15	0.13	0.13	0.14	0.13	0.12	0.12
Washington	0.59	0.57	0.56	0.56	0.54	0.53	0.57	0.51	0.47	0.46
Wicomico	0.73	0.72	0.72	0.75	0.74	0.72	0.78	0.71	0.66	0.66
Worcester	0.17	0.16	0.16	0.16	0.15	0.15	0.15	0.15	0.12	0.14
<b>Total (Weighted Avg.)</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>0.34</b>
<b>County Mean (Simple Avg.)</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>	<b>0.42</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>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>	<b>2023</b>
Allegany	1.96	1.89	1.89	1.92	1.89	1.94	1.86	1.69	1.73	1.78
Anne Arundel	0.61	0.60	0.60	0.61	0.60	0.60	0.61	0.62	0.60	0.61
Baltimore City	2.57	2.55	2.51	2.38	2.41	2.39	2.39	2.45	2.39	2.53
Baltimore	0.73	0.74	0.77	0.78	0.78	0.80	0.80	0.79	0.79	0.83
Calvert	1.03	1.03	0.97	0.99	0.96	0.91	0.94	0.96	0.97	0.97
Caroline	2.74	2.77	2.82	2.85	2.80	2.71	2.94	2.82	2.87	2.65
Carroll	0.89	0.85	0.82	0.83	0.79	0.78	0.76	0.77	0.76	0.76
Cecil	1.66	1.68	1.64	1.73	1.69	1.69	1.56	1.53	1.56	1.45
Charles	1.14	1.13	1.13	1.18	1.17	1.21	1.21	1.19	1.24	1.18
Dorchester	1.80	1.89	1.97	2.00	2.05	2.05	2.17	2.13	2.06	2.07
Frederick	1.02	1.00	0.96	0.94	0.94	0.93	0.92	0.92	0.88	0.92
Garrett	1.20	1.18	1.20	1.21	1.18	1.23	1.22	1.15	1.18	1.15
Harford	0.96	0.93	0.92	0.91	0.89	0.87	0.87	0.86	0.87	0.87
Howard	0.65	0.63	0.64	0.65	0.64	0.65	0.66	0.65	0.64	0.67
Kent	0.67	0.59	0.52	0.57	0.52	0.62	0.55	0.49	0.64	0.56
Montgomery	0.53	0.53	0.53	0.52	0.54	0.54	0.55	0.55	0.55	0.55
Prince George's	1.42	1.48	1.53	1.56	1.57	1.56	1.54	1.58	1.63	1.49
Queen Anne's	0.77	0.76	0.74	0.72	0.70	0.70	0.72	0.69	0.65	0.63
St. Mary's	1.02	1.03	0.96	1.02	1.03	1.01	0.99	0.98	1.00	1.00
Somerset	3.29	3.38	3.30	3.38	3.47	3.58	3.84	3.72	3.83	3.42
Talbot	0.29	0.32	0.33	0.34	0.31	0.32	0.33	0.35	0.35	0.34
Washington	1.43	1.44	1.42	1.43	1.44	1.44	1.48	1.46	1.49	1.39
Wicomico	1.81	1.84	1.87	1.97	1.99	1.99	2.08	2.04	2.12	2.00
Worcester	0.35	0.34	0.35	0.35	0.35	0.35	0.33	0.39	0.34	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>1.27</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>	<b>1.26</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>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>	<b>2023</b>
Allegany	1.91	1.84	1.83	1.86	1.83	1.87	1.79	1.63	1.67	1.73
Anne Arundel	0.63	0.62	0.62	0.63	0.62	0.62	0.62	0.64	0.62	0.63
Baltimore City	2.41	2.39	2.35	2.23	2.27	2.25	2.25	2.32	2.26	2.40
Baltimore	0.74	0.75	0.77	0.79	0.78	0.80	0.81	0.80	0.80	0.83
Calvert	1.08	1.07	1.01	1.03	0.99	0.94	0.96	0.98	0.99	0.99
Caroline	2.63	2.66	2.71	2.72	2.69	2.60	2.82	2.71	2.77	2.56
Carroll	0.91	0.87	0.84	0.85	0.80	0.79	0.78	0.78	0.78	0.77
Cecil	1.65	1.67	1.63	1.71	1.67	1.68	1.55	1.53	1.55	1.45
Charles	1.15	1.13	1.13	1.18	1.17	1.21	1.20	1.19	1.24	1.18
Dorchester	1.74	1.83	1.90	1.93	1.97	1.97	2.08	2.04	1.98	2.00
Frederick	1.02	1.01	0.97	0.95	0.94	0.93	0.92	0.93	0.89	0.92
Garrett	1.21	1.18	1.19	1.20	1.18	1.22	1.20	1.14	1.17	1.14
Harford	0.97	0.95	0.93	0.92	0.90	0.88	0.88	0.87	0.88	0.88
Howard	0.71	0.69	0.70	0.71	0.69	0.70	0.71	0.70	0.69	0.71
Kent	0.68	0.62	0.54	0.59	0.54	0.63	0.56	0.50	0.65	0.57
Montgomery	0.57	0.57	0.58	0.57	0.59	0.59	0.59	0.59	0.59	0.58
Prince George's	1.38	1.43	1.49	1.52	1.53	1.52	1.51	1.54	1.59	1.47
Queen Anne's	0.80	0.78	0.76	0.76	0.73	0.73	0.74	0.71	0.67	0.64
St. Mary's	1.03	1.03	0.97	1.02	1.03	1.01	0.99	0.98	1.00	1.00
Somerset	3.14	3.21	3.15	3.22	3.30	3.42	3.66	3.57	3.66	3.29
Talbot	0.32	0.35	0.35	0.36	0.33	0.34	0.35	0.37	0.37	0.36
Washington	1.40	1.41	1.39	1.40	1.41	1.41	1.44	1.42	1.45	1.37
Wicomico	1.74	1.77	1.80	1.88	1.91	1.91	2.00	1.96	2.04	1.94
Worcester	0.40	0.38	0.39	0.39	0.39	0.39	0.37	0.42	0.37	0.40
<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>1.25</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>	<b>1.24</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 2023**

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	67,241	1.1%	16	\$228,096,346	0.8%	19	\$134,031,497	1.5%	15
Anne Arundel	598,751	9.7%	4	3,004,984,515	11.1%	4	639,661,085	7.0%	5
Baltimore City	570,663	9.2%	5	1,941,691,480	7.2%	5	1,585,769,406	17.3%	2
Baltimore	848,873	13.7%	3	3,703,989,201	13.7%	2	1,045,845,774	11.4%	4
Calvert	94,652	1.5%	15	390,068,707	1.4%	13	131,242,403	1.4%	16
Caroline	33,539	0.5%	20	95,901,531	0.4%	22	83,479,651	0.9%	17
Carroll	175,569	2.8%	9	766,725,869	2.8%	9	200,503,800	2.2%	12
Cecil	104,939	1.7%	14	315,935,914	1.2%	16	155,248,775	1.7%	14
Charles	170,376	2.8%	10	663,147,043	2.5%	10	264,748,263	2.9%	9
Dorchester	32,599	0.5%	21	103,083,781	0.4%	21	70,051,891	0.8%	18
Frederick	288,316	4.7%	7	1,271,175,052	4.7%	7	397,566,214	4.3%	7
Garrett	28,619	0.5%	22	109,044,996	0.4%	20	42,192,610	0.5%	22
Harford	263,908	4.3%	8	1,086,413,504	4.0%	8	325,126,579	3.5%	8
Howard	336,439	5.4%	6	1,814,990,608	6.7%	6	438,907,671	4.8%	6
Kent	19,360	0.3%	24	86,215,221	0.3%	23	16,663,289	0.2%	24
Montgomery	1,061,132	17.1%	1	5,832,224,308	21.6%	1	1,154,526,870	12.6%	3
Prince George's	953,609	15.4%	2	3,311,669,334	12.3%	3	1,649,922,465	18.0%	1
Queen Anne's	51,803	0.8%	18	255,300,032	0.9%	17	55,760,719	0.6%	20
St. Mary's	115,001	1.9%	12	460,485,056	1.7%	12	156,051,920	1.7%	13
Somerset	24,696	0.4%	23	50,269,935	0.2%	24	56,142,217	0.6%	19
Talbot	37,959	0.6%	19	230,489,525	0.9%	18	28,397,052	0.3%	23
Washington	155,407	2.5%	11	558,298,985	2.1%	11	259,128,035	2.8%	10
Wicomico	104,985	1.7%	13	339,682,226	1.3%	15	223,746,924	2.4%	11
Worcester	54,004	0.9%	17	359,147,715	1.3%	14	48,548,001	0.5%	21
<b>Total</b>	<b>6,192,440</b>	<b>100.0%</b>		<b>\$26,979,030,884</b>	<b>100.0%</b>		<b>\$9,163,263,111</b>	<b>100.0%</b>	

Source: Department of Legislative Services

**Exhibit 1.9**  
**Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2023**

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	67,241	\$228,096,346	\$3,392	19	\$134,031,497	\$1,993	6
Anne Arundel	598,751	3,004,984,515	5,019	5	639,661,085	1,068	21
Baltimore City	570,663	1,941,691,480	3,403	18	1,585,769,406	2,779	1
Baltimore	848,873	3,703,989,201	4,363	10	1,045,845,774	1,232	16
Calvert	94,652	390,068,707	4,121	11	131,242,403	1,387	12
Caroline	33,539	95,901,531	2,859	23	83,479,651	2,489	2
Carroll	175,569	766,725,869	4,367	9	200,503,800	1,142	18
Cecil	104,939	315,935,914	3,011	22	155,248,775	1,479	10
Charles	170,376	663,147,043	3,892	14	264,748,263	1,554	9
Dorchester	32,599	103,083,781	3,162	21	70,051,891	2,149	4
Frederick	288,316	1,271,175,052	4,409	8	397,566,214	1,379	13
Garrett	28,619	109,044,996	3,810	15	42,192,610	1,474	11
Harford	263,908	1,086,413,504	4,117	12	325,126,579	1,232	17
Howard	336,439	1,814,990,608	5,395	4	438,907,671	1,305	15
Kent	19,360	86,215,221	4,453	7	16,663,289	861	23
Montgomery	1,061,132	5,832,224,308	5,496	3	1,154,526,870	1,088	19
Prince George's	953,609	3,311,669,334	3,473	17	1,649,922,465	1,730	7
Queen Anne's	51,803	255,300,032	4,928	6	55,760,719	1,076	20
St. Mary's	115,001	460,485,056	4,004	13	156,051,920	1,357	14
Somerset	24,696	50,269,935	2,036	24	56,142,217	2,273	3
Talbot	37,959	230,489,525	6,072	2	28,397,052	748	24
Washington	155,407	558,298,985	3,592	16	259,128,035	1,667	8
Wicomico	104,985	339,682,226	3,236	20	223,746,924	2,131	5
Worcester	54,004	359,147,715	6,650	1	48,548,001	899	22
<b>Total</b>	<b>6,192,440</b>	<b>\$26,979,030,884</b>	<b>\$4,357</b>		<b>\$9,163,263,111</b>	<b>\$1,480</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 \$9.7 billion in fiscal 2023. 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 2023 totals \$9.2 billion, representing \$8.2 billion in direct State grants, \$789.6 million in retirement payments, and \$222.8 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 \$208.6 million that could not easily be allocated by county and \$284.6 million in transportation grants that are funded with revenues that cannot be allocated by county. These transportation programs account for 2.9% of total State aid to local governments in fiscal 2023. **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 2023 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)**

	<u><b>FY 2013</b></u>	<u><b>FY 2018</b></u>	<u><b>FY 2023</b></u>
Highway User Revenues	\$160.6	\$175.4	\$280.3
Elderly/Disabled Transportation	4.4	4.4	3.0
Paratransit Services	1.7	1.7	1.3
County Pothole Repair	0.0	0.0	0.0
County Capital Grants	0.0	18.3	0.0
Municipal Capital Grants	0.0	20.1	0.0
<b>Total</b>	<b>\$166.7</b>	<b>\$219.9</b>	<b>\$284.6</b>
Percent of State Aid	2.5%	2.9%	2.9%

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 2023**

County	Total State Aid		State Aid in Balance Sheet		Percent of Total State Aid
	Amount	Per Capita	Amount	Per Capita	
Allegany	\$137,231,910	\$2,041	\$134,031,497	\$1,993	97.7%
Anne Arundel	649,158,639	1,084	639,661,085	1,068	98.5%
Baltimore City	1,757,302,270	3,079	1,585,769,406	2,779	90.2%
Baltimore	1,056,443,737	1,245	1,045,845,774	1,232	99.0%
Calvert	133,428,230	1,410	131,242,403	1,387	98.4%
Caroline	85,211,160	2,541	83,479,651	2,489	98.0%
Carroll	205,831,486	1,172	200,503,800	1,142	97.4%
Cecil	157,892,097	1,505	155,248,775	1,479	98.3%
Charles	267,872,024	1,572	264,748,263	1,554	98.8%
Dorchester	72,102,885	2,212	70,051,891	2,149	97.2%
Frederick	405,979,031	1,408	397,566,214	1,379	97.9%
Garrett	44,217,689	1,545	42,192,610	1,474	95.4%
Harford	330,628,737	1,253	325,126,579	1,232	98.3%
Howard	443,452,466	1,318	438,907,671	1,305	99.0%
Kent	17,649,831	912	16,663,289	861	94.4%
Montgomery	1,170,326,078	1,103	1,154,526,870	1,088	98.7%
Prince George's	1,666,465,475	1,748	1,649,922,465	1,730	99.0%
Queen Anne's	57,446,470	1,109	55,760,719	1,076	97.1%
St. Mary's	158,368,164	1,377	156,051,920	1,357	98.5%
Somerset	57,245,082	2,318	56,142,217	2,273	98.1%
Talbot	30,432,726	802	28,397,052	748	93.3%
Washington	263,985,344	1,699	259,128,035	1,667	98.2%
Wicomico	227,908,453	2,171	223,746,924	2,131	98.2%
Worcester	51,267,862	949	48,548,001	899	94.7%
Unallocated	208,644,394	34	0	0	
<b>Total</b>	<b>\$9,656,492,240</b>	<b>\$1,559</b>	<b>\$9,163,263,111</b>	<b>\$1,480</b>	<b>94.9%</b>

Source: Department of Legislative Services

**Exhibit 2.3**  
**Direct State Aid and Payments-on-behalf**  
**Fiscal 2023**

<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	\$96,990,966	\$870,063	\$9,131,930	\$4,494,209	\$14,487,186	\$8,057,143		\$134,031,497
Anne Arundel	472,110,011	2,730,011	42,972,086	8,612,404	43,620,782	69,615,791		639,661,085
Baltimore City	1,127,228,793	9,652,374	0	10,689,790	153,818,549	61,531,903	222,847,997	1,585,769,406
Baltimore	843,808,688	7,356,823	64,822,779	6,983,220	26,541,205	96,333,059		1,045,845,774
Calvert	104,194,919	577,824	5,067,502	2,968,632	4,663,254	13,770,272		131,242,403
Caroline	68,752,082	361,035	2,142,662	1,994,163	5,517,237	4,712,472		83,479,651
Carroll	158,755,486	1,221,706	12,831,655	4,171,526	2,859,741	20,663,686		200,503,800
Cecil	120,500,710	924,738	8,826,973	3,042,454	8,488,611	13,465,289		155,248,775
Charles	224,253,954	1,328,052	9,331,025	4,723,445	3,431,801	21,679,986		264,748,263
Dorchester	55,678,759	343,878	1,625,841	2,595,410	5,932,949	3,875,054		70,051,891
Frederick	333,274,041	1,820,005	17,355,028	4,628,641	5,367,052	35,121,447		397,566,214
Garrett	25,853,979	181,704	5,397,775	2,498,341	4,933,184	3,327,627		42,192,610
Harford	264,862,860	2,029,523	17,677,007	5,466,528	4,621,123	30,469,538		325,126,579
Howard	334,240,646	1,163,110	31,305,646	5,379,487	7,840,358	58,978,424		438,907,671
Kent	11,290,025	118,903	645,337	2,329,760	607,330	1,671,934		16,663,289
Montgomery	872,003,189	3,717,214	70,520,233	5,201,183	37,635,776	165,449,275		1,154,526,870
Prince George's	1,348,894,167	8,729,041	45,389,771	8,445,374	121,478,123	116,985,989		1,649,922,465
Queen Anne's	43,339,084	200,629	2,809,393	2,029,243	1,407,912	5,974,458		55,760,719
St. Mary's	130,075,964	881,180	6,242,605	3,576,838	1,647,941	13,627,392		156,051,920
Somerset	41,291,867	323,612	1,431,416	1,895,485	8,402,622	2,797,215		56,142,217
Talbot	19,176,942	131,341	2,413,495	1,917,027	936,013	3,822,234		28,397,052
Washington	214,567,547	1,604,156	14,534,743	4,067,776	6,851,708	17,502,105		259,128,035
Wicomico	181,002,369	1,232,488	7,755,779	4,756,478	15,984,357	13,015,453		223,746,924
Worcester	26,957,306	183,610	3,250,349	3,647,157	7,319,594	7,189,985		48,548,001
<b>Total</b>	<b>\$7,119,104,354</b>	<b>\$47,683,020</b>	<b>\$383,481,030</b>	<b>\$106,114,571</b>	<b>\$494,394,408</b>	<b>\$789,637,731</b>	<b>\$222,847,997</b>	<b>\$9,163,263,111</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 2023.

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

**Percent of Total Taxes Allocated**

<b>Point of Collection</b>	<b><u>FY 2013</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2023</u></b>
Individual Income Tax	47.7%	50.4%	49.9%
Sales Tax	26.5%	25.1%	24.9%
Property Tax	4.7%	4.3%	3.6%
Transfer Tax	0.9%	1.1%	0.8%
Death Taxes	1.6%	1.3%	1.2%
<b><i>Subtotal</i></b>	<b>81.4%</b>	<b>82.2%</b>	<b>80.6%</b>
<b>County Sales</b>			
Net Lottery Receipts	3.4%	2.8%	2.4%
Liquor Tax	0.1%	0.1%	0.1%
Beer Tax	0.1%	< 0.1%	< 0.1%
Wine Tax	< 0.1%	< 0.1%	< 0.1%
<b><i>Subtotal</i></b>	<b>3.6%</b>	<b>3.0%</b>	<b>2.6%</b>
<b>Population</b>			
Corporate Income Tax	5.6%	4.7%	7.2%
Tobacco Tax	2.6%	2.0%	1.7%
Insurance Tax	2.0%	2.0%	2.5%
Gross Receipts Tax	0.8%	0.8%	0.6%
Abandoned Property	0.7%	0.7%	0.9%
Corporate Filing Fees	0.5%	0.5%	0.4%
Gaming Revenues	0.0%	3.6%	3.3%
Electronic Bingo/Tip Jars	0.1%	< 0.1%	< 0.1%
Horse Racing Tax	< 0.1%	< 0.1%	< 0.1%
Net Earnings Tax	< 0.1%	0.0%	0.0%
<b><i>Subtotal</i></b>	<b>14.7%</b>	<b>14.4%</b>	<b>16.6%</b>
<b>Vehicle Registration</b>			
Medevac Surcharge	0.3%	0.4%	0.3%
<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 2023**

<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	\$67,696,969	\$21,209,181	\$1,633,484	\$0	\$98,874,900	\$7,428,792	\$1,163,107
Anne Arundel	1,532,224,732	188,858,257	14,545,442	0	789,103,961	66,150,070	25,288,011
Baltimore City	752,973,251	179,998,730	13,863,101	0	594,168,316	63,046,905	20,102,589
Baltimore	1,756,345,346	267,751,829	20,621,649	0	1,026,298,679	93,783,574	26,298,115
Calvert	213,663,225	29,855,168	2,299,378	0	74,754,508	10,457,162	2,830,987
Caroline	39,032,487	10,578,884	814,762	0	23,546,583	3,705,392	801,067
Carroll	408,129,232	55,378,038	4,265,093	0	178,025,319	19,396,881	5,166,243
Cecil	140,205,559	33,099,897	2,549,280	0	69,068,065	11,593,671	2,832,106
Charles	307,919,356	53,740,060	4,138,940	0	170,347,366	18,823,157	6,348,322
Dorchester	37,831,515	10,282,388	791,927	0	31,223,966	3,601,541	1,421,199
Frederick	676,588,445	90,940,737	7,004,053	0	293,369,598	31,853,180	13,044,304
Garrett	38,934,996	9,027,015	695,241	0	38,739,084	3,161,830	1,999,476
Harford	558,612,730	83,241,957	6,411,110	0	259,758,749	29,156,582	8,469,011
Howard	1,080,915,671	106,119,711	8,173,103	0	372,054,114	37,169,814	14,264,878
Kent	32,079,961	6,106,538	470,312	0	29,706,560	2,138,895	837,050
Montgomery	3,545,853,242	334,702,639	25,778,051	0	996,519,007	117,233,969	44,523,583
Prince George's	1,351,647,945	300,787,696	23,165,998	0	959,757,225	105,354,817	28,643,051
Queen Anne's	133,363,958	16,339,721	1,258,449	0	57,834,189	5,723,201	3,210,416
St. Mary's	237,354,941	36,273,657	2,793,716	0	98,299,551	12,705,322	3,593,722
Somerset	17,255,839	7,789,621	599,939	0	8,061,298	2,728,417	575,708
Talbot	101,908,171	11,973,042	922,137	0	79,410,952	4,193,714	2,727,358
Washington	220,584,617	49,018,532	3,775,298	0	182,884,738	17,169,381	3,930,789
Wicomico	118,625,986	33,114,407	2,550,398	0	119,904,222	11,598,753	2,743,448
Worcester	101,377,903	17,033,961	1,311,918	0	179,023,559	5,966,367	6,145,241
<b>Total</b>	<b>\$13,471,126,076</b>	<b>\$1,953,221,666</b>	<b>\$150,432,777</b>	<b>\$0</b>	<b>\$6,730,734,508</b>	<b>\$684,141,389</b>	<b>\$226,959,779</b>

**Exhibit 3.2 (Cont.)**  
**Allocation of State Revenues**  
**Fiscal 2023**

<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	\$1,145,271	\$260,653	\$142,614	\$46,544	\$4,874,501	\$19,508	\$4,430,969
Anne Arundel	37,399,413	2,947,086	813,867	1,006,173	43,405,250	173,714	62,945,820
Baltimore City	9,726,812	2,515,679	656,315	543,185	41,369,067	165,565	73,313,695
Baltimore	50,220,130	3,453,964	972,879	1,000,593	61,537,342	246,281	108,623,895
Calvert	2,295,436	426,202	116,985	109,024	6,861,607	27,461	10,701,961
Caroline	669,723	138,646	49,556	20,275	2,431,342	9,731	3,518,710
Carroll	4,882,297	676,431	274,570	185,106	12,727,522	50,937	14,940,455
Cecil	2,792,393	606,472	215,916	124,875	7,607,342	30,446	9,908,296
Charles	2,233,882	627,890	178,591	123,232	12,351,066	49,431	26,260,006
Dorchester	873,209	133,063	58,113	32,161	2,363,199	9,458	3,844,517
Frederick	11,312,479	1,073,582	407,125	310,638	20,900,889	83,648	19,418,069
Garrett	590,152	171,704	78,963	38,177	2,074,677	8,303	1,759,355
Harford	4,701,451	944,056	347,190	262,516	19,131,480	76,567	24,394,215
Howard	10,618,891	1,107,725	289,774	390,800	24,389,469	97,610	20,265,166
Kent	3,872,811	105,655	36,763	35,041	1,403,464	5,617	1,599,058
Montgomery	157,974,449	1,886,626	632,172	1,019,198	76,924,632	307,864	71,677,435
Prince George's	12,033,056	3,301,826	1,000,979	735,076	69,129,968	276,668	132,492,192
Queen Anne's	3,952,893	260,245	77,423	77,571	3,755,354	15,029	5,148,869
St. Mary's	3,289,949	412,557	142,717	82,726	8,336,766	33,365	16,746,455
Somerset	1,204,942	56,334	32,764	10,798	1,790,287	7,165	2,932,259
Talbot	4,141,353	210,374	68,269	99,353	2,751,761	11,013	3,785,982
Washington	6,963,724	624,948	243,532	109,759	11,265,918	45,088	12,772,244
Wicomico	1,044,917	231,643	182,175	77,222	7,610,677	30,459	11,272,906
Worcester	2,745,760	1,050,067	355,666	132,945	3,914,911	15,668	8,861,937
<b>Total</b>	<b>\$336,685,395</b>	<b>\$23,223,429</b>	<b>\$7,374,918</b>	<b>\$6,572,988</b>	<b>\$448,908,493</b>	<b>\$1,796,597</b>	<b>\$651,614,467</b>

**Exhibit 3.2 (Cont.)**  
**Allocation of State Revenues**  
**Fiscal 2023**

<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	\$129,019	\$9,534,904	\$1,313,633	\$844,202	\$2,537,650	\$4,810,446	\$228,096,346
Anne Arundel	1,148,859	84,904,053	11,697,313	8,021,697	22,596,635	111,754,162	3,004,984,515
Baltimore City	1,094,965	80,921,120	11,148,580	4,019,943	21,536,604	70,527,056	1,941,691,480
Baltimore	1,628,783	120,371,837	16,583,743	9,532,201	32,036,144	106,682,218	3,703,989,201
Calvert	181,614	13,421,837	1,849,139	1,395,954	3,572,130	15,248,928	390,068,707
Caroline	64,353	4,755,895	655,224	562,965	1,265,749	3,280,187	95,901,531
Carroll	336,875	24,896,025	3,429,949	2,627,513	6,625,907	24,711,477	766,725,869
Cecil	201,353	14,880,554	2,050,108	1,389,159	3,960,358	12,820,066	315,935,914
Charles	326,910	24,159,647	3,328,498	2,219,771	6,429,925	23,540,994	663,147,043
Dorchester	62,550	4,622,601	636,860	476,699	1,230,274	3,588,542	103,083,781
Frederick	553,209	40,883,768	5,632,596	3,645,603	10,880,936	43,272,193	1,271,175,052
Garrett	54,913	4,058,230	559,106	467,946	1,080,070	5,545,756	109,044,996
Harford	506,376	37,422,666	5,155,757	3,451,820	9,959,787	34,409,484	1,086,413,504
Howard	645,545	47,707,703	6,572,736	3,906,581	12,697,080	67,604,236	1,814,990,608
Kent	37,147	2,745,286	378,221	314,094	730,639	3,612,109	86,215,221
Montgomery	2,036,057	150,470,575	20,730,475	11,150,516	40,046,718	232,757,101	5,832,224,308
Prince George's	1,829,746	135,223,605	18,629,886	9,967,850	35,988,841	121,702,911	3,311,669,334
Queen Anne's	99,397	7,345,766	1,012,033	840,357	1,955,026	13,030,134	255,300,032
St. Mary's	220,659	16,307,365	2,246,681	1,657,463	4,340,094	15,647,349	460,485,056
Somerset	47,386	3,501,941	482,466	290,018	932,018	1,970,737	50,269,935
Talbot	72,834	5,382,660	741,574	618,905	1,432,558	10,037,515	230,489,525
Washington	298,189	22,037,014	3,036,061	2,018,437	5,865,001	15,655,715	558,298,985
Wicomico	201,441	14,887,077	2,051,007	1,353,716	3,962,094	8,239,679	339,682,226
Worcester	103,621	7,657,872	1,055,032	858,533	2,038,090	19,498,662	359,147,715
<b>Total</b>	<b>\$11,881,800</b>	<b>\$878,100,000</b>	<b>\$120,976,679</b>	<b>\$71,631,942</b>	<b>\$233,700,329</b>	<b>\$969,947,655</b>	<b>\$26,979,030,884</b>

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



