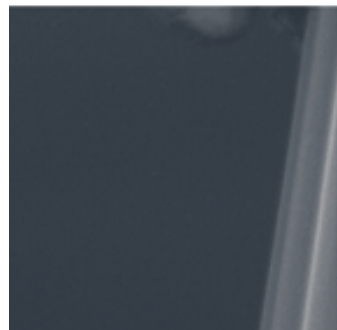
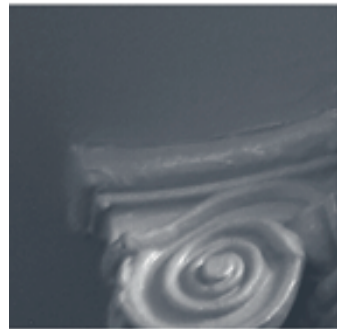
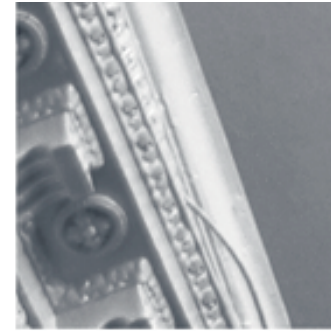


# LOCAL GOVERNMENT FINANCES IN MARYLAND

## FISCAL YEAR ENDING JUNE 30, 2008

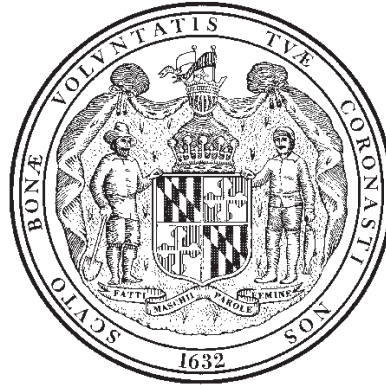


DEPARTMENT OF LEGISLATIVE SERVICES 2010

# **Local Government Finances in Maryland**

**Fiscal Year Ending June 30, 2008**

**Sixtieth Report to the Governor  
and the General Assembly of Maryland**



**September 2010**  
**Department of Legislative Services**

**Contributing Staff**

***Writers***

Erik Timme  
Scott Gates

***Reviewers***

Hiram Burch  
John Rohrer

**For further information concerning this document contact:**

Library and Information Services  
Office of Policy Analysis  
Department of Legislative Services  
90 State Circle  
Annapolis, Maryland 21401

Baltimore Area: 410-946-5400 • Washington Area: 301-970-5400

Other Areas: 1-800-492-7122, Extension 5400

TDD: 410-946-5401 • 301-970-5401

Maryland Relay Service: 1-800-735-2258

E-mail: [libr@mlis.state.md.us](mailto:libr@mlis.state.md.us)

Home Page: <http://mlis.state.md.us>

The Department of Legislative Services does not discriminate on the basis of race, color, national origin, sex, religion, or disability in the admission or access to its programs or activities. The department's Information Officer has been designated to coordinate compliance with the non-discrimination requirements contained in Section 35.107 of the U.S. Department of Justice regulations. Requests for assistance should be directed to the Information Officer at the telephone numbers shown above.



**Karl S. Aro**  
Executive Director

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

**Warren G. Deschenaux**  
Director

September 10, 2010

The Honorable Martin O'Malley  
Governor of the State of Maryland

Members of the General Assembly

Presented with this letter is the sixtieth annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 2008. The information reasonably reflects the general financial condition of local governments in Maryland.

The material contained in this edition represents edited extracts from the uniform financial reports submitted by the counties, incorporated municipalities, and special districts. Data submitted by the State Highway Administration, the Department of Health and Mental Hygiene, the library boards, the boards of education, and the community colleges also has been utilized. The Department of Legislative Services has adjusted the data contained in the uniform financial reports and reconciled them to audited financial statements for the year ended June 30, 2008. In recent years the department has made several changes in reporting this information which could affect comparability with previous years. See the Notes to the Publication for a summary of these changes. In addition, selected pension plan disclosure is presented for each local government providing a pension plan for employees. A listing of the local governments participating in the Maryland State Retirement and Pension Systems is provided in the Notes to the Publication.

I thank the following members from the Office of Policy Analysis for their contributions to this report: Erik Timme and Scott Gates who had primary responsibility for producing the report; Hiram Burch who edited the report; Scott Kennedy who assisted in completion of the report; and Nancy Scaggs for general publication coordination. Lastly and most importantly, I thank those local officials whose cooperation ultimately made this report possible.

Respectfully submitted,

Warren G. Deschenaux  
Director

WGD/mlm

cc: Mr. Karl S. Aro



## Contents

<b>I.</b>	<b>Letter of Transmittal</b>	
<b>II.</b>	<b>Counties</b>	
Table I	– Financial Summaries.....	3
Table II	– Statements of Revenues and Expenditures.....	33
Table III	– Analyses of County Accounts with Boards of Education, Boards of Trustees for Community Colleges, and Library Boards .....	63
Table IV	– Pension Plan Disclosures .....	93
<b>III.</b>	<b>Municipalities/Special Districts – State Created</b>	
Table I	– Financial Summaries.....	129
Table II	– Statements of Revenues and Expenditures.....	163
Table III	– Pension Plan Disclosures .....	257
<b>IV.</b>	<b>Analyses</b>	
Table I	– Counties – Statements of Revenues and Expenditures – Five-year Summary .....	307
Table II	– Counties – Statements of Revenues and Expenditures – Percent of Total .....	337
Table III	– Counties – Statements of Revenues and Expenditures – Per Capita .....	347
Table IV	– Municipalities – Statements of Revenues and Expenditures – Five-year Summary (by County) .....	357
Table V	– Municipalities – Statements of Revenues and Expenditures – Percent of Total .....	381
<b>V.</b>	<b>Appendices</b>	
Appendix I	– Population and Land Area .....	391
Appendix II	– County and Municipal Real Property Tax Rates .....	395
Appendix III	– Special County Property Tax Rates.....	403
Appendix IV	– Income Tax Rates.....	404
Appendix V	– Other Local Tax Rates.....	405
Appendix VI	– Maryland County Debt – Bond Ratings .....	406
<b>VI.</b>	<b>Notes to Publication</b> .....	407
<b>VII.</b>	<b>Index of Local Governments</b> .....	417



# *Counties*





# *Table I*

## *Financial Summaries*



## Table I – Financial Summaries

These tables show each county's and Baltimore City's assessed property values (current and prior year's), amount (dollar and percent) of increase (decrease) in assessed property values, amount of public debt (amount outstanding, new issues, redeemed debt, and ratio of debt to assessable base), total revenues and expenditures for specific functional categories (county government, board of education, board of health, and so forth), and amount of excess or deficiency of revenues over expenditures.

Special notes are as follows:

- ***Assessable Base:*** Includes value of real property, business personal property, and public utility and railroad operating property.
- ***Debt Outstanding:*** Includes all forms of long- and short-term indebtedness evidenced by bonds, notes, loans, and capital lease obligations. Excludes compensated absences payable and claims and judgments.
- ***Account with State Highway Administration:*** Includes county highway construction bond sinking fund withholdings and county transportation indebtedness to the State.



Year Ending June 30, 2008

## Allegany County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Comm.	Total
<b>Property Valuation</b>							
Assessable Base - Current Year	3,197,006,000						3,197,006,000
Assessable Base - Prior Year	2,926,109,000						2,926,109,000
Increase/(Decrease)	270,897,000	0	0	0	0	0	270,897,000
% Increase/(Decrease)	9.3%	0.0%	0.0%	0.0%	0.0%	0.0%	9.3%
Assessable Base per Capita	43,998	0	0	0	0	0	43,998
<b>Public Debt</b>							
<b>Debt Outstanding, Beginning of the Year</b>							
General Long-term Debt	34,269,747						34,269,747
Enterprise Fund Debt	18,091,683					1,817,340	19,909,023
State Loans	6,786,124						6,786,124
Short-term Debt							0
Subtotal	59,147,554	0	0	0	0	1,817,340	60,964,894
<b>Plus: New Issues During the Year</b>							
General Long-term Debt	5,237,697						5,237,697
Enterprise Fund Debt	223,413						223,413
State Loans							0
Short-term Debt							0
Subtotal	5,461,110	0	0	0	0	0	5,461,110
<b>Less: Debt Redeemed During the Year</b>							
General Long-term Debt	4,015,658						4,015,658
Enterprise Fund Debt	716,011					104,925	820,936
State Loans	1,102,706						1,102,706
Short-term Debt							0
Subtotal	5,834,375	0	0	0	0	104,925	5,939,300
<b>Debt Outstanding, End of the Year</b>							
General Long-term Debt	35,491,786	0	0	0	0	0	35,491,786
Enterprise Fund Debt	17,599,085	0	0	0	0	1,712,415	19,311,500
State Loans	5,683,418	0	0	0	0	0	5,683,418
Short-term Debt	0	0	0	0	0	0	0
Subtotal	58,774,289	0	0	0	0	1,712,415	60,486,704
Less: Sinking Fund Assets	0						0
Total Public Debt	58,774,289	0	0	0	0	1,712,415	60,486,704
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%

Year Ending June 30, 2008

## Anne Arundel County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	71,787,490,000					71,787,490,000
Assessable Base - Prior Year	60,826,688,000					60,826,688,000
Increase/(Decrease)	10,960,802,000	0	0	0	0	10,960,802,000
% Increase/(Decrease)	18.0%	0.0%	0.0%	0.0%	0.0%	18.0%
Assessable Base per Capita	140,244	0	0	0	0	140,244
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	661,920,201					661,920,201
Enterprise Fund Debt	318,070,642					318,070,642
State Loans	2,163,208					2,163,208
Short-term Debt						0
Subtotal	982,154,051	0	0	0	0	982,154,051
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	56,784,541					56,784,541
Enterprise Fund Debt	34,419,511					34,419,511
State Loans	191,938					191,938
Short-term Debt						0
Subtotal	91,395,990	0	0	0	0	91,395,990
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	52,795,120					52,795,120
Enterprise Fund Debt	23,041,700					23,041,700
State Loans	213,376					213,376
Short-term Debt						0
Subtotal	76,050,196	0	0	0	0	76,050,196
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	665,909,623	0	0	0	0	665,909,622
Enterprise Fund Debt	329,448,452	0	0	0	0	329,448,453
State Loans	2,141,770	0	0	0	0	2,141,770
Short-term Debt	0	0	0	0	0	0
Subtotal	997,499,845	0	0	0	0	997,499,845
Less: Sinking Fund Assets	139,614,090					139,614,090
Total Public Debt	857,885,755	0	0	0	0	857,885,755
Debt to Assessable Base	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%

Year Ending June 30, 2008

## Baltimore City

	City Council	State Highway Administration	Board of Education	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	29,032,305,000					29,032,305,000
Assessable Base - Prior Year	25,256,648,000					25,256,648,000
Increase/(Decrease)	3,775,657,000	0	0	0	0	3,775,657,000
% Increase/(Decrease)	14.9%	0.0%	0.0%	0.0%	0.0%	14.9%
Assessable Base per Capita	45,352	0	0	0	0	45,352
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	836,772,416					836,772,416
Enterprise Fund Debt	1,632,060,403					1,632,060,403
State Loans	2,627,152	58,420,000				61,047,152
Short-term Debt						0
Subtotal	2,471,459,971	58,420,000	0	0	0	2,529,879,971
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	90,923,011					90,923,011
Enterprise Fund Debt	150,802,848					150,802,848
State Loans		0				0
Short-term Debt						0
Subtotal	241,725,859	0	0	0	0	241,725,859
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	64,348,129					64,348,129
Enterprise Fund Debt	27,521,512					27,521,512
State Loans	389,671	1,645,000				2,034,671
Short-term Debt						0
Subtotal	92,259,312	1,645,000	0	0	0	93,904,312
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	863,347,298	0	0	0	0	863,347,298
Enterprise Fund Debt	1,755,341,739	0	0	0	0	1,755,341,739
State Loans	2,237,481	56,775,000	0	0	0	59,012,481
Short-term Debt	0	0	0	0	0	0
Subtotal	2,620,926,518	56,775,000	0	0	0	2,677,701,518
Less: Sinking Fund Assets	106,330,000					106,330,000
Total Public Debt	2,514,596,518	56,775,000	0	0	0	2,571,371,518
Debt to Assessable Base	8.7%	0.0%	0.0%	0.0%	0.0%	8.9%



Year Ending June 30, 2008

## Baltimore County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	72,129,480,000					72,129,480,000
Assessable Base - Prior Year	62,365,607,000					62,365,607,000
Increase/(Decrease)	9,763,873,000	0	0	0	0	9,763,873,000
% Increase/(Decrease)	15.7%	0.0%	0.0%	0.0%	0.0%	15.7%
Assessable Base per Capita	91,637	0	0	0	0	91,637
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	821,146,116					821,146,116
Enterprise Fund Debt	537,835,330					537,835,330
State Loans						0
Short-term Debt						0
Subtotal	1,358,981,446	0	0	0	0	1,358,981,446
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	280,000,000					280,000,000
Enterprise Fund Debt	277,188,878					277,188,878
State Loans						0
Short-term Debt						0
Subtotal	557,188,878	0	0	0	0	557,188,878
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	199,834,978					199,834,978
Enterprise Fund Debt	90,583,176					90,583,176
State Loans						0
Short-term Debt						0
Subtotal	290,418,154	0	0	0	0	290,418,154
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	901,311,138	0	0	0	0	901,311,138
Enterprise Fund Debt	724,441,033	0	0	0	0	724,441,032
State Loans		0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	1,625,752,171	0	0	0	0	1,625,752,170
Less: Sinking Fund Assets	0					0
Total Public Debt	1,625,752,171	0	0	0	0	1,625,752,170
Debt to Assessable Base	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%

Year Ending June 30, 2008

## Calvert County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	11,667,003,000					11,667,003,000
Assessable Base - Prior Year	9,742,417,000					9,742,417,000
Increase/(Decrease)	1,924,586,000	0	0	0	0	1,924,586,000
% Increase/(Decrease)	19.8%	0.0%	0.0%	0.0%	0.0%	19.8%
Assessable Base per Capita	132,401	0	0	0	0	132,401
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	112,257,067					112,257,067
Enterprise Fund Debt	4,786,130					4,786,130
State Loans	9,160,068					9,160,068
Short-term Debt						0
Subtotal	126,203,265	0	0	0	0	126,203,265
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	44,500,000					44,500,000
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	44,500,000	0	0	0	0	44,500,000
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	9,616,725					9,616,725
Enterprise Fund Debt	1,131,495					1,131,495
State Loans	896,460					896,460
Short-term Debt						0
Subtotal	11,644,680	0	0	0	0	11,644,680
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	147,140,342	0	0	0	0	147,140,342
Enterprise Fund Debt	3,654,634	0	0	0	0	3,654,635
State Loans	8,263,608	0	0	0	0	8,263,608
Short-term Debt	0	0	0	0	0	0
Subtotal	159,058,584	0	0	0	0	159,058,585
Less: Sinking Fund Assets	0					0
Total Public Debt	159,058,584	0	0	0	0	159,058,585
Debt to Assessable Base	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%

Year Ending June 30, 2008

## Caroline County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	2,466,400,000					2,466,400,000
Assessable Base - Prior Year	2,089,016,000					2,089,016,000
Increase/(Decrease)	377,384,000	0	0	0	0	377,384,000
% Increase/(Decrease)	18.1%	0.0%	0.0%	0.0%	0.0%	18.1%
Assessable Base per Capita	74,801	0	0	0	0	74,801
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	30,509,485					30,509,485
Enterprise Fund Debt	3,260,000					3,260,000
State Loans	1,660,000					1,660,000
Short-term Debt	1,000,000					1,000,000
Subtotal	36,429,485	0	0	0	0	36,429,485
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	5,600,000					5,600,000
Enterprise Fund Debt						0
State Loans	1,000,000					1,000,000
Short-term Debt	1,000,000					1,000,000
Subtotal	7,600,000	0	0	0	0	7,600,000
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	2,222,561					2,222,561
Enterprise Fund Debt	130,000					130,000
State Loans						0
Short-term Debt	2,000,000					2,000,000
Subtotal	4,352,561	0	0	0	0	4,352,561
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	33,886,924	0	0	0	0	33,886,924
Enterprise Fund Debt	3,130,000	0	0	0	0	3,130,000
State Loans	2,660,000	0	0	0	0	2,660,000
Short-term Debt	0	0	0	0	0	0
Subtotal	39,676,924	0	0	0	0	39,676,924
Less: Sinking Fund Assets	0					0
Total Public Debt	39,676,924	0	0	0	0	39,676,924
Debt to Assessable Base	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%

Year Ending June 30, 2008

## Carroll County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	17,935,278,000					17,935,278,000
Assessable Base - Prior Year	15,453,866,000					15,453,866,000
Increase/(Decrease)	2,481,412,000	0	0	0	0	2,481,412,000
% Increase/(Decrease)	16.1%	0.0%	0.0%	0.0%	0.0%	16.1%
Assessable Base per Capita	105,892	0	0	0	0	105,892
<b>Public Debt</b>						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	234,909,891					234,909,891
Enterprise Fund Debt	18,505,362					18,505,362
State Loans						0
Short-term Debt						0
Subtotal	253,415,253	0	0	0	0	253,415,253
Plus: New Issues During the Year						
General Long-term Debt	29,594,751					29,594,751
Enterprise Fund Debt	10,005,000					10,005,000
State Loans						0
Short-term Debt						0
Subtotal	39,599,751	0	0	0	0	39,599,751
Less: Debt Redeemed During the Year						
General Long-term Debt	30,136,418					30,136,418
Enterprise Fund Debt	2,222,374					2,222,374
State Loans						0
Short-term Debt						0
Subtotal	32,358,792	0	0	0	0	32,358,792
Debt Outstanding, End of the Year						
General Long-term Debt	234,368,224	0	0	0	0	234,368,224
Enterprise Fund Debt	26,287,988	0	0	0	0	26,287,988
State Loans		0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	260,656,212	0	0	0	0	260,656,212
Less: Sinking Fund Assets	0					0
Total Public Debt	260,656,212	0	0	0	0	260,656,212
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2008

## Cecil County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	9,206,087,000					9,206,087,000
Assessable Base - Prior Year	7,932,003,000					7,932,003,000
Increase/(Decrease)	1,274,084,000	0	0	0	0	1,274,084,000
% Increase/(Decrease)	16.1%	0.0%	0.0%	0.0%	0.0%	16.1%
Assessable Base per Capita	92,617	0	0	0	0	92,617
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	114,842,045					114,842,045
Enterprise Fund Debt	6,785,510					6,785,510
State Loans	17,118,921					17,118,921
Short-term Debt						0
Subtotal	138,746,476	0	0	0	0	138,746,476
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	32,045,000					32,045,000
Enterprise Fund Debt						0
State Loans	2,718,054					2,718,054
Short-term Debt						0
Subtotal	34,763,054	0	0	0	0	34,763,054
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	7,684,280					7,684,280
Enterprise Fund Debt	416,141					416,141
State Loans	927,249					927,249
Short-term Debt						0
Subtotal	9,027,670	0	0	0	0	9,027,670
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	139,202,765	0	0	0	0	139,202,765
Enterprise Fund Debt	6,369,369	0	0	0	0	6,369,369
State Loans	18,909,726	0	0	0	0	18,909,726
Short-term Debt	0	0	0	0	0	0
Subtotal	164,481,860	0	0	0	0	164,481,860
Less: Sinking Fund Assets	0					0
Total Public Debt	164,481,860	0	0	0	0	164,481,860
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%

Year Ending June 30, 2008

## Charles County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	16,016,997,000					16,016,997,000
Assessable Base - Prior Year	13,304,605,000					13,304,605,000
Increase/(Decrease)	2,712,392,000	0	0	0	0	2,712,392,000
% Increase/(Decrease)	20.4%	0.0%	0.0%	0.0%	0.0%	20.4%
Assessable Base per Capita	113,861	0	0	0	0	113,861
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	240,108,112					240,108,112
Enterprise Fund Debt	55,012,085					55,012,085
State Loans	15,917,728					15,917,728
Short-term Debt						0
Subtotal	311,037,925	0	0	0	0	311,037,925
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	39,896,819					39,896,819
Enterprise Fund Debt	9,819,516					9,819,516
State Loans	1,206,391					1,206,391
Short-term Debt						0
Subtotal	50,922,726	0	0	0	0	50,922,726
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	23,799,617					23,799,617
Enterprise Fund Debt	4,949,233					4,949,233
State Loans	1,243,437					1,243,437
Short-term Debt						0
Subtotal	29,992,287	0	0	0	0	29,992,287
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	256,205,314	0	0	0	0	256,205,314
Enterprise Fund Debt	59,882,368	0	0	0	0	59,882,368
State Loans	15,880,682	0	0	0	0	15,880,682
Short-term Debt	0	0	0	0	0	0
Subtotal	331,968,364	0	0	0	0	331,968,364
Less: Sinking Fund Assets	0					0
Total Public Debt	331,968,364	0	0	0	0	331,968,364
Debt to Assessable Base	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%

Year Ending June 30, 2008

## Dorchester County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	2,827,830,000					2,827,830,000
Assessable Base - Prior Year	2,400,917,000					2,400,917,000
Increase/(Decrease)	426,913,000	0	0	0	0	426,913,000
% Increase/(Decrease)	17.8%	0.0%	0.0%	0.0%	0.0%	17.8%
Assessable Base per Capita	89,032	0	0	0	0	89,032
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	17,880,181					17,880,181
Enterprise Fund Debt	1,240,967					1,240,967
State Loans	2,016,937					2,016,937
Short-term Debt						0
Subtotal	21,138,085	0	0	0	0	21,138,085
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	118,380					118,380
Enterprise Fund Debt						0
State Loans	1,359,240					1,359,240
Short-term Debt						0
Subtotal	1,477,620	0	0	0	0	1,477,620
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	2,769,701					2,769,701
Enterprise Fund Debt	75,145					75,145
State Loans	176,943					176,943
Short-term Debt						0
Subtotal	3,021,789	0	0	0	0	3,021,789
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	15,228,860	0	0	0	0	15,228,860
Enterprise Fund Debt	1,165,822	0	0	0	0	1,165,822
State Loans	3,199,234	0	0	0	0	3,199,234
Short-term Debt	0	0	0	0	0	0
Subtotal	19,593,916	0	0	0	0	19,593,916
Less: Sinking Fund Assets	0					0
Total Public Debt	19,593,916	0	0	0	0	19,593,916
Debt to Assessable Base	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%

Year Ending June 30, 2008

## Frederick County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	26,577,953,000					26,577,953,000
Assessable Base - Prior Year	22,292,911,000					22,292,911,000
Increase/(Decrease)	4,285,042,000	0	0	0	0	4,285,042,000
% Increase/(Decrease)	19.2%	0.0%	0.0%	0.0%	0.0%	19.2%
Assessable Base per Capita	118,136	0	0	0	0	118,136
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	362,077,658					362,077,658
Enterprise Fund Debt	133,058,132					133,058,132
State Loans	35,268,679					35,268,679
Short-term Debt						0
Subtotal	530,404,469	0	0	0	0	530,404,469
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	71,397,699					71,397,699
Enterprise Fund Debt	18,325,000					18,325,000
State Loans	1,307,506					1,307,506
Short-term Debt						0
Subtotal	91,030,205	0	0	0	0	91,030,205
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	22,380,607					22,380,607
Enterprise Fund Debt	8,599,927					8,599,927
State Loans	4,119,434					4,119,434
Short-term Debt						0
Subtotal	35,099,968	0	0	0	0	35,099,968
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	411,094,750	0	0	0	0	411,094,750
Enterprise Fund Debt	142,783,205	0	0	0	0	142,783,205
State Loans	32,456,751	0	0	0	0	32,456,751
Short-term Debt	0	0	0	0	0	0
Subtotal	586,334,706	0	0	0	0	586,334,706
Less: Sinking Fund Assets	2,551,612					2,551,612
Total Public Debt	583,783,094	0	0	0	0	583,783,094
Debt to Assessable Base	2.2%	0.0%	0.0%	0.0%	0.0%	2.2%



Year Ending June 30, 2008

## Garrett County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	3,865,703,000					3,865,703,000
Assessable Base - Prior Year	3,371,967,000					3,371,967,000
Increase/(Decrease)	493,736,000	0	0	0	0	493,736,000
% Increase/(Decrease)	14.6%	0.0%	0.0%	0.0%	0.0%	14.6%
Assessable Base per Capita	130,387	0	0	0	0	130,387
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	10,210,950					10,210,950
Enterprise Fund Debt	22,281,612					22,281,612
State Loans	5,633,423					5,633,423
Short-term Debt						0
Subtotal	38,125,985	0	0	0	0	38,125,985
<b>Plus: New Issues During the Year</b>						
General Long-term Debt						0
Enterprise Fund Debt	6,900,000					6,900,000
State Loans						0
Short-term Debt						0
Subtotal	6,900,000	0	0	0	0	6,900,000
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	856,955					856,955
Enterprise Fund Debt	2,436,033					2,436,033
State Loans	572,703					572,703
Short-term Debt						0
Subtotal	3,865,691	0	0	0	0	3,865,691
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	9,353,994	0	0	0	0	9,353,995
Enterprise Fund Debt	26,745,580	0	0	0	0	26,745,579
State Loans	5,060,720	0	0	0	0	5,060,720
Short-term Debt	0	0	0	0	0	0
Subtotal	41,160,294	0	0	0	0	41,160,294
Less: Sinking Fund Assets	0					0
Total Public Debt	41,160,294	0	0	0	0	41,160,294
Debt to Assessable Base	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%

Year Ending June 30, 2008

## Harford County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	22,974,307,000					22,974,307,000
Assessable Base - Prior Year	19,926,361,000					19,926,361,000
Increase/(Decrease)	3,047,946,000	0	0	0	0	3,047,946,000
% Increase/(Decrease)	15.3%	0.0%	0.0%	0.0%	0.0%	15.3%
Assessable Base per Capita	95,600	0	0	0	0	95,600
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	210,219,574					210,219,574
Enterprise Fund Debt	45,279,390					45,279,390
State Loans	18,505,812					18,505,812
Short-term Debt						0
Subtotal	274,004,776	0	0	0	0	274,004,776
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	109,137,691					109,137,691
Enterprise Fund Debt	24,695,000					24,695,000
State Loans						0
Short-term Debt						0
Subtotal	133,832,691	0	0	0	0	133,832,691
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	20,132,471					20,132,471
Enterprise Fund Debt	9,014,335					9,014,335
State Loans	2,121,290					2,121,290
Short-term Debt						0
Subtotal	31,268,096	0	0	0	0	31,268,096
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	299,224,794	0	0	0	0	299,224,794
Enterprise Fund Debt	60,960,054	0	0	0	0	60,960,055
State Loans	16,384,522	0	0	0	0	16,384,522
Short-term Debt	0	0	0	0	0	0
Subtotal	376,569,370	0	0	0	0	376,569,371
Less: Sinking Fund Assets	0					0
Total Public Debt	376,569,370	0	0	0	0	376,569,371
Debt to Assessable Base	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%

Year Ending June 30, 2008

## Howard County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	42,056,223,000					42,056,223,000
Assessable Base - Prior Year	36,224,837,000					36,224,837,000
Increase/(Decrease)	5,831,386,000	0	0	0	0	5,831,386,000
% Increase/(Decrease)	16.1%	0.0%	0.0%	0.0%	0.0%	16.1%
Assessable Base per Capita	153,469	0	0	0	0	153,469
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	660,411,134					660,411,134
Enterprise Fund Debt	103,545,261					103,545,261
State Loans	73,801,320					73,801,320
Short-term Debt	150,000,000					150,000,000
Subtotal	987,757,715	0	0	0	0	987,757,715
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	203,648,690					203,648,690
Enterprise Fund Debt	18,543,911					18,543,911
State Loans	241,876					241,876
Short-term Debt	43,500,000					43,500,000
Subtotal	265,934,477	0	0	0	0	265,934,477
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	125,935,183					125,935,183
Enterprise Fund Debt	20,596,041					20,596,041
State Loans	5,423,406					5,423,406
Short-term Debt	107,500,000					107,500,000
Subtotal	259,454,630	0	0	0	0	259,454,630
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	738,124,641	0	0	0	0	738,124,641
Enterprise Fund Debt	101,493,131	0	0	0	0	101,493,131
State Loans	68,619,790	0	0	0	0	68,619,790
Short-term Debt	86,000,000	0	0	0	0	86,000,000
Subtotal	994,237,562	0	0	0	0	994,237,562
Less: Sinking Fund Assets	0					0
Total Public Debt	994,237,562	0	0	0	0	994,237,562
Debt to Assessable Base	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%

Year Ending June 30, 2008

## Kent County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	2,535,994,000					2,535,994,000
Assessable Base - Prior Year	2,181,116,000					2,181,116,000
Increase/(Decrease)	354,878,000	0	0	0	0	354,878,000
% Increase/(Decrease)	16.3%	0.0%	0.0%	0.0%	0.0%	16.3%
Assessable Base per Capita	127,616	0	0	0	0	127,616
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	13,359,188					13,359,188
Enterprise Fund Debt	6,251,732					6,251,732
State Loans	2,728,127					2,728,127
Short-term Debt	881,228					881,228
Subtotal	23,220,275	0	0	0	0	23,220,275
<b>Plus: New Issues During the Year</b>						
General Long-term Debt						0
Enterprise Fund Debt	1,402,308					1,402,308
State Loans						0
Short-term Debt						0
Subtotal	1,402,308	0	0	0	0	1,402,308
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	1,131,906					1,131,906
Enterprise Fund Debt	274,451					274,451
State Loans	386,796					386,796
Short-term Debt	881,228					881,228
Subtotal	2,674,381	0	0	0	0	2,674,381
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	12,227,282	0	0	0	0	12,227,282
Enterprise Fund Debt	7,379,589	0	0	0	0	7,379,589
State Loans	2,341,331	0	0	0	0	2,341,331
Short-term Debt	0	0	0	0	0	0
Subtotal	21,948,202	0	0	0	0	21,948,202
Less: Sinking Fund Assets	0					0
Total Public Debt	21,948,202	0	0	0	0	21,948,202
Debt to Assessable Base	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%

Year Ending June 30, 2008

## Montgomery County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
<b>Property Valuation</b>									
Assessable Base - Current Year	168,428,916,000								168,428,916,000
Assessable Base - Prior Year	145,815,228,000								145,815,228,000
Increase/(Decrease)	22,613,688,000	0	0	0	0	0	0	0	22,613,688,000
% Increase/(Decrease)	15.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.5%
Assessable Base per Capita	178,896	0	0	0	0	0	0	0	178,896
<b>Public Debt</b>									
<b>Debt Outstanding, Beginning of the Year</b>									
General Long-term Debt	1,857,563,431					36,599,000			1,894,162,431
Enterprise Fund Debt	992,815,241					11,558,062	630,885,000		1,635,258,303
State Loans							40,136,944		40,136,944
Short-term Debt							116,154,000		116,154,000
Subtotal	2,850,378,672	0	0	0	0	48,157,062	787,175,944	0	3,685,711,678
<b>Plus: New Issues During the Year</b>									
General Long-term Debt	222,819,027								222,819,027
Enterprise Fund Debt	224,827,381						65,000,000		289,827,381
State Loans							8,775,059		8,775,059
Short-term Debt							177,409,500		177,409,500
Subtotal	447,646,408	0	0	0	0	0	251,184,559	0	698,830,967
<b>Less: Debt Redeemed During the Year</b>									
General Long-term Debt	226,466,175					3,161,800			229,627,975
Enterprise Fund Debt	132,132,905					2,761,446	72,577,500		207,471,851
State Loans							4,014,347		4,014,347
Short-term Debt							116,154,000		116,154,000
Subtotal	358,599,080	0	0	0	0	5,923,246	192,745,847	0	557,268,173
<b>Debt Outstanding, End of the Year</b>									
General Long-term Debt	1,853,916,283	0	0	0	0	33,437,200	0	0	1,887,353,483
Enterprise Fund Debt	1,085,509,717	0	0	0	0	8,796,616	623,307,500	0	1,717,613,833
State Loans		0	0	0	0	0	44,897,656	0	44,897,656
Short-term Debt	0	0	0	0	0	0	177,409,500	0	177,409,500
Subtotal	2,939,426,000	0	0	0	0	42,233,816	845,614,656	0	3,827,274,472
Less: Sinking Fund Assets	8,979,101								8,979,101
Total Public Debt	2,930,446,899	0	0	0	0	42,233,816	845,614,656	0	3,818,295,371
Debt to Assessable Base	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%

Year Ending June 30, 2008

## Prince George's County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
<b>Property Valuation</b>									
Assessable Base - Current Year	74,432,899,000								74,432,899,000
Assessable Base - Prior Year	62,726,164,000								62,726,164,000
Increase/(Decrease)	11,706,735,000	0	0	0	0	0	0	0	11,706,735,000
% Increase/(Decrease)	18.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.7%
Assessable Base per Capita	89,388	0	0	0	0	0	0	0	89,388
<b>Public Debt</b>									
<b>Debt Outstanding, Beginning of the Year</b>									
General Long-term Debt	1,078,065,462					108,396,164			1,186,461,626
Enterprise Fund Debt	153,415,703						630,885,000		784,300,703
State Loans	5,955,563						40,136,944		46,092,507
Short-term Debt							116,154,000		116,154,000
Subtotal	1,237,436,728	0	0	0	0	108,396,164	787,175,944	0	2,133,008,836
<b>Plus: New Issues During the Year</b>									
General Long-term Debt	98,600,000					17,300,000			115,900,000
Enterprise Fund Debt	11,564,741						65,000,000		76,564,741
State Loans							8,775,059		8,775,059
Short-term Debt							177,409,500		177,409,500
Subtotal	110,164,741	0	0	0	0	17,300,000	251,184,559	0	378,649,300
<b>Less: Debt Redeemed During the Year</b>									
General Long-term Debt	68,166,088					27,637,794			95,803,882
Enterprise Fund Debt	13,152,571						72,577,500		85,730,071
State Loans	1,136,035						4,014,347		5,150,382
Short-term Debt							116,154,000		116,154,000
Subtotal	82,454,694	0	0	0	0	27,637,794	192,745,847	0	302,838,335
<b>Debt Outstanding, End of the Year</b>									
General Long-term Debt	1,108,499,374	0	0	0	0	98,058,370	0	0	1,206,557,744
Enterprise Fund Debt	151,827,873	0	0	0	0		623,307,500	0	775,135,373
State Loans	4,819,528	0	0	0	0	0	44,897,656	0	49,717,184
Short-term Debt	0	0	0	0	0	0	177,409,500	0	177,409,500
Subtotal	1,265,146,775	0	0	0	0	98,058,370	845,614,656	0	2,208,819,801
Less: Sinking Fund Assets	189,689,437								189,689,437
Total Public Debt	1,075,457,338	0	0	0	0	98,058,370	845,614,656	0	2,019,130,364
Debt to Assessable Base	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%

Year Ending June 30, 2008

## Queen Anne's County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	7,359,731,000					7,359,731,000
Assessable Base - Prior Year	6,174,441,000					6,174,441,000
Increase/(Decrease)	1,185,290,000	0	0	0	0	1,185,290,000
% Increase/(Decrease)	19.2%	0.0%	0.0%	0.0%	0.0%	19.2%
Assessable Base per Capita	157,155	0	0	0	0	157,155
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	74,966,109					74,966,109
Enterprise Fund Debt	4,877,358					4,877,358
State Loans	22,070,375					22,070,375
Short-term Debt	32,633					32,633
Subtotal	101,946,475	0	0	0	0	101,946,475
<b>Plus: New Issues During the Year</b>						
General Long-term Debt						0
Enterprise Fund Debt	58,172					58,172
State Loans	697,258					697,258
Short-term Debt	40,000					40,000
Subtotal	795,430	0	0	0	0	795,430
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	5,125,663					5,125,663
Enterprise Fund Debt	592,540					592,540
State Loans	2,104,632					2,104,632
Short-term Debt	21,485					21,485
Subtotal	7,844,320	0	0	0	0	7,844,320
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	69,840,446	0	0	0	0	69,840,446
Enterprise Fund Debt	4,342,990	0	0	0	0	4,342,990
State Loans	20,663,001	0	0	0	0	20,663,001
Short-term Debt	51,147	0	0	0	0	51,148
Subtotal	94,897,584	0	0	0	0	94,897,585
Less: Sinking Fund Assets	10,381,103					10,381,103
Total Public Debt	84,516,481	0	0	0	0	84,516,482
Debt to Assessable Base	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%

Year Ending June 30, 2008

## St. Mary's County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	9,796,841,000					9,796,841,000
Assessable Base - Prior Year	8,227,294,000					8,227,294,000
Increase/(Decrease)	1,569,547,000	0	0	0	0	1,569,547,000
% Increase/(Decrease)	19.1%	0.0%	0.0%	0.0%	0.0%	19.1%
Assessable Base per Capita	97,577	0	0	0	0	97,577
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	119,833,057					119,833,057
Enterprise Fund Debt	19,556,377					19,556,377
State Loans	15,792,063					15,792,063
Short-term Debt						0
Subtotal	155,181,497	0	0	0	0	155,181,497
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	9,094,204					9,094,204
Enterprise Fund Debt	1,756,895					1,756,895
State Loans	2,350,053					2,350,053
Short-term Debt						0
Subtotal	13,201,152	0	0	0	0	13,201,152
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	17,271,292					17,271,292
Enterprise Fund Debt	2,379,070					2,379,070
State Loans	1,337,527					1,337,527
Short-term Debt						0
Subtotal	20,987,889	0	0	0	0	20,987,889
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	111,655,969	0	0	0	0	111,655,969
Enterprise Fund Debt	18,934,202	0	0	0	0	18,934,202
State Loans	16,804,588	0	0	0	0	16,804,589
Short-term Debt	0	0	0	0	0	0
Subtotal	147,394,759	0	0	0	0	147,394,760
Less: Sinking Fund Assets	0					0
Total Public Debt	147,394,759	0	0	0	0	147,394,760
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%



Year Ending June 30, 2008

## Somerset County

	County Commissioners	Board of Education	Board of Health	Library Board	Total
<b>Property Valuation</b>					
Assessable Base - Current Year	1,398,223,000				1,398,223,000
Assessable Base - Prior Year	1,180,315,000				1,180,315,000
Increase/(Decrease)	217,908,000	0	0	0	217,908,000
% Increase/(Decrease)	18.5%	0.0%	0.0%	0.0%	18.5%
Assessable Base per Capita	53,327	0	0	0	53,327
<b>Public Debt</b>					
<b>Debt Outstanding, Beginning of the Year</b>					
General Long-term Debt	17,108,203				17,108,203
Enterprise Fund Debt	7,001,558				7,001,558
State Loans	1,929,984				1,929,984
Short-term Debt					0
Subtotal	26,039,745	0	0	0	26,039,745
<b>Plus: New Issues During the Year</b>					
General Long-term Debt	4,912,262				4,912,262
Enterprise Fund Debt					0
State Loans					0
Short-term Debt					0
Subtotal	4,912,262	0	0	0	4,912,262
<b>Less: Debt Redeemed During the Year</b>					
General Long-term Debt	4,457,489				4,457,489
Enterprise Fund Debt	215,656				215,656
State Loans	111,430				111,430
Short-term Debt					0
Subtotal	4,784,575	0	0	0	4,784,575
<b>Debt Outstanding, End of the Year</b>					
General Long-term Debt	17,562,976	0	0	0	17,562,976
Enterprise Fund Debt	6,785,902	0	0	0	6,785,902
State Loans	1,818,554	0	0	0	1,818,554
Short-term Debt	0	0	0	0	0
Subtotal	26,167,432	0	0	0	26,167,432
Less: Sinking Fund Assets	0				0
Total Public Debt	26,167,432	0	0	0	26,167,432
Debt to Assessable Base	1.9%	0.0%	0.0%	0.0%	1.9%

Year Ending June 30, 2008

## Talbot County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	7,929,251,000					7,929,251,000
Assessable Base - Prior Year	6,749,460,000					6,749,460,000
Increase/(Decrease)	1,179,791,000	0	0	0	0	1,179,791,000
% Increase/(Decrease)	17.5%	0.0%	0.0%	0.0%	0.0%	17.5%
Assessable Base per Capita	219,787	0	0	0	0	219,787
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	20,227,661					20,227,661
Enterprise Fund Debt	6,316,413					6,316,413
State Loans	7,555,295					7,555,295
Short-term Debt						0
Subtotal	34,099,369	0	0	0	0	34,099,369
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	25,020,000					25,020,000
Enterprise Fund Debt						0
State Loans	1,323,725					1,323,725
Short-term Debt						0
Subtotal	26,343,725	0	0	0	0	26,343,725
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	1,515,405					1,515,405
Enterprise Fund Debt	392,453					392,453
State Loans	502,771					502,771
Short-term Debt						0
Subtotal	2,410,629	0	0	0	0	2,410,629
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	43,732,256	0	0	0	0	43,732,256
Enterprise Fund Debt	5,923,960	0	0	0	0	5,923,960
State Loans	8,376,249	0	0	0	0	8,376,249
Short-term Debt	0	0	0	0	0	0
Subtotal	58,032,465	0	0	0	0	58,032,465
Less: Sinking Fund Assets	0					0
Total Public Debt	58,032,465	0	0	0	0	58,032,465
Debt to Assessable Base	0.7%	0.0%	0.0%	0.0%	0.0%	0.7%

Year Ending June 30, 2008

## Washington County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	11,941,203,000					11,941,203,000
Assessable Base - Prior Year	10,114,171,000					10,114,171,000
Increase/(Decrease)	1,827,032,000	0	0	0	0	1,827,032,000
% Increase/(Decrease)	18.1%	0.0%	0.0%	0.0%	0.0%	18.1%
Assessable Base per Capita	82,354	0	0	0	0	82,354
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	99,402,201					99,402,201
Enterprise Fund Debt	41,119,928					41,119,928
State Loans	31,723,404					31,723,404
Short-term Debt						0
Subtotal	172,245,533	0	0	0	0	172,245,533
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	18,539,530					18,539,530
Enterprise Fund Debt	1,643,085					1,643,085
State Loans	510,000					510,000
Short-term Debt						0
Subtotal	20,692,615	0	0	0	0	20,692,615
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	6,301,720					6,301,720
Enterprise Fund Debt	2,385,944					2,385,944
State Loans	2,802,000					2,802,000
Short-term Debt						0
Subtotal	11,489,664	0	0	0	0	11,489,664
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	111,640,011	0	0	0	0	111,640,011
Enterprise Fund Debt	40,377,069	0	0	0	0	40,377,069
State Loans	29,431,404	0	0	0	0	29,431,404
Short-term Debt	0	0	0	0	0	0
Subtotal	181,448,484	0	0	0	0	181,448,484
Less: Sinking Fund Assets	0					0
Total Public Debt	181,448,484	0	0	0	0	181,448,484
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2008

## Wicomico County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	6,385,253,000					6,385,253,000
Assessable Base - Prior Year	5,617,482,000					5,617,482,000
Increase/(Decrease)	767,771,000	0	0	0	0	767,771,000
% Increase/(Decrease)	13.7%	0.0%	0.0%	0.0%	0.0%	13.7%
Assessable Base per Capita	68,406	0	0	0	0	68,406
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	78,436,776					78,436,776
Enterprise Fund Debt	4,781,914					4,781,914
State Loans	503,496					503,496
Short-term Debt						0
Subtotal	83,722,186	0	0	0	0	83,722,186
<b>Plus: New Issues During the Year</b>						
General Long-term Debt	17,145,548					17,145,548
Enterprise Fund Debt	145,237					145,237
State Loans						0
Short-term Debt						0
Subtotal	17,290,785	0	0	0	0	17,290,785
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	7,318,284					7,318,284
Enterprise Fund Debt	796,063					796,063
State Loans	77,551					77,551
Short-term Debt						0
Subtotal	8,191,898	0	0	0	0	8,191,898
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	88,264,040	0	0	0	0	88,264,040
Enterprise Fund Debt	4,131,088	0	0	0	0	4,131,088
State Loans	425,945	0	0	0	0	425,945
Short-term Debt	0	0	0	0	0	0
Subtotal	92,821,073	0	0	0	0	92,821,073
Less: Sinking Fund Assets	0					0
Total Public Debt	92,821,073	0	0	0	0	92,821,073
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2008

## Worcester County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	17,338,848,000					17,338,848,000
Assessable Base - Prior Year	14,483,821,000					14,483,821,000
Increase/(Decrease)	2,855,027,000	0	0	0	0	2,855,027,000
% Increase/(Decrease)	19.7%	0.0%	0.0%	0.0%	0.0%	19.7%
Assessable Base per Capita	352,265	0	0	0	0	352,265
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	64,285,000					64,285,000
Enterprise Fund Debt	16,861,806					16,861,806
State Loans	9,879,673					9,879,673
Short-term Debt						0
Subtotal	91,026,479	0	0	0	0	91,026,479
<b>Plus: New Issues During the Year</b>						
General Long-term Debt						0
Enterprise Fund Debt	737,814					737,814
State Loans						0
Short-term Debt						0
Subtotal	737,814	0	0	0	0	737,814
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	3,805,588					3,805,588
Enterprise Fund Debt	1,987,431					1,987,431
State Loans	661,337					661,337
Short-term Debt						0
Subtotal	6,454,356	0	0	0	0	6,454,356
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	60,479,412	0	0	0	0	60,479,412
Enterprise Fund Debt	15,612,188	0	0	0	0	15,612,188
State Loans	9,218,336	0	0	0	0	9,218,336
Short-term Debt	0	0	0	0	0	0
Subtotal	85,309,936	0	0	0	0	85,309,937
<b>Less: Sinking Fund Assets</b>						
						0
Total Public Debt	85,309,936	0	0	0	0	85,309,937
Debt to Assessable Base	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%

Year Ending June 30, 2008

### Cumulative Debt - All Counties

	County Government	State Highway Administration	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Transit Commissions	Total
<b>Property Valuation</b>										
Assessable Base - Current Year	639,287,221,000									639,287,221,000
Assessable Base - Prior Year	547,383,444,000									547,383,444,000
Increase/(Decrease)	91,903,777,000	0	0	0	0	0	0	0	0	91,903,777,000
% Increase/(Decrease)	16.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.8%
Assessable Base per Capita	113,465	0	0	0	0	0	0	0	0	113,465
<b>Public Debt</b>										
<b>Debt Outstanding, Beginning of the Year</b>										
General Long-term Debt	7,770,781,665	0	0				144,995,164	0	0	7,915,776,829
Enterprise Fund Debt	4,152,810,537	0	0				11,558,062	1,263,587,340	0	5,427,955,939
State Loans	288,797,352	58,420,000	0				0	80,273,887	0	427,491,239
Short-term Debt	151,913,861	0	0				0	232,308,000	0	384,221,861
Subtotal	12,364,303,415	58,420,000	0	0	0	0	156,553,226	1,576,169,227	0	14,155,445,868
<b>Plus: New Issues During the Year</b>										
General Long-term Debt	1,365,014,850	0	0				17,300,000	0	0	1,382,314,850
Enterprise Fund Debt	793,058,710	0	0				0	130,000,000	0	923,058,710
State Loans	12,906,041	0	0				0	17,550,117	0	30,456,158
Short-term Debt	44,540,000	0	0				0	354,819,000	0	399,359,000
Subtotal	2,215,519,601	0	0	0	0	0	17,300,000	502,369,117	0	2,735,188,718
<b>Less: Debt Redeemed During the Year</b>										
General Long-term Debt	908,088,013	0	0				30,799,594	0	0	938,887,607
Enterprise Fund Debt	345,742,207	0	0				2,761,446	145,259,925	0	493,763,578
State Loans	26,306,754	1,645,000	0				0	8,028,693	0	35,980,447
Short-term Debt	110,402,713	0	0				0	232,308,000	0	342,710,713
Subtotal	1,390,539,687	1,645,000	0	0	0	0	33,561,040	385,596,618	0	1,811,342,345
<b>Debt Outstanding, End of the Year</b>										
General Long-term Debt	8,227,708,502	0	0	0	0	0	131,495,570	0	0	8,359,204,072
Enterprise Fund Debt	4,600,127,038	0	0	0	0	0	8,796,616	1,248,327,415	0	5,857,251,071
State Loans	275,396,638	56,775,000	0	0	0	0	0	89,795,311	0	421,966,950
Short-term Debt	86,051,147	0	0	0	0	0	0	354,819,000	0	440,870,148
Subtotal	13,189,283,325	56,775,000	0	0	0	0	140,292,186	1,692,941,726	0	15,079,292,241
Less: Sinking Fund Assets	457,545,343	0	0	0	0	0	0	0	0	457,545,343
Total Public Debt	12,731,737,982	56,775,000	0	0	0	0	140,292,186	1,692,941,726	0	14,621,746,898
Debt to Assessable Base	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%



***Table II***

***Statements of  
Revenues and Expenditures***





**Table II – Statements of Revenues and Expenditures**

These tables show revenues and expenditures by source and use for each functional category in each county and Baltimore City. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 1% to 3.2% of the State taxable income.
- ***Other Local Taxes:*** Includes sales and service, admissions and amusements, recordation, property transfer, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***County Contributions:*** Represent the county's appropriation to the respective local entity.
- ***Other Public Safety:*** Includes protective inspection services (building, plumbing, etc.), civil defense/emergency management services, traffic engineering services, animal control services, and other miscellaneous public safety services.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

### Allegany County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Commission	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	32,434,205		897,992	33,332,197						33,332,197	12.0%	459
Taxes - Local - Income	24,859,124			24,859,124						24,859,124	8.9%	342
Taxes - Local - Other	4,643,174			4,643,174						4,643,174	1.7%	64
Licenses and Permits	621,136			621,136						621,136	0.2%	9
Intergovernmental												
Federal Grants	4,211,180	678,764	46,404	4,936,348	18,991,420	4,494,961	3,621,550			32,044,279	11.5%	441
State Grants	16,911,355	843,851	3,055,925	20,811,131	88,904,632	10,719,708	8,638,919	848,456		129,922,846	46.6%	1,788
Other Grants	328,351		187,778	516,129				119,899		636,028	0.2%	9
Service Charges	3,014,573	225,362	17,487,170	20,727,105		8,725,449		65,022	4,866,479	34,384,055	12.3%	473
Fines and Forfeitures	71,133			71,133						71,133	0.0%	1
Miscellaneous	5,792,609	264,729	(386,819)	5,670,519	3,234,533	3,477,923		272,324	102,764	12,758,063	4.6%	176
Debt Proceeds	110,000	5,127,697		5,237,697						5,237,697	1.9%	72
County Contributions					29,107,744	8,415,337	1,204,760	905,000	620,445			
Total Revenues	92,996,840	7,140,403	21,288,450	121,425,693	140,238,329	35,833,378	13,465,229	2,210,701	4,969,243	278,509,732	100.0%	3,833
<b>Expenditures by Function</b>												
General Government	7,146,842	20,513	578,996	7,746,351					620,315	8,366,666	3.1%	115
Public Safety												
Police	2,626,650			2,626,650						2,626,650	1.0%	36
Fire	1,872,219			1,872,219						1,872,219	0.7%	26
Corrections	6,861,389			6,861,389						6,861,389	2.5%	94
Other	3,470,178	1,086,671		4,556,849						4,556,849	1.7%	63
Public Works												
Transportation	10,673,464	1,068,344		11,741,808						11,741,808	4.3%	162
Sewer/Solid Waste/Water	2,098,880	320,100	9,778,544	12,197,524					5,559,450	17,756,974	6.5%	244
Other				0						0	0.0%	0
Health	639,555			639,555			13,465,229			14,104,784	5.2%	194
Social Services	2,199,074		10,401,970	12,601,044						12,601,044	4.6%	173
Primary/Secondary Education	33,511			33,511	131,881,818					131,915,329	48.3%	1,815
Community Colleges				0		36,235,616				36,235,616	13.3%	499
Parks, Recreation, & Culture	785,287			785,287						785,287	0.3%	11
Libraries				0				2,077,352		2,077,352	0.8%	29
Natural Resources	321,258			321,258						321,258	0.1%	4
Community Dev. & Pub. Housing	1,790,425			1,790,425						1,790,425	0.7%	25
Economic Dev. & Opportunity	9,649,363	16,766		9,666,129						9,666,129	3.5%	133
Debt Service												
Principal	4,892,495			4,892,495						4,892,495	1.8%	67
Interest	1,791,147		472,167	2,263,314					84,796	2,348,110	0.9%	32
Intergovernmental	366,968			366,968						366,968	0.1%	5
Miscellaneous	215,204	1,969,057		2,184,261					2,896	2,187,157	0.8%	30
Transfers to Boards	38,002,224	1,630,617		39,632,841								
Total Expenditures	95,436,133	6,112,068	21,231,677	122,779,878	131,881,818	36,235,616	13,465,229	2,077,352	6,267,457	273,074,509	100.0%	3,758
Excess of Revenues Over/ (Under) Expenditures	(2,439,293)	1,028,335	56,773	(1,354,185)	8,356,511	(402,238)	0	133,349	(1,298,214)	5,435,223		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

# Anne Arundel County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	500,362,159			500,362,159					500,362,159	25.1%	978
Taxes - Local - Income	371,369,460			371,369,460					371,369,460	18.6%	726
Taxes - Local - Other	133,581,709	276,238		133,857,947					133,857,947	6.7%	262
Licenses and Permits	24,003,828			24,003,828					24,003,828	1.2%	47
Intergovernmental											
Federal Grants	13,469,855	5,727,427		19,197,282	43,489,411	7,233,090	6,753,852	57,687	76,731,322	3.8%	150
State Grants	54,036,221	16,978,909		71,015,130	328,369,816	35,667,518	12,685,310	2,939,252	450,677,026	22.6%	880
Other Grants			3,831,306	3,831,306					3,831,306	0.2%	7
Service Charges	33,291,479		180,213,919	213,505,398		42,851,878		830,600	257,187,876	12.9%	502
Fines and Forfeitures	1,025,106			1,025,106					1,025,106	0.1%	2
Miscellaneous	17,288,781	6,678,308	14,438,492	38,405,581	21,813,699	2,720,838		31,577	62,971,695	3.2%	123
Debt Proceeds	57,422,058	51,469,863		108,891,921	5,862,954				114,754,875	5.7%	224
County Contributions					620,787,897	40,785,064	21,984,955	14,008,600			
Total Revenues	1,205,850,656	81,130,745	198,483,717	1,485,465,118	1,020,323,777	129,258,388	41,424,117	17,867,716	1,996,772,600	100.0%	3,901
<b>Expenditures by Function</b>											
General Government	111,498,732	9,852,954		121,351,686					121,351,686	6.0%	237
Public Safety											
Police	90,209,673	1,208,025		91,417,698					91,417,698	4.5%	179
Fire	92,393,151	7,460,926		99,854,077					99,854,077	5.0%	195
Corrections	37,953,947	329,515		38,283,462					38,283,462	1.9%	75
Other	18,777,089	2,960,009		21,737,098					21,737,098	1.1%	42
Public Works											
Transportation	35,579,096	25,699,050	2,000,351	63,278,497					63,278,497	3.1%	124
Sewer/Solid Waste/Water	754,508	800,000	148,983,039	150,537,547					150,537,547	7.5%	294
Other				0					0	0.0%	0
Health	5,571,164	947,030		6,518,194			41,424,117		47,942,311	2.4%	94
Social Services	20,548,202		3,324,806	23,873,008					23,873,008	1.2%	47
Primary/Secondary Education				0	1,020,464,398				1,020,464,398	50.7%	1,994
Community Colleges				0		123,982,590			123,982,590	6.2%	242
Parks, Recreation, & Culture	22,849,018	15,531,759		38,380,777					38,380,777	1.9%	75
Libraries				0				17,678,850	17,678,850	0.9%	35
Natural Resources	1,296,059	2,058,778		3,354,837					3,354,837	0.2%	7
Community Dev. & Pub. Housing	7,277,781	6,867		7,284,648					7,284,648	0.4%	14
Economic Dev. & Opportunity	4,754,204		5,500,472	10,254,676					10,254,676	0.5%	20
Debt Service											
Principal	91,984,045			91,984,045					91,984,045	4.6%	180
Interest	31,594,418		8,740,674	40,335,092					40,335,092	2.0%	79
Intergovernmental				0					0	0.0%	0
Miscellaneous	1,385,540			1,385,540					1,385,540	0.1%	3
Transfers to Boards	598,577,641	98,988,875		697,566,516							
Total Expenditures	1,173,004,268	165,843,788	168,549,342	1,507,397,398	1,020,464,398	123,982,590	41,424,117	17,678,850	2,013,380,837	100.0%	3,933
Excess of Revenues Over/ (Under) Expenditures	32,846,388	(84,713,043)	29,934,375	(21,932,280)	(140,621)	5,275,798	0	188,866	(16,608,237)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Baltimore City

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	State Highway Administration	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	629,714,226			629,714,226					629,714,226	17.8%	984
Taxes - Local - Income	267,624,939			267,624,939					267,624,939	7.6%	418
Taxes - Local - Other	176,137,958			176,137,958					176,137,958	5.0%	275
Licenses and Permits	34,717,392			34,717,392					34,717,392	1.0%	54
Intergovernmental											
Federal Grants	133,816,330	44,431,476		178,247,806		156,627,000	21,651,778	369,300	356,895,884	10.1%	558
State Grants	356,438,518	7,128,117		363,566,635	1,645,000	937,494,000	25,876,161	18,466,400	1,347,048,196	38.0%	2,104
Other Grants	26,966,031			26,966,031				237,200	27,203,231	0.8%	42
Service Charges	57,992,913		366,677,993	424,670,906				251,300	424,922,206	12.0%	664
Fines and Forfeitures	6,914,062			6,914,062					6,914,062	0.2%	11
Miscellaneous	73,705,282	13,570,106	4,288,836	91,564,224		15,776,000		3,836,100	111,176,324	3.1%	174
Debt Proceeds		162,286,000		162,286,000					162,286,000	4.6%	254
City Contributions						267,084,000	23,677,062	15,606,800			
<b>Total Revenues</b>	<b>1,764,027,651</b>	<b>227,415,699</b>	<b>370,966,829</b>	<b>2,362,410,179</b>	<b>1,645,000</b>	<b>1,376,981,000</b>	<b>71,205,001</b>	<b>38,767,100</b>	<b>3,544,640,418</b>	<b>100.0%</b>	<b>5,537</b>
<b>Expenditures by Function</b>											
General Government	252,660,666	48,643,395		301,304,061					301,304,061	8.2%	471
Public Safety											
Police	355,769,663	123,848		355,893,511					355,893,511	9.7%	556
Fire	156,125,312	660,088		156,785,400					156,785,400	4.3%	245
Corrections				0					0	0.0%	0
Other	22,613,936			22,613,936					22,613,936	0.6%	35
Public Works											
Transportation	102,843,177	86,857,843	11,692,110	201,393,130					201,393,130	5.5%	315
Sewer/Solid Waste/Water	69,962,342	16,240,998	239,764,730	325,968,070					325,968,070	8.9%	509
Other			11,134,540	11,134,540					11,134,540	0.3%	17
Health	69,127,565	69,131		69,196,696			71,205,001		140,401,697	3.8%	219
Social Services	14,974,396			14,974,396					14,974,396	0.4%	23
Primary/Secondary Education	1,388,520			1,388,520		1,435,346,000			1,436,734,520	39.3%	2,244
Community Colleges				0					0	0.0%	0
Parks, Recreation, & Culture	45,755,974	11,856,655		57,612,629					57,612,629	1.6%	90
Libraries				0				42,680,100	42,680,100	1.2%	67
Natural Resources				0					0	0.0%	0
Community Dev. & Pub. Housing	57,889,417	78,364,526		136,253,943					136,253,943	3.7%	213
Economic Dev. & Opportunity	42,649,141	66,844,293	5,330,649	114,824,083					114,824,083	3.1%	179
Debt Service											
Principal	56,694,170			56,694,170	1,645,000				58,339,170	1.6%	91
Interest	55,137,138		19,727,602	74,864,740					74,864,740	2.0%	117
Intergovernmental				0					0	0.0%	0
Miscellaneous	195,941,242	7,372,000		203,313,242					203,313,242	5.6%	318
Transfers to Boards	247,406,862	58,961,000		306,367,862							
<b>Total Expenditures</b>	<b>1,746,939,521</b>	<b>375,993,777</b>	<b>287,649,631</b>	<b>2,410,582,929</b>	<b>1,645,000</b>	<b>1,435,346,000</b>	<b>71,205,001</b>	<b>42,680,100</b>	<b>3,655,091,168</b>	<b>100.0%</b>	<b>5,710</b>
<b>Excess of Revenues Over/</b>											
<b>(Under) Expenditures</b>	<b>17,088,130</b>	<b>(148,578,078)</b>	<b>83,317,198</b>	<b>(48,172,750)</b>	<b>0</b>	<b>(58,365,000)</b>	<b>0</b>	<b>(3,913,000)</b>	<b>(110,450,750)</b>		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Baltimore County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	719,739,257			719,739,257					719,739,257	23.8%	914
Taxes - Local - Income	640,984,540			640,984,540					640,984,540	21.2%	814
Taxes - Local - Other	144,940,086			144,940,086					144,940,086	4.8%	184
Licenses and Permits	15,916,332		838,551	16,754,883					16,754,883	0.6%	21
Intergovernmental											
Federal Grants	69,288,842	5,146,032	493,695	74,928,569	79,826,000	22,108,427	11,289,770		188,152,766	6.2%	239
State Grants	71,273,962	13,645,575		84,919,537	645,819,000	46,089,892	22,413,820	5,563,986	804,806,235	26.6%	1,022
Other Grants			1,080,405	1,080,405					1,080,405	0.0%	1
Service Charges	13,393,406	2,671,605	195,898,683	211,963,694		50,434,853		5,454,403	267,852,950	8.9%	340
Fines and Forfeitures	3,098,173			3,098,173					3,098,173	0.1%	4
Miscellaneous	24,787,876	4,745,221	23,003,378	52,536,475	25,879,000	11,510,004			89,925,479	3.0%	114
Debt Proceeds		140,000,000		140,000,000	8,881,000				148,881,000	4.9%	189
County Contributions					738,295,000	48,923,581	15,192,490	32,773,084			
<b>Total Revenues</b>	<b>1,703,422,474</b>	<b>166,208,433</b>	<b>221,314,712</b>	<b>2,090,945,619</b>	<b>1,498,700,000</b>	<b>179,066,757</b>	<b>48,896,080</b>	<b>43,791,473</b>	<b>3,026,215,774</b>	<b>100.0%</b>	<b>3,845</b>
<b>Expenditures by Function</b>											
General Government	100,072,813	26,528,029	1,565,154	128,165,996					128,165,996	4.1%	163
Public Safety											
Police	182,461,948	575,613		183,037,561					183,037,561	5.8%	233
Fire	87,116,418	1,481,885		88,598,303					88,598,303	2.8%	113
Corrections	31,184,588	1,528,338		32,712,926					32,712,926	1.0%	42
Other	29,795,450			29,795,450					29,795,450	0.9%	38
Public Works											
Transportation	21,939,253	51,172,057		73,111,310					73,111,310	2.3%	93
Sewer/Solid Waste/Water	49,202,006	4,496,126	207,887,063	261,585,195					261,585,195	8.3%	332
Other				0					0	0.0%	0
Health				0			48,896,080		48,896,080	1.6%	62
Social Services	28,218,008			28,218,008					28,218,008	0.9%	36
Primary/Secondary Education				0	1,496,874,000				1,496,874,000	47.7%	1,902
Community Colleges				0		178,637,196			178,637,196	5.7%	227
Parks, Recreation, & Culture	24,706,932	12,301,985		37,008,917					37,008,917	1.2%	47
Libraries				0				43,216,520	43,216,520	1.4%	55
Natural Resources	7,475,798	8,919,708		16,395,506					16,395,506	0.5%	21
Community Dev. & Pub. Housing	57,050,991	16,283,743		73,334,734					73,334,734	2.3%	93
Economic Dev. & Opportunity	9,261,135			9,261,135					9,261,135	0.3%	12
Debt Service											
Principal	45,417,978			45,417,978					45,417,978	1.4%	58
Interest	23,791,733		21,131,983	44,923,716					44,923,716	1.4%	57
Intergovernmental				0					0	0.0%	0
Miscellaneous	320,880,325			320,880,325					320,880,325	10.2%	408
Transfers to Boards	723,560,846	111,623,309		835,184,155							
<b>Total Expenditures</b>	<b>1,742,136,222</b>	<b>234,910,793</b>	<b>230,584,200</b>	<b>2,207,631,215</b>	<b>1,496,874,000</b>	<b>178,637,196</b>	<b>48,896,080</b>	<b>43,216,520</b>	<b>3,140,070,856</b>	<b>100.0%</b>	<b>3,989</b>
Excess of Revenues Over/ (Under) Expenditures	(38,713,748)	(68,702,360)	(9,269,488)	(116,685,596)	1,826,000	429,561	0	574,953	(113,855,082)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Calvert County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	106,121,818			106,121,818					106,121,818	27.1%	1,204
Taxes - Local - Income	62,153,000			62,153,000					62,153,000	15.9%	705
Taxes - Local - Other	10,071,672			10,071,672					10,071,672	2.6%	114
Licenses and Permits	1,265,608			1,265,608					1,265,608	0.3%	14
Intergovernmental											
Federal Grants	2,553,154	210,531		2,763,685	7,047,893	735,443	1,512,145		12,059,166	3.1%	137
State Grants	16,215,650	291,371		16,507,021	106,927,721	2,632,535	4,005,287	627,672	130,700,236	33.3%	1,483
Other Grants	1,819,533	150,000		1,969,533					1,969,533	0.5%	22
Service Charges	8,962,992		17,037,812	26,000,804		3,026,411		162,984	29,190,199	7.4%	331
Fines and Forfeitures	365,323			365,323					365,323	0.1%	4
Miscellaneous	8,486,959	704,398	1,317,193	10,508,550	4,814,379	240,427		81,296	15,644,652	4.0%	178
Debt Proceeds		22,540,047		22,540,047					22,540,047	5.7%	256
County Contributions					103,986,483	2,661,697	2,481,822	2,700,807			
<b>Total Revenues</b>	<b>218,015,709</b>	<b>23,896,347</b>	<b>18,355,005</b>	<b>260,267,061</b>	<b>222,776,476</b>	<b>9,296,513</b>	<b>7,999,254</b>	<b>3,572,759</b>	<b>392,081,254</b>	<b>100.0%</b>	<b>4,449</b>
<b>Expenditures by Function</b>											
General Government	17,112,339			17,112,339					17,112,339	4.5%	194
Public Safety											
Police	11,289,149			11,289,149					11,289,149	3.0%	128
Fire	2,842,296	2,371,199		5,213,495					5,213,495	1.4%	59
Corrections	6,173,916	227,938		6,401,854					6,401,854	1.7%	73
Other	4,638,277	303,308		4,941,585					4,941,585	1.3%	56
Public Works											
Transportation	8,481,907	11,374,928		19,856,835					19,856,835	5.2%	225
Sewer/Solid Waste/Water			16,842,385	16,842,385					16,842,385	4.4%	191
Other				0					0	0.0%	0
Health	186,163			186,163			7,999,254		8,185,417	2.1%	93
Social Services	5,412,112	86,166		5,498,278					5,498,278	1.4%	62
Primary/Secondary Education				0	221,626,857				221,626,857	57.9%	2,515
Community Colleges				0		9,827,306			9,827,306	2.6%	112
Parks, Recreation, & Culture	3,956,872	1,926,532	3,395,574	9,278,978					9,278,978	2.4%	105
Libraries				0				3,570,378	3,570,378	0.9%	41
Natural Resources	3,928,132	93,410		4,021,542					4,021,542	1.1%	46
Community Dev. & Pub. Housing	1,103,262			1,103,262					1,103,262	0.3%	13
Economic Dev. & Opportunity	1,100,928		3,157	1,104,085					1,104,085	0.3%	13
Debt Service											
Principal	9,967,111			9,967,111					9,967,111	2.6%	113
Interest	4,326,306		331,530	4,657,836					4,657,836	1.2%	53
Intergovernmental				0					0	0.0%	0
Miscellaneous	18,389,244	3,718,447		22,107,691					22,107,691	5.8%	251
Transfers to Boards	108,260,369	3,570,441		111,830,809							
<b>Total Expenditures</b>	<b>207,168,383</b>	<b>23,672,369</b>	<b>20,572,646</b>	<b>251,413,397</b>	<b>221,626,857</b>	<b>9,827,306</b>	<b>7,999,254</b>	<b>3,570,378</b>	<b>382,606,383</b>	<b>100.0%</b>	<b>4,342</b>
Excess of Revenues Over/ (Under) Expenditures	10,847,326	223,978	(2,217,641)	8,853,664	1,149,619	(530,793)	0	2,381	9,474,871		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.



Year Ending June 30, 2008

**Caroline County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	19,393,923			19,393,923					19,393,923	15.8%	588
Taxes - Local - Income	11,646,303			11,646,303					11,646,303	9.5%	353
Taxes - Local - Other	2,542,297	892,967		3,435,264					3,435,264	2.8%	104
Licenses and Permits	249,409			249,409					249,409	0.2%	8
Intergovernmental											
Federal Grants	864,794	409,850		1,274,644	5,645,189	662,496	1,870,030		9,452,359	7.7%	287
State Grants	7,782,475	1,743,247		9,525,722	46,356,046	2,449,481	2,991,301	361,445	61,683,995	50.3%	1,871
Other Grants	6,932			6,932				192,545	199,477	0.2%	6
Service Charges	1,192,032		3,177,249	4,369,281		1,186,422		27,506	5,583,209	4.5%	169
Fines and Forfeitures	33,448			33,448					33,448	0.0%	1
Miscellaneous	809,778	395,835		1,205,613	2,840,352	350,741		53,574	4,450,280	3.6%	135
Debt Proceeds		6,600,000		6,600,000					6,600,000	5.4%	200
County Contributions					14,596,010	1,602,075	907,222	1,580,382			
Total Revenues	44,521,391	10,041,899	3,177,249	57,740,539	69,437,597	6,251,216	5,768,553	2,215,452	122,727,668	100.0%	3,722
<b>Expenditures by Function</b>											
General Government	4,301,625	276,190		4,577,815					4,577,815	3.7%	139
Public Safety											
Police	2,197,762	134,580		2,332,342					2,332,342	1.9%	71
Fire	3,051,035			3,051,035					3,051,035	2.5%	93
Corrections	2,495,629	124,946		2,620,575					2,620,575	2.1%	79
Other	1,649,013	761,631	410,995	2,821,639					2,821,639	2.3%	86
Public Works											
Transportation	2,657,154	2,355,547		5,012,701					5,012,701	4.1%	152
Sewer/Solid Waste/Water	731,952		804,193	1,536,145					1,536,145	1.3%	47
Other				0					0	0.0%	0
Health	77,871			77,871			5,768,553		5,846,424	4.8%	177
Social Services	297,356			297,356					297,356	0.2%	9
Primary/Secondary Education				0	67,727,267				67,727,267	55.2%	2,054
Community Colleges				0		6,751,777			6,751,777	5.5%	205
Parks, Recreation, & Culture	778,097	2,442,037	733,518	3,953,652					3,953,652	3.2%	120
Libraries				0				2,151,595	2,151,595	1.8%	65
Natural Resources	1,064,404	118,231		1,182,635					1,182,635	1.0%	36
Community Dev. & Pub. Housing	1,631,482		23,184	1,654,666					1,654,666	1.3%	50
Economic Dev. & Opportunity	298,151	1,908,156		2,206,307					2,206,307	1.8%	67
Debt Service											
Principal	2,185,576			2,185,576					2,185,576	1.8%	66
Interest	1,186,389	70,103	159,761	1,416,253					1,416,253	1.2%	43
Intergovernmental	11,590			11,590					11,590	0.0%	0
Miscellaneous	4,933,786		332,517	5,266,303					5,266,303	4.3%	160
Transfers to Boards	15,899,744	2,785,945		18,685,689							
Total Expenditures	45,448,616	10,977,366	2,464,168	58,890,150	67,727,267	6,751,777	5,768,553	2,151,595	122,603,653	100.0%	3,718
Excess of Revenues Over/ (Under) Expenditures	(927,225)	(935,467)	713,081	(1,149,611)	1,710,330	(500,561)	0	63,857	124,015		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Carroll County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	152,296,230	22,058,643		174,354,873					174,354,873	27.5%	1,029
Taxes - Local - Income	107,277,376	10,725,181		118,002,557					118,002,557	18.6%	697
Taxes - Local - Other	19,665,970		1,427,782	21,093,752					21,093,752	3.3%	125
Licenses and Permits	1,666,971			1,666,971					1,666,971	0.3%	10
Intergovernmental											
Federal Grants	7,515,676	102,757		7,618,433	12,940,958	981,015	3,506,267	448,260	25,494,933	4.0%	151
State Grants	16,439,876	4,813,542		21,253,418	164,475,100	7,722,711	7,539,038	1,602,994	202,593,261	31.9%	1,196
Other Grants	405,270			405,270				430,557	835,827	0.1%	5
Service Charges	5,521,364		17,815,320	23,336,684		8,436,867		588,324	32,361,875	5.1%	191
Fines and Forfeitures	100,509			100,509					100,509	0.0%	1
Miscellaneous	12,757,590	1,880,920	3,408,122	18,046,632	7,337,074	1,845,002		475,132	27,703,840	4.4%	164
Debt Proceeds	11,332,612	18,985,000		30,317,612					30,317,612	4.8%	179
County Contributions					181,741,989	7,161,566	3,109,673	7,717,198			
Total Revenues	334,979,444	58,566,043	22,651,224	416,196,711	366,495,121	26,147,161	14,154,978	11,262,465	634,526,010	100.0%	3,746
<b>Expenditures by Function</b>											
General Government	34,148,391	15,631,753		49,780,144					49,780,144	7.7%	294
Public Safety											
Police	11,175,286	248,134		11,423,420					11,423,420	1.8%	67
Fire	10,802,378	239,677		11,042,055					11,042,055	1.7%	65
Corrections	7,470,972			7,470,972					7,470,972	1.2%	44
Other	5,967,470	142,862		6,110,332					6,110,332	0.9%	36
Public Works											
Transportation	12,595,090	11,876,395	2,975,574	27,447,059					27,447,059	4.2%	162
Sewer/Solid Waste/Water			17,224,311	17,224,311					17,224,311	2.7%	102
Other				0					0	0.0%	0
Health	1,259,052	599,471		1,858,523			14,154,978		16,013,501	2.5%	95
Social Services	6,763,863			6,763,863					6,763,863	1.0%	40
Primary/Secondary Education	1,304,497			1,304,497	370,247,520				371,552,017	57.3%	2,194
Community Colleges				0		29,134,238			29,134,238	4.5%	172
Parks, Recreation, & Culture	2,579,158	938,568	74,497	3,592,223					3,592,223	0.6%	21
Libraries				0				10,883,016	10,883,016	1.7%	64
Natural Resources	821,409	18,012,307		18,833,716					18,833,716	2.9%	111
Community Dev. & Pub. Housing	7,183,245			7,183,245					7,183,245	1.1%	42
Economic Dev. & Opportunity	4,351,843		366,653	4,718,496					4,718,496	0.7%	28
Debt Service											
Principal	23,487,007			23,487,007					23,487,007	3.6%	139
Interest	9,697,894		999,021	10,696,915					10,696,915	1.7%	63
Intergovernmental	2,447,158			2,447,158					2,447,158	0.4%	14
Miscellaneous	12,254,232			12,254,232					12,254,232	1.9%	72
Transfers to Boards	164,462,255	35,268,171		199,730,426							
Total Expenditures	318,771,200	82,957,338	21,640,056	423,368,594	370,247,520	29,134,238	14,154,978	10,883,016	648,057,920	100.0%	3,826
Excess of Revenues Over/ (Under) Expenditures	16,208,244	(24,391,295)	1,011,168	(7,171,883)	(3,752,399)	(2,987,077)	0	379,449	(13,531,910)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

### Cecil County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	86,051,534			86,051,534					86,051,534	24.6%	866
Taxes - Local - Income	50,192,279			50,192,279					50,192,279	14.3%	505
Taxes - Local - Other	8,018,097			8,018,097					8,018,097	2.3%	81
Licenses and Permits	1,531,580			1,531,580					1,531,580	0.4%	15
Intergovernmental											
Federal Grants	5,601,035	320,058		5,921,093	10,279,566	438,285	1,925,278	105,000	18,669,222	5.3%	188
State Grants	16,011,242	813,599	384,316	17,209,157	100,158,750	6,859,061	4,920,323	878,571	130,025,862	37.2%	1,308
Other Grants				0					0	0.0%	0
Service Charges	1,608,854		12,722,954	14,331,808		5,854,129		133,142	20,319,079	5.8%	204
Fines and Forfeitures	221,876			221,876					221,876	0.1%	2
Miscellaneous	4,210,467	492,178	1,397,427	6,100,072	5,469,155	3,010,677		110,498	14,690,402	4.2%	148
Debt Proceeds		12,301,700		12,301,700	7,921,961				20,223,661	5.8%	203
County Contributions					79,342,555	7,410,325	2,386,490	6,198,752			
Total Revenues	173,446,964	13,927,535	14,504,697	201,879,196	203,171,987	23,572,477	9,232,091	7,425,963	349,943,592	100.0%	3,521
<b>Expenditures by Function</b>											
General Government	12,453,502	12,587,371		25,040,873					25,040,873	7.1%	252
Public Safety											
Police	7,657,821			7,657,821					7,657,821	2.2%	77
Fire	7,527,399			7,527,399					7,527,399	2.1%	76
Corrections	8,614,999	731,436		9,346,435					9,346,435	2.6%	94
Other	4,942,390	1,963,098		6,905,488					6,905,488	2.0%	69
Public Works											
Transportation	11,711,984	2,223,587		13,935,571					13,935,571	3.9%	140
Sewer/Solid Waste/Water			8,889,625	8,889,625					8,889,625	2.5%	89
Other				0					0	0.0%	0
Health	21,659			21,659			9,232,091		9,253,750	2.6%	93
Social Services	4,530,401			4,530,401					4,530,401	1.3%	46
Primary/Secondary Education	3,966			3,966	202,513,424				202,517,390	57.2%	2,037
Community Colleges	30,000			30,000		23,424,972			23,454,972	6.6%	236
Parks, Recreation, & Culture	5,057,786	50,863		5,108,649					5,108,649	1.4%	51
Libraries				0				7,686,197	7,686,197	2.2%	77
Natural Resources	2,182,731			2,182,731					2,182,731	0.6%	22
Community Dev. & Pub. Housing	3,791,429			3,791,429					3,791,429	1.1%	38
Economic Dev. & Opportunity	1,151,965			1,151,965					1,151,965	0.3%	12
Debt Service											
Principal	8,240,914			8,240,914					8,240,914	2.3%	83
Interest	5,102,747		736,237	5,838,984					5,838,984	1.6%	59
Intergovernmental	691,664			691,664					691,664	0.2%	7
Miscellaneous	8,989	302,215	63,275	374,479					374,479	0.1%	4
Transfers to Boards	78,209,290	17,128,832		95,338,122							
Total Expenditures	161,931,636	34,987,402	9,689,137	206,608,175	202,513,424	23,424,972	9,232,091	7,686,197	354,126,737	100.0%	3,563
Excess of Revenues Over/ (Under) Expenditures	11,515,328	(21,059,867)	4,815,560	(4,728,979)	658,563	147,505	0	(260,234)	(4,183,145)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Charles County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	161,343,643			161,343,643					161,343,643	24.4%	1,147
Taxes - Local - Income	81,823,096			81,823,096					81,823,096	12.4%	582
Taxes - Local - Other	20,430,258		462,342	20,892,600					20,892,600	3.2%	149
Licenses and Permits	1,042,926		39,177	1,082,103					1,082,103	0.2%	8
Intergovernmental											
Federal Grants	12,957,150	46,948	6,224	13,010,322	15,127,049	3,562,464	2,878,433		34,578,268	5.2%	246
State Grants	19,608,028	14,416,928	63,426	34,088,382	170,471,924	12,751,925	7,230,953	1,042,666	225,585,850	34.1%	1,604
Other Grants	575,618		745,478	1,321,096					1,321,096	0.2%	9
Service Charges	8,908,952	4,795,650	36,306,519	50,011,121		14,659,848		168,640	64,839,609	9.8%	461
Fines and Forfeitures	2,213,833		399,129	2,612,962					2,612,962	0.4%	19
Miscellaneous	15,903,568	4,515,397	1,825,056	22,244,021	3,763,276	1,164,623		53,085	27,225,005	4.1%	194
Debt Proceeds	3,171,737	37,500,000		40,671,737					40,671,737	6.1%	289
County Contributions					168,988,590	12,893,186	2,349,221	2,604,183			
Total Revenues	327,978,809	61,274,923	39,847,351	429,101,083	358,350,839	45,032,046	12,458,607	3,868,574	661,975,969	100.0%	4,706
<b>Expenditures by Function</b>											
General Government	24,996,216	1,748,911	118,637	26,863,764					26,863,764	3.8%	191
Public Safety											
Police	46,194,634			46,194,634					46,194,634	6.6%	328
Fire	16,391,755			16,391,755					16,391,755	2.3%	117
Corrections	13,811,861			13,811,861					13,811,861	2.0%	98
Other	7,331,517		3,424,829	10,756,346					10,756,346	1.5%	76
Public Works											
Transportation	17,119,773	16,128,897		33,248,670					33,248,670	4.7%	236
Sewer/Solid Waste/Water		38,761,136	30,088,539	68,849,675					68,849,675	9.8%	489
Other				0					0	0.0%	0
Health	971,119			971,119			12,458,607		13,429,726	1.9%	95
Social Services	11,018,441			11,018,441					11,018,441	1.6%	78
Primary/Secondary Education				0	356,800,522				356,800,522	50.9%	2,536
Community Colleges				0		47,603,194			47,603,194	6.8%	338
Parks, Recreation, & Culture	6,688,086		4,442,748	11,130,834					11,130,834	1.6%	79
Libraries				0				3,796,814	3,796,814	0.5%	27
Natural Resources	859,336			859,336					859,336	0.1%	6
Community Dev. & Pub. Housing	9,617,546			9,617,546					9,617,546	1.4%	68
Economic Dev. & Opportunity	1,395,032	3,784,646		5,179,678					5,179,678	0.7%	37
Debt Service											
Principal	8,928,882			8,928,882					8,928,882	1.3%	63
Interest	9,838,475		2,229,587	12,068,062					12,068,062	1.7%	86
Intergovernmental	226,278			226,278					226,278	0.0%	2
Miscellaneous	4,109,257	210,761		4,320,018					4,320,018	0.6%	31
Transfers to Boards	156,645,006	30,190,174		186,835,180							
Total Expenditures	336,143,214	90,824,525	40,304,340	467,272,079	356,800,522	47,603,194	12,458,607	3,796,814	701,096,036	100.0%	4,984
<b>Excess of Revenues Over/</b>											
(Under) Expenditures	(8,164,405)	(29,549,602)	(456,989)	(38,170,996)	1,550,317	(2,571,148)	0	71,760	(39,120,067)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

**Dorchester County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	26,057,854			26,057,854					26,057,854	19.9%	820
Taxes - Local - Income	11,523,663			11,523,663					11,523,663	8.8%	363
Taxes - Local - Other	5,484,693		69,363	5,554,056					5,554,056	4.2%	175
Licenses and Permits	285,357		95,160	380,517					380,517	0.3%	12
Intergovernmental											
Federal Grants	5,303,207		479,542	5,782,749	6,510,223	508,702	1,587,875	152,774	14,542,323	11.1%	458
State Grants	10,322,021	1,277,415	13,375	11,612,811	39,717,698	2,160,900	4,170,069	245,476	57,906,954	44.2%	1,823
Other Grants	33,653			33,653				24,450	58,103	0.0%	2
Service Charges	2,533,075		5,732,301	8,265,376		911,002			9,176,378	7.0%	289
Fines and Forfeitures				0					0	0.0%	0
Miscellaneous	1,142,695	32,365	305,497	1,480,557	2,513,585	269,319		52,590	4,316,051	3.3%	136
Debt Proceeds	1,013,000	439,620		1,452,620					1,452,620	1.1%	46
County Contributions					19,936,177	1,318,317	735,000	547,085			
<b>Total Revenues</b>	<b>63,699,218</b>	<b>1,749,400</b>	<b>6,695,238</b>	<b>72,143,856</b>	<b>68,677,683</b>	<b>5,168,242</b>	<b>6,492,944</b>	<b>1,022,375</b>	<b>130,968,520</b>	<b>100.0%</b>	<b>4,123</b>
<b>Expenditures by Function</b>											
General Government	5,991,780	1,456,674		7,448,454					7,448,454	5.6%	235
Public Safety											
Police	3,006,347	365,769		3,372,116					3,372,116	2.5%	106
Fire	2,701,009	1,320,344		4,021,353					4,021,353	3.0%	127
Corrections	3,872,695	84,672		3,957,367					3,957,367	3.0%	125
Other	1,856,217			1,856,217					1,856,217	1.4%	58
Public Works											
Transportation	9,881,600	989,098	1,066,164	11,936,862					11,936,862	9.0%	376
Sewer/Solid Waste/Water			4,887,679	4,887,679					4,887,679	3.7%	154
Other				0					0	0.0%	0
Health				0			6,492,944		6,492,944	4.9%	204
Social Services	401,605			401,605					401,605	0.3%	13
Primary/Secondary Education				0	67,382,795				67,382,795	51.0%	2,121
Community Colleges				0		5,558,573			5,558,573	4.2%	175
Parks, Recreation, & Culture	794,506	12,870		807,376					807,376	0.6%	25
Libraries				0				1,010,844	1,010,844	0.8%	32
Natural Resources	468,183			468,183					468,183	0.4%	15
Community Dev. & Pub. Housing	2,131,951			2,131,951					2,131,951	1.6%	67
Economic Dev. & Opportunity	2,695,678	90,411		2,786,089					2,786,089	2.1%	88
Debt Service											
Principal	2,941,653			2,941,653					2,941,653	2.2%	93
Interest	731,067		40,403	771,470					771,470	0.6%	24
Intergovernmental				0					0	0.0%	0
Miscellaneous	3,995,736	16,506		4,012,242					4,012,242	3.0%	126
Transfers to Boards	19,339,072	3,197,507		22,536,579							
<b>Total Expenditures</b>	<b>60,809,099</b>	<b>7,533,851</b>	<b>5,994,246</b>	<b>74,337,196</b>	<b>67,382,795</b>	<b>5,558,573</b>	<b>6,492,944</b>	<b>1,010,844</b>	<b>132,245,773</b>	<b>100.0%</b>	<b>4,164</b>
Excess of Revenues Over/ (Under) Expenditures	2,890,119	(5,784,451)	700,992	(2,193,340)	1,294,888	(390,331)	0	11,531	(1,277,253)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

# Frederick County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	245,072,399			245,072,399					245,072,399	24.7%	1,089
Taxes - Local - Income	161,633,784			161,633,784					161,633,784	16.3%	718
Taxes - Local - Other	33,455,647			33,455,647					33,455,647	3.4%	149
Licenses and Permits	525,736		5,636,486	6,162,222					6,162,222	0.6%	27
Intergovernmental											
Federal Grants	13,158,307	1,814,613		14,972,920	18,192,713	1,462,343	3,354,554	71,076	38,053,606	3.8%	169
State Grants	22,448,311	2,122,125		24,570,436	239,567,953	8,773,430	6,572,681	1,566,127	281,050,627	28.3%	1,249
Other Grants				0					0	0.0%	0
Service Charges	16,548,685		68,931,346	85,480,031		16,195,801		285,558	101,961,390	10.3%	453
Fines and Forfeitures	428,472			428,472					428,472	0.0%	2
Miscellaneous	18,185,202	127,129	8,383,331	26,695,662	16,975,412	7,914,888		276,096	51,862,058	5.2%	231
Debt Proceeds	12,727,937	61,055,000		73,782,937					73,782,937	7.4%	328
County Contributions					264,807,937	13,587,218	2,749,779	8,022,651			
Total Revenues	524,184,480	65,118,867	82,951,163	672,254,510	539,544,015	47,933,680	12,677,014	10,221,508	993,463,142	100.0%	4,416
<b>Expenditures by Function</b>											
General Government	42,425,720	5,560,665	1,369,790	49,356,175					49,356,175	5.1%	219
Public Safety											
Police	24,314,610			24,314,610					24,314,610	2.5%	108
Fire	41,549,628	2,914,999		44,464,627					44,464,627	4.6%	198
Corrections	16,029,132	578,330		16,607,462					16,607,462	1.7%	74
Other	11,252,413	326,360	5,245,036	16,823,809					16,823,809	1.7%	75
Public Works											
Transportation	19,150,429	18,060,374		37,210,803					37,210,803	3.8%	165
Sewer/Solid Waste/Water			39,800,326	39,800,326					39,800,326	4.1%	177
Other	14,526			14,526					14,526	0.0%	0
Health	2,607,095	63,515		2,670,610			12,677,014		15,347,624	1.6%	68
Social Services	7,492,146	1,643,515	17,965,952	27,101,613					27,101,613	2.8%	120
Primary/Secondary Education				0	543,552,399				543,552,399	56.1%	2,416
Community Colleges				0		48,799,153			48,799,153	5.0%	217
Parks, Recreation, & Culture	5,266,984	5,999,885		11,266,869					11,266,869	1.2%	50
Libraries				0				9,926,645	9,926,645	1.0%	44
Natural Resources	13,834,037	601,448		14,435,485					14,435,485	1.5%	64
Community Dev. & Pub. Housing	5,873,851		121,973	5,995,824					5,995,824	0.6%	27
Economic Dev. & Opportunity	14,286,026	184,331		14,470,357					14,470,357	1.5%	64
Debt Service											
Principal	21,107,622	277,104		21,384,726					21,384,726	2.2%	95
Interest	16,210,188	124,908	4,926,406	21,261,502					21,261,502	2.2%	95
Intergovernmental	6,630,970			6,630,970					6,630,970	0.7%	29
Miscellaneous	(2,617,675)		2,759,437	141,762					141,762	0.0%	1
Transfers to Boards	252,028,158	37,139,427		289,167,585							
Total Expenditures	497,455,860	73,474,861	72,188,920	643,119,641	543,552,399	48,799,153	12,677,014	9,926,645	968,907,267	100.0%	4,307
Excess of Revenues Over/ (Under) Expenditures	26,728,620	(8,355,994)	10,762,243	29,134,869	(4,008,384)	(865,473)	0	294,863	24,555,875		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Garrett County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	36,550,094		1,784,836	38,334,930					38,334,930	26.0%	1,293
Taxes - Local - Income	11,110,742			11,110,742					11,110,742	7.5%	375
Taxes - Local - Other	7,912,304			7,912,304					7,912,304	5.4%	267
Licenses and Permits	281,877			281,877					281,877	0.2%	10
Intergovernmental											
Federal Grants	3,419,480	724,086	3,901,015	8,044,581	5,089,912	2,071,738	2,100,951		17,307,182	11.7%	584
State Grants	11,290,386	2,400	399,098	11,691,884	35,162,040	5,362,621	3,637,867	227,190	56,081,602	38.0%	1,892
Other Grants	568,054		50,055	618,109		13,700		70,066	701,875	0.5%	24
Service Charges	1,039,165		5,225,929	6,265,094		2,928,806		57,002	9,250,902	6.3%	312
Fines and Forfeitures	26,908			26,908					26,908	0.0%	1
Miscellaneous	3,060,572		1,909,093	4,969,665	1,584,459	126,994		27,935	6,709,053	4.5%	226
Debt Proceeds				0					0	0.0%	0
County Contributions					24,031,496	5,355,235	1,108,328	1,016,438			
<b>Total Revenues</b>	<b>75,259,582</b>	<b>726,486</b>	<b>13,270,026</b>	<b>89,256,094</b>	<b>65,867,907</b>	<b>15,859,094</b>	<b>6,847,146</b>	<b>1,398,631</b>	<b>147,717,375</b>	<b>100.0%</b>	<b>4,982</b>
<b>Expenditures by Function</b>											
General Government	6,951,094			6,951,094					6,951,094	4.7%	234
Public Safety											
Police	2,693,754			2,693,754					2,693,754	1.8%	91
Fire	1,493,992			1,493,992					1,493,992	1.0%	50
Corrections	1,864,594	480,333		2,344,927					2,344,927	1.6%	79
Other	1,813,069			1,813,069					1,813,069	1.2%	61
Public Works											
Transportation	16,605,294	2,788,497	401,092	19,794,883					19,794,883	13.5%	668
Sewer/Solid Waste/Water			9,738,153	9,738,153					9,738,153	6.6%	328
Other				0					0	0.0%	0
Health				0			6,847,146		6,847,146	4.7%	231
Social Services	281,700			281,700					281,700	0.2%	10
Primary/Secondary Education				0	66,065,203				66,065,203	45.0%	2,228
Community Colleges				0		15,844,217			15,844,217	10.8%	534
Parks, Recreation, & Culture	312,659			312,659					312,659	0.2%	11
Libraries				0				1,327,902	1,327,902	0.9%	45
Natural Resources	706,717			706,717					706,717	0.5%	24
Community Dev. & Pub. Housing	1,380,000			1,380,000					1,380,000	0.9%	47
Economic Dev. & Opportunity	5,665,881	281,611		5,947,492					5,947,492	4.0%	201
Debt Service											
Principal	856,956			856,956					856,956	0.6%	29
Interest	479,406		1,079,808	1,559,214					1,559,214	1.1%	53
Intergovernmental	14,705			14,705					14,705	0.0%	0
Miscellaneous	482,477		475,773	958,250					958,250	0.7%	32
Transfers to Boards	28,417,382	3,094,115		31,511,497							
<b>Total Expenditures</b>	<b>70,019,680</b>	<b>6,644,556</b>	<b>11,694,826</b>	<b>88,359,062</b>	<b>66,065,203</b>	<b>15,844,217</b>	<b>6,847,146</b>	<b>1,327,902</b>	<b>146,932,033</b>	<b>100.0%</b>	<b>4,956</b>
Excess of Revenues Over/ (Under) Expenditures	5,239,902	(5,918,070)	1,575,200	897,032	(197,296)	14,877	0	70,729	785,342		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Harford County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	243,021,112			243,021,112					243,021,112	23.4%	1,011
Taxes - Local - Income	164,337,260			164,337,260					164,337,260	15.8%	684
Taxes - Local - Other	9,420,304	19,434,394	2,501,024	31,355,722					31,355,722	3.0%	130
Licenses and Permits	3,108,872			3,108,872					3,108,872	0.3%	13
Intergovernmental											
Federal Grants	15,448,356	3,271,924		18,720,280	22,203,407	2,495,207	3,771,531	62,145	47,252,570	4.6%	197
State Grants	20,284,702	8,202,464	944,024	29,431,190	253,195,599	12,626,554	7,188,335	2,314,275	304,755,953	29.4%	1,268
Other Grants	4,405		532,143	536,548	155,610	476,063		26,604	1,194,825	0.1%	5
Service Charges	24,017,852		22,684,051	46,701,903		14,843,886		421,470	61,967,259	6.0%	258
Fines and Forfeitures	520,451			520,451					520,451	0.1%	2
Miscellaneous	12,794,522	5,317,158	26,780,792	44,892,472	18,405,675	1,568,859		516,476	65,383,482	6.3%	272
Debt Proceeds	12,697,844	102,341,008		115,038,852					115,038,852	11.1%	479
County Contributions					278,734,596	21,861,690	3,710,585	15,705,461			
Total Revenues	505,655,680	138,566,948	53,442,034	697,664,662	572,694,887	53,872,259	14,670,451	19,046,431	1,037,936,358	100.0%	4,319
<b>Expenditures by Function</b>											
General Government	35,827,267	103,305,201		139,132,468					139,132,468	12.4%	579
Public Safety											
Police	46,410,957	2,665,092		49,076,049					49,076,049	4.4%	204
Fire	8,011,728	1,815,639		9,827,367					9,827,367	0.9%	41
Corrections	19,177,830			19,177,830					19,177,830	1.7%	80
Other	17,305,471			17,305,471					17,305,471	1.5%	72
Public Works											
Transportation	32,433,759	15,171,500		47,605,259					47,605,259	4.2%	198
Sewer/Solid Waste/Water	15,948,952	1,345,305	37,465,951	54,760,208					54,760,208	4.9%	228
Other				0					0	0.0%	0
Health	267,779			267,779			14,670,451		14,938,230	1.3%	62
Social Services	9,992,424		1,511,921	11,504,345					11,504,345	1.0%	48
Primary/Secondary Education	51,894			51,894	573,229,967				573,281,861	51.2%	2,386
Community Colleges				0		52,498,206			52,498,206	4.7%	218
Parks, Recreation, & Culture	10,949,292	15,586,124		26,535,416					26,535,416	2.4%	110
Libraries				0				19,056,007	19,056,007	1.7%	79
Natural Resources	24,604,904			24,604,904					24,604,904	2.2%	102
Community Dev. & Pub. Housing	12,340,720			12,340,720					12,340,720	1.1%	51
Economic Dev. & Opportunity	3,832,740			3,832,740					3,832,740	0.3%	16
Debt Service											
Principal	19,316,121			19,316,121					19,316,121	1.7%	80
Interest	13,072,600		2,858,150	15,930,750					15,930,750	1.4%	66
Intergovernmental	2,364,120			2,364,120					2,364,120	0.2%	10
Miscellaneous	7,460,491			7,460,491					7,460,491	0.7%	31
Transfers to Boards	235,423,410	84,588,922		320,012,332							
Total Expenditures	514,792,459	224,477,783	41,836,022	781,106,264	573,229,967	52,498,206	14,670,451	19,056,007	1,120,548,563	100.0%	4,663
Excess of Revenues Over/ (Under) Expenditures	(9,136,779)	(85,910,835)	11,606,012	(83,441,602)	(535,080)	1,374,053	0	(9,576)	(82,612,205)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.



Year Ending June 30, 2008

## Howard County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	425,927,309			425,927,309					425,927,309	28.3%	1,554
Taxes - Local - Income	316,724,547			316,724,547					316,724,547	21.0%	1,156
Taxes - Local - Other	33,598,846	20,020,774	32,870,887	86,490,507					86,490,507	5.7%	316
Licenses and Permits	10,103,554			10,103,554					10,103,554	0.7%	37
Intergovernmental											
Federal Grants	6,874,467	2,621,064		9,495,531	21,677,833	4,258,087	2,715,589	402,073	38,549,113	2.6%	141
State Grants	44,242,738	13,152,875		57,395,613	233,546,019	13,815,007	5,442,324	1,663,385	311,862,348	20.7%	1,138
Other Grants	2,576,098			2,576,098					2,576,098	0.2%	9
Service Charges	40,116,977		39,101,192	79,218,169		28,992,003		621,958	108,832,130	7.2%	397
Fines and Forfeitures	3,357,955			3,357,955					3,357,955	0.2%	12
Miscellaneous	31,067,301	13,914,293	3,438,844	48,420,438	16,096,410	12,419,248		105,630	77,041,726	5.1%	281
Debt Proceeds		117,819,070		117,819,070	6,027,078				123,846,148	8.2%	452
County Contributions					495,390,757	23,660,710	2,670,447	14,619,198			
Total Revenues	914,589,792	167,528,076	75,410,923	1,157,528,791	772,738,097	83,145,055	10,828,360	17,412,244	1,505,311,435	100.0%	5,493
<b>Expenditures by Function</b>											
General Government	58,733,161	32,590,172		91,323,333					91,323,333	6.3%	333
Public Safety											
Police	63,754,044			63,754,044					63,754,044	4.4%	233
Fire	51,850,942	11,308,998		63,159,940					63,159,940	4.3%	230
Corrections	12,034,589			12,034,589					12,034,589	0.8%	44
Other	10,226,942			10,226,942					10,226,942	0.7%	37
Public Works											
Transportation	33,884,473	27,999,570		61,884,043					61,884,043	4.3%	226
Sewer/Solid Waste/Water	14,383,415	3,428,987	58,702,315	76,514,717					76,514,717	5.3%	279
Other				0					0	0.0%	0
Health	8,157,913			8,157,913			10,828,360		18,986,273	1.3%	69
Social Services	14,304,171			14,304,171					14,304,171	1.0%	52
Primary/Secondary Education				0	770,560,293				770,560,293	53.0%	2,812
Community Colleges				0		85,635,538			85,635,538	5.9%	312
Parks, Recreation, & Culture	24,439,212	11,053,085	1,605,281	37,097,578					37,097,578	2.6%	135
Libraries				0				16,474,831	16,474,831	1.1%	60
Natural Resources	1,941,834			1,941,834					1,941,834	0.1%	7
Community Dev. & Pub. Housing	22,226,643			22,226,643					22,226,643	1.5%	81
Economic Dev. & Opportunity	1,266,869			1,266,869					1,266,869	0.1%	5
Debt Service											
Principal	44,950,000			44,950,000					44,950,000	3.1%	164
Interest	33,740,936		7,051,862	40,792,798					40,792,798	2.8%	149
Intergovernmental	310,000			310,000					310,000	0.0%	1
Miscellaneous	19,727,024		1,516,948	21,243,972					21,243,972	1.5%	78
Transfers to Boards	478,581,896	57,759,216		536,341,112							
Total Expenditures	894,514,064	144,140,028	68,876,406	1,107,530,498	770,560,293	85,635,538	10,828,360	16,474,831	1,454,688,408	100.0%	5,308
Excess of Revenues Over/ (Under) Expenditures	20,075,728	23,388,048	6,534,517	49,998,293	2,177,804	(2,490,483)	0	937,413	50,623,027		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

## Kent County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	23,105,492			23,105,492					23,105,492	31.7%	1,163
Taxes - Local - Income	12,100,529			12,100,529					12,100,529	16.6%	609
Taxes - Local - Other	2,816,334			2,816,334					2,816,334	3.9%	142
Licenses and Permits	312,233		41,400	353,633					353,633	0.5%	18
Intergovernmental											
Federal Grants	970,891		410,902	1,381,793	2,874,242	269,139	1,198,555		5,723,729	7.8%	288
State Grants	4,378,181	684,992	188,936	5,252,109	13,015,986	1,268,451	3,574,313	101,420	23,212,279	31.8%	1,168
Other Grants	160,050			160,050				101,332	261,382	0.4%	13
Service Charges	753,415		1,760,614	2,514,029		481,984		20,830	3,016,843	4.1%	152
Fines and Forfeitures	118,449			118,449					118,449	0.2%	6
Miscellaneous	746,085	179,180	315,521	1,240,786	767,539	142,489		78,873	2,229,687	3.1%	112
Debt Proceeds				0					0	0.0%	0
County Contributions					18,846,156	736,887	878,721	559,204			
<b>Total Revenues</b>	<b>45,461,659</b>	<b>864,172</b>	<b>2,717,373</b>	<b>49,043,204</b>	<b>35,503,923</b>	<b>2,898,950</b>	<b>5,651,589</b>	<b>861,659</b>	<b>72,938,357</b>	<b>100.0%</b>	<b>3,670</b>
<b>Expenditures by Function</b>											
General Government	5,109,300			5,109,300					5,109,300	6.8%	257
Public Safety											
Police	2,698,885			2,698,885					2,698,885	3.6%	136
Fire	1,131,657			1,131,657					1,131,657	1.5%	57
Corrections	2,459,727	81		2,459,808					2,459,808	3.3%	124
Other	2,970,455	307,695		3,278,150					3,278,150	4.4%	165
Public Works											
Transportation	2,638,182		21,700	2,659,882					2,659,882	3.6%	134
Sewer/Solid Waste/Water	1,283,885	297,148	2,970,432	4,551,465					4,551,465	6.1%	229
Other				0					0	0.0%	0
Health	12,883			12,883			5,651,589		5,664,472	7.6%	285
Social Services	1,254,710			1,254,710					1,254,710	1.7%	63
Primary/Secondary Education	5,206			5,206	35,663,911				35,669,117	47.7%	1,795
Community Colleges				0		3,108,132			3,108,132	4.2%	156
Parks, Recreation, & Culture	1,214,689	899,384	19,378	2,133,451					2,133,451	2.9%	107
Libraries				0				855,712	855,712	1.1%	43
Natural Resources	337,746			337,746					337,746	0.5%	17
Community Dev. & Pub. Housing	561,409			561,409					561,409	0.8%	28
Economic Dev. & Opportunity	502,857	1,438		504,295					504,295	0.7%	25
Debt Service											
Principal	1,518,703			1,518,703					1,518,703	2.0%	76
Interest	659,435		245,518	904,953					904,953	1.2%	46
Intergovernmental	151,821			151,821					151,821	0.2%	8
Miscellaneous	155,091			155,091					155,091	0.2%	8
Transfers to Boards	19,071,480	1,949,488		21,020,968							
<b>Total Expenditures</b>	<b>43,738,121</b>	<b>3,455,234</b>	<b>3,257,028</b>	<b>50,450,383</b>	<b>35,663,911</b>	<b>3,108,132</b>	<b>5,651,589</b>	<b>855,712</b>	<b>74,708,759</b>	<b>100.0%</b>	<b>3,759</b>
<b>Excess of Revenues Over/</b>											
<b>(Under) Expenditures</b>	<b>1,723,538</b>	<b>(2,591,062)</b>	<b>(539,655)</b>	<b>(1,407,179)</b>	<b>(159,988)</b>	<b>(209,182)</b>	<b>0</b>	<b>5,947</b>	<b>(1,770,402)</b>		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Montgomery County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total	Per Capita
<b>Revenues by Source</b>														
Taxes - Local - Property	1,109,770,982		11,266,747	1,121,037,729					102,941,009			1,223,978,738	23.6%	1,300
Taxes - Local - Income	1,291,339,613			1,291,339,613								1,291,339,613	24.9%	1,372
Taxes - Local - Other	309,487,390	41,757,898		351,245,288						30,265,000		381,510,288	7.4%	405
Licenses and Permits	27,246,540		25,709,326	52,955,866								52,955,866	1.0%	56
Intergovernmental														
Federal Grants	47,033,819	9,552,101	92,713,285	149,299,205	100,044,328	17,035,113	8,511,972	147,180	38,731			275,076,529	5.3%	292
State Grants	143,488,756	8,508,133	1,928,941	153,925,830	562,798,571	52,660,740	19,727,723	4,902,039	6,976,615	2,457,500	159,690	803,608,708	15.5%	854
Other Grants	1,568,224	1,379,365	10,564,883	13,512,472					31,840			13,544,312	0.3%	14
Service Charges	69,359,573	328,936	278,412,542	348,101,051		71,592,976		1,392,161	10,302,341	231,084,500		662,473,029	12.8%	704
Fines and Forfeitures	20,191,001		8,140,257	28,331,258					115,735			28,446,993	0.5%	30
Miscellaneous	50,485,933	13,815,946	13,394,043	77,695,922	38,204,190	6,893,141		236,542	4,285,357	32,321,500	61,021	159,697,673	3.1%	170
Debt Proceeds	75,194,528	184,595,602		259,790,130	27,530,529							287,320,659	5.5%	305
County Contributions					1,633,111,302	144,088,128	18,274,363	50,287,109	12,176,198		87,787			
Total Revenues	3,145,166,359	259,937,981	442,130,024	3,847,234,364	2,361,688,920	292,270,098	46,514,058	56,965,031	136,867,826	296,128,500	308,498	5,179,952,408	100.0%	5,502
<b>Expenditures by Function</b>														
General Government	227,877,969	18,976,605	39,996,273	286,850,847					25,942,240			312,793,087	5.9%	332
Public Safety														
Police	205,864,220	9,563,354		215,427,574					11,576,678			227,004,252	4.3%	241
Fire	193,250,397	22,148,492		215,398,889								215,398,889	4.1%	229
Corrections	64,930,585	522,613		65,453,198								65,453,198	1.2%	70
Other	41,599,478	73,551		41,673,029								41,673,029	0.8%	44
Public Works														
Transportation	164,914,603	100,050,844	25,962,611	290,928,058							297,726	291,225,784	5.5%	309
Sewer/Solid Waste/Water		6,399,039	97,268,843	103,667,882						198,356,000		302,023,882	5.7%	321
Other				0								0	0.0%	0
Health	30,242,550	2,890,534		33,133,084			46,514,058					79,647,142	1.5%	85
Social Services	184,515,249			184,515,249								184,515,249	3.5%	196
Primary/Secondary Education				0	2,357,719,279							2,357,719,279	44.6%	2,504
Community Colleges				0		288,198,998						288,198,998	5.5%	306
Parks, Recreation, & Culture	43,924,657	28,710,993	18,224,547	90,860,197					90,221,918			181,082,115	3.4%	192
Libraries				0				56,965,031				56,965,031	1.1%	61
Natural Resources	6,216,954	5,285,628		11,502,582								11,502,582	0.2%	12
Community Dev. & Pub. Housing	9,321,832	6,108,200	157,273,477	172,703,509								172,703,509	3.3%	183
Economic Dev. & Opportunity	9,818,816	3,197,695		13,016,511								13,016,511	0.2%	14
Debt Service														
Principal	146,194,699			146,194,699					3,105,000			149,299,699	2.8%	159
Interest	78,949,436		47,441,742	126,391,178					1,709,065	13,950,000		142,050,243	2.7%	151
Intergovernmental	15,747,718			15,747,718								15,747,718	0.3%	17
Miscellaneous	174,569,353			174,569,353					4,671,429			179,240,782	3.4%	190
Transfers to Boards	1,622,171,252	223,589,650		1,845,760,902										
Total Expenditures	3,220,109,768	427,517,198	386,167,493	4,033,794,459	2,357,719,279	288,198,998	46,514,058	56,965,031	137,226,330	212,306,000	297,726	5,287,260,979	100.0%	5,616
Excess of Revenues Over/ (Under) Expenditures	(74,943,409)	(167,579,217)	55,962,531	(186,560,095)	3,969,641	4,071,100	0	0	(358,504)	83,822,500	10,772	(107,308,571)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Prince George's County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total	Per Capita
<b>Revenues by Source</b>														
Taxes - Local - Property	614,101,627		37,941,543	652,043,170					210,687,412		20,505,808	883,236,390	22.9%	1,061
Taxes - Local - Income	404,188,793			404,188,793								404,188,793	10.5%	485
Taxes - Local - Other	271,278,508			271,278,508						30,265,000		301,543,508	7.8%	362
Licenses and Permits	27,116,915		3,729,657	30,846,572								30,846,572	0.8%	37
Intergovernmental														
Federal Grants	39,543,684	690,183	64,768,014	105,001,881	120,614,032	9,553,119	14,978,301		310,393			250,457,726	6.5%	301
State Grants	77,973,352	9,135,601	1,626,892	88,735,845	1,040,675,723	31,220,355	25,847,887	7,965,632	18,972,407	2,457,500	8,349,357	1,224,224,706	31.7%	1,470
Other Grants	6,600,907	1,756,101		8,357,008	2,688,532			80,000	17,996			11,143,536	0.3%	13
Service Charges	39,192,544	3,762,490	89,698,821	132,653,855		28,999,280		651,378	20,529,863	231,084,500	1,225,156	415,144,032	10.7%	499
Fines and Forfeitures	3,432,563	73,615		3,506,178					47,302			3,553,480	0.1%	4
Miscellaneous	47,618,625	14,870,860	32,569,842	95,059,327	48,492,155	3,625,339		1,836,102	16,121,275	32,321,500	308,124	197,763,822	5.1%	237
Debt Proceeds	1,662,626	141,475,827		143,138,453								143,138,453	3.7%	172
County Contributions					665,073,851	28,786,725	21,048,779	18,572,000	237,256		70,536			
Total Revenues	1,532,710,144	171,764,677	230,334,769	1,934,809,590	1,877,544,293	102,184,818	61,874,967	29,105,112	266,923,904	296,128,500	30,458,981	3,865,241,018	100.0%	4,642
<b>Expenditures by Function</b>														
General Government	133,841,901	48,354,953		182,196,854					35,129,994			217,326,848	5.7%	261
Public Safety														
Police	180,189,844	295,061		180,484,905					13,081,956			193,566,861	5.1%	232
Fire	86,515,452	4,707,216		91,222,668								91,222,668	2.4%	110
Corrections	56,275,251	659,517		56,934,768								56,934,768	1.5%	68
Other	26,137,552	4,318,387		30,455,939								30,455,939	0.8%	37
Public Works														
Transportation	4,744,923	44,664,759	35,958,079	85,367,761							27,001,229	112,368,990	2.9%	135
Sewer/Solid Waste/Water			94,647,508	94,647,508						198,356,000		293,003,508	7.7%	352
Other				0								0	0.0%	0
Health	438,693	1,239,628		1,678,321			61,874,967					63,553,288	1.7%	76
Social Services	27,352,419			27,352,419								27,352,419	0.7%	33
Primary/Secondary Education				0	1,961,097,278							1,961,097,278	51.3%	2,355
Community Colleges				0		102,037,301						102,037,301	2.7%	123
Parks, Recreation, & Culture				0					154,031,651			154,031,651	4.0%	185
Libraries				0				28,014,620				28,014,620	0.7%	34
Natural Resources	(204,586)			(204,586)								(204,586)	0.0%	(0)
Community Dev. & Pub. Housing	9,872,532		64,139,162	74,011,694								74,011,694	1.9%	89
Economic Dev. & Opportunity	7,049,251		2,300,389	9,349,640								9,349,640	0.2%	11
Debt Service														
Principal	68,653,652			68,653,652					9,970,000			78,623,652	2.1%	94
Interest	51,160,738		8,919,279	60,080,017					4,087,336	13,950,000	6,495,748	84,613,101	2.2%	102
Intergovernmental	86,856			86,856								86,856	0.0%	0
Miscellaneous	240,414,127		7,014,261	247,428,388					748,739			248,177,127	6.5%	298
Transfers to Boards	670,592,227	62,889,128		733,481,355										
Total Expenditures	1,563,120,832	167,128,649	212,978,678	1,943,228,159	1,961,097,278	102,037,301	61,874,967	28,014,620	217,049,676	212,306,000	33,496,977	3,825,623,623	100.0%	4,594
Excess of Revenues Over/														
(Under) Expenditures	(30,410,688)	4,636,028	17,356,091	(8,418,569)	(83,552,985)	147,517	0	1,090,492	49,874,228	83,822,500	(3,037,996)	39,617,396		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

**Queen Anne's County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	50,007,054			50,007,054					50,007,054	25.5%	1,068
Taxes - Local - Income	34,767,725			34,767,725					34,767,725	17.7%	742
Taxes - Local - Other	4,864,204	1,578,912		6,443,116					6,443,116	3.3%	138
Licenses and Permits	890,821	1,011,014		1,901,835					1,901,835	1.0%	41
Intergovernmental											
Federal Grants	1,318,805	1,010,589	1,675,695	4,005,089	4,855,431	789,672	1,460,831		11,111,023	5.7%	237
State Grants	3,624,901	6,191,306	1,872,739	11,688,946	38,533,884	3,093,218	2,739,873	285,362	56,341,283	28.8%	1,203
Other Grants	500	53,410	2,070,407	2,124,317	393,314				2,517,631	1.3%	54
Service Charges	7,372,093	661,960	10,462,936	18,496,989		1,414,173		82,733	19,993,895	10.2%	427
Fines and Forfeitures	1,759,370			1,759,370					1,759,370	0.9%	38
Miscellaneous	2,366,307	786,635	5,042,891	8,195,833	1,899,746	418,071		65,102	10,578,752	5.4%	226
Debt Proceeds	510,617			510,617					510,617	0.3%	11
County Contributions					56,122,358	1,964,237	1,428,395	1,233,447			
Total Revenues	107,482,397	11,293,826	21,124,668	139,900,891	101,804,733	7,679,371	5,629,099	1,666,644	195,932,300	100.0%	4,184
<b>Expenditures by Function</b>											
General Government	9,535,099	611,563		10,146,662					10,146,662	5.2%	217
Public Safety											
Police	5,225,804			5,225,804					5,225,804	2.7%	112
Fire	3,205,508	256,010		3,461,518					3,461,518	1.8%	74
Corrections	3,723,500			3,723,500					3,723,500	1.9%	80
Other	7,235,512	455,048		7,690,560					7,690,560	3.9%	164
Public Works											
Transportation	7,129,337	426,379	793,798	8,349,514					8,349,514	4.3%	178
Sewer/Solid Waste/Water	2,067,207		7,211,006	9,278,213					9,278,213	4.8%	198
Other				0					0	0.0%	0
Health	2,275			2,275			5,629,099		5,631,374	2.9%	120
Social Services	4,742,215	770,492		5,512,707					5,512,707	2.8%	118
Primary/Secondary Education				0	101,141,670				101,141,670	51.9%	2,160
Community Colleges				0		8,279,721			8,279,721	4.3%	177
Parks, Recreation, & Culture	2,729,710	380,428	1,988,595	5,098,733					5,098,733	2.6%	109
Libraries				0				1,609,461	1,609,461	0.8%	34
Natural Resources	2,199,420			2,199,420					2,199,420	1.1%	47
Community Dev. & Pub. Housing	881,487		2,686,352	3,567,839					3,567,839	1.8%	76
Economic Dev. & Opportunity	909,555	956,895		1,866,450					1,866,450	1.0%	40
Debt Service											
Principal	4,864,405	349,927		5,214,332					5,214,332	2.7%	111
Interest	3,147,529		449,582	3,597,111					3,597,111	1.8%	77
Intergovernmental	186,350			186,350					186,350	0.1%	4
Miscellaneous	731,771		2,239,302	2,971,073					2,971,073	1.5%	63
Transfers to Boards	48,142,895	12,605,542		60,748,437							
Total Expenditures	106,659,579	16,812,284	15,368,635	138,840,498	101,141,670	8,279,721	5,629,099	1,609,461	194,752,012	100.0%	4,159
Excess of Revenues Over/ (Under) Expenditures	822,818	(5,518,458)	5,756,033	1,060,393	663,063	(600,350)	0	57,183	1,180,288		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

**St. Mary's County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	78,085,552			78,085,552					78,085,552	21.5%	778
Taxes - Local - Income	62,829,665			62,829,665					62,829,665	17.3%	626
Taxes - Local - Other	12,170,262	5,795,141	452,878	18,418,281					18,418,281	5.1%	183
Licenses and Permits	1,438,858			1,438,858					1,438,858	0.4%	14
Intergovernmental											
Federal Grants	2,057,115	1,168,441	239,121	3,464,677	12,992,720	923,215	1,786,516		19,167,128	5.3%	191
State Grants	11,889,444	1,285,157	107,423	13,282,024	107,274,535	3,304,672	5,913,932	807,671	130,582,834	35.9%	1,301
Other Grants	420,941			420,941					420,941	0.1%	4
Service Charges	6,315,385	3,681,138	21,242,519	31,239,042		3,799,111		217,320	35,255,473	9.7%	351
Fines and Forfeitures	287,181		32	287,213					287,213	0.1%	3
Miscellaneous	3,383,161	138,838	2,821,239	6,343,238	8,748,577	301,813		34,318	15,427,946	4.2%	154
Debt Proceeds	1,376,541			1,376,541					1,376,541	0.4%	14
County Contributions					84,570,972	3,341,280	1,133,971	2,250,746			
Total Revenues	180,254,105	12,068,715	24,863,212	217,186,032	213,586,804	11,670,091	8,834,419	3,310,055	363,290,432	100.0%	3,618
<b>Expenditures by Function</b>											
General Government	19,655,375	5,079,478		24,734,853					24,734,853	7.2%	246
Public Safety											
Police	18,753,929			18,753,929					18,753,929	5.4%	187
Fire	1,424,423			1,424,423					1,424,423	0.4%	14
Corrections	8,082,381			8,082,381					8,082,381	2.3%	81
Other	4,185,323			4,185,323					4,185,323	1.2%	42
Public Works											
Transportation	7,048,420	4,551,890		11,600,310					11,600,310	3.4%	116
Sewer/Solid Waste/Water			14,854,014	14,854,014					14,854,014	4.3%	148
Other				0					0	0.0%	0
Health	592,062			592,062			8,834,419		9,426,481	2.7%	94
Social Services	3,423,576		790,576	4,214,152					4,214,152	1.2%	42
Primary/Secondary Education	1,925,078			1,925,078	188,458,382				190,383,460	55.3%	1,896
Community Colleges				0		12,336,406			12,336,406	3.6%	123
Parks, Recreation, & Culture	3,818,176	2,312,796	3,451,280	9,582,252					9,582,252	2.8%	95
Libraries				0				3,283,724	3,283,724	1.0%	33
Natural Resources	379,302	1,236,312		1,615,614					1,615,614	0.5%	16
Community Dev. & Pub. Housing	1,210,838			1,210,838					1,210,838	0.4%	12
Economic Dev. & Opportunity	2,518,020		459,397	2,977,417					2,977,417	0.9%	30
Debt Service											
Principal	9,183,145			9,183,145					9,183,145	2.7%	91
Interest	4,079,586		1,301,971	5,381,557					5,381,557	1.6%	54
Intergovernmental	53,796			53,796					53,796	0.0%	1
Miscellaneous	11,249,693			11,249,693					11,249,693	3.3%	112
Transfers to Boards	81,879,575	9,417,393		91,296,969							
Total Expenditures	179,462,698	22,597,869	20,857,238	222,917,806	188,458,382	12,336,406	8,834,419	3,283,724	344,533,768	100.0%	3,432
Excess of Revenues Over/ (Under) Expenditures	791,407	(10,529,154)	4,005,974	(5,731,774)	25,128,422	(666,315)	0	26,331	18,756,664		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

# Somerset County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>										
Taxes - Local - Property	13,388,051			13,388,051				13,388,051	14.8%	511
Taxes - Local - Income	7,082,322			7,082,322				7,082,322	7.8%	270
Taxes - Local - Other	857,051			857,051				857,051	0.9%	33
Licenses and Permits	148,777			148,777				148,777	0.2%	6
Intergovernmental										
Federal Grants	864,041			864,041	5,982,931	1,512,602		8,359,574	9.2%	319
State Grants	10,928,491			10,928,491	28,922,988	3,783,125	291,593	43,926,197	48.5%	1,675
Other Grants				0				0	0.0%	0
Service Charges	2,430,372		3,073,783	5,504,155			12,403	5,516,558	6.1%	210
Fines and Forfeitures	30,161			30,161				30,161	0.0%	1
Miscellaneous	764,997		845,426	1,610,423	782,598		136,706	2,529,727	2.8%	96
Debt Proceeds	4,912,262			4,912,262	3,864,032			8,776,294	9.7%	335
County Contributions					8,792,192	565,530	482,791			
Total Revenues	41,406,525	0	3,919,209	45,325,734	48,344,741	5,861,257	923,493	90,614,712	100.0%	3,456
<b>Expenditures by Function</b>										
General Government	5,645,969			5,645,969				5,645,969	6.3%	215
Public Safety										
Police	2,030,214			2,030,214				2,030,214	2.3%	77
Fire	572,586			572,586				572,586	0.6%	22
Corrections	3,572,281			3,572,281				3,572,281	4.0%	136
Other	1,305,359			1,305,359				1,305,359	1.5%	50
Public Works										
Transportation	4,992,870			4,992,870				4,992,870	5.6%	190
Sewer/Solid Waste/Water	3,449,173		3,064,478	6,513,651				6,513,651	7.2%	248
Other				0				0	0.0%	0
Health	301,143			301,143		5,861,257		6,162,400	6.9%	235
Social Services	214,427			214,427				214,427	0.2%	8
Primary/Secondary Education				0	47,990,862			47,990,862	53.4%	1,830
Community Colleges	350,085			350,085				350,085	0.4%	13
Parks, Recreation, & Culture	1,468,810		1,039,378	2,508,188				2,508,188	2.8%	96
Libraries	26,791			26,791			875,291	902,082	1.0%	34
Natural Resources	69,450			69,450				69,450	0.1%	3
Community Dev. & Pub. Housing	466,754			466,754				466,754	0.5%	18
Economic Dev. & Opportunity	191,012			191,012				191,012	0.2%	7
Debt Service										
Principal	4,554,974			4,554,974				4,554,974	5.1%	174
Interest	835,402		308,888	1,144,290				1,144,290	1.3%	44
Intergovernmental	371,588			371,588				371,588	0.4%	14
Miscellaneous	8,657		327,436	336,093				336,093	0.4%	13
Transfers to Boards	9,840,513			9,840,513						
Total Expenditures	40,268,058	0	4,740,180	45,008,238	47,990,862	5,861,257	875,291	89,895,135	100.0%	3,428
<b>Excess of Revenues Over/</b>										
(Under) Expenditures	1,138,467	0	(820,971)	317,496	353,879	0	48,202	719,577		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

**Talbot County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	26,371,828			26,371,828					26,371,828	17.0%	731
Taxes - Local - Income	31,626,307			31,626,307					31,626,307	20.4%	877
Taxes - Local - Other	9,949,967			9,949,967					9,949,967	6.4%	276
Licenses and Permits	1,451,225			1,451,225					1,451,225	0.9%	40
Intergovernmental											
Federal Grants	454,601	531,711	3,618,947	4,605,259	3,248,117	727,563	1,206,344		9,787,283	6.3%	271
State Grants	7,158,850	1,963,634	2,797,976	11,920,460	15,045,308	2,748,745	2,611,818	162,407	32,488,738	21.0%	901
Other Grants				0				11,333	11,333	0.0%	0
Service Charges	2,220,939		7,522,410	9,743,349		1,302,946		45,081	11,091,376	7.2%	307
Fines and Forfeitures	6,755			6,755					6,755	0.0%	0
Miscellaneous	3,193,885	668,303	133,314	3,995,502	2,212,869	385,189		318,766	6,912,326	4.5%	192
Debt Proceeds	307,130	25,020,000		25,327,130					25,327,130	16.3%	702
County Contributions					44,820,792	1,777,896	1,779,790	959,145			
Total Revenues	82,741,487	28,183,648	14,072,647	124,997,782	65,327,086	6,942,338	5,597,952	1,496,732	155,024,267	100.0%	4,297
<b>Expenditures by Function</b>											
General Government	5,700,953	2,830,153		8,531,106					8,531,106	6.8%	236
Public Safety											
Police	1,135,591			1,135,591					1,135,591	0.9%	31
Fire	4,108,339			4,108,339					4,108,339	3.3%	114
Corrections	2,654,058			2,654,058					2,654,058	2.1%	74
Other	2,844,529			2,844,529					2,844,529	2.3%	79
Public Works											
Transportation	3,374,322	1,217,689	3,879,052	8,471,063					8,471,063	6.8%	235
Sewer/Solid Waste/Water	100,326		2,761,395	2,861,721					2,861,721	2.3%	79
Other				0					0	0.0%	0
Health	177,282			177,282			5,597,952		5,775,234	4.6%	160
Social Services	1,007,732			1,007,732					1,007,732	0.8%	28
Primary/Secondary Education	47,284			47,284	65,043,351				65,090,635	51.9%	1,804
Community Colleges				0		7,493,312			7,493,312	6.0%	208
Parks, Recreation, & Culture	2,270,309	1,443,668	4,069,445	7,783,422					7,783,422	6.2%	216
Libraries				0				1,489,639	1,489,639	1.2%	41
Natural Resources	274,430			274,430					274,430	0.2%	8
Community Dev. & Pub. Housing	427,863			427,863					427,863	0.3%	12
Economic Dev. & Opportunity	649,026			649,026					649,026	0.5%	18
Debt Service											
Principal	333,097			333,097					333,097	0.3%	9
Interest	86,132		512,916	599,048					599,048	0.5%	17
Intergovernmental	860,442			860,442					860,442	0.7%	24
Miscellaneous	3,035,716			3,035,716					3,035,716	2.4%	84
Transfers to Boards	38,939,244	10,398,379		49,337,623							
Total Expenditures	68,026,675	15,889,889	11,222,808	95,139,372	65,043,351	7,493,312	5,597,952	1,489,639	125,426,003	100.0%	3,477
Excess of Revenues Over/ (Under) Expenditures	14,714,812	12,293,759	2,849,839	29,858,410	283,735	(550,974)	0	7,093	29,598,264		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.



Year Ending June 30, 2008

## Washington County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	112,455,338			112,455,338					112,455,338	21.5%	776
Taxes - Local - Income	66,257,074			66,257,074					66,257,074	12.7%	457
Taxes - Local - Other	8,809,373	5,257,261		14,066,634					14,066,634	2.7%	97
Licenses and Permits	2,037,087			2,037,087					2,037,087	0.4%	14
Intergovernmental											
Federal Grants	1,662,961	1,442,377	2,454,506	5,559,844	17,303,215	3,073,481	3,771,460		29,708,000	5.7%	205
State Grants	14,297,239	978,909	5,009,391	20,285,539	162,658,469	16,291,914	7,142,831	3,044,967	209,423,720	40.0%	1,444
Other Grants				0				33,757	33,757	0.0%	0
Service Charges	1,096,513		21,206,334	22,302,847		11,108,519		105,943	33,517,309	6.4%	231
Fines and Forfeitures	200,374			200,374					200,374	0.0%	1
Miscellaneous	9,528,470	7,872,317	(151,839)	17,248,948	6,613,005	3,258,215		570,704	27,690,872	5.3%	191
Debt Proceeds		19,792,674		19,792,674	8,324,000				28,116,674	5.4%	194
County Contributions					113,394,183	13,617,931	2,376,869	2,543,767			
Total Revenues	216,344,429	35,343,538	28,518,392	280,206,359	308,292,872	47,350,060	13,291,160	6,299,138	523,506,839	100.0%	3,610
<b>Expenditures by Function</b>											
General Government	19,346,394	10,353,652		29,700,046					29,700,046	5.9%	205
Public Safety											
Police	8,192,131			8,192,131					8,192,131	1.6%	56
Fire	3,627,842			3,627,842					3,627,842	0.7%	25
Corrections	10,291,307	5,134,249		15,425,556					15,425,556	3.1%	106
Other	5,289,159	1,022,284		6,311,443					6,311,443	1.2%	44
Public Works											
Transportation	10,258,225	10,640,199	5,291,019	26,189,443					26,189,443	5.2%	181
Sewer/Solid Waste/Water			17,843,424	17,843,424					17,843,424	3.5%	123
Other				0					0	0.0%	0
Health				0			13,291,160		13,291,160	2.6%	92
Social Services	2,182,308			2,182,308					2,182,308	0.4%	15
Primary/Secondary Education				0	300,053,406				300,053,406	59.3%	2,069
Community Colleges				0		48,065,997			48,065,997	9.5%	331
Parks, Recreation, & Culture	5,161,444	331,881	1,367,835	6,861,160					6,861,160	1.4%	47
Libraries				0				6,648,711	6,648,711	1.3%	46
Natural Resources	543,570			543,570					543,570	0.1%	4
Community Dev. & Pub. Housing	2,490,671			2,490,671					2,490,671	0.5%	17
Economic Dev. & Opportunity	780,854			780,854					780,854	0.2%	5
Debt Service											
Principal	6,355,318			6,355,318					6,355,318	1.3%	44
Interest	3,773,650		2,471,842	6,245,492					6,245,492	1.2%	43
Intergovernmental	1,860,049			1,860,049					1,860,049	0.4%	13
Miscellaneous	3,022,990			3,022,990					3,022,990	0.6%	21
Transfers to Boards	97,479,263	34,453,487		131,932,750							
Total Expenditures	180,655,175	61,935,752	26,974,120	269,565,047	300,053,406	48,065,997	13,291,160	6,648,711	505,691,571	100.0%	3,488
Excess of Revenues Over/ (Under) Expenditures	35,689,254	(26,592,214)	1,544,272	10,641,312	8,239,466	(715,937)	0	(349,573)	17,815,268		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

**Wicomico County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	59,220,846			59,220,846					59,220,846	16.8%	634
Taxes - Local - Income	45,077,614			45,077,614					45,077,614	12.8%	483
Taxes - Local - Other	5,914,346		963,850	6,878,196					6,878,196	2.0%	74
Licenses and Permits	1,337,840			1,337,840					1,337,840	0.4%	14
Intergovernmental											
Federal Grants	2,081,688		8,823,167	10,904,855	14,443,899	2,410,550	4,121,887		31,881,191	9.0%	342
State Grants	11,476,853		264,568	11,741,421	114,140,602	7,218,961	6,972,316	884,222	140,957,522	40.0%	1,510
Other Grants	418,028			418,028		467,709		500	886,237	0.3%	9
Service Charges	8,792,801		21,320,795	30,113,596		5,782,511		117,731	36,013,838	10.2%	386
Fines and Forfeitures	385,723			385,723					385,723	0.1%	4
Miscellaneous	4,343,925		1,403,064	5,746,989	3,040,629	1,049,497		397,790	10,234,905	2.9%	110
Debt Proceeds		16,675,000		16,675,000	2,770,378				19,445,378	5.5%	208
County Contributions					51,614,068	4,807,593	2,805,461	1,598,620			
Total Revenues	139,049,664	16,675,000	32,775,444	188,500,108	186,009,576	21,736,822	13,899,664	2,998,863	352,319,291	100.0%	3,774
<b>Expenditures by Function</b>											
General Government	9,225,336	180,283		9,405,619					9,405,619	2.9%	101
Public Safety											
Police	7,910,894			7,910,894					7,910,894	2.4%	85
Fire	4,064,826			4,064,826					4,064,826	1.2%	44
Corrections	12,534,899	109		12,535,008					12,535,008	3.8%	134
Other	2,441,770	101,565		2,543,335					2,543,335	0.8%	27
Public Works											
Transportation	8,637,322	1,220,991	3,238,122	13,096,435					13,096,435	4.0%	140
Sewer/Solid Waste/Water	815,043		5,893,716	6,708,759					6,708,759	2.0%	72
Other			41,324	41,324					41,324	0.0%	0
Health	181,226	41,850		223,076			13,899,664		14,122,740	4.3%	151
Social Services	4,439,566		7,862,366	12,301,932					12,301,932	3.7%	132
Primary/Secondary Education	809			809	189,871,787				189,872,596	57.8%	2,034
Community Colleges				0		18,508,475			18,508,475	5.6%	198
Parks, Recreation, & Culture	3,242,615	52,591	6,636,219	9,931,425					9,931,425	3.0%	106
Libraries				0				2,790,194	2,790,194	0.8%	30
Natural Resources	303,366			303,366					303,366	0.1%	3
Community Dev. & Pub. Housing				0					0	0.0%	0
Economic Dev. & Opportunity	340,157			340,157					340,157	0.1%	4
Debt Service											
Principal	7,035,918			7,035,918					7,035,918	2.1%	75
Interest	3,613,988	84,956	232,428	3,931,372					3,931,372	1.2%	42
Intergovernmental				0					0	0.0%	0
Miscellaneous	12,906,547		23,615	12,930,162					12,930,162	3.9%	139
Transfers to Boards	60,244,671	581,071		60,825,742							
Total Expenditures	137,938,953	2,263,416	23,927,790	164,130,159	189,871,787	18,508,475	13,899,664	2,790,194	328,374,537	100.0%	3,518
Excess of Revenues Over/ (Under) Expenditures	1,110,711	14,411,584	8,847,654	24,369,949	(3,862,211)	3,228,347	0	208,669	23,944,754		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

**Worcester County**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
<b>Revenues by Source</b>											
Taxes - Local - Property	116,356,479			116,356,479					116,356,479	46.1%	2,364
Taxes - Local - Income	13,684,600			13,684,600					13,684,600	5.4%	278
Taxes - Local - Other	26,305,749			26,305,749					26,305,749	10.4%	534
Licenses and Permits	2,010,919			2,010,919					2,010,919	0.8%	41
Intergovernmental											
Federal Grants	391,795	67,500		459,295	9,138,355	1,033,093	2,855,744		13,486,487	5.3%	274
State Grants	10,467,581			10,467,581	29,003,877	3,093,841	5,604,232	233,006	48,402,537	19.2%	983
Other Grants				0		200,447			200,447	0.1%	4
Service Charges	2,700,287		16,739,098	19,439,385		2,478,219		45,394	21,962,998	8.7%	446
Fines and Forfeitures	72,177			72,177					72,177	0.0%	1
Miscellaneous	6,601,750	1,142,533	393,852	8,138,135	1,542,922	449,785			10,130,842	4.0%	206
Debt Proceeds				0					0	0.0%	0
County Contributions					84,061,519	2,060,397	3,781,009	2,663,130			
Total Revenues	178,591,337	1,210,033	17,132,950	196,934,320	123,746,673	9,315,781	12,240,985	2,941,530	252,613,234	100.0%	5,132
<b>Expenditures by Function</b>											
General Government	11,494,530	270,258		11,764,788					11,764,788	4.6%	239
Public Safety											
Police	4,761,489	31,490		4,792,979					4,792,979	1.9%	97
Fire	5,897,369	41,320		5,938,689					5,938,689	2.3%	121
Corrections	5,797,952	7,003,755		12,801,707					12,801,707	5.0%	260
Other	2,172,195			2,172,195					2,172,195	0.9%	44
Public Works											
Transportation	6,299,357	842,312		7,141,669					7,141,669	2.8%	145
Sewer/Solid Waste/Water			18,758,425	18,758,425					18,758,425	7.4%	381
Other	5,698			5,698					5,698	0.0%	0
Health	1,276,702	1,287,646		2,564,348			12,240,985		14,805,333	5.8%	301
Social Services	2,768,986	2,904		2,771,890					2,771,890	1.1%	56
Primary/Secondary Education				0	123,731,227				123,731,227	48.8%	2,514
Community Colleges				0		7,932,204			7,932,204	3.1%	161
Parks, Recreation, & Culture	2,919,654			2,919,654					2,919,654	1.2%	59
Libraries				0				2,941,530	2,941,530	1.2%	60
Natural Resources	582,842			582,842					582,842	0.2%	12
Community Dev. & Pub. Housing	157,285			157,285					157,285	0.1%	3
Economic Dev. & Opportunity	1,870,723			1,870,723					1,870,723	0.7%	38
Debt Service											
Principal	4,026,300			4,026,300					4,026,300	1.6%	82
Interest	2,500,068		741,348	3,241,416					3,241,416	1.3%	66
Intergovernmental	17,996,751			17,996,751					17,996,751	7.1%	366
Miscellaneous	7,383,893			7,383,893					7,383,893	2.9%	150
Transfers to Boards	75,353,275	17,212,780		92,566,055							
Total Expenditures	153,265,069	26,692,465	19,499,773	199,457,307	123,731,227	7,932,204	12,240,985	2,941,530	253,737,198	100.0%	5,155
Excess of Revenues Over/ (Under) Expenditures	25,326,268	(25,482,432)	(2,366,823)	(2,522,987)	15,446	1,383,577	0	0	(1,123,964)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 2008

Statewide Totals															
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	State Highway Administration	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Transit Commissions	Total	% of Total	Per Capita
Revenues by Source															
Taxes - Local - Property	5,586,949,012	22,058,643	51,891,118	5,660,898,773						313,628,421		20,505,808	5,995,033,002	23.2%	1,064
Taxes - Local - Income	4,252,214,355	10,725,181	0	4,262,939,536									4,262,939,536	16.5%	757
Taxes - Local - Other	1,262,356,199	95,013,585	38,748,126	1,396,117,910							60,530,000		1,456,647,910	5.6%	259
Licenses and Permits	159,311,793	1,011,014	36,089,757	196,412,564									196,412,564	0.8%	35
Intergovernmental															
Federal Grants	390,861,233	79,968,432	179,630,517	650,460,182		715,145,844	86,827,204	109,943,815	1,815,495	349,124		0	1,564,541,664	6.0%	278
State Grants	978,989,133	114,180,150	18,657,030	1,111,826,313	1,645,000	5,502,236,241	288,532,240	207,230,438	57,026,214	25,949,022	4,915,000	8,509,047	7,207,869,515	27.9%	1,279
Other Grants	42,452,595	3,338,876	19,062,455	64,853,926		3,237,456	1,157,919		1,328,243	49,836	0	0	70,627,380	0.3%	13
Service Charges	358,376,241	16,127,141	1,460,452,290	1,834,955,672			326,007,074		11,758,883	30,832,204	467,035,479	1,225,156	2,671,814,468	10.3%	474
Fines and Forfeitures	44,861,003	73,615	8,539,418	53,474,036						163,037	0		53,637,073	0.2%	10
Miscellaneous	359,026,340	92,112,649	146,876,595	598,015,584		258,807,239	63,143,082		9,567,216	20,406,632	64,745,764	369,145	1,015,054,662	3.9%	180
Debt Proceeds	182,438,892	1,126,024,108	0	1,308,463,000		71,181,932			0	0	0	0	1,379,644,932	5.3%	245
County Contributions						6,047,238,624	396,817,075	138,340,722	205,155,598	12,413,454		158,323			
Total Revenues	13,617,836,796	1,560,633,394	1,959,947,306	17,138,417,496	1,645,000	12,597,847,336	1,162,484,594	455,514,975	286,651,649	403,791,730	597,226,243	30,767,479	25,874,222,705	100.0%	4,592
Expenditures by Function															
General Government	1,161,752,974	344,858,773	43,628,850	1,550,240,597						61,072,234	620,315		1,611,933,146	6.2%	286
Public Safety															
Police	1,286,525,299	15,210,966	0	1,301,736,265						24,658,634			1,326,394,899	5.1%	235
Fire	787,527,661	56,726,793	0	844,254,454									844,254,454	3.2%	150
Corrections	337,868,082	17,405,832	0	355,273,914									355,273,914	1.4%	63
Other	237,820,764	13,822,469	9,080,860	260,724,093									260,724,093	1.0%	46
Public Works															
Transportation	555,594,014	437,380,750	93,279,672	1,086,254,436						0		27,298,954	1,113,553,390	4.3%	198
Sewer/Solid Waste/Water	160,797,689	72,088,839	1,096,130,094	1,329,016,622							402,271,450		1,731,288,072	6.6%	307
Other	20,224	0	11,175,864	11,196,088									11,196,088	0.0%	2
Health	122,111,751	7,138,805	0	129,250,556				455,514,975					584,765,531	2.2%	104
Social Services	358,335,087	2,503,077	41,857,591	402,695,755									402,695,755	1.5%	71
Primary/Secondary Education	4,760,765	0	0	4,760,765		12,695,043,616							12,699,804,381	48.6%	2,254
Community Colleges	380,085	0	0	380,085			1,159,893,122						1,160,273,207	4.4%	206
Parks, Recreation, & Culture	221,669,927	111,832,104	47,048,295	380,550,326						244,253,569			624,803,895	2.4%	111
Libraries	26,791	0	0	26,791					287,010,964				287,037,755	1.1%	51
Natural Resources	70,207,296	36,325,822	0	106,533,118									106,533,118	0.4%	19
Community Dev. & Pub. Housing	216,679,414	100,763,336	224,244,148	541,686,898									541,686,898	2.1%	96
Economic Dev. & Opportunity	126,989,227	77,266,242	13,960,717	218,216,186									218,216,186	0.8%	39
Debt Service															
Principal	593,690,741	627,031	0	594,317,772	1,645,000					13,075,000			609,037,772	2.3%	108
Interest	355,506,408	279,967	133,110,705	488,897,080	0					5,796,401	27,984,796	6,495,748	529,174,025	2.0%	94
Intergovernmental	50,378,824	0	0	50,378,824									50,378,824	0.2%	9
Miscellaneous	1,040,643,710	13,588,986	14,752,564	1,068,985,260						5,420,168	2,896		1,074,408,324	4.1%	191
Transfers to Boards	5,868,528,550	919,023,469	0	6,787,552,019											
Total Expenditures	13,557,815,283	2,226,843,261	1,728,269,360	17,512,927,904	1,645,000	12,695,043,616	1,159,893,122	455,514,975	287,010,964	354,276,006	430,879,457	33,794,702	26,143,433,727	100.0%	4,640
Excess of Revenues Over/															
(Under) Expenditures	60,021,513	(666,209,867)	231,677,946	(374,510,408)	0	(97,196,280)	2,591,472	0	(359,315)	49,515,724	166,346,786	(3,027,223)	(269,211,022)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.



### ***Table III***

***Analyses of County Accounts  
with Boards of Education,  
Boards of Trustees for  
Community Colleges,  
and Library Boards***



**Table III – Analyses of County Accounts with Boards of Education, Boards of Trustees for Community Colleges, and Library Boards**

These tables show operating and capital revenues and expenditures for each board of education, board of trustees for community college, and library board. Special notes are as follows:

- ***Service Charges:*** Includes tuition and fees in the community colleges; and fines and copying fees in the libraries.
- ***Miscellaneous Revenues:*** Includes net insurance recovery, sale of property and equipment, interest earnings, gifts and contributions, and other miscellaneous revenues.





Year Ended June 30, 2008

## Allegany County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	11,540,578	7,450,842	18,991,420	4,494,961		4,494,961			0
State Grants	88,753,765	150,867	88,904,632	8,166,378	2,553,330	10,719,708	848,456		848,456
Other Grants			0			0	102,510	17,389	119,899
Service Charges			0	8,725,449		8,725,449	65,022		65,022
Miscellaneous	3,042,130	192,403	3,234,533	3,415,525	62,398	3,477,923	272,324		272,324
Debt Proceeds			0			0			0
County Contributions	28,717,464	390,280	29,107,744	7,175,000	1,240,337	8,415,337	905,000		905,000
<b>Total Revenues</b>	<b>132,053,937</b>	<b>8,184,392</b>	<b>140,238,329</b>	<b>31,977,313</b>	<b>3,856,065</b>	<b>35,833,378</b>	<b>2,193,312</b>	<b>17,389</b>	<b>2,210,701</b>
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	120,282,379	11,599,439	131,881,818			0			0
Community Colleges			0	32,136,542	4,099,074	36,235,616			0
Libraries			0			0	1,956,432	120,920	2,077,352
Debt Service									
Principal			0			0			0
Interest			0			0			0
<b>Total Expenditures</b>	<b>120,282,379</b>	<b>11,599,439</b>	<b>131,881,818</b>	<b>32,136,542</b>	<b>4,099,074</b>	<b>36,235,616</b>	<b>1,956,432</b>	<b>120,920</b>	<b>2,077,352</b>
<b>Excess of Revenues Over/ (Under) Expenditures</b>	<b>11,771,558</b>	<b>(3,415,047)</b>	<b>8,356,511</b>	<b>(159,229)</b>	<b>(243,009)</b>	<b>(402,238)</b>	<b>236,880</b>	<b>(103,531)</b>	<b>133,349</b>

Year Ended June 30, 2008

## Anne Arundel County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	43,489,411		43,489,411	7,233,090		7,233,090	57,687		57,687
State Grants	315,197,236	13,172,580	328,369,816	32,343,351	3,324,167	35,667,518	2,939,252		2,939,252
Other Grants			0			0			0
Service Charges			0	42,851,878		42,851,878	830,600		830,600
Miscellaneous	21,564,965	248,734	21,813,699	2,720,838		2,720,838	31,577		31,577
Debt Proceeds	5,862,954		5,862,954			0			0
County Contributions	529,541,758	91,246,139	620,787,897	33,042,328	7,742,736	40,785,064	14,008,600		14,008,600
Total Revenues	915,656,324	104,667,453	1,020,323,777	118,191,485	11,066,903	129,258,388	17,867,716	0	17,867,716
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	915,151,049	105,313,349	1,020,464,398			0			0
Community Colleges			0	110,167,680	13,814,910	123,982,590			0
Libraries			0			0	17,316,102	362,748	17,678,850
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	915,151,049	105,313,349	1,020,464,398	110,167,680	13,814,910	123,982,590	17,316,102	362,748	17,678,850
Excess of Revenues Over/ (Under) Expenditures	505,275	(645,896)	(140,621)	8,023,805	(2,748,007)	5,275,798	551,614	(362,748)	188,866

Year Ended June 30, 2008

## Baltimore City

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	156,627,000		156,627,000			0	369,300		369,300
State Grants	879,733,000	57,761,000	937,494,000			0	18,466,400		18,466,400
Other Grants			0			0	237,200		237,200
Service Charges			0			0	251,300		251,300
Miscellaneous	14,865,000	911,000	15,776,000			0	3,836,100		3,836,100
Debt Proceeds			0			0			0
County Contributions	208,123,000	58,961,000	267,084,000			0	15,606,800		15,606,800
Total Revenues	1,259,348,000	117,633,000	1,376,981,000	0	0	0	38,767,100	0	38,767,100
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	1,301,194,000	134,152,000	1,435,346,000			0			0
Community Colleges			0			0			0
Libraries			0			0	42,680,100		42,680,100
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	1,301,194,000	134,152,000	1,435,346,000	0	0	0	42,680,100	0	42,680,100
Excess of Revenues Over/ (Under) Expenditures	(41,846,000)	(16,519,000)	(58,365,000)	0	0	0	(3,913,000)	0	(3,913,000)

Year Ended June 30, 2008

## Baltimore County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	79,826,000		79,826,000	22,108,427		22,108,427			0
State Grants	580,577,000	65,242,000	645,819,000	43,185,712	2,904,180	46,089,892	5,563,986		5,563,986
Other Grants			0			0			0
Service Charges			0	50,434,853		50,434,853	5,454,403		5,454,403
Miscellaneous	25,879,000		25,879,000	11,101,838	408,166	11,510,004			0
Debt Proceeds	8,881,000		8,881,000			0			0
County Contributions	638,326,000	99,969,000	738,295,000	38,332,055	10,591,526	48,923,581	31,710,301	1,062,783	32,773,084
Total Revenues	1,333,489,000	165,211,000	1,498,700,000	165,162,885	13,903,872	179,066,757	42,728,690	1,062,783	43,791,473
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	1,325,702,000	166,250,000	1,491,952,000			0			0
Community Colleges			0	165,637,668	12,999,528	178,637,196			0
Libraries			0			0	42,144,956	1,071,564	43,216,520
Debt Service									
Principal	4,642,000		4,642,000			0			0
Interest	280,000		280,000			0			0
Total Expenditures	1,330,624,000	166,250,000	1,496,874,000	165,637,668	12,999,528	178,637,196	42,144,956	1,071,564	43,216,520
Excess of Revenues Over/ (Under) Expenditures	2,865,000	(1,039,000)	1,826,000	(474,783)	904,344	429,561	583,734	(8,781)	574,953

Year Ended June 30, 2008

## Calvert County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	7,047,893		7,047,893	735,443		735,443			0
State Grants	95,532,523	11,395,198	106,927,721	1,958,267	674,268	2,632,535	627,672		627,672
Other Grants			0			0			0
Service Charges			0	3,026,411		3,026,411	162,984		162,984
Miscellaneous	4,811,679	2,700	4,814,379	240,427		240,427	81,296		81,296
Debt Proceeds			0			0			0
County Contributions	101,090,310	2,896,173	103,986,483	1,987,430	674,268	2,661,697	2,700,807		2,700,807
Total Revenues	208,482,405	14,294,071	222,776,476	7,947,978	1,348,535	9,296,513	3,572,759	0	3,572,759
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	207,200,843	14,426,014	221,626,857			0			0
Community Colleges			0	8,462,810	1,364,496	9,827,306			0
Libraries			0			0	3,527,878	42,500	3,570,378
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	207,200,843	14,426,014	221,626,857	8,462,810	1,364,496	9,827,306	3,527,878	42,500	3,570,378
Excess of Revenues Over/ (Under) Expenditures	1,281,562	(131,943)	1,149,619	(514,832)	(15,961)	(530,793)	44,881	(42,500)	2,381

Year Ended June 30, 2008

Caroline County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	5,645,189		5,645,189	662,496		662,496			0
State Grants	45,244,917	1,111,129	46,356,046	1,466,074	983,407	2,449,481	361,445		361,445
Other Grants			0			0	192,545		192,545
Service Charges			0	1,186,422		1,186,422	27,506		27,506
Miscellaneous	2,768,593	71,759	2,840,352	350,741		350,741	53,574		53,574
Debt Proceeds			0			0			0
County Contributions	12,250,000	2,346,010	14,596,010	1,292,522	309,553	1,602,075	1,450,000	130,382	1,580,382
Total Revenues	65,908,699	3,528,898	69,437,597	4,958,256	1,292,960	6,251,216	2,085,070	130,382	2,215,452
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	63,862,654	3,864,613	67,727,267			0			0
Community Colleges			0	5,437,846	1,313,931	6,751,777			0
Libraries			0			0	2,021,213	130,382	2,151,595
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	63,862,654	3,864,613	67,727,267	5,437,846	1,313,931	6,751,777	2,021,213	130,382	2,151,595
Excess of Revenues Over/ (Under) Expenditures	2,046,045	(335,715)	1,710,330	(479,590)	(20,971)	(500,561)	63,857	0	63,857

Year Ended June 30, 2008

## Carroll County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	12,940,958		12,940,958	981,015		981,015	448,260		448,260
State Grants	157,769,560	6,705,540	164,475,100	7,722,711		7,722,711	1,467,994	135,000	1,602,994
Other Grants			0			0		430,557	430,557
Service Charges			0	8,436,867		8,436,867	588,324		588,324
Miscellaneous	7,337,074		7,337,074	1,845,002		1,845,002	475,132		475,132
Debt Proceeds	0		0			0			0
County Contributions	148,052,634	33,689,355	181,741,989	5,732,750	1,428,816	7,161,566	7,567,198	150,000	7,717,198
Total Revenues	326,100,226	40,394,895	366,495,121	24,718,345	1,428,816	26,147,161	10,546,908	715,557	11,262,465
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	329,852,625	40,394,895	370,247,520			0			0
Community Colleges			0	28,202,074	932,164	29,134,238			0
Libraries			0			0	10,270,492	612,524	10,883,016
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	329,852,625	40,394,895	370,247,520	28,202,074	932,164	29,134,238	10,270,492	612,524	10,883,016
Excess of Revenues Over/ (Under) Expenditures	(3,752,399)	0	(3,752,399)	(3,483,729)	496,652	(2,987,077)	276,416	103,033	379,449



Year Ended June 30, 2008

## Cecil County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	10,279,566		10,279,566	438,285		438,285	105,000		105,000
State Grants	97,412,775	2,745,975	100,158,750	5,302,981	1,556,080	6,859,061	878,571		878,571
Other Grants			0			0			0
Service Charges			0	5,854,129		5,854,129	133,142		133,142
Miscellaneous	5,124,458	344,697	5,469,155	3,010,677		3,010,677	110,498		110,498
Debt Proceeds	2,670,806	5,251,155	7,921,961			0			0
County Contributions	64,435,162	14,907,393	79,342,555	7,410,325		7,410,325	3,977,313	2,221,439	6,198,752
Total Revenues	179,922,767	23,249,220	203,171,987	22,016,397	1,556,080	23,572,477	5,204,524	2,221,439	7,425,963
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	178,982,868	23,530,556	202,513,424			0			0
Community Colleges			0	22,394,084	1,030,888	23,424,972			0
Libraries			0			0	4,035,640	3,650,557	7,686,197
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	178,982,868	23,530,556	202,513,424	22,394,084	1,030,888	23,424,972	4,035,640	3,650,557	7,686,197
Excess of Revenues Over/ (Under) Expenditures	939,899	(281,336)	658,563	(377,687)	525,192	147,505	1,168,884	(1,429,118)	(260,234)

Year Ended June 30, 2008

## Charles County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	15,127,049		15,127,049	3,562,464		3,562,464			0
State Grants	160,628,938	9,842,986	170,471,924	9,485,792	3,266,134	12,751,925	1,042,666		1,042,666
Other Grants			0			0	0		0
Service Charges			0	14,659,848		14,659,848	168,640		168,640
Miscellaneous	3,762,474	802	3,763,276	1,164,623		1,164,623	53,085		53,085
Debt Proceeds			0			0			0
County Contributions	142,064,550	26,924,040	168,988,590	9,627,052	3,266,134	12,893,186	2,604,183		2,604,183
Total Revenues	321,583,011	36,767,828	358,350,839	38,499,778	6,532,268	45,032,046	3,868,574	0	3,868,574
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	320,444,277	36,356,245	356,800,522			0			0
Community Colleges			0	40,993,614	6,609,580	47,603,194			0
Libraries			0			0	3,752,893	43,921	3,796,814
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	320,444,277	36,356,245	356,800,522	40,993,614	6,609,580	47,603,194	3,752,893	43,921	3,796,814
Excess of Revenues Over/ (Under) Expenditures	1,138,734	411,583	1,550,317	(2,493,836)	(77,312)	(2,571,148)	115,681	(43,921)	71,760

Year Ended June 30, 2008

## Dorchester County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	6,510,223		6,510,223	508,702		508,702	152,774		152,774
State Grants	33,210,842	6,506,856	39,717,698	1,125,735	1,035,165	2,160,900	245,476		245,476
Other Grants			0			0	24,450		24,450
Service Charges			0	911,002		911,002	0		0
Miscellaneous	2,513,585		2,513,585	269,319		269,319	52,590		52,590
Debt Proceeds			0			0			0
County Contributions	17,064,515	2,871,662	19,936,177	992,472	325,845	1,318,317	547,085		547,085
<b>Total Revenues</b>	<b>59,299,165</b>	<b>9,378,518</b>	<b>68,677,683</b>	<b>3,807,231</b>	<b>1,361,011</b>	<b>5,168,242</b>	<b>1,022,375</b>	<b>0</b>	<b>1,022,375</b>
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	57,863,997	9,518,798	67,382,795			0			0
Community Colleges			0	4,175,488	1,383,085	5,558,573			0
Libraries			0			0	874,017	136,827	1,010,844
Debt Service									
Principal			0			0			0
Interest			0			0			0
<b>Total Expenditures</b>	<b>57,863,997</b>	<b>9,518,798</b>	<b>67,382,795</b>	<b>4,175,488</b>	<b>1,383,085</b>	<b>5,558,573</b>	<b>874,017</b>	<b>136,827</b>	<b>1,010,844</b>
<b>Excess of Revenues Over/ (Under) Expenditures</b>	<b>1,435,168</b>	<b>(140,280)</b>	<b>1,294,888</b>	<b>(368,257)</b>	<b>(22,074)</b>	<b>(390,331)</b>	<b>148,358</b>	<b>(136,827)</b>	<b>11,531</b>

Year Ended June 30, 2008

## Frederick County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	18,192,713		18,192,713	1,462,343		1,462,343	71,076		71,076
State Grants	221,677,229	17,890,724	239,567,953	8,773,430		8,773,430	1,566,127		1,566,127
Other Grants			0			0			0
Service Charges			0	16,195,801		16,195,801	285,558		285,558
Miscellaneous	12,637,598	4,337,814	16,975,412	4,642,764	3,272,124	7,914,888	276,096		276,096
Debt Proceeds			0			0			0
County Contributions	227,668,510	37,139,427	264,807,937	13,587,218		13,587,218	8,022,651		8,022,651
Total Revenues	480,176,050	59,367,965	539,544,015	44,661,556	3,272,124	47,933,680	10,221,508	0	10,221,508
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	481,912,987	61,639,412	543,552,399			0			0
Community Colleges			0	43,246,553	5,552,600	48,799,153			0
Libraries			0			0	9,630,182	296,463	9,926,645
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	481,912,987	61,639,412	543,552,399	43,246,553	5,552,600	48,799,153	9,630,182	296,463	9,926,645
Excess of Revenues Over/ (Under) Expenditures	(1,736,937)	(2,271,447)	(4,008,384)	1,415,003	(2,280,476)	(865,473)	591,326	(296,463)	294,863

Year Ended June 30, 2008

## Garrett County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	5,089,912		5,089,912	2,071,738		2,071,738			0
State Grants	28,465,391	6,696,649	35,162,040	3,796,080	1,566,541	5,362,621	227,190		227,190
Other Grants			0	13,700		13,700	70,066		70,066
Service Charges			0	2,928,806		2,928,806	57,002		57,002
Miscellaneous	1,584,459		1,584,459	126,994		126,994	27,935		27,935
Debt Proceeds			0			0			0
County Contributions	22,048,968	1,982,528	24,031,496	4,319,086	1,036,149	5,355,235	941,000	75,438	1,016,438
<b>Total Revenues</b>	<b>57,188,730</b>	<b>8,679,177</b>	<b>65,867,907</b>	<b>13,256,404</b>	<b>2,602,690</b>	<b>15,859,094</b>	<b>1,323,193</b>	<b>75,438</b>	<b>1,398,631</b>
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	57,386,026	8,679,177	66,065,203			0			0
Community Colleges			0	12,995,481	2,848,736	15,844,217			0
Libraries			0			0	1,252,251	75,651	1,327,902
Debt Service									
Principal			0			0			0
Interest			0			0			0
<b>Total Expenditures</b>	<b>57,386,026</b>	<b>8,679,177</b>	<b>66,065,203</b>	<b>12,995,481</b>	<b>2,848,736</b>	<b>15,844,217</b>	<b>1,252,251</b>	<b>75,651</b>	<b>1,327,902</b>
<b>Excess of Revenues Over/ (Under) Expenditures</b>	<b>(197,296)</b>	<b>0</b>	<b>(197,296)</b>	<b>260,923</b>	<b>(246,046)</b>	<b>14,877</b>	<b>70,942</b>	<b>(213)</b>	<b>70,729</b>

Year Ended June 30, 2008

Harford County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	22,203,407		22,203,407	2,495,207		2,495,207	62,145		62,145
State Grants	232,569,776	20,625,823	253,195,599	12,626,554		12,626,554	2,314,275		2,314,275
Other Grants	155,610		155,610	476,063		476,063	26,604		26,604
Service Charges			0	14,843,886		14,843,886	421,470		421,470
Miscellaneous	16,997,878	1,407,797	18,405,675	1,568,859		1,568,859	516,476		516,476
Debt Proceeds		0	0			0			0
County Contributions	199,614,800	79,119,796	278,734,596	16,392,564	5,469,126	21,861,690	15,705,461		15,705,461
Total Revenues	471,541,471	101,153,416	572,694,887	48,403,133	5,469,126	53,872,259	19,046,431	0	19,046,431
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	477,088,120	96,141,847	573,229,967			0			0
Community Colleges			0	45,319,579	7,178,627	52,498,206			0
Libraries			0			0	18,689,734	366,273	19,056,007
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	477,088,120	96,141,847	573,229,967	45,319,579	7,178,627	52,498,206	18,689,734	366,273	19,056,007
Excess of Revenues Over/ (Under) Expenditures	(5,546,649)	5,011,569	(535,080)	3,083,554	(1,709,501)	1,374,053	356,697	(366,273)	(9,576)

Year Ended June 30, 2008

Howard County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	21,677,833		21,677,833	4,258,087		4,258,087	402,073		402,073
State Grants	220,224,248	13,321,771	233,546,019	13,815,007		13,815,007	1,663,385		1,663,385
Other Grants			0			0			0
Service Charges			0	28,992,003		28,992,003	621,958		621,958
Miscellaneous	15,842,633	253,777	16,096,410	1,534,521	10,884,727	12,419,248	105,630		105,630
Debt Proceeds		6,027,078	6,027,078			0			0
County Contributions	437,631,541	57,759,216	495,390,757	23,660,710		23,660,710	14,619,198		14,619,198
Total Revenues	695,376,255	77,361,842	772,738,097	72,260,328	10,884,727	83,145,055	17,412,244	0	17,412,244
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	694,506,179	76,054,114	770,560,293			0			0
Community Colleges			0	72,800,689	12,834,849	85,635,538			0
Libraries			0			0	16,238,521	236,310	16,474,831
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	694,506,179	76,054,114	770,560,293	72,800,689	12,834,849	85,635,538	16,238,521	236,310	16,474,831
Excess of Revenues Over/ (Under) Expenditures	870,076	1,307,728	2,177,804	(540,361)	(1,950,122)	(2,490,483)	1,173,723	(236,310)	937,413

Year Ended June 30, 2008

Kent County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	2,874,242		2,874,242	269,139		269,139			0
State Grants	11,953,644	1,062,342	13,015,986	595,592	672,859	1,268,451	101,420		101,420
Other Grants			0			0	77,242	24,090	101,332
Service Charges			0	481,984		481,984	20,830		20,830
Miscellaneous	767,539		767,539	142,489		142,489	78,873		78,873
Debt Proceeds			0			0			0
County Contributions	17,108,468	1,737,688	18,846,156	525,087	211,800	736,887	559,204		559,204
Total Revenues	32,703,893	2,800,030	35,503,923	2,014,291	884,659	2,898,950	837,569	24,090	861,659
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	32,824,234	2,839,677	35,663,911			0			0
Community Colleges			0	2,209,125	899,007	3,108,132			0
Libraries			0			0	831,622	24,090	855,712
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	32,824,234	2,839,677	35,663,911	2,209,125	899,007	3,108,132	831,622	24,090	855,712
Excess of Revenues Over/ (Under) Expenditures	(120,341)	(39,647)	(159,988)	(194,834)	(14,348)	(209,182)	5,947	0	5,947



Year Ended June 30, 2008

## Montgomery County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	100,044,328		100,044,328	17,035,113		17,035,113	147,180		147,180
State Grants	512,965,198	49,833,373	562,798,571	47,534,775	5,125,965	52,660,740	4,902,039		4,902,039
Other Grants			0			0			0
Service Charges			0	71,592,976		71,592,976	1,392,161		1,392,161
Miscellaneous	38,095,789	108,401	38,204,190	6,555,076	338,065	6,893,141	236,542		236,542
Debt Proceeds	13,746,638	13,783,891	27,530,529			0			0
County Contributions	1,449,835,338	183,275,964	1,633,111,302	103,774,442	40,313,686	144,088,128	50,287,109		50,287,109
Total Revenues	2,114,687,291	247,001,629	2,361,688,920	246,492,382	45,777,716	292,270,098	56,965,031	0	56,965,031
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	2,097,816,564	234,409,417	2,332,225,981			0			0
Community Colleges			0	245,570,690	42,628,308	288,198,998			0
Libraries			0			0	48,299,860	8,665,171	56,965,031
Debt Service									
Principal	11,536,264	11,973,917	23,510,181			0			0
Interest	1,237,123	745,994	1,983,117			0			0
Total Expenditures	2,110,589,951	247,129,328	2,357,719,279	245,570,690	42,628,308	288,198,998	48,299,860	8,665,171	56,965,031
Excess of Revenues Over/ (Under) Expenditures	4,097,340	(127,699)	3,969,641	921,692	3,149,408	4,071,100	8,665,171	(8,665,171)	0

Year Ended June 30, 2008

## Prince George's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	120,614,032		120,614,032	9,553,119		9,553,119			0
State Grants	987,997,153	52,678,570	1,040,675,723	25,278,768	5,941,587	31,220,355	7,965,632		7,965,632
Other Grants		2,688,532	2,688,532			0	80,000		80,000
Service Charges			0	28,999,280		28,999,280	651,378		651,378
Miscellaneous	47,759,221	732,934	48,492,155	3,625,339		3,625,339	902,870	933,232	1,836,102
Debt Proceeds			0			0			0
County Contributions	603,181,548	61,892,303	665,073,851	27,789,900	996,825	28,786,725	18,572,000		18,572,000
Total Revenues	1,759,551,954	117,992,339	1,877,544,293	95,246,406	6,938,412	102,184,818	28,171,880	933,232	29,105,112
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	1,792,368,435	131,570,427	1,923,938,862			0			0
Community Colleges			0	94,591,737	7,445,564	102,037,301			0
Libraries			0			0	26,695,927	1,318,693	28,014,620
Debt Service									
Principal	34,744,537		34,744,537			0			0
Interest	2,413,879		2,413,879			0			0
Total Expenditures	1,829,526,851	131,570,427	1,961,097,278	94,591,737	7,445,564	102,037,301	26,695,927	1,318,693	28,014,620
Excess of Revenues Over/ (Under) Expenditures	(69,974,897)	(13,578,088)	(83,552,985)	654,669	(507,152)	147,517	1,475,953	(385,461)	1,090,492

Year Ended June 30, 2008

## Queen Anne's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	4,855,431		4,855,431	789,672		789,672			0
State Grants	34,552,279	3,981,605	38,533,884	1,747,508	1,345,710	3,093,218	285,362		285,362
Other Grants	393,314		393,314			0			0
Service Charges			0	1,414,173		1,414,173	82,733		82,733
Miscellaneous	1,896,763	2,983	1,899,746	418,071		418,071	65,102		65,102
Debt Proceeds			0			0			0
County Contributions	43,940,413	12,181,945	56,122,358	1,540,640	423,597	1,964,237	1,233,447		1,233,447
Total Revenues	85,638,200	16,166,533	101,804,733	5,910,063	1,769,307	7,679,371	1,666,644	0	1,666,644
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	84,977,440	16,164,230	101,141,670			0			0
Community Colleges			0	6,481,718	1,798,003	8,279,721			0
Libraries			0			0	1,609,461		1,609,461
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	84,977,440	16,164,230	101,141,670	6,481,718	1,798,003	8,279,721	1,609,461	0	1,609,461
Excess of Revenues Over/ (Under) Expenditures	660,760	2,303	663,063	(571,655)	(28,696)	(600,350)	57,183	0	57,183

Year Ended June 30, 2008

## St. Mary's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	12,992,720		12,992,720	923,215		923,215			0
State Grants	99,280,007	7,994,528	107,274,535	2,458,251	846,421	3,304,672	807,671		807,671
Other Grants			0			0			0
Service Charges			0	3,799,111		3,799,111	217,320		217,320
Miscellaneous	8,747,753	824	8,748,577	301,813		301,813	34,318		34,318
Debt Proceeds			0			0			0
County Contributions	76,000,000	8,570,972	84,570,972	2,494,858	846,421	3,341,280	2,250,746		2,250,746
Total Revenues	197,020,480	16,566,324	213,586,804	9,977,249	1,692,842	11,670,091	3,310,055	0	3,310,055
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	170,417,808	16,953,929	187,371,737			0			0
Community Colleges			0	10,623,528	1,712,878	12,336,406			0
Libraries			0			0	3,283,724		3,283,724
Debt Service									
Principal	863,562		863,562			0			0
Interest	223,083		223,083			0			0
Total Expenditures	171,504,453	16,953,929	188,458,382	10,623,528	1,712,878	12,336,406	3,283,724	0	3,283,724
Excess of Revenues Over/ (Under) Expenditures	25,516,027	(387,605)	25,128,422	(646,279)	(20,036)	(666,315)	26,331	0	26,331

Year Ended June 30, 2008

Somerset County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	5,982,931		5,982,931			0			0
State Grants	25,769,586	3,153,402	28,922,988			0	291,593		291,593
Other Grants			0			0			0
Service Charges			0			0	12,403		12,403
Miscellaneous	782,598		782,598			0	136,706		136,706
Debt Proceeds		3,864,032	3,864,032			0			0
County Contributions	8,792,192	0	8,792,192			0	482,791		482,791
Total Revenues	41,327,307	7,017,434	48,344,741	0	0	0	923,493	0	923,493
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	41,284,384	6,706,478	47,990,862			0			0
Community Colleges			0			0			0
Libraries			0			0	875,291		875,291
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	41,284,384	6,706,478	47,990,862	0	0	0	875,291	0	875,291
Excess of Revenues Over/ (Under) Expenditures	42,923	310,956	353,879	0	0	0	48,202	0	48,202

Year Ended June 30, 2008

## Talbot County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	3,248,117		3,248,117	727,563		727,563			0
State Grants	13,007,308	2,038,000	15,045,308	1,610,063	1,138,682	2,748,745	162,407		162,407
Other Grants			0			0	11,333		11,333
Service Charges			0	1,302,946		1,302,946	45,081		45,081
Miscellaneous	1,811,982	400,887	2,212,869	385,189		385,189	318,766		318,766
Debt Proceeds			0			0			0
County Contributions	34,780,843	10,039,949	44,820,792	1,419,466	358,430	1,777,896	959,145		959,145
Total Revenues	52,848,250	12,478,836	65,327,086	5,445,227	1,497,111	6,942,338	1,496,732	0	1,496,732
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	52,564,515	12,478,836	65,043,351			0			0
Community Colleges			0	5,971,919	1,521,393	7,493,312			0
Libraries			0			0	1,489,639		1,489,639
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	52,564,515	12,478,836	65,043,351	5,971,919	1,521,393	7,493,312	1,489,639	0	1,489,639
Excess of Revenues Over/ (Under) Expenditures	283,735	0	283,735	(526,692)	(24,282)	(550,974)	7,093	0	7,093

Year Ended June 30, 2008

## Washington County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	17,303,215		17,303,215	3,073,481		3,073,481			0
State Grants	147,582,073	15,076,396	162,658,469	8,057,091	8,234,823	16,291,914	3,044,967		3,044,967
Other Grants			0			0	33,757		33,757
Service Charges			0	11,108,519		11,108,519	105,943		105,943
Miscellaneous	6,507,557	105,448	6,613,005	3,258,215		3,258,215	570,704		570,704
Debt Proceeds	0	8,324,000	8,324,000			0			0
County Contributions	84,616,047	28,778,136	113,394,183	7,942,580	5,675,351	13,617,931	2,543,767		2,543,767
Total Revenues	256,008,892	52,283,980	308,292,872	33,439,886	13,910,174	47,350,060	6,299,138	0	6,299,138
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	250,037,467	49,564,952	299,602,419			0			0
Community Colleges			0	33,727,164	14,338,833	48,065,997			0
Libraries			0			0	6,648,711	0	6,648,711
Debt Service									
Principal	205,382		205,382			0			0
Interest	245,605		245,605			0			0
Total Expenditures	250,488,454	49,564,952	300,053,406	33,727,164	14,338,833	48,065,997	6,648,711	0	6,648,711
Excess of Revenues Over/ (Under) Expenditures	5,520,438	2,719,028	8,239,466	(287,278)	(428,659)	(715,937)	(349,573)	0	(349,573)

Year Ended June 30, 2008

## Wicomico County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	14,443,899		14,443,899	2,410,550		2,410,550			0
State Grants	113,881,602	259,000	114,140,602	5,194,249	2,024,713	7,218,961	884,222		884,222
Other Grants			0	467,709		467,709	500		500
Service Charges			0	5,782,511		5,782,511	117,731		117,731
Miscellaneous	2,646,542	394,087	3,040,629	1,049,497		1,049,497	397,790		397,790
Debt Proceeds	2,770,378		2,770,378			0			0
County Contributions	51,614,068		51,614,068	4,226,522	581,071	4,807,593	1,598,620		1,598,620
Total Revenues	185,356,489	653,087	186,009,576	19,131,038	2,605,784	21,736,822	2,998,863	0	2,998,863
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	179,421,485	10,450,302	189,871,787			0			0
Community Colleges			0	17,712,781	795,694	18,508,475			0
Libraries			0			0	2,729,588	60,606	2,790,194
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	179,421,485	10,450,302	189,871,787	17,712,781	795,694	18,508,475	2,729,588	60,606	2,790,194
Excess of Revenues Over/ (Under) Expenditures	5,935,004	(9,797,215)	(3,862,211)	1,418,257	1,810,090	3,228,347	269,275	(60,606)	208,669



Year Ended June 30, 2008

## Worcester County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	9,138,355		9,138,355	1,033,093		1,033,093			0
State Grants	21,551,935	7,451,942	29,003,877	2,226,107	867,734	3,093,841	233,006		233,006
Other Grants			0	200,447		200,447			0
Service Charges			0	2,478,219		2,478,219	45,394		45,394
Miscellaneous	1,542,476	446	1,542,922	449,785		449,785			0
Debt Proceeds			0			0			0
County Contributions	67,097,770	16,963,749	84,061,519	1,811,366	249,031	2,060,397	2,663,130		2,663,130
Total Revenues	99,330,536	24,416,137	123,746,673	8,199,016	1,116,765	9,315,781	2,941,530	0	2,941,530
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	99,328,897	24,402,330	123,731,227			0			0
Community Colleges			0	7,591,192	341,012	7,932,204			0
Libraries			0			0	2,941,530		2,941,530
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	99,328,897	24,402,330	123,731,227	7,591,192	341,012	7,932,204	2,941,530	0	2,941,530
Excess of Revenues Over/ (Under) Expenditures	1,639	13,807	15,446	607,824	775,753	1,383,577	0	0	0

Year Ended June 30, 2008

### Cumulative Total - All Counties

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenues by Source</b>									
Intergovernmental									
Federal Grants	707,695,002	7,450,842	715,145,844	86,827,204	0	86,827,204	1,815,495	0	1,815,495
State Grants	5,125,537,985	376,698,256	5,502,236,241	244,470,474	44,061,766	288,532,240	56,891,214	135,000	57,026,214
Other Grants	548,924	2,688,532	3,237,456	1,157,919	0	1,157,919	856,207	472,036	1,328,243
Service Charges	0	0	0	326,007,074	0	326,007,074	11,758,883	0	11,758,883
Miscellaneous	249,289,746	9,517,493	258,807,239	48,177,602	14,965,480	63,143,082	8,633,984	933,232	9,567,216
Debt Proceeds	33,931,776	37,250,156	71,181,932	0	0	0	0	0	0
County Contributions	5,213,595,899	833,642,725	6,047,238,624	315,076,373	81,740,702	396,817,075	201,515,556	3,640,042	205,155,598
Total Revenues	11,330,599,332	1,267,248,004	12,597,847,336	1,021,716,647	140,767,948	1,162,484,594	281,471,339	5,180,310	286,651,649
<b>Expenditures by Function</b>									
Primary/Secondary Ed.	11,332,471,233	1,293,461,037	12,625,932,270	0	0	0	0	0	0
Community Colleges	0	0	0	1,016,449,962	143,443,160	1,159,893,122	0	0	0
Libraries	0	0	0	0	0	0	269,795,764	17,215,200	287,010,964
Debt Service									
Principal	51,991,745	11,973,917	63,965,662	0	0	0	0	0	0
Interest	4,399,690	745,994	5,145,684	0	0	0	0	0	0
Total Expenditures	11,388,862,668	1,306,180,948	12,695,043,616	1,016,449,962	143,443,160	1,159,893,122	269,795,764	17,215,200	287,010,964
Excess of Revenues Over/ (Under) Expenditures	(58,263,336)	(38,932,944)	(97,196,280)	5,266,685	(2,675,212)	2,591,472	11,675,575	(12,034,890)	(359,315)



***Table IV***

***Pension Plan Disclosures***



#### **Table IV – Pension Plan Disclosures**

These tables show the pension plans for each county and Baltimore City. Included is the type of plan, employees covered, contribution policies and actuarial assumptions, pension costs, and financial status of the plan (actuarial accrued liability, actuarial value of assets, unfunded liability, increase or decrease in liability, and percent of benefits funded). A special note is as follows:

- **Not Available** Indicates that the applicable pension information was not available through the entity's audited financial statement or actuarial report.



**Allegany County**

	<b>Maryland State Retirement and Pension System</b>	<b>Administrator's and Management Contractual Employees Retirement</b>		
<b>Plan</b>	Defined benefit plan.	Defined contribution plans.		
<b>Coverage</b>	Employees of the county government, board of education, library system, and community college.	Certain contractual employees of the county.		
<b>Policies</b>	State System in general: Employee contributions vary by plan within the system and can range from 0% to 7%. Employer contributions are actuarially determined. Significant actuarial assumptions include (1) 7.75% rate of return; and (2) varying salary increases.	The county is required to contribute 9% to the administrator's plan and 8.8% to the Management Contractual Employee's plan.		
<b>Actual Contribution Made by Entity</b>	\$2,691,998 <sup>1</sup> <ul style="list-style-type: none"> <li>county: \$1,588,247</li> <li>board of education: \$993,118</li> <li>library system: \$5,989</li> <li>college: \$104,644</li> </ul>	\$49,969		
<b>Annual Required Contribution</b>	\$2,691,998 <ul style="list-style-type: none"> <li>county: \$1,588,247</li> <li>board of education: \$993,118</li> <li>library system: \$5,989</li> <li>college: \$104,644</li> </ul>	\$49,969		
<b>Financial Status</b>	As of June 30, 2008 (entire system)			
<b>Actuarial Accrued Liability</b>	\$50,244,047,207			
<b>Actuarial Value of Assets</b>	\$39,504,284,202			
<b>Unfunded Actuarial Accrued Liability</b>	\$10,739,763,005			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$9,257,418,262			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$1,482,344,743			
<b>Percent of Benefits Funded</b>	78.6%			

<sup>1</sup> In addition to these amounts, the State also makes certain contributions (e.g., \$84,042 on behalf of the library in FY 2008).



**Anne Arundel County**

	<b>County Employees' Retirement Plan</b>	<b>Police Service Retirement Plan</b>	<b>Fire Service Retirement Plan</b>	<b>Detention Pension Plan</b>
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
<b>Coverage</b>	All full-time employees not included in any other plan, and employees of Economic Development, are eligible.	All full-time employees in police service are eligible.	All full-time fire service employees are eligible.	All full-time detention center officers and personnel and sheriff deputies are eligible.
<b>Policies</b>	Employees either contribute 4% of their compensation or make no contributions, depending on the benefit structure they choose. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return; and (2) salary increases varying by age.	Employees contribute 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return; and (2) salary increases varying by age.	Employees contribute 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return; and (2) salary increases varying by age.	Employees contribute 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% rate of return; and (2) salary increases varying by age.
<b>Actual Contribution Made by Entity</b>	\$12,399,040	\$9,777,042	\$11,194,123	\$3,557,116
<b>Annual Required Contribution</b>	\$12,399,040	\$9,777,042	\$11,194,123	\$3,557,116
<b>Financial Status</b>	As of January 1, 2008	As of January 1, 2008	As of January 1, 2008	As of January 1, 2008
<b>Actuarial Accrued Liability</b>	\$526,341,482	\$433,667,102	\$413,815,087	\$88,795,551
<b>Actuarial Value of Assets</b>	\$492,788,674	\$417,278,055	\$395,884,441	\$74,355,736
<b>Unfunded Actuarial Accrued Liability</b>	\$33,552,808	\$16,389,047	\$17,930,646	\$14,439,815
<b>Unfunded Actuarial Accrued Liability – Prior</b>	\$25,314,781	\$11,820,220	\$15,280,516	\$9,712,479
<b>Increase/(Decrease) in Unfunded Liability</b>	\$8,238,027	\$4,568,827	\$2,650,130	\$4,727,336
<b>Percent of Benefits Funded</b>	93.6%	96.2%	95.7%	83.7%

**Anne Arundel County**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Primary government employees hired prior to July 1, 1969, who elected not to transfer to the Employees' Plan and substantially all employees of the board of education, library, and community college participate.			
<b>Policies</b>	The State also makes contributions on behalf of the board of education, community college, and library (\$44.8 million, \$2.3 million, and \$977,605, respectively).			
<b>Actual Contribution Made by Entity</b>	\$8,552,483			
<b>Annual Required Contribution</b>	\$8,552,483			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Baltimore City**

	<b>Fire and Police Employees' Retirement System</b>	<b>Employees' Retirement System</b>	<b>Elected Officials Retirement System</b>	<b>Fire and Police Department Retirement Plan</b>
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
<b>Coverage</b>	Uniformed officers of the Baltimore City fire and police departments, certain Maryland Aviation Administration firefighter/paramedics, and certain Maryland Transportation Authority police officers.	Employees in the general administrative service of the city and certain nonteacher employees of the school system.	Mayor, Comptroller, and the President and members of the City Council.	Members of the fire and police departments hired before January 1, 1947, who did not join the other systems and their widows are eligible. All members are retired.
<b>Policies</b>	Participants contribute 6% of their compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 8.25% (pre-retirement) and 6.8% (post-retirement) rates of return; and (2) varying salary increases.	Members contribute 4% of regular compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 8% (pre-retirement) and 6.8% (post-retirement) rates of return; and (2) varying salary increases.	Employees contribute 5% of regular compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 7.5% (pre-retirement) and 6% (post-retirement) rates of return; and (2) 6% salary increases.	The city plans to pay benefits on a pay-as-you-go basis until all obligations have been fulfilled.
<b>Actual Contribution Made by Entity</b>	\$72,688,000	\$43,918,000	\$144,000	\$1,902,000
<b>Annual Required Contribution</b>	\$72,688,000	\$43,918,000	\$144,000	\$1,902,000
<b>Financial Status</b>	As of June 30, 2008	As of June 30, 2008	As of June 30, 2008	As of June 30, 2008
<b>Actuarial Accrued Liability</b>	\$2,994,394,000	\$1,664,078,000	\$16,953,000	
<b>Actuarial Value of Assets</b>	\$2,676,355,000	\$1,475,533,000	\$18,273,000	
<b>Unfunded Actuarial Accrued Liability</b>	\$318,039,000	\$188,545,000	(\$1,320,000)	\$7,920,000
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$235,155,000	\$151,485,000	(\$3,335,000)	\$9,315,000
<b>Increase/(Decrease) in Unfunded Liability</b>	\$82,884,000	\$37,060,000	\$2,015,000	(\$1,395,000)
<b>Percent of Benefits Funded</b>	89.4%	88.7%	107.8%	

**Baltimore City**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Public school system and library employees participate.			
<b>Policies</b>	The State makes contributions on behalf of the school system and library (\$53.7 million and \$1.4 million, respectively, in FY 2008).			
<b>Actual Contribution Made by Entity</b>	Not applicable			
<b>Annual Required Contribution</b>				
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Baltimore County**

	<b>County Employees' Retirement System</b>	<b>Police, Fire, and Widows' Pension Plan</b>	<b>Maryland State Retirement and Pension System</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	
<b>Coverage</b>	County employees and certain employees of the board of education, Board of Library Trustees, community college, and the Baltimore County Revenue Authority.	Law enforcement officers and firefighters employed prior to October 1, 1959, and their spouses.	Substantially all employees of the component units who are not members of the county retirement system.	
<b>Policies</b>	Employees contribute a percentage of their salary to the system. The contribution rate varies based on whether the employee was hired prior to or after July 1, 2007, and other factors. The contribution rate for elected officials is fixed at 13.85%. Employer contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.9% rate of return; and (2) varying salary increases (3.0% to 7.5%).	Not available	The State makes contributions on behalf of the component units (approximately \$73.8 million in FY 2008).	
<b>Actual Contribution Made by Entity</b>	\$44,167,525	\$15,000	Not applicable	
<b>Annual Required Contribution</b>	\$44,167,525	Not available		
<b>Financial Status</b>	As of June 30, 2008			
<b>Actuarial Accrued Liability</b>	\$2,491,342,010			
<b>Actuarial Value of Assets</b>	\$2,191,623,378			
<b>Unfunded Actuarial Accrued Liability</b>	\$299,718,632			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$188,429,111			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$111,289,521			
<b>Percent of Benefits Funded</b>	88.0%			

**Calvert County**

	<b>County Employees' Retirement System</b>	<b>Maryland State Retirement and Pension System</b>	<b>Employees' Retirement Saving Plan</b>	<b>Volunteer Fire &amp; Rescue Squads Retirement Plan</b>
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined contribution plan.	Defined benefit plan.
<b>Coverage</b>	All full-time employees, part-time employees who work 50% of a regular work week, and employees of the office of the State's Attorney and the Calvert County Housing Authority are eligible.	Employees that did not opt to participate in the county employees' retirement system and employees of the board of education. (The county commissioners approved the withdrawal of county employees from the State system in 1996, but covered employees were given the option to remain in the State system, 58 of which did)	All employees hired after June 30, 1998, are automatically enrolled.	Certified members of any volunteer fire and rescue company are eligible.
<b>Policies</b>	Employees are required to contribute 2% of their annual compensation and an additional 2% of compensation in excess of the Social Security base. Employer contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return; and (2) salary increases of 5% compounded annually.	The contribution amount below is entirely the board of education's contribution. The county's actual and required contributions were \$0. The State also makes contributions on behalf of the board of education and public library (approximately \$11.7 million and \$204,490, respectively).	Employees contribute 3% of wages and the county contributes 5% of wages.	County contributions are based on actuarial valuations.
<b>Actual Contribution Made by Entity</b>	\$1,662,037	\$1,176,227	\$790,394	\$248,912
<b>Annual Required Contribution</b>	\$1,662,037	\$1,176,227	Not available	\$248,912
<b>Financial Status</b>	As of June 30, 2008			As of June 30, 2008
<b>Actuarial Accrued Liability</b>	\$48,932,199			\$4,370,000
<b>Actuarial Value of Assets</b>	\$39,736,110			\$2,525,943
<b>Unfunded Actuarial Accrued Liability</b>	\$9,196,089			\$1,844,057
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$6,302,090			\$1,862,799
<b>Increase/(Decrease) in Unfunded Liability</b>	\$2,893,999			(\$18,742)
<b>Percent of Benefits Funded</b>	81.2%			57.8%

**Calvert County**

	<b>Sheriff's Department Plan</b>			
<b>Plan</b>	Defined benefit plan.			
<b>Coverage</b>	All full-time deputy sheriffs and correctional officers employed by the county, excluding those who were hired prior to July 1, 1989, who elected to remain in the State system, are eligible.			
<b>Policies</b>	Employees contribute 8% of annual compensation, compounded annually with 5% interest. The county funds the remaining actuarially determined amounts.			
<b>Actual Contribution Made by Entity</b>	\$1,685,214			
<b>Annual Required Contribution</b>	\$1,627,076			
<b>Financial Status</b>	As of June 30, 2008			
<b>Actuarial Accrued Liability</b>	\$41,370,310			
<b>Actuarial Value of Assets</b>	\$35,102,961			
<b>Unfunded Actuarial Accrued Liability</b>	\$6,267,349			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$6,197,498			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$69,851			
<b>Percent of Benefits Funded</b>	84.9%			

**Caroline County**

	<b>County Employees and Certain Appointed Officials Plan</b>	<b>Maryland State Retirement and Pension System</b>	<b>County Deferred Compensation Plans</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined contribution plans.	
<b>Coverage</b>	All permanent employees who work at least 20 hours a week, except employees of the library and board of education and elected and certain appointed officials.	Employees of the board of education and library, election officials, elected officials, and certain retired personnel.	Certain appointed officials and merit employees.	
<b>Policies</b>	County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.5% rate of return; and (2) 3.5% salary increases. No contributions are required of members.	The State also makes contributions on behalf of the county, board of education, and library (\$8,701, \$3.3 million, and \$93,959, respectively, in FY 2008).	County contributes from 5% to 12% of salary for appointed officials. The officials may also contribute certain amounts. Contribution policy for merit employees is not available.	
<b>Actual Contribution Made by Entity</b>	\$1,500,000	\$2,033,888 <ul style="list-style-type: none"> <li>county: \$1,500,000</li> <li>board of education: \$533,888</li> </ul>	\$83,114	
<b>Annual Required Contribution</b>	\$1,038,627	Not available	Not available	
<b>Financial Status</b>	As of July 1, 2007			
<b>Actuarial Accrued Liability</b>	\$16,976,810			
<b>Actuarial Value of Assets</b>	\$11,904,279			
<b>Unfunded Actuarial Accrued Liability</b>	\$5,072,531			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$5,511,900			
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$439,369)			
<b>Percent of Benefits Funded</b>	70.1%			



**Carroll County**

	<b>County Employee Pension Plan</b>	<b>County Defined Contribution Plan</b>	<b>Volunteer Firemen Pension Plan</b>	<b>Maryland State Retirement and Pension System</b>
<b>Plan</b>	Defined benefit plan.	Defined contribution plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).
<b>Coverage</b>	Regular employees employed on or after July 1, 2003, who are not eligible for the State Retirement and Pension System.	Employees that are not members of the Maryland State Employees' Retirement System are eligible upon hire if employed at least at the half-time level.	Certified active volunteer members of county fire companies or departments with 50 points for each year of service.	Board of education, community college, and library employees.
<b>Policies</b>	Plan members are required to contribute 2% of annual base pay. County contributions are actuarially determined. Significant actuarial assumptions include (1) 7% rate of return; and (2) varying salary increases attributable to inflation and seniority/merit raises.	County makes a basic contribution equal to 3% of compensation and matches the employee's voluntary contribution up to 4% of compensation at the rate of \$0.75 for each dollar contributed by the employee.	County contributions are actuarially determined. Actuarial assumptions include a 7% rate of return.	The State makes contributions on behalf of the board of education, community college, and library (\$17.3 million, \$518,887, and \$476,223, respectively, in FY 2008).
<b>Actual Contribution Made by Entity</b>	\$985,423	\$2,110,750	\$1,000,000	Not available
<b>Annual Required Contribution</b>	\$877,783	Not available	\$0	
<b>Financial Status</b>	As of July 1, 2007		As of January 1, 2006 (last valuation)	
<b>Actuarial Accrued Liability</b>	\$19,319,341		\$5,259,708	
<b>Actuarial Value of Assets</b>	\$20,292,642		\$7,233,605	
<b>Unfunded Actuarial Accrued Liability</b>	(\$973,301)		(\$1,973,897)	
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$956,247		(\$2,301,410)	
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$1,929,548)		\$327,513	
<b>Percent of Benefits Funded</b>	105.0%		137.5%	

**Cecil County**

	<b>Public Safety Employees Plan</b>	<b>Maryland State Retirement and Pension System</b>	<b>Cecil College TIAA-CREF Defined Contribution Plan</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined contribution plan.	
<b>Coverage</b>	This plan covers all full-time employees on the county's Public Safety Pay Scale hired after June 30, 2002, employees converted from the Maryland State Retirement and Pension System, and the county sheriff.	Employees of the county government, board of education, library, and community college (excluding those participating in the public safety employees plan and employees of the Bainbridge Development Corporation).	Cecil College employees.	
<b>Policies</b>	Employees contribute 8% of base compensation and employer contributions are actuarially determined. Significant assumptions include (1) a 7.5% rate of return and (2) varying salary increases.	The State also makes contributions on behalf of the board of education, Cecil College, and library (\$10.2 million, \$331,225, and \$183,089, respectively, in FY 2008).	The State also makes contributions on the college's behalf (\$369,149 in FY 2008).	
<b>Actual Contribution Made by Entity</b>	\$1,410,479	\$2,717,752 <sup>2</sup> <ul style="list-style-type: none"> <li>county: \$1,185,747</li> <li>board of education: \$1,507,179</li> <li>Cecil College: \$24,826</li> </ul>	\$37,741	
<b>Annual Required Contribution</b>	\$1,410,479	\$2,717,752 <ul style="list-style-type: none"> <li>county: \$1,185,747</li> <li>board of education: \$1,507,179</li> <li>Cecil College: \$24,826</li> </ul>	Not available	
<b>Financial Status</b>	July 1, 2007			
<b>Actuarial Accrued Liability</b>	\$26,337,765			
<b>Actuarial Value of Assets</b>	\$15,442,512			
<b>Unfunded Actuarial Accrued Liability</b>	\$10,895,253			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$8,706,614			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$2,188,639			
<b>Percent of Benefits Funded</b>	58.6%			

<sup>2</sup> Higher amounts listed in previous reports included State "on-behalf" contributions.

**Charles County**

	<b>Sheriff's Office Retirement Plan</b>	<b>County Employees' Plan</b>	<b>Retirement Program for Volunteer Firefighters and Rescue Squadmen</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	
<b>Coverage</b>	All full-time employees classified as sworn officers, correctional officers, or communications employees are eligible.	All full-time employees not otherwise eligible for the Sheriff's Office Retirement Plan are eligible.	Qualified active volunteer members of fire companies and rescue squads.	
<b>Policies</b>	Sworn officers are required to contribute 8% of their base earnings and correctional officers and communications dispatchers are required to contribute 7% of base earnings. County contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return; and (2) 5.5% salary increases.	Public safety employees contribute 7% of base earnings; others contribute 4%. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return; and (2) 5.5% salary increases.	Under the retirement program, the plan is funded from the revenue derived from 1 cent of the fire and rescue tax levied by the county. Pension contributions are not actuarially determined. The fair value of net assets available for plan benefits on June 30, 2008 was \$10,989,466.	
<b>Actual Contribution Made by Entity</b>	\$5,011,655	\$5,548,347	\$603,600	
<b>Annual Required Contribution or Pension Cost</b>	\$4,955,872	\$5,527,452	Not available	
<b>Financial Status</b>	As of July 1, 2007	As of June 30, 2008		
<b>Actuarial Accrued Liability</b>	\$130,720,103	\$105,247,008		
<b>Actuarial Value of Assets</b>	\$106,513,365	\$84,890,274		
<b>Unfunded Actuarial Accrued Liability</b>	\$24,206,738	\$20,356,734		
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$23,795,598	\$17,871,878		
<b>Increase/(Decrease) in Unfunded Liability</b>	\$411,140	\$2,484,856		
<b>Percent of Benefits Funded</b>	81.5%	80.7%		

**Dorchester County**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Generally, all regular employees of the county and teachers employed by the board of education participate.			
<b>Policies</b>	The State also makes contributions on behalf of the board of education (\$3.0 million in FY 2008).			
<b>Actual Contribution Made by Entity</b>	<div style="text-align: right;">\$1,445,240</div> <ul style="list-style-type: none"> <li>• county: \$865,543<sup>3</sup></li> <li>• board of education: \$579,697</li> </ul>			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability – Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

<sup>3</sup> The county's FY 2008 financial report indicates the county made an annual deficit payment of \$31,343 in FY 2008 (to repay a fund deficit resulting from a 1997 actuarial study of the State system). It is not clear whether the deficit payment is part of the county contribution amount of \$865,543 or is in addition to that amount. Also, different FY 2008 county contribution amounts are provided in the county's FY 2008 and 2009 financial reports. The amount in the FY 2009 report is included here.

**Frederick County**

	<b>Frederick County Employees' Retirement Plan</b>	<b>Maryland State Retirement and Pension System</b>	<b>Frederick County Public Schools Defined Contribution Plan</b>	<b>Length of Service Awards (Fire and Rescue Volunteers)</b>
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined contribution plan.	Length of service awards program.
<b>Coverage</b>	Employees of the county hired on or after July 1, 1993, and employees electing to transfer into the plan. Effective July 1, 2000, an employee must work 700 hours per year to be eligible for benefits.	Generally covering county employees that are not participants in the county plan, substantially all employees of the library and board of education, and certain community college employees.	Eligible employees.	Former volunteer members of the county's fire companies or rescue squads who meet certain age and service criteria.
<b>Policies</b>	"Uniformed" employees contribute 8% of their base pay, while "non-uniformed" employees contribute 4% of their base pay. The county funds the remaining amounts. County contributions are based on actuarial valuations. Significant assumptions include (1) 7.75% rate of return; and (2) varying salary increases (5.00% to 8.75%).	Library, board of education, and community college contributions are primarily the responsibility of the State (\$461,378, \$23.9 million, and \$1.3 million, respectively in FY 2008).	Not available	Funding reported in the primary government's general fund on a "pay-as-you-go" basis.
<b>Actual Contribution Made by Entity</b>	\$18,588,620	\$862,344	\$45,000	\$259,513
<b>Annual Required Contribution or Pension Cost</b>	\$18,588,620	\$862,344	Not available	Not available
<b>Financial Status</b>	As of July 1, 2007			
<b>Actuarial Accrued Liability</b>	\$240,863,996			
<b>Actuarial Value of Assets</b>	\$182,523,585			
<b>Unfunded Actuarial Accrued Liability</b>	\$58,340,411			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$54,657,437			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$3,682,974			
<b>Percent of Benefits Funded</b>	75.8%			

**Garrett County**

	<b>Maryland State Retirement and Pension System</b>	<b>Law Enforcement Personnel Retirement Plan</b>	<b>Government Personnel Retirement Plan</b>	<b>Defined Contribution Plan</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plan.	Defined benefit plan.	Defined contribution plan.
<b>Coverage</b>	Employees of the county employed prior to July 1, 2005, that did not transfer to the Government Personnel Retirement Plan.	Employees classified by the county as the sheriff, correctional officer, or sworn law enforcement officer with the Sheriff's Department or Office of the State's Attorney.	Adopted, effective July 1, 2005, for all employees of the county. Covers eligible personnel employed prior to July 1, 2005, that elected to participate and eligible personnel hired after July 1, 2005.	All full-time county and sanitary district employees who participate in an offered deferred compensation plan are eligible.
<b>Policies</b>		Contributions are based on actuarial valuations. In FY 2008, the employee rate was 7.5% and the county rate was 12.23% of covered payroll. Significant actuarial assumptions include a 6% to 8% rate of return and 4% projected salary increases.	Contributions are based on actuarial valuations. In FY 2008, the employee rate was 2.275% and the county rate was 8.6% of covered payroll. Significant actuarial assumptions include a 6% to 8% rate of return and 4% projected salary increases.	Employees deferring at least 2% of earned compensation under the deferred compensation plan are eligible to receive an employer contribution to the defined contribution plan. In FY 2008, the county contributed 2.42%.
<b>Actual Contribution Made by Entity</b>	\$42,134	\$280,800	\$1,263,957	\$217,304
<b>Annual Required Contribution or Pension Cost</b>	\$42,134	\$227,196	\$1,093,329	Not available
<b>Financial Status</b>		As of June 30, 2008	As of June 30, 2008	
<b>Actuarial Accrued Liability</b>		\$4,533,448	\$15,210,614	
<b>Actuarial Value of Assets</b>		\$2,483,512	\$8,829,720	
<b>Unfunded Actuarial Accrued Liability</b>		\$2,049,936	\$6,380,894	
<b>Unfunded Actuarial Accrued Liability - Prior</b>		\$1,665,468	\$5,359,749	
<b>Increase/(Decrease) in Unfunded Liability</b>		\$384,468	\$1,021,145	
<b>Percent of Benefits Funded</b>		54.8%	58.0%	

**Harford County**

	<b>Maryland State Retirement and Pension System</b>	<b>Volunteer Firefighters and Ambulance Personnel Pension Plan</b>	<b>Sheriff's Office Pension Plan</b>	<b>Harford Center, Inc. Plan</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plan.	Defined benefit plan.	Tax-deferred annuity plan.
<b>Coverage</b>	Employees of the county government, board of education, library, and community college participate.	Fire and ambulance personnel are eligible upon accumulating 50 points.	Instituted in 1997 for certain law enforcement and correctional employees of the Sheriff's Office.	All full-time employees of the center (a component unit of county government).
<b>Policies</b>	In addition to those below, the State also makes certain contributions ( <i>e.g.</i> , \$770,470 in FY 2008 on behalf of the library).	County contributions are based on actuarial valuations. Actuarial assumptions include a 6% rate of return.	Plan members contribute 7% of their annual salary. County contributions are based on actuarial valuations. Actuarial assumptions include a 7.5% rate of return and varying salary increases.	Employees may make contributions to the plan up to a maximum amount allowed by the Internal Revenue Code.
<b>Actual Contribution Made by Entity</b>	\$14,771,649 <ul style="list-style-type: none"> <li>county: \$11,409,372</li> <li>board of education: \$3,183,434</li> <li>community college: \$49,780</li> <li>library: \$129,063</li> </ul>	\$1,387,771	\$2,388,571	\$10,000 (plan expenses)
<b>Annual Required Contribution or Pension Cost</b>	\$14,771,649 <ul style="list-style-type: none"> <li>county: \$11,409,372</li> <li>board of education: \$3,183,434</li> <li>community college: \$49,780</li> <li>library: \$129,063</li> </ul>	\$1,387,771	\$2,388,571	
<b>Financial Status:</b>		As of September 30, 2007	As of July 1, 2007	
<b>Actuarial Accrued Liability</b>		\$24,290,687	\$40,988,678	
<b>Actuarial Value of Assets</b>		\$13,307,771	\$26,445,775	
<b>Unfunded Actuarial Accrued Liability</b>		\$10,982,916	\$14,542,903	
<b>Unfunded Actuarial Accrued Liability - Prior</b>		\$10,307,150	\$13,385,658	
<b>Increase/(Decrease) in Unfunded Liability</b>		\$675,766	\$1,157,245	
<b>Percent of Benefits Funded</b>		54.8%	64.5%	

**Howard County**

	<b>County Retirement Plan</b>	<b>Police and Fire Plan</b>	<b>Maryland State Retirement and Pension System</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	
<b>Coverage</b>	Generally, the majority of employees of the primary government, except certain police and fire officers.	All full-time police and fire officers are eligible.	Primary government employees that did not transfer to the county retirement plan and employees of the county's component units.	
<b>Policies</b>	Regular employees contribute 2% of their compensation; correction employees contribute 8.5% of their compensation until they reach 20 years of creditable service, when employee contributions are no longer required. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return; and (2) varying salary increases (4.0% to 7.0%).	Police employees contribute 11.6% and fire employees contribute 7.7% of compensation. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return; and (2) varying salary increases (4.0% to 8.5%).	Contribution below is solely the component units' contribution. The State also makes contributions on behalf of the component units (\$41.1 million in FY 2008). The county has paid off its obligation for the primary government employees remaining in the system.	
<b>Actual Contribution Made by Entity</b>	\$10,022,000	\$14,717,000	\$3,694,713	
<b>Annual Required Contribution or Pension Cost</b>	\$10,022,000	\$14,717,000	Not available	
<b>Financial Status</b>	As of July 1, 2007	As of July 1, 2007		
<b>Actuarial Accrued Liability</b>	\$199,722,676	\$270,497,729		
<b>Actuarial Value of Assets</b>	\$192,985,856	\$210,784,674		
<b>Unfunded Actuarial Accrued Liability</b>	\$6,736,820	\$59,713,055		
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$15,334,680	\$65,291,126		
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$8,597,860)	(\$5,578,071)		
<b>Percent Benefits Funded</b>	96.6%	77.9%		



**Kent County**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Substantially all employees are covered.			
<b>Policies</b>	The State also makes contributions on behalf of the board of education (\$1.7 million in FY 2008).			
<b>Actual Contribution Made by Entity</b>	\$1,672,932 <ul style="list-style-type: none"> <li>county: \$988,145</li> <li>board of education: \$684,787</li> </ul>			
<b>Annual Required Contribution or Pension Cost</b>	<ul style="list-style-type: none"> <li>county: \$988,145</li> <li>board of education: not available</li> </ul>			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

# Montgomery County

	Employees' Retirement System	Employees' Retirement Savings Plan	Maryland State Retirement and Pension System	Length of Service Awards (Fire and Rescue Volunteers)
<b>Plan</b>	Defined benefit plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Length of service awards program.
<b>Coverage</b>	Substantially all employees hired before October 1, 1994, of the county government, revenue authority; Housing Opportunities Commission; independent fire/rescue corporations; Town of Chevy Chase; the Strathmore Hall Foundation, Inc.; the Washington Suburban Transit Commission; Montgomery County Employees Federal Credit Union; certain employees of the State Department of Assessments and Taxation; and the District Court of Maryland are provided benefits under the system.	All nonpublic safety and certain public safety employees not represented by a collective bargaining agreement and hired on or after October 1, 1994. Employees covered under the defined benefit plan may transfer if they are unrepresented or represented by a collective bargaining agreement that allows participation.	Limited number of employees/retirees who elected to remain in the State plan.	County's Fire and Rescue Service volunteers who meet certain age and service criteria.
<b>Policies</b>	Employee contributions vary depending on their group classification ranging from 4% to 8.5% of annual compensation. The county and participating agencies fund the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return; and (2) varying salary increases.	Employees contribute 3% of regular earnings up to Social Security wage base and 6% above Social Security wage base. The county contributions equal 6% of eligible compensation for nonpublic safety employees and 10% for public safety employees.		Expenditures are reported in the Fire Tax District Special Revenue Fund on a "pay-as-you-go" basis.
<b>Actual Contribution Made by Entity</b>	\$117,686,375	\$13,583,208 <sup>4</sup>	\$890,578	\$1,103,256
<b>Annual Required Contribution or Pension Cost</b>	\$117,686,375	\$13,983,208	\$890,578	Not available
<b>Financial Status</b>	As of June 30, 2008			Latest available (valuation date not specified)
<b>Actuarial Accrued Liability</b>	\$3,341,549,425			
<b>Actuarial Value of Assets</b>	\$2,701,119,470			
<b>Unfunded Actuarial Accrued Liability</b>	\$640,429,955			\$20,740,159
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$630,704,523			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$9,725,432			
<b>Percent of Benefits Funded</b>	80.8%			

<sup>4</sup> The difference between the actual and required contribution was covered with \$400,000 of accumulated revenue from forfeitures.

**Montgomery County**

	<b>Maryland-National Capital Park &amp; Planning Commission (M-NCPPC) Employees' Retirement System</b>	<b>Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan</b>	<b>Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Restoration Plan</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Plan to restore most of benefits foregone by participants in Employees' Retirement Plan when benefits are limited by provisions of Section 415 of the Internal Revenue Code.	
<b>Coverage</b>	Commissioners, persons appointed by the M-NCPPC to full-time positions exempted from merit system, and all career full-time/part-time merit system employees are eligible.	Substantially all employees.	Participants in Employees' Retirement Plan.	
<b>Policies</b>	Employee contributions vary depending on the plan type entered. The commission funds the remaining amounts. Significant actuarial assumptions include (1) 7.5% annual rate of return; and (2) 4% salary increases plus variable merit increases.	The plan requires employees under the Closed Version to contribute 6% of gross wages and employees under the Open Version to contribute 3% of gross wages as a condition of employment. The Open Version was created on July 1, 1978. The Open Version is mandatory for all new employees. Significant actuarial assumptions include (1) 8% rate of return; (2) 3.5% annual cost-of-living increases; and (3) 5.0% annual increases in salaries.	Not available	
<b>Actual Contribution Made by Entity</b>	\$10,561,434 (entire commission)	\$15,748,000 (entire commission)	\$61,000 (entire commission)	
<b>Annual Required Contribution or Pension Cost</b>	\$10,561,434	\$17,883,000	Not available	
<b>Financial Status</b>	As of July 1, 2007	As of June 30, 2007		
<b>Actuarial Accrued Liability</b>	\$615,588,955	\$730,211,000		
<b>Actuarial Value of Assets</b>	\$600,285,246	\$689,681,000		
<b>Unfunded Actuarial Accrued Liability</b>	\$15,303,709	\$40,530,000		
<b>Unfunded Actuarial Accrued Liability - Prior</b>	(\$7,684,173)	\$41,493,000		
<b>Increase/(Decrease) in Unfunded Liability</b>	\$22,987,882	(\$963,000)		
<b>Percent of Benefits Funded</b>	97.5%	94.4%		

# Prince George's County

	Maryland State Retirement and Pension System	Police, Fire Service, Deputy Sheriff's, Correctional Officers', and Supplemental Pension Plans				
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plans.				
<b>Coverage</b>	Qualified full-time and permanent part-time general service employees and officers of the primary government, and employees of component units.	Comprehensive plans for police officers; firefighters; paramedics; deputy sheriffs; correctional officers; and supplementary pension plans for deputy sheriffs; correctional officers; crossing guards and certain other AFSCME locals; general schedule employees; and fire and police civilians. The pension plans provide retirement and disability benefits for full-time employees.				
<b>Policies</b>	The State also makes contributions on behalf of the board of education, community college, and library (\$79.7 million, \$2.9 million, and \$1.4 million, respectively, in FY 2008).	Employee contributions are as follows: Comprehensive Plans: 5.5% for police; 4% for firefighters; 10% for deputy sheriffs; and 12% for correctional officers.  Supplemental Plans: 3.68% for fire civilians; 5.2% for deputy sheriffs; 5.75% for correctional officers; 3.76% for crossing guards (AFSCME Local 241); 1.76% for other AFSCME locals; 3.08% for general schedule employees; and 3.71% for police civilians. The county funds the remaining amounts.				
		<u>Police</u>	<u>Fire</u>	<u>Deputy Sheriff</u>	<u>Correctional Officers</u>	<u>Supplemental Other</u>
<b>Actual Contribution Made by Entity</b>	\$28,845,258 <ul style="list-style-type: none"><li>county: \$12,887,106</li><li>school system: \$15,488,239</li><li>community college: \$348,097</li><li>library: \$121,816</li></ul>	~ \$40,710,000 <sup>5</sup>	\$25,440,000	\$4,139,000	\$4,932,000	\$10,795,000
<b>Annual Required Contribution or Pension Cost</b>	\$28,845,258	\$41,121,000	\$25,440,000	\$4,139,000	\$4,932,000	\$10,795,000
<b>Financial Status</b>		As of July 1, 2007	As of July 1, 2007	As of July 1, 2007	As of July 1, 2007	As of July 1, 2007
<b>Actuarial Accrued Liability</b>		\$921,408,500	\$469,455,300	\$63,691,900	\$99,245,500	\$213,384,900
<b>Actuarial Value of Assets</b>		\$619,987,700	\$285,531,700	\$31,243,500	\$57,180,400	\$130,309,600
<b>Unfunded Actuarial Accrued Liability</b>		\$301,420,800	\$183,923,600	\$32,448,400	\$42,065,100	\$83,075,300
<b>Unfunded Actuarial Accrued Liability - Prior</b>		\$313,400,000	\$177,076,300	\$33,038,600	\$41,967,800	\$81,484,500
<b>Increase/(Decrease) in Unfunded Liability</b>		(\$11,979,200)	\$6,847,300	(\$590,200)	\$97,300	\$1,590,800
<b>Percent of Benefits Funded</b>		67.3%	60.8%	49.1%	57.6%	61.1%

<sup>5</sup> The county's Comprehensive Annual Financial Report indicates that 99% of the \$41,121,000 Annual Pension Cost was contributed.

**Prince George's County**

	<b>Fire and Rescue Volunteers</b>	<b>Maryland-National Capital Park &amp; Planning Commission (M-NCPPC) Employees' Retirement System</b>	<b>Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan</b>	<b>Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Restoration Plan</b>
<b>Plan</b>	Length of service awards program (providing annuities and lump-sum death benefits).	See Montgomery County – M-NCPPC Employees' Retirement System.	See Montgomery County – WSSC Employees' Retirement Plan.	See Montgomery County – WSSC Employees' Retirement Restoration Plan.
<b>Coverage</b>	Volunteer members of the county's fire companies and rescue squads who meet certain age and service criteria.			
<b>Policies</b>	Funded on a "pay-as-you-go" basis.			
<b>Actual Contribution Made by Entity</b>	\$1,736,185	\$10,561,434 (entire commission)	\$15,748,000 (entire commission)	\$61,000 (entire commission)
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$10,561,434	\$17,883,000	Not available
<b>Financial Status</b>	As of July 1, 2006 (latest available)	As of July 1, 2007	As of June 30, 2007	
<b>Actuarial Accrued Liability</b>		\$615,588,955	\$730,211,000	
<b>Actuarial Value of Assets</b>		\$600,285,246	\$689,681,000	
<b>Unfunded Actuarial Accrued Liability</b>	Approximately \$21.1 million	\$15,303,709	\$40,530,000	
<b>Unfunded Actuarial Accrued Liability - Prior</b>		(\$7,684,173)	\$41,493,000	
<b>Increase/(Decrease) in Unfunded Liability</b>		\$22,987,882	(\$963,000)	
<b>Percent of Benefits Funded</b>		97.5%	94.4%	

**Queen Anne's County**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Substantially all full- and part-time employees of the county and its related agencies, including the Housing Authority, are covered.			
<b>Policies</b>	The State also makes contributions on behalf of the board of education and library (approximately \$4.5 million and \$73,879, respectively, in FY 2008).			
<b>Actual Contribution Made by Entity</b>	<div>\$2,809,725</div> <ul style="list-style-type: none"> <li>county: \$2,175,387</li> <li>board of education: \$604,185</li> <li>library: \$30,153</li> </ul>			
<b>Annual Required Contribution or Pension Cost</b>	<ul style="list-style-type: none"> <li>county: \$2,175,387</li> <li>board of education: \$604,185</li> <li>library: not available</li> </ul>			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**St. Mary's County**

	<b>Maryland State Retirement and Pension System</b>	<b>Sheriff's Department Plan</b>	<b>Volunteer Fire and Rescue Squadmen</b>	
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plan.	Defined benefit plan.	
<b>Coverage</b>	The majority of the county's primary government payroll and employees of the school system, library, and metropolitan commission.	All Sheriff's Department employees hired after June 30, 1986, and department employees who were employed prior to July 1, 1986, who participated in the Maryland State Retirement System and elect to participate.	All qualified active volunteer members of the county volunteer fire companies, rescue squads, and advanced life support unit are eligible after accumulating at least 50 points each calendar year in accordance with a point system.	
<b>Policies</b>	The State also makes contributions on behalf of the school system and library (\$10.1 million and \$181,235, respectively, in FY 2008).	Members contribute 8% of annual salary. The county funds the remaining amounts. Significant actuarial assumptions include (1) 7.75% rate of return; (2) 3% annual cost-of-living increases; and (3) 6% annual increases in salaries.	Funded by the county commissioners by annual appropriations.	
<b>Actual Contribution Made by Entity</b>	\$3,153,923 <ul style="list-style-type: none"> <li>county: \$1,920,574</li> <li>school system: \$948,618</li> <li>MetCom: \$284,731</li> </ul>	\$2,921,354	\$527,350	
<b>Annual Required Contribution or Pension Cost</b>	<ul style="list-style-type: none"> <li>county: not available</li> <li>school system: \$948,618</li> <li>MetCom: not available</li> </ul>	\$2,921,354	Not available	
<b>Financial Status</b>		As of July 1, 2008	Not Available	
<b>Actuarial Accrued Liability</b>		\$60,049,310		
<b>Actuarial Value of Assets</b>		\$31,714,844		
<b>Unfunded Actuarial Accrued Liability</b>		\$28,334,466		
<b>Unfunded Actuarial Accrued Liability - Prior</b>		\$19,979,067		
<b>Increase/(Decrease) in Unfunded Liability</b>		\$8,355,399		
<b>Percent of Benefits Funded</b>		52.8%		

**Somerset County**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Employees of the county government, board of education, and library.			
<b>Policies</b>	The State also makes contributions on behalf of the board of education and library (\$2.0 million and \$26,614, respectively, in FY 2008).			
<b>Actual Contribution Made by Entity</b>	<div>\$795,731</div> <ul style="list-style-type: none"> <li>county: \$555,928</li> <li>board of education: \$239,803</li> </ul>			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				



**Talbot County**

	<b>Maryland State Retirement and Pension System</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).			
<b>Coverage</b>	Employees of the county government, board of education, and library.			
<b>Policies</b>	The State also makes contributions on behalf of the board of education and library (\$2.8 million and \$52,495, respectively, in FY 2008).			
<b>Actual Contribution Made by Entity</b>	<div>\$1,442,494</div> <ul style="list-style-type: none"> <li>county: \$876,371</li> <li>board of education: \$566,123</li> </ul>			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Washington County**

	<b>County Pension Plan</b>	<b>Maryland State Retirement and Pension System</b>	<b>Volunteer Length of Service for Fire, Rescue, and Emergency Personnel</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plan.	
<b>Coverage</b>	All full-time employees are eligible.	School system employees.	All qualified active volunteer members of the county volunteer fire, rescue, emergency medical services, or support organizations are eligible after 25 years of service.	
<b>Policies</b>	Employees contribute 5.5% of basic earnings and uniformed sheriff employees contribute 6% of earnings. The county funds the remaining amounts. Significant actuarial assumptions include (1) 7.5% rate of return; and (2) 4% salary increases.	The State also makes contributions on behalf of the school system (\$12,509,313 in FY 2008).	Funded by the county in annual amounts determined by an actuary.	
<b>Actual Contribution Made by Entity</b>	\$3,120,513	\$1,268,670	Not available	
<b>Annual Required Contribution or Pension Cost</b>	\$3,119,308	\$1,268,670	\$404,441 (minimum recommended)	
<b>Financial Status</b>	As of July 1, 2007		As of July 1, 2007	
<b>Actuarial Accrued Liability</b>	\$60,333,283		\$2,853,120	
<b>Actuarial Value of Assets</b>	\$49,875,724		\$4,401,471	
<b>Unfunded Actuarial Accrued Liability</b>	\$10,457,559		(\$1,548,351)	
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$12,658,453		\$1,393,858	
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$2,200,894)		(\$2,942,209)	
<b>Percent of Benefits Funded</b>	82.7%		154.3%	

**Wicomico County**

	<b>County Employees' Retirement Plan</b>	<b>Maryland State Retirement and Pension System</b>	<b>Retirement Plan for Employees at the Board of Education</b>	<b>Board of Education Defined Contribution Plan</b>
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plan.	Defined contribution (401(a) matching) plan.
<b>Coverage</b>	General and public safety employees who have reached age 18. Employees who are at least age 21, but have not attained age 65, and have successfully completed an initial probationary period are required to participate.	Employees of the board of education and library and employees of the county who elected not to transfer to the county plan.	Board of education employees not covered by State plans and who are at least age 18.	Board of education employees at least age 18.
<b>Policies</b>	Employees contribute 5.625% of earnings. County contributions are based on actuarial valuations. Significant assumptions include (1) a 7.75% rate of return as of July 1, 2007 (previously 8%); and (2) projected salary increase and rate of inflation of 5.5%.	The State pays virtually all of the employer contribution for the board of education and library (\$9.5 million and \$113,817, respectively, in FY 2008).	Employees contribute 2% of earnings up to \$4,800, plus 4% of earnings in excess of \$4,800. Board contributions are based on actuarial valuations. Significant assumptions include (1) 7.75% rate of return; and (2) 4.5% salary increases.	Employer contribution is determined annually by the board and is based on eligible participants' contributions to a 403(b) plan.
<b>Actual Contribution Made by Entity</b>	\$3,628,935	\$28,201 <sup>6</sup>	\$513,514	\$372,311
<b>Annual Required Contribution or Pension Cost</b>	\$1,924,914	Not available	\$416,267	Not available
<b>Financial Status</b>	As of July 1, 2008		As of July 1, 2007	
<b>Actuarial Accrued Liability</b>	\$38,894,852		\$15,820,246	
<b>Actuarial Value of Assets</b>	\$37,923,369		\$15,284,191	
<b>Unfunded Actuarial Accrued Liability</b>	\$971,484		\$536,055	
<b>Unfunded Actuarial Accrued Liability - Prior</b>	(\$68,670)		\$1,235,444	
<b>Increase/(Decrease) in Unfunded Liability</b>	\$1,040,154		(\$699,389)	
<b>Percent of Benefits Funded</b>	97.5%		96.6%	

<sup>6</sup> This amount represents the county's contribution. The board of education also contributed \$634,040 in fiscal 2008, but this amount largely represents contributions that are reimbursed by federal restricted grants.

**Wicomico County**

	<b>County Deferred Compensation Plan</b>			
<b>Plan</b>	Defined contribution plan.			
<b>Coverage</b>	Certain county employees.			
<b>Policies</b>	The plan permits eligible county employees to defer a portion of their salary. The county matches 20%.			
<b>Actual Contribution Made by Entity</b>	\$102,046			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Worcester County**

	<b>Maryland State Retirement and Pension System</b>	<b>Department of Water and Wastewater Services Plan</b>		
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County).	Defined benefit plan.		
<b>Coverage</b>	Substantially all regular employees of the county government and board of education, except for the county's Department of Water and Wastewater Services employees, participate.	Employees of the Department of Water and Wastewater Services participate. Employees of the Town of Ocean City also participate in the plan.		
<b>Policies</b>	The State also makes contributions on behalf of the library (\$117,400 in FY 2008).	Employees contribute 4% of their salaries. The county funds the remaining amounts. Significant actuarial assumptions include (1) 7% rate of return; and (2) 5% annual salary increases.		
<b>Actual Contribution Made by Entity</b>	\$2,210,432	\$103,332		
<b>Annual Required Contribution or Pension Cost</b>	\$2,210,432	\$103,332		
<b>Financial Status</b>		As of 2007		
<b>Actuarial Accrued Liability</b>		\$3,885,260		
<b>Actuarial Value of Assets</b>		\$5,521,261		
<b>Unfunded Actuarial Accrued Liability</b>		(\$1,636,001)		
<b>Unfunded Actuarial Accrued Liability - Prior</b>		(\$1,653,176)		
<b>Increase/(Decrease) in Unfunded Liability</b>		\$17,175		
<b>Percent of Benefits Funded</b>		142.1%		

***Municipalities/Special Districts***

***State Created***



***Table I***

***Financial Summaries***





### Table I – Financial Summaries

These tables show each municipality's and State created special district's assessed property values (current and prior year's), amount (dollar and percent) of increase (decrease) in assessed property values, amount of public debt (amount outstanding, new issues, redeemed debt, and ratio of debt to assessable base), total revenues and expenditures, and amount of excess or deficiency of revenues over expenditures.

Special notes are as follows:

- ***Assessable Base:*** Includes value of real property, business personal property, and public utility and railroad operating property.
- ***Debt Outstanding:*** Includes all forms of long- and short-term indebtedness evidenced by bonds, notes, loans, and capital lease obligations. Excludes compensated absences payable and claims and judgments.



Year Ending June 30, 2008

**Allegany County**

	Barton	Bel Air STA	Bowling Green & Roberts STA	Cresaptown	Cumberland	Ellerslie STA	Frostburg	Lavale Sanitary Commisison	Lonaconing	Luke	McCoole STA
Property Valuation											
Assessable Base - Current Year	9,780,760	63,157,435	34,197,985	49,352,980	747,419,340	20,914,425	259,027,560	429,360,400	22,277,060	67,537,930	8,781,304
Assessable Base - Prior Year	9,410,798	61,449,028	31,906,409	46,825,181	693,035,975	18,154,623	241,022,960	389,574,400	21,644,060	67,751,512	8,545,444
Increase/(Decrease)	369,962	1,708,407	2,291,576	2,527,799	54,383,365	2,759,802	18,004,600	39,786,000	633,000	(213,582)	235,860
% Increase/(Decrease)	3.9%	2.8%	7.2%	5.4%	7.8%	15.2%	7.5%	10.2%	2.9%	-0.3%	2.8%
Assessable Base per Capita	21,402	35,087	35,256	20,062	36,207	25,820	33,384	89,450	19,593	912,675	17,563
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt					7,204,445		2,229,300				
Enterprise Fund Debt					18,411,966		9,885,282	3,288,006	3,486,254		
State Loans					12,274,075						
Short-term Debt											
Subtotal	0	0	0	0	37,890,486	0	12,114,582	3,288,006	3,486,254	0	0
Plus: New Issues During the Year											
General Long-term Debt					2,276,600		250,000				
Enterprise Fund Debt					265,900	100,000		432,291	1,406,450		
State Loans					130,450				948,443		
Short-term Debt											
Subtotal	0	0	0	0	2,672,950	100,000	250,000	432,291	2,354,893	0	0
Less: Debt Redeemed During the Year											
General Long-term Debt					955,096		999,123				
Enterprise Fund Debt					1,946,728		386,859	48,692	1,465,621		
State Loans					525,938						
Short-term Debt											
Subtotal	0	0	0	0	3,427,762	0	1,385,982	48,692	1,465,621	0	0
Debt Outstanding, End of the Year											
General Long-term Debt	0	0	0	0	8,525,949	0	1,480,177	0	0	0	0
Enterprise Fund Debt	0	0	0	0	16,731,138	100,000	9,498,423	3,671,605	3,427,083	0	0
State Loans	0	0	0	0	11,878,587	0	0	0	948,443	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	37,135,674	100,000	10,978,600	3,671,605	4,375,526	0	0
Less: Sinking Fund Assets											
Total Public Debt	0	0	0	0	37,135,674	100,000	10,978,600	3,671,605	4,375,526	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	5.0%	0.5%	4.2%	0.9%	19.6%	0.0%	0.0%

Year Ending June 30, 2008

**Allegany County**

	Midland	Mt. Savage STA	Potomac Park Cit. Comm.	Westernport	Total
<b>Property Valuation</b>					
Assessable Base - Current Year	9,399,890	18,764,950	29,463,428	46,402,030	1,815,837,477
Assessable Base - Prior Year	9,072,238	18,107,014	31,906,409	45,295,990	1,693,702,041
Increase/(Decrease)	327,652	657,936	(2,442,981)	1,106,040	122,135,436
% Increase/(Decrease)	3.6%	3.6%	-7.7%	2.4%	7.2%
Assessable Base per Capita	21,171	13,159	27,031	23,626	39,190
<b>Public Debt</b>					
<b>Debt Outstanding, Beginning of the Year</b>					
General Long-term Debt				88,948	9,522,693
Enterprise Fund Debt				4,885,828	39,957,336
State Loans				575,472	12,849,547
Short-term Debt				100,000	100,000
Subtotal	0	0	0	5,650,248	62,429,576
<b>Plus: New Issues During the Year</b>					
General Long-term Debt					2,526,600
Enterprise Fund Debt					2,204,641
State Loans					1,078,893
Short-term Debt				50,000	50,000
Subtotal	0	0	0	50,000	5,860,134
<b>Less: Debt Redeemed During the Year</b>					
General Long-term Debt					1,954,219
Enterprise Fund Debt				72,017	3,919,917
State Loans				71,632	597,570
Short-term Debt				100,000	100,000
Subtotal	0	0	0	243,649	6,571,706
<b>Debt Outstanding, End of the Year</b>					
General Long-term Debt	0	0	0	88,948	10,095,074
Enterprise Fund Debt	0	0	0	4,813,811	38,242,060
State Loans	0	0	0	503,840	13,330,870
Short-term Debt	0	0	0	50,000	50,000
Subtotal	0	0	0	5,456,599	61,718,004
<b>Less: Sinking Fund Assets</b>					0
Total Public Debt	0	0	0	5,456,599	61,718,004
Debt to Assessable Base	0.0%	0.0%	0.0%	11.8%	3.4%

Year Ending June 30, 2008

**Anne Arundel County**

	Annapolis	Highland Beach	Total
<b>Property Valuation</b>			
Assessable Base - Current Year	6,089,853,908	29,847,604	6,119,701,512
Assessable Base - Prior Year	4,992,549,272	24,681,245	5,017,230,517
Increase/(Decrease)	1,097,304,636	5,166,359	1,102,470,995
% Increase/(Decrease)	22.0%	20.9%	22.0%
Assessable Base per Capita	165,792	271,342	166,107
<b>Public Debt</b>			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	25,847,457		25,847,457
Enterprise Fund Debt	18,229,818		18,229,818
State Loans	761,035		761,035
Short-term Debt			0
Subtotal	44,838,310	0	44,838,310
Plus: New Issues During the Year			
General Long-term Debt	23,161,636		23,161,636
Enterprise Fund Debt	7,753,364		7,753,364
State Loans			0
Short-term Debt			0
Subtotal	30,915,000	0	30,915,000
Less: Debt Redeemed During the Year			
General Long-term Debt	2,218,594		2,218,594
Enterprise Fund Debt	1,812,713		1,812,713
State Loans	84,827		84,827
Short-term Debt			0
Subtotal	4,116,134	0	4,116,134
Debt Outstanding, End of the Year			
General Long-term Debt	46,790,499	0	46,790,499
Enterprise Fund Debt	24,170,468	0	24,170,469
State Loans	676,208	0	676,208
Short-term Debt	0	0	0
Subtotal	71,637,175	0	71,637,176
Less: Sinking Fund Assets			0
Total Public Debt	71,637,175	0	71,637,176
Debt to Assessable Base	1.2%	0.0%	1.2%

Year Ending June 30, 2008

**Calvert County**

	Chesapeake Beach	North Beach	Total
<b>Property Valuation</b>			
Assessable Base - Current Year	594,746,530	186,601,145	781,347,675
Assessable Base - Prior Year	519,217,284	164,040,801	683,258,085
Increase/(Decrease)	75,529,246	22,560,344	98,089,590
% Increase/(Decrease)	14.5%	13.8%	14.4%
Assessable Base per Capita	175,545	99,947	148,687
<b>Public Debt</b>			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	3,001,203	366,669	3,367,872
Enterprise Fund Debt	811,287	1,449,535	2,260,822
State Loans	3,984,535	1,891,517	5,876,052
Short-term Debt			0
Subtotal	7,797,025	3,707,721	11,504,746
Plus: New Issues During the Year			
General Long-term Debt			0
Enterprise Fund Debt	3,821,576		3,821,576
State Loans		754,708	754,708
Short-term Debt			0
Subtotal	3,821,576	754,708	4,576,284
Less: Debt Redeemed During the Year			
General Long-term Debt	300,319	37,954	338,273
Enterprise Fund Debt	81,281	56,515	137,796
State Loans	194,844	145,725	340,569
Short-term Debt			0
Subtotal	576,444	240,194	816,638
Debt Outstanding, End of the Year			
General Long-term Debt	2,700,884	328,715	3,029,599
Enterprise Fund Debt	4,551,582	1,393,020	5,944,602
State Loans	3,789,691	2,500,500	6,290,191
Short-term Debt	0	0	0
Subtotal	11,042,157	4,222,235	15,264,392
Less: Sinking Fund Assets			
			0
Total Public Debt	11,042,157	4,222,235	15,264,392
Debt to Assessable Base	1.9%	2.3%	2.0%

Year Ending June 30, 2008

**Caroline County**

	Denton	Federalsburg	Goldsboro	Greensboro	Henderson	Hillsboro	Marydel	Preston	Ridgely	Templeville	Total
Property Valuation											
Assessable Base - Current Year	304,047,190	194,096,938	13,283,496	101,042,041	4,009,201	8,409,940	5,742,072	62,010,138	110,980,107	3,377,183	806,998,306
Assessable Base - Prior Year	251,334,718	178,048,505	9,918,120	78,676,350	3,014,680	7,639,636	4,565,820	50,280,377	91,569,075	2,933,136	677,980,417
Increase/(Decrease)	52,712,472	16,048,433	3,365,376	22,365,691	994,521	770,304	1,176,252	11,729,761	19,411,032	444,047	129,017,889
% Increase/(Decrease)	21.0%	9.0%	33.9%	28.4%	33.0%	10.1%	25.8%	23.3%	21.2%	15.1%	19.0%
Assessable Base per Capita	78,181	74,139	62,955	51,421	32,862	53,227	40,154	92,691	73,061	40,689	70,932
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	1,692,749	1,361,009	33,495	1,065,495				15,897	519,594		4,688,239
Enterprise Fund Debt		4,944,417		500,606	31,077			180,072	721,069		6,377,241
State Loans	2,501,110	928,433		337,107							3,766,650
Short-term Debt	1,031,967										1,031,967
Subtotal	5,225,826	7,233,859	33,495	1,903,208	31,077	0	0	195,969	1,240,663	0	15,864,097
Plus: New Issues During the Year											
General Long-term Debt	569,931	443,378		239,945				15,000			1,268,254
Enterprise Fund Debt	500,000	263,210									763,210
State Loans											0
Short-term Debt											0
Subtotal	1,069,931	706,588	0	239,945	0	0	0	15,000	0	0	2,031,464
Less: Debt Redeemed During the Year											
General Long-term Debt	135,365	123,900	5,189	89,557				7,320	50,355		411,686
Enterprise Fund Debt	1,302	191,921		14,384	539			32,592	74,125		314,863
State Loans	126,413	843,206		29,448							999,067
Short-term Debt	1,031,967										1,031,967
Subtotal	1,295,047	1,159,027	5,189	133,389	539	0	0	39,912	124,480	0	2,757,583
Debt Outstanding, End of the Year											
General Long-term Debt	2,127,315	1,680,487	28,306	1,215,883	0	0	0	23,577	469,239	0	5,544,807
Enterprise Fund Debt	498,698	5,015,706	0	486,222	30,538	0	0	147,480	646,944	0	6,825,588
State Loans	2,374,697	85,227	0	307,659	0	0	0	0	0	0	2,767,583
Short-term Debt	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5,000,710	6,781,420	28,306	2,009,764	30,538	0	0	171,057	1,116,183	0	15,137,978
Less: Sinking Fund Assets											
Total Public Debt	5,000,710	6,781,420	28,306	2,009,764	30,538	0	0	171,057	1,116,183	0	15,137,978
Debt to Assessable Base	1.6%	3.5%	0.2%	2.0%	0.8%	0.0%	0.0%	0.3%	1.0%	0.0%	1.9%



Year Ending June 30, 2008

**Carroll County**

	Hampstead	Manchester	Mount Airy	New Windsor	Sykesville	Taneytown	Union Bridge	Westminster	Total
Property Valuation									
Assessable Base - Current Year	483,766,156	358,913,330	1,134,342,534	116,274,395	330,692,137	557,899,470	66,774,936	1,684,251,576	4,732,914,534
Assessable Base - Prior Year	439,937,765	317,746,976	945,665,580	96,865,830	273,884,880	457,654,752	59,422,339	1,467,832,480	4,059,010,602
Increase/(Decrease)	43,828,391	41,166,354	188,676,954	19,408,565	56,807,257	100,244,718	7,352,597	216,419,096	673,903,932
% Increase/(Decrease)	10.0%	13.0%	20.0%	20.0%	20.7%	21.9%	12.4%	14.7%	16.6%
Assessable Base per Capita	89,009	103,553	128,015	84,686	74,615	102,820	63,114	93,872	98,617
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	1,082,206				1,064,726	1,777,669		6,931,527	10,856,128
Enterprise Fund Debt		259,328	2,196,886				2,505,182		4,961,396
State Loans	565,161	340,905	2,375,627	1,436,786	51,427	4,221,064		1,532,969	10,523,939
Short-term Debt								100,000	100,000
Subtotal	1,647,367	600,233	4,572,513	1,436,786	1,116,153	5,998,733	2,505,182	8,564,496	26,441,463
Plus: New Issues During the Year									
General Long-term Debt					1,246,478			180,331	1,426,809
Enterprise Fund Debt									0
State Loans								7,409,405	7,409,405
Short-term Debt									0
Subtotal	0	0	0	0	1,246,478	0	0	7,589,736	8,836,214
Less: Debt Redeemed During the Year									
General Long-term Debt	78,639				623,229	75,414		352,271	1,129,553
Enterprise Fund Debt		18,349	136,645				60,854		215,848
State Loans	33,984	19,754	165,122	64,022	13,577	333,097		173,927	803,483
Short-term Debt									0
Subtotal	112,623	38,103	301,767	64,022	636,806	408,511	60,854	526,198	2,148,884
Debt Outstanding, End of the Year									
General Long-term Debt	1,003,567	0	0	0	1,687,975	1,702,255	0	6,759,587	11,153,384
Enterprise Fund Debt	0	240,979	2,060,241	0	0	0	2,444,328	0	4,745,548
State Loans	531,177	321,151	2,210,505	1,372,764	37,850	3,887,967	0	8,768,447	17,129,861
Short-term Debt	0	0	0	0	0	0	0	100,000	100,000
Subtotal	1,534,744	562,130	4,270,746	1,372,764	1,725,825	5,590,222	2,444,328	15,628,034	33,128,793
Less: Sinking Fund Assets						25,000			25,000
Total Public Debt	1,534,744	562,130	4,270,746	1,372,764	1,725,825	5,565,222	2,444,328	15,628,034	33,103,793
Debt to Assessable Base	0.3%	0.2%	0.4%	1.2%	0.5%	1.0%	3.7%	0.9%	0.7%

Year Ending June 30, 2008

**Cecil County**

	Cecilton	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun	Total
Property Valuation									
Assessable Base - Current Year	43,712,144	108,177,938	76,681,075	1,149,785,140	273,517,320	479,940,196	56,665,088	183,236,800	2,371,715,701
Assessable Base - Prior Year	35,602,860	88,378,056	63,236,230	1,009,365,100	215,807,207	417,850,774	48,087,849	165,528,070	2,043,856,146
Increase/(Decrease)	8,109,284	19,799,882	13,444,845	140,420,040	57,710,113	62,089,422	8,577,239	17,708,730	327,859,555
% Increase/(Decrease)	22.8%	22.4%	21.3%	13.9%	26.7%	14.9%	17.8%	10.7%	16.0%
Assessable Base per Capita	88,846	98,344	92,498	77,941	95,836	126,600	80,950	101,404	90,094
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	365,058			3,143,195		320,332	155,963	1,257,081	5,241,629
Enterprise Fund Debt			1,084,849	5,000,000		1,004,586			7,089,435
State Loans	937,879	876,188			6,001,115	158,128		1,982,599	9,955,909
Short-term Debt							203,264		203,264
Subtotal	1,302,937	876,188	1,084,849	8,143,195	6,001,115	1,483,046	359,227	3,239,680	22,490,237
Plus: New Issues During the Year									
General Long-term Debt								192,543	192,543
Enterprise Fund Debt				12,805,061					12,805,061
State Loans					12,124,360	10,093,755			22,218,115
Short-term Debt	1,389,904								1,389,904
Subtotal	1,389,904	0	0	12,805,061	12,124,360	10,093,755	0	192,543	36,605,623
Less: Debt Redeemed During the Year									
General Long-term Debt				323,745		21,794	7,140	129,425	482,104
Enterprise Fund Debt						44,241			44,241
State Loans	30,566	24,392			280,165	28,035		146,867	510,025
Short-term Debt							203,264		203,264
Subtotal	30,566	24,392	0	323,745	280,165	94,070	210,404	276,292	1,239,634
Debt Outstanding, End of the Year									
General Long-term Debt	365,058	0	0	2,819,450	0	298,538	148,823	1,320,199	4,952,068
Enterprise Fund Debt	0	0	1,084,849	17,805,061	0	960,345	0	0	19,850,255
State Loans	907,313	851,796	0	0	17,845,310	10,223,848	0	1,835,732	31,663,999
Short-term Debt	1,389,904	0	0	0	0	0	0	0	1,389,904
Subtotal	2,662,275	851,796	1,084,849	20,624,511	17,845,310	11,482,731	148,823	3,155,931	57,856,226
Less: Sinking Fund Assets									
Total Public Debt	2,662,275	851,796	1,084,849	20,624,511	17,845,310	11,482,731	148,823	3,155,931	57,856,226
Debt to Assessable Base	6.1%	0.8%	1.4%	1.8%	6.5%	2.4%	0.3%	1.7%	2.4%

Year Ending June 30, 2008

**Charles County**

	Indian Head	La Plata	Port Tobacco	Total
<b>Property Valuation</b>				
Assessable Base - Current Year	260,138,940	1,044,836,937	2,656,348	1,307,632,225
Assessable Base - Prior Year	214,988,906	862,245,227	2,176,329	1,079,410,462
Increase/(Decrease)	45,150,034	182,591,710	480,019	228,221,763
% Increase/(Decrease)	21.0%	21.2%	22.1%	21.1%
Assessable Base per Capita	68,674	118,799	139,808	103,764
<b>Public Debt</b>				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	47,512	2,964,130		3,011,642
Enterprise Fund Debt		1,872,236		1,872,236
State Loans	2,268,354	6,214,085		8,482,439
Short-term Debt				0
Subtotal	2,315,866	11,050,451	0	13,366,317
Plus: New Issues During the Year				
General Long-term Debt				0
Enterprise Fund Debt				0
State Loans	1,240,250			1,240,250
Short-term Debt				0
Subtotal	1,240,250	0	0	1,240,250
Less: Debt Redeemed During the Year				
General Long-term Debt	37,843	277,144		314,987
Enterprise Fund Debt		111,023		111,023
State Loans	262,166	385,340		647,506
Short-term Debt				0
Subtotal	300,009	773,507	0	1,073,516
Debt Outstanding, End of the Year				
General Long-term Debt	9,669	2,686,986	0	2,696,655
Enterprise Fund Debt	0	1,761,213	0	1,761,213
State Loans	3,246,438	5,828,745	0	9,075,183
Short-term Debt	0	0	0	0
Subtotal	3,256,107	10,276,944	0	13,533,051
Less: Sinking Fund Assets				
				0
Total Public Debt	3,256,107	10,276,944	0	13,533,051
Debt to Assessable Base	1.3%	1.0%	0.0%	1.0%

Year Ending June 30, 2008

**Dorchester County**

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna	Total
<b>Property Valuation</b>										
Assessable Base - Current Year	3,082,272	775,489,880	9,109,744	19,620,100	2,536,617	6,422,950	145,935,617	29,245,129	16,989,519	1,008,431,828
Assessable Base - Prior Year	2,420,060	664,989,292	7,902,588	16,183,200	2,000,700	5,120,450	127,056,571	23,722,529	14,310,020	863,705,410
Increase/(Decrease)	662,212	110,500,588	1,207,156	3,436,900	535,917	1,302,500	18,879,046	5,522,600	2,679,499	144,726,418
% Increase/(Decrease)	27.4%	16.6%	15.3%	21.2%	26.8%	25.4%	14.9%	23.3%	18.7%	16.8%
Assessable Base per Capita	49,714	65,642	116,792	77,244	44,502	66,906	74,343	60,175	54,982	66,700
<b>Public Debt</b>										
<b>Debt Outstanding, Beginning of the Year</b>										
General Long-term Debt		16,428,513					654,912			17,083,425
Enterprise Fund Debt		150,000		639,791			445,412	730,676	725,108	2,690,987
State Loans		8,642,185		1,924,980			2,909,571		176,064	13,652,800
Short-term Debt		415,325					600,000			1,015,325
Subtotal	0	25,636,023	0	2,564,771	0	0	4,609,895	730,676	901,172	34,442,537
<b>Plus: New Issues During the Year</b>										
General Long-term Debt		208,998					90,000			298,998
Enterprise Fund Debt										0
State Loans										0
Short-term Debt							200,000		20,000	220,000
Subtotal	0	208,998	0	0	0	0	290,000	0	20,000	518,998
<b>Less: Debt Redeemed During the Year</b>										
General Long-term Debt		703,945					213,657			917,602
Enterprise Fund Debt		50,000		13,975			87,367	27,218	11,460	190,020
State Loans		575,287					175,157		6,049	756,493
Short-term Debt		50,000					600,000			650,000
Subtotal	0	1,379,232	0	13,975	0	0	1,076,181	27,218	17,509	2,514,115
<b>Debt Outstanding, End of the Year</b>										
General Long-term Debt	0	15,933,566	0	0	0	0	531,254	0	0	16,464,821
Enterprise Fund Debt	0	100,000	0	625,816	0	0	358,045	703,458	713,648	2,500,967
State Loans	0	8,066,898	0	1,924,980	0	0	2,734,414	0	170,015	12,896,307
Short-term Debt	0	365,325	0	0	0	0	200,000	0	20,000	585,325
Subtotal	0	24,465,789	0	2,550,796	0	0	3,823,713	703,458	903,663	32,447,420
<b>Less: Sinking Fund Assets</b>										
				2,787						2,787
Total Public Debt	0	24,465,789	0	2,548,009	0	0	3,823,713	703,458	903,663	32,444,633
Debt to Assessable Base	0.0%	3.2%	0.0%	13.0%	0.0%	0.0%	2.6%	2.4%	5.3%	3.2%

Year Ending June 30, 2008

**Frederick County**

	Brunswick	Burkittsville	Emmitsburg	Frederick	Middletown	Myersville	New Market	Rosemont
Property Valuation								
Assessable Base - Current Year	429,259,637	14,315,422	200,525,285	6,306,466,132	527,517,312	168,497,216	85,407,351	29,784,353
Assessable Base - Prior Year	340,371,160	12,273,261	169,857,071	5,437,034,833	435,652,608	140,517,665	60,103,090	24,335,990
Increase/(Decrease)	88,888,477	2,042,161	30,668,214	869,431,299	91,864,704	27,979,551	25,304,261	5,448,363
% Increase/(Decrease)	26.1%	16.6%	18.1%	16.0%	21.1%	19.9%	42.1%	22.4%
Assessable Base per Capita	77,456	76,553	84,503	106,241	184,125	111,366	183,278	96,079
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	220,607			43,917,743	1,480,402			
Enterprise Fund Debt	1,130,738			85,062,867	1,319,659			
State Loans	2,009,319		3,145,054	5,146,848	2,761,546	4,249,952		
Short-term Debt						446,200		
Subtotal	3,360,664	0	3,145,054	134,127,458	5,561,607	4,696,152	0	0
Plus: New Issues During the Year								
General Long-term Debt	64,760			15,748				
Enterprise Fund Debt				15,748				
State Loans	78,519		43,276	115,003				
Short-term Debt						649,642		
Subtotal	143,279	0	43,276	146,499	0	649,642	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt	31,386			3,924,844	81,556			
Enterprise Fund Debt	21,133			4,540,406	97,649			
State Loans	173,418		258,922	1,079,200	200,884	157,772		
Short-term Debt						290,000		
Subtotal	225,937	0	258,922	9,544,450	380,089	447,772	0	0
Debt Outstanding, End of the Year								
General Long-term Debt	253,981	0	0	40,008,647	1,398,846	0	0	0
Enterprise Fund Debt	1,109,605	0	0	80,538,209	1,222,010	0	0	0
State Loans	1,914,420	0	2,929,408	4,182,651	2,560,662	4,092,180	0	0
Short-term Debt	0	0	0	0	0	805,842	0	0
Subtotal	3,278,006	0	2,929,408	124,729,507	5,181,518	4,898,022	0	0
Less: Sinking Fund Assets								
				898,796				
Total Public Debt	3,278,006	0	2,929,408	123,830,711	5,181,518	4,898,022	0	0
Debt to Assessable Base	0.8%	0.0%	1.5%	2.0%	1.0%	2.9%	0.0%	0.0%

Year Ending June 30, 2008

**Frederick County**

	Thurmont	Walkersville	Woodsboro	Total
Property Valuation				
Assessable Base - Current Year	599,002,098	626,940,090	114,596,630	9,102,311,526
Assessable Base - Prior Year	504,158,365	534,762,899	99,086,976	7,758,153,918
Increase/(Decrease)	94,843,733	92,177,191	15,509,654	1,344,157,608
% Increase/(Decrease)	18.8%	17.2%	15.7%	17.3%
Assessable Base per Capita	98,894	111,794	125,242	106,840
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	2,000,000			47,618,752
Enterprise Fund Debt	5,888,440		1,642,981	95,044,685
State Loans	1,284,898			18,597,617
Short-term Debt				446,200
Subtotal	9,173,338	0	1,642,981	161,707,254
Plus: New Issues During the Year				
General Long-term Debt				80,508
Enterprise Fund Debt				15,748
State Loans				236,798
Short-term Debt				649,642
Subtotal	0	0	0	982,696
Less: Debt Redeemed During the Year				
General Long-term Debt	98,908			4,136,694
Enterprise Fund Debt	363,970		26,283	5,049,441
State Loans	136,204			2,006,400
Short-term Debt				290,000
Subtotal	599,082	0	26,283	11,482,535
Debt Outstanding, End of the Year				
General Long-term Debt	1,901,092	0	0	43,562,566
Enterprise Fund Debt	5,524,470	0	1,616,698	90,010,992
State Loans	1,148,694	0	0	16,828,015
Short-term Debt	0	0	0	805,842
Subtotal	8,574,256	0	1,616,698	151,207,415
Less: Sinking Fund Assets				898,796
Total Public Debt	8,574,256	0	1,616,698	150,308,619
Debt to Assessable Base	1.4%	0.0%	1.4%	1.7%

Year Ending June 30, 2008

**Garrett County**

	Accident	Deer Park	Friendsville	Grantsville	Kitzmiller	Loch Lynn Heights	Mountain Lake Park	Oakland	Total
<b>Property Valuation</b>									
Assessable Base - Current Year	21,477,980	10,845,988	15,681,284	52,514,961	5,446,282	12,040,570	78,033,060	130,466,960	326,507,085
Assessable Base - Prior Year	19,579,669	9,926,107	13,854,580	36,126,890	4,579,270	11,771,900	80,224,714	122,383,318	298,446,448
Increase/(Decrease)	1,898,311	919,881	1,826,704	16,388,071	867,012	268,670	(2,191,654)	8,083,642	28,060,637
% Increase/(Decrease)	9.7%	9.3%	13.2%	45.4%	18.9%	2.3%	-2.7%	6.6%	9.4%
Assessable Base per Capita	64,693	28,098	30,991	82,312	19,451	27,553	37,018	64,269	48,609
<b>Public Debt</b>									
<b>Debt Outstanding, Beginning of the Year</b>									
General Long-term Debt						27,606	10,000	548,958	586,564
Enterprise Fund Debt	51,000			285,591			614,633	979,771	1,930,995
State Loans				268,926				660,992	929,918
Short-term Debt	559,000		3,248	75,000	54,281				691,529
Subtotal	610,000	0	3,248	629,517	54,281	27,606	624,633	2,189,721	4,139,006
<b>Plus: New Issues During the Year</b>									
General Long-term Debt						85,272		172,500	257,772
Enterprise Fund Debt	728,000							20,182	748,182
State Loans								231,470	231,470
Short-term Debt									0
Subtotal	728,000	0	0	0	0	85,272	0	424,152	1,237,424
<b>Less: Debt Redeemed During the Year</b>									
General Long-term Debt						9,705	10,000	149,403	169,108
Enterprise Fund Debt	52,077			7,661			106,990	32,446	199,174
State Loans				27,275				72,792	100,067
Short-term Debt	559,000		1,178	75,000	54,281				689,459
Subtotal	611,077	0	1,178	109,936	54,281	9,705	116,990	254,641	1,157,808
<b>Debt Outstanding, End of the Year</b>									
General Long-term Debt	0	0	0	0	0	103,173	0	572,055	675,228
Enterprise Fund Debt	726,923	0	0	277,930	0	0	507,643	967,507	2,480,003
State Loans	0	0	0	241,652	0	0	0	819,670	1,061,321
Short-term Debt	0	0	2,070	0	0	0	0	0	2,070
Subtotal	726,923	0	2,070	519,582	0	103,173	507,643	2,359,232	4,218,622
<b>Less: Sinking Fund Assets</b>									
									0
Total Public Debt	726,923	0	2,070	519,582	0	103,173	507,643	2,359,232	4,218,622
Debt to Assessable Base	3.4%	0.0%	0.0%	1.0%	0.0%	0.9%	0.7%	1.8%	1.3%

Year Ending June 30, 2008

**Harford County**

	Aberdeen	Bel Air	Havre de Grace	Total
<b>Property Valuation</b>				
Assessable Base - Current Year	1,141,469,164	1,089,562,276	1,117,774,525	3,348,805,965
Assessable Base - Prior Year	995,831,371	1,001,080,632	834,622,110	2,831,534,113
Increase/(Decrease)	145,637,793	88,481,644	283,152,415	517,271,852
% Increase/(Decrease)	14.6%	8.8%	33.9%	18.3%
Assessable Base per Capita	81,330	110,001	86,348	90,790
<b>Public Debt</b>				
<b>Debt Outstanding, Beginning of the Year</b>				
General Long-term Debt	1,263,732	960,204	4,128,292	6,352,228
Enterprise Fund Debt	1,362,632	1,501,908	1,119,389	3,983,929
State Loans	12,988,954	51,638	4,654,245	17,694,837
Short-term Debt	895,941			895,941
Subtotal	16,511,259	2,513,750	9,901,926	28,926,935
<b>Plus: New Issues During the Year</b>				
General Long-term Debt		1,900,094	2,480	1,902,574
Enterprise Fund Debt		500,000		500,000
State Loans	3,084,500		9,125,349	12,209,849
Short-term Debt				0
Subtotal	3,084,500	2,400,094	9,127,829	14,612,423
<b>Less: Debt Redeemed During the Year</b>				
General Long-term Debt	174,913	963,295	384,661	1,522,869
Enterprise Fund Debt	168,246	123,979	60,671	352,896
State Loans	751,184	10,497	394,035	1,155,716
Short-term Debt	26,000			26,000
Subtotal	1,120,343	1,097,771	839,367	3,057,481
<b>Debt Outstanding, End of the Year</b>				
General Long-term Debt	1,088,819	1,897,003	3,746,111	6,731,933
Enterprise Fund Debt	1,194,387	1,877,929	1,058,718	4,131,033
State Loans	15,322,270	41,141	13,385,559	28,748,970
Short-term Debt	869,941	0	0	869,941
Subtotal	18,475,417	3,816,073	18,190,388	40,481,877
<b>Less: Sinking Fund Assets</b>				
				0
Total Public Debt	18,475,417	3,816,073	18,190,388	40,481,877
Debt to Assessable Base	1.6%	0.4%	1.6%	1.2%



Year Ending June 30, 2008

**Kent County**

	Betterton	Chestertown	Galena	Millington	Rock Hall	Total
<b>Property Valuation</b>						
Assessable Base - Current Year	47,618,340	476,575,700	43,014,102	32,447,148	209,834,220	809,489,510
Assessable Base - Prior Year	42,480,990	409,513,770	37,990,803	21,371,401	166,850,818	678,207,782
Increase/(Decrease)	5,137,350	67,061,930	5,023,299	11,075,747	42,983,402	131,281,728
% Increase/(Decrease)	12.1%	16.4%	13.2%	51.8%	25.8%	19.4%
Assessable Base per Capita	133,759	98,609	85,856	77,439	147,979	107,545
<b>Public Debt</b>						
<b>Debt Outstanding, Beginning of the Year</b>						
General Long-term Debt	388,386	919,350			378,765	1,686,501
Enterprise Fund Debt	157,893	4,848,080	450,616	1,369,779	2,509,793	9,336,161
State Loans	129,236		84,967	22,212		236,415
Short-term Debt						0
Subtotal	675,515	5,767,430	535,583	1,391,991	2,888,558	11,259,077
<b>Plus: New Issues During the Year</b>						
General Long-term Debt						0
Enterprise Fund Debt		278,283				278,283
State Loans						0
Short-term Debt						0
Subtotal	0	278,283	0	0	0	278,283
<b>Less: Debt Redeemed During the Year</b>						
General Long-term Debt	6,419	76,429			13,460	96,308
Enterprise Fund Debt	17,873	201,024	8,449	15,108	100,419	342,873
State Loans	7,838		4,465	2,166		14,469
Short-term Debt						0
Subtotal	32,130	277,453	12,914	17,274	113,879	453,650
<b>Debt Outstanding, End of the Year</b>						
General Long-term Debt	381,967	842,922	0	0	365,305	1,590,193
Enterprise Fund Debt	140,020	4,925,339	442,167	1,354,671	2,409,374	9,271,571
State Loans	121,398	0	80,503	20,046	0	221,946
Short-term Debt	0	0	0	0	0	0
Subtotal	643,385	5,768,261	522,670	1,374,717	2,774,679	11,083,710
<b>Less: Sinking Fund Assets</b>						
						0
Total Public Debt	643,385	5,768,261	522,670	1,374,717	2,774,679	11,083,710
Debt to Assessable Base	1.4%	1.2%	1.2%	4.2%	1.3%	1.4%

Year Ending June 30, 2008

**Montgomery County**

	Barnesville	Brookeville	Chevy Chase	Chevy Chase Section III	Chevy Chase Section V	Chevy Chase View	Chevy Chase Village
<b>Property Valuation</b>							
Assessable Base - Current Year	23,615,575	24,424,258	1,126,583,610	236,723,680	232,096,670	246,606,368	1,066,605,840
Assessable Base - Prior Year	19,262,112	21,736,753	943,351,198	205,354,996	199,613,648	220,937,120	923,259,558
Increase/(Decrease)	4,353,463	2,687,505	183,232,412	31,368,684	32,483,022	25,669,248	143,346,282
% Increase/(Decrease)	22.6%	12.4%	19.4%	15.3%	16.3%	11.6%	15.5%
Assessable Base per Capita	122,360	187,879	402,351	298,517	352,195	274,923	506,942
<b>Public Debt</b>							
<b>Debt Outstanding, Beginning of the Year</b>							
General Long-term Debt		110,307					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	110,307	0	0	0	0	0
<b>Plus: New Issues During the Year</b>							
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	0	0
<b>Less: Debt Redeemed During the Year</b>							
General Long-term Debt		16,043					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	16,043	0	0	0	0	0
<b>Debt Outstanding, End of the Year</b>							
General Long-term Debt	0	94,264	0	0	0	0	0
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	94,264	0	0	0	0	0
<b>Less: Sinking Fund Assets</b>							
Total Public Debt	0	94,264	0	0	0	0	0
Debt to Assessable Base	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%

Year Ending June 30, 2008

**Montgomery County**

	Drummond Cit. Comm.	Friendship Heights	Gaithersburg	Garrett Park	Glen Echo	Kensington	Laytonsville
<b>Property Valuation</b>							
Assessable Base - Current Year	48,216,361	1,759,615,000	9,208,337,414	244,465,650	69,469,250	483,948,897	73,661,796
Assessable Base - Prior Year	43,460,416	1,000,562,500	7,914,495,274	214,371,545	59,525,260	443,258,405	61,450,055
Increase/(Decrease)	4,755,945	759,052,500	1,293,842,140	30,094,105	9,943,990	40,690,492	12,211,741
% Increase/(Decrease)	10.9%	75.9%	16.3%	14.0%	16.7%	9.2%	19.9%
Assessable Base per Capita	388,842	389,986	157,880	257,062	273,501	253,775	211,065
<b>Public Debt</b>							
<b>Debt Outstanding, Beginning of the Year</b>							
General Long-term Debt				655,900			
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	655,900	0	0	0
<b>Plus: New Issues During the Year</b>							
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	0	0
<b>Less: Debt Redeemed During the Year</b>							
General Long-term Debt				31,700			
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	31,700	0	0	0
<b>Debt Outstanding, End of the Year</b>							
General Long-term Debt	0	0	0	624,200	0	0	0
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	0	0	624,200	0	0	0
<b>Less: Sinking Fund Assets</b>							
Total Public Debt	0	0	0	624,200	0	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%

Year Ending June 30, 2008

## Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove	Total
<b>Property Valuation</b>									
Assessable Base - Current Year	314,714,750	143,245,620	37,239,397	646,219,676	11,777,637,045	412,930,017	1,768,538,941	99,314,302	30,044,210,117
Assessable Base - Prior Year	265,148,814	123,342,494	33,427,756	546,021,384	10,243,989,882	360,504,096	1,516,845,110	81,519,143	25,441,437,519
Increase/(Decrease)	49,565,936	19,903,126	3,811,641	100,198,292	1,533,647,163	52,425,921	251,693,831	17,795,159	4,602,772,598
% Increase/(Decrease)	18.7%	16.1%	11.4%	18.4%	15.0%	14.5%	16.6%	21.8%	18.1%
Assessable Base per Capita	350,072	297,190	256,823	115,232	198,517	354,751	100,240	176,716	187,977
<b>Public Debt</b>									
<b>Debt Outstanding, Beginning of the Year</b>									
General Long-term Debt					37,806,036		6,303,261		44,875,504
Enterprise Fund Debt					53,655,149				53,655,149
State Loans				2,509,376	7,579,381		17,260		10,106,017
Short-term Debt									0
Subtotal	0	0	0	2,509,376	99,040,566	0	6,320,521	0	108,636,670
<b>Plus: New Issues During the Year</b>									
General Long-term Debt					10,410,000		220,029		10,630,029
Enterprise Fund Debt					11,340,000				11,340,000
State Loans				58,310					58,310
Short-term Debt									0
Subtotal	0	0	0	58,310	21,750,000	0	220,029	0	22,028,339
<b>Less: Debt Redeemed During the Year</b>									
General Long-term Debt					4,554,082		914,207		5,516,032
Enterprise Fund Debt					3,253,757				3,253,757
State Loans				246,367	484,485		5,000		735,852
Short-term Debt									0
Subtotal	0	0	0	246,367	8,292,324	0	919,207	0	9,505,641
<b>Debt Outstanding, End of the Year</b>									
General Long-term Debt	0	0	0	0	43,661,954	0	5,609,083	0	49,989,501
Enterprise Fund Debt	0	0	0	0	61,741,392	0	0	0	61,741,392
State Loans	0	0	0	2,321,318	7,094,896	0	12,260	0	9,428,475
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	2,321,318	112,498,242	0	5,621,343	0	121,159,368
<b>Less: Sinking Fund Assets</b>									
									0
Total Public Debt	0	0	0	2,321,318	112,498,242	0	5,621,343	0	121,159,368
Debt to Assessable Base	0.0%	0.0%	0.0%	0.4%	1.0%	0.0%	0.3%	0.0%	0.4%

Year Ending June 30, 2008

**Prince George's County**

	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capitol Heights	Cheverly	College Park	Colmar Manor	Cottage City
Property Valuation									
Assessable Base - Current Year	304,627,940	385,542,256	6,132,951,164	183,161,989	267,188,912	610,441,074	1,833,805,200	95,368,350	91,954,308
Assessable Base - Prior Year	245,736,030	336,921,282	5,463,593,268	140,444,250	230,689,714	506,886,808	1,502,043,094	79,846,924	77,782,836
Increase/(Decrease)	58,891,910	48,620,974	669,357,896	42,717,739	36,499,198	103,554,266	331,762,106	15,521,426	14,171,472
% Increase/(Decrease)	24.0%	14.4%	12.3%	30.4%	15.8%	20.4%	22.1%	19.4%	18.2%
Assessable Base per Capita	102,019	50,005	114,821	64,245	64,105	94,044	67,357	74,507	80,309
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	41,374			15,087	30,532	1,226,899	2,352,632		49,437
Enterprise Fund Debt		24,536				2,880,607			
State Loans	291,693		2,938,634						
Short-term Debt									
Subtotal	333,067	24,536	2,938,634	15,087	30,532	4,107,506	2,352,632	0	49,437
Plus: New Issues During the Year									
General Long-term Debt					55,830	107,805	1,209,809		
Enterprise Fund Debt									
State Loans									
Short-term Debt									
Subtotal	0	0	0	0	55,830	107,805	1,209,809	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	12,687			6,314	17,513	123,643	323,789		28,842
Enterprise Fund Debt		21,013				188,214			
State Loans	66,294		177,895						
Short-term Debt									
Subtotal	78,981	21,013	177,895	6,314	17,513	311,857	323,789	0	28,842
Debt Outstanding, End of the Year									
General Long-term Debt	28,687	0	0	8,773	68,849	1,211,061	3,238,652	0	20,595
Enterprise Fund Debt	0	3,523	0	0	0	2,692,393	0	0	0
State Loans	225,399	0	2,760,739	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	254,086	3,523	2,760,739	8,773	68,849	3,903,454	3,238,652	0	20,595
Less: Sinking Fund Assets									
Total Public Debt	254,086	3,523	2,760,739	8,773	68,849	3,903,454	3,238,652	0	20,595
Debt to Assessable Base	0.1%	0.0%	0.0%	0.0%	0.0%	0.6%	0.2%	0.0%	0.0%

Year Ending June 30, 2008

**Prince George's County**

	District Heights	Eagle Harbor	Edmonston	Fairmount Heights	Forest Heights	Glenarden	Greenbelt	Hyattsville	Landover Hills
Property Valuation									
Assessable Base - Current Year	368,179,469	5,138,570	138,750,426	99,642,592	176,342,377	373,522,672	1,912,238,745	1,503,390,303	106,226,486
Assessable Base - Prior Year	309,791,710	4,781,466	111,895,236	83,135,967	135,279,480	307,101,880	1,619,370,850	1,021,984,060	85,144,156
Increase/(Decrease)	58,387,759	357,104	26,855,190	16,506,625	41,062,897	66,420,792	292,867,895	481,406,243	21,082,330
% Increase/(Decrease)	18.8%	7.5%	24.0%	19.9%	30.4%	21.6%	18.1%	47.1%	24.8%
Assessable Base per Capita	59,906	90,150	102,474	65,425	67,772	58,217	89,028	95,953	68,889
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	840,870		45,108	246,287		39,349	6,669,678	4,254,285	37,012
Enterprise Fund Debt									
State Loans							1,882,124	1,212,023	
Short-term Debt					102,085				
Subtotal	840,870	0	45,108	246,287	102,085	39,349	8,551,802	5,466,308	37,012
Plus: New Issues During the Year									
General Long-term Debt	192,554		39,950	28,000		56,151		6,252,440	
Enterprise Fund Debt									
State Loans									
Short-term Debt					1,793				
Subtotal	192,554	0	39,950	28,000	1,793	56,151	0	6,252,440	0
Less: Debt Redeemed During the Year									
General Long-term Debt	71,422		23,150	50,790		22,708	633,170	544,103	11,775
Enterprise Fund Debt									
State Loans							125,736	381,932	
Short-term Debt					101,161				
Subtotal	71,422	0	23,150	50,790	101,161	22,708	758,906	926,035	11,775
Debt Outstanding, End of the Year									
General Long-term Debt	962,003	0	61,908	223,497	0	72,792	6,036,508	9,962,622	25,237
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	1,756,388	830,091	0
Short-term Debt	0	0	0	0	2,717	0	0	0	0
Subtotal	962,003	0	61,908	223,497	2,717	72,792	7,792,896	10,792,713	25,237
Less: Sinking Fund Assets									
Total Public Debt	962,003	0	61,908	223,497	2,717	72,792	7,792,896	10,792,713	25,237
Debt to Assessable Base	0.3%	0.0%	0.0%	0.2%	0.0%	0.0%	0.4%	0.7%	0.0%

Year Ending June 30, 2008

**Prince George's County**

	Laurel	Morningside	Mt. Rainier	New Carrollton	North Brentwood	Riverdale Park	Seat Pleasant	University Park	Upper Marlboro	Total
<b>Property Valuation</b>										
Assessable Base - Current Year	2,064,640,360	95,549,800	349,941,515	789,133,678	42,123,798	467,848,303	263,404,970	336,406,686	80,856,250	19,078,378,193
Assessable Base - Prior Year	1,795,512,536	80,302,167	264,670,710	644,605,585	33,340,350	370,521,523	227,916,264	288,303,220	76,378,712	16,043,980,078
Increase/(Decrease)	269,127,824	15,247,633	85,270,805	144,528,093	8,783,448	97,326,780	35,488,706	48,103,466	4,477,538	3,034,398,115
% Increase/(Decrease)	15.0%	19.0%	32.2%	22.4%	26.3%	26.3%	15.6%	16.7%	5.9%	18.9%
Assessable Base per Capita	95,140	74,765	41,208	62,181	89,057	72,445	53,538	144,505	121,224	85,529
<b>Public Debt</b>										
<b>Debt Outstanding, Beginning of the Year</b>										
General Long-term Debt	9,642,575		986,782	1,930,148		4,043,897	223,557	386,458		33,061,967
Enterprise Fund Debt										2,905,143
State Loans	3,049,020									9,373,494
Short-term Debt										102,085
Subtotal	12,691,595	0	986,782	1,930,148	0	4,043,897	223,557	386,458	0	45,442,689
<b>Plus: New Issues During the Year</b>										
General Long-term Debt	1,015,417		213,601			175,000				9,346,557
Enterprise Fund Debt										0
State Loans										0
Short-term Debt										1,793
Subtotal	1,015,417	0	213,601	0	0	175,000	0	0	0	9,348,350
<b>Less: Debt Redeemed During the Year</b>										
General Long-term Debt	2,206,441		118,375	285,708		227,225	27,835	87,831		4,823,321
Enterprise Fund Debt										209,227
State Loans	276,000									1,027,857
Short-term Debt										101,161
Subtotal	2,482,441	0	118,375	285,708	0	227,225	27,835	87,831	0	6,161,566
<b>Debt Outstanding, End of the Year</b>										
General Long-term Debt	8,451,551	0	1,082,008	1,644,440	0	3,991,672	195,722	298,627	0	37,585,203
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0	2,695,916
State Loans	2,773,020	0	0	0	0	0	0	0	0	8,345,637
Short-term Debt	0	0	0	0	0	0	0	0	0	2,717
Subtotal	11,224,571	0	1,082,008	1,644,440	0	3,991,672	195,722	298,627	0	48,629,473
<b>Less: Sinking Fund Assets</b>										
										0
Total Public Debt	11,224,571	0	1,082,008	1,644,440	0	3,991,672	195,722	298,627	0	48,629,473
Debt to Assessable Base	0.5%	0.0%	0.3%	0.2%	0.0%	0.9%	0.1%	0.1%	0.0%	0.3%

Year Ending June 30, 2008

**Queen Anne's County**

	Barclay	Centreville	Church Hill	Queen Anne	Queenstown	Sudlersville	Total
<b>Property Valuation</b>							
Assessable Base - Current Year	27,824,210	426,288,290	46,483,490	17,899,960	155,265,572	30,928,340	704,689,862
Assessable Base - Prior Year	14,908,530	338,679,300	36,241,804	13,715,464	107,987,760	29,478,820	541,011,678
Increase/(Decrease)	12,915,680	87,608,990	10,241,686	4,184,496	47,277,812	1,449,520	163,678,184
% Increase/(Decrease)	86.6%	25.9%	28.3%	30.5%	43.8%	4.9%	30.3%
Assessable Base per Capita	189,280	128,477	73,202	105,917	238,137	78,698	132,610
<b>Public Debt</b>							
<b>Debt Outstanding, Beginning of the Year</b>							
General Long-term Debt		4,817,100			358,945		5,176,045
Enterprise Fund Debt							0
State Loans		6,843,020					6,843,020
Short-term Debt							0
Subtotal	0	11,660,120	0	0	358,945	0	12,019,065
<b>Plus: New Issues During the Year</b>							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans							0
Short-term Debt							0
Subtotal	0	0	0	0	0	0	0
<b>Less: Debt Redeemed During the Year</b>							
General Long-term Debt		124,843			17,303		142,146
Enterprise Fund Debt							0
State Loans		317,398					317,398
Short-term Debt							0
Subtotal	0	442,241	0	0	17,303	0	459,544
<b>Debt Outstanding, End of the Year</b>							
General Long-term Debt	0	4,692,257	0	0	341,642	0	5,033,899
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	0	6,525,622	0	0	0	0	6,525,622
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	11,217,879	0	0	341,642	0	11,559,521
<b>Less: Sinking Fund Assets</b>							
							0
Total Public Debt	0	11,217,879	0	0	341,642	0	11,559,521
Debt to Assessable Base	0.0%	2.6%	0.0%	0.0%	0.2%	0.0%	1.6%



Year Ending June 30, 2008

**St. Mary's County**

	Leonardtown
Property Valuation	
Assessable Base - Current Year	247,253,450
Assessable Base - Prior Year	218,915,550
Increase/(Decrease)	28,337,900
% Increase/(Decrease)	12.9%
Assessable Base per Capita	111,375
Public Debt	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	1,613,821
Short-term Debt	
Subtotal	1,613,821
Plus: New Issues During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	
Short-term Debt	
Subtotal	0
Less: Debt Redeemed During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	203,010
Short-term Debt	
Subtotal	203,010
Debt Outstanding, End of the Year	
General Long-term Debt	0
Enterprise Fund Debt	0
State Loans	1,410,811
Short-term Debt	0
Subtotal	1,410,811
Less: Sinking Fund Assets	
Total Public Debt	1,410,811
Debt to Assessable Base	0.6%

Year Ending June 30, 2008

**Somerset County**

	Crisfield	Princess Anne	Total
<b>Property Valuation</b>			
Assessable Base - Current Year	189,343,600	151,045,288	340,388,888
Assessable Base - Prior Year	164,265,656	128,118,843	292,384,499
Increase/(Decrease)	25,077,944	22,926,445	48,004,389
% Increase/(Decrease)	15.3%	17.9%	16.4%
Assessable Base per Capita	68,036	51,977	59,833
<b>Public Debt</b>			
<b>Debt Outstanding, Beginning of the Year</b>			
General Long-term Debt	1,485,494	964,047	2,449,541
Enterprise Fund Debt	879,582		879,582
State Loans	849,597	1,157,381	2,006,978
Short-term Debt		250,000	250,000
Subtotal	3,214,673	2,371,428	5,586,101
<b>Plus: New Issues During the Year</b>			
General Long-term Debt	80,000	374,047	454,047
Enterprise Fund Debt	1,068,037		1,068,037
State Loans	325,169		325,169
Short-term Debt		410,380	410,380
Subtotal	1,473,206	784,427	2,257,633
<b>Less: Debt Redeemed During the Year</b>			
General Long-term Debt	315,950	96,809	412,759
Enterprise Fund Debt	199,307		199,307
State Loans	76,143	51,466	127,609
Short-term Debt		361,562	361,562
Subtotal	591,400	509,837	1,101,237
<b>Debt Outstanding, End of the Year</b>			
General Long-term Debt	1,249,544	1,241,285	2,490,829
Enterprise Fund Debt	1,748,312	0	1,748,312
State Loans	1,098,623	1,105,915	2,204,538
Short-term Debt	0	298,818	298,818
Subtotal	4,096,479	2,646,018	6,742,497
Less: Sinking Fund Assets			0
Total Public Debt	4,096,479	2,646,018	6,742,497
Debt to Assessable Base	2.2%	1.8%	2.0%

Year Ending June 30, 2008

**Talbot County**

	Easton	Oxford	St. Michaels	Trappe	Total
<b>Property Valuation</b>					
Assessable Base - Current Year	1,817,962,700	336,663,879	277,468,630	113,075,966	2,545,171,175
Assessable Base - Prior Year	1,484,817,120	297,744,556	246,399,656	69,326,072	2,098,287,404
Increase/(Decrease)	333,145,580	38,919,323	31,068,974	43,749,894	446,883,771
% Increase/(Decrease)	22.4%	13.1%	12.6%	63.1%	21.3%
Assessable Base per Capita	127,228	466,940	254,558	96,646	147,375
<b>Public Debt</b>					
<b>Debt Outstanding, Beginning of the Year</b>					
General Long-term Debt	2,518,450	70,451	5,351,561	218,981	8,159,443
Enterprise Fund Debt	7,778,341	412,440	785,410	3,377,489	12,353,680
State Loans	20,631,012		994,904	30,677	21,656,593
Short-term Debt					0
Subtotal	30,927,803	482,891	7,131,875	3,627,147	42,169,716
<b>Plus: New Issues During the Year</b>					
General Long-term Debt	2,323,500		24,521		2,348,021
Enterprise Fund Debt					0
State Loans	93,125		466,141		559,266
Short-term Debt					0
Subtotal	2,416,625	0	490,662	0	2,907,287
<b>Less: Debt Redeemed During the Year</b>					
General Long-term Debt	450,326	70,451	196,315	6,697	723,789
Enterprise Fund Debt	692,084	12,614	36,227	63,269	804,194
State Loans	776,008		45,071		821,079
Short-term Debt					0
Subtotal	1,918,418	83,065	277,613	69,966	2,349,062
<b>Debt Outstanding, End of the Year</b>					
General Long-term Debt	4,391,624	0	5,179,767	212,284	9,783,675
Enterprise Fund Debt	7,086,257	399,826	749,183	3,314,220	11,549,486
State Loans	19,948,129	0	1,415,974	30,677	21,394,780
Short-term Debt	0	0	0	0	0
Subtotal	31,426,010	399,826	7,344,924	3,557,181	42,727,941
<b>Less: Sinking Fund Assets</b>					
					0
<b>Total Public Debt</b>	<b>31,426,010</b>	<b>399,826</b>	<b>7,344,924</b>	<b>3,557,181</b>	<b>42,727,941</b>
<b>Debt to Assessable Base</b>	<b>1.7%</b>	<b>0.1%</b>	<b>2.6%</b>	<b>3.1%</b>	<b>1.7%</b>

Year Ending June 30, 2008

**Washington County**

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	Williamsport	Total
Property Valuation										
Assessable Base - Current Year	289,053,672	20,761,466	45,949,340	2,353,307,644	98,464,874	89,071,926	36,481,060	186,094,249	116,113,402	3,235,297,633
Assessable Base - Prior Year	199,551,950	17,971,213	36,363,100	2,081,355,346	86,667,153	71,271,479	31,620,954	148,534,550	104,360,473	2,777,696,218
Increase/(Decrease)	89,501,722	2,790,253	9,586,240	271,952,298	11,797,721	17,800,447	4,860,106	37,559,699	11,752,929	457,601,415
% Increase/(Decrease)	44.9%	15.5%	26.4%	13.1%	13.6%	25.0%	15.4%	25.3%	11.3%	16.5%
Assessable Base per Capita	87,354	44,648	48,624	59,511	56,395	106,291	54,941	63,994	50,882	61,390
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	1,085,510		6,670	16,120,194						17,212,374
Enterprise Fund Debt	417,000		261,294	23,936,784	2,321,972			234,415	147,800	27,319,265
State Loans	2,171,273	1,207,138		21,414						3,399,825
Short-term Debt										0
Subtotal	3,673,783	1,207,138	267,964	40,078,392	2,321,972	0	0	234,415	147,800	47,931,464
Plus: New Issues During the Year										
General Long-term Debt	96,261			181,942						278,203
Enterprise Fund Debt			1,345,550	3,108,342						4,453,892
State Loans	1,874,651									1,874,651
Short-term Debt										0
Subtotal	1,970,912	0	1,345,550	3,290,284	0	0	0	0	0	6,606,746
Less: Debt Redeemed During the Year										
General Long-term Debt	4,776		6,670	1,466,702						1,478,148
Enterprise Fund Debt			23,044	2,209,570	68,405			10,289	12,000	2,323,308
State Loans	440,687	53,838		736						495,261
Short-term Debt										0
Subtotal	445,463	53,838	29,714	3,677,008	68,405	0	0	10,289	12,000	4,296,717
Debt Outstanding, End of the Year										
General Long-term Debt	1,176,995	0	0	14,835,435	0	0	0	0	0	16,012,429
Enterprise Fund Debt	417,000	0	1,583,800	24,835,556	2,253,567	0	0	224,126	135,800	29,449,849
State Loans	3,605,237	1,153,300	0	20,678	0	0	0	0	0	4,779,215
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	5,199,232	1,153,300	1,583,800	39,691,669	2,253,567	0	0	224,126	135,800	50,241,493
Less: Sinking Fund Assets										
										0
Total Public Debt	5,199,232	1,153,300	1,583,800	39,691,669	2,253,567	0	0	224,126	135,800	50,241,493
Debt to Assessable Base	1.8%	5.6%	3.4%	1.7%	2.3%	0.0%	0.0%	0.1%	0.1%	1.6%

Year Ending June 30, 2008

**Wicomico County**

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville	Salisbury	Sharptown	Willards	Total
<b>Property Valuation</b>									
Assessable Base - Current Year	158,667,470	269,885,834	50,333,870	15,356,202	64,123,320	2,011,698,935	33,219,394	44,920,300	2,648,205,325
Assessable Base - Prior Year	125,520,969	216,510,150	44,517,158	14,227,649	54,747,876	1,781,771,095	27,712,292	41,094,412	2,306,101,601
Increase/(Decrease)	33,146,501	53,375,684	5,816,712	1,128,553	9,375,444	229,927,840	5,507,102	3,825,888	342,103,724
% Increase/(Decrease)	26.4%	24.7%	13.1%	7.9%	17.1%	12.9%	19.9%	9.3%	14.8%
Assessable Base per Capita	50,806	62,387	48,120	42,894	53,840	72,486	53,236	46,501	90,250
<b>Public Debt</b>									
<b>Debt Outstanding, Beginning of the Year</b>									
General Long-term Debt	27,921	480,663				21,036,714			21,545,298
Enterprise Fund Debt		4,431,802	543,491		510,403	7,146,139	533,335	409,180	13,574,350
State Loans			145,582		320,000	32,659,091			33,124,673
Short-term Debt									0
Subtotal	27,921	4,912,465	689,073	0	830,403	60,841,944	533,335	409,180	68,244,321
<b>Plus: New Issues During the Year</b>									
General Long-term Debt						3,292,157			3,292,157
Enterprise Fund Debt			100,000			502,229		2,409,142	3,011,371
State Loans						10,524,064		57,932	10,581,996
Short-term Debt									0
Subtotal	0	0	100,000	0	0	14,318,450	0	2,467,074	16,885,524
<b>Less: Debt Redeemed During the Year</b>									
General Long-term Debt	8,618	114,654				1,841,713			1,964,985
Enterprise Fund Debt		330,856	13,654		34,795	663,114	10,767	27,030	1,080,216
State Loans			13,454		15,000	359,895			388,349
Short-term Debt									0
Subtotal	8,618	445,510	27,108	0	49,795	2,864,722	10,767	27,030	3,433,550
<b>Debt Outstanding, End of the Year</b>									
General Long-term Debt	19,303	366,009	0	0	0	22,487,158	0	0	22,872,470
Enterprise Fund Debt	0	4,100,946	629,837	0	475,608	6,985,254	522,568	2,791,292	15,505,505
State Loans	0	0	132,128	0	305,000	42,823,260	0	57,932	43,318,320
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	19,303	4,466,955	761,965	0	780,608	72,295,672	522,568	2,849,224	81,696,295
<b>Less: Sinking Fund Assets</b>									
									0
Total Public Debt	19,303	4,466,955	761,965	0	780,608	72,295,672	522,568	2,849,224	81,696,295
Debt to Assessable Base	0.0%	1.7%	1.5%	0.0%	1.2%	3.6%	1.6%	6.3%	3.1%

Year Ending June 30, 2008

**Worcester County**

	Berlin	Ocean City	Pocomoke City	Snow Hill	Total
<b>Property Valuation</b>					
Assessable Base - Current Year	401,986,210	10,669,555,681	248,623,500	107,972,840	11,428,138,231
Assessable Base - Prior Year	330,477,998	8,776,789,286	213,369,330	95,309,924	9,415,946,538
Increase/(Decrease)	71,508,212	1,892,766,395	35,254,170	12,662,916	2,012,191,693
% Increase/(Decrease)	21.6%	21.6%	16.5%	13.3%	21.4%
Assessable Base per Capita	101,589	1,509,344	64,144	46,986	664,427
<b>Public Debt</b>					
<b>Debt Outstanding, Beginning of the Year</b>					
General Long-term Debt	336,267	33,106,788	22,751	90,438	33,556,244
Enterprise Fund Debt	13,698,619	48,532,566	3,143,509		65,374,694
State Loans		218,987	1,849,775	1,537,191	3,605,953
Short-term Debt			150,000		150,000
Subtotal	14,034,886	81,858,341	5,166,035	1,627,629	102,686,891
<b>Plus: New Issues During the Year</b>					
General Long-term Debt		12,341,659	227,672		12,569,331
Enterprise Fund Debt	2,195,430	10,496,376	149,291		12,841,097
State Loans		528,115			528,115
Short-term Debt					0
Subtotal	2,195,430	23,366,150	376,963	0	25,938,543
<b>Less: Debt Redeemed During the Year</b>					
General Long-term Debt	126,754	10,580,200	63,710	30,796	10,801,460
Enterprise Fund Debt	2,773,524	10,074,126	60,958		12,908,608
State Loans		34,134	125,427	105,114	264,675
Short-term Debt			150,000		150,000
Subtotal	2,900,278	20,688,460	400,095	135,910	24,124,743
<b>Debt Outstanding, End of the Year</b>					
General Long-term Debt	209,514	34,868,247	186,713	59,641	35,324,115
Enterprise Fund Debt	13,120,525	48,954,816	3,231,842	0	65,307,183
State Loans	0	712,968	1,724,348	1,432,078	3,869,393
Short-term Debt	0	0	0	0	0
Subtotal	13,330,039	84,536,031	5,142,903	1,491,719	104,500,691
<b>Less: Sinking Fund Assets</b>					
		8,199,752			8,199,752
<b>Total Public Debt</b>	<b>13,330,039</b>	<b>76,336,279</b>	<b>5,142,903</b>	<b>1,491,719</b>	<b>96,300,939</b>
<b>Debt to Assessable Base</b>	<b>3.3%</b>	<b>0.7%</b>	<b>2.1%</b>	<b>1.4%</b>	<b>0.8%</b>

## Cumulative - Municipalities and Special Taxing Districts

Year Ending June 30, 2008

	Allegany	Anne Arundel	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford
<b>Property Valuation</b>											
Assessable Base - Current Year	1,815,837,477	6,119,701,512	781,347,675	806,998,306	4,732,914,534	2,371,715,701	1,307,632,225	1,008,431,828	9,102,311,526	326,507,085	3,348,805,965
Assessable Base - Prior Year	1,693,702,041	5,017,230,517	683,258,085	677,980,417	4,059,010,602	2,043,856,146	1,079,410,462	863,705,410	7,758,153,918	298,446,448	2,831,534,113
Increase/(Decrease)	122,135,436	1,102,470,995	98,089,590	129,017,889	673,903,932	327,859,555	228,221,763	144,726,418	1,344,157,608	28,060,637	517,271,852
% Increase/(Decrease)	7.2%	22.0%	14.4%	19.0%	16.6%	16.0%	21.1%	16.8%	17.3%	9.4%	18.3%
Assessable Base per Capita	39,190	166,107	148,687	70,932	98,617	90,094	103,764	66,700	106,840	48,609	90,790
<b>Public Debt</b>											
<b>Debt Outstanding, Beginning of the Year</b>											
General Long-term Debt	9,522,693	25,847,457	3,367,872	4,688,239	10,856,128	5,241,629	3,011,642	17,083,425	47,618,752	586,564	6,352,228
Enterprise Fund Debt	39,957,336	18,229,818	2,260,822	6,377,241	4,961,396	7,089,435	1,872,236	2,690,987	95,044,685	1,930,995	3,983,929
State Loans	12,849,547	761,035	5,876,052	3,766,650	10,523,939	9,955,909	8,482,439	13,652,800	18,597,617	929,918	17,694,837
Short-term Debt	100,000	0	0	1,031,967	100,000	203,264	0	1,015,325	446,200	691,529	895,941
Subtotal	62,429,576	44,838,310	11,504,746	15,864,097	26,441,463	22,490,237	13,366,317	34,442,537	161,707,254	4,139,006	28,926,935
<b>Plus: New Issues During the Year</b>											
General Long-term Debt	2,526,600	23,161,636	0	1,268,254	1,426,809	192,543	0	298,998	80,508	257,772	1,902,574
Enterprise Fund Debt	2,204,641	7,753,364	3,821,576	763,210	0	12,805,061	0	0	15,748	748,182	500,000
State Loans	1,078,893	0	754,708	0	7,409,405	22,218,115	1,240,250	0	236,798	231,470	12,209,849
Short-term Debt	50,000	0	0	0	0	1,389,904	0	220,000	649,642	0	0
Subtotal	5,860,134	30,915,000	4,576,284	2,031,464	8,836,214	36,605,623	1,240,250	518,998	982,696	1,237,424	14,612,423
<b>Less: Debt Redeemed During the Year</b>											
General Long-term Debt	1,954,219	2,218,594	338,273	411,686	1,129,553	482,104	314,987	917,602	4,136,694	169,108	1,522,869
Enterprise Fund Debt	3,919,917	1,812,713	137,796	314,863	215,848	44,241	111,023	190,020	5,049,441	199,174	352,896
State Loans	597,570	84,827	340,569	999,067	803,483	510,025	647,506	756,493	2,006,400	100,067	1,155,716
Short-term Debt	100,000	0	0	1,031,967	0	203,264	0	650,000	290,000	689,459	26,000
Subtotal	6,571,706	4,116,134	816,638	2,757,583	2,148,884	1,239,634	1,073,516	2,514,115	11,482,535	1,157,808	3,057,481
<b>Debt Outstanding, End of the Year</b>											
General Long-term Debt	10,095,074	46,790,499	3,029,599	5,544,807	11,153,384	4,952,068	2,696,655	16,464,821	43,562,566	675,228	6,731,933
Enterprise Fund Debt	38,242,060	24,170,469	5,944,602	6,825,588	4,745,548	19,850,255	1,761,213	2,500,967	90,010,992	2,480,003	4,131,033
State Loans	13,330,870	676,208	6,290,191	2,767,583	17,129,861	31,663,999	9,075,183	12,896,307	16,828,015	1,061,321	28,748,970
Short-term Debt	50,000	0	0	0	100,000	1,389,904	0	585,325	805,842	2,070	869,941
Subtotal	61,718,004	71,637,176	15,264,392	15,137,978	33,128,793	57,856,226	13,533,051	32,447,420	151,207,415	4,218,622	40,481,877
Less: Sinking Fund Assets	0	0	0	0	25,000	0	0	2,787	898,796	0	0
Total Public Debt	61,718,004	71,637,176	15,264,392	15,137,978	33,103,793	57,856,226	13,533,051	32,444,633	150,308,619	4,218,622	40,481,877
Debt to Assessable Base	3.4%	1.2%	2.0%	1.9%	0.7%	2.4%	1.0%	3.2%	1.7%	1.3%	1.2%

## Cumulative - Municipalities and Special Taxing Districts

Year Ending June 30, 2008

	Kent	Montgomery	Prince George's	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico	Worcester	Total
<b>Property Valuation</b>											
Assessable Base - Current Year	809,489,510	30,044,210,117	19,078,378,193	704,689,862	247,253,450	340,388,888	2,545,171,175	3,235,297,633	2,648,205,325	11,428,138,231	102,803,426,218
Assessable Base - Prior Year	678,207,782	25,441,437,519	16,043,980,078	541,011,678	218,915,550	292,384,499	2,098,287,404	2,777,696,218	2,306,101,601	9,415,946,538	86,820,257,026
Increase/(Decrease)	131,281,728	4,602,772,598	3,034,398,115	163,678,184	28,337,900	48,004,389	446,883,771	457,601,415	342,103,724	2,012,191,693	15,983,169,192
% Increase/(Decrease)	19.4%	18.1%	18.9%	30.3%	12.9%	16.4%	21.3%	16.5%	14.8%	21.4%	18.4%
Assessable Base per Capita	107,545	187,977	85,529	132,610	111,375	59,833	147,375	61,390	90,250	664,427	120,831
<b>Public Debt</b>											
<b>Debt Outstanding, Beginning of the Year</b>											
General Long-term Debt	1,686,501	44,875,504	33,061,967	5,176,045	0	2,449,541	8,159,443	17,212,374	21,545,298	33,556,244	301,899,546
Enterprise Fund Debt	9,336,161	53,655,149	2,905,143	0	0	879,582	12,353,680	27,319,265	13,574,350	65,374,694	369,796,904
State Loans	236,415	10,106,017	9,373,494	6,843,020	1,613,821	2,006,978	21,656,593	3,399,825	33,124,673	3,605,953	195,057,532
Short-term Debt	0	0	102,085	0	0	250,000	0	0	0	150,000	4,986,311
Subtotal	11,259,077	108,636,670	45,442,689	12,019,065	1,613,821	5,586,101	42,169,716	47,931,464	68,244,321	102,686,891	871,740,293
<b>Plus: New Issues During the Year</b>											
General Long-term Debt	0	10,630,029	9,346,557	0	0	454,047	2,348,021	278,203	3,292,157	12,569,331	70,034,039
Enterprise Fund Debt	278,283	11,340,000	0	0	0	1,068,037	0	4,453,892	3,011,371	12,841,097	61,604,462
State Loans	0	58,310	0	0	0	325,169	559,266	1,874,651	10,581,996	528,115	59,306,995
Short-term Debt	0	0	1,793	0	0	410,380	0	0	0	0	2,721,719
Subtotal	278,283	22,028,339	9,348,350	0	0	2,257,633	2,907,287	6,606,746	16,885,524	25,938,543	193,667,215
<b>Less: Debt Redeemed During the Year</b>											
General Long-term Debt	96,308	5,516,032	4,823,321	142,146	0	412,759	723,789	1,478,148	1,964,985	10,801,460	39,554,637
Enterprise Fund Debt	342,873	3,253,757	209,227	0	0	199,307	804,194	2,323,308	1,080,216	12,908,608	33,469,422
State Loans	14,469	735,852	1,027,857	317,398	203,010	127,609	821,079	495,261	388,349	264,675	12,397,282
Short-term Debt	0	0	101,161	0	0	361,562	0	0	0	150,000	3,603,413
Subtotal	453,650	9,505,641	6,161,566	459,544	203,010	1,101,237	2,349,062	4,296,717	3,433,550	24,124,743	89,024,754
<b>Debt Outstanding, End of the Year</b>											
General Long-term Debt	1,590,193	49,989,501	37,585,203	5,033,899	0	2,490,829	9,783,675	16,012,429	22,872,470	35,324,115	332,378,948
Enterprise Fund Debt	9,271,571	61,741,392	2,695,916	0	0	1,748,312	11,549,486	29,449,849	15,505,505	65,307,183	397,931,944
State Loans	221,946	9,428,475	8,345,637	6,525,622	1,410,811	2,204,538	21,394,780	4,779,215	43,318,320	3,869,393	241,967,245
Short-term Debt	0	0	2,717	0	0	298,818	0	0	0	0	4,104,617
Subtotal	11,083,710	121,159,368	48,629,473	11,559,521	1,410,811	6,742,497	42,727,941	50,241,493	81,696,295	104,500,691	976,382,754
Less: Sinking Fund Assets	0	0	0	0	0	0	0	0	0	8,199,752	9,126,335
Total Public Debt	11,083,710	121,159,368	48,629,473	11,559,521	1,410,811	6,742,497	42,727,941	50,241,493	81,696,295	96,300,939	967,256,419
Debt to Assessable Base	1.4%	0.4%	0.3%	1.6%	0.6%	2.0%	1.7%	1.6%	3.1%	0.8%	0.9%





*Table II*

*Statements of  
Revenues and Expenditures*



## Table II – Statements of Revenues and Expenditures

These tables show each municipality's and State created special district's revenues and expenditures by source and use for each functional category. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

## Allegany County

	Barton						Bel Air STA					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	22,919			22,919	8.6%	50	25,361			25,361	22.3%	14
Taxes - Local - Income	33,974			33,974	12.7%	74	48,783			48,783	42.9%	27
Taxes - Local - Other	223			223	0.1%	0				0	0.0%	0
Licenses and Permits	8,589			8,589	3.2%	19				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	181,713			181,713	67.9%	398				0	0.0%	0
County Grants	1,008			1,008	0.4%	2				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			32,034	32,034	28.2%	18
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	19,093			19,093	7.1%	42	7,525			7,525	6.6%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	267,519	0	0	267,519	100.0%	585	81,669	0	32,034	113,703	100.0%	63
<b>Expenditures by Function</b>												
General Government	173,942			173,942	71.7%	381	8,140			8,140	7.4%	5
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	66,871			66,871	27.6%	146	20,533			20,533	18.7%	11
Sewer/Solid Waste/Water				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,854			1,854	0.8%	4	15,030		65,964	80,994	73.6%	45
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	350			350	0.3%	0
Total Expenditures	242,667	0	0	242,667	100.0%	531	44,053	0	65,964	110,017	100.0%	61
Excess of Revenues Over/ (Under) Expenditures	24,852	0	0	24,852			37,616	0	(33,930)	3,686		

Year Ending June 30, 2008

# Allegany County

## Bowling Green & Roberts Place STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	22,208			22,208	58.8%	23
Taxes - Local - Income	15,434			15,434	40.9%	16
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	102			102	0.3%	0
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>37,744</b>	<b>0</b>	<b>0</b>	<b>37,744</b>	<b>100.0%</b>	<b>39</b>

## Expenditures by Function

General Government	2,001			2,001	6.6%	2
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	11,141			11,141	36.7%	11
Sewer/Solid Waste/Water	17,220			17,220	56.7%	18
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	30,362	0	0	30,362	100.0%	31

Excess of Revenues Over/

(Under) Expenditures	7,382	0	0	7,382
----------------------	-------	---	---	-------

## Cresaptown

Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
		20,099	20,099	2.0%	8
		84,302	84,302	8.4%	34
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
		16,705	16,705	1.7%	7
			0	0.0%	0
		866,625	866,625	86.1%	352
			0	0.0%	0
		18,808	18,808	1.9%	8
			0	0.0%	0
0	0	1,006,539	1,006,539	100.0%	409

Year Ending June 30, 2008

## Allegany County

	Cumberland						Ellerslie STA					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	8,585,049			8,585,049	22.2%	416	8,363			8,363	5.5%	10
Taxes - Local - Income	1,367,249			1,367,249	3.5%	66	29,462			29,462	19.2%	36
Taxes - Local - Other	57,454			57,454	0.1%	3				0	0.0%	0
Licenses and Permits	274,909			274,909	0.7%	13				0	0.0%	0
Intergovernmental												
Federal Grants	3,025,886	622,204		3,648,090	9.4%	177				0	0.0%	0
State Grants	2,772,875	53,317		2,826,192	7.3%	137				0	0.0%	0
County Grants	172,662			172,662	0.4%	8				0	0.0%	0
Other Grants	76,188			76,188	0.2%	4				0	0.0%	0
Service Charges	1,506,873		14,451,208	15,958,081	41.3%	773				0	0.0%	0
Fines and Forfeitures	95,181			95,181	0.2%	5				0	0.0%	0
Miscellaneous	379,895	62,045	2,893,110	3,335,050	8.6%	162	15,434			15,434	10.1%	19
Debt Proceeds	2,280,600			2,280,600	5.9%	110	100,000			100,000	65.2%	123
Total Revenues	20,594,821	737,566	17,344,318	38,676,705	100%	1,874	153,259	0	0	153,259	100.0%	189
<b>Expenditures by Function</b>												
General Government	1,636,013	1,306,556		2,942,569	7.9%	143	137,278			137,278	73.1%	169
Public Safety												
Police	5,155,118			5,155,118	13.9%	250				0	0.0%	0
Fire	5,166,502			5,166,502	13.9%	250	24,326			24,326	13.0%	30
Other	147,210			147,210	0.4%	7				0	0.0%	0
Public Works												
Transportation	2,624,311	675,520	355,287	3,655,118	9.9%	177	24,344			24,344	13.0%	30
Sewer/Solid Waste/Water	757,930		11,694,284	12,452,214	33.6%	603				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,313,700			1,313,700	3.5%	64	1,742			1,742	0.9%	2
Community Dev. & Pub. Housing	4,095,535			4,095,535	11.0%	198				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	610,288			610,288	1.6%	30				0	0.0%	0
Interest	411,419		688,377	1,099,796	3.0%	53				0	0.0%	0
Miscellaneous	306,500		120,723	427,223	1.2%	21				0	0.0%	0
Total Expenditures	22,224,526	1,982,076	12,858,671	37,065,273	100.0%	1,796	187,690	0	0	187,690	100.0%	232
Excess of Revenues Over/ (Under) Expenditures	(1,629,705)	(1,244,510)	4,485,647	1,611,432			(34,431)	0	0	(34,431)		



Year Ending June 30, 2008

## Allegany County

### Frostburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	1,615,170			1,615,170	16.7%	208
Taxes - Local - Income	540,452			540,452	5.6%	70
Taxes - Local - Other	46,468			46,468	0.5%	6
Licenses and Permits	153,889			153,889	1.6%	20
Intergovernmental						
Federal Grants	8,284			8,284	0.1%	1
State Grants	1,071,841		1,704,750	2,776,591	28.8%	358
County Grants	180,390			180,390	1.9%	23
Other Grants	7,032			7,032	0.1%	1
Service Charges	91,307		3,728,987	3,820,294	39.6%	492
Fines and Forfeitures	52,107			52,107	0.5%	7
Miscellaneous	192,149		14,772	206,921	2.1%	27
Debt Proceeds	250,000			250,000	2.6%	32
<b>Total Revenues</b>	<b>4,209,089</b>	<b>0</b>	<b>5,448,509</b>	<b>9,657,598</b>	<b>100.0%</b>	<b>1,245</b>
<b>Expenditures by Function</b>						
General Government	612,652			612,652	7.9%	79
Public Safety						
Police	845,647			845,647	10.9%	109
Fire	144,698			144,698	1.9%	19
Other				0	0.0%	0
Public Works						
Transportation	978,806			978,806	12.6%	126
Sewer/Solid Waste/Water			3,157,626	3,157,626	40.6%	407
Other				0	0.0%	0
Parks, Recreation, & Culture	663,292			663,292	8.5%	85
Community Dev. & Pub. Housing	178,197			178,197	2.3%	23
Economic Dev. & Opportunity	43,110			43,110	0.6%	6
Debt Service						
Principal	159,795			159,795	2.1%	21
Interest	98,090		444,974	543,064	7.0%	70
Miscellaneous	457,922			457,922	5.9%	59
<b>Total Expenditures</b>	<b>4,182,209</b>	<b>0</b>	<b>3,602,600</b>	<b>7,784,809</b>	<b>100.0%</b>	<b>1,003</b>
Excess of Revenues Over/ (Under) Expenditures	26,880	0	1,845,909	1,872,789		

### LaVale Sanitary Commission

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property			471,481	471,481	11.5%	98
Taxes - Local - Income			455,942	455,942	11.1%	95
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges			3,075,768	3,075,768	75.1%	641
Fines and Forfeitures				0	0.0%	0
Miscellaneous			90,663	90,663	2.2%	19
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>4,093,854</b>	<b>4,093,854</b>	<b>100.0%</b>	<b>853</b>
<b>Expenditures by Function</b>						
General Government				0	0.0%	0
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation				0	0.0%	0
Sewer/Solid Waste/Water			3,847,295	3,847,295	98.3%	802
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			66,141	66,141	1.7%	14
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>3,913,436</b>	<b>3,913,436</b>	<b>100.0%</b>	<b>815</b>
Excess of Revenues Over/ (Under) Expenditures	0	0	180,418	180,418		

Year Ending June 30, 2008

## Allegany County

	Lonaconing							Luke					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita		Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>													
Taxes - Local - Property	97,509			97,509	7.9%	86		407,531			407,531	91.0%	5,507
Taxes - Local - Income	76,090			76,090	6.1%	67		4,728			4,728	1.1%	64
Taxes - Local - Other	8,984			8,984	0.7%	8		10			10	0.0%	0
Licenses and Permits	3,460			3,460	0.3%	3		1,258			1,258	0.3%	17
Intergovernmental													
Federal Grants				0	0.0%	0					0	0.0%	0
State Grants	231,408		87,000	318,408	25.7%	280		16,061			16,061	3.6%	217
County Grants	3,443			3,443	0.3%	3		92			92	0.0%	1
Other Grants				0	0.0%	0					0	0.0%	0
Service Charges			716,973	716,973	57.9%	631					0	0.0%	0
Fines and Forfeitures				0	0.0%	0		10			10	0.0%	0
Miscellaneous	9,535		3,699	13,234	1.1%	12		18,372			18,372	4.1%	248
Debt Proceeds				0	0.0%	0					0	0.0%	0
Total Revenues	430,429	0	807,672	1,238,101	100.0%	1,089		448,062	0	0	448,062	100.0%	6,055
<b>Expenditures by Function</b>													
General Government	64,185			64,185	5.1%	56		141,265			141,265	37.5%	1,909
Public Safety													
Police	15,925			15,925	1.3%	14		43,751			43,751	11.6%	591
Fire				0	0.0%	0					0	0.0%	0
Other				0	0.0%	0					0	0.0%	0
Public Works													
Transportation	116,261			116,261	9.3%	102		43,965			43,965	11.7%	594
Sewer/Solid Waste/Water			749,634	749,634	60.0%	659		29,785			29,785	7.9%	403
Other				0	0.0%	0					0	0.0%	0
Parks, Recreation, & Culture	120,271			120,271	9.6%	106		11,578			11,578	3.1%	156
Community Dev. & Pub. Housing				0	0.0%	0					0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0					0	0.0%	0
Debt Service													
Principal	5,990			5,990	0.5%	5					0	0.0%	0
Interest	1,319		142,106	143,425	11.5%	126					0	0.0%	0
Miscellaneous	33,223			33,223	2.7%	29		106,242			106,242	28.2%	1,436
Total Expenditures	357,174	0	891,740	1,248,914	100.0%	1,098		376,586	0	0	376,586	100.0%	5,089
Excess of Revenues Over/ (Under) Expenditures	73,255	0	(84,068)	(10,813)				71,476	0	0	71,476		

Year Ending June 30, 2008

## Allegany County

	McCoole STA						Midland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	3,067			3,067	30.3%	6	30,636			30,636	23.8%	69
Taxes - Local - Income	5,071			5,071	50.1%	10	30,878			30,878	24.0%	70
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	4,989			4,989	3.9%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	58,496			58,496	45.4%	132
County Grants				0	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	1,976			1,976	19.5%	4	3,818			3,818	3.0%	9
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	10,114	0	0	10,114	100.0%	20	128,817	0	0	128,817	100.0%	290
<b>Expenditures by Function</b>												
General Government	10,948			10,948	58.9%	22	32,923			32,923	32.1%	74
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	7,654			7,654	41.1%	15	43,977			43,977	42.8%	99
Sewer/Solid Waste/Water				0	0.0%	0	1,265			1,265	1.2%	3
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	10,929			10,929	10.6%	25
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	13,563			13,563	13.2%	31
Total Expenditures	18,602	0	0	18,602	100.0%	37	102,657	0	0	102,657	100.0%	231
Excess of Revenues Over/ (Under) Expenditures	(8,488)	0	0	(8,488)			26,160	0	0	26,160		

Year Ending June 30, 2008

## Allegany County

### Mount Savage STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	9,468			9,468	13.9%	7
Taxes - Local - Income	46,877			46,877	69.0%	33
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,572			11,572	17.0%	8
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>67,917</b>	<b>0</b>	<b>0</b>	<b>67,917</b>	<b>100.0%</b>	<b>48</b>
<b>Expenditures by Function</b>						
General Government	1,646			1,646	2.8%	1
Public Safety						
Police				0	0.0%	0
Fire	15,000			15,000	25.7%	11
Other				0	0.0%	0
Public Works						
Transportation	21,038			21,038	36.1%	15
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	20,598			20,598	35.3%	14
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>58,282</b>	<b>0</b>	<b>0</b>	<b>58,282</b>	<b>100.0%</b>	<b>41</b>
Excess of Revenues Over/ (Under) Expenditures	9,635	0	0	9,635		

### Potomac Park Citizens' Committee

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	8,456			8,456	29.8%	8
Taxes - Local - Income	13,041			13,041	46.0%	12
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	6,849			6,849	24.2%	6
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>28,346</b>	<b>0</b>	<b>0</b>	<b>28,346</b>	<b>100.0%</b>	<b>26</b>
<b>Expenditures by Function</b>						
General Government	4,194			4,194	16.8%	4
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	15,869			15,869	63.6%	15
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	4,884			4,884	19.6%	4
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>24,947</b>	<b>0</b>	<b>0</b>	<b>24,947</b>	<b>100.0%</b>	<b>23</b>
Excess of Revenues Over/ (Under) Expenditures	3,399	0	0	3,399		

Year Ending June 30, 2008

**Allegany County**

**Westernport**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	376,303			376,303	10.9%	192
Taxes - Local - Income	130,124			130,124	3.8%	66
Taxes - Local - Other	1,939			1,939	0.1%	1
Licenses and Permits	21,288			21,288	0.6%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	251,609		1,496,561	1,748,170	50.4%	890
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	5,123		961,181	966,304	27.9%	492
Fines and Forfeitures				0	0.0%	0
Miscellaneous	222,170			222,170	6.4%	113
Debt Proceeds				0	0.0%	0
Total Revenues	1,008,556	0	2,457,742	3,466,298	100.0%	1,765
<b>Expenditures by Function</b>						
General Government	134,533			134,533	5.7%	68
Public Safety						
Police	232,743			232,743	9.8%	119
Fire	16,390			16,390	0.7%	8
Other				0	0.0%	0
Public Works						
Transportation	339,981			339,981	14.3%	173
Sewer/Solid Waste/Water			1,266,109	1,266,109	53.4%	645
Other				0	0.0%	0
Parks, Recreation, & Culture	93,471			93,471	3.9%	48
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest	3,806		225,565	229,371	9.7%	117
Miscellaneous	59,196			59,196	2.5%	30
Total Expenditures	880,120	0	1,491,674	2,371,794	100.0%	1,208
Excess of Revenues Over/ (Under) Expenditures	128,436	0	966,068	1,094,504		

Year Ending June 30, 2008

## Anne Arundel County

	Annapolis						Highland Beach					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	29,230,562			29,230,562	29.1%	796	102,000			102,000	68.9%	927
Taxes - Local - Income	5,168,804			5,168,804	5.1%	141	11,723			11,723	7.9%	107
Taxes - Local - Other	1,457,363			1,457,363	1.4%	40				0	0.0%	0
Licenses and Permits	2,442,382			2,442,382	2.4%	66				0	0.0%	0
Intergovernmental												
Federal Grants	922,731		1,418,632	2,341,363	2.3%	64				0	0.0%	0
State Grants	3,805,216	209,606	5,422,015	9,436,837	9.4%	257	22,231			22,231	15.0%	202
County Grants	3,163,068			3,163,068	3.1%	86				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,212,966		17,846,584	20,059,550	19.9%	546	2,262			2,262	1.5%	21
Fines and Forfeitures	1,225,606			1,225,606	1.2%	33				0	0.0%	0
Miscellaneous	1,549,013	52,150	428,220	2,029,383	2.0%	55	9,877			9,877	6.7%	90
Debt Proceeds	898,801	23,161,636		24,060,437	23.9%	655				0	0.0%	0
Total Revenues	52,076,512	23,423,392	25,115,451	100,615,355	100.0%	2,739	148,093	0	0	148,093	100.0%	1,346
<b>Expenditures by Function</b>												
General Government	7,244,203	3,198,736	427,282	10,870,221	13.3%	296	52,232			52,232	47.4%	475
Public Safety												
Police	15,816,216	1,193,480		17,009,696	20.9%	463				0	0.0%	0
Fire	12,978,839	14,500		12,993,339	15.9%	354				0	0.0%	0
Other	2,377,647			2,377,647	2.9%	65	20,120			20,120	18.3%	183
Public Works												
Transportation	3,509,319	2,091,667	9,732,861	15,333,847	18.8%	417	12,080			12,080	11.0%	110
Sewer/Solid Waste/Water		68,703	12,102,908	12,171,611	14.9%	331				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	3,258,735	362,898	1,024,175	4,645,808	5.7%	126	25,785			25,785	23.4%	234
Community Dev. & Pub. Housing	416,254			416,254	0.5%	11				0	0.0%	0
Economic Dev. & Opportunity	326,168			326,168	0.4%	9				0	0.0%	0
Debt Service												
Principal	2,056,913			2,056,913	2.5%	56				0	0.0%	0
Interest	1,967,330		1,051,590	3,018,920	3.7%	82				0	0.0%	0
Miscellaneous		108	356,955	357,063	0.4%	10				0	0.0%	0
Total Expenditures	49,951,624	6,930,092	24,695,771	81,577,487	100.0%	2,221	110,217	0	0	110,217	100.0%	1,002
Excess of Revenues Over/ (Under) Expenditures	2,124,888	16,493,300	419,680	19,037,868			37,876	0	0	37,876		

Year Ending June 30, 2008

## Calvert County

	Chesapeake Beach						North Beach					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	2,511,204			2,511,204	27.6%	741	1,212,913			1,212,913	29.0%	650
Taxes - Local - Income				0	0.0%	0	176,072			176,072	4.2%	94
Taxes - Local - Other	699,981			699,981	7.7%	207	9,518		271,789	281,307	6.7%	151
Licenses and Permits	114,197			114,197	1.3%	34	22,220			22,220	0.5%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	1,158,250			1,158,250	12.7%	342	173,107			173,107	4.1%	93
County Grants	151,937			151,937	1.7%	45			23,553	23,553	0.6%	13
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	96,000		3,875,081	3,971,081	43.7%	1,172	347,638		675,127	1,022,765	24.5%	548
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	433,938		49,820	483,758	5.3%	143	160,216	1,085,287	22,005	1,267,508	30.3%	679
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	5,165,507	0	3,924,901	9,090,408	100.0%	2,683	2,101,684	1,085,287	992,474	4,179,445	100.0%	2,239
<b>Expenditures by Function</b>												
General Government	688,503			688,503	10.8%	203	520,747			520,747	13.5%	279
Public Safety												
Police	642,531			642,531	10.1%	190	295,354			295,354	7.7%	158
Fire				0	0.0%	0				0	0.0%	0
Other	9,056			9,056	0.1%	3	57,393			57,393	1.5%	31
Public Works												
Transportation	1,666,882			1,666,882	26.2%	492	126,796	13,138		139,934	3.6%	75
Sewer/Solid Waste/Water	384,446		916,128	1,300,574	20.4%	384	179,124		719,546	898,670	23.3%	481
Other	107,153			107,153	1.7%	32	98,606			98,606	2.6%	53
Parks, Recreation, & Culture	158,221		903,149	1,061,370	16.7%	313	47,157	1,296,727		1,343,884	34.8%	720
Community Dev. & Pub. Housing				0	0.0%	0	374			374	0.0%	0
Economic Dev. & Opportunity	12,698			12,698	0.2%	4	101,492			101,492	2.6%	54
Debt Service												
Principal	481,798			481,798	7.6%	142	133,349			133,349	3.5%	71
Interest	229,132		8,749	237,881	3.7%	70	104,637		99,553	204,190	5.3%	109
Miscellaneous	156,122			156,122	2.5%	46	65,640			65,640	1.7%	35
Total Expenditures	4,536,542	0	1,828,026	6,364,568	100.0%	1,879	1,730,669	1,309,865	819,099	3,859,633	100.0%	2,067
Excess of Revenues Over/ (Under) Expenditures	628,965	0	2,096,875	2,725,840			371,015	(224,578)	173,375	319,812		

Year Ending June 30, 2008

## Caroline County

	Denton						Federalsburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	2,091,576			2,091,576	33.3%	538	1,465,302			1,465,302	17.6%	560
Taxes - Local - Income	239,857			239,857	3.8%	62	110,407			110,407	1.3%	42
Taxes - Local - Other	7,093		9,533	16,626	0.3%	4	3,324			3,324	0.0%	1
Licenses and Permits	76,612	105,138		181,750	2.9%	47	76,526			76,526	0.9%	29
Intergovernmental												
Federal Grants	335,813			335,813	5.3%	86		4,007,468		4,007,468	48.2%	1,531
State Grants	470,454		65,685	536,139	8.5%	138	318,025	73,303		391,328	4.7%	149
County Grants	732,147			732,147	11.6%	188				0	0.0%	0
Other Grants	43,750			43,750	0.7%	11				0	0.0%	0
Service Charges	14,717		1,221,642	1,236,359	19.7%	318	154,776		943,944	1,098,720	13.2%	420
Fines and Forfeitures				0	0.0%	0	695			695	0.0%	0
Miscellaneous	266,306	2,683	34,538	303,527	4.8%	78	695,840	1,776	23,827	721,443	8.7%	276
Debt Proceeds	569,931			569,931	9.1%	147	443,378			443,378	5.3%	169
Total Revenues	4,848,256	107,821	1,331,398	6,287,475	100.0%	1,617	3,268,273	4,082,547	967,771	8,318,591	100.0%	3,177
<b>Expenditures by Function</b>												
General Government	393,516			393,516	6.4%	101	459,698	12		459,710	9.1%	176
Public Safety												
Police	1,057,591			1,057,591	17.3%	272	1,075,494	265,644		1,341,138	26.5%	512
Fire	116,238			116,238	1.9%	30	20,000			20,000	0.4%	8
Other	332,669			332,669	5.4%	86	7,538			7,538	0.1%	3
Public Works												
Transportation	489,369			489,369	8.0%	126	202,553	24,407		226,960	4.5%	87
Sewer/Solid Waste/Water	160,443		1,507,399	1,667,842	27.3%	429	165,457		912,964	1,078,421	21.3%	412
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	59,300			59,300	1.0%	15	51,435	104,581		156,016	3.1%	60
Community Dev. & Pub. Housing	1,486,776			1,486,776	24.3%	382		434,708		434,708	8.6%	166
Economic Dev. & Opportunity	220,030			220,030	3.6%	57	151,119			151,119	3.0%	58
Debt Service												
Principal	148,482			148,482	2.4%	38	963,863			963,863	19.0%	368
Interest	67,134		26,372	93,506	1.5%	24	74,506		148,388	222,894	4.4%	85
Miscellaneous			53,734	53,734	0.9%	14	1,029			1,029	0.0%	0
Total Expenditures	4,531,548	0	1,587,505	6,119,053	100.0%	1,573	3,172,692	829,352	1,061,352	5,063,396	100.0%	1,934
Excess of Revenues Over/ (Under) Expenditures	316,708	107,821	(256,107)	168,422			95,581	3,253,195	(93,581)	3,255,195		



Year Ending June 30, 2008

Caroline County		Goldsboro						Greensboro					
		Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source													
Taxes - Local - Property		64,399			64,399	56.2%	305	551,249			551,249	38.4%	281
Taxes - Local - Income		15,825			15,825	13.8%	75	83,215			83,215	5.8%	42
Taxes - Local - Other					0	0.0%	0	21,583			21,583	1.5%	11
Licenses and Permits		2,447			2,447	2.1%	12	18,675			18,675	1.3%	10
Intergovernmental													
Federal Grants					0	0.0%	0				0	0.0%	0
State Grants		19,270			19,270	16.8%	91	161,568			161,568	11.3%	82
County Grants					0	0.0%	0	609			609	0.0%	0
Other Grants		4,500			4,500	3.9%	21				0	0.0%	0
Service Charges					0	0.0%	0	49,307		473,896	523,203	36.4%	266
Fines and Forfeitures		200			200	0.2%	1	962			962	0.1%	0
Miscellaneous		7,991			7,991	7.0%	38	53,256		21,347	74,603	5.2%	38
Debt Proceeds					0	0.0%	0				0	0.0%	0
Total Revenues		114,632	0	0	114,632	100.0%	543	940,424	0	495,243	1,435,667	100.0%	731
Expenditures by Function													
General Government		57,336			57,336	52.6%	272	201,984			201,984	10.1%	103
Public Safety													
Police		5,968			5,968	5.5%	28	235,762			235,762	11.8%	120
Fire		1,500			1,500	1.4%	7				0	0.0%	0
Other		535			535	0.5%	3				0	0.0%	0
Public Works													
Transportation		12,816			12,816	11.8%	61	83,326			83,326	4.2%	42
Sewer/Solid Waste/Water		22,258			22,258	20.4%	105	169,674		807,409	977,083	48.9%	497
Other					0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture		1,951			1,951	1.8%	9	19,536			19,536	1.0%	10
Community Dev. & Pub. Housing					0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity					0	0.0%	0				0	0.0%	0
Debt Service													
Principal		5,189			5,189	4.8%	25	89,557			89,557	4.5%	46
Interest		1,479			1,479	1.4%	7	50,827		41,925	92,752	4.6%	47
Miscellaneous					0	0.0%	0	297,511			297,511	14.9%	151
Total Expenditures		109,032	0	0	109,032	100.0%	517	1,148,177	0	849,334	1,997,511	100.0%	1,017
Excess of Revenues Over/ (Under) Expenditures		5,600	0	0	5,600			(207,753)	0	(354,091)	(561,844)		

Year Ending June 30, 2008

## Caroline County

	Henderson						Hillsboro					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	11,030			11,030	18.0%	90	12,493			12,493	11.5%	79
Taxes - Local - Income	17,683			17,683	28.8%	145	10,251			10,251	9.4%	65
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,225			1,225	2.0%	10	323			323	0.3%	2
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	5,617			5,617	9.1%	46	77,583			77,583	71.3%	491
County Grants	2,000			2,000	3.3%	16				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			20,331	20,331	33.1%	167				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	3,559			3,559	5.8%	29	8,091			8,091	7.4%	51
Debt Proceeds				0	0.0%	0				0	0.0%	0
<b>Total Revenues</b>	<b>41,114</b>	<b>0</b>	<b>20,331</b>	<b>61,445</b>	<b>100.0%</b>	<b>504</b>	<b>108,741</b>	<b>0</b>	<b>0</b>	<b>108,741</b>	<b>100.0%</b>	<b>688</b>
<b>Expenditures by Function</b>												
General Government	14,954			14,954	18.6%	123	30,328			30,328	60.1%	192
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	1,400			1,400	2.8%	9
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,596			2,596	3.2%	21	5,165			5,165	10.2%	33
Sewer/Solid Waste/Water	15,779		36,741	52,520	65.3%	430	10,138			10,138	20.1%	64
Other			3,127	3,127	3.9%	26				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	2,534			2,534	5.0%	16
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			1,389	1,389	1.7%	11				0	0.0%	0
Miscellaneous			5,794	5,794	7.2%	47	914			914	1.8%	6
<b>Total Expenditures</b>	<b>33,329</b>	<b>0</b>	<b>47,051</b>	<b>80,380</b>	<b>100.0%</b>	<b>659</b>	<b>50,479</b>	<b>0</b>	<b>0</b>	<b>50,479</b>	<b>100.0%</b>	<b>319</b>
<b>Excess of Revenues Over/ (Under) Expenditures</b>	<b>7,785</b>	<b>0</b>	<b>(26,720)</b>	<b>(18,935)</b>			<b>58,262</b>	<b>0</b>	<b>0</b>	<b>58,262</b>		

Year Ending June 30, 2008

## Caroline County

	Marydel						Preston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	17,135			17,135	52.5%	120	224,271			224,271	36.7%	335
Taxes - Local - Income	10,293			10,293	31.6%	72	57,436			57,436	9.4%	86
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	318			318	1.0%	2	4,788			4,788	0.8%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	95,194			95,194	15.6%	142
County Grants	2,000			2,000	6.1%	14	9,027			9,027	1.5%	13
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			186,258	186,258	30.5%	278
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	2,862			2,862	8.8%	20	15,138		3,271	18,409	3.0%	28
Debt Proceeds				0	0.0%	0	15,000			15,000	2.5%	22
Total Revenues	32,608	0	0	32,608	100.0%	228	420,854	0	189,529	610,383	100.0%	912
<b>Expenditures by Function</b>												
General Government	17,110			17,110	51.1%	120	114,885			114,885	20.5%	172
Public Safety												
Police				0	0.0%	0	126,453			126,453	22.6%	189
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0	1,521			1,521	0.3%	2
Public Works												
Transportation	3,978			3,978	11.9%	28	87,683			87,683	15.7%	131
Sewer/Solid Waste/Water	12,427			12,427	37.1%	87			199,747	199,747	35.7%	299
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	1,534			1,534	0.3%	2
Interest				0	0.0%	0	717			717	0.1%	1
Miscellaneous				0	0.0%	0	26,988			26,988	4.8%	40
Total Expenditures	33,515	0	0	33,515	100.0%	234	359,781	0	199,747	559,528	100.0%	836
Excess of Revenues Over/ (Under) Expenditures	(907)	0	0	(907)			61,073	0	(10,218)	50,855		

Year Ending June 30, 2008

## Caroline County

	Ridgely						Templeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	551,605			551,605	33.7%	363	7,978			7,978	49.2%	96
Taxes - Local - Income	101,621			101,621	6.2%	67	3,584			3,584	22.1%	43
Taxes - Local - Other	1,309			1,309	0.1%	1				0	0.0%	0
Licenses and Permits	33,187			33,187	2.0%	22	147			147	0.9%	2
Intergovernmental												
Federal Grants	12,569			12,569	0.8%	8				0	0.0%	0
State Grants	258,293			258,293	15.8%	170	3,483			3,483	21.5%	42
County Grants	36			36	0.0%	0	822			822	5.1%	10
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	54,000		583,705	637,705	39.0%	420	192			192	1.2%	2
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	32,640		8,150	40,790	2.5%	27				0	0.0%	0
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,045,260	0	591,855	1,637,115	100.0%	1,078	16,206	0	0	16,206	100.0%	195
<b>Expenditures by Function</b>												
General Government	194,856			194,856	9.9%	128	6,576			6,576	36.9%	79
Public Safety												
Police	462,108			462,108	23.5%	304				0	0.0%	0
Fire	15,000			15,000	0.8%	10				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	121,930			121,930	6.2%	80	2,170			2,170	12.2%	26
Sewer/Solid Waste/Water	133,985		694,675	828,660	42.1%	546	7,100			7,100	39.8%	86
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	61,538			61,538	3.1%	41	320			320	1.8%	4
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	50,355			50,355	2.6%	33				0	0.0%	0
Interest	26,906		36,512	63,418	3.2%	42				0	0.0%	0
Miscellaneous	170,561			170,561	8.7%	112	1,663			1,663	9.3%	20
Total Expenditures	1,237,239	0	731,187	1,968,426	100.0%	1,296	17,829	0	0	17,829	100.0%	215
Excess of Revenues Over/ (Under) Expenditures	(191,979)	0	(139,332)	(331,311)			(1,623)	0	0	(1,623)		

Year Ending June 30, 2008

## Carroll County

	Hampstead						Manchester					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	938,288			938,288	27.7%	173	640,815			640,815	19.5%	185
Taxes - Local - Income	697,900			697,900	20.6%	128	433,640			433,640	13.2%	125
Taxes - Local - Other				0	0.0%	0	14,415			14,415	0.4%	4
Licenses and Permits	96,734			96,734	2.9%	18	60,331			60,331	1.8%	17
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	488,129			488,129	14.4%	90	325,943			325,943	9.9%	94
County Grants	308,678			308,678	9.1%	57	210,532			210,532	6.4%	61
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	20,955		604,299	625,254	18.4%	115	30,444		1,239,252	1,269,696	38.6%	366
Fines and Forfeitures	50			50	0.0%	0	1,790			1,790	0.1%	1
Miscellaneous	235,311		25	235,336	6.9%	43	141,340		192,722	334,062	10.2%	96
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,786,045	0	604,324	3,390,369	100.0%	624	1,859,250	0	1,431,974	3,291,224	100.0%	950
<b>Expenditures by Function</b>												
General Government	315,852			315,852	9.1%	58	233,970			233,970	8.6%	68
Public Safety												
Police	702,971			702,971	20.2%	129	339,013			339,013	12.5%	98
Fire	40,000			40,000	1.1%	7	24,180			24,180	0.9%	7
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	763,284			763,284	21.9%	140	423,069			423,069	15.6%	122
Sewer/Solid Waste/Water	282,490		770,948	1,053,438	30.3%	194	221,532		1,181,381	1,402,913	51.7%	405
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	102,795			102,795	3.0%	19	97,779			97,779	3.6%	28
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	78,639			78,639	2.3%	14				0	0.0%	0
Interest	40,282		17,036	57,318	1.6%	11			20,068	20,068	0.7%	6
Miscellaneous	364,937			364,937	10.5%	67	171,123		2,066	173,189	6.4%	50
Total Expenditures	2,691,250	0	787,984	3,479,234	100.0%	640	1,510,666	0	1,203,515	2,714,181	100.0%	783
Excess of Revenues Over/ (Under) Expenditures	94,795	0	(183,660)	(88,865)			348,584	0	228,459	577,043		

Year Ending June 30, 2008

**Carroll County**

	Mount Airy						New Windsor					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,543,254			1,543,254	22.6%	174	168,481			168,481	18.5%	123
Taxes - Local - Income	1,129,848			1,129,848	16.5%	128	188,914			188,914	20.8%	138
Taxes - Local - Other	15,044			15,044	0.2%	2	9,985			9,985	1.1%	7
Licenses and Permits	220,601			220,601	3.2%	25	11,835			11,835	1.3%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	606,470			606,470	8.9%	68	83,041			83,041	9.1%	60
County Grants	607,745			607,745	8.9%	69	69,409			69,409	7.6%	51
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	212,206		1,870,608	2,082,814	30.5%	235			318,158	318,158	35.0%	232
Fines and Forfeitures	495			495	0.0%	0				0	0.0%	0
Miscellaneous	262,233		365,308	627,541	9.2%	71	56,818		2,124	58,942	6.5%	43
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	4,597,896	0	2,235,916	6,833,812	100.0%	771	588,483	0	320,282	908,765	100.0%	662
<b>Expenditures by Function</b>												
General Government	771,067			771,067	11.5%	87	202,353			202,353	20.5%	147
Public Safety												
Police	510,964			510,964	7.6%	58	93,674			93,674	9.5%	68
Fire	139,500			139,500	2.1%	16				0	0.0%	0
Other	17,698			17,698	0.3%	2				0	0.0%	0
Public Works												
Transportation	1,500,309			1,500,309	22.4%	169	201,839			201,839	20.5%	147
Sewer/Solid Waste/Water	607,418		2,113,248	2,720,666	40.6%	307			346,263	346,263	35.1%	252
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	332,710			332,710	5.0%	38	9,827			9,827	1.0%	7
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	180,538			180,538	2.7%	20				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			196,482	196,482	2.9%	22			6,065	6,065	0.6%	4
Miscellaneous	336,457			336,457	5.0%	38	126,318			126,318	12.8%	92
Total Expenditures	4,396,661	0	2,309,730	6,706,391	100.0%	757	634,011	0	352,328	986,339	100.0%	718
Excess of Revenues Over/ (Under) Expenditures	201,235	0	(73,814)	127,421			(45,528)	0	(32,046)	(77,574)		

Year Ending June 30, 2008

**Carroll County**

	Sykesville						Taneytown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,025,280			1,025,280	22.9%	231	1,837,598			1,837,598	30.1%	339
Taxes - Local - Income	604,209			604,209	13.5%	136	350,559			350,559	5.7%	65
Taxes - Local - Other	145			145	0.0%	0	5,205			5,205	0.1%	1
Licenses and Permits	49,112			49,112	1.1%	11	186,964			186,964	3.1%	34
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	702,901			702,901	15.7%	159	504,771		389,220	893,991	14.6%	165
County Grants	240,637			240,637	5.4%	54	551,292			551,292	9.0%	102
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	474,401			474,401	10.6%	107			1,855,501	1,855,501	30.4%	342
Fines and Forfeitures	150			150	0.0%	0	9,933			9,933	0.2%	2
Miscellaneous	125,654			125,654	2.8%	28	273,108		144,633	417,741	6.8%	77
Debt Proceeds	1,246,478			1,246,478	27.9%	281				0	0.0%	0
Total Revenues	4,468,967	0	0	4,468,967	100.0%	1,008	3,719,430	0	2,389,354	6,108,784	100.0%	1,126
<b>Expenditures by Function</b>												
General Government	842,658			842,658	24.6%	190	1,074,834			1,074,834	19.9%	198
Public Safety												
Police	451,718			451,718	13.2%	102	696,387			696,387	12.9%	128
Fire	5,000			5,000	0.1%	1	25,000			25,000	0.5%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	369,901			369,901	10.8%	83	991,013			991,013	18.3%	183
Sewer/Solid Waste/Water	294,604			294,604	8.6%	66			1,851,972	1,851,972	34.3%	341
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	423,666			423,666	12.3%	96	604,560			604,560	11.2%	111
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	636,806			636,806	18.6%	144	75,414			75,414	1.4%	14
Interest	95,141			95,141	2.8%	21	87,903			87,903	1.6%	16
Miscellaneous	311,314			311,314	9.1%	70				0	0.0%	0
Total Expenditures	3,430,808	0	0	3,430,808	100.0%	774	3,555,111	0	1,851,972	5,407,083	100.0%	997
Excess of Revenues Over/ (Under) Expenditures	1,038,159	0	0	1,038,159			164,319	0	537,382	701,701		

Year Ending June 30, 2008

## Carroll County

	Union Bridge						Westminster					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	244,612			244,612	23.5%	231	7,347,340			7,347,340	31.7%	410
Taxes - Local - Income	81,868			81,868	7.9%	77	1,799,717			1,799,717	7.8%	100
Taxes - Local - Other	14,550			14,550	1.4%	14	288,383			288,383	1.2%	16
Licenses and Permits	12,126			12,126	1.2%	11	327,439			327,439	1.4%	18
Intergovernmental												
Federal Grants				0	0.0%	0	2,240,647			2,240,647	9.7%	125
State Grants	116,167			116,167	11.2%	110	1,450,589	55,909		1,506,498	6.5%	84
County Grants	70,843			70,843	6.8%	67	790,131			790,131	3.4%	44
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	13,571		407,430	421,001	40.5%	398	811,186		6,895,581	7,706,767	33.2%	430
Fines and Forfeitures	1,275			1,275	0.1%	1	70,711			70,711	0.3%	4
Miscellaneous	55,675		21,793	77,468	7.4%	73	339,631		594,560	934,191	4.0%	52
Debt Proceeds				0	0.0%	0	180,331			180,331	0.8%	10
Total Revenues	610,687	0	429,223	1,039,910	100.0%	983	15,646,105	55,909	7,490,141	23,192,155	100.0%	1,293
<b>Expenditures by Function</b>												
General Government	195,786			195,786	17.8%	185	1,308,166			1,308,166	5.6%	73
Public Safety												
Police	44,330			44,330	4.0%	42	3,943,419			3,943,419	16.9%	220
Fire	1,500			1,500	0.1%	1	244,220			244,220	1.0%	14
Other				0	0.0%	0	37,790			37,790	0.2%	2
Public Works												
Transportation	126,009			126,009	11.5%	119	1,908,976	477,998		2,386,974	10.2%	133
Sewer/Solid Waste/Water	66,341		300,500	366,841	33.3%	347	1,094,477		7,155,503	8,249,980	35.3%	460
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	74,369			74,369	6.8%	70	907,073	253,064		1,160,137	5.0%	65
Community Dev. & Pub. Housing			173,755	173,755	15.8%	164	2,359,987			2,359,987	10.1%	132
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	268,979	83,292		352,271	1.5%	20
Interest			82,601	82,601	7.5%	78	172,364	125,307	38,353	336,024	1.4%	19
Miscellaneous	35,275			35,275	3.2%	33	2,978,119		3,130	2,981,249	12.8%	166
Total Expenditures	543,610	0	556,856	1,100,466	100.0%	1,040	15,223,570	939,661	7,196,986	23,360,217	100.0%	1,302
Excess of Revenues Over/ (Under) Expenditures	67,077	0	(127,633)	(60,556)			422,535	(883,752)	293,155	(168,062)		



Year Ending June 30, 2008

## Cecil County

	Cecilton						Charlestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	111,979			111,979	16.1%	228	279,799			279,799	25.9%	254
Taxes - Local - Income	123,606			123,606	17.8%	251	69,357			69,357	6.4%	63
Taxes - Local - Other	1,992			1,992	0.3%	4	1,028			1,028	0.1%	1
Licenses and Permits	3,424			3,424	0.5%	7	27,708			27,708	2.6%	25
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	202,783			202,783	29.2%	412	104,398			104,398	9.7%	95
County Grants	13,304			13,304	1.9%	27	31,757			31,757	2.9%	29
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	29,712		187,384	217,096	31.3%	441	19,949		411,800	431,749	40.0%	392
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	12,436		6,955	19,391	2.8%	39	52,890		81,425	134,315	12.4%	122
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	499,236	0	194,339	693,575	100.0%	1,410	586,886	0	493,225	1,080,111	100.0%	982
<b>Expenditures by Function</b>												
General Government	168,920			168,920	23.0%	343	260,824			260,824	19.7%	237
Public Safety												
Police				0	0.0%	0	30,450			30,450	2.3%	28
Fire	8,500			8,500	1.2%	17	9,340			9,340	0.7%	8
Other				0	0.0%	0	1,078			1,078	0.1%	1
Public Works												
Transportation	195,403			195,403	26.6%	397	112,833			112,833	8.5%	103
Sewer/Solid Waste/Water	40,478		243,226	283,704	38.6%	577	78,852		534,803	613,655	46.4%	558
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	56,301			56,301	7.7%	114	81,990			81,990	6.2%	75
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest	17,324		5,352	22,676	3.1%	46			38,597	38,597	2.9%	35
Miscellaneous				0	0.0%	0	32,164		140,979	173,143	13.1%	157
Total Expenditures	486,926	0	248,578	735,504	100.0%	1,495	607,531	0	714,379	1,321,910	100.0%	1,202
Excess of Revenues Over/ (Under) Expenditures	12,310	0	(54,239)	(41,929)			(20,645)	0	(221,154)	(241,799)		

Year Ending June 30, 2008

Cecil County

	Chesapeake City						Elkton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	330,465			330,465	21.5%	399	6,354,773			6,354,773	25.8%	431
Taxes - Local - Income	99,494			99,494	6.5%	120	1,330,200			1,330,200	5.4%	90
Taxes - Local - Other	20,694			20,694	1.3%	25	203,970			203,970	0.8%	14
Licenses and Permits	13,357			13,357	0.9%	16	282,369			282,369	1.1%	19
Intergovernmental												
Federal Grants				0	0.0%	0	33,147			33,147	0.1%	2
State Grants	68,842			68,842	4.5%	83	953,102		7,590,257	8,543,359	34.6%	579
County Grants	22,756			22,756	1.5%	27	458,967			458,967	1.9%	31
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			412,140	412,140	26.8%	497	627,446		6,214,566	6,842,012	27.7%	464
Fines and Forfeitures	3,230			3,230	0.2%	4	71,322			71,322	0.3%	5
Miscellaneous	53,270		514,422	567,692	36.9%	685	490,353		56,263	546,616	2.2%	37
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	612,108	0	926,562	1,538,670	100.0%	1,856	10,805,649	0	13,861,086	24,666,735	100.0%	1,672
<b>Expenditures by Function</b>												
General Government	401,776			401,776	27.0%	485	1,176,362			1,176,362	8.5%	80
Public Safety												
Police	56,398			56,398	3.8%	68	3,690,882			3,690,882	26.7%	250
Fire	10,000			10,000	0.7%	12	122,641			122,641	0.9%	8
Other				0	0.0%	0	362,230			362,230	2.6%	25
Public Works												
Transportation	126,162			126,162	8.5%	152	2,296,391			2,296,391	16.6%	156
Sewer/Solid Waste/Water	76,436		691,817	768,253	51.6%	927	650,237		4,570,734	5,220,971	37.8%	354
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	69,310			69,310	4.7%	84	396,559			396,559	2.9%	27
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	323,745			323,745	2.3%	22
Interest			55,699	55,699	3.7%	67	107,172		111,132	218,304	1.6%	15
Miscellaneous				0	0.0%	0	6,470			6,470	0.0%	0
Total Expenditures	740,082	0	747,516	1,487,598	100.0%	1,794	9,132,689	0	4,681,866	13,814,555	100.0%	936
Excess of Revenues Over/ (Under) Expenditures	(127,974)	0	179,046	51,072			1,672,960	0	9,179,220	10,852,180		

Year Ending June 30, 2008

## Cecil County

	North East						Perryville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,258,892			1,258,892	19.6%	441	1,701,021			1,701,021	20.2%	449
Taxes - Local - Income	304,355			304,355	4.7%	107	401,418			401,418	4.8%	106
Taxes - Local - Other	3,074			3,074	0.0%	1	6,972			6,972	0.1%	2
Licenses and Permits	43,442			43,442	0.7%	15	46,724			46,724	0.6%	12
Intergovernmental												
Federal Grants	3,712			3,712	0.1%	1	52,896		1,181,659	1,234,555	14.7%	326
State Grants	192,214			192,214	3.0%	67	1,830,314		333,677	2,163,991	25.7%	571
County Grants	154,596			154,596	2.4%	54	335,465			335,465	4.0%	88
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	192,773		3,851,201	4,043,974	63.0%	1,417	179,755		2,163,429	2,343,184	27.8%	618
Fines and Forfeitures	1,715			1,715	0.0%	1	1,575			1,575	0.0%	0
Miscellaneous	232,971		179,449	412,420	6.4%	145	84,826		99,979	184,805	2.2%	49
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,387,744	0	4,030,650	6,418,394	100.0%	2,249	4,640,966	0	3,778,744	8,419,710	100.0%	2,221
<b>Expenditures by Function</b>												
General Government	287,729			287,729	9.1%	101	725,763			725,763	11.3%	191
Public Safety												
Police	813,083			813,083	25.7%	285	594,474			594,474	9.3%	157
Fire	5,000			5,000	0.2%	2	26,377			26,377	0.4%	7
Other				0	0.0%	0	128,786			128,786	2.0%	34
Public Works												
Transportation	373,387			373,387	11.8%	131	467,210			467,210	7.3%	123
Sewer/Solid Waste/Water	193,378		1,197,956	1,391,334	44.0%	488	251,941		1,862,874	2,114,815	33.1%	558
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	10,951			10,951	0.3%	4	2,030,479			2,030,479	31.7%	536
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	73,877			73,877	2.3%	26	21,794			21,794	0.3%	6
Interest	23,470		180,651	204,121	6.5%	72	11,150		66,753	77,903	1.2%	21
Miscellaneous				0	0.0%	0	209,910			209,910	3.3%	55
Total Expenditures	1,780,875	0	1,378,607	3,159,482	100.0%	1,107	4,467,884	0	1,929,627	6,397,511	100.0%	1,688
Excess of Revenues Over/ (Under) Expenditures	606,869	0	2,652,043	3,258,912			173,082	0	1,849,117	2,022,199		

Year Ending June 30, 2008

## Cecil County

	Port Deposit						Rising Sun					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	343,442			343,442	31.9%	491	705,709			705,709	30.8%	391
Taxes - Local - Income	67,661			67,661	6.3%	97	208,752			208,752	9.1%	116
Taxes - Local - Other	4,797			4,797	0.4%	7	1,528			1,528	0.1%	1
Licenses and Permits	4,444			4,444	0.4%	6	10,672			10,672	0.5%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	142,127			142,127	13.2%	203	155,378		11,235	166,613	7.3%	92
County Grants	18,899			18,899	1.8%	27	108,098			108,098	4.7%	60
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	218,013			218,013	20.2%	311	168,086		638,833	806,919	35.3%	447
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	278,544			278,544	25.8%	398	4,965		82,058	87,023	3.8%	48
Debt Proceeds				0	0.0%	0	192,543			192,543	8.4%	107
Total Revenues	1,077,927	0	0	1,077,927	100.0%	1,540	1,555,731	0	732,126	2,287,857	100.0%	1,266
<b>Expenditures by Function</b>												
General Government	536,804			536,804	54.7%	767	338,241			338,241	15.7%	187
Public Safety												
Police	210,647			210,647	21.5%	301	397,238			397,238	18.4%	220
Fire	7,000			7,000	0.7%	10				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	134,569			134,569	13.7%	192	447,163			447,163	20.7%	247
Sewer/Solid Waste/Water	71,709			71,709	7.3%	102	157,855		482,812	640,667	29.7%	355
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,049			5,049	0.5%	7	8,940			8,940	0.4%	5
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	7,140			7,140	0.7%	10	129,425			129,425	6.0%	72
Interest	8,557			8,557	0.9%	12	56,957		22,359	79,316	3.7%	44
Miscellaneous				0	0.0%	0	118,613			118,613	5.5%	66
Total Expenditures	981,475	0	0	981,475	100.0%	1,402	1,654,432	0	505,171	2,159,603	100.0%	1,195
Excess of Revenues Over/ (Under) Expenditures	96,452	0	0	96,452			(98,701)	0	226,955	128,254		

Year Ending June 30, 2008

## Charles County

	Indian Head						La Plata					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	855,664			855,664	14.1%	226	3,217,526			3,217,526	27.6%	366
Taxes - Local - Income	258,385			258,385	4.3%	68	1,040,593			1,040,593	8.9%	118
Taxes - Local - Other	2,687			2,687	0.0%	1	774			774	0.0%	0
Licenses and Permits	39,860			39,860	0.7%	11	300,669		1,109,260	1,409,929	12.1%	160
Intergovernmental												
Federal Grants	10,582			10,582	0.2%	3	1,000		210,700	211,700	1.8%	24
State Grants	220,884			220,884	3.6%	58	682,681			682,681	5.8%	78
County Grants	14,000		2,794,132	2,808,132	46.4%	741				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	43,872		1,585,786	1,629,658	26.9%	430	5,245		3,550,527	3,555,772	30.5%	404
Fines and Forfeitures				0	0.0%	0	6,623			6,623	0.1%	1
Miscellaneous	193,126		39,053	232,179	3.8%	61	557,857		991,218	1,549,075	13.3%	176
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,639,060	0	4,418,971	6,058,031	100.0%	1,599	5,812,968	0	5,861,705	11,674,673	100.0%	1,327
<b>Expenditures by Function</b>												
General Government	550,959			550,959	17.3%	145	3,375,385			3,375,385	31.7%	384
Public Safety												
Police				0	0.0%	0	1,025,086			1,025,086	9.6%	117
Fire	23,813			23,813	0.7%	6	36,844			36,844	0.3%	4
Other	43,641			43,641	1.4%	12	4,521			4,521	0.0%	1
Public Works												
Transportation	90,718			90,718	2.9%	24	720,808			720,808	6.8%	82
Sewer/Solid Waste/Water	381,298		1,660,103	2,041,401	64.1%	539			3,938,788	3,938,788	37.0%	448
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	237,326			237,326	7.5%	63	216,236			216,236	2.0%	25
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	70,156			70,156	2.2%	19				0	0.0%	0
Debt Service												
Principal	37,843			37,843	1.2%	10	277,144			277,144	2.6%	32
Interest	1,315		85,629	86,944	2.7%	23	114,489		198,714	313,203	2.9%	36
Miscellaneous				0	0.0%	0	746,072			746,072	7.0%	85
Total Expenditures	1,437,069	0	1,745,732	3,182,801	100.0%	840	6,516,585	0	4,137,502	10,654,087	100.0%	1,211
Excess of Revenues Over/ (Under) Expenditures	201,991	0	2,673,239	2,875,230			(703,617)	0	1,724,203	1,020,586		

Year Ending June 30, 2008

**Charles County**

**Port Tobacco**

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	976			976	2.1%	51
Taxes - Local - Income	34,701			34,701	74.6%	1,826
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	10,839			10,839	23.3%	570
Debt Proceeds				0	0.0%	0
Total Revenues	46,516	0	0	46,516	100.0%	2,448
<b>Expenditures by Function</b>						
General Government	12,695			12,695	16.9%	668
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation				0	0.0%	0
Sewer/Solid Waste/Water	934			934	1.2%	49
Other	1,286			1,286	1.7%	68
Parks, Recreation, & Culture	60,000			60,000	80.1%	3,158
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	74,915	0	0	74,915	100.0%	3,943
Excess of Revenues Over/ (Under) Expenditures	(28,399)	0	0	(28,399)		

Year Ending June 30, 2008

## Dorchester County

	Brookview						Cambridge					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	7,671			7,671	61.4%	124	5,288,668			5,288,668	33.2%	448
Taxes - Local - Income	4,260			4,260	34.1%	69	380,726			380,726	2.4%	32
Taxes - Local - Other				0	0.0%	0	107,581			107,581	0.7%	9
Licenses and Permits				0	0.0%	0	463,837			463,837	2.9%	39
Intergovernmental												
Federal Grants				0	0.0%	0	12,372			12,372	0.1%	1
State Grants				0	0.0%	0	1,652,421			1,652,421	10.4%	140
County Grants	450			450	3.6%	7	1,353,893			1,353,893	8.5%	115
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	695,475		4,784,458	5,479,933	34.4%	464
Fines and Forfeitures				0	0.0%	0	52,143			52,143	0.3%	4
Miscellaneous	120			120	1.0%	2	596,688		333,006	929,694	5.8%	79
Debt Proceeds				0	0.0%	0	208,998			208,998	1.3%	18
Total Revenues	12,501	0	0	12,501	100.0%	202	10,812,802	0	5,117,464	15,930,266	100.0%	1,348
<b>Expenditures by Function</b>												
General Government	1,438			1,438	19.8%	23	1,060,492			1,060,492	5.0%	90
Public Safety												
Police				0	0.0%	0	3,913,906			3,913,906	18.4%	331
Fire				0	0.0%	0	1,501,732			1,501,732	7.1%	127
Other				0	0.0%	0	1,979,802			1,979,802	9.3%	168
Public Works												
Transportation	1,576			1,576	21.7%	25	1,290,035			1,290,035	6.1%	109
Sewer/Solid Waste/Water	4,242			4,242	58.5%	68	1,313,668		5,037,920	6,351,588	29.9%	538
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	44,280		409,337	453,617	2.1%	38
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	184,189			184,189	0.9%	16
Debt Service												
Principal				0	0.0%	0	444,082			444,082	2.1%	38
Interest				0	0.0%	0	525,351		289,856	815,207	3.8%	69
Miscellaneous				0	0.0%	0	3,235,206			3,235,206	15.2%	274
Total Expenditures	7,256	0	0	7,256	100.0%	117	15,492,743	0	5,737,113	21,229,856	100.0%	1,797
Excess of Revenues Over/ (Under) Expenditures	5,245	0	0	5,245			(4,679,941)	0	(619,649)	(5,299,590)		

Year Ending June 30, 2008

Church Creek							East New Market					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	13,639			13,639	55.4%	175	102,998			102,998	6.5%	406
Taxes - Local - Income	7,753			7,753	31.5%	99	23,808			23,808	1.5%	94
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	14			14	0.1%	0	122,407			122,407	7.7%	482
Intergovernmental												
Federal Grants				0	0.0%	0	12,437			12,437	0.8%	49
State Grants				0	0.0%	0	935,739			935,739	59.1%	3,684
County Grants	425			425	1.7%	5	1,535			1,535	0.1%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			355,467	355,467	22.5%	1,399
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	2,810			2,810	11.4%	36	24,932		2,906	27,838	1.8%	110
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	24,641	0	0	24,641	100.0%	316	1,223,856	0	358,373	1,582,229	100.0%	6,229
Expenditures by Function												
General Government	4,634			4,634	26.1%	59	74,489			74,489	4.1%	293
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	4,020			4,020	0.2%	16
Other				0	0.0%	0	24,000			24,000	1.3%	94
Public Works												
Transportation	3,554			3,554	20.0%	46	1,019,277			1,019,277	56.5%	4,013
Sewer/Solid Waste/Water	9,591			9,591	53.9%	123	118,631		360,399	479,030	26.6%	1,886
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0			149,738	149,738	8.3%	590
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			52,938	52,938	2.9%	208
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	17,779	0	0	17,779	100.0%	228	1,240,417	0	563,075	1,803,492	100.0%	7,100
Excess of Revenues Over/ (Under) Expenditures	6,862	0	0	6,862			(16,561)	0	(204,702)	(221,263)		



Year Ending June 30, 2008

## Dorchester County

	Eldorado						Galestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	4,335			4,335	55.2%	76	17,472			17,472	69.7%	182
Taxes - Local - Income	1,778			1,778	22.7%	31	5,285			5,285	21.1%	55
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	425			425	5.4%	7	925			925	3.7%	10
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	1,310			1,310	16.7%	23	1,370			1,370	5.5%	14
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	7,848	0	0	7,848	100.0%	138	25,052	0	0	25,052	100.0%	261
<b>Expenditures by Function</b>												
General Government	2,061			2,061	42.8%	36	5,838			5,838	28.5%	61
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	525			525	10.9%	9				0	0.0%	0
Public Works												
Transportation	2,229			2,229	46.3%	39	3,521			3,521	17.2%	37
Sewer/Solid Waste/Water				0	0.0%	0	11,149			11,149	54.4%	116
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	4,815	0	0	4,815	100.0%	84	20,508	0	0	20,508	100.0%	214
Excess of Revenues Over/ (Under) Expenditures	3,033	0	0	3,033			4,544	0	0	4,544		

Year Ending June 30, 2008

## Dorchester County

	Hurlock						Secretary					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,149,701			1,149,701	25.4%	586	94,126			94,126	8.9%	194
Taxes - Local - Income	106,267			106,267	2.3%	54	31,064			31,064	2.9%	64
Taxes - Local - Other	8,286			8,286	0.2%	4				0	0.0%	0
Licenses and Permits	31,073			31,073	0.7%	16	6,072			6,072	0.6%	12
Intergovernmental												
Federal Grants	29,465			29,465	0.7%	15			279,570	279,570	26.4%	575
State Grants	239,884		223,800	463,684	10.2%	236	75,749		328,588	404,337	38.2%	832
County Grants				0	0.0%	0	1,445			1,445	0.1%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	81,694		2,127,750	2,209,444	48.8%	1,126			219,266	219,266	20.7%	451
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	529,297		3,951	533,248	11.8%	272	18,677		2,597	21,274	2.0%	44
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,175,667	0	2,355,501	4,531,168	100.0%	2,308	227,133	0	830,021	1,057,154	100.0%	2,175
<b>Expenditures by Function</b>												
General Government	563,670			563,670	13.3%	287	135,964			135,964	11.9%	280
Public Safety												
Police	434,260			434,260	10.2%	221				0	0.0%	0
Fire	76,260			76,260	1.8%	39	6,000			6,000	0.5%	12
Other	200,581			200,581	4.7%	102				0	0.0%	0
Public Works												
Transportation	251,677			251,677	5.9%	128	32,322			32,322	2.8%	67
Sewer/Solid Waste/Water	257,659		1,478,998	1,736,657	40.9%	885	33,002		893,445	926,447	81.2%	1,906
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	44,489			44,489	1.0%	23	6,241			6,241	0.5%	13
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	463,657			463,657	10.9%	236				0	0.0%	0
Interest	51,901		60,897	112,798	2.7%	57			30,221	30,221	2.6%	62
Miscellaneous	366,918			366,918	8.6%	187	4,239			4,239	0.4%	9
Total Expenditures	2,711,072	0	1,539,895	4,250,967	100.0%	2,166	217,768	0	923,666	1,141,434	100.0%	2,349
Excess of Revenues Over/ (Under) Expenditures	(535,405)	0	815,606	280,201			9,365	0	(93,645)	(84,280)		

Year Ending June 30, 2008

**Dorchester County**

**Vienna**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	72,317			72,317	9.6%	234
Taxes - Local - Income	16,343			16,343	2.2%	53
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,198			4,198	0.6%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	442,377			442,377	58.8%	1,432
County Grants	382			382	0.1%	1
Other Grants				0	0.0%	0
Service Charges			156,909	156,909	20.9%	508
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,829		55,882	59,711	7.9%	193
Debt Proceeds				0	0.0%	0
Total Revenues	539,446	0	212,791	752,237	100.0%	2,434
<b>Expenditures by Function</b>						
General Government	50,602			50,602	5.8%	164
Public Safety						
Police				0	0.0%	0
Fire	6,000			6,000	0.7%	19
Other				0	0.0%	0
Public Works						
Transportation	30,313			30,313	3.5%	98
Sewer/Solid Waste/Water	22,632		283,479	306,111	35.3%	991
Other				0	0.0%	0
Parks, Recreation, & Culture	422,069			422,069	48.7%	1,366
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			43,361	43,361	5.0%	140
Miscellaneous	8,201			8,201	0.9%	27
Total Expenditures	539,817	0	326,840	866,657	100.0%	2,805
Excess of Revenues Over/ (Under) Expenditures	(371)	0	(114,049)	(114,420)		

Year Ending June 30, 2008

## Frederick County

	Brunswick						Burkittsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,694,616			1,694,616	14.7%	306	18,000			18,000	21.5%	96
Taxes - Local - Income	468,499			468,499	4.1%	85	25,371			25,371	30.2%	136
Taxes - Local - Other	37,400			37,400	0.3%	7				0	0.0%	0
Licenses and Permits	52,349			52,349	0.5%	9	830			830	1.0%	4
Intergovernmental												
Federal Grants	35,951		50,026	85,977	0.7%	16				0	0.0%	0
State Grants	381,369	135,909	6,064,420	6,581,698	57.0%	1,188	38,321			38,321	45.7%	205
County Grants	445,147			445,147	3.9%	80	1,084			1,084	1.3%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	286,495		1,483,199	1,769,694	15.3%	319				0	0.0%	0
Fines and Forfeitures	11,708			11,708	0.1%	2				0	0.0%	0
Miscellaneous	177,889	4,981	145,535	328,405	2.8%	59	305			305	0.4%	2
Debt Proceeds	64,760			64,760	0.6%	12				0	0.0%	0
Total Revenues	3,656,183	140,890	7,743,180	11,540,253	100.0%	2,082	83,911	0	0	83,911	100.0%	449
<b>Expenditures by Function</b>												
General Government	726,145			726,145	12.6%	131	18,349			18,349	38.1%	98
Public Safety												
Police	816,772			816,772	14.2%	147				0	0.0%	0
Fire	20,000			20,000	0.3%	4				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	955,918	321,437		1,277,355	22.2%	230	5,094			5,094	10.6%	27
Sewer/Solid Waste/Water	334,749	2,298	1,962,518	2,299,565	39.9%	415	17,191			17,191	35.7%	92
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	245,777	150,610		396,387	6.9%	72	7,478			7,478	15.5%	40
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	19,028			19,028	0.3%	3				0	0.0%	0
Debt Service												
Principal	31,386			31,386	0.5%	6				0	0.0%	0
Interest	5,038		147,471	152,509	2.6%	28				0	0.0%	0
Miscellaneous	17,779			17,779	0.3%	3				0	0.0%	0
Total Expenditures	3,172,592	474,345	2,109,989	5,756,926	100.0%	1,039	48,112	0	0	48,112	100.0%	257
Excess of Revenues Over/ (Under) Expenditures	483,591	(333,455)	5,633,191	5,783,327			35,799	0	0	35,799		

Year Ending June 30, 2008

**Frederick County**

	Emmitsburg						Frederick					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	675,282			675,282	20.2%	285	37,948,719			37,948,719	41.9%	639
Taxes - Local - Income	173,672			173,672	5.2%	73	5,995,166			5,995,166	6.6%	101
Taxes - Local - Other	33,232			33,232	1.0%	14	431,408			431,408	0.5%	7
Licenses and Permits	36,203			36,203	1.1%	15	1,911,285		248,052	2,159,337	2.4%	36
Intergovernmental												
Federal Grants				0	0.0%	0	1,378,099		1,486,030	2,864,129	3.2%	48
State Grants	166,007	68,067	22,500	256,574	7.7%	108	4,490,472	430,897	38,587	4,959,956	5.5%	84
County Grants	210,111		8,720	218,831	6.5%	92	4,867,004		166,431	5,033,435	5.6%	85
Other Grants				0	0.0%	0	29,248			29,248	0.0%	0
Service Charges	265,736	38,400	1,435,104	1,739,240	51.9%	733	2,155,354		20,628,264	22,783,618	25.2%	384
Fines and Forfeitures	7,541			7,541	0.2%	3	485,832		749,795	1,235,627	1.4%	21
Miscellaneous	110,188	6,600	91,402	208,190	6.2%	88	3,367,070	326,378	3,317,881	7,011,329	7.7%	118
Debt Proceeds				0	0.0%	0	99,255			99,255	0.1%	2
Total Revenues	1,677,972	113,067	1,557,726	3,348,765	100.0%	1,411	63,158,912	757,275	26,635,040	90,551,227	100.0%	1,525
<b>Expenditures by Function</b>												
General Government	481,883			481,883	15.9%	203	8,807,373	1,687,842		10,495,215	11.8%	177
Public Safety												
Police	298,029			298,029	9.9%	126	22,404,149			22,404,149	25.3%	377
Fire	6,000			6,000	0.2%	3	320,076			320,076	0.4%	5
Other				0	0.0%	0	1,842,465			1,842,465	2.1%	31
Public Works												
Transportation	274,802	30,236		305,038	10.1%	129	7,559,194	1,443,952	5,887,813	14,890,959	16.8%	251
Sewer/Solid Waste/Water	200,647		1,163,562	1,364,209	45.1%	575	3,418,997		13,829,387	17,248,384	19.5%	291
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	158,406	87,828		246,234	8.1%	104	5,579,399	800,487	1,762,537	8,142,423	9.2%	137
Community Dev. & Pub. Housing				0	0.0%	0	251,289		47,628	298,917	0.3%	5
Economic Dev. & Opportunity				0	0.0%	0	3,307,581			3,307,581	3.7%	56
Debt Service												
Principal	35,013			35,013	1.2%	15	4,735,368			4,735,368	5.3%	80
Interest	192,075		75,066	267,141	8.8%	113	1,731,910		2,991,357	4,723,267	5.3%	80
Miscellaneous		20,738		20,738	0.7%	9	59,477		133,985	193,462	0.2%	3
Total Expenditures	1,646,855	138,802	1,238,628	3,024,285	100.0%	1,274	60,017,278	3,932,281	24,652,707	88,602,266	100.0%	1,493
Excess of Revenues Over/ (Under) Expenditures	31,117	(25,735)	319,098	324,480			3,141,634	(3,175,006)	1,982,333	1,948,961		

Year Ending June 30, 2008

## Frederick County

	Middletown						Myersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,080,611			1,080,611	30.2%	377	385,732			385,732	17.6%	255
Taxes - Local - Income	618,532			618,532	17.3%	216	190,200			190,200	8.7%	126
Taxes - Local - Other	27,430			27,430	0.8%	10				0	0.0%	0
Licenses and Permits	41,118			41,118	1.2%	14	12,954			12,954	0.6%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	286,052			286,052	8.0%	100	400,504			400,504	18.3%	265
County Grants	285,020			285,020	8.0%	99	100,614			100,614	4.6%	66
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	18,078		1,019,031	1,037,109	29.0%	362	3,209		420,219	423,428	19.4%	280
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	38,434		160,009	198,443	5.6%	69	28,348		16,728	45,076	2.1%	30
Debt Proceeds				0	0.0%	0	629,642			629,642	28.8%	416
Total Revenues	2,395,275	0	1,179,040	3,574,315	100.0%	1,248	1,751,203	0	436,947	2,188,150	100.0%	1,446
<b>Expenditures by Function</b>												
General Government	549,216			549,216	16.9%	192	572,700			572,700	26.8%	379
Public Safety												
Police	313,750			313,750	9.7%	110	100,313			100,313	4.7%	66
Fire	15,000			15,000	0.5%	5				0	0.0%	0
Other	11,793			11,793	0.4%	4				0	0.0%	0
Public Works												
Transportation	356,040			356,040	11.0%	124	46,925			46,925	2.2%	31
Sewer/Solid Waste/Water	238,413		1,159,801	1,398,214	43.1%	488	121,497		598,460	719,957	33.7%	476
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	99,936			99,936	3.1%	35	320,909			320,909	15.0%	212
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	81,556			81,556	2.5%	28	342,400			342,400	16.0%	226
Interest	71,556		137,752	209,308	6.5%	73			35,934	35,934	1.7%	24
Miscellaneous	209,586			209,586	6.5%	73				0	0.0%	0
Total Expenditures	1,946,846	0	1,297,553	3,244,399	100.0%	1,132	1,504,744	0	634,394	2,139,138	100.0%	1,414
Excess of Revenues Over/ (Under) Expenditures	448,429	0	(118,513)	329,916			246,459	0	(197,447)	49,012		

Year Ending June 30, 2008

## Frederick County

### New Market

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	119,267			119,267	25.2%	256
Taxes - Local - Income	104,059			104,059	22.0%	223
Taxes - Local - Other	80,767			80,767	17.1%	173
Licenses and Permits	11,130			11,130	2.4%	24
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	73,836			73,836	15.6%	158
County Grants	18,569			18,569	3.9%	40
Other Grants				0	0.0%	0
Service Charges	4,991			4,991	1.1%	11
Fines and Forfeitures				0	0.0%	0
Miscellaneous	60,897			60,897	12.9%	131
Debt Proceeds				0	0.0%	0
Total Revenues	473,516	0	0	473,516	100.0%	1,016
<b>Expenditures by Function</b>						
General Government	138,288			138,288	21.5%	297
Public Safety						
Police	6,600			6,600	1.0%	14
Fire	4,006			4,006	0.6%	9
Other				0	0.0%	0
Public Works						
Transportation				0	0.0%	0
Sewer/Solid Waste/Water	457,243			457,243	71.1%	981
Other				0	0.0%	0
Parks, Recreation, & Culture	36,854			36,854	5.7%	79
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	642,991	0	0	642,991	100.0%	1,380
Excess of Revenues Over/ (Under) Expenditures	(169,475)	0	0	(169,475)		

### Rosemont

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	9,934			9,934	11.7%	32
Taxes - Local - Income	24,136			24,136	28.4%	78
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	19,764			19,764	23.3%	64
County Grants	9,733			9,733	11.5%	31
Other Grants				0	0.0%	0
Service Charges	150			150	0.2%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	21,232			21,232	25.0%	68
Debt Proceeds				0	0.0%	0
Total Revenues	84,949	0	0	84,949	100.0%	274
<b>Expenditures by Function</b>						
General Government	39,850			39,850	43.8%	129
Public Safety						
Police	9,050			9,050	10.0%	29
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	4,515			4,515	5.0%	15
Sewer/Solid Waste/Water	1,022			1,022	1.1%	3
Other				0	0.0%	0
Parks, Recreation, & Culture	36,513			36,513	40.1%	118
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	90,950	0	0	90,950	100.0%	293
Excess of Revenues Over/ (Under) Expenditures	(6,001)	0	0	(6,001)		

Year Ending June 30, 2008

## Frederick County

	Thurmont						Walkersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,495,343			1,495,343	10.9%	247	995,133			995,133	26.4%	177
Taxes - Local - Income	567,822			567,822	4.1%	94	596,787			596,787	15.9%	106
Taxes - Local - Other	25,193			25,193	0.2%	4	15,765			15,765	0.4%	3
Licenses and Permits	71,479			71,479	0.5%	12	42,356			42,356	1.1%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	518,884			518,884	3.8%	86	393,541			393,541	10.5%	70
County Grants	470,360			470,360	3.4%	78	331,798			331,798	8.8%	59
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	13,802		10,110,261	10,124,063	73.7%	1,671	18,893		1,087,361	1,106,254	29.4%	197
Fines and Forfeitures	1,870			1,870	0.0%	0				0	0.0%	0
Miscellaneous	227,805		230,514	458,319	3.3%	76	238,021		43,917	281,938	7.5%	50
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,392,558	0	10,340,775	13,733,333	100.0%	2,267	2,632,294	0	1,131,278	3,763,572	100.0%	671
<b>Expenditures by Function</b>												
General Government	447,980			447,980	3.0%	74	500,842			500,842	14.9%	89
Public Safety												
Police	2,847,469			2,847,469	18.9%	470	405,800			405,800	12.1%	72
Fire				0	0.0%	0	25,000			25,000	0.7%	4
Other	5,530			5,530	0.0%	1				0	0.0%	0
Public Works												
Transportation	306,488			306,488	2.0%	51	459,827			459,827	13.7%	82
Sewer/Solid Waste/Water	416,373		1,743,982	2,160,355	14.4%	357	233,605		1,263,790	1,497,395	44.6%	267
Other			8,101,293	8,101,293	53.9%	1,338				0	0.0%	0
Parks, Recreation, & Culture	210,548			210,548	1.4%	35	271,499			271,499	8.1%	48
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	123,815			123,815	0.8%	20				0	0.0%	0
Interest	6,733		300,076	306,809	2.0%	51				0	0.0%	0
Miscellaneous	521,908			521,908	3.5%	86	196,315			196,315	5.8%	35
Total Expenditures	4,886,844	0	10,145,351	15,032,195	100.0%	2,482	2,092,888	0	1,263,790	3,356,678	100.0%	599
Excess of Revenues Over/ (Under) Expenditures	(1,494,286)	0	195,424	(1,298,862)			539,406	0	(132,512)	406,894		



Year Ending June 30, 2008

**Frederick County**

**Woodsboro**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	116,693			116,693	14.4%	128
Taxes - Local - Income				0	0.0%	0
Taxes - Local - Other	1,567			1,567	0.2%	2
Licenses and Permits	1,710			1,710	0.2%	2
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	126,203			126,203	15.5%	138
County Grants	136,780			136,780	16.8%	149
Other Grants				0	0.0%	0
Service Charges	32,228		339,726	371,954	45.8%	407
Fines and Forfeitures				0	0.0%	0
Miscellaneous	39,835		17,520	57,355	7.1%	63
Debt Proceeds				0	0.0%	0
Total Revenues	455,016	0	357,246	812,262	100.0%	888
<b>Expenditures by Function</b>						
General Government	95,629			95,629	9.7%	105
Public Safety						
Police	12,525			12,525	1.3%	14
Fire	4,000			4,000	0.4%	4
Other				0	0.0%	0
Public Works						
Transportation	46,202			46,202	4.7%	50
Sewer/Solid Waste/Water	87,378		580,592	667,970	67.6%	730
Other				0	0.0%	0
Parks, Recreation, & Culture	116,403			116,403	11.8%	127
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	44,906			44,906	4.5%	49
Total Expenditures	407,043	0	580,592	987,635	100.0%	1,079
Excess of Revenues Over/ (Under) Expenditures	47,973	0	(223,346)	(175,373)		

Year Ending June 30, 2008

## Garrett County

	Accident						Deer Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	48,336			48,336	14.4%	146	45,789			45,789	28.5%	119
Taxes - Local - Income	29,319			29,319	8.8%	88	14,960			14,960	9.3%	39
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,458			2,458	0.7%	7	2,216			2,216	1.4%	6
Intergovernmental												
Federal Grants	1,833			1,833	0.5%	6				0	0.0%	0
State Grants	58,632			58,632	17.5%	177	30,702			30,702	19.1%	80
County Grants	3,900			3,900	1.2%	12				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	7,374		166,013	173,387	51.8%	522				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	9,312		7,634	16,946	5.1%	51	67,150			67,150	41.8%	174
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	161,164	0	173,647	334,811	100.0%	1,008	160,817	0	0	160,817	100.0%	417
<b>Expenditures by Function</b>												
General Government	51,330			51,330	11.7%	155	23,038			23,038	20.2%	60
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	66,889			66,889	15.2%	201	90,833			90,833	79.8%	235
Sewer/Solid Waste/Water			265,136	265,136	60.2%	799				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	8,627			8,627	2.0%	26				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			29,658	29,658	6.7%	89				0	0.0%	0
Miscellaneous	18,510			18,510	4.2%	56				0	0.0%	0
Total Expenditures	145,356	0	294,794	440,150	100.0%	1,326	113,871	0	0	113,871	100.0%	295
Excess of Revenues Over/ (Under) Expenditures	15,808	0	(121,147)	(105,339)			46,946	0	0	46,946		

Year Ending June 30, 2008

Garrett County

	Friendsville						Grantsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	40,768			40,768	10.6%	81	107,954			107,954	9.3%	169
Taxes - Local - Income	25,616			25,616	6.7%	51	44,019			44,019	3.8%	69
Taxes - Local - Other	11,332			11,332	2.9%	22	12,914			12,914	1.1%	20
Licenses and Permits	7,031			7,031	1.8%	14	5,422			5,422	0.5%	8
Intergovernmental												
Federal Grants				0	0.0%	0	215,043			215,043	18.5%	337
State Grants	272,560			272,560	70.9%	539	325,080			325,080	28.0%	510
County Grants	6,378			6,378	1.7%	13	20,376			20,376	1.8%	32
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,621			4,621	1.2%	9	23,452		269,095	292,547	25.2%	459
Fines and Forfeitures	50			50	0.0%	0				0	0.0%	0
Miscellaneous	16,024			16,024	4.2%	32	136,503		1,553	138,056	11.9%	216
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	384,380	0	0	384,380	100.0%	760	890,763	0	270,648	1,161,411	100.0%	1,820
Expenditures by Function												
General Government	138,928			138,928	29.2%	275	117,634			117,634	10.4%	184
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	90,474			90,474	19.0%	179	153,423			153,423	13.6%	240
Sewer/Solid Waste/Water	14,710			14,710	3.1%	29	27,222		324,222	351,444	31.2%	551
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	214,177			214,177	45.1%	423	254,572			254,572	22.6%	399
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	167,562			167,562	14.9%	263
Debt Service												
Principal				0	0.0%	0	15,000			15,000	1.3%	24
Interest	365			365	0.1%	1	10,113		17,212	27,325	2.4%	43
Miscellaneous	16,623			16,623	3.5%	33	41,165			41,165	3.6%	65
Total Expenditures	475,277	0	0	475,277	100.0%	939	786,691	0	341,434	1,128,125	100.0%	1,768
Excess of Revenues Over/ (Under) Expenditures	(90,897)	0	0	(90,897)			104,072	0	(70,786)	33,286		

Year Ending June 30, 2008

## Garrett County

	Kitzmiller						Loch Lynn Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	26,578			26,578	6.0%	95	40,051			40,051	3.4%	92
Taxes - Local - Income	10,425			10,425	2.3%	37	16,378			16,378	1.4%	37
Taxes - Local - Other	17			17	0.0%	0				0	0.0%	0
Licenses and Permits	2,350			2,350	0.5%	8	3,278			3,278	0.3%	8
Intergovernmental												
Federal Grants	143,341			143,341	32.2%	512	147,868		800,000	947,868	80.5%	2,169
State Grants	213,493			213,493	48.0%	762	62,956			62,956	5.3%	144
County Grants	16,421			16,421	3.7%	59	5,015			5,015	0.4%	11
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	7,563			7,563	1.7%	27			97,990	97,990	8.3%	224
Fines and Forfeitures	50			50	0.0%	0				0	0.0%	0
Miscellaneous	24,852			24,852	5.6%	89	4,206			4,206	0.4%	10
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	445,090	0	0	445,090	100.0%	1,590	279,752	0	897,990	1,177,742	100.0%	2,695
<b>Expenditures by Function</b>												
General Government	150,201			150,201	32.6%	536	233,677			233,677	67.7%	535
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	127,796			127,796	27.7%	456	24,578			24,578	7.1%	56
Sewer/Solid Waste/Water				0	0.0%	0			80,940	80,940	23.4%	185
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	3,300			3,300	0.7%	12	6,202			6,202	1.8%	14
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	143,341			143,341	31.1%	512				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest	2,223			2,223	0.5%	8				0	0.0%	0
Miscellaneous	34,525			34,525	7.5%	123				0	0.0%	0
Total Expenditures	461,386	0	0	461,386	100.0%	1,648	264,457	0	80,940	345,397	100.0%	790
Excess of Revenues Over/ (Under) Expenditures	(16,296)	0	0	(16,296)			15,295	0	817,050	832,345		

Year Ending June 30, 2008

Garrett County

	Mountain Lake Park						Oakland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	281,675			281,675	21.7%	134	805,759			805,759	26.3%	397
Taxes - Local - Income	122,886			122,886	9.5%	58	164,703			164,703	5.4%	81
Taxes - Local - Other				0	0.0%	0	30,045			30,045	1.0%	15
Licenses and Permits	20,151			20,151	1.6%	10	47,241			47,241	1.5%	23
Intergovernmental												
Federal Grants			284,140	284,140	21.9%	135	8,475			8,475	0.3%	4
State Grants	257,754			257,754	19.8%	122	487,938		30,349	518,287	16.9%	255
County Grants	5,992			5,992	0.5%	3	36,719			36,719	1.2%	18
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,075		306,595	310,670	23.9%	147	56,912		1,022,192	1,079,104	35.3%	532
Fines and Forfeitures				0	0.0%	0	14,314			14,314	0.5%	7
Miscellaneous	15,902			15,902	1.2%	8	107,555		76,270	183,825	6.0%	91
Debt Proceeds				0	0.0%	0	172,500			172,500	5.6%	85
Total Revenues	708,435	0	590,735	1,299,170	100.0%	616	1,932,161	0	1,128,811	3,060,972	100.0%	1,508
<b>Expenditures by Function</b>												
General Government	354,404			354,404	42.8%	168	307,748			307,748	8.3%	152
Public Safety												
Police				0	0.0%	0	465,911			465,911	12.6%	230
Fire				0	0.0%	0				0	0.0%	0
Other	37,962			37,962	4.6%	18				0	0.0%	0
Public Works												
Transportation	110,888			110,888	13.4%	53	932,987			932,987	25.2%	460
Sewer/Solid Waste/Water			324,187	324,187	39.2%	154	59,033		1,362,642	1,421,675	38.4%	700
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	261,920			261,920	7.1%	129
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	44,810			44,810	1.2%	22
Debt Service												
Principal				0	0.0%	0	149,404			149,404	4.0%	74
Interest				0	0.0%	0	19,353		72,196	91,549	2.5%	45
Miscellaneous				0	0.0%	0	29,289			29,289	0.8%	14
Total Expenditures	503,254	0	324,187	827,441	100.0%	393	2,270,455	0	1,434,838	3,705,293	100.0%	1,825
Excess of Revenues Over/ (Under) Expenditures	205,181	0	266,548	471,729			(338,294)	0	(306,027)	(644,321)		

Year Ending June 30, 2008

## Harford County

	Aberdeen						Bel Air					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	8,172,879			8,172,879	40.7%	582	6,007,402			6,007,402	43.3%	607
Taxes - Local - Income	1,124,841			1,124,841	5.6%	80	1,296,336			1,296,336	9.3%	131
Taxes - Local - Other	92,961			92,961	0.5%	7	69,889			69,889	0.5%	7
Licenses and Permits	219,584			219,584	1.1%	16	247,973			247,973	1.8%	25
Intergovernmental												
Federal Grants		68,010		68,010	0.3%	5	1,072			1,072	0.0%	0
State Grants	1,117,700	54,190		1,171,890	5.8%	83	932,649			932,649	6.7%	94
County Grants	704,476			704,476	3.5%	50	749,667			749,667	5.4%	76
Other Grants		26,094		26,094	0.1%	2				0	0.0%	0
Service Charges	1,554,383		5,912,889	7,467,272	37.2%	532	607,900		2,292,471	2,900,371	20.9%	293
Fines and Forfeitures	23,008			23,008	0.1%	2	483,854			483,854	3.5%	49
Miscellaneous	948,663	401	52,653	1,001,717	5.0%	71	270,483		12,899	283,382	2.0%	29
Debt Proceeds				0	0.0%	0	900,094			900,094	6.5%	91
Total Revenues	13,958,495	148,695	5,965,542	20,072,732	100.0%	1,430	11,567,319	0	2,305,370	13,872,689	100.0%	1,401
<b>Expenditures by Function</b>												
General Government	1,700,544	68,010		1,768,554	9.4%	126	1,980,846			1,980,846	14.2%	200
Public Safety												
Police	3,801,820	146,231		3,948,051	21.0%	281	2,976,975			2,976,975	21.4%	301
Fire	80,000			80,000	0.4%	6	127,240			127,240	0.9%	13
Other				0	0.0%	0	319,429			319,429	2.3%	32
Public Works												
Transportation	1,491,477	1,160,963		2,652,440	14.1%	189	2,492,370		454,612	2,946,982	21.2%	298
Sewer/Solid Waste/Water	1,616,807		4,820,427	6,437,234	34.3%	459	667,388		1,632,647	2,300,035	16.5%	232
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	64,574		331,511	396,085	2.1%	28	206,859			206,859	1.5%	21
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	364,413			364,413	1.9%	26	463,295			463,295	3.3%	47
Interest	348,993		507,468	856,461	4.6%	61	38,523		62,698	101,221	0.7%	10
Miscellaneous	2,287,315		3,225	2,290,540	12.2%	163	2,441,879		68,869	2,510,748	18.0%	253
Total Expenditures	11,755,943	1,375,204	5,662,631	18,793,778	100.0%	1,339	11,714,804	0	2,218,826	13,933,630	100.0%	1,407
Excess of Revenues Over/ (Under) Expenditures	2,202,552	(1,226,509)	302,911	1,278,954			(147,485)	0	86,544	(60,941)		

Year Ending June 30, 2008

## Harford County

### Havre de Grace

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	7,326,302			7,326,302	26.7%	566
Taxes - Local - Income	1,170,402			1,170,402	4.3%	90
Taxes - Local - Other	108,852			108,852	0.4%	8
Licenses and Permits	252,040			252,040	0.9%	19
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	876,411		8,051,286	8,927,697	32.5%	690
County Grants	684,941			684,941	2.5%	53
Other Grants				0	0.0%	0
Service Charges	1,147,535		5,308,993	6,456,528	23.5%	499
Fines and Forfeitures	12,352			12,352	0.0%	1
Miscellaneous	515,425		1,995,068	2,510,493	9.1%	194
Debt Proceeds				0	0.0%	0
Total Revenues	12,094,260	0	15,355,347	27,449,607	100.0%	2,120
<b>Expenditures by Function</b>						
General Government	3,194,370			3,194,370	16.7%	247
Public Safety						
Police	4,267,989			4,267,989	22.3%	330
Fire	331,400			331,400	1.7%	26
Other				0	0.0%	0
Public Works						
Transportation	2,681,124			2,681,124	14.0%	207
Sewer/Solid Waste/Water	428,848		6,284,388	6,713,236	35.1%	519
Other				0	0.0%	0
Parks, Recreation, & Culture	131,930		620,513	752,443	3.9%	58
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	197,317			197,317	1.0%	15
Debt Service						
Principal	385,861			385,861	2.0%	30
Interest	199,053		286,703	485,756	2.5%	38
Miscellaneous	129,108		(1,588)	127,520	0.7%	10
Total Expenditures	11,947,000	0	7,190,016	19,137,016	100.0%	1,478
Excess of Revenues Over/ (Under) Expenditures	147,260	0	8,165,331	8,312,591		

Year Ending June 30, 2008

## Kent County

	Betterton						Chestertown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	149,206			149,206	26.2%	419	1,756,255			1,756,255	28.5%	363
Taxes - Local - Income	34,205			34,205	6.0%	96	709,903			709,903	11.5%	147
Taxes - Local - Other			36,018	36,018	6.3%	101	17,343			17,343	0.3%	4
Licenses and Permits	3,603			3,603	0.6%	10	214,617			214,617	3.5%	44
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	41,933			41,933	7.4%	118	496,054		511,592	1,007,646	16.4%	208
County Grants	9,183			9,183	1.6%	26	164,781		194,292	359,073	5.8%	74
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			289,727	289,727	50.9%	814	78,223		1,681,445	1,759,668	28.6%	364
Fines and Forfeitures				0	0.0%	0	59,108			59,108	1.0%	12
Miscellaneous	2,675		2,792	5,467	1.0%	15	135,714		142,319	278,033	4.5%	58
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	240,805	0	328,537	569,342	100.0%	1,599	3,631,998	0	2,529,648	6,161,646	100.0%	1,275
<b>Expenditures by Function</b>												
General Government	103,790			103,790	24.9%	292	428,168			428,168	8.7%	89
Public Safety												
Police	4,064			4,064	1.0%	11	999,098			999,098	20.2%	207
Fire	5,000			5,000	1.2%	14	41,411			41,411	0.8%	9
Other	1,341			1,341	0.3%	4	42,606			42,606	0.9%	9
Public Works												
Transportation	42,265			42,265	10.1%	119	738,496			738,496	15.0%	153
Sewer/Solid Waste/Water	22,938		209,447	232,385	55.8%	653	178,779		1,675,916	1,854,695	37.6%	384
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	2,082			2,082	0.5%	6	96,114			96,114	1.9%	20
Community Dev. & Pub. Housing				0	0.0%	0			95,238	95,238	1.9%	20
Economic Dev. & Opportunity				0	0.0%	0	76,356			76,356	1.5%	16
Debt Service												
Principal				0	0.0%	0	62,355			62,355	1.3%	13
Interest			9,476	9,476	2.3%	27	29,213		38,363	67,576	1.4%	14
Miscellaneous	16,150			16,150	3.9%	45	426,532		5,737	432,269	8.8%	89
Total Expenditures	197,630	0	218,923	416,553	100.0%	1,170	3,119,128	0	1,815,254	4,934,382	100.0%	1,021
Excess of Revenues Over/ (Under) Expenditures	43,175	0	109,614	152,789			512,870	0	714,394	1,227,264		



Year Ending June 30, 2008

**Kent County**

	Galena					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	98,137			98,137	16.7%	196
Taxes - Local - Income	59,101			59,101	10.0%	118
Taxes - Local - Other	9,684			9,684	1.6%	19
Licenses and Permits	3,069			3,069	0.5%	6
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants	175,293			175,293	29.7%	350
County Grants			0	0	0.0%	0
Other Grants			0	0	0.0%	0
Service Charges	3,973		179,949	183,922	31.2%	367
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	53,793		6,227	60,020	10.2%	120
Debt Proceeds			0	0	0.0%	0
Total Revenues	403,050	0	186,176	589,226	100.0%	1,176
<b>Expenditures by Function</b>						
General Government	80,430			80,430	13.7%	161
Public Safety						
Police	3,984			3,984	0.7%	8
Fire	2,000			2,000	0.3%	4
Other	2,109			2,109	0.4%	4
Public Works						
Transportation	194,108			194,108	33.0%	387
Sewer/Solid Waste/Water	33,504		196,748	230,252	39.1%	460
Other			0	0	0.0%	0
Parks, Recreation, & Culture	39,939			39,939	6.8%	80
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			28,719	28,719	4.9%	57
Miscellaneous	7,449			7,449	1.3%	15
Total Expenditures	363,523	0	225,467	588,990	100.0%	1,176
Excess of Revenues Over/ (Under) Expenditures	39,527	0	(39,291)	236		

	Millington					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	81,328			81,328	12.5%	194
	46,712			46,712	7.2%	111
	526			526	0.1%	1
	5,641			5,641	0.9%	13
				0	0.0%	0
	19,334	46,547		65,881	10.1%	157
	6,438		39,853	46,291	7.1%	110
				0	0.0%	0
	9,028		361,418	370,446	57.1%	884
				0	0.0%	0
	9,509		22,783	32,292	5.0%	77
				0	0.0%	0
	178,516	46,547	424,054	649,117	100.0%	1,549
	95,070			95,070	12.2%	227
	17,978			17,978	2.3%	43
	1,000			1,000	0.1%	2
	3,493			3,493	0.4%	8
	20,764			20,764	2.7%	50
	27,402		463,847	491,249	63.1%	1,172
				0	0.0%	0
	9,392	80,608		90,000	11.6%	215
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
			57,099	57,099	7.3%	136
	1,975			1,975	0.3%	5
	177,074	80,608	520,946	778,628	100.0%	1,858
	1,442	(34,061)	(96,892)	(129,511)		

Year Ending June 30, 2008

**Kent County**

**Rock Hall**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	613,417			613,417	31.8%	433
Taxes - Local - Income	117,087			117,087	6.1%	83
Taxes - Local - Other	32,721		18,807	51,528	2.7%	36
Licenses and Permits	26,355		1,016	27,371	1.4%	19
Intergovernmental						
Federal Grants	3,563			3,563	0.2%	3
State Grants	152,236			152,236	7.9%	107
County Grants	27,478			27,478	1.4%	19
Other Grants				0	0.0%	0
Service Charges	10,889		748,861	759,750	39.3%	536
Fines and Forfeitures				0	0.0%	0
Miscellaneous	145,637		33,334	178,971	9.3%	126
Debt Proceeds				0	0.0%	0
Total Revenues	1,129,383	0	802,018	1,931,401	100.0%	1,362
<b>Expenditures by Function</b>						
General Government	397,170		93,289	490,459	23.0%	346
Public Safety						
Police	303,961			303,961	14.2%	214
Fire	10,000			10,000	0.5%	7
Other	3,371			3,371	0.2%	2
Public Works						
Transportation	211,201			211,201	9.9%	149
Sewer/Solid Waste/Water	114,777		847,308	962,085	45.0%	678
Other				0	0.0%	0
Parks, Recreation, & Culture	26,804			26,804	1.3%	19
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	13,460			13,460	0.6%	9
Interest	14,338		76,446	90,784	4.2%	64
Miscellaneous	24,886			24,886	1.2%	18
Total Expenditures	1,119,968	0	1,017,043	2,137,011	100.0%	1,507
Excess of Revenues Over/ (Under) Expenditures	9,415	0	(215,025)	(205,610)		

Year Ending June 30, 2008

## Montgomery County

	Barnesville						Brookeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	11,321			11,321	12.3%	59	34,385			34,385	17.3%	265
Taxes - Local - Income	75,661			75,661	82.2%	392	123,179			123,179	62.1%	948
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	500			500	0.5%	3	1,194			1,194	0.6%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	14,258			14,258	7.2%	110
County Grants				0	0.0%	0	7,201			7,201	3.6%	55
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	4,591			4,591	5.0%	24	18,066			18,066	9.1%	139
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	92,073	0	0	92,073	100.0%	477	198,283	0	0	198,283	100.0%	1,525
<b>Expenditures by Function</b>												
General Government	80,244			80,244	73.9%	416	57,486			57,486	44.2%	442
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	5,471			5,471	5.0%	28	36,205			36,205	27.8%	279
Sewer/Solid Waste/Water	22,900			22,900	21.1%	119	12,105			12,105	9.3%	93
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	417			417	0.3%	3
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	16,043			16,043	12.3%	123
Interest				0	0.0%	0	7,778			7,778	6.0%	60
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	108,615	0	0	108,615	100.0%	563	130,034	0	0	130,034	100.0%	1,000
Excess of Revenues Over/ (Under) Expenditures	(16,542)	0	0	(16,542)			68,249	0	0	68,249		

Year Ending June 30, 2008

**Montgomery County**

	Chevy Chase					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	201,019			201,019	5.8%	72
Taxes - Local - Income	2,696,645			2,696,645	77.4%	963
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	44,058			44,058	1.3%	16
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	151,812			151,812	4.4%	54
County Grants	189,269			189,269	5.4%	68
Other Grants				0	0.0%	0
Service Charges	1,010			1,010	0.0%	0
Fines and Forfeitures	9,084			9,084	0.3%	3
Miscellaneous	192,094			192,094	5.5%	69
Debt Proceeds				0	0.0%	0
Total Revenues	3,484,991	0	0	3,484,991	100.0%	1,245
<b>Expenditures by Function</b>						
General Government	1,723,090			1,723,090	58.8%	615
Public Safety						
Police	175,987			175,987	6.0%	63
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	263,817			263,817	9.0%	94
Sewer/Solid Waste/Water	358,243			358,243	12.2%	128
Other				0	0.0%	0
Parks, Recreation, & Culture	240,510			240,510	8.2%	86
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	167,295			167,295	5.7%	60
Total Expenditures	2,928,942	0	0	2,928,942	100.0%	1,046
Excess of Revenues Over/ (Under) Expenditures	556,049	0	0	556,049		

	Chevy Chase Section III					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	40,200			40,200	5.2%	51
Taxes - Local - Income	605,536			605,536	79.0%	764
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,619			5,619	0.7%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	36,266			36,266	4.7%	46
County Grants	32,322			32,322	4.2%	41
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	46,359			46,359	6.0%	58
Debt Proceeds				0	0.0%	0
Total Revenues	766,302	0	0	766,302	100.0%	966
General Government	132,663			132,663	42.7%	167
Public Safety						
Police	9,149			9,149	2.9%	12
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	49,305			49,305	15.9%	62
Sewer/Solid Waste/Water	119,448			119,448	38.5%	151
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	310,565	0	0	310,565	100.0%	392
Excess of Revenues Over/ (Under) Expenditures	455,737	0	0	455,737		

Year Ending June 30, 2008

## Montgomery County

### Chevy Chase Section V

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property				0	0.0%	0
Taxes - Local - Income	477,720			477,720	81.3%	725
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	7,520			7,520	1.3%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	31,031			31,031	5.3%	47
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	71,560			71,560	12.2%	109
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>587,831</b>	<b>0</b>	<b>0</b>	<b>587,831</b>	<b>100.0%</b>	<b>892</b>
<b>Expenditures by Function</b>						
General Government	357,393			357,393	72.2%	542
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	21,257			21,257	4.3%	32
Sewer/Solid Waste/Water	68,182			68,182	13.8%	103
Other				0	0.0%	0
Parks, Recreation, & Culture	48,367			48,367	9.8%	73
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>495,199</b>	<b>0</b>	<b>0</b>	<b>495,199</b>	<b>100.0%</b>	<b>751</b>
Excess of Revenues Over/ (Under) Expenditures	92,632	0	0	92,632		

### Chevy Chase View

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	48,492			48,492	7.1%	54
Taxes - Local - Income	476,997			476,997	70.2%	532
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	47,877			47,877	7.0%	53
County Grants	43,460			43,460	6.4%	48
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	62,858			62,858	9.2%	70
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>679,684</b>	<b>0</b>	<b>0</b>	<b>679,684</b>	<b>100.0%</b>	<b>758</b>
<b>Expenditures by Function</b>						
General Government	205,571			205,571	47.0%	229
Public Safety						
Police	16,634			16,634	3.8%	19
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	93,752			93,752	21.4%	105
Sewer/Solid Waste/Water	121,838			121,838	27.8%	136
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>437,795</b>	<b>0</b>	<b>0</b>	<b>437,795</b>	<b>100.0%</b>	<b>488</b>
Excess of Revenues Over/ (Under) Expenditures	241,889	0	0	241,889		

Year Ending June 30, 2008

## Montgomery County

### Chevy Chase Village

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	1,038,598			1,038,598	13.6%	494
Taxes - Local - Income	2,982,292			2,982,292	39.0%	1,417
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	44,675			44,675	0.6%	21
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	217,299			217,299	2.8%	103
County Grants	105,837			105,837	1.4%	50
Other Grants				0	0.0%	0
Service Charges	128,463			128,463	1.7%	61
Fines and Forfeitures	2,884,270			2,884,270	37.8%	1,371
Miscellaneous	237,156			237,156	3.1%	113
Debt Proceeds				0	0.0%	0
Total Revenues	7,638,590	0	0	7,638,590	100.0%	3,631
<b>Expenditures by Function</b>						
General Government	1,109,233			1,109,233	21.4%	527
Public Safety						
Police	961,721			961,721	18.5%	457
Fire				0	0.0%	0
Other	1,205,954			1,205,954	23.3%	573
Public Works						
Transportation	711,224			711,224	13.7%	338
Sewer/Solid Waste/Water	260,875			260,875	5.0%	124
Other	40,491			40,491	0.8%	19
Parks, Recreation, & Culture	373,654			373,654	7.2%	178
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	522,951			522,951	10.1%	249
Total Expenditures	5,186,103	0	0	5,186,103	100.0%	2,465
Excess of Revenues Over/ (Under) Expenditures	2,452,487	0	0	2,452,487		

### Drummond Citizens' Committee

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	23,311			23,311	20.4%	188
Taxes - Local - Income	65,293			65,293	57.2%	527
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,888			5,888	5.2%	47
County Grants	4,857			4,857	4.3%	39
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	14,865			14,865	13.0%	120
Debt Proceeds				0	0.0%	0
Total Revenues	114,214	0	0	114,214	100.0%	921
<b>Expenditures by Function</b>						
General Government	12,173			12,173	13.3%	98
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	61,157			61,157	66.6%	493
Sewer/Solid Waste/Water	14,087			14,087	15.4%	114
Other				0	0.0%	0
Parks, Recreation, & Culture	4,345			4,345	4.7%	35
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	91,762	0	0	91,762	100.0%	740
Excess of Revenues Over/ (Under) Expenditures	22,452	0	0	22,452		

Year Ending June 30, 2008

## Montgomery County

### Friendship Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	460,900			460,900	19.2%	102
Taxes - Local - Income	1,274,990			1,274,990	53.2%	283
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	13,819			13,819	0.6%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	86,462			86,462	3.6%	19
County Grants	86,993			86,993	3.6%	19
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	245,728			245,728	10.3%	54
Miscellaneous	228,267			228,267	9.5%	51
Debt Proceeds				0	0.0%	0
Total Revenues	2,397,159	0	0	2,397,159	100.0%	531
<b>Expenditures by Function</b>						
General Government	930,493			930,493	50.3%	206
Public Safety						
Police	2,700			2,700	0.1%	1
Fire				0	0.0%	0
Other	105,448			105,448	5.7%	23
Public Works						
Transportation	417,570			417,570	22.6%	93
Sewer/Solid Waste/Water	14,950			14,950	0.8%	3
Other				0	0.0%	0
Parks, Recreation, & Culture	244,962			244,962	13.2%	54
Community Dev. & Pub. Housing	19,361			19,361	1.0%	4
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	114,271			114,271	6.2%	25
Total Expenditures	1,849,755	0	0	1,849,755	100.0%	410
Excess of Revenues Over/ (Under) Expenditures	547,404	0	0	547,404		

### Gaithersburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property				18,432,425	36.7%	316
Taxes - Local - Income				8,741,260	17.4%	150
Taxes - Local - Other				830,156	1.7%	14
Licenses and Permits				3,006,104	6.0%	52
Intergovernmental						
Federal Grants				1,230,640	2.5%	21
State Grants				2,872,115	5.7%	49
County Grants				1,393,034	2.8%	24
Other Grants				0	0.0%	0
Service Charges				4,652,709	9.3%	80
Fines and Forfeitures				1,374,222	2.7%	24
Miscellaneous				7,685,823	15.3%	132
Debt Proceeds				0	0.0%	0
Total Revenues	50,218,488	0	0	50,218,488	100.0%	861
<b>Expenditures by Function</b>						
General Government	7,676,087	1,026,482		8,702,569	20.4%	149
Public Safety						
Police	7,088,419	136,450		7,224,869	16.9%	124
Fire				0	0.0%	0
Other	2,498,495			2,498,495	5.9%	43
Public Works						
Transportation	4,139,434	4,234,172		8,373,606	19.6%	144
Sewer/Solid Waste/Water	2,528,854			2,528,854	5.9%	43
Other				0	0.0%	0
Parks, Recreation, & Culture	7,804,458	1,232,873		9,037,331	21.2%	155
Community Dev. & Pub. Housing	2,081,517			2,081,517	4.9%	36
Economic Dev. & Opportunity	814,221			814,221	1.9%	14
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	1,391,404			1,391,404	3.3%	24
Total Expenditures	36,022,889	6,629,977	0	42,652,866	100.0%	731
Excess of Revenues Over/ (Under) Expenditures	14,195,599	(6,629,977)	0	7,565,622		

Year Ending June 30, 2008

## Montgomery County

### Garrett Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	408,263			408,263	36.2%	429
Taxes - Local - Income	301,137			301,137	26.7%	317
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	13,692			13,692	1.2%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	58,337			58,337	5.2%	61
County Grants	50,174			50,174	4.4%	53
Other Grants				0	0.0%	0
Service Charges	135,241			135,241	12.0%	142
Fines and Forfeitures				0	0.0%	0
Miscellaneous	161,639			161,639	14.3%	170
Debt Proceeds				0	0.0%	0
Total Revenues	1,128,483	0	0	1,128,483	100.0%	1,187
<b>Expenditures by Function</b>						
General Government	408,371			408,371	30.1%	429
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	490,677			490,677	36.2%	516
Sewer/Solid Waste/Water	136,577			136,577	10.1%	144
Other				0	0.0%	0
Parks, Recreation, & Culture	178,153			178,153	13.1%	187
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	31,700			31,700	2.3%	33
Interest	29,002			29,002	2.1%	30
Miscellaneous	81,938			81,938	6.0%	86
Total Expenditures	1,356,418	0	0	1,356,418	100.0%	1,426
Excess of Revenues Over/ (Under) Expenditures	(227,935)	0	0	(227,935)		

### Glen Echo

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	73,740			73,740	28.5%	290
Taxes - Local - Income	75,111			75,111	29.1%	296
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,983			1,983	0.8%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	20,070			20,070	7.8%	79
County Grants	21,858			21,858	8.5%	86
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	65,656			65,656	25.4%	258
Debt Proceeds				0	0.0%	0
Total Revenues	258,418	0	0	258,418	100.0%	1,017
<b>Expenditures by Function</b>						
General Government	114,047			114,047	49.0%	449
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	18,221			18,221	7.8%	72
Sewer/Solid Waste/Water	48,672			48,672	20.9%	192
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	51,823			51,823	22.3%	204
Total Expenditures	232,763	0	0	232,763	100.0%	916
Excess of Revenues Over/ (Under) Expenditures	25,655	0	0	25,655		



Year Ending June 30, 2008

## Montgomery County

### Kensington

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	641,107			641,107	38.0%	336
Taxes - Local - Income	599,924			599,924	35.5%	315
Taxes - Local - Other	705			705	0.0%	0
Licenses and Permits	38,035			38,035	2.3%	20
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	128,577			128,577	7.6%	67
County Grants	149,026			149,026	8.8%	78
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	1,923			1,923	0.1%	1
Miscellaneous	129,070			129,070	7.6%	68
Debt Proceeds				0	0.0%	0
Total Revenues	1,688,367	0	0	1,688,367	100.0%	885
<b>Expenditures by Function</b>						
General Government	640,468			640,468	39.6%	336
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	39,366			39,366	2.4%	21
Public Works						
Transportation	748,660			748,660	46.3%	393
Sewer/Solid Waste/Water	86,243			86,243	5.3%	45
Other				0	0.0%	0
Parks, Recreation, & Culture	53,393			53,393	3.3%	28
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	50,255			50,255	3.1%	26
Total Expenditures	1,618,385	0	0	1,618,385	100.0%	849
Excess of Revenues Over/ (Under) Expenditures	69,982	0	0	69,982		

### Laytonsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	88,520			88,520	33.1%	254
Taxes - Local - Income	114,493			114,493	42.8%	328
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	16,560			16,560	6.2%	47
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants		17,625		17,625	6.6%	51
County Grants	13,677			13,677	5.1%	39
Other Grants				0	0.0%	0
Service Charges	2,343			2,343	0.9%	7
Fines and Forfeitures				0	0.0%	0
Miscellaneous	12,260	2,240		14,500	5.4%	42
Debt Proceeds				0	0.0%	0
Total Revenues	247,853	19,865	0	267,718	100.0%	767
General Government	124,452			124,452	71.3%	357
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	16,847	275		17,122	9.8%	49
Sewer/Solid Waste/Water	32,936			32,936	18.9%	94
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	174,235	275	0	174,510	100.0%	500
Excess of Revenues Over/ (Under) Expenditures	73,618	19,590	0	93,208		

Year Ending June 30, 2008

## Montgomery County

### Martin's Additions

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	24,186			24,186	4.0%	27
Taxes - Local - Income	449,475			449,475	73.6%	500
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	33,423			33,423	5.5%	37
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	37,639			37,639	6.2%	42
County Grants	16,920			16,920	2.8%	19
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	289			289	0.0%	0
Miscellaneous	49,081			49,081	8.0%	55
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>611,013</b>	<b>0</b>	<b>0</b>	<b>611,013</b>	<b>100.0%</b>	<b>680</b>
<b>Expenditures by Function</b>						
General Government	225,929			225,929	30.8%	251
Public Safety						
Police	38,546			38,546	5.2%	43
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	370,011			370,011	50.4%	412
Sewer/Solid Waste/Water	85,714			85,714	11.7%	95
Other				0	0.0%	0
Parks, Recreation, & Culture	14,230			14,230	1.9%	16
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>734,430</b>	<b>0</b>	<b>0</b>	<b>734,430</b>	<b>100.0%</b>	<b>817</b>
Excess of Revenues Over/ (Under) Expenditures	(123,417)	0	0	(123,417)		

### North Chevy Chase

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	60,964			60,964	19.2%	126
Taxes - Local - Income	180,949			180,949	57.1%	375
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,151			4,151	1.3%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	28,424			28,424	9.0%	59
County Grants	25,181			25,181	7.9%	52
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,237	5,886		17,123	5.4%	36
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>310,906</b>	<b>5,886</b>	<b>0</b>	<b>316,792</b>	<b>100.0%</b>	<b>657</b>
<b>Expenditures by Function</b>						
General Government	43,022			43,022	25.8%	89
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	18,649			18,649	11.2%	39
Sewer/Solid Waste/Water	86,283			86,283	51.7%	179
Other				0	0.0%	0
Parks, Recreation, & Culture	18,843			18,843	11.3%	39
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>166,797</b>	<b>0</b>	<b>0</b>	<b>166,797</b>	<b>100.0%</b>	<b>346</b>
Excess of Revenues Over/ (Under) Expenditures	144,109	5,886	0	149,995		

Year Ending June 30, 2008

## Montgomery County

	Oakmont STA						Poolesville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	22,520			22,520	28.1%	155	1,042,328			1,042,328	22.8%	186
Taxes - Local - Income	47,996			47,996	59.9%	331	912,834			912,834	20.0%	163
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	38,545			38,545	0.8%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	6,149			6,149	7.7%	42	790,689			790,689	17.3%	141
County Grants	3,451			3,451	4.3%	24	222,493			222,493	4.9%	40
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	421,278		768,583	1,189,861	26.0%	212
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	352,066		22,983	375,049	8.2%	67
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	80,116	0	0	80,116	100.0%	553	3,780,233	0	791,566	4,571,799	100.0%	815
<b>Expenditures by Function</b>												
General Government	13,357			13,357	29.4%	92	1,495,045			1,495,045	28.1%	267
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	26,801			26,801	59.0%	185	966,790			966,790	18.2%	172
Sewer/Solid Waste/Water	2,307			2,307	5.1%	16	395,675		1,536,118	1,931,793	36.4%	344
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	2,971			2,971	6.5%	20	885,762			885,762	16.7%	158
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			34,737	34,737	0.7%	6
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	45,436	0	0	45,436	100.0%	313	3,743,272	0	1,570,855	5,314,127	100.0%	948
Excess of Revenues Over/ (Under) Expenditures	34,680	0	0	34,680			36,961	0	(779,289)	(742,328)		

Year Ending June 30, 2008

## Montgomery County

	Rockville						Somerset					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	32,502,888			32,502,888	30.8%	548	151,773			151,773	12.2%	130
Taxes - Local - Income	10,622,311			10,622,311	10.1%	179	818,415			818,415	65.9%	703
Taxes - Local - Other	1,405,577			1,405,577	1.3%	24				0	0.0%	0
Licenses and Permits	2,281,591			2,281,591	2.2%	38	21,641			21,641	1.7%	19
Intergovernmental												
Federal Grants	336,001	2,238,324		2,574,325	2.4%	43				0	0.0%	0
State Grants	3,747,395	15,200		3,762,595	3.6%	63	63,783			63,783	5.1%	55
County Grants	2,557,760	2,391,224	310,000	5,258,984	5.0%	89	55,604			55,604	4.5%	48
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,383,272		18,513,673	22,896,945	21.7%	386	10,177			10,177	0.8%	9
Fines and Forfeitures	4,671,472			4,671,472	4.4%	79				0	0.0%	0
Miscellaneous	4,627,977	1,941,067	2,662,885	9,231,929	8.7%	156	15,992	104,444		120,436	9.7%	103
Debt Proceeds		10,410,000		10,410,000	9.9%	175				0	0.0%	0
Total Revenues	67,136,244	16,995,815	21,486,558	105,618,617	100.0%	1,780	1,137,385	104,444	0	1,241,829	100.0%	1,067
<b>Expenditures by Function</b>												
General Government	17,020,536	4,834,927		21,855,463	22.6%	368	348,138	1,399		349,537	31.6%	300
Public Safety												
Police	7,716,027	43,668		7,759,695	8.0%	131	14,760			14,760	1.3%	13
Fire				0	0.0%	0				0	0.0%	0
Other	1,332,554			1,332,554	1.4%	22	18,630			18,630	1.7%	16
Public Works												
Transportation	4,866,904	4,619,263	3,555,932	13,042,099	13.5%	220	48,116	155,445		203,561	18.4%	175
Sewer/Solid Waste/Water			15,787,107	15,787,107	16.3%	266	117,089			117,089	10.6%	101
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	14,043,815	5,990,211	1,369,863	21,403,889	22.1%	361	246,613	78,797		325,410	29.4%	280
Community Dev. & Pub. Housing	4,459,995			4,459,995	4.6%	75	23,239			23,239	2.1%	20
Economic Dev. & Opportunity	85,598	1,190,106		1,275,704	1.3%	22				0	0.0%	0
Debt Service												
Principal	4,554,082			4,554,082	4.7%	77				0	0.0%	0
Interest	1,695,792		2,706,774	4,402,566	4.6%	74				0	0.0%	0
Miscellaneous	867,094			867,094	0.9%	15	55,181			55,181	5.0%	47
Total Expenditures	56,642,397	16,678,175	23,419,676	96,740,248	100.0%	1,631	871,766	235,641	0	1,107,407	100.0%	951
Excess of Revenues Over/ (Under) Expenditures	10,493,847	317,640	(1,933,118)	8,878,369			265,619	(131,197)	0	134,422		

Year Ending June 30, 2008

## Montgomery County

	Takoma Park						Washington Grove					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	9,627,880			9,627,880	47.7%	546	166,557			166,557	32.6%	296
Taxes - Local - Income	2,359,552			2,359,552	11.7%	134	153,178			153,178	30.0%	273
Taxes - Local - Other	102			102	0.0%	0				0	0.0%	0
Licenses and Permits	285,959			285,959	1.4%	16	3,595			3,595	0.7%	6
Intergovernmental												
Federal Grants	745,452			745,452	3.7%	42				0	0.0%	0
State Grants	591,416			591,416	2.9%	34	50,556			50,556	9.9%	90
County Grants	4,345,085			4,345,085	21.5%	246	47,294			47,294	9.3%	84
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,158,407			1,158,407	5.7%	66	68,130			68,130	13.3%	121
Fines and Forfeitures	213,197			213,197	1.1%	12				0	0.0%	0
Miscellaneous	622,715			622,715	3.1%	35	21,379			21,379	4.2%	38
Debt Proceeds	220,029			220,029	1.1%	12				0	0.0%	0
Total Revenues	20,169,794	0	0	20,169,794	100.0%	1,143	510,689	0	0	510,689	100.0%	909
<b>Expenditures by Function</b>												
General Government	4,325,982			4,325,982	23.4%	245	141,870			141,870	32.2%	252
Public Safety												
Police	4,447,976			4,447,976	24.0%	252				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	310,913			310,913	1.7%	18				0	0.0%	0
Public Works												
Transportation	1,174,646			1,174,646	6.3%	67	57,305			57,305	13.0%	102
Sewer/Solid Waste/Water	580,031			580,031	3.1%	33	76,983			76,983	17.5%	137
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,699,161			1,699,161	9.2%	96	136,682			136,682	31.0%	243
Community Dev. & Pub. Housing	871,878			871,878	4.7%	49				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	919,207			919,207	5.0%	52				0	0.0%	0
Interest	251,511			251,511	1.4%	14				0	0.0%	0
Miscellaneous	3,943,825			3,943,825	21.3%	224	28,225			28,225	6.4%	50
Total Expenditures	18,525,130	0	0	18,525,130	100.0%	1,050	441,065	0	0	441,065	100.0%	785
Excess of Revenues Over/ (Under) Expenditures	1,644,664	0	0	1,644,664			69,624	0	0	69,624		

Year Ending June 30, 2008

## Prince George's County

	Berwyn Heights						Bladensburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,547,994			1,547,994	65.8%	518	3,095,895			3,095,895	71.1%	402
Taxes - Local - Income	268,037			268,037	11.4%	90	393,950			393,950	9.1%	51
Taxes - Local - Other	49,392			49,392	2.1%	17	69,417			69,417	1.6%	9
Licenses and Permits	80,474			80,474	3.4%	27	142,486			142,486	3.3%	18
Intergovernmental												
Federal Grants				0	0.0%	0	20,000			20,000	0.5%	3
State Grants	222,538			222,538	9.5%	75	351,613			351,613	8.1%	46
County Grants	17,232			17,232	0.7%	6	24,856			24,856	0.6%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	27,726			27,726	1.2%	9	79,801			79,801	1.8%	10
Fines and Forfeitures	42,105			42,105	1.8%	14	980			980	0.0%	0
Miscellaneous	98,213			98,213	4.2%	33	173,415			173,415	4.0%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,353,711	0	0	2,353,711	100.0%	788	4,352,413	0	0	4,352,413	100.0%	565
<b>Expenditures by Function</b>												
General Government	332,367			332,367	15.1%	111	522,309			522,309	13.3%	68
Public Safety												
Police	610,378			610,378	27.7%	204	2,105,664			2,105,664	53.5%	273
Fire				0	0.0%	0				0	0.0%	0
Other	105,273			105,273	4.8%	35	312,473			312,473	7.9%	41
Public Works												
Transportation	555,331			555,331	25.2%	186	661,334			661,334	16.8%	86
Sewer/Solid Waste/Water	138,141			138,141	6.3%	46	164,452			164,452	4.2%	21
Other				0	0.0%	0	49,355			49,355	1.3%	6
Parks, Recreation, & Culture	13,323			13,323	0.6%	4	10,699			10,699	0.3%	1
Community Dev. & Pub. Housing				0	0.0%	0	91,058			91,058	2.3%	12
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	80,498			80,498	3.6%	27	21,013			21,013	0.5%	3
Interest	18,974			18,974	0.9%	6	599			599	0.0%	0
Miscellaneous	351,910			351,910	16.0%	118				0	0.0%	0
Total Expenditures	2,206,195	0	0	2,206,195	100.0%	739	3,938,956	0	0	3,938,956	100.0%	511
Excess of Revenues Over/ (Under) Expenditures	147,516	0	0	147,516			413,457	0	0	413,457		

Year Ending June 30, 2008

**Prince George's County**

	Bowie						Brentwood					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	19,031,107			19,031,107	47.6%	356	708,077			708,077	54.4%	248
Taxes - Local - Income	6,344,685			6,344,685	15.9%	119	141,964			141,964	10.9%	50
Taxes - Local - Other	687,241			687,241	1.7%	13	10,599			10,599	0.8%	4
Licenses and Permits	1,253,125			1,253,125	3.1%	23	44,370			44,370	3.4%	16
Intergovernmental												
Federal Grants	39,936	331,007		370,943	0.9%	7	35,942			35,942	2.8%	13
State Grants	3,171,281		231,603	3,402,884	8.5%	64	128,835			128,835	9.9%	45
County Grants	437,820	51,873		489,693	1.2%	9	153,000			153,000	11.8%	54
Other Grants	78,700			78,700	0.2%	1	8,380			8,380	0.6%	3
Service Charges	1,247,994		4,288,545	5,536,539	13.9%	104	6,208			6,208	0.5%	2
Fines and Forfeitures	52,203		19,275	71,478	0.2%	1	10,975			10,975	0.8%	4
Miscellaneous	1,307,940	599,111	775,177	2,682,228	6.7%	50	52,582			52,582	4.0%	18
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	33,652,032	981,991	5,314,600	39,948,623	100.0%	748	1,300,932	0	0	1,300,932	100.0%	456
<b>Expenditures by Function</b>												
General Government	7,277,651	3,916,773		11,194,424	29.2%	210	278,685			278,685	27.4%	98
Public Safety												
Police	3,091,418	765,843		3,857,261	10.1%	72	164,714			164,714	16.2%	58
Fire	80,690			80,690	0.2%	2	10,000			10,000	1.0%	4
Other	740,576	131,832		872,408	2.3%	16	40,013			40,013	3.9%	14
Public Works												
Transportation	5,402,132	363,784		5,765,916	15.0%	108	216,687			216,687	21.3%	76
Sewer/Solid Waste/Water	5,518,713	52,098	4,456,684	10,027,495	26.1%	188	101,658			101,658	10.0%	36
Other				0	0.0%	0	64,114			64,114	6.3%	22
Parks, Recreation, & Culture	4,949,211	530,638		5,479,849	14.3%	103	134,785			134,785	13.2%	47
Community Dev. & Pub. Housing		70,443		70,443	0.2%	1				0	0.0%	0
Economic Dev. & Opportunity	270,838	182,618		453,456	1.2%	8				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	6,314			6,314	0.6%	2
Interest			83,725	83,725	0.2%	2	1,212			1,212	0.1%	0
Miscellaneous	476,180			476,180	1.2%	9				0	0.0%	0
Total Expenditures	27,807,409	6,014,029	4,540,409	38,361,847	100.0%	718	1,018,182	0	0	1,018,182	100.0%	357
Excess of Revenues Over/ (Under) Expenditures	5,844,623	(5,032,038)	774,191	1,586,776			282,750	0	0	282,750		

Year Ending June 30, 2008

## Prince George's County

	Capitol Heights						Cheverly					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	965,629			965,629	41.6%	232	2,645,334			2,645,334	51.6%	408
Taxes - Local - Income	314,007			314,007	13.5%	75	696,431			696,431	13.6%	107
Taxes - Local - Other	2,711			2,711	0.1%	1	1,340			1,340	0.0%	0
Licenses and Permits	94,866			94,866	4.1%	23	96,459			96,459	1.9%	15
Intergovernmental												
Federal Grants	81,725			81,725	3.5%	20				0	0.0%	0
State Grants	372,804			372,804	16.1%	89	716,346			716,346	14.0%	110
County Grants			0	0	0.0%	0	97,894			97,894	1.9%	15
Other Grants			0	0	0.0%	0				0	0.0%	0
Service Charges	300,462			300,462	12.9%	72	12,152			12,152	0.2%	2
Fines and Forfeitures	6,365			6,365	0.3%	2	329,203			329,203	6.4%	51
Miscellaneous	127,066			127,066	5.5%	30	58,056		368,232	426,288	8.3%	66
Debt Proceeds	55,830			55,830	2.4%	13	107,805			107,805	2.1%	17
Total Revenues	2,321,465	0	0	2,321,465	100.0%	557	4,761,020	0	368,232	5,129,252	100.0%	790
<b>Expenditures by Function</b>												
General Government	1,154,819			1,154,819	44.3%	277	480,610			480,610	10.3%	74
Public Safety												
Police	812,906			812,906	31.2%	195	1,120,582			1,120,582	24.1%	173
Fire			0	0	0.0%	0				0	0.0%	0
Other			0	0	0.0%	0	224,184			224,184	4.8%	35
Public Works												
Transportation	346,764			346,764	13.3%	83	1,104,786			1,104,786	23.7%	170
Sewer/Solid Waste/Water	271,356			271,356	10.4%	65	145,320			145,320	3.1%	22
Other			0	0	0.0%	0	83,816			83,816	1.8%	13
Parks, Recreation, & Culture			0	0	0.0%	0	333,074			333,074	7.2%	51
Community Dev. & Pub. Housing			0	0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0	15,838		73,204	89,042	1.9%	14
Debt Service												
Principal	21,975			21,975	0.8%	5	123,643			123,643	2.7%	19
Interest			0	0	0.0%	0	56,388		148,451	204,839	4.4%	32
Miscellaneous			0	0	0.0%	0	720,657		21,640	742,297	16.0%	114
Total Expenditures	2,607,820	0	0	2,607,820	100.0%	626	4,408,898	0	243,295	4,652,193	100.0%	717
Excess of Revenues Over/ (Under) Expenditures	(286,355)	0	0	(286,355)			352,122	0	124,937	477,059		



Year Ending June 30, 2008

## Prince George's County

	College Park						Colmar Manor					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	5,284,158			5,284,158	42.5%	194	728,829			728,829	62.7%	569
Taxes - Local - Income	1,294,274			1,294,274	10.4%	48	63,197			63,197	5.4%	49
Taxes - Local - Other	660,862			660,862	5.3%	24	397			397	0.0%	0
Licenses and Permits	771,988	152,418		924,406	7.4%	34	19,041			19,041	1.6%	15
Intergovernmental												
Federal Grants		67,541		67,541	0.5%	2				0	0.0%	0
State Grants	954,168	140,487		1,094,655	8.8%	40	72,409			72,409	6.2%	57
County Grants	580,612			580,612	4.7%	21	237,416			237,416	20.4%	185
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	738,424	224,146		962,570	7.7%	35				0	0.0%	0
Fines and Forfeitures	1,095,272			1,095,272	8.8%	40	1,000			1,000	0.1%	1
Miscellaneous	268,155	40,928		309,083	2.5%	11	39,845			39,845	3.4%	31
Debt Proceeds		150,000		150,000	1.2%	6				0	0.0%	0
Total Revenues	11,647,913	775,520	0	12,423,433	100.0%	456	1,162,134	0	0	1,162,134	100.0%	908
<b>Expenditures by Function</b>												
General Government	2,446,379	80,309		2,526,688	18.5%	93	543,889			543,889	56.0%	425
Public Safety												
Police	516,690			516,690	3.8%	19	189,605			189,605	19.5%	148
Fire		24,000		24,000	0.2%	1	3,000			3,000	0.3%	2
Other	1,960,018			1,960,018	14.4%	72				0	0.0%	0
Public Works												
Transportation	1,402,048	2,748,945		4,150,993	30.5%	152	104,338			104,338	10.7%	82
Sewer/Solid Waste/Water	2,788,741			2,788,741	20.5%	102	73,522			73,522	7.6%	57
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	899,219	34,626		933,845	6.9%	34	3,485			3,485	0.4%	3
Community Dev. & Pub. Housing	99,186	70,274		169,460	1.2%	6				0	0.0%	0
Economic Dev. & Opportunity	151,136	2,625		153,761	1.1%	6				0	0.0%	0
Debt Service												
Principal	47,068	276,720		323,788	2.4%	12				0	0.0%	0
Interest	20,194	62,480		82,674	0.6%	3				0	0.0%	0
Miscellaneous				0	0.0%	0	53,204			53,204	5.5%	42
Total Expenditures	10,330,679	3,299,979	0	13,630,658	100.0%	501	971,043	0	0	971,043	100.0%	759
Excess of Revenues Over/ (Under) Expenditures	1,317,234	(2,524,459)	0	(1,207,225)			191,091	0	0	191,091		

Year Ending June 30, 2008

## Prince George's County

	Cottage City						District Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	565,502			565,502	37.9%	494	2,347,911			2,347,911	62.5%	382
Taxes - Local - Income	76,470			76,470	5.1%	67	507,362			507,362	13.5%	83
Taxes - Local - Other				0	0.0%	0	1,139			1,139	0.0%	0
Licenses and Permits	20,183			20,183	1.4%	18	156,328			156,328	4.2%	25
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	164,288			164,288	11.0%	143	408,603			408,603	10.9%	66
County Grants	3,448			3,448	0.2%	3	176,142			176,142	4.7%	29
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	24,598			24,598	0.7%	4
Fines and Forfeitures	617,676			617,676	41.4%	539	20,863			20,863	0.6%	3
Miscellaneous	44,578			44,578	3.0%	39	15,832			15,832	0.4%	3
Debt Proceeds				0	0.0%	0	100,000			100,000	2.7%	16
Total Revenues	1,492,145	0	0	1,492,145	100.0%	1,303	3,758,778	0	0	3,758,778	100.0%	612
<b>Expenditures by Function</b>												
General Government	203,894			203,894	17.0%	178	1,387,008			1,387,008	35.5%	226
Public Safety												
Police	418,265			418,265	34.9%	365	886,238			886,238	22.7%	144
Fire	3,000			3,000	0.3%	3				0	0.0%	0
Other	273,542			273,542	22.8%	239				0	0.0%	0
Public Works												
Transportation	122,162			122,162	10.2%	107	636,013			636,013	16.3%	103
Sewer/Solid Waste/Water	60,524			60,524	5.0%	53	307,069			307,069	7.9%	50
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	210,731			210,731	5.4%	34
Community Dev. & Pub. Housing	3,978			3,978	0.3%	3				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	71,421			71,421	1.8%	12
Interest				0	0.0%	0	35,863			35,863	0.9%	6
Miscellaneous	113,594			113,594	9.5%	99	368,301			368,301	9.4%	60
Total Expenditures	1,198,959	0	0	1,198,959	100.0%	1,047	3,902,644	0	0	3,902,644	100.0%	635
Excess of Revenues Over/ (Under) Expenditures	293,186	0	0	293,186			(143,866)	0	0	(143,866)		

Year Ending June 30, 2008

## Prince George's County

	Eagle Harbor						Edmonston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	14,134			14,134	23.2%	248	712,165			712,165	67.2%	526
Taxes - Local - Income	6,092			6,092	10.0%	107	61,698			61,698	5.8%	46
Taxes - Local - Other				0	0.0%	0	9,374			9,374	0.9%	7
Licenses and Permits				0	0.0%	0	39,783			39,783	3.8%	29
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	23,842			23,842	39.1%	418	142,320			142,320	13.4%	105
County Grants				0	0.0%	0	3,443			3,443	0.3%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0	68,513			68,513	6.5%	51
Miscellaneous	16,948			16,948	27.8%	297	23,159			23,159	2.2%	17
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	61,016	0	0	61,016	100.0%	1,070	1,060,455	0	0	1,060,455	100.0%	783
<b>Expenditures by Function</b>												
General Government	48,333			48,333	71.5%	848	207,127			207,127	17.7%	153
Public Safety												
Police				0	0.0%	0	529,622			529,622	45.1%	391
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	5,825			5,825	8.6%	102	33,091			33,091	2.8%	24
Sewer/Solid Waste/Water	6,752			6,752	10.0%	118	234,814			234,814	20.0%	173
Other	441			441	0.7%	8				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing	3,000			3,000	4.4%	53				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	23,150			23,150	2.0%	17
Interest				0	0.0%	0	3,075			3,075	0.3%	2
Miscellaneous	3,213			3,213	4.8%	56	142,588			142,588	12.2%	105
Total Expenditures	67,564	0	0	67,564	100.0%	1,185	1,173,467	0	0	1,173,467	100.0%	867
Excess of Revenues Over/ (Under) Expenditures	(6,548)	0	0	(6,548)			(113,012)	0	0	(113,012)		

Year Ending June 30, 2008

## Prince George's County

	Fairmount Heights						Forest Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	412,081			412,081	51.9%	271	733,340			733,340	61.6%	282
Taxes - Local - Income	70,034			70,034	8.8%	46	168,831			168,831	14.2%	65
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	33,688			33,688	4.2%	22	21,207			21,207	1.8%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	249,631			249,631	31.4%	164	191,529			191,529	16.1%	74
County Grants	4,039			4,039	0.5%	3	7,996			7,996	0.7%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,737			4,737	0.6%	3	7,667			7,667	0.6%	3
Fines and Forfeitures	5,592			5,592	0.7%	4	34,305			34,305	2.9%	13
Miscellaneous	14,380			14,380	1.8%	9	24,786			24,786	2.1%	10
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	794,182	0	0	794,182	100.0%	521	1,189,661	0	0	1,189,661	100.0%	457
<b>Expenditures by Function</b>												
General Government	238,246			238,246	25.5%	156	208,830			208,830	19.8%	80
Public Safety												
Police	181,012			181,012	19.4%	119	304,244			304,244	28.9%	117
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	160,544			160,544	17.2%	105	366,820			366,820	34.8%	141
Sewer/Solid Waste/Water	45,952			45,952	4.9%	30				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,442			1,442	0.2%	1				0	0.0%	0
Community Dev. & Pub. Housing	160,925			160,925	17.2%	106				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	50,790			50,790	5.4%	33	17,706			17,706	1.7%	7
Interest	8,680			8,680	0.9%	6	769			769	0.1%	0
Miscellaneous	87,228			87,228	9.3%	57	155,568			155,568	14.8%	60
Total Expenditures	934,819	0	0	934,819	100.0%	614	1,053,937	0	0	1,053,937	100.0%	405
Excess of Revenues Over/ (Under) Expenditures	(140,637)	0	0	(140,637)			135,724	0	0	135,724		

Year Ending June 30, 2008

## Prince George's County

	Glenarden						Greenbelt					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	960,912			960,912	39.1%	150	15,063,097			15,063,097	58.4%	701
Taxes - Local - Income	305,538			305,538	12.4%	48	2,048,137			2,048,137	7.9%	95
Taxes - Local - Other	11,723			11,723	0.5%	2	317,833			317,833	1.2%	15
Licenses and Permits	106,218			106,218	4.3%	17	1,273,635			1,273,635	4.9%	59
Intergovernmental												
Federal Grants				0	0.0%	0	220,174		847,851	1,068,025	4.1%	50
State Grants	102,049	221,908		323,957	13.2%	50	1,217,165	110,214		1,327,379	5.1%	62
County Grants				0	0.0%	0	1,016,587	21,000		1,037,587	4.0%	48
Other Grants	103,509			103,509	4.2%	16				0	0.0%	0
Service Charges	309,397		141,990	451,387	18.4%	70	1,987,894		330,153	2,318,047	9.0%	108
Fines and Forfeitures	1,780			1,780	0.1%	0	546,573			546,573	2.1%	25
Miscellaneous	92,065	32,426	10,545	135,036	5.5%	21	603,346	151,565	36,845	791,756	3.1%	37
Debt Proceeds	56,151			56,151	2.3%	9				0	0.0%	0
Total Revenues	2,049,342	254,334	152,535	2,456,211	100.0%	383	24,294,441	282,779	1,214,849	25,792,069	100.0%	1,201
<b>Expenditures by Function</b>												
General Government	900,623	45		900,668	38.9%	140	2,754,463			2,754,463	10.1%	128
Public Safety												
Police	356,147			356,147	15.4%	56	8,947,643	40,554		8,988,197	33.0%	418
Fire				0	0.0%	0	57,000			57,000	0.2%	3
Other				0	0.0%	0	1,163,930			1,163,930	4.3%	54
Public Works												
Transportation	115,733			115,733	5.0%	18	2,585,481	2,772,838		5,358,319	19.7%	249
Sewer/Solid Waste/Water	441,826			441,826	19.1%	69	687,063			687,063	2.5%	32
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture			143,900	143,900	6.2%	22	5,035,661	88,560		5,124,221	18.8%	239
Community Dev. & Pub. Housing	66,174			66,174	2.9%	10			1,069,524	1,069,524	3.9%	50
Economic Dev. & Opportunity				0	0.0%	0	633,327			633,327	2.3%	29
Debt Service												
Principal	22,708			22,708	1.0%	4	599,564			599,564	2.2%	28
Interest	1,567			1,567	0.1%	0	319,444		131,965	451,409	1.7%	21
Miscellaneous	266,214			266,214	11.5%	41	313,327			313,327	1.2%	15
Total Expenditures	2,170,992	45	143,900	2,314,937	100.0%	361	23,096,903	2,901,952	1,201,489	27,200,344	100.0%	1,266
Excess of Revenues Over/ (Under) Expenditures	(121,650)	254,289	8,635	141,274			1,197,538	(2,619,173)	13,360	(1,408,275)		

Year Ending June 30, 2008

## Prince George's County

	Hyattsville						Landover Hills					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	9,178,397			9,178,397	66.0%	586	380,015			380,015	29.7%	246
Taxes - Local - Income	1,283,563			1,283,563	9.2%	82	127,080			127,080	9.9%	82
Taxes - Local - Other	200,303			200,303	1.4%	13				0	0.0%	0
Licenses and Permits	448,889			448,889	3.2%	29	14,801			14,801	1.2%	10
Intergovernmental												
Federal Grants	435,034			435,034	3.1%	28	194,172			194,172	15.2%	126
State Grants	1,315,949			1,315,949	9.5%	84	98,519			98,519	7.7%	64
County Grants	123,707			123,707	0.9%	8	6,328			6,328	0.5%	4
Other Grants	113,824			113,824	0.8%	7				0	0.0%	0
Service Charges	128,814			128,814	0.9%	8	104,244			104,244	8.1%	68
Fines and Forfeitures	342,646			342,646	2.5%	22	310,268			310,268	24.2%	201
Miscellaneous	238,062	90,414		328,476	2.4%	21	45,129			45,129	3.5%	29
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	13,809,188	90,414	0	13,899,602	100.0%	887	1,280,556	0	0	1,280,556	100.0%	830
<b>Expenditures by Function</b>												
General Government	1,399,372	57,299		1,456,671	9.5%	93	169,561			169,561	12.3%	110
Public Safety												
Police	3,511,238	532,133		4,043,371	26.3%	258	512,112			512,112	37.2%	332
Fire	40,000			40,000	0.3%	3				0	0.0%	0
Other	412,451	15,000		427,451	2.8%	27				0	0.0%	0
Public Works												
Transportation	990,139	2,301,980		3,292,119	21.4%	210	371,747			371,747	27.0%	241
Sewer/Solid Waste/Water	1,266,288			1,266,288	8.2%	81				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	408,830			408,830	2.7%	26				0	0.0%	0
Community Dev. & Pub. Housing	807,780	1,500		809,280	5.3%	52				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	926,034			926,034	6.0%	59				0	0.0%	0
Interest	309,440			309,440	2.0%	20				0	0.0%	0
Miscellaneous	2,403,721			2,403,721	15.6%	153	323,680			323,680	23.5%	210
Total Expenditures	12,475,293	2,907,912	0	15,383,205	100.0%	982	1,377,100	0	0	1,377,100	100.0%	893
Excess of Revenues Over/ (Under) Expenditures	1,333,895	(2,817,498)	0	(1,483,603)			(96,544)	0	0	(96,544)		

Year Ending June 30, 2008

## Prince George's County

	Laurel						Morningside					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	15,870,741			15,870,741	64.1%	731	721,868			721,868	60.3%	565
Taxes - Local - Income	2,311,920			2,311,920	9.3%	107	93,634			93,634	7.8%	73
Taxes - Local - Other	189,134			189,134	0.8%	9				0	0.0%	0
Licenses and Permits	1,134,453			1,134,453	4.6%	52	47,389			47,389	4.0%	37
Intergovernmental												
Federal Grants	60,000			60,000	0.2%	3				0	0.0%	0
State Grants	1,445,101	311,168		1,756,269	7.1%	81	115,831			115,831	9.7%	91
County Grants	514,137	245,705		759,842	3.1%	35	3,840			3,840	0.3%	3
Other Grants	29,081			29,081	0.1%	1				0	0.0%	0
Service Charges	1,057,124			1,057,124	4.3%	49	74,106			74,106	6.2%	58
Fines and Forfeitures	246,217			246,217	1.0%	11	130,985			130,985	10.9%	102
Miscellaneous	627,232			627,232	2.5%	29	10,328			10,328	0.9%	8
Debt Proceeds	59,029	665,417		724,446	2.9%	33				0	0.0%	0
Total Revenues	23,544,169	1,222,290	0	24,766,459	100.0%	1,141	1,197,981	0	0	1,197,981	100.0%	937
<b>Expenditures by Function</b>												
General Government	4,309,129			4,309,129	17.8%	199	103,946			103,946	10.8%	81
Public Safety												
Police	5,011,568			5,011,568	20.7%	231	489,875			489,875	51.0%	383
Fire				0	0.0%	0				0	0.0%	0
Other	377,840			377,840	1.6%	17	94,370			94,370	9.8%	74
Public Works												
Transportation	1,854,136	2,538,289		4,392,425	18.2%	202	47,663			47,663	5.0%	37
Sewer/Solid Waste/Water	1,021,582			1,021,582	4.2%	47	79,770			79,770	8.3%	62
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,317,290	206,234		1,523,524	6.3%	70	7,846			7,846	0.8%	6
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	2,382,803			2,382,803	9.9%	110				0	0.0%	0
Interest	668,319			668,319	2.8%	31				0	0.0%	0
Miscellaneous	4,422,690	42,578		4,465,268	18.5%	206	136,703			136,703	14.2%	107
Total Expenditures	21,365,357	2,787,101	0	24,152,458	100.0%	1,113	960,173	0	0	960,173	100.0%	751
Excess of Revenues Over/ (Under) Expenditures	2,178,812	(1,564,811)	0	614,001			237,808	0	0	237,808		

Year Ending June 30, 2008

## Prince George's County

	Mount Rainier						New Carrollton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	2,517,774			2,517,774	52.6%	296	3,252,270			3,252,270	57.6%	256
Taxes - Local - Income	482,876			482,876	10.1%	57	772,735			772,735	13.7%	61
Taxes - Local - Other				0	0.0%	0	3,673			3,673	0.1%	0
Licenses and Permits	470,450			470,450	9.8%	55	160,217			160,217	2.8%	13
Intergovernmental												
Federal Grants	22,119			22,119	0.5%	3				0	0.0%	0
State Grants	417,065			417,065	8.7%	49	584,841			584,841	10.4%	46
County Grants	153,070			153,070	3.2%	18	86,512			86,512	1.5%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	142,912			142,912	3.0%	17	241,072			241,072	4.3%	19
Fines and Forfeitures	246,593			246,593	5.2%	29	194,059			194,059	3.4%	15
Miscellaneous	119,956			119,956	2.5%	14	352,599			352,599	6.2%	28
Debt Proceeds	213,601			213,601	4.5%	25				0	0.0%	0
Total Revenues	4,786,416	0	0	4,786,416	100.0%	564	5,647,978	0	0	5,647,978	100.0%	445
<b>Expenditures by Function</b>												
General Government	706,350			706,350	16.9%	83	969,268			969,268	16.6%	76
Public Safety												
Police	1,683,984			1,683,984	40.4%	198	1,079,208			1,079,208	18.4%	85
Fire				0	0.0%	0	5,000			5,000	0.1%	0
Other	349,132			349,132	8.4%	41	283,300			283,300	4.8%	22
Public Works												
Transportation	973,420			973,420	23.3%	115	728,396			728,396	12.5%	57
Sewer/Solid Waste/Water	78,455			78,455	1.9%	9	1,068,628			1,068,628	18.3%	84
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	42,434			42,434	1.0%	5	578,129			578,129	9.9%	46
Community Dev. & Pub. Housing	55,553			55,553	1.3%	7				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	34,361			34,361	0.6%	3
Debt Service												
Principal	118,375			118,375	2.8%	14	285,708			285,708	4.9%	23
Interest	60,503			60,503	1.5%	7	87,722			87,722	1.5%	7
Miscellaneous	103,677			103,677	2.5%	12	729,807			729,807	12.5%	58
Total Expenditures	4,171,883	0	0	4,171,883	100.0%	491	5,849,527	0	0	5,849,527	100.0%	461
Excess of Revenues Over/ (Under) Expenditures	614,533	0	0	614,533			(201,549)	0	0	(201,549)		



Year Ending June 30, 2008

## Prince George's County

### North Brentwood

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	121,759			121,759	35.3%	257
Taxes - Local - Income	34,336			34,336	10.0%	73
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,968			5,968	1.7%	13
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	117,337			117,337	34.1%	248
County Grants	26,846			26,846	7.8%	57
Other Grants				0	0.0%	0
Service Charges	475			475	0.1%	1
Fines and Forfeitures				0	0.0%	0
Miscellaneous	37,761			37,761	11.0%	80
Debt Proceeds				0	0.0%	0
<b>Total Revenues</b>	<b>344,482</b>	<b>0</b>	<b>0</b>	<b>344,482</b>	<b>100.0%</b>	<b>728</b>
<b>Expenditures by Function</b>						
General Government	148,707			148,707	46.1%	314
Public Safety						
Police	50,490			50,490	15.6%	107
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	73,618			73,618	22.8%	156
Sewer/Solid Waste/Water	43,860			43,860	13.6%	93
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	6,075			6,075	1.9%	13
<b>Total Expenditures</b>	<b>322,750</b>	<b>0</b>	<b>0</b>	<b>322,750</b>	<b>100.0%</b>	<b>682</b>
Excess of Revenues Over/ (Under) Expenditures	21,732	0	0	21,732		

### Riverdale Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	3,067,668			3,067,668	67.0%	475
Taxes - Local - Income	376,604			376,604	8.2%	58
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	65,756			65,756	1.4%	10
Intergovernmental						
Federal Grants				106,060	2.3%	16
State Grants	378,549			378,549	8.3%	59
County Grants	17,336			17,336	0.4%	3
Other Grants				0	0.0%	0
Service Charges	81,020			81,020	1.8%	13
Fines and Forfeitures	90,493			90,493	2.0%	14
Miscellaneous	126,946	96,143		223,089	4.9%	35
Debt Proceeds	175,000			175,000	3.8%	27
<b>Total Revenues</b>	<b>4,485,432</b>	<b>96,143</b>	<b>0</b>	<b>4,581,575</b>	<b>100.0%</b>	<b>709</b>
<b>Expenditures by Function</b>						
General Government	836,640			836,640	13.2%	130
Public Safety						
Police	2,050,745	96,584		2,147,329	33.9%	333
Fire				0	0.0%	0
Other	115,240			115,240	1.8%	18
Public Works						
Transportation	1,088,850	1,344,259		2,433,109	38.4%	377
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	90,220			90,220	1.4%	14
Community Dev. & Pub. Housing	184,707			184,707	2.9%	29
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	227,225			227,225	3.6%	35
Interest	298,115			298,115	4.7%	46
Miscellaneous				0	0.0%	0
<b>Total Expenditures</b>	<b>4,891,742</b>	<b>1,440,843</b>	<b>0</b>	<b>6,332,585</b>	<b>100.0%</b>	<b>981</b>
Excess of Revenues Over/ (Under) Expenditures	(406,310)	(1,344,700)	0	(1,751,010)		

Year Ending June 30, 2008

## Prince George's County

	Seat Pleasant						University Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	2,294,148			2,294,148	65.8%	466	1,756,738			1,756,738	67.9%	755
Taxes - Local - Income	212,398			212,398	6.1%	43	494,248			494,248	19.1%	212
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	88,280			88,280	2.5%	18	53,627			53,627	2.1%	23
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	383,018			383,018	11.0%	78	183,302			183,302	7.1%	79
County Grants	21,141			21,141	0.6%	4	16,513			16,513	0.6%	7
Other Grants	1,500			1,500	0.0%	0				0	0.0%	0
Service Charges	331,364			331,364	9.5%	67	20,686			20,686	0.8%	9
Fines and Forfeitures				0	0.0%	0	13,100			13,100	0.5%	6
Miscellaneous	156,402			156,402	4.5%	32	48,989			48,989	1.9%	21
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,488,251	0	0	3,488,251	100.0%	709	2,587,203	0	0	2,587,203	100.0%	1,111
<b>Expenditures by Function</b>												
General Government	872,689			872,689	28.0%	177	342,571			342,571	14.6%	147
Public Safety												
Police	853,586			853,586	27.4%	173	548,640			548,640	23.5%	236
Fire				0	0.0%	0	9,000			9,000	0.4%	4
Other				0	0.0%	0	20,150			20,150	0.9%	9
Public Works												
Transportation	652,370			652,370	20.9%	133	819,070			819,070	35.0%	352
Sewer/Solid Waste/Water	291,708			291,708	9.4%	59	82,747			82,747	3.5%	36
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	91,238			91,238	2.9%	19	26,915			26,915	1.2%	12
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	5,000			5,000	0.2%	2
Debt Service												
Principal	27,835			27,835	0.9%	6	87,831			87,831	3.8%	38
Interest	9,750			9,750	0.3%	2	22,064			22,064	0.9%	9
Miscellaneous	320,520			320,520	10.3%	65	375,538			375,538	16.1%	161
Total Expenditures	3,119,696	0	0	3,119,696	100.0%	634	2,339,526	0	0	2,339,526	100.0%	1,005
Excess of Revenues Over/ (Under) Expenditures	368,555	0	0	368,555			247,677	0	0	247,677		

Year Ending June 30, 2008

**Prince George's County**

**Upper Marlboro**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	254,143			254,143	30.9%	381
Taxes - Local - Income	283,496			283,496	34.4%	425
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	20,987			20,987	2.5%	31
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	63,138			63,138	7.7%	95
County Grants	11,226			11,226	1.4%	17
Other Grants				0	0.0%	0
Service Charges	21,575			21,575	2.6%	32
Fines and Forfeitures	64,597			64,597	7.8%	97
Miscellaneous	104,386			104,386	12.7%	157
Debt Proceeds				0	0.0%	0
Total Revenues	823,548	0	0	823,548	100.0%	1,235
<b>Expenditures by Function</b>						
General Government	142,278			142,278	19.8%	213
Public Safety						
Police	258,829			258,829	36.0%	388
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	99,882			99,882	13.9%	150
Sewer/Solid Waste/Water	125,137			125,137	17.4%	188
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	92,533			92,533	12.9%	139
Total Expenditures	718,659	0	0	718,659	100.0%	1,077
Excess of Revenues Over/ (Under) Expenditures	104,889	0	0	104,889		

Year Ending June 30, 2008

## Queen Anne's County

	Barclay						Centreville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	31,349			31,349	49.3%	213	1,833,757			1,833,757	28.9%	553
Taxes - Local - Income	11,832			11,832	18.6%	80	297,518			297,518	4.7%	90
Taxes - Local - Other				0	0.0%	0	5,256			5,256	0.1%	2
Licenses and Permits	1,085			1,085	1.7%	7	134,352			134,352	2.1%	40
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	12,123			12,123	19.1%	82	294,588			294,588	4.6%	89
County Grants	3,418			3,418	5.4%	23	117,099			117,099	1.8%	35
Other Grants				0	0.0%	0	270,273			270,273	4.3%	81
Service Charges				0	0.0%	0	468,026		2,153,742	2,621,768	41.3%	790
Fines and Forfeitures				0	0.0%	0	32,013		300	32,313	0.5%	10
Miscellaneous	3,779			3,779	5.9%	26	311,459	4,178	333,387	649,024	10.2%	196
Debt Proceeds				0	0.0%	0	91,600			91,600	1.4%	28
Total Revenues	63,586	0	0	63,586	100.0%	433	3,855,941	4,178	2,487,429	6,347,548	100.0%	1,913
<b>Expenditures by Function</b>												
General Government	19,913			19,913	56.8%	135	905,590			905,590	15.6%	273
Public Safety												
Police				0	0.0%	0	738,087			738,087	12.7%	222
Fire	2,000			2,000	5.7%	14	45,000			45,000	0.8%	14
Other	156			156	0.4%	1				0	0.0%	0
Public Works												
Transportation	3,365			3,365	9.6%	23	449,634	797,642		1,247,276	21.5%	376
Sewer/Solid Waste/Water	9,594			9,594	27.4%	65	294,747		1,405,693	1,700,440	29.3%	512
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	80,784			80,784	1.4%	24
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	124,867			124,867	2.1%	38
Interest				0	0.0%	0	212,433		73,163	285,596	4.9%	86
Miscellaneous				0	0.0%	0	644,004		40,576	684,580	11.8%	206
Total Expenditures	35,028	0	0	35,028	100.0%	238	3,495,146	797,642	1,519,432	5,812,220	100.0%	1,752
Excess of Revenues Over/ (Under) Expenditures	28,558	0	0	28,558			360,795	(793,464)	967,997	535,328	8.43%	

Year Ending June 30, 2008

Queen Anne's County

	Church Hill						Queen Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	157,794			157,794	25.0%	248	24,669			24,669	40.6%	146
Taxes - Local - Income	36,535			36,535	5.8%	58	23,783			23,783	39.2%	141
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	9,418			9,418	1.5%	15	240			240	0.4%	1
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	32,531			32,531	5.2%	51	485			485	0.8%	3
County Grants	12,603			12,603	2.0%	20				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	59,980		217,528	277,508	44.0%	437				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	78,568		25,787	104,355	16.5%	164	11,569			11,569	19.0%	68
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	387,429	0	243,315	630,744	100.0%	993	60,746	0	0	60,746	100.0%	359
<b>Expenditures by Function</b>												
General Government	546,827			546,827	70.1%	861	14,386			14,386	29.9%	85
Public Safety												
Police	23,340			23,340	3.0%	37				0	0.0%	0
Fire	13,600			13,600	1.7%	21	2,300			2,300	4.8%	14
Other	6,233			6,233	0.8%	10	585			585	1.2%	3
Public Works												
Transportation	24,065			24,065	3.1%	38	6,610			6,610	13.7%	39
Sewer/Solid Waste/Water	39,675		120,594	160,269	20.5%	252	14,679			14,679	30.5%	87
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	5,872			5,872	0.8%	9	9,558			9,558	19.9%	57
Total Expenditures	659,612	0	120,594	780,206	100.0%	1,229	48,118	0	0	48,118	100.0%	285
Excess of Revenues Over/ (Under) Expenditures	(272,183)	0	122,721	(149,462)			12,628	0	0	12,628		

Year Ending June 30, 2008

Queen Anne's County

	Queenstown						Sudlersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	329,899			329,899	31.8%	506	55,793			55,793	13.0%	142
Taxes - Local - Income	88,776			88,776	8.6%	136	32,993			32,993	7.7%	84
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	37,705			37,705	3.6%	58	4,574			4,574	1.1%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	133,041			133,041	12.8%	204	103,451			103,451	24.2%	263
County Grants	41,012			41,012	4.0%	63	26,882			26,882	6.3%	68
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			177,685	177,685	17.1%	273			171,877	171,877	40.2%	437
Fines and Forfeitures				0	0.0%	0			2,110	2,110	0.5%	5
Miscellaneous	19,524		210,018	229,542	22.1%	352	29,321		980	30,301	7.1%	77
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	649,957	0	387,703	1,037,660	100.0%	1,592	253,014	0	174,967	427,981	100.0%	1,089
<b>Expenditures by Function</b>												
General Government	264,326			264,326	30.6%	405	196,985			196,985	42.0%	501
Public Safety												
Police	15,632			15,632	1.8%	24				0	0.0%	0
Fire	10,000			10,000	1.2%	15	2,500			2,500	0.5%	6
Other				0	0.0%	0	524			524	0.1%	1
Public Works												
Transportation	122,497			122,497	14.2%	188	18,708			18,708	4.0%	48
Sewer/Solid Waste/Water	53,826		339,111	392,937	45.4%	603	29,232		191,338	220,570	47.1%	561
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	12,528			12,528	1.4%	19	24,150			24,150	5.2%	61
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	16,640			16,640	1.9%	26				0	0.0%	0
Interest	17,303			17,303	2.0%	27				0	0.0%	0
Miscellaneous	13,262			13,262	1.5%	20	5,033			5,033	1.1%	13
Total Expenditures	526,014	0	339,111	865,125	100.0%	1,327	277,132	0	191,338	468,470	100.0%	1,192
Excess of Revenues Over/ (Under) Expenditures	123,943	0	48,592	172,535			(24,118)	0	(16,371)	(40,489)		

Year Ending June 30, 2008

**St. Mary's County**

**Leonardtown**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	400,195			400,195	9.5%	180
Taxes - Local - Income	388,474			388,474	9.2%	175
Taxes - Local - Other	10,827			10,827	0.3%	5
Licenses and Permits	67,539			67,539	1.6%	30
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	141,362	531,429	25,000	697,791	16.6%	314
County Grants	53,796	335,506		389,302	9.2%	175
Other Grants			165,027	165,027	3.9%	74
Service Charges	1,595		1,554,194	1,555,789	36.9%	701
Fines and Forfeitures				0	0.0%	0
Miscellaneous	44,520	200,000	294,575	539,095	12.8%	243
Debt Proceeds				0	0.0%	0
Total Revenues	1,108,308	1,066,935	2,038,796	4,214,039	100.0%	1,898
<b>Expenditures by Function</b>						
General Government	370,598			370,598	9.4%	167
Public Safety						
Police	42,755			42,755	1.1%	19
Fire	2,000			2,000	0.1%	1
Other	1,432			1,432	0.0%	1
Public Works						
Transportation	171,319	69,765		241,084	6.1%	109
Sewer/Solid Waste/Water	23,816		2,024,910	2,048,726	51.8%	923
Other				0	0.0%	0
Parks, Recreation, & Culture	102,655	1,066,020		1,168,675	29.6%	526
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	25,612			25,612	0.6%	12
Debt Service						
Principal				0	0.0%	0
Interest			48,717	48,717	1.2%	22
Miscellaneous	3,000		2,219	5,219	0.1%	2
Total Expenditures	743,187	1,135,785	2,075,846	3,954,818	100.0%	1,781
Excess of Revenues Over/ (Under) Expenditures	365,121	(68,850)	(37,050)	259,221		

Year Ending June 30, 2008

## Somerset County

	Crisfield						Princess Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,395,735			1,395,735	27.8%	502	1,357,627			1,357,627	42.9%	467
Taxes - Local - Income	113,679			113,679	2.3%	41	145,857			145,857	4.6%	50
Taxes - Local - Other			59,536	59,536	1.2%	21			0	0	0.0%	0
Licenses and Permits	49,036			49,036	1.0%	18	70,847			70,847	2.2%	24
Intergovernmental												
Federal Grants	14,803			14,803	0.3%	5	20,598			20,598	0.7%	7
State Grants	463,949		1,166,238	1,630,187	32.4%	586	302,862			302,862	9.6%	104
County Grants				0	0.0%	0	456,952			456,952	14.4%	157
Other Grants				0	0.0%	0			0	0	0.0%	0
Service Charges	144,123		1,269,242	1,413,365	28.1%	508	273,556			273,556	8.6%	94
Fines and Forfeitures	8,562			8,562	0.2%	3	4,947			4,947	0.2%	2
Miscellaneous	249,408		94,379	343,787	6.8%	124	115,011			115,011	3.6%	40
Debt Proceeds				0	0.0%	0	415,452			415,452	13.1%	143
Total Revenues	2,439,295	0	2,589,395	5,028,690	100.0%	1,807	3,163,709	0	0	3,163,709	100.0%	1,089
<b>Expenditures by Function</b>												
General Government	313,076			313,076	7.1%	112	441,212			441,212	13.5%	152
Public Safety												
Police	860,666			860,666	19.4%	309	1,484,060			1,484,060	45.4%	511
Fire	75,774			75,774	1.7%	27	13,000			13,000	0.4%	4
Other	67,887			67,887	1.5%	24	248,437			248,437	7.6%	85
Public Works												
Transportation	518,777			518,777	11.7%	186	280,315			280,315	8.6%	96
Sewer/Solid Waste/Water	110,784		1,207,426	1,318,210	29.8%	474	62,786			62,786	1.9%	22
Other				0	0.0%	0			0	0	0.0%	0
Parks, Recreation, & Culture	2,323			2,323	0.1%	1	448,277			448,277	13.7%	154
Community Dev. & Pub. Housing			51,746	51,746	1.2%	19	81,224			81,224	2.5%	28
Economic Dev. & Opportunity	280,664		33,500	314,164	7.1%	113	145			145	0.0%	0
Debt Service												
Principal	316,113			316,113	7.1%	114	89,932			89,932	2.8%	31
Interest	33,356		58,924	92,280	2.1%	33	119,083			119,083	3.6%	41
Miscellaneous	497,405			497,405	11.2%	179			0	0	0.0%	0
Total Expenditures	3,076,825	0	1,351,596	4,428,421	100.0%	1,591	3,268,471	0	0	3,268,471	100.0%	1,125
Excess of Revenues Over/ (Under) Expenditures	(637,530)	0	1,237,799	600,269			(104,762)	0	0	(104,762)		



Year Ending June 30, 2008

## Talbot County

	Easton						Oxford					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	9,730,880			9,730,880	11.8%	681	818,618			818,618	45.6%	1,135
Taxes - Local - Income	1,401,512			1,401,512	1.7%	98	279,328			279,328	15.5%	387
Taxes - Local - Other	6,111			6,111	0.0%	0	2,547			2,547	0.1%	4
Licenses and Permits	566,249			566,249	0.7%	40	7,435			7,435	0.4%	10
Intergovernmental												
Federal Grants	30,456			30,456	0.0%	2				0	0.0%	0
State Grants	2,367,493			2,367,493	2.9%	166	90,195			90,195	5.0%	125
County Grants	253,898			253,898	0.3%	18	33,508			33,508	1.9%	46
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,745,905		55,898,543	57,644,448	69.8%	4,034	208		418,960	419,168	23.3%	581
Fines and Forfeitures	92,383			92,383	0.1%	6	2,773			2,773	0.2%	4
Miscellaneous	1,545,173		6,543,277	8,088,450	9.8%	566	87,884		55,261	143,145	8.0%	199
Debt Proceeds	2,416,625			2,416,625	2.9%	169				0	0.0%	0
Total Revenues	20,156,685	0	62,441,820	82,598,505	100.0%	5,781	1,322,496	0	474,221	1,796,717	100.0%	2,492
<b>Expenditures by Function</b>												
General Government	1,469,204	51,302		1,520,506	2.1%	106	218,841			218,841	15.6%	304
Public Safety												
Police	5,229,730	595,651		5,825,381	8.0%	408	161,678			161,678	11.5%	224
Fire	312,534	613,604		926,138	1.3%	65	24,500			24,500	1.7%	34
Other	517,428	6,936		524,364	0.7%	37				0	0.0%	0
Public Works												
Transportation	1,647,401	585,878		2,233,279	3.1%	156	134,198			134,198	9.6%	186
Sewer/Solid Waste/Water	2,390,577		4,026,586	6,417,163	8.8%	449	78,394		416,605	494,999	35.3%	687
Other			49,215,322	49,215,322	67.5%	3,444				0	0.0%	0
Parks, Recreation, & Culture	270,813	104,187		375,000	0.5%	26	87,922			87,922	6.3%	122
Community Dev. & Pub. Housing	155,645			155,645	0.2%	11				0	0.0%	0
Economic Dev. & Opportunity	187,408			187,408	0.3%	13	11,856			11,856	0.8%	16
Debt Service												
Principal	477,570			477,570	0.7%	33	70,451			70,451	5.0%	98
Interest	106,929		485,854	592,783	0.8%	41	827		17,650	18,477	1.3%	26
Miscellaneous	449,730		4,060,345	4,510,075	6.2%	316	179,257			179,257	12.8%	249
Total Expenditures	13,214,969	1,957,558	57,788,107	72,960,634	100.0%	5,106	967,924	0	434,255	1,402,179	100.0%	1,945
Excess of Revenues Over/ (Under) Expenditures	6,941,716	(1,957,558)	4,653,713	9,637,871			354,572	0	39,966	394,538		

Year Ending June 30, 2008

## Talbot County

	St. Michaels						Trappe					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,515,171			1,515,171	30.9%	1,390	164,572			164,572	14.8%	141
Taxes - Local - Income	269,935			269,935	5.5%	248	91,957			91,957	8.3%	79
Taxes - Local - Other	51,490			51,490	1.0%	47				0	0.0%	0
Licenses and Permits	42,036			42,036	0.9%	39	18,287			18,287	1.6%	16
Intergovernmental												
Federal Grants	5,001			5,001	0.1%	5				0	0.0%	0
State Grants	353,725			353,725	7.2%	325	175,763			175,763	15.8%	150
County Grants	495,944			495,944	10.1%	455				0	0.0%	0
Other Grants				0	0.0%	0			23,581	23,581	2.1%	20
Service Charges	214,043		565,766	779,809	15.9%	715	23,340		487,027	510,367	46.0%	436
Fines and Forfeitures	3,510			3,510	0.1%	3				0	0.0%	0
Miscellaneous	1,092,081		4,585	1,096,666	22.3%	1,006	124,805		255	125,060	11.3%	107
Debt Proceeds	294,746			294,746	6.0%	270				0	0.0%	0
Total Revenues	4,337,682	0	570,351	4,908,033	100.0%	4,503	598,724	0	510,863	1,109,587	100.0%	948
<b>Expenditures by Function</b>												
General Government	1,015,656			1,015,656	18.7%	932	171,827			171,827	13.3%	147
Public Safety												
Police	675,201			675,201	12.4%	619	80,114			80,114	6.2%	68
Fire	42,606			42,606	0.8%	39	15,000			15,000	1.2%	13
Other				0	0.0%	0	17,981			17,981	1.4%	15
Public Works												
Transportation	2,023,296			2,023,296	37.3%	1,856	32,038			32,038	2.5%	27
Sewer/Solid Waste/Water	119,183		409,349	528,532	9.7%	485	75,146		604,183	679,329	52.6%	581
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	489,197			489,197	9.0%	449	94,345			94,345	7.3%	81
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	133,600			133,600	2.5%	123				0	0.0%	0
Debt Service												
Principal	196,315			196,315	3.6%	180	6,697			6,697	0.5%	6
Interest	256,628		59,433	316,061	5.8%	290	8,581		149,215	157,796	12.2%	135
Miscellaneous	4,175			4,175	0.1%	4	36,177			36,177	2.8%	31
Total Expenditures	4,955,857	0	468,782	5,424,639	100.0%	4,977	537,906	0	753,398	1,291,304	100.0%	1,104
Excess of Revenues Over/ (Under) Expenditures	(618,175)	0	101,569	(516,606)			60,818	0	(242,535)	(181,717)		

Year Ending June 30, 2008

## Washington County

	Boonsboro						Clear Spring					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	799,772			799,772	15.3%	242	42,711			42,711	8.9%	92
Taxes - Local - Income	229,654			229,654	4.4%	69	55,660			55,660	11.6%	120
Taxes - Local - Other	2,482			2,482	0.0%	1	949			949	0.2%	2
Licenses and Permits	21,113			21,113	0.4%	6	4,654			4,654	1.0%	10
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	409,546		2,351,940	2,761,486	52.8%	835	33,838			33,838	7.0%	73
County Grants	117,016			117,016	2.2%	35	3,154			3,154	0.7%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	107,223		952,101	1,059,324	20.3%	320			279,944	279,944	58.1%	602
Fines and Forfeitures	1,575			1,575	0.0%	0				0	0.0%	0
Miscellaneous	85,707		54,084	139,791	2.7%	42	12,073		48,631	60,704	12.6%	131
Debt Proceeds	96,261			96,261	1.8%	29				0	0.0%	0
Total Revenues	1,870,349	0	3,358,125	5,228,474	100.0%	1,580	153,039	0	328,575	481,614	100.0%	1,036
<b>Expenditures by Function</b>												
General Government	253,035			253,035	11.2%	76	43,937			43,937	9.0%	94
Public Safety												
Police	181,719			181,719	8.0%	55				0	0.0%	0
Fire	41,728			41,728	1.8%	13	3,000			3,000	0.6%	6
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	364,673			364,673	16.1%	110	57,046			57,046	11.7%	123
Sewer/Solid Waste/Water	181,540		854,721	1,036,261	45.8%	313	23,313		348,003	371,316	76.3%	799
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	200,055			200,055	8.8%	60				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	1,001			1,001	0.0%	0				0	0.0%	0
Debt Service												
Principal	20,276			20,276	0.9%	6				0	0.0%	0
Interest	50		47,184	47,234	2.1%	14			11,515	11,515	2.4%	25
Miscellaneous	117,439			117,439	5.2%	35				0	0.0%	0
Total Expenditures	1,361,516	0	901,905	2,263,421	100.0%	684	127,296	0	359,518	486,814	100.0%	1,047
Excess of Revenues Over/ (Under) Expenditures	508,833	0	2,456,220	2,965,053			25,743	0	(30,943)	(5,200)		

Year Ending June 30, 2008

Washington County

	Funkstown						Hagerstown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	95,964			95,964	6.5%	102	20,049,018			20,049,018	19.0%	507
Taxes - Local - Income	67,325			67,325	4.5%	71	2,537,266			2,537,266	2.4%	64
Taxes - Local - Other	8,276			8,276	0.6%	9	2,616,621			2,616,621	2.5%	66
Licenses and Permits	6,519			6,519	0.4%	7	1,667,790			1,667,790	1.6%	42
Intergovernmental												
Federal Grants			143,400	143,400	9.7%	152	1,696,801	15,802		1,712,603	1.6%	43
State Grants	143,653		549,894	693,547	46.9%	734	3,413,958	719,209		4,133,167	3.9%	105
County Grants	6,713			6,713	0.5%	7	1,600,298			1,600,298	1.5%	40
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	52,843		395,834	448,677	30.3%	475	3,133,500		51,696,631	54,830,131	52.0%	1,387
Fines and Forfeitures				0	0.0%	0	152,289			152,289	0.1%	4
Miscellaneous	3,303		6,307	9,610	0.6%	10	3,348,771	673,817	12,085,766	16,108,354	15.3%	407
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	384,596	0	1,095,435	1,480,031	100.0%	1,566	40,216,312	1,408,828	63,782,397	105,407,537	100.0%	2,666
<b>Expenditures by Function</b>												
General Government	115,975			115,975	14.7%	123	4,957,531	3,631,438		8,588,969	8.7%	217
Public Safety												
Police				0	0.0%	0	11,595,657	277,414		11,873,071	12.1%	300
Fire	5,000			5,000	0.6%	5	6,196,926	305,195		6,502,121	6.6%	164
Other				0	0.0%	0	1,903,902	144,960		2,048,862	2.1%	52
Public Works												
Transportation	52,053			52,053	6.6%	55	2,283,375	945,208	525,148	3,753,731	3.8%	95
Sewer/Solid Waste/Water	85,056		356,555	441,611	56.0%	467	2,053,573		19,528,728	21,582,301	21.9%	546
Other				0	0.0%	0			33,194,673	33,194,673	33.7%	839
Parks, Recreation, & Culture	95,542			95,542	12.1%	101	2,093,983	450,547	421,072	2,965,602	3.0%	75
Community Dev. & Pub. Housing				0	0.0%	0	1,496,919			1,496,919	1.5%	38
Economic Dev. & Opportunity				0	0.0%	0	1,122,020		305,998	1,428,018	1.5%	36
Debt Service												
Principal	6,670			6,670	0.8%	7	1,464,914			1,464,914	1.5%	37
Interest	81		27,711	27,792	3.5%	29	585,740		689,915	1,275,655	1.3%	32
Miscellaneous	42,515		1,500	44,015	5.6%	47	2,227,012			2,227,012	2.3%	56
Total Expenditures	402,892	0	385,766	788,658	100.0%	835	37,981,552	5,754,762	54,665,534	98,401,848	100.0%	2,488
Excess of Revenues Over/ (Under) Expenditures	(18,296)	0	709,669	691,373			2,234,760	(4,345,934)	9,116,863	7,005,689		

Year Ending June 30, 2008

## Washington County

	Hancock						Keedysville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	415,291			415,291	14.2%	238	153,483			153,483	17.2%	183
Taxes - Local - Income	93,731			93,731	3.2%	54	75,227			75,227	8.4%	90
Taxes - Local - Other	6,324			6,324	0.2%	4	50,121			50,121	5.6%	60
Licenses and Permits	29,852			29,852	1.0%	17	8,709			8,709	1.0%	10
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	370,264			370,264	12.7%	212	141,474			141,474	15.8%	169
County Grants	70,130			70,130	2.4%	40	4,358			4,358	0.5%	5
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	44,864		753,051	797,915	27.3%	457	109,600		271,861	381,461	42.6%	455
Fines and Forfeitures	7,580			7,580	0.3%	4				0	0.0%	0
Miscellaneous	1,114,632		13,782	1,128,414	38.7%	646	44,908		35,058	79,966	8.9%	95
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,152,668	0	766,833	2,919,501	100.0%	1,672	587,880	0	306,919	894,799	100.0%	1,068
<b>Expenditures by Function</b>												
General Government	93,751			93,751	4.8%	54	301,027			301,027	46.2%	359
Public Safety												
Police	246,084			246,084	12.5%	141	24,497			24,497	3.8%	29
Fire	4,000			4,000	0.2%	2				0	0.0%	0
Other				0	0.0%	0	3,132			3,132	0.5%	4
Public Works												
Transportation	149,442			149,442	7.6%	86	39,207			39,207	6.0%	47
Sewer/Solid Waste/Water			707,947	707,947	36.0%	405	69,633		129,679	199,312	30.6%	238
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	531,567			531,567	27.0%	304	64,678			64,678	9.9%	77
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	518		1,698	2,216	0.1%	1				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			91,890	91,890	4.7%	53				0	0.0%	0
Miscellaneous	138,402			138,402	7.0%	79	19,115			19,115	2.9%	23
Total Expenditures	1,163,764	0	801,535	1,965,299	100.0%	1,126	521,289	0	129,679	650,968	100.0%	777
Excess of Revenues Over/ (Under) Expenditures	988,904	0	(34,702)	954,202			66,591	0	177,240	243,831		

Year Ending June 30, 2008

## Washington County

### Sharpsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	56,336			56,336	27.0%	85
Taxes - Local - Income	67,749			67,749	32.5%	102
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,869			5,869	2.8%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	56,687			56,687	27.2%	85
County Grants	5,148			5,148	2.5%	8
Other Grants				0	0.0%	0
Service Charges	139			139	0.1%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	16,542			16,542	7.9%	25
Debt Proceeds				0	0.0%	0
Total Revenues	208,470	0	0	208,470	100.0%	314
<b>Expenditures by Function</b>						
General Government	51,405			51,405	22.7%	77
Public Safety						
Police	13,810			13,810	6.1%	21
Fire	8,000			8,000	3.5%	12
Other				0	0.0%	0
Public Works						
Transportation	63,757			63,757	28.1%	96
Sewer/Solid Waste/Water	55,264			55,264	24.4%	83
Other				0	0.0%	0
Parks, Recreation, & Culture	23,601			23,601	10.4%	36
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	10,675			10,675	4.7%	16
Total Expenditures	226,512	0	0	226,512	100.0%	341
Excess of Revenues Over/ (Under) Expenditures	(18,042)	0	0	(18,042)		

### Smithsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	482,015			482,015	23.8%	166
Taxes - Local - Income	204,478			204,478	10.1%	70
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	18,444			18,444	0.9%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	235,718			235,718	11.6%	81
County Grants	89,088			89,088	4.4%	31
Other Grants				0	0.0%	0
Service Charges	43,721		833,599	877,320	43.4%	302
Fines and Forfeitures	2,025			2,025	0.1%	1
Miscellaneous	72,828		41,626	114,454	5.7%	39
Debt Proceeds				0	0.0%	0
Total Revenues	1,148,317	0	875,225	2,023,542	100.0%	696
<b>Expenditures by Function</b>						
General Government	170,101			170,101	8.3%	58
Public Safety						
Police	304,559			304,559	14.9%	105
Fire	7,000			7,000	0.3%	2
Other	16,275			16,275	0.8%	6
Public Works						
Transportation	205,995			205,995	10.1%	71
Sewer/Solid Waste/Water	191,470		920,891	1,112,361	54.4%	383
Other				0	0.0%	0
Parks, Recreation, & Culture	81,474			81,474	4.0%	28
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	2,540			2,540	0.1%	1
Debt Service						
Principal				0	0.0%	0
Interest			11,410	11,410	0.6%	4
Miscellaneous	127,521		7,069	134,590	6.6%	46
Total Expenditures	1,106,935	0	939,370	2,046,305	100.0%	704
Excess of Revenues Over/ (Under) Expenditures	41,382	0	(64,145)	(22,763)		

Year Ending June 30, 2008

## Washington County

### Williamsport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>						
Taxes - Local - Property	507,801			507,801	12.1%	223
Taxes - Local - Income	182,213			182,213	4.3%	80
Taxes - Local - Other	6,146			6,146	0.1%	3
Licenses and Permits	17,247			17,247	0.4%	8
Intergovernmental						
Federal Grants			15,000	15,000	0.4%	7
State Grants	294,057		120,897	414,954	9.9%	182
County Grants	77,183			77,183	1.8%	34
Other Grants				0	0.0%	0
Service Charges	213,686		2,626,482	2,840,168	67.7%	1,245
Fines and Forfeitures	9,888		14,359	24,247	0.6%	11
Miscellaneous	104,710		4,783	109,493	2.6%	48
Debt Proceeds				0	0.0%	0
Total Revenues	1,412,931	0	2,781,521	4,194,452	100.0%	1,838
<b>Expenditures by Function</b>						
General Government	308,822			308,822	7.6%	135
Public Safety						
Police	150,627			150,627	3.7%	66
Fire	15,492			15,492	0.4%	7
Other	1,357			1,357	0.0%	1
Public Works						
Transportation	96,513			96,513	2.4%	42
Sewer/Solid Waste/Water	123,484		853,383	976,867	24.2%	428
Other			1,978,693	1,978,693	48.9%	867
Parks, Recreation, & Culture	398,492			398,492	9.9%	175
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			7,090	7,090	0.2%	3
Miscellaneous	108,638			108,638	2.7%	48
Total Expenditures	1,203,425	0	2,839,166	4,042,591	100.0%	1,772
Excess of Revenues Over/ (Under) Expenditures	209,506	0	(57,645)	151,861		

Year Ending June 30, 2008

## Wicomico County

	Delmar						Fruitland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	1,086,781			1,086,781	46.0%	348	2,009,938			2,009,938	37.2%	465
Taxes - Local - Income	101,419			101,419	4.3%	32	288,741			288,741	5.3%	67
Taxes - Local - Other	20,518			20,518	0.9%	7	65,494		823,426	888,920	16.5%	205
Licenses and Permits	280,196			280,196	11.9%	90	117,505			117,505	2.2%	27
Intergovernmental												
Federal Grants	147,208			147,208	6.2%	47	10,304			10,304	0.2%	2
State Grants	261,789			261,789	11.1%	84	444,998			444,998	8.2%	103
County Grants			0	0	0.0%	0	4,178		180,136	184,314	3.4%	43
Other Grants			0	0	0.0%	0				0	0.0%	0
Service Charges	143,325			143,325	6.1%	46	332,667		1,025,149	1,357,816	25.2%	314
Fines and Forfeitures	59			59	0.0%	0				0	0.0%	0
Miscellaneous	318,763			318,763	13.5%	102	55,782		40,000	95,782	1.8%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,360,058	0	0	2,360,058	100.0%	756	3,329,607	0	2,068,711	5,398,318	100.0%	1,248
<b>Expenditures by Function</b>												
General Government	215,582			215,582	9.9%	69	780,992			780,992	12.5%	181
Public Safety												
Police	469,097			469,097	21.5%	150	1,407,209			1,407,209	22.5%	325
Fire	176,791			176,791	8.1%	57	25,000			25,000	0.4%	6
Other			0	0	0.0%	0	76,422			76,422	1.2%	18
Public Works												
Transportation	88,157			88,157	4.0%	28	1,401,139			1,401,139	22.4%	324
Sewer/Solid Waste/Water	152,991			152,991	7.0%	49	291,224		2,011,935	2,303,159	36.8%	532
Other			0	0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	19,896			19,896	0.9%	6	29,377			29,377	0.5%	7
Community Dev. & Pub. Housing	126,782			126,782	5.8%	41				0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0	4,903			4,903	0.1%	1
Debt Service												
Principal	8,618			8,618	0.4%	3	114,654			114,654	1.8%	27
Interest	1,516			1,516	0.1%	0	21,004		101,776	122,780	2.0%	28
Miscellaneous	920,283			920,283	42.2%	295				0	0.0%	0
Total Expenditures	2,179,713	0	0	2,179,713	100.0%	698	4,151,924	0	2,113,711	6,265,635	100.0%	1,448
Excess of Revenues Over/ (Under) Expenditures	180,345	0	0	180,345			(822,317)	0	(45,000)	(867,317)		



Year Ending June 30, 2008

Hebron							Mardela Springs					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	220,379			220,379	31.7%	211	34,602			34,602	41.6%	97
Taxes - Local - Income	63,807			63,807	9.2%	61	29,815			29,815	35.8%	83
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	20,592			20,592	3.0%	20	5,796			5,796	7.0%	16
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	534			534	0.1%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			281,638	281,638	40.5%	269				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	89,702		17,935	107,637	15.5%	103	11,311			11,311	13.6%	32
Debt Proceeds				0	0.0%	0		1,714		1,714	2.1%	5
Total Revenues	395,014	0	299,573	694,587	100.0%	664	81,524	1,714	0	83,238	100.0%	233
Expenditures by Function												
General Government	210,974			210,974	23.0%	202	17,754			17,754	29.3%	50
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	26,057			26,057	2.8%	25	12,202			12,202	20.1%	34
Sewer/Solid Waste/Water	61,839		513,204	575,043	62.6%	550	26,886			26,886	44.3%	75
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	2,762			2,762	4.6%	8
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			43,636	43,636	4.7%	42				0	0.0%	0
Miscellaneous	63,071			63,071	6.9%	60	1,056			1,056	1.7%	3
Total Expenditures	361,941	0	556,840	918,781	100.0%	878	60,660	0	0	60,660	100.0%	169
Excess of Revenues Over/ (Under) Expenditures	33,073	0	(257,267)	(224,194)			20,864	1,714	0	22,578		

Year Ending June 30, 2008

## Wicomico County

	Pittsville						Salisbury					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	254,615			254,615	26.6%	214	19,553,399			19,553,399	36.9%	705
Taxes - Local - Income	73,140			73,140	7.6%	61	1,863,022			1,863,022	3.5%	67
Taxes - Local - Other			209,800	209,800	21.9%	176	366,540			366,540	0.7%	13
Licenses and Permits	24,724			24,724	2.6%	21	1,359,390			1,359,390	2.6%	49
Intergovernmental												
Federal Grants				0	0.0%	0	353,089			353,089	0.7%	13
State Grants				0	0.0%	0	2,301,108	54,540	4,224,391	6,580,039	12.4%	237
County Grants	357			357	0.0%	0	902,173			902,173	1.7%	33
Other Grants				0	0.0%	0	550,065			550,065	1.0%	20
Service Charges	2,575		336,682	339,257	35.4%	285	4,993,231		10,804,350	15,797,581	29.8%	569
Fines and Forfeitures				0	0.0%	0	104,544			104,544	0.2%	4
Miscellaneous	8,785		47,194	55,979	5.8%	47	1,151,729	532,963	590,739	2,275,431	4.3%	82
Debt Proceeds				0	0.0%	0	189,386	3,102,771		3,292,157	6.2%	119
Total Revenues	364,196	0	593,676	957,872	100.0%	804	33,687,676	3,690,274	15,619,480	52,997,430	100.0%	1,910
<b>Expenditures by Function</b>												
General Government	104,455			104,455	12.2%	88	2,468,488			2,468,488	5.3%	89
Public Safety												
Police	901			901	0.1%	1	9,439,808			9,439,808	20.2%	340
Fire	13,000			13,000	1.5%	11	5,590,087	5,534,487		11,124,574	23.8%	401
Other	15,033			15,033	1.8%	13	1,545,560			1,545,560	3.3%	56
Public Works												
Transportation	35,956			35,956	4.2%	30	4,351,262	322,094		4,673,356	10.0%	168
Sewer/Solid Waste/Water	77,775		567,662	645,437	75.3%	542	1,369,438		10,235,905	11,605,343	24.8%	418
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	1,692,436	11,552	164,194	1,868,182	4.0%	67
Community Dev. & Pub. Housing				0	0.0%	0	446,336		185,156	631,492	1.4%	23
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	1,238,793			1,238,793	2.6%	45
Interest			38,645	38,645	4.5%	32	1,380,597		541,292	1,921,889	4.1%	69
Miscellaneous	3,371			3,371	0.4%	3	230,301			230,301	0.5%	8
Total Expenditures	250,491	0	606,307	856,798	100.0%	719	29,753,106	5,868,133	11,126,547	46,747,786	100.0%	1,684
Excess of Revenues Over/ (Under) Expenditures	113,705	0	(12,631)	101,074			3,934,570	(2,177,859)	4,492,933	6,249,644		

Year Ending June 30, 2008

Wicomico County

	Sharptown						Willards					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	248,332			248,332	39.1%	398	221,677			221,677	7.1%	229
Taxes - Local - Income	59,629			59,629	9.4%	96	53,685			53,685	1.7%	56
Taxes - Local - Other			7,600	7,600	1.2%	12				0	0.0%	0
Licenses and Permits	3,724			3,724	0.6%	6	15,144			15,144	0.5%	16
Intergovernmental												
Federal Grants	25,000			25,000	3.9%	40				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	61,421			61,421	9.7%	98	415			415	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,820		197,927	202,747	31.9%	325			352,498	352,498	11.2%	365
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	12,851		14,190	27,041	4.3%	43	30,743	1,429		32,172	1.0%	33
Debt Proceeds				0	0.0%	0		2,467,074		2,467,074	78.5%	2,554
Total Revenues	415,777	0	219,717	635,494	100.0%	1,018	321,664	2,468,503	352,498	3,142,665	100.0%	3,253
<b>Expenditures by Function</b>												
General Government	141,698			141,698	23.4%	227	102,025			102,025	1.8%	106
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	7,500			7,500	0.1%	8
Other	2,116			2,116	0.4%	3	3,250			3,250	0.1%	3
Public Works												
Transportation	32,313			32,313	5.3%	52	20,511			20,511	0.4%	21
Sewer/Solid Waste/Water	50,234		277,037	327,271	54.1%	524	63,127	5,181,750	273,036	5,517,913	96.1%	5,712
Other				0	0.0%	0			18,483	18,483	0.3%	19
Parks, Recreation, & Culture	70,023			70,023	11.6%	112	4,500			4,500	0.1%	5
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			31,005	31,005	5.1%	50			11,554	11,554	0.2%	12
Miscellaneous				0	0.0%	0	58,733			58,733	1.0%	61
Total Expenditures	296,384	0	308,042	604,426	100.0%	969	259,646	5,181,750	303,073	5,744,469	100.0%	5,947
Excess of Revenues Over/ (Under) Expenditures	119,393	0	(88,325)	31,068			62,018	(2,713,247)	49,425	(2,601,804)		

Year Ending June 30, 2008

## Worcester County

	Berlin						Ocean City					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	2,840,254			2,840,254	20.5%	718	44,112,396			44,112,396	35.9%	6,240
Taxes - Local - Income	280,456			280,456	2.0%	71	918,144			918,144	0.7%	130
Taxes - Local - Other	16,992			16,992	0.1%	4	1,312,795		2,118,990	3,431,785	2.8%	485
Licenses and Permits	194,355			194,355	1.4%	49	3,933,994			3,933,994	3.2%	557
Intergovernmental												
Federal Grants	194,473			194,473	1.4%	49	501,567		1,991,702	2,493,269	2.0%	353
State Grants	409,681			409,681	3.0%	104	1,661,908	130,313	2,107,614	3,899,835	3.2%	552
County Grants	582,696			582,696	4.2%	147	12,947,679		50,000	12,997,679	10.6%	1,839
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	569,011		8,408,093	8,977,104	64.9%	2,269	8,288,889	319,352	25,247,463	33,855,704	27.6%	4,789
Fines and Forfeitures	1,795			1,795	0.0%	0	632,554			632,554	0.5%	89
Miscellaneous	241,869		101,070	342,939	2.5%	87	1,750,854	131,843	1,553,636	3,436,333	2.8%	486
Debt Proceeds				0	0.0%	0	7,724,072	5,324,360		13,048,432	10.6%	1,846
Total Revenues	5,331,582	0	8,509,163	13,840,745	100.0%	3,498	83,784,852	5,905,868	33,069,405	122,760,125	100.0%	17,366
<b>Expenditures by Function</b>												
General Government	662,463			662,463	4.7%	167	6,113,062			6,113,062	5.3%	865
Public Safety												
Police	1,290,803			1,290,803	9.1%	326	18,337,608	1,091,708		19,429,316	16.9%	2,749
Fire	576,096			576,096	4.1%	146	8,531,890			8,531,890	7.4%	1,207
Other				0	0.0%	0	4,778,865			4,778,865	4.1%	676
Public Works												
Transportation	1,011,894			1,011,894	7.1%	256	5,428,391	2,782,229	8,770,929	16,981,549	14.7%	2,402
Sewer/Solid Waste/Water	224,288		2,732,844	2,957,132	20.9%	747	6,641,971	17,919	15,445,676	22,105,566	19.2%	3,127
Other			6,595,096	6,595,096	46.5%	1,667				0	0.0%	0
Parks, Recreation, & Culture	27,212			27,212	0.2%	7	10,059,407	468,104	2,014,416	12,541,927	10.9%	1,774
Community Dev. & Pub. Housing	200,227			200,227	1.4%	51		526,533		526,533	0.5%	74
Economic Dev. & Opportunity				0	0.0%	0	5,400,974		5,589,552	10,990,526	9.5%	1,555
Debt Service												
Principal	126,754			126,754	0.9%	32	9,370,631			9,370,631	8.1%	1,326
Interest	16,043		715,369	731,412	5.2%	185	1,382,185	49,878	2,045,141	3,477,204	3.0%	492
Miscellaneous				0	0.0%	0	341,192	47,752		388,944	0.3%	55
Total Expenditures	4,135,780	0	10,043,309	14,179,089	100.0%	3,583	76,386,176	4,984,123	33,865,714	115,236,013	100.0%	16,302
Excess of Revenues Over/ (Under) Expenditures	1,195,802	0	(1,534,146)	(338,344)			7,398,676	921,745	(796,309)	7,524,112		

Year Ending June 30, 2008

## Worcester County

	Pocomoke City						Snow Hill					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
<b>Revenues by Source</b>												
Taxes - Local - Property	2,283,564			2,283,564	31.7%	589	936,618			936,618	23.6%	408
Taxes - Local - Income	174,775			174,775	2.4%	45	118,337			118,337	3.0%	51
Taxes - Local - Other				0	0.0%	0	4,529		184,134	188,663	4.8%	82
Licenses and Permits	176,916			176,916	2.5%	46	72,548			72,548	1.8%	32
Intergovernmental												
Federal Grants	442,032			442,032	6.1%	114				0	0.0%	0
State Grants	645,087			645,087	9.0%	166	402,056			402,056	10.1%	175
County Grants	607,534		284,559	892,093	12.4%	230	567,087			567,087	14.3%	247
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	292,377		1,941,129	2,233,506	31.0%	576	20,097		1,104,650	1,124,747	28.4%	489
Fines and Forfeitures	220			220	0.0%	0	582			582	0.0%	0
Miscellaneous	78,467		42,101	120,568	1.7%	31	545,836		7,379	553,215	14.0%	241
Debt Proceeds	227,672			227,672	3.2%	59				0	0.0%	0
Total Revenues	4,928,644	0	2,267,789	7,196,433	100.0%	1,857	2,667,690	0	1,296,163	3,963,853	100.0%	1,725
<b>Expenditures by Function</b>												
General Government	345,847			345,847	4.6%	89	400,291			400,291	10.8%	174
Public Safety												
Police	1,828,000			1,828,000	24.5%	472	582,616			582,616	15.7%	254
Fire	189,415		798,651	988,066	13.3%	255	551,591			551,591	14.9%	240
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	492,280			492,280	6.6%	127	561,585			561,585	15.1%	244
Sewer/Solid Waste/Water	335,526		1,627,269	1,962,795	26.3%	506	37,179		1,134,715	1,171,894	31.6%	510
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	442,677			442,677	5.9%	114	318,840			318,840	8.6%	139
Community Dev. & Pub. Housing	137,347			137,347	1.8%	35				0	0.0%	0
Economic Dev. & Opportunity	39,251			39,251	0.5%	10				0	0.0%	0
Debt Service												
Principal	118,724			118,724	1.6%	31	30,797			30,797	0.8%	13
Interest	27,957		187,755	215,712	2.9%	56	3,941		85,416	89,357	2.4%	39
Miscellaneous	871,546		7,096	878,642	11.8%	227				0	0.0%	0
Total Expenditures	4,828,570	0	2,620,771	7,449,341	100.0%	1,922	2,486,840	0	1,220,131	3,706,971	100.0%	1,613
Excess of Revenues Over/ (Under) Expenditures	100,074	0	(352,982)	(252,908)			180,850	0	76,032	256,882		

Year Ending June 30, 2008

	Allegany	Anne Arundel	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford	Kent
<b>Revenues by Source</b>												
Taxes - Local - Property	11,703,620	29,332,562	3,724,117	4,997,038	13,745,668	11,086,080	4,074,166	6,750,927	44,539,330	1,396,910	21,506,583	2,698,343
Taxes - Local - Income	2,882,407	5,180,527	176,072	650,172	5,286,655	2,604,843	1,333,679	577,284	8,764,244	428,306	3,591,579	967,008
Taxes - Local - Other	115,078	1,457,363	981,288	42,842	347,727	244,055	3,461	115,867	652,762	54,308	271,702	115,099
Licenses and Permits	468,382	2,442,382	136,417	319,386	965,142	432,140	1,449,789	627,601	2,429,466	90,147	719,597	254,301
Intergovernmental												
Federal Grants	3,656,374	2,341,363	0	4,355,850	2,240,647	1,271,414	222,282	333,844	2,950,106	1,600,700	69,082	3,563
State Grants	7,925,631	9,459,068	1,331,357	1,548,475	4,723,140	11,584,327	903,565	3,898,558	13,655,333	1,739,464	11,032,236	1,442,989
County Grants	374,300	3,163,068	175,490	746,641	2,849,267	1,143,842	2,808,132	1,359,480	7,051,371	94,801	2,139,084	442,025
Other Grants	83,220	0	0	48,250	0	0	0	0	29,248	0	26,094	0
Service Charges	25,436,079	20,061,812	4,993,846	3,702,768	14,753,592	15,315,087	5,185,430	8,421,019	39,360,501	1,965,882	16,824,171	3,363,513
Fines and Forfeitures	147,298	1,225,606	0	1,857	84,404	77,842	6,623	52,143	1,256,746	14,414	519,214	59,108
Miscellaneous	3,971,587	2,039,260	1,751,266	1,181,275	2,810,935	2,230,806	1,792,093	1,577,375	8,671,489	466,961	3,795,592	554,783
Debt Proceeds	2,630,600	24,060,437	0	1,028,309	1,426,809	192,543	0	208,998	793,657	172,500	900,094	0
Total Revenues	59,394,576	100,763,448	13,269,853	18,622,863	49,233,986	46,182,979	17,779,220	23,923,096	130,154,253	8,024,393	61,395,028	9,900,732

**Expenditures by Function**

General Government	4,266,276	10,922,453	1,209,250	1,491,255	4,944,686	3,896,419	3,939,039	1,899,188	14,066,097	1,376,960	6,943,770	1,197,917
Public Safety												
Police	6,293,184	17,009,696	937,885	3,229,020	6,782,476	5,793,172	1,025,086	4,348,166	27,214,457	465,911	11,193,015	1,329,085
Fire	5,366,916	12,993,339	0	154,138	479,400	188,858	60,657	1,594,012	394,082	0	538,640	59,411
Other	147,210	2,397,767	66,449	342,263	55,488	492,094	48,162	2,204,908	1,859,788	37,962	319,429	52,920
Public Works												
Transportation	5,359,087	15,345,927	1,806,816	1,035,993	6,762,398	4,153,118	811,526	2,634,504	17,698,443	1,597,868	8,280,546	1,206,834
Sewer/Solid Waste/Water	22,482,708	12,171,611	2,199,244	4,856,196	16,286,677	11,105,108	5,981,123	9,824,815	27,831,505	2,458,092	15,450,505	3,770,666
Other		0	205,759	3,127	0	0	1,286	0	8,101,293	0	0	0
Parks, Recreation, & Culture	2,323,313	4,671,593	2,405,254	301,195	2,805,843	2,659,579	513,562	926,416	9,885,184	748,798	1,355,387	254,939
Community Dev. & Pub. Hous	4,273,732	416,254	374	1,921,484	2,533,742	0	0	149,738	298,917	0	0	95,238
Economic Dev. & Opportunity	43,110	326,168	114,190	371,149	180,538	0	70,156	184,189	3,326,609	355,713	197,317	76,356
Debt Service												
Principal	776,073	2,056,913	615,147	1,258,980	1,143,130	555,981	314,987	907,739	5,349,538	164,404	1,213,569	75,815
Interest	2,081,797	3,018,920	442,071	476,155	881,602	705,173	400,147	1,054,525	5,694,968	151,120	1,443,438	253,654
Miscellaneous	1,097,719	357,063	221,762	558,194	4,328,739	508,136	746,072	3,614,564	1,204,694	140,112	4,928,808	482,729
Total Expenditures	54,511,125	81,687,704	10,224,201	15,999,149	47,184,719	30,057,638	13,911,803	29,342,764	122,925,575	7,496,940	51,864,424	8,855,564

Year Ending June 30, 2008

	Montgomery	Prince George's	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico	Worcester	Statewide
<b>Revenues by Source</b>										
Taxes - Local - Property	65,101,377	94,231,686	2,433,261	400,195	2,753,362	12,229,241	22,602,391	23,629,723	50,172,832	429,109,412
Taxes - Local - Income	34,154,948	19,233,597	491,437	388,474	259,536	2,042,732	3,513,303	2,533,258	1,491,712	96,551,773
Taxes - Local - Other	2,236,540	2,215,138	5,256	10,827	59,536	60,148	2,690,919	1,493,378	3,637,440	16,810,734
Licenses and Permits	5,862,664	6,817,086	187,374	67,539	119,883	634,007	1,780,197	1,827,071	4,377,813	32,008,384
Intergovernmental										
Federal Grants	4,550,417	2,461,561	0	0	35,401	35,457	1,871,003	535,601	3,129,774	31,664,439
State Grants	9,018,868	14,607,451	576,219	697,791	1,933,049	2,987,176	8,841,135	7,286,826	5,356,659	120,549,317
County Grants	12,072,720	4,059,719	201,014	389,302	456,952	783,350	1,973,088	1,149,214	15,039,555	58,472,415
Other Grants	0	334,994	270,273	165,027	0	23,581	0	550,065	0	1,530,752
Service Charges	30,243,286	11,935,286	3,248,838	1,555,789	1,686,921	59,353,792	61,515,079	18,474,862	46,191,061	393,588,614
Fines and Forfeitures	9,400,185	4,491,638	34,423	0	13,509	98,666	187,716	104,603	635,151	18,411,146
Miscellaneous	19,370,216	7,029,542	1,028,570	539,095	458,798	9,453,321	17,767,328	2,924,116	4,453,055	93,867,463
Debt Proceeds	10,630,029	1,582,833	91,600	0	415,452	2,711,371	96,261	5,760,945	13,276,104	65,978,542
Total Revenues	202,641,250	169,000,531	8,568,265	4,214,039	8,192,399	90,412,842	122,838,420	66,269,662	147,761,156	1,358,542,991

**Expenditures by Function**

General Government	43,048,458	33,040,170	1,948,027	370,598	754,288	2,926,830	9,927,022	4,041,968	7,521,663	159,732,334
Public Safety										
Police	20,652,037	37,720,517	777,059	42,755	2,344,726	6,742,374	12,794,367	11,317,015	23,130,735	201,142,738
Fire	0	231,690	75,400	2,000	88,774	1,008,244	6,586,341	11,346,865	10,647,643	51,816,410
Other	5,511,360	6,619,324	7,498	1,432	316,324	542,345	2,069,626	1,642,381	4,778,865	29,513,595
Public Works										
Transportation	27,167,906	33,588,475	1,422,521	241,084	799,092	4,422,811	4,782,417	6,289,691	19,047,308	164,454,365
Sewer/Solid Waste/Water	22,493,217	19,552,860	2,498,489	2,048,726	1,380,996	8,120,023	26,483,240	21,154,043	28,197,387	266,347,231
Other	40,491	197,726	0	0	0	49,215,322	35,173,366	18,483	6,595,096	99,551,949
Parks, Recreation, & Culture	34,668,080	15,158,490	117,462	1,168,675	450,600	1,046,464	4,361,011	1,994,740	13,330,656	101,147,241
Community Dev. & Pub. Hous	7,455,990	2,684,102	0	0	132,970	155,645	1,496,919	758,274	864,107	23,237,486
Economic Dev. & Opportunity	2,089,925	1,368,947	0	25,612	314,309	332,864	1,433,775	4,903	11,029,777	21,845,607
Debt Service										
Principal	5,521,032	5,418,381	141,507	0	406,045	751,033	1,491,860	1,362,065	9,646,906	39,171,105
Interest	4,725,594	2,349,299	302,899	48,717	211,363	1,085,117	1,472,586	2,171,025	4,513,685	33,483,855
Miscellaneous	7,274,262	12,031,146	718,305	5,219	497,405	4,729,684	2,799,886	1,276,815	1,267,586	48,788,900
Total Expenditures	180,648,352	169,961,127	8,009,167	3,954,818	7,696,892	81,078,756	110,872,416	63,378,268	140,571,414	1,240,232,816

***Table III***

***Pension Plan Disclosures***





### Table III – Pension Plan Disclosures

These tables show the pension plans for each municipality and State created special district. Included are the type of plan, employees covered, contribution policies and actuarial assumptions, pension costs, and financial status of the plan (actuarial accrued liability, actuarial value of assets, unfunded liability, increase or decrease in liability, and percent of benefits funded). A special note is as follows:

- **Not Available** Indicates that the applicable pension information was not available through the entity's audited financial statement or actuarial report.



**Allegany County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Cresaptown Civic Improvement Association</b>	<b>Cumberland</b>	<b>Cumberland</b>	<b>Frostburg</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	Association employees.	City employees.	City employees.	City employees.
<b>Policies</b>	State System in general: Employee contributions vary by plan within the system and can range from 0% to 7%. Employer contributions are actuarially determined. Significant actuarial assumptions include (1) 7.75% rate of return; and (2) varying salary increases.		City contributions are made in accordance with employee contract agreements and for employees that opt out of the city health insurance plan. Employees may defer compensation into the plan.	Effective July 1, 2006, eligible employees entered into the Maryland State Retirement and Pension System. In addition to the amount below that was contributed to the system, the city contributed \$4,206 in FY 2008 to the pre-existing pension plan for one employee.
<b>Actual Contribution Made by Entity</b>	\$6,965	\$1,663,530	\$142,719	\$276,238
<b>Annual Required Contribution or Pension Cost</b>	\$6,965	\$1,663,530	Not Available	\$276,238
<b>Financial Status</b>	As of June 30, 2008 (entire system)			
<b>Actuarial Accrued Liability</b>	\$50,244,047,207			
<b>Actuarial Value of Assets</b>	\$39,504,284,202			
<b>Unfunded Actuarial Accrued Liability</b>	\$10,739,763,005			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$9,257,418,262			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$1,482,344,743			
<b>Percent of Benefits Funded</b>	78.6%			

**Allegany County**  
**Cities, Towns, Villages, and Special Taxing Districts**

	<b>LaVale Sanitary Commission</b>	<b>Westernport</b>	<b>Westernport</b>	
<b>Plan</b>	Defined benefit plan.	Unfunded defined benefit plan.	Defined contribution plan.	
<b>Coverage</b>	Employees 20 ½ years of age who work at least 1,000 hours per year with at least 6 months of service.	Currently four retired employees receiving benefits.	Available to all employees that enter into a deferred compensation agreement.	
<b>Policies</b>	Commission contributions are based on actuarially determined amounts. Significant assumptions include (1) 6% rate of return; and (2) 3% annual salary increases. Contributions are not required to be made by plan members.	Monthly payment amounts are based on the length of service and paid from current tax revenue. The plan is not a guaranteed payment plan.	No contribution requirements are set forth in the plan for the employer or employees.	
<b>Actual Contribution Made by Entity</b>	\$56,783	\$10,300	\$2,100	
<b>Annual Required Contribution or Pension Cost</b>	\$56,783	Not available	Not applicable	
<b>Financial Status</b>	As of January 10, 2008			
<b>Actuarial Accrued Liability</b>	\$1,229,963			
<b>Actuarial Value of Assets</b>	\$1,109,146			
<b>Unfunded Actuarial Accrued Liability</b>	\$120,817			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$28,208			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$92,609			
<b>Percent of Benefits Funded</b>	90.2%			

**Anne Arundel County**  
**Cities, Towns, Villages, and Special Taxing Districts**

	<b>Annapolis Police and Fire Personnel</b>	<b>Annapolis Maryland State Retirement and Pension System</b>		
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	Police and fire personnel.	Generally all regular employees, except police and fire personnel.		
<b>Policies</b>	Participants in the original plan are required to contribute 3% of their salary, while revised plan participants (after July 1, 1980) contribute 5% of their salary. The city funds the remaining amount. Significant actuarial assumptions include (1) 7.5% rate of return; and (2) 6% annual salary increases.			
<b>Actual Contribution Made by Entity</b>	\$320,830	\$1,277,876		
<b>Annual Required Contribution or Pension Cost</b>	\$0	\$1,277,876		
<b>Financial Status</b>	As of July 1, 2007			
<b>Actuarial Accrued Liability</b>	\$136,422,216			
<b>Actuarial Value of Assets</b>	\$160,959,883			
<b>Unfunded Actuarial Accrued Liability</b>	(\$24,537,668)			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	(\$20,988,236)			
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$3,549,432)			
<b>Percent of Benefits Funded</b>	118.0%			

**Calvert County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Chesapeake Beach</b>	<b>North Beach</b>		
<b>Plan</b>	Defined contribution plans.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	Employees 18 and over are eligible for 401(a) plan. Employees are eligible for 457(b) plan upon completion of a six month probationary period at the start of employment.	Substantially all permanent, full-time employees.		
<b>Policies</b>	The town makes quarterly contributions based on 10% of 401(a) plan participants' compensation and additional matching contributions of up to 10% of eligible compensation deferred under 457(b) plan. Participants in the 457(b) plan may make voluntary contributions up to the maximum amount allowed by law, but not more than the lesser of \$15,500 or 100% of the employee's total compensation.			
<b>Actual Contribution Made by Entity</b>	\$99,247	\$35,943		
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$35,943		
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Caroline County  
Cities, Towns, Villages, and Special Taxing Districts**

	Denton	Federalsburg	Greensboro	Preston
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	Town employees.	Substantially all regular employees.	Substantially all employees. (A pre-existing profit sharing plan was terminated on May 1, 2008.)	Town employees.
<b>Policies</b>				
<b>Actual Contribution Made by Entity</b>	\$159,376	\$168,416 <sup>1</sup>	\$28,528	~\$18,200
<b>Annual Required Contribution or Pension Cost</b>	\$159,376	Not available	\$28,528	~\$18,200
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

<sup>1</sup> The town's FY 2008 financial report indicates the town makes annual payments (originally \$86,393, reduced to \$36,443 in May 2008 due to the correction of an actuarial error) to satisfy a special actuarial liability incurred when the town entered the State system. It is not clear, from the financial report, whether the special actuarial liability payment is included within the contribution amount of \$168,416 or is in addition to that amount.



**Caroline County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Ridgely</b>			
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).			
<b>Coverage</b>	Substantially all regular employees.			
<b>Policies</b>				
<b>Actual Contribution Made by Entity</b>	\$72,884			
<b>Annual Required Contribution or Pension Cost</b>	\$72,884			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Carroll County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Hampstead</b>	<b>Hampstead</b>	<b>Manchester</b>	<b>Mt. Airy</b>
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	Available to all employees.	Police officers.	Most town employees.	All town employees.
<b>Policies</b>	The town contributes up to 15% of eligible employees' salaries to the plan. Employees can defer the lesser of \$15,500 or 100% of includable salaries.			
<b>Actual Contribution Made by Entity</b>	\$75,010	\$89,288	\$66,950	\$174,919
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$89,288	\$66,950	\$174,919
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Carroll County  
Cities, Towns, Villages, and Special Taxing Districts**

	Sykesville	Taneytown	Union Bridge	Westminster
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	Available to all full-time employees.	All full-time employees.	Available to all full-time employees.	City employees.
<b>Policies</b>	The town is permitted to contribute 5 to 10% of eligible employees' salary to a maximum of \$46,000 per employee, adjusted for inflation after 2008, as well as a longevity lump-sum bonus ranging from \$3,000 to \$13,000 and an additional 5% of the eligible employees' salary.		The town contributes 5% of eligible employees' salaries. Employees can defer the lesser of \$14,000 or 100% of their includable salaries.	
<b>Actual Contribution Made by Entity</b>	\$103,455	\$151,964	\$1,815	\$1,013,117
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$151,964	Not available	\$1,013,117
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Carroll County  
Cities, Towns, Villages, and Special Taxing Districts**

	Westminster			
<b>Plan</b>	Defined contribution plan.			
<b>Coverage</b>	City employees that are not members of the Law Enforcement Officers' Pension System (within the State system) and have attained six months of service.			
<b>Policies</b>	The 401(a) plan permits the city to contribute 2% of eligible employees' salary to a maximum of \$46,000 per employee, adjusted for inflation after 2008.			
<b>Actual Contribution Made by Entity</b>	\$105,923			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Cecil County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Cecilton</b>	<b>Elkton</b>	<b>Elkton</b>	<b>North East</b>
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined contribution plan.
<b>Coverage</b>	Available to all full-time employees.	Certain employees who elected not to transfer into the defined contribution plan in 1999.	Substantially all employees not participating in the State system.	Available to all full-time employees meeting age and service requirements.
<b>Policies</b>	The town contributes 3% of the annual salary of each participating employee. Employees can defer a portion of their salary until future years.		The town is required to contribute 8% of covered compensation. Employees do not have the option to make voluntary contributions.	In FY 2008, the town contributed \$1,000 for each full-time employee who had completed one year of employment and matched employee deferrals up to \$1,500 per eligible employee.
<b>Actual Contribution Made by Entity</b>	\$3,245	\$11,860	\$239,537	\$40,744
<b>Annual Required Contribution or Pension Cost</b>	\$3,245	\$11,860	Not available	Not available
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Cecil County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Perryville</b>	<b>Rising Sun</b>	<b>Rising Sun</b>	
<b>Plan</b>	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	
<b>Coverage</b>	Full-time employees.	Full-time employees who are at least 21 years of age and have completed one year of service.	Employees who are at least 21 years of age and have completed one year of service are eligible.	
<b>Policies</b>	The town matches employee contributions up to 3% of gross pay.	Town contribution rate not specified. There is no obligation or provision for employees to contribute to the plan.	The town matches employee's salary deferral up to 3%.	
<b>Actual Contribution Made by Entity</b>	\$19,958	Not available	\$13,639	
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$10,966	Not available	
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Charles County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Indian Head</b>	<b>La Plata</b>		
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	Full-time employees who have completed at least six months of service.	Town employees.		
<b>Policies</b>	The employer contribution is 5% of employee earnings. Employees also may contribute.			
<b>Actual Contribution Made by Entity</b>	\$28,170	\$169,333		
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$169,333		
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Dorchester County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Cambridge</b>	<b>Hurlock</b>		
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	Certain employees of the city, including the Municipal Utilities Commission, are covered by the Employees’ Pension System, the Employees’ Retirement System, or the Law Enforcement Officers’ Pension System.	Substantially all employees.		
<b>Policies</b>				
<b>Actual Contribution Made by Entity</b>	\$1,250,154 <sup>2</sup>	\$94,642		
<b>Annual Required Contribution or Pension Cost</b>	\$1,250,154	Not available		
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

<sup>2</sup> The city’s financial statements indicate the Municipal Utilities Commission, a component unit of the city, absorbed \$55,992 in FY 2008.



**Frederick County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Brunswick</b>	<b>Emmitsburg</b>	<b>City of Frederick 30-year Pension System</b>	<b>City of Frederick 25-year Pension System</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan.	Defined benefit plan.
<b>Coverage</b>	All full-time employees.	All full-time employees.	Substantially all full-time employees, other than those electing to be in the 25-year plan or the 22-year plan. Employees are eligible after attaining 18 years of age and having one year of service.	Full-time employees are eligible after attaining 18 years of age and having one year of service.
<b>Policies</b>			The city's contributions are based on actuarial valuations. Significant assumptions include (1) 8.5% annual rate of return; and (2) 6% or 4.5% annual salary increases, depending on age. Employees contribute 5% of earnings above Social Security Taxable Wage Base.	City contributions are based on actuarial valuations. Significant assumptions include (1) 8.5% rate of return; and (2) 6% or 4.5% annual salary increases, depending on age. Employee contributions are 5% or 7% depending upon the date of employment.
<b>Actual Contribution Made by Entity</b>	\$111,958 <sup>3</sup>	Not available	\$846,175	\$2,764,732
<b>Annual Required Contribution or Pension Cost</b>	\$157,499	Not available	\$846,175	\$2,764,732
<b>Financial Status</b>			As of July 1, 2008	As of July 1, 2008
<b>Actuarial Accrued Liability</b>			\$16,749,251	\$63,336,029
<b>Actuarial Value of Assets</b>			\$8,929,471	\$33,881,990
<b>Unfunded Actuarial Accrued Liability</b>			\$7,819,780	\$29,454,039
<b>Unfunded Actuarial Accrued Liability - Prior</b>			\$2,711,691	\$23,004,242
<b>Increase/(Decrease) in Unfunded Liability</b>			\$5,108,089	\$6,449,797
<b>Percent of Benefits Funded</b>			53.3%	53.5%

<sup>3</sup> A credit received by the city of \$45,541 was used to offset the required contribution covering the difference between the actual and required contributions.

**Frederick County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>City of Frederick 22-year Pension System</b>	<b>Middletown</b>	<b>Thurmont</b>	<b>Walkersville</b>
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	Substantially all sworn police officers. All newly hired full-time sworn officers up to the rank of captain are required to participate.	Town employees.	Town employees.	All full-time employees are eligible.
<b>Policies</b>	Employees contribute 8% of their earnings. The city contributes the remaining amounts based on actuarial valuations. Significant actuarial assumptions include (1) 8.5% rate of return; and (2) 7% annual salary increases.			
<b>Actual Contribution Made by Entity</b>	\$4,126,228	\$48,910	\$365,715	\$56,743
<b>Annual Required Contribution or Pension Cost</b>	\$4,126,228	\$48,910	\$365,715	\$56,743
<b>Financial Status</b>	As of July 1, 2008			
<b>Actuarial Accrued Liability</b>	\$58,162,448			
<b>Actuarial Value of Assets</b>	\$32,852,717			
<b>Unfunded Actuarial Accrued Liability</b>	\$25,309,731			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$25,936,269			
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$626,538)			
<b>Percent of Benefits Funded</b>	56.5%			

**Garrett County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Grantsville</b>	<b>Oakland</b>	<b>Oakland</b>	
<b>Plan</b>	Individual Retirement Accounts.	Direct pension payments plan (resulting from previously provided unfunded pension benefits plan for certain retired employees).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	
<b>Coverage</b>	Three employees.	One retiree is currently receiving benefits.	All permanent employees, newly elected officials, and law enforcement personnel.	
<b>Policies</b>	Town contributions equal 5% of gross wages. Annual contributions are not required.	Retirement benefits are based on 50% of the past 10 years' average salary of the retiring employee.		
<b>Actual Contribution Made by Entity</b>	\$5,473	\$5,662	\$209,190	
<b>Annual Required Contribution or Pension Cost</b>	Not applicable	Not available	\$209,190	
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Harford County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Aberdeen</b>	<b>Aberdeen</b>	<b>Aberdeen Sworn Police Officers</b>	<b>Bel Air</b>
<b>Plan</b>	Defined benefit plan.	Defined contribution plan.	Defined benefit plan.	Defined benefit plan. (Established July 1, 2006. A pre-existing defined contribution plan provides pension benefits to full-time, vested, terminated employees.)
<b>Coverage</b>	Employees with a minimum of 1,000 hours of service who are not in one of the other plans. The plan was closed to new participants, however, after June 30, 1997.	Employees not participating in the defined benefit or police pension plan.	Sworn police officers who are full-time and not participants in other plans.	Nonsworn employees.
<b>Policies</b>	No contributions required of employees. City contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 6.0% rate of return; and (2) annual salary increases ranging from 4.1% to 7.3%.	Plan members are required to contribute 2% of covered salary. The city is required to contribute 7% of annual covered payroll.	Participants contribute 7% of their salary. City contributions are actuarially determined. Significant actuarial assumptions include (1) 7.5% rate of return; and (2) annual salary increases ranging from 4.1% to 8.6%.	Members contribute 2% of compensation. The town contributes 8% of the members' covered compensation. Actuarially determined increases in funding requirements are borne by active members by adjusting the percent of the members' covered compensation to be contributed. Significant actuarial assumptions include (1) 7.5% annual rate of return; and (2) 4% salary increases.
<b>Actual Contribution Made by Entity</b>	\$115,053	\$331,787	\$289,102	\$237,556
<b>Annual Required Contribution or Pension Cost</b>	\$115,053	Not available	\$289,102	\$207,268
<b>Financial Status</b>	As of July 1, 2007		As of July 1, 2007	As of July 1, 2007
<b>Actuarial Accrued Liability</b>	\$1,988,133		\$4,612,228	\$3,458,637
<b>Actuarial Value of Assets</b>	\$1,570,833		\$3,431,199	\$2,710,770
<b>Unfunded Actuarial Accrued Liability</b>	\$417,300		\$1,181,029	\$747,867
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$309,393		\$990,236	\$927,871
<b>Increase/(Decrease) in Unfunded Liability</b>	\$107,907		\$190,793	(\$180,004)
<b>Percent of Benefits Funded</b>	79.0%		74.4%	78.4%

**Harford County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Bel Air Sworn Police Officers</b>	<b>Havre de Grace</b>	<b>Havre de Grace Police Department Employees</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	
<b>Coverage</b>	Sworn officers.	All employees with at least one year of credited service who have worked 1,000 or more hours per year are eligible.	All police employees with at least one year of credited service who have worked 1,000 or more hours per year are eligible.	
<b>Policies</b>	Officers contribute 7% of compensation. The town contributes 8% of the members' covered compensation. Actuarially determined increases in funding requirements are borne by active members by adjusting the percent of the members' covered compensation to be contributed. Significant actuarial assumptions include (1) 7.5% annual rate of return; and (2) 4% salary increases.	Participants contribute 4% of compensation until having earned 30 years of vesting service. The city's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% annual rate of return; and (2) 6% salary increases.	Participants contribute 7% of compensation until having earned 30 years of vesting service. The city's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% annual rate of return; and (2) 10% salary increases.	
<b>Actual Contribution Made by Entity</b>	\$211,355	\$594,301	\$194,479	
<b>Annual Required Contribution or Pension Cost</b>	\$192,333	\$495,297	\$162,011	
<b>Financial Status</b>	As of July 1, 2007	As of July 1, 2007	As of July 1, 2007	
<b>Actuarial Accrued Liability</b>	\$3,951,933	\$4,929,808	\$2,659,835	
<b>Actuarial Value of Assets</b>	\$2,756,015	\$2,458,178	\$1,795,295	
<b>Unfunded Actuarial Accrued Liability</b>	\$1,195,918	\$2,471,630	\$864,540	
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$1,189,029	\$2,896,307	\$1,061,013	
<b>Increase/(Decrease) in Unfunded Liability</b>	\$6,889	(\$424,677)	(\$196,473)	
<b>Percent of Benefits Funded</b>	69.7%	49.9%	67.5%	

**Kent County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Chestertown</b>	<b>Galena</b>	<b>Rock Hall</b>	
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	
<b>Coverage</b>	Substantially all employees.	Available to full-time employees.	Substantially all eligible employees.	
<b>Policies</b>		Employees may defer income until future years. Employer contribution policy not available.		
<b>Actual Contribution Made by Entity</b>	\$191,693	\$3,962	\$42,643	
<b>Annual Required Contribution or Pension Cost</b>	\$191,693	Not available	\$42,643	
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Montgomery County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Chevy Chase</b>	<b>Chevy Chase View</b>	<b>Chevy Chase Village</b>	<b>Village of Chevy Chase, Section 5</b>
<b>Plan</b>	Employees' Retirement System of Montgomery County and Retirement Savings Plan of Montgomery County.	Defined contribution plan (began December 2007).	Defined contribution plan.	Defined contribution plan.
<b>Coverage</b>	Eight full-time employees (three in the first plan, five in the second).	All full-time employees.	Employees who have completed 12 months of service and who are at least 21 years old are eligible.	The village's one employee became eligible by being at least 21 years of age and receiving compensation of at least \$450.
<b>Policies</b>	For the first plan (defined benefit), town contributions equal 22.26% of eligible employees' compensation in FY 2008. Employees contribute 4% of their salaries. For the second plan (defined contribution), town contributions equal 6% of the employee's salary plus a 0.1% administrative fee. Employees contribute 3% of their salaries.	The town contributes up to 6% of employee compensation.	The village contributes 10% of active participants' annual compensation. Active participants may make nondeductible voluntary contributions up to 10% of their annual compensation.	The village contributes 6.75% of the employee's gross compensation provided the employee matches at least 3%.
<b>Actual Contribution Made by Entity</b>	\$68,752	\$2,188	\$120,747	\$3,060
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$2,188	Not available	Not available
<b>Financial Status</b>	See Section II. Counties – Pension Plan Disclosures – Montgomery County for defined benefit plan status.			
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Montgomery County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Village of Friendship Heights</b>	<b>Gaithersburg</b>	<b>Gaithersburg</b>	<b>Garrett Park</b>
<b>Plan</b>	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
<b>Coverage</b>	Available to all employees after six months of employment.	Full-time employees are eligible immediately upon hire.	Full-time employees are eligible immediately upon hire.	Available to all full-time employees.
<b>Policies</b>	The village contributes up to 8% of eligible employees' salaries. Employees may defer any portion of their salary up to IRS limits (457 plan).	City contributions equal 8% of annual compensation. Supplemental contributions are also available for eligible public safety and public works employees.	The city matches employees' contributions in an amount equal to 60% of employees' contributions up to a maximum of 5% of the employees' annual salary. Employees can contribute up to a maximum limit established annually by IRS.	Employees can defer any portion of their includable salaries. The town contributes 7% of eligible employees' salaries.
<b>Actual Contribution Made by Entity</b>	\$36,384	\$1,592,316	\$441,919	\$12,474
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$1,592,316	\$441,919	Not available
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				



**Montgomery County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Kensington</b>	<b>Poolesville</b>	<b>Rockville</b>	<b>Rockville</b>
<b>Plan</b>	Defined benefit plan.	Defined contribution plan.	Defined benefit plan.	Defined contribution plan.
<b>Coverage</b>	All employees with at least 1,000 hours are eligible.	All employees, except temporary or seasonal employees.	Available to police and nonpolice employees.	Full-time, permanent, nonpolice employees hired on or after April 15, 1986, are required to participate.
<b>Policies</b>	Town contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7% investment rate of return; and (2) 5% salary increases per year. Plan members are not allowed to contribute.	Town contributions equal at least 10% of employees' base compensation. In addition, the amount could increase to a maximum of 15% depending upon the employee's election for coverage under the town's medical insurance program.	Police employees contribute 8.5% of their salaries and varying contribution amounts apply to nonpolice employees. City contributions are actuarially determined. Actuarial assumptions include a 7.75% rate of return and projected salary increases of 3.88%-8.10%.	Plan allows contributions up to 5% of earnings. Employee contributions are matched \$.50 by the city for each \$1 contributed by the employee.
<b>Actual Contribution Made by Entity</b>	\$30,051	\$85,613	\$1,550,658	\$504,866
<b>Annual Required Contribution or Pension Cost</b>	\$30,051	Not available	\$1,550,658	\$504,866
<b>Financial Status</b>	As of July 1, 2007		As of April 1, 2008	
<b>Actuarial Accrued Liability</b>	\$927,010		\$66,853,253	
<b>Actuarial Value of Assets</b>	\$606,760		\$63,868,591	
<b>Unfunded Actuarial Accrued Liability</b>	\$320,250		\$2,984,662	
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$352,083		\$2,927,549	
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$31,833)		\$57,113	
<b>Percent of Benefits Funded</b>	65.5%		95.5%	

**Montgomery County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Somerset</b>	<b>Takoma Park</b>	<b>Takoma Park – Police Department</b>	<b>Takoma Park</b>
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan.	Defined contribution plan
<b>Coverage</b>	All full-time employees.	City employees.	Sworn police officers employed on a full-time basis.	Provides benefits to certain employees. There was one participant as of June 30, 2008.
<b>Policies</b>	The town contributes 8% of employee's salary to the plan. Employees can elect a salary reduction of up to 100% to be contributed.		City contributions are actuarially determined. Police contribute 7% of salary. Significant actuarial assumptions include (1) 8% investment rate of return; and (2) 5.5% salary increases per year.	The city contributes a certain percentage of the participant's monthly compensation.
<b>Actual Contribution Made by Entity</b>	\$19,392	\$457,493	\$651,866	\$11,122
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$457,493	\$651,866	Not available
<b>Financial Status</b>			July 1, 2008	
<b>Actuarial Accrued Liability</b>			\$13,402,672	
<b>Actuarial Value of Assets</b>			\$4,500,963	
<b>Unfunded Actuarial Accrued Liability</b>			\$8,901,709	
<b>Unfunded Actuarial Accrued Liability - Prior</b>			\$6,484,984	
<b>Increase/(Decrease) in Unfunded Liability</b>			\$2,416,725	
<b>Percent of Benefits Funded</b>			33.6%	

**Montgomery County  
Cities, Towns, Villages, and Special Taxing Districts**

	Washington Grove			
<b>Plan</b>	Defined contribution plan.			
<b>Coverage</b>	All full-time employees are eligible.			
<b>Policies</b>	Town contributions equal up to 5% of employee's compensation. Employees may make voluntary contributions up to \$7,500 a year.			
<b>Actual Contribution Made by Entity</b>	\$2,308			
<b>Annual Required Contribution or Pension Cost</b>	\$2,308			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Berwyn Heights</b>	<b>Berwyn Heights</b>	<b>Bladensburg</b>	<b>Bowie</b>
<b>Plan</b>	Defined contribution plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown). A pre-existing defined contribution plan provided to all full-time employees was frozen effective July 1, 2007.	Defined contribution plan.
<b>Coverage</b>	Full-time employees with at least one year of service are eligible.	All employees may participate.	Town employees.	All full-time employees, except police officers, with at least one year of service are eligible.
<b>Policies</b>	Town contributions equal 6% of annual compensation.	The town offers a match for employees who contribute up to 3% of their salaries.		City matches employee contributions on a variable scale, based upon years of service, up to 6%. The city also contributes an additional 4% for all employees with at least one year of service who complete 1,000 hours of service during the year and are employed at the end of the plan year. No employee contributions are required to receive this contribution.
<b>Actual Contribution Made by Entity</b>	\$58,143	\$16,776	\$195,334 <sup>4</sup>	\$852,740
<b>Annual Required Contribution or Pension Cost</b>	\$58,143	Not available	Not available	\$852,740
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

<sup>4</sup> The town's FY 2009 financial statements list this amount as the town's FY 2008 contribution amount. The town's FY 2008 financial statements, however, refer to the town's FY 2008 contribution amount as \$125,541 and list the amount of \$195,334 as an annual payment made in December 2007 toward a special accrued liability for employees' past service prior to entering the system in 2007.

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Bowie</b>	<b>Bowie</b>	<b>Brentwood</b>	<b>Capitol Heights</b>
<b>Plan</b>	Money purchase plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown). (Joined July 7, 2006.)	Defined contribution plan.	Defined contribution plan. (The town also has a defined benefit plan that was frozen in 1992 and was overfunded as of the last actuarial valuation performed July 1, 2004.)
<b>Coverage</b>	City manager.	Police officers.	Available to all full-time employees.	All elected officials and all other employees who work at least 1,000 hours or complete a minimum of 12 months of service and/or attain the age of 21 are eligible.
<b>Policies</b>	The city contributes 10% of gross salary, exclusive of bonuses.		The town makes a contribution of 5% of employees' annual base compensation.	The town makes matching contributions to the plan on behalf of the employees up to 5%.
<b>Actual Contribution Made by Entity</b>	Not available	~\$275,300	\$10,588	\$7,546
<b>Annual Required Contribution or Pension Cost</b>	Not available	~\$275,300	\$10,588	Not available
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Cheverly</b>	<b>College Park</b>	<b>College Park</b>	<b>Colmar Manor</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
<b>Coverage</b>	Town employees.	Employees with at least one year of service, who are scheduled to work at least 17.5 hours per week, and who are at least 18 years old enter the plan.	Available to all city employees.	Employees with at least six months of service and that are at least 18 years of age are eligible.
<b>Policies</b>		City contributions equal 6.5% of employees' compensation quarterly. Voluntary contributions by employees, not exceeding 10% of after-tax pay, and roll-overs from other plans are permitted.	Employees can defer a portion of their wages. The city offers a minimum \$20 per pay period match, with the amount of the match depending on the employee contribution amount and years of service.	The town contributes 5% of each eligible employee's salary. Employees may also contribute.
<b>Actual Contribution Made by Entity</b>	\$183,399	\$619,946	Not available	\$9,055
<b>Annual Required Contribution or Pension Cost</b>	\$183,399	\$619,946	Not available	Not available
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Cottage City</b>	<b>District Heights</b>	<b>District Heights</b>	<b>Edmonston</b>
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined contribution plan.
<b>Coverage</b>	Available to all full-time employees.	Substantially all employees.	On May 1, 2004, employees had the option to remain in this plan or enter into the State Employee's Pension System. Five employees remained in the plan, two of which remain with the city and in the plan as of June 30, 2008, and contributions are no longer made for all other employees that entered the State system. Newly hired employees enter the State system.	Available to all town employees.
<b>Policies</b>	Employees can defer a portion of their salary. Employer contribution policy not available.		Effective September 13, 2007, the city contributes 10% (previously 5%) of each qualified employee's salary. The plan also allows employees to contribute.	Employees can defer a portion of their salary. The town makes contributions matching employees' deferred compensation.
<b>Actual Contribution Made by Entity</b>	\$12,000	\$109,997	\$8,597	\$600
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$109,997	Not available	Not available
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Forest Heights</b>	<b>Glenarden</b>	<b>Greenbelt</b>	<b>Greenbelt</b>
<b>Plan</b>	Defined contribution plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan
<b>Coverage</b>	All elected officials and all other employees who work at least 501 hours or complete a minimum of six months of service and/or attain the age of 20 ½ are eligible.	All employees who have worked for at least 90 days and have at least 1,000 hours of service are eligible.	All employees whose positions are considered classified (adopted in budget) and all certified police officers are eligible.	All classified and appointed employees are eligible.
<b>Policies</b>	Not available.	City contributions equal 2.5% of annual compensation. No contributions are required of the employees.		City matches employee contributions to separate deferred compensation plan up to 5% of gross salary and contributes additional amounts for employees in the State pension system.
<b>Actual Contribution Made by Entity</b>	\$23,731	\$6,350	\$1,787,385	\$829,735
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$6,350	\$1,787,385	\$829,735
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				



**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Hyattsville</b>	<b>Landover Hills</b>	<b>Laurel</b>	<b>Morningside</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown). (An ordinance was adopted in FY 2008 to join the State system).	Defined benefit plans – City of Laurel Police Retirement Plan and the City of Laurel Employees' (administrative and maintenance) Retirement Plan.	Defined contribution plan.
<b>Coverage</b>	Substantially all employees.	Town employees.	All full-time and part-time employees.	Town employees.
<b>Policies</b>			Employees contribute 4.5% (administrative and maintenance) and 8.8% (police) of basic compensation. The city's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 5% annual salary increases; and (2) 7.5% rate of return.	Town contributions equal 7.5% of annual gross wages.
<b>Actual Contribution Made by Entity</b>	\$703,557	\$241,395	\$1,163,168	\$27,493
<b>Annual Required Contribution or Pension Cost</b>	\$703,557	\$241,395	\$980,853	Not available
<b>Financial Status</b>			As of July 1, 2007	
<b>Actuarial Accrued Liability</b>			\$25,564,811	
<b>Actuarial Value of Assets</b>			\$17,176,122	
<b>Unfunded Actuarial Accrued Liability</b>			\$8,388,689	
<b>Unfunded Actuarial Accrued Liability - Prior</b>			\$8,498,743	
<b>Increase/(Decrease) in Unfunded Liability</b>			(\$110,054)	
<b>Percent of Benefits Funded</b>			67.2%	

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Mt. Rainier</b>	<b>New Carrollton</b>	<b>Riverdale Park</b>	<b>Riverdale Park</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined benefit plan.
<b>Coverage</b>	City employees.	City employees.	Employees electing not to participate in the defined benefit plan.	Town employees.
<b>Policies</b>			Town contributions equal 10% of employees' annual compensation.	Members of the plan are required to contribute 9% of their compensation. The town's contribution is actuarially determined.
<b>Actual Contribution Made by Entity</b>	\$122,019	\$170,949	\$17,441	\$187,814
<b>Annual Required Contribution or Pension Cost</b>	\$122,019	\$170,949	\$17,441	\$187,814
<b>Financial Status</b>				Not available
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Prince George's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Seat Pleasant</b>	<b>University Park</b>	<b>Upper Marlboro</b>	
<b>Plan</b>	Defined contribution plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	
<b>Coverage</b>	Available to all city employees.	All permanent employees that are at least age 18 are eligible after six months of continuous service. .	Town employees.	
<b>Policies</b>	Employees can defer any portion of their includable salaries. The city contributes up to 2.5% of eligible employees' salaries.	Employees may contribute up to maximum amounts determined by statutes. Town matches these contributions up to 2% of regular salary. Also, the town contributes 3% of the employee's salary to the plan.		
<b>Actual Contribution Made by Entity</b>	\$8,024	\$41,858	\$19,356	
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$41,858	\$19,356	
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Queen Anne's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Centreville</b>	<b>Queenstown</b>		
<b>Plan</b>	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	Full-time employees who are at least age 21, have completed one year of service and are credited with at least 1,000 hours are eligible.	All full-time employees and part-time employees working at least 500 hours per year are eligible.		
<b>Policies</b>	The town contributes 5% of earned income for eligible employees.			
<b>Actual Contribution Made by Entity</b>	\$35,465	\$20,765		
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$20,765		
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**St. Mary's County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Leonardtown</b>			
<b>Plan</b>	Defined contribution plan.			
<b>Coverage</b>	Available to all employees.			
<b>Policies</b>	The town contributes an amount equal to 5% of an employee's salary for full-time employees. Employees have the option to defer a portion of their wages.			
<b>Actual Contribution Made by Entity</b>	\$25,048			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Somerset County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Crisfield</b>	<b>Princess Anne</b>		
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	All full-time employees.	All regular full-time employees and police officers.		
<b>Policies</b>				
<b>Actual Contribution Made by Entity</b>	\$70,710	\$198,987		
<b>Annual Required Contribution or Pension Cost</b>	\$70,710	\$198,987		
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Talbot County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Easton</b>	<b>Oxford</b>	<b>St. Michael's</b>	
<b>Plan</b>	Defined benefit plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	
<b>Coverage</b>	Full-time employees who begin service prior to the age of 55.	Town employees.	Town employees.	
<b>Policies</b>	Town contributions are based on actuarial valuations. Sworn police officers must contribute 5.7% or 6.7% depending upon their length of service. Significant actuarial assumptions include (1) 7.75% annual rate of return; and (2) 5% annual salary increases.			
<b>Actual Contribution Made by Entity</b>	\$1,019,227	\$41,713	\$92,592	
<b>Annual Required Contribution or Pension Cost</b>	\$1,019,227	\$41,713	\$92,592	
<b>Financial Status</b>	As of July 31, 2007			
<b>Actuarial Accrued Liability</b>	\$20,697,760			
<b>Actuarial Value of Assets</b>	\$17,810,315			
<b>Unfunded Actuarial Accrued Liability</b>	\$2,887,445			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$3,240,761			
<b>Increase/(Decrease) in Unfunded Liability</b>	(\$353,316)			
<b>Percent of Benefits Funded</b>	86.0%			

**Washington County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Boonsboro</b>	<b>Clear Spring</b>	<b>Funkstown</b>	<b>Hagerstown</b>
<b>Plan</b>	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	Full-time employees who have completed six months of service are eligible.	One plan member as of June 30, 2008.	Employees who are at least 21 years of age and have worked at least three of the immediately preceding five years are eligible.	Employees not covered by the police and fire employees' plan.
<b>Policies</b>	Town contributions equal 7% of employees' compensation. Employee contributions are optional.	Plan members can contribute up to \$10,500 of covered salary. The town matches up to 3% of the employee's salary.	Discretionary town contributions equal 5% of gross salaries.	
<b>Actual Contribution Made by Entity</b>	\$26,283	\$935	\$4,484	\$1,475,168
<b>Annual Required Contribution or Pension Cost</b>	Not available	Not available	Not applicable	\$1,475,168
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				



**Washington County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Hagerstown</b>	<b>Hancock</b>	<b>Hancock Law Enforcement Officers</b>	<b>Smithsburg</b>
<b>Plan</b>	Hagerstown Police and Fire Employees' Retirement Plan – defined benefit plan.	Defined benefit plan. (This plan replaced a pre-existing defined contribution plan in fiscal 2007, the assets of which were rolled over into the defined benefit plan.)	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.
<b>Coverage</b>	All full-time police and fire employees that elected to withdraw from the State Retirement and Pension System and all full-time police and fire employees hired on or after July 1, 1998.	Full-time employees who have completed one year of service and are at least 21 years of age are eligible.	All law enforcement employees are eligible.	Employees must be employed full-time for at least one year in order to participate.
<b>Policies</b>	Employees contribute 7% of their base pay. Employer contributions are actuarially determined. Actuarial assumptions include (1) 7.75% investment rate of return; and (2) projected salary increases of 4.25% per year.	Employees contribute 6% of their annual covered salary. The town's contributions are actuarially determined. Actuarial assumptions include a 7.5% rate of return and projected salary increases of 3.0% per year.		Town contributions equal \$1,800 for each employee.
<b>Actual Contribution Made by Entity</b>	\$981,834	\$33,592	\$4,856	\$13,190
<b>Annual Required Contribution or Pension Cost</b>	\$981,834	\$33,592	\$4,856	Not available
<b>Financial Status</b>	As of July 1, 2007	Not available		
<b>Actuarial Accrued Liability</b>	\$29,869,521			
<b>Actuarial Value of Assets</b>	\$12,660,424			
<b>Unfunded Actuarial Accrued Liability</b>	\$17,209,098			
<b>Unfunded Actuarial Accrued Liability - Prior</b>	\$17,109,559			
<b>Increase/(Decrease) in Unfunded Liability</b>	\$99,539			
<b>Percent of Benefits Funded</b>	42.4%			

**Washington County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Williamsport</b>			
<b>Plan</b>	Defined contribution plan.			
<b>Coverage</b>	All employees who have completed one year of service and are at least 21 years of age are eligible.			
<b>Policies</b>	Employees may contribute up to the annual legal limit. The town matches the first 5% of participating employees' compensation. The town may also make an additional discretionary contribution.			
<b>Actual Contribution Made by Entity</b>	\$23,878			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Wicomico County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Delmar</b>	<b>Fruitland</b>	<b>Hebron</b>	<b>Salisbury</b>
<b>Plan</b>	Defined contribution plans.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined contribution plan.	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).
<b>Coverage</b>	All full-time employees who have completed six months of service and are at least 18 years of age may participate. In the police pension fund, full-time officers who are at least 21 years of age and have completed six months of continuous service must participate.	All full-time employees are eligible and must participate.	Town employees.	Generally all regular employees and law enforcement officers and fire department employees.
<b>Policies</b>	Town contributions equal 4% of total compensation for regular employees. Regular employees are not allowed to contribute. For police officers, the town contribution equaled 13.6% of annual compensation for FY 2008. Police officers with less than 20 years of service must contribute 7% of all eligible payroll.		Town contributions are made on a discretionary basis not to exceed the lesser of \$40,000 or 15% of an eligible employee's salary.	
<b>Actual Contribution Made by Entity</b>	\$96,568 <sup>5</sup>	\$141,317	\$4,887	\$2,788,371
<b>Annual Required Contribution or Pension Cost</b>	Not available	\$141,317	Not applicable	Not available
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

<sup>5</sup> This amount reflects the total contributions made to the two separate defined contribution plans for regular employees and for police officers by the towns of Delmar, Maryland and Delmar, Delaware, which jointly provide services to the two towns.

**Wicomico County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Willards</b>			
<b>Plan</b>	Defined contribution plan.			
<b>Coverage</b>	Town employees after one year of service.			
<b>Policies</b>	Town contributions are based on 15% of 2007 calendar year compensation.			
<b>Actual Contribution Made by Entity</b>	\$19,856			
<b>Annual Required Contribution or Pension Cost</b>	Not available			
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				

**Worcester County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Berlin</b>	<b>Ocean City – General Employees’ Retirement System</b>	<b>Ocean City – Public Safety Employees’ Retirement System</b>	<b>Ocean City – Wastewater Employees’ Plan</b>
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan.	Defined benefit plan.	Defined benefit plan – Worcester County – Department of Water and Wastewater Services Plan.
<b>Coverage</b>	Substantially all full-time employees.	All nonpublic safety employees and wastewater employees hired after July 1, 1994.	All full-time police officers, firefighter/emergency medical technicians, fire marshals, and communication employees.	Active wastewater employees who were transferred from the county Water and Wastewater Services Department.
<b>Policies</b>		The town’s contributions are based on actuarial valuations. Significant assumptions include (1) 7.5% rate of return; (2) 3% salary increase attributable to inflation; and (3) 8% salary increase for the first five years and 2% thereafter attributable to seniority/merit. The participants contribute 5% of pay.	The town’s contributions are based on actuarial valuations. Significant assumptions include (1) 7.5% rate of return; (2) 3% salary increase attributable to inflation; and (3) 7% salary increase for the first five years, 5.5% for years 5-10, and 5% thereafter attributable to seniority/merit. The participants contribute 8% of their salary, with nonpolice officer employees’ contributions increasing to 8.5% after 15 years of service.	Employees contribute 4% of annual salary, while the town contributes the remaining amounts at an actuarially determined rate.
<b>Actual Contribution Made by Entity</b>	\$239,344	\$2,348,529	\$2,709,034	\$116,304
<b>Annual Required Contribution or Pension Cost</b>	\$239,344	\$2,348,529	\$2,709,034	\$116,304
<b>Financial Status</b>		As of April 1, 2008	As of April 1, 2008	See Section II. Counties – Pension Plan Disclosures – Worcester County.
<b>Actuarial Accrued Liability</b>		\$39,178,031	\$39,492,370	
<b>Actuarial Value of Assets</b>		\$28,220,231	\$27,416,007	
<b>Unfunded Actuarial Accrued Liability</b>		\$10,957,800	\$12,076,363	
<b>Unfunded Actuarial Accrued Liability - Prior</b>		\$8,851,045	\$9,554,637	
<b>Increase/(Decrease) in Unfunded Liability</b>		\$2,106,755	\$2,521,726	
<b>Percent of Benefits Funded</b>		72.0%	69.4%	

**Worcester County  
Cities, Towns, Villages, and Special Taxing Districts**

	<b>Pocomoke City</b>	<b>Snow Hill</b>		
<b>Plan</b>	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).	Defined benefit plan – Maryland State Retirement and Pension System (See Allegany County – Cresaptown).		
<b>Coverage</b>	Substantially all employees.	Substantially all employees.		
<b>Policies</b>				
<b>Actual Contribution Made by Entity</b>	\$168,281	\$93,753		
<b>Annual Required Contribution or Pension Cost</b>	\$168,281	\$93,753		
<b>Financial Status</b>				
<b>Actuarial Accrued Liability</b>				
<b>Actuarial Value of Assets</b>				
<b>Unfunded Actuarial Accrued Liability</b>				
<b>Unfunded Actuarial Accrued Liability - Prior</b>				
<b>Increase/(Decrease) in Unfunded Liability</b>				
<b>Percent of Benefits Funded</b>				



# *Analyses*





***Table I – Counties***

***Statements of  
Revenues and Expenditures***

***Five-year Summary***



### Table I – Counties – Statements of Revenues and Expenditures – Five-year Summary

These tables show revenues and expenditures for each county and Baltimore City for the past five years. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 1% to 3.2% of the State taxable income.
- ***Other Local Taxes:*** Includes sales and service, admissions and amusements, recordation, property transfer, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

### Fiscal 2008 County Revenues by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	33,332,197	24,859,124	4,643,174	62,834,495	621,136	32,044,279	129,922,846	636,028
Anne Arundel	500,362,159	371,369,460	133,857,947	1,005,589,566	24,003,828	76,731,322	450,677,026	3,831,306
Baltimore City	629,714,226	267,624,939	176,137,958	1,073,477,123	34,717,392	356,895,884	1,347,048,196	27,203,231
Baltimore	719,739,257	640,984,540	144,940,086	1,505,663,883	16,754,883	188,152,766	804,806,235	1,080,405
Calvert	106,121,818	62,153,000	10,071,672	178,346,490	1,265,608	12,059,166	130,700,236	1,969,533
Caroline	19,393,923	11,646,303	3,435,264	34,475,490	249,409	9,452,359	61,683,995	199,477
Carroll	174,354,873	118,002,557	21,093,752	313,451,182	1,666,971	25,494,933	202,593,261	835,827
Cecil	86,051,534	50,192,279	8,018,097	144,261,910	1,531,580	18,669,222	130,025,862	0
Charles	161,343,643	81,823,096	20,892,600	264,059,339	1,082,103	34,578,268	225,585,850	1,321,096
Dorchester	26,057,854	11,523,663	5,554,056	43,135,573	380,517	14,542,323	57,906,954	58,103
Frederick	245,072,399	161,633,784	33,455,647	440,161,830	6,162,222	38,053,606	281,050,627	0
Garrett	38,334,930	11,110,742	7,912,304	57,357,976	281,877	17,307,182	56,081,602	701,875
Harford	243,021,112	164,337,260	31,355,722	438,714,094	3,108,872	47,252,570	304,755,953	1,194,825
Howard	425,927,309	316,724,547	86,490,507	829,142,363	10,103,554	38,549,113	311,862,348	2,576,098
Kent	23,105,492	12,100,529	2,816,334	38,022,355	353,633	5,723,729	23,212,279	261,382
Montgomery	1,223,978,738	1,291,339,613	381,510,288	2,896,828,639	52,955,866	275,076,529	803,608,708	13,544,312
Prince George's	883,236,390	404,188,793	301,543,508	1,588,968,691	30,846,572	250,457,726	1,224,224,706	11,143,536
Queen Anne's	50,007,054	34,767,725	6,443,116	91,217,895	1,901,835	11,111,023	56,341,283	2,517,631
St. Mary's	78,085,552	62,829,665	18,418,281	159,333,498	1,438,858	19,167,128	130,582,834	420,941
Somerset	13,388,051	7,082,322	857,051	21,327,424	148,777	8,359,574	43,926,197	0
Talbot	26,371,828	31,626,307	9,949,967	67,948,102	1,451,225	9,787,283	32,488,738	11,333
Washington	112,455,338	66,257,074	14,066,634	192,779,046	2,037,087	29,708,000	209,423,720	33,757
Wicomico	59,220,846	45,077,614	6,878,196	111,176,656	1,337,840	31,881,191	140,957,522	886,237
Worcester	116,356,479	13,684,600	26,305,749	156,346,828	2,010,919	13,486,487	48,402,537	200,447
Statewide	5,995,033,002	4,262,939,536	1,456,647,910	11,714,620,448	196,412,564	1,564,541,664	7,207,869,515	70,627,380

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 2008

### Fiscal 2008 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	162,603,153	34,384,055	71,133	12,758,063	5,237,697	278,509,732
Anne Arundel	531,239,654	257,187,876	1,025,106	62,971,695	114,754,875	1,996,772,600
Baltimore City	1,731,147,311	424,922,206	6,914,062	111,176,324	162,286,000	3,544,640,418
Baltimore	994,039,406	267,852,950	3,098,173	89,925,479	148,881,000	3,026,215,774
Calvert	144,728,935	29,190,199	365,323	15,644,652	22,540,047	392,081,254
Caroline	71,335,832	5,583,209	33,448	4,450,280	6,600,000	122,727,668
Carroll	228,924,021	32,361,875	100,509	27,703,840	30,317,612	634,526,010
Cecil	148,695,084	20,319,079	221,876	14,690,402	20,223,661	349,943,592
Charles	261,485,214	64,839,609	2,612,962	27,225,005	40,671,737	661,975,969
Dorchester	72,507,381	9,176,378	0	4,316,051	1,452,620	130,968,520
Frederick	319,104,233	101,961,390	428,472	51,862,058	73,782,937	993,463,142
Garrett	74,090,659	9,250,902	26,908	6,709,053	0	147,717,375
Harford	353,203,348	61,967,259	520,451	65,383,482	115,038,852	1,037,936,358
Howard	352,987,559	108,832,130	3,357,955	77,041,726	123,846,148	1,505,311,435
Kent	29,197,390	3,016,843	118,449	2,229,687	0	72,938,357
Montgomery	1,092,229,549	662,473,029	28,446,993	159,697,673	287,320,659	5,179,952,408
Prince George's	1,485,825,968	415,144,032	3,553,480	197,763,822	143,138,453	3,865,241,018
Queen Anne's	69,969,937	19,993,895	1,759,370	10,578,752	510,617	195,932,300
St. Mary's	150,170,903	35,255,473	287,213	15,427,946	1,376,541	363,290,432
Somerset	52,285,771	5,516,558	30,161	2,529,727	8,776,294	90,614,712
Talbot	42,287,354	11,091,376	6,755	6,912,326	25,327,130	155,024,267
Washington	239,165,477	33,517,309	200,374	27,690,872	28,116,674	523,506,839
Wicomico	173,724,951	36,013,838	385,723	10,234,905	19,445,378	352,319,291
Worcester	62,089,470	21,962,998	72,177	10,130,842	0	252,613,234
Statewide	8,843,038,559	2,671,814,468	53,637,073	1,015,054,662	1,379,644,932	25,874,222,705

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	8,366,666	2,626,650	1,872,219	6,861,389	4,556,849	15,917,107	11,741,808	17,756,974
Anne Arundel	121,351,686	91,417,698	99,854,077	38,283,462	21,737,098	251,292,335	63,278,497	150,537,547
Baltimore City	301,304,061	355,893,511	156,785,400	0	22,613,936	535,292,847	201,393,130	325,968,070
Baltimore	128,165,996	183,037,561	88,598,303	32,712,926	29,795,450	334,144,240	73,111,310	261,585,195
Calvert	17,112,339	11,289,149	5,213,495	6,401,854	4,941,585	27,846,083	19,856,835	16,842,385
Caroline	4,577,815	2,332,342	3,051,035	2,620,575	2,821,639	10,825,591	5,012,701	1,536,145
Carroll	49,780,144	11,423,420	11,042,055	7,470,972	6,110,332	36,046,779	27,447,059	17,224,311
Cecil	25,040,873	7,657,821	7,527,399	9,346,435	6,905,488	31,437,143	13,935,571	8,889,625
Charles	26,863,764	46,194,634	16,391,755	13,811,861	10,756,346	87,154,596	33,248,670	68,849,675
Dorchester	7,448,454	3,372,116	4,021,353	3,957,367	1,856,217	13,207,053	11,936,862	4,887,679
Frederick	49,356,175	24,314,610	44,464,627	16,607,462	16,823,809	102,210,508	37,210,803	39,800,326
Garrett	6,951,094	2,693,754	1,493,992	2,344,927	1,813,069	8,345,742	19,794,883	9,738,153
Harford	139,132,468	49,076,049	9,827,367	19,177,830	17,305,471	95,386,717	47,605,259	54,760,208
Howard	91,323,333	63,754,044	63,159,940	12,034,589	10,226,942	149,175,515	61,884,043	76,514,717
Kent	5,109,300	2,698,885	1,131,657	2,459,808	3,278,150	9,568,500	2,659,882	4,551,465
Montgomery	312,793,087	227,004,252	215,398,889	65,453,198	41,673,029	549,529,368	291,225,784	302,023,882
Prince George's	217,326,848	193,566,861	91,222,668	56,934,768	30,455,939	372,180,236	112,368,990	293,003,508
Queen Anne's	10,146,662	5,225,804	3,461,518	3,723,500	7,690,560	20,101,382	8,349,514	9,278,213
St. Mary's	24,734,853	18,753,929	1,424,423	8,082,381	4,185,323	32,446,056	11,600,310	14,854,014
Somerset	5,645,969	2,030,214	572,586	3,572,281	1,305,359	7,480,440	4,992,870	6,513,651
Talbot	8,531,106	1,135,591	4,108,339	2,654,058	2,844,529	10,742,517	8,471,063	2,861,721
Washington	29,700,046	8,192,131	3,627,842	15,425,556	6,311,443	33,556,972	26,189,443	17,843,424
Wicomico	9,405,619	7,910,894	4,064,826	12,535,008	2,543,335	27,054,063	13,096,435	6,708,759
Worcester	11,764,788	4,792,979	5,938,689	12,801,707	2,172,195	25,705,570	7,141,669	18,758,425
Statewide	1,611,933,146	1,326,394,899	844,254,454	355,273,914	260,724,093	2,786,647,360	1,113,553,390	1,731,288,072

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.



Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	29,498,782	14,104,784	12,601,044	131,915,329	36,235,616	785,287	2,077,352
Anne Arundel	0	213,816,044	47,942,311	23,873,008	1,020,464,398	123,982,590	38,380,777	17,678,850
Baltimore City	11,134,540	538,495,740	140,401,697	14,974,396	1,436,734,520	0	57,612,629	42,680,100
Baltimore	0	334,696,505	48,896,080	28,218,008	1,496,874,000	178,637,196	37,008,917	43,216,520
Calvert	0	36,699,220	8,185,417	5,498,278	221,626,857	9,827,306	9,278,978	3,570,378
Caroline	0	6,548,846	5,846,424	297,356	67,727,267	6,751,777	3,953,652	2,151,595
Carroll	0	44,671,370	16,013,501	6,763,863	371,552,017	29,134,238	3,592,223	10,883,016
Cecil	0	22,825,196	9,253,750	4,530,401	202,517,390	23,454,972	5,108,649	7,686,197
Charles	0	102,098,345	13,429,726	11,018,441	356,800,522	47,603,194	11,130,834	3,796,814
Dorchester	0	16,824,541	6,492,944	401,605	67,382,795	5,558,573	807,376	1,010,844
Frederick	14,526	77,025,655	15,347,624	27,101,613	543,552,399	48,799,153	11,266,869	9,926,645
Garrett	0	29,533,036	6,847,146	281,700	66,065,203	15,844,217	312,659	1,327,902
Harford	0	102,365,467	14,938,230	11,504,345	573,281,861	52,498,206	26,535,416	19,056,007
Howard	0	138,398,760	18,986,273	14,304,171	770,560,293	85,635,538	37,097,578	16,474,831
Kent	0	7,211,347	5,664,472	1,254,710	35,669,117	3,108,132	2,133,451	855,712
Montgomery	0	593,249,666	79,647,142	184,515,249	2,357,719,279	288,198,998	181,082,115	56,965,031
Prince George's	0	405,372,498	63,553,288	27,352,419	1,961,097,278	102,037,301	154,031,651	28,014,620
Queen Anne's	0	17,627,727	5,631,374	5,512,707	101,141,670	8,279,721	5,098,733	1,609,461
St. Mary's	0	26,454,324	9,426,481	4,214,152	190,383,460	12,336,406	9,582,252	3,283,724
Somerset	0	11,506,521	6,162,400	214,427	47,990,862	350,085	2,508,188	902,082
Talbot	0	11,332,784	5,775,234	1,007,732	65,090,635	7,493,312	7,783,422	1,489,639
Washington	0	44,032,867	13,291,160	2,182,308	300,053,406	48,065,997	6,861,160	6,648,711
Wicomico	41,324	19,846,518	14,122,740	12,301,932	189,872,596	18,508,475	9,931,425	2,790,194
Worcester	5,698	25,905,792	14,805,333	2,771,890	123,731,227	7,932,204	2,919,654	2,941,530
Statewide	11,196,088	2,856,037,550	584,765,531	402,695,755	12,699,804,381	1,160,273,207	624,803,895	287,037,755

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	321,258	1,790,425	9,666,129	7,240,605	366,968	2,187,157	273,074,509
Anne Arundel	3,354,837	7,284,648	10,254,676	132,319,137	0	1,385,540	2,013,380,837
Baltimore City	0	136,253,943	114,824,083	133,203,910	0	203,313,242	3,655,091,168
Baltimore	16,395,506	73,334,734	9,261,135	90,341,694	0	320,880,325	3,140,070,856
Calvert	4,021,542	1,103,262	1,104,085	14,624,947	0	22,107,691	382,606,383
Caroline	1,182,635	1,654,666	2,206,307	3,601,829	11,590	5,266,303	122,603,653
Carroll	18,833,716	7,183,245	4,718,496	34,183,922	2,447,158	12,254,232	648,057,920
Cecil	2,182,731	3,791,429	1,151,965	14,079,898	691,664	374,479	354,126,737
Charles	859,336	9,617,546	5,179,678	20,996,944	226,278	4,320,018	701,096,036
Dorchester	468,183	2,131,951	2,786,089	3,713,123	0	4,012,242	132,245,773
Frederick	14,435,485	5,995,824	14,470,357	42,646,228	6,630,970	141,762	968,907,267
Garrett	706,717	1,380,000	5,947,492	2,416,170	14,705	958,250	146,932,033
Harford	24,604,904	12,340,720	3,832,740	35,246,871	2,364,120	7,460,491	1,120,548,563
Howard	1,941,834	22,226,643	1,266,869	85,742,798	310,000	21,243,972	1,454,688,408
Kent	337,746	561,409	504,295	2,423,656	151,821	155,091	74,708,759
Montgomery	11,502,582	172,703,509	13,016,511	291,349,942	15,747,718	179,240,782	5,287,260,979
Prince George's	(204,586)	74,011,694	9,349,640	163,236,753	86,856	248,177,127	3,825,623,623
Queen Anne's	2,199,420	3,567,839	1,866,450	8,811,443	186,350	2,971,073	194,752,012
St. Mary's	1,615,614	1,210,838	2,977,417	14,564,702	53,796	11,249,693	344,533,768
Somerset	69,450	466,754	191,012	5,699,264	371,588	336,093	89,895,135
Talbot	274,430	427,863	649,026	932,145	860,442	3,035,716	125,426,003
Washington	543,570	2,490,671	780,854	12,600,810	1,860,049	3,022,990	505,691,571
Wicomico	303,366	0	340,157	10,967,290	0	12,930,162	328,374,537
Worcester	582,842	157,285	1,870,723	7,267,716	17,996,751	7,383,893	253,737,198
Statewide	106,533,118	541,686,898	218,216,186	1,138,211,797	50,378,824	1,074,408,324	26,143,433,727

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Year Ending June 30, 2007

### Fiscal 2007 County Revenues by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	31,615,146	23,977,520	4,837,769	60,430,435	616,222	27,450,617	130,528,722	415,900
Anne Arundel	473,123,032	361,956,043	158,229,961	993,309,036	25,074,662	70,595,740	397,419,557	4,290,695
Baltimore City	599,447,882	239,815,606	199,226,067	1,038,489,555	32,800,147	374,289,357	1,220,673,991	39,358,295
Baltimore	670,130,694	607,931,998	170,607,331	1,448,670,023	16,186,793	192,879,322	683,718,005	9,595,497
Calvert	94,728,796	59,064,889	12,573,852	166,367,537	1,150,225	11,924,108	109,647,233	1,974,258
Caroline	17,848,337	11,260,800	4,408,052	33,517,189	320,565	9,415,141	58,582,149	100,750
Carroll	158,112,936	110,326,142	23,745,621	292,184,699	1,781,585	24,722,991	181,826,117	572,480
Cecil	78,000,516	46,864,547	10,176,538	135,041,601	1,658,794	17,522,444	123,306,890	893,459
Charles	143,571,882	80,001,338	36,609,877	260,183,097	974,959	34,376,556	182,410,143	15,237,184
Dorchester	22,344,833	10,229,499	7,216,498	39,790,830	413,782	10,711,876	45,554,812	124,131
Frederick	220,049,674	154,536,579	43,622,707	418,208,960	6,656,426	36,236,940	239,443,560	837,295
Garrett	34,243,472	10,777,751	8,697,038	53,718,261	299,589	16,026,167	47,222,031	718,125
Harford	218,369,286	163,121,923	39,739,130	421,230,339	3,412,684	42,886,419	261,622,515	714,799
Howard	383,894,918	293,306,900	93,667,272	770,869,090	10,298,366	29,820,978	287,775,285	2,716,727
Kent	20,519,221	11,174,843	2,903,379	34,597,443	355,488	7,258,081	22,009,724	134,567
Montgomery	1,180,673,182	1,265,377,139	442,102,587	2,888,152,908	49,827,362	276,328,599	706,665,888	10,377,556
Prince George's	780,225,985	388,008,161	381,253,856	1,549,488,002	38,714,969	240,334,332	1,018,196,653	17,267,719
Queen Anne's	46,208,342	34,980,663	9,970,118	91,159,123	1,859,146	12,744,058	50,526,377	6,158,940
St. Mary's	70,045,105	58,521,923	23,207,180	151,774,208	1,556,009	19,400,961	116,527,453	479,392
Somerset	11,833,936	6,988,696	1,246,649	20,069,281	142,993	7,961,678	48,900,356	10,000
Talbot	25,051,218	28,794,974	12,002,501	65,848,693	2,634,811	8,620,338	34,179,464	179,682
Washington	101,968,709	66,488,879	11,705,758	180,163,346	2,093,519	36,713,747	162,123,426	525,244
Wicomico	58,063,142	44,816,979	9,218,744	112,098,865	1,187,009	32,390,565	135,380,028	3,466,987
Worcester	98,902,050	15,842,045	30,073,645	144,817,740	2,000,074	13,753,592	48,464,068	1,230,473
Statewide	5,538,972,294	4,094,165,837	1,737,042,130	11,370,180,261	202,016,179	1,554,364,608	6,312,704,446	117,380,154

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 2007

### Fiscal 2007 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	158,395,239	32,746,998	109,022	12,333,689	14,141,516	278,773,121
Anne Arundel	472,305,992	229,067,626	1,125,413	86,623,916	143,982,823	1,951,489,468
Baltimore City	1,634,321,643	426,361,743	2,369,504	130,162,493	107,362,000	3,371,867,085
Baltimore	886,192,824	275,101,806	4,724,698	102,697,105	206,652,000	2,940,225,249
Calvert	123,545,599	29,053,910	278,001	17,134,055	30,292,509	367,821,836
Caroline	68,098,040	4,846,730	82,188	5,949,011	12,914,662	125,728,385
Carroll	207,121,588	34,930,695	86,754	35,367,395	51,266,617	622,739,333
Cecil	141,722,793	16,267,144	221,613	15,963,186	4,414,583	315,289,714
Charles	232,023,883	55,760,965	2,295,596	30,529,041	40,193,933	621,961,473
Dorchester	56,390,819	8,750,388	36,550	4,838,081	235,000	110,455,450
Frederick	276,517,795	104,741,815	304,985	49,991,804	0	856,421,785
Garrett	63,966,323	8,040,825	34,495	10,771,082	3,000,000	139,830,575
Harford	305,223,733	57,531,968	439,781	71,313,123	20,933,452	880,085,080
Howard	320,312,990	99,490,680	3,154,241	61,478,068	4,504,041	1,270,107,476
Kent	29,402,372	3,097,716	110,905	3,735,227	0	71,299,151
Montgomery	993,372,043	634,371,701	19,345,606	165,424,968	603,529,690	5,354,024,278
Prince George's	1,275,798,704	424,996,159	3,946,961	218,738,037	299,733,246	3,811,416,078
Queen Anne's	69,429,375	23,222,335	239,102	10,795,436	23,219,790	219,924,307
St. Mary's	136,407,806	27,182,679	373,000	19,320,935	2,505,138	339,119,775
Somerset	56,872,034	5,178,352	3,916	2,832,289	5,437,868	90,536,733
Talbot	42,979,484	8,904,953	14,509	6,786,511	0	127,168,961
Washington	199,362,417	33,729,592	190,502	32,419,899	0	447,959,275
Wicomico	171,237,579	34,045,428	194,745	10,532,950	21,901,705	351,198,282
Worcester	63,448,133	22,119,019	85,365	17,470,165	28,307,695	278,248,190
Statewide	7,984,449,208	2,599,541,227	39,767,452	1,123,208,465	1,624,528,268	24,943,691,060

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Year Ending June 30, 2007

### Fiscal 2007 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	7,995,778	2,286,720	1,541,078	6,218,292	4,382,617	14,428,707	9,540,386	16,585,969
Anne Arundel	115,589,192	87,664,920	89,361,382	37,180,715	21,666,440	235,873,457	64,901,141	132,954,634
Baltimore City	246,384,816	329,635,449	153,304,265	0	19,534,399	502,474,113	193,050,703	308,912,433
Baltimore	123,970,431	172,905,412	85,832,589	36,795,005	28,185,587	323,718,593	64,834,897	261,347,711
Calvert	17,249,935	10,154,470	4,718,183	5,536,215	6,143,341	26,552,209	22,705,184	17,003,418
Caroline	4,344,482	2,149,254	2,840,710	2,486,368	2,170,098	9,646,430	9,123,076	2,566,119
Carroll	27,979,432	9,440,902	8,778,824	5,987,154	6,480,898	30,687,778	28,437,560	15,511,159
Cecil	18,979,752	7,292,558	7,571,451	8,052,156	4,192,729	27,108,894	21,109,355	8,796,627
Charles	80,517,682	45,037,291	9,947,583	12,400,196	12,981,862	80,366,932	15,013,732	33,176,776
Dorchester	6,647,744	3,115,315	3,467,393	3,889,694	2,433,335	12,905,737	7,624,638	4,832,368
Frederick	42,759,627	19,803,681	38,107,069	15,817,361	19,835,937	93,564,048	31,873,833	40,224,838
Garrett	5,748,532	2,607,116	1,133,792	1,921,608	1,972,148	7,634,664	15,600,127	8,932,785
Harford	78,889,079	37,911,332	7,778,000	14,713,699	16,695,825	77,098,856	43,070,634	49,754,952
Howard	80,393,731	67,269,743	51,535,781	11,827,115	10,130,605	140,763,244	54,585,138	79,689,525
Kent	4,782,556	2,233,369	1,062,126	2,158,671	2,453,020	7,907,186	3,144,889	3,385,925
Montgomery	287,853,057	200,986,029	191,031,473	61,891,478	37,407,223	491,316,203	276,420,408	288,150,647
Prince George's	175,859,190	187,799,111	84,233,733	48,950,130	33,935,546	354,918,520	104,163,509	275,057,878
Queen Anne's	9,014,326	4,721,241	4,102,099	3,296,894	6,092,424	18,212,658	8,213,796	9,943,117
St. Mary's	22,569,945	17,684,865	2,134,322	6,916,472	3,619,941	30,355,600	9,676,754	14,968,097
Somerset	5,537,767	1,901,676	530,740	0	3,063,368	5,495,784	4,703,086	6,401,860
Talbot	5,822,812	930,261	3,497,756	2,476,027	2,641,100	9,545,144	8,069,494	1,715,527
Washington	21,743,689	7,621,351	3,106,981	9,500,204	7,784,708	28,013,244	24,352,692	18,963,101
Wicomico	8,898,435	7,460,937	4,333,979	11,757,345	3,013,880	26,566,141	14,908,271	6,905,115
Worcester	11,180,265	4,486,168	5,748,830	5,535,789	3,004,501	18,775,288	7,269,691	16,107,065
Statewide	1,410,712,255	1,233,099,171	765,700,139	315,308,588	259,821,532	2,573,929,430	1,042,392,993	1,621,887,646

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proactive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Year Ending June 30, 2007

### Fiscal 2007 County Expenditures by Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	26,126,355	17,143,754	12,544,720	135,549,021	30,811,709	785,389	2,171,472
Anne Arundel	0	197,855,775	50,547,514	24,043,273	939,082,547	107,279,799	37,515,749	17,520,211
Baltimore City	6,263,584	508,226,720	124,960,993	29,623,051	1,252,746,857	0	57,577,445	40,708,500
Baltimore	0	326,182,608	45,793,167	26,450,801	1,383,680,000	153,587,107	43,819,618	39,199,365
Calvert	0	39,708,602	8,186,475	5,357,426	191,842,246	8,317,942	14,201,254	3,203,100
Caroline	0	11,689,195	5,584,647	266,635	67,857,258	4,867,542	2,537,218	2,018,928
Carroll	0	43,948,719	18,373,337	5,849,397	327,764,695	23,175,798	4,332,070	9,108,508
Cecil	0	29,905,982	8,971,846	4,130,874	200,972,912	20,416,034	1,109,912	8,010,141
Charles	0	48,190,508	15,495,660	3,049,217	313,005,676	40,291,875	9,219,197	2,915,897
Dorchester	0	12,457,006	6,346,274	540,852	54,834,295	3,982,535	2,292,233	1,002,819
Frederick	0	72,098,671	17,336,839	22,619,310	467,489,997	38,970,707	10,245,319	9,033,717
Garrett	0	24,532,912	6,624,631	265,750	55,018,573	11,276,831	964,261	1,310,695
Harford	0	92,825,586	14,451,939	12,026,842	474,450,106	43,123,122	23,718,996	17,273,160
Howard	0	134,274,663	19,251,155	17,423,140	705,419,250	63,535,186	34,151,518	14,999,538
Kent	0	6,530,814	5,207,485	1,240,869	35,053,664	2,212,519	1,235,955	812,896
Montgomery	0	564,571,055	72,098,374	171,117,605	2,188,384,269	234,966,376	174,087,305	55,977,417
Prince George's	0	379,221,387	62,002,845	25,570,719	1,693,651,562	81,533,356	142,785,155	28,575,154
Queen Anne's	0	18,156,913	5,443,463	4,294,778	97,102,851	5,752,550	6,135,904	1,431,754
St. Mary's	0	24,644,851	9,155,494	3,961,598	182,824,911	10,441,672	10,266,999	2,916,880
Somerset	0	11,104,946	5,879,251	210,062	50,461,086	307,875	1,590,141	806,096
Talbot	0	9,785,021	5,600,396	1,060,260	60,688,862	5,221,658	6,636,760	1,280,140
Washington	0	43,315,793	13,229,085	4,048,771	232,559,237	29,172,359	4,141,866	5,913,550
Wicomico	46,589	21,859,975	13,108,781	10,745,035	181,333,327	16,219,566	8,901,555	2,544,913
Worcester	0	23,376,756	18,685,535	2,499,829	100,336,906	6,951,243	2,106,902	2,149,242
Statewide	6,310,173	2,670,590,812	569,478,940	388,940,814	11,392,110,108	942,415,362	600,358,721	270,884,093

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 2007

### Fiscal 2007 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	286,941	1,535,517	6,686,137	6,091,245	0	2,826,807	264,983,552
Anne Arundel	5,516,181	6,337,217	11,784,205	126,652,250	0	75,715	1,875,673,085
Baltimore City	0	99,186,907	62,632,613	122,733,230	0	240,223,146	3,287,478,391
Baltimore	17,664,098	74,566,486	7,832,669	190,708,376	0	156,437,995	2,913,611,314
Calvert	2,994,337	1,160,975	1,172,414	12,604,720	0	14,772,856	347,324,491
Caroline	1,698,573	1,536,679	1,769,315	2,710,985	11,590	5,152,491	121,691,968
Carroll	16,704,725	6,241,137	4,220,096	30,500,151	2,349,070	16,215,178	567,450,091
Cecil	2,388,274	3,642,508	1,182,390	12,421,271	441,777	350,807	340,033,374
Charles	1,361,158	35,308,644	1,439,589	18,147,405	0	0	649,309,440
Dorchester	450,274	1,875,527	1,010,388	3,758,827	0	3,786,193	111,890,704
Frederick	5,183,524	5,065,704	12,317,711	33,839,616	6,062,188	2,061,459	838,648,437
Garrett	365,746	67,556	6,723,368	4,870,684	5,205	408,261	125,817,669
Harford	8,280,496	10,019,990	2,469,095	30,404,302	2,013,593	5,119,428	892,164,590
Howard	1,865,130	21,581,290	1,024,608	78,814,056	289,411	53,021	1,313,838,941
Kent	452,291	706,902	743,098	3,594,874	132,084	109,549	70,722,742
Montgomery	6,809,391	168,672,551	10,778,409	481,955,737	8,600,024	98,402,395	5,015,590,168
Prince George's	(164,121)	70,011,175	9,308,469	153,430,946	86,856	307,639,223	3,484,430,436
Queen Anne's	483,810	4,258,801	1,101,470	6,934,805	189,733	13,505,562	192,019,378
St. Mary's	6,921,843	1,140,623	2,887,438	14,440,800	58,879	4,785,410	327,372,943
Somerset	78,029	531,865	372,142	3,603,102	564,425	327,549	86,870,120
Talbot	295,659	385,927	649,435	731,205	860,102	2,977,908	111,541,289
Washington	434,861	0	595,309	12,613,787	1,600,243	1,134,853	398,516,647
Wicomico	1,189,209	0	275,537	10,750,853	0	10,508,085	312,901,412
Worcester	733,055	243,642	1,578,323	7,700,850	17,468,625	6,350,657	220,137,118
Statewide	81,993,484	514,077,623	150,554,228	1,370,014,077	40,733,805	893,224,548	23,870,018,300

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Year Ending June 30, 2006

### Fiscal 2006 County Revenues by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	30,535,264	22,103,548	4,709,748	57,348,560	586,286	27,354,629	113,552,399	561,733
Anne Arundel	439,976,320	328,424,355	176,276,250	944,676,925	22,607,426	75,925,124	361,811,240	5,098,368
Baltimore City	558,146,899	225,249,853	208,320,726	991,717,478	31,142,548	402,956,052	1,138,314,954	36,981,743
Baltimore	633,058,059	547,875,123	190,099,979	1,371,033,161	15,944,566	185,325,005	598,816,552	15,016,552
Calvert	86,051,217	55,625,569	15,427,536	157,104,322	1,010,539	12,644,344	104,210,454	1,793,098
Caroline	16,640,023	10,665,389	6,146,841	33,452,253	386,611	9,288,159	50,354,348	201,162
Carroll	143,192,552	108,435,386	25,961,345	277,589,283	3,349,234	26,899,279	161,800,219	234,930
Cecil	71,897,132	44,608,423	11,153,579	127,659,134	2,035,560	17,833,591	115,672,337	817,967
Charles	143,046,471	79,175,266	38,736,498	260,958,235	807,704	27,560,377	171,630,386	2,771,654
Dorchester	19,850,595	10,164,499	8,761,126	38,776,220	577,948	14,584,278	42,683,064	84,733
Frederick	202,393,241	144,199,778	50,893,829	397,486,848	3,757,887	33,977,017	213,660,264	922,572
Garrett	29,395,509	9,413,527	9,741,361	48,550,397	224,159	14,354,286	42,770,912	1,259,886
Harford	194,755,572	154,144,028	48,695,680	397,595,280	3,429,632	44,814,928	232,376,602	573,350
Howard	352,858,382	283,064,779	101,176,934	737,100,095	10,933,400	33,813,477	256,994,119	3,664,507
Kent	18,842,282	10,297,550	3,308,278	32,448,110	354,467	8,131,721	21,159,878	211,053
Montgomery	1,115,088,879	1,044,561,989	517,822,383	2,677,473,251	45,040,958	270,531,293	651,752,681	9,262,490
Prince George's	718,575,588	399,165,854	389,908,460	1,507,649,902	40,497,231	238,197,815	930,136,111	23,798,331
Queen Anne's	44,657,603	31,633,987	11,183,222	87,474,812	2,521,574	18,166,964	57,775,165	2,380,083
St. Mary's	63,378,300	56,687,230	28,250,369	148,315,899	1,267,425	19,859,584	102,117,850	338,650
Somerset	10,403,689	5,858,239	1,613,720	17,875,648	133,337	7,952,200	40,556,734	10,000
Talbot	23,824,569	23,825,934	13,647,096	61,297,599	2,163,301	7,397,607	24,923,415	185,176
Washington	86,392,611	61,857,188	14,117,941	162,367,740	1,736,816	39,464,122	140,056,416	528,427
Wicomico	54,254,071	43,808,353	15,789,330	113,851,754	1,321,312	30,111,306	118,641,128	3,108,531
Worcester	85,504,049	14,310,438	36,183,091	135,997,578	2,498,979	13,121,204	41,624,299	1,475,633
Statewide	5,142,718,877	3,715,156,285	1,927,925,322	10,785,800,484	194,328,900	1,580,264,363	5,733,391,526	111,280,628

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.



Year Ending June 30, 2006

### Fiscal 2006 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	141,468,761	33,084,486	79,618	14,869,214	149,483	247,586,408
Anne Arundel	442,834,732	226,108,870	495,201	71,771,376	111,121,529	1,819,616,059
Baltimore City	1,578,252,749	409,125,215	2,489,622	109,793,847	389,941,000	3,512,462,459
Baltimore	799,158,109	244,258,600	4,373,605	74,600,074	3,424,604	2,512,792,719
Calvert	118,647,896	29,342,898	306,722	13,705,797	10,885,000	331,003,174
Caroline	59,843,669	4,300,684	18,448	4,133,299	0	102,134,964
Carroll	188,934,428	31,565,699	88,942	21,032,707	40,793,685	563,353,978
Cecil	134,323,895	16,722,445	296,173	10,817,454	28,453,665	320,308,326
Charles	201,962,417	56,245,893	1,736,468	26,862,491	52,631,969	601,205,177
Dorchester	57,352,074	8,574,947	47,024	5,781,051	233,667	111,342,931
Frederick	248,559,853	116,578,539	308,518	33,655,959	2,301,079	802,648,683
Garrett	58,385,084	7,610,190	35,465	7,377,673	0	122,182,968
Harford	277,764,880	54,266,618	320,294	63,450,231	10,447,783	807,274,718
Howard	294,472,103	113,298,525	2,668,625	52,574,530	7,648,103	1,218,695,381
Kent	29,502,652	2,945,624	115,722	2,318,347	7,130,000	74,814,922
Montgomery	931,546,464	617,427,613	15,820,643	143,358,403	551,971,225	4,982,638,557
Prince George's	1,192,132,257	411,340,475	3,946,213	191,868,995	300,622,627	3,648,057,700
Queen Anne's	78,322,211	18,556,584	69,948	7,810,389	0	194,755,519
St. Mary's	122,316,084	25,427,624	350,397	16,442,802	3,271,472	317,391,702
Somerset	48,518,934	5,118,269	5,365	2,451,752	8,962,073	83,065,378
Talbot	32,506,198	8,313,591	5,452	7,043,140	2,325,000	113,654,281
Washington	180,048,965	34,139,029	225,440	30,038,439	112,840	408,669,269
Wicomico	151,860,965	31,660,215	157,138	8,100,431	17,856,268	324,808,082
Worcester	56,221,136	21,858,234	109,602	25,757,130	1,815,096	244,257,756
Statewide	7,424,936,517	2,527,870,868	34,070,645	945,615,530	1,552,098,168	23,464,721,112

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Year Ending June 30, 2006

### Fiscal 2006 County Expenditures by Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	7,400,909	2,238,144	1,383,852	6,086,529	4,846,492	14,555,017	8,527,503	16,619,477
Anne Arundel	107,856,892	82,978,139	89,643,652	34,982,914	17,705,012	225,309,717	77,488,240	133,562,374
Baltimore City	539,382,095	324,580,145	133,978,368	0	17,919,667	476,478,180	202,542,430	299,262,729
Baltimore	112,800,718	161,600,737	80,878,121	33,391,430	26,344,346	302,214,634	63,921,530	249,004,774
Calvert	17,149,603	8,256,482	3,254,924	5,655,362	4,830,953	21,997,721	15,592,756	17,701,465
Caroline	3,967,396	2,190,663	2,503,302	2,434,436	1,981,095	9,109,496	4,084,841	2,330,477
Carroll	25,444,844	8,267,420	8,713,644	5,514,624	5,560,854	28,056,542	28,480,531	14,549,778
Cecil	10,233,639	6,749,644	5,290,575	7,708,267	14,146,350	33,894,836	17,458,088	7,725,030
Charles	76,879,708	35,503,989	9,309,135	10,890,319	12,868,714	68,572,157	21,431,063	25,602,755
Dorchester	4,417,609	2,635,620	4,005,881	3,290,662	2,397,894	12,330,057	7,422,697	4,640,820
Frederick	38,462,165	18,594,688	26,663,340	13,325,943	14,604,892	73,188,863	36,213,660	35,595,932
Garrett	5,343,992	2,242,162	1,092,348	1,617,127	2,304,172	7,255,809	15,563,654	8,183,427
Harford	85,896,142	31,648,406	6,709,354	13,742,285	17,524,006	69,624,051	39,408,168	51,579,148
Howard	190,571,826	59,931,263	43,951,439	11,079,999	10,572,685	125,535,386	49,317,237	73,541,518
Kent	4,274,269	2,045,683	992,096	1,923,076	2,701,564	7,662,419	2,930,146	6,451,160
Montgomery	262,644,350	180,988,133	172,558,465	59,232,891	33,577,040	446,356,529	249,153,241	274,826,443
Prince George's	141,159,850	162,657,655	79,003,130	44,528,925	33,788,899	319,978,609	99,202,346	243,773,158
Queen Anne's	8,918,836	4,242,596	3,807,143	2,947,406	6,003,992	17,001,137	7,847,262	8,818,272
St. Mary's	23,467,431	14,478,758	1,445,709	6,419,051	3,416,307	25,759,825	7,414,096	12,470,074
Somerset	4,442,356	1,635,648	530,950	0	5,547,071	7,713,669	4,557,105	4,768,772
Talbot	5,907,773	1,097,356	2,994,118	2,447,187	2,131,038	8,669,699	8,035,472	1,563,157
Washington	16,514,631	6,324,170	2,986,575	8,517,317	7,748,416	25,576,478	18,783,985	20,963,747
Wicomico	7,367,044	5,969,729	3,534,701	10,545,194	2,257,997	22,307,621	8,974,997	6,395,967
Worcester	9,583,874	4,326,613	4,546,815	5,659,258	4,566,505	19,099,191	4,405,575	17,735,838
Statewide	1,710,087,952	1,131,183,843	689,777,637	291,940,202	255,345,961	2,368,247,643	998,756,623	1,537,666,292

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proactive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Year Ending June 30, 2006

### Fiscal 2006 County Expenditures by Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	25,146,980	16,596,956	12,119,255	117,892,464	28,971,741	557,173	1,711,615
Anne Arundel	0	211,050,614	46,704,874	22,806,546	838,743,635	102,287,262	43,880,316	16,545,200
Baltimore City	8,216,337	510,021,496	147,385,494	37,367,477	1,078,747,000	0	50,491,027	37,752,900
Baltimore	0	312,926,304	40,931,498	24,685,484	1,207,047,021	144,681,293	32,626,640	37,314,452
Calvert	0	33,294,221	7,138,961	5,081,818	185,103,626	7,877,696	15,273,190	2,767,945
Caroline	0	6,415,318	4,883,155	217,338	57,586,982	4,350,285	1,382,112	1,801,201
Carroll	0	43,030,309	14,688,811	5,539,635	298,428,376	21,394,196	3,225,128	8,859,906
Cecil	0	25,183,118	8,159,621	3,489,356	178,875,250	19,989,791	384,103	3,611,395
Charles	0	47,033,818	15,210,354	5,732,242	306,474,769	38,159,334	8,975,707	3,572,229
Dorchester	0	12,063,517	6,158,383	584,034	51,179,020	3,969,778	715,607	879,555
Frederick	0	71,809,592	31,467,457	20,831,716	431,735,526	38,269,677	9,339,303	7,643,943
Garrett	0	23,747,081	5,944,233	235,780	50,673,280	10,119,278	143,296	1,217,751
Harford	0	90,987,316	13,534,980	11,454,720	452,430,594	38,801,947	14,717,146	16,007,144
Howard	0	122,858,755	18,012,652	19,287,653	667,330,892	57,976,190	36,669,043	13,974,328
Kent	0	9,381,306	5,059,720	1,308,534	36,071,461	1,981,851	1,012,878	796,439
Montgomery	0	523,979,684	66,806,473	158,892,445	2,070,290,383	210,316,377	161,786,847	58,269,258
Prince George's	0	342,975,504	58,681,914	24,006,879	1,548,398,137	77,070,460	112,980,125	25,585,194
Queen Anne's	0	16,665,534	4,977,792	4,333,722	81,126,874	4,890,736	11,572,662	1,386,446
St. Mary's	0	19,884,170	5,544,089	3,502,723	178,865,624	9,889,022	7,850,864	2,672,028
Somerset	0	9,325,877	5,271,317	208,898	42,572,603	288,698	1,463,168	708,411
Talbot	0	9,598,629	5,095,989	1,485,212	47,346,123	4,844,043	4,760,850	1,147,206
Washington	0	39,747,732	13,004,011	3,417,146	216,193,575	26,984,371	3,837,475	4,943,296
Wicomico	49,755	15,420,719	11,484,783	10,350,066	161,756,025	14,341,198	8,479,602	2,425,669
Worcester	0	22,141,413	12,753,832	2,781,801	93,948,200	6,146,228	1,874,327	1,898,180
Statewide	8,266,092	2,544,689,007	565,497,349	379,720,480	10,398,817,440	873,601,451	533,998,589	253,491,691

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 2006

### Fiscal 2006 County Expenditures by Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	222,849	1,666,589	6,073,430	6,878,077	28,704	1,742,793	241,564,552
Anne Arundel	1,203,839	7,639,020	12,778,741	119,689,604	0	547,381	1,757,043,641
Baltimore City	0	85,516,135	58,699,703	104,022,074	0	205,367,970	3,331,231,551
Baltimore	16,031,012	53,895,123	8,847,947	76,733,935	0	130,285,361	2,501,021,422
Calvert	4,982,890	987,688	1,169,847	11,742,298	0	13,289,965	327,857,469
Caroline	443,860	1,070,381	834,430	2,757,635	11,590	5,323,295	100,154,474
Carroll	13,381,003	6,018,189	1,923,526	28,381,963	2,555,954	14,447,598	515,375,980
Cecil	464,635	3,460,122	961,817	22,700,101	498,224	454,891	312,360,899
Charles	604,430	7,732,912	1,315,935	30,208,045	0	165,761	610,637,401
Dorchester	390,808	1,551,148	1,920,581	4,717,232	70,544	3,510,261	104,458,134
Frederick	2,450,319	3,573,115	11,700,722	27,442,455	5,454,453	(12,862)	773,356,444
Garrett	251,364	149,637	6,494,260	2,522,549	5,205	935,300	115,038,815
Harford	4,340,153	8,296,834	1,995,019	34,345,043	1,749,632	6,250,000	850,430,721
Howard	1,344,575	22,405,912	902,321	73,046,483	249,411	2,724,697	1,352,890,124
Kent	411,591	877,845	584,814	2,949,565	116,647	57,101	72,546,440
Montgomery	8,262,418	164,328,674	13,133,423	467,871,243	8,337,005	103,876,351	4,725,151,460
Prince George's	(146,733)	73,385,896	13,496,427	150,939,361	86,856	231,605,276	3,120,203,755
Queen Anne's	508,606	2,884,620	706,584	6,815,725	524,507	881,084	163,194,865
St. Mary's	1,618,738	902,306	3,325,121	14,692,728	55,370	1,038,067	299,068,106
Somerset	110,155	845,369	355,874	3,526,972	420,000	307,205	77,560,572
Talbot	244,923	338,630	599,034	766,033	701,132	2,738,553	94,243,829
Washington	468,085	0	561,196	13,212,599	1,420,791	311,667	366,193,053
Wicomico	374,136	0	241,171	10,147,398	0	8,942,745	273,638,177
Worcester	1,626,912	190,807	1,998,629	8,271,883	15,333,386	6,233,334	203,881,997
Statewide	59,590,568	447,716,952	150,620,552	1,224,381,001	37,619,411	741,023,794	22,289,103,880

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Year Ending June 30, 2005

### Fiscal 2005 County Revenues by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	29,145,009	21,472,667	4,029,928	54,647,604	583,575	29,460,776	85,595,297	503,030
Anne Arundel	411,672,811	308,536,927	159,216,574	879,426,312	20,603,844	81,328,811	352,853,267	6,329,198
Baltimore City	543,345,074	202,619,092	163,150,440	909,114,606	28,569,765	376,209,945	1,043,327,933	33,538,318
Baltimore	594,890,974	510,788,039	164,498,975	1,270,177,988	15,378,759	181,791,297	542,386,274	3,272,766
Calvert	78,790,203	54,386,967	14,546,280	147,723,450	930,460	13,044,638	93,086,051	1,543,184
Caroline	15,974,697	9,769,410	4,169,246	29,913,353	385,095	9,326,116	43,234,756	40,889
Carroll	132,206,417	103,200,310	25,092,560	260,499,287	2,999,086	26,733,748	154,680,525	25
Cecil	66,149,985	40,821,907	8,723,708	115,695,600	1,934,649	17,791,194	90,386,892	0
Charles	117,998,894	77,279,958	33,517,655	228,796,507	758,796	34,996,064	155,743,338	391,765
Dorchester	18,561,835	9,839,284	7,344,783	35,745,902	465,079	10,757,068	38,597,014	18,300
Frederick	183,381,053	137,124,133	45,143,416	365,648,602	3,840,964	33,935,174	197,756,019	0
Garrett	27,519,164	9,086,010	9,100,374	45,705,548	207,934	10,257,621	40,853,639	3,307,836
Harford	190,404,490	145,483,528	32,330,875	368,218,893	3,391,013	44,961,719	214,112,994	874,358
Howard	324,046,482	252,524,787	82,980,127	659,551,396	10,735,323	35,015,976	214,568,950	9,031,719
Kent	17,430,033	8,487,310	3,125,266	29,042,609	376,825	6,000,686	20,548,509	293,017
Montgomery	1,079,232,941	940,858,931	477,898,058	2,497,989,930	51,829,815	250,841,277	570,462,306	9,233,400
Prince George's	660,194,329	396,637,854	321,283,029	1,378,115,212	34,636,142	232,318,815	845,615,241	9,795,623
Queen Anne's	42,191,297	28,237,534	9,215,549	79,644,380	829,784	11,361,515	37,679,417	149,311
St. Mary's	58,367,434	54,148,444	25,215,930	137,731,808	1,288,530	23,368,148	93,306,761	230,528
Somerset	9,348,003	6,301,052	1,401,467	17,050,522	130,859	6,232,638	29,020,658	62,571
Talbot	22,509,555	19,492,772	13,681,174	55,683,501	1,434,242	7,802,582	21,445,706	117,356
Washington	79,793,430	57,027,615	13,174,174	149,995,219	1,729,155	37,183,060	121,674,074	18,000
Wicomico	51,123,121	38,333,958	7,724,271	97,181,350	1,176,143	23,572,613	103,347,548	242,311
Worcester	73,921,933	13,133,760	36,611,501	123,667,194	2,216,325	14,203,562	41,595,423	262,449
Statewide	4,828,199,164	3,445,592,249	1,663,175,360	9,936,966,773	186,432,162	1,518,495,043	5,151,878,592	79,255,954

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 2005

### Fiscal 2005 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	115,559,103	32,892,783	91,420	11,327,717	2,258,256	217,360,459
Anne Arundel	440,511,276	202,739,307	853,741	54,174,254	124,739,965	1,723,048,699
Baltimore City	1,453,076,196	354,034,068	2,787,336	72,665,260	59,878,000	2,880,125,231
Baltimore	727,450,337	211,155,614	4,652,412	68,595,160	4,563,899	2,301,974,169
Calvert	107,673,873	30,105,980	490,090	11,450,299	6,995,000	305,369,152
Caroline	52,601,761	3,791,477	153,713	3,914,677	0	90,760,076
Carroll	181,414,298	30,715,242	123,622	22,321,773	48,611,847	546,685,155
Cecil	108,178,086	14,673,163	121,002	8,840,671	6,232,886	255,676,057
Charles	191,131,167	50,949,347	1,036,770	19,972,702	26,200,604	518,845,893
Dorchester	49,372,382	6,693,721	32,422	4,530,374	60,606	96,900,486
Frederick	231,691,193	97,781,963	330,530	27,975,149	870,100	728,138,501
Garrett	54,419,096	6,860,385	37,810	5,747,820	1,400,000	114,378,593
Harford	259,949,071	50,955,097	378,053	51,230,893	50,015,080	784,138,100
Howard	258,616,645	97,958,229	2,466,331	50,662,886	60,000,000	1,139,990,810
Kent	26,842,212	2,840,822	153,645	1,948,432	1,958,380	63,162,925
Montgomery	830,536,983	593,939,247	14,804,834	124,527,590	305,601,220	4,419,229,619
Prince George's	1,087,729,679	388,345,922	3,905,069	136,876,516	79,063,818	3,108,672,358
Queen Anne's	49,190,243	13,062,068	48,752	7,822,375	0	150,597,602
St. Mary's	116,905,437	23,894,945	295,292	7,934,570	19,878,983	307,929,565
Somerset	35,315,867	4,254,048	32,071	2,869,867	4,494,933	64,148,167
Talbot	29,365,644	7,752,497	11,241	3,991,626	0	98,238,751
Washington	158,875,134	31,664,846	116,147	25,045,240	229,572	367,655,313
Wicomico	127,162,472	27,812,500	587,823	6,603,520	18,613,855	279,137,663
Worcester	56,061,434	20,339,293	150,478	4,722,545	15,525,342	222,682,611
Statewide	6,749,629,589	2,305,212,564	33,660,604	735,751,916	837,192,346	20,784,845,955

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

**Fiscal 2005 County Expenditures by Function**

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	6,548,113	2,058,577	1,182,082	5,949,462	5,256,379	14,446,500	7,540,485	14,908,850
Anne Arundel	104,321,744	76,593,170	77,900,548	32,256,733	17,452,753	204,203,204	61,739,951	124,473,681
Baltimore City	238,267,198	306,267,332	122,563,764	0	16,651,294	445,482,390	171,597,666	286,308,467
Baltimore	97,087,743	145,720,520	72,893,282	46,954,043	24,804,108	290,371,953	58,161,509	201,119,936
Calvert	13,570,388	7,342,342	2,934,228	5,855,446	3,856,607	19,988,623	11,412,151	16,733,425
Caroline	3,451,348	2,001,083	2,078,738	1,822,130	2,470,600	8,372,551	3,075,508	2,044,534
Carroll	22,014,591	7,774,199	5,481,685	5,287,434	7,391,086	25,934,404	20,370,697	16,826,398
Cecil	9,016,373	6,140,786	4,561,447	6,975,096	5,410,250	23,087,579	11,722,001	7,138,445
Charles	42,554,664	31,369,182	7,607,733	9,589,141	10,065,164	58,631,220	25,553,574	21,483,230
Dorchester	2,952,054	1,881,896	3,832,300	2,740,360	1,775,266	10,229,822	6,631,257	2,780,316
Frederick	33,221,307	16,645,081	21,795,355	14,820,897	11,986,863	65,248,196	30,018,956	28,634,989
Garrett	5,722,196	1,858,582	917,207	1,446,746	1,281,391	5,503,926	13,462,378	7,389,440
Harford	63,023,096	28,946,415	3,960,162	12,783,423	20,392,202	66,082,202	38,873,961	48,574,300
Howard	125,958,125	54,234,782	37,770,757	10,126,667	8,245,554	110,377,760	46,917,126	63,619,736
Kent	3,650,398	1,823,358	755,322	1,683,564	3,067,338	7,329,582	2,377,810	2,775,461
Montgomery	242,510,683	170,325,067	148,963,748	53,210,084	26,454,360	398,953,259	201,482,074	289,475,934
Prince George's	136,056,591	147,123,416	70,681,690	41,912,616	20,408,477	280,126,199	96,551,258	262,432,009
Queen Anne's	8,272,655	4,124,256	2,371,558	2,805,184	4,625,768	13,926,766	7,737,157	8,676,183
St. Mary's	25,880,818	12,923,584	1,363,836	6,029,176	2,682,370	22,998,966	6,527,242	15,436,155
Somerset	4,252,965	1,433,182	469,756	1,513,479	2,327,755	5,744,172	4,031,678	4,372,474
Talbot	4,625,270	966,639	2,573,200	2,157,033	3,005,406	8,702,278	6,394,969	1,511,472
Washington	17,773,546	5,917,868	2,747,382	7,879,943	7,177,035	23,722,228	11,440,176	15,262,101
Wicomico	6,593,910	5,927,092	4,623,931	10,036,183	1,265,448	21,852,654	8,719,127	6,502,183
Worcester	8,648,810	3,215,486	3,695,172	4,883,910	6,060,503	17,855,071	4,045,742	14,681,892
Statewide	1,225,974,586	1,042,613,895	603,724,883	288,718,750	214,113,977	2,149,171,505	856,384,452	1,463,161,611

## Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proactive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

**Fiscal 2005 County Expenditures by Function**

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	22,449,335	12,243,884	12,699,399	96,922,529	26,559,978	1,404,458	1,877,394
Anne Arundel	0	186,213,632	44,686,178	21,961,383	784,256,123	95,620,752	54,930,301	15,687,382
Baltimore City	3,828,027	461,734,160	125,600,286	41,508,594	956,144,000	0	42,039,187	32,216,300
Baltimore	0	259,281,445	38,306,635	24,844,629	1,130,671,294	140,983,897	30,026,691	33,914,279
Calvert	0	28,145,576	7,252,061	4,064,909	173,281,837	7,050,075	10,475,351	2,654,829
Caroline	0	5,120,042	4,842,955	211,388	51,382,148	4,482,687	1,152,845	1,516,077
Carroll	0	37,197,095	13,838,065	4,666,297	289,496,734	19,840,593	7,747,145	8,054,851
Cecil	0	18,860,446	8,392,810	3,110,578	147,366,212	19,585,602	547,831	2,902,066
Charles	0	47,036,804	26,229,989	5,177,695	260,927,720	34,211,737	8,087,177	3,232,546
Dorchester	0	9,411,573	6,174,878	440,840	49,369,358	3,703,091	565,087	794,013
Frederick	11,998	58,665,943	17,447,020	20,003,574	390,903,834	35,639,192	7,225,747	7,176,068
Garrett	0	20,851,818	5,861,280	192,783	49,985,445	9,291,187	41,575	1,121,037
Harford	0	87,448,261	13,610,344	9,357,818	383,817,457	37,588,014	11,561,494	13,693,064
Howard	0	110,536,862	15,869,082	18,757,748	603,506,467	31,421,472	29,253,108	13,178,694
Kent	0	5,153,271	4,838,507	2,069,654	29,061,584	1,754,098	1,051,575	628,620
Montgomery	0	490,958,008	60,418,983	146,504,725	1,862,904,541	187,319,668	158,932,739	48,818,771
Prince George's	0	358,983,267	51,437,144	25,276,644	1,466,977,267	75,888,665	110,340,929	22,523,835
Queen Anne's	0	16,413,340	4,915,101	4,553,859	70,863,365	4,677,587	5,026,095	1,363,621
St. Mary's	0	21,963,397	5,448,773	3,511,758	164,658,212	8,845,096	8,245,528	2,531,953
Somerset	0	8,404,152	5,168,028	207,440	31,338,564	290,028	1,289,085	647,512
Talbot	0	7,906,441	4,991,122	1,443,141	44,568,159	4,872,488	3,359,993	1,180,390
Washington	0	26,702,277	12,312,843	3,545,973	194,331,914	24,842,449	3,479,743	4,239,245
Wicomico	44,067	15,265,377	11,728,150	11,703,501	149,205,127	14,127,760	8,275,440	2,302,130
Worcester	0	18,727,634	11,027,782	4,370,638	90,739,354	6,648,357	4,769,957	1,641,970
Statewide	3,884,092	2,323,430,155	512,641,900	370,184,968	9,472,679,245	795,244,473	509,829,081	223,896,647

## Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.



**Fiscal 2005 County Expenditures by Function**

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Principal	Debt Interest	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	254,764	1,690,984	10,461,932	4,005,632	2,328,350	6,333,982	28,704	2,146,726	216,068,682
Anne Arundel	1,530,186	7,971,118	11,869,850	77,775,866	36,373,911	114,149,777	0	226,587	1,647,628,217
Baltimore City	0	107,572,224	60,720,956	42,048,047	63,523,919	105,571,966	0	140,008,817	2,756,866,078
Baltimore	15,230,044	60,520,662	7,317,499	41,544,315	37,450,366	78,994,681	0	118,890,736	2,326,442,188
Calvert	2,283,854	1,038,974	1,845,521	6,920,962	3,776,038	10,697,000	0	12,468,259	294,817,257
Caroline	240,587	549,393	454,220	1,888,594	1,129,158	3,017,752	7,090	3,827,891	88,628,974
Carroll	10,980,198	6,057,245	2,774,938	14,670,026	9,396,846	24,066,872	2,144,748	26,927,714	501,741,490
Cecil	447,505	3,258,156	689,124	6,140,590	3,427,031	9,567,621	456,525	187,987	247,476,415
Charles	584,939	8,607,357	1,454,867	18,594,846	8,911,686	27,506,532	0	113,626	524,356,873
Dorchester	390,000	1,713,343	1,040,557	3,249,313	1,140,804	4,390,117	280,740	2,756,543	94,212,016
Frederick	1,787,792	3,997,922	10,837,944	20,054,748	14,643,299	34,698,047	4,847,291	(558,428)	691,141,449
Garrett	255,076	474,876	2,588,768	5,022,585	1,169,988	6,192,573	5,205	341,945	108,429,690
Harford	4,944,172	8,426,022	1,593,909	17,169,015	13,617,801	30,786,816	1,551,763	4,997,727	738,482,159
Howard	1,230,970	15,297,620	839,708	40,174,999	29,995,602	70,170,601	0	53,022	1,146,451,239
Kent	225,317	357,489	461,197	1,286,432	706,366	1,992,798	104,242	85,598	58,763,930
Montgomery	5,288,193	166,404,446	5,142,831	317,653,034	127,261,347	444,914,381	6,865,549	92,355,702	4,318,292,479
Prince George's	(133,273)	74,339,597	7,964,017	64,615,706	80,580,971	145,196,677	86,856	148,367,412	2,903,431,827
Queen Anne's	578,426	2,606,319	911,308	5,752,728	3,091,855	8,844,583	159,995	813,574	143,926,594
St. Mary's	451,085	811,271	3,053,816	8,313,789	5,891,944	14,205,733	48,936	809,481	283,464,823
Somerset	106,780	877,230	301,090	2,447,931	657,503	3,105,434	16,425	66,598	61,815,503
Talbot	210,248	283,057	480,529	291,241	345,928	637,169	544,538	2,725,894	86,530,717
Washington	334,551	0	508,060	7,328,401	6,259,963	13,588,364	1,308,165	1,810,557	328,499,915
Wicomico	90,530	0	232,321	6,743,595	3,370,704	10,114,299	0	8,207,756	259,698,955
Worcester	1,955,198	98,234	1,583,271	4,044,085	2,774,078	6,818,163	14,366,585	6,034,678	195,285,702
Statewide	49,267,142	472,953,539	135,128,233	717,736,480	457,825,458	1,175,561,938	32,823,357	573,666,402	20,022,453,171

## Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

**Fiscal 2004 County Revenues by Source**

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	28,070,615	21,536,150	3,330,859	52,937,624	606,228	25,826,504	86,252,093	789,099
Anne Arundel	395,543,082	298,065,106	140,499,124	834,107,312	19,964,365	71,314,889	332,243,498	5,950,233
Baltimore City	531,806,510	182,506,383	105,778,752	820,091,645	26,818,730	362,773,520	1,000,779,930	35,928,170
Baltimore	569,009,093	465,969,634	139,352,230	1,174,330,957	14,773,482	159,609,717	501,480,606	1,703,310
Calvert	70,820,649	46,585,767	12,203,416	129,609,832	788,065	13,623,013	89,337,073	2,011,224
Caroline	14,561,551	9,481,201	3,121,293	27,164,045	370,995	8,233,101	42,321,375	63,882
Carroll	121,386,703	90,410,674	21,591,743	233,389,120	3,175,909	27,846,399	134,660,516	70,085
Cecil	59,763,534	39,138,613	7,820,320	106,722,467	2,123,914	18,783,729	83,972,656	0
Charles	94,360,004	70,581,168	20,801,768	185,742,940	713,226	31,420,774	140,467,536	1,408,079
Dorchester	17,624,406	8,505,222	4,576,579	30,706,207	474,752	9,652,556	39,060,941	24,600
Frederick	166,807,853	132,462,327	37,704,166	336,974,346	3,200,340	32,050,342	184,129,456	0
Garrett	25,144,871	9,032,978	7,690,803	41,868,652	183,995	9,937,422	39,661,555	124,621
Harford	176,454,611	136,999,287	25,555,574	339,009,472	3,405,141	38,072,078	189,139,588	446,742
Howard	299,686,427	204,416,863	75,659,050	579,762,340	10,461,077	30,129,481	196,766,569	8,472,198
Kent	16,094,455	7,653,429	2,718,347	26,466,231	306,419	5,160,371	18,087,980	186,353
Montgomery	992,661,453	869,667,887	378,341,897	2,240,671,237	44,843,499	227,734,801	595,844,468	12,708,043
Prince George's	613,297,628	367,599,240	274,470,247	1,255,367,115	27,624,340	208,685,164	772,572,105	8,866,916
Queen Anne's	39,771,711	26,765,483	7,933,147	74,470,341	647,633	11,260,650	39,769,659	461,820
St. Mary's	56,359,258	51,352,963	18,886,172	126,598,393	1,604,784	18,397,907	87,867,032	778,262
Somerset	8,970,833	6,345,106	804,729	16,120,668	133,253	8,448,824	28,921,903	159,765
Talbot	21,230,753	15,429,138	12,063,661	48,723,552	657,060	8,228,246	20,331,470	117,315
Washington	75,496,283	53,071,877	10,484,713	139,052,873	1,439,819	28,182,374	111,847,128	18,000
Wicomico	49,183,299	35,623,559	6,529,793	91,336,651	1,171,888	22,957,975	87,439,562	241,331
Worcester	63,315,055	10,756,250	33,138,161	107,209,466	2,173,730	13,457,855	35,226,816	263,816
Statewide	4,507,420,637	3,159,956,305	1,351,056,544	9,018,433,486	167,662,644	1,391,787,692	4,858,181,515	80,793,864

## Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 2004

### Fiscal 2004 County Revenues by Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	112,867,696	39,045,451	2,560	9,547,783	588,607	215,595,949
Anne Arundel	409,508,620	182,430,909	745,951	45,664,617	89,551,438	1,581,973,212
Baltimore City	1,399,481,620	343,969,071	4,238,965	74,881,011	80,103,000	2,749,584,042
Baltimore	662,793,633	214,368,919	4,695,484	57,863,623	222,078,473	2,350,904,571
Calvert	104,971,310	28,722,215	168,580	8,539,851	8,950,579	281,750,432
Caroline	50,618,358	3,477,595	36,418	3,850,375	21,493	85,539,279
Carroll	162,577,000	30,310,023	107,578	13,799,080	7,700,000	451,058,710
Cecil	102,756,385	13,444,979	194,320	7,052,443	3,556,621	235,851,129
Charles	173,296,389	41,459,993	895,690	18,369,395	83,219,700	503,697,333
Dorchester	48,738,097	6,375,984	85,306	3,283,164	9,539,912	99,203,422
Frederick	216,179,798	86,310,169	424,633	21,681,237	4,492,514	669,263,037
Garrett	49,723,598	6,120,760	89,216	5,516,118	0	103,502,339
Harford	227,658,408	58,182,850	293,387	41,782,734	26,535,574	696,867,566
Howard	235,368,248	87,798,279	2,171,579	35,710,835	48,290,000	999,562,358
Kent	23,434,704	2,352,612	92,161	3,491,344	2,138,853	58,282,324
Montgomery	836,287,312	469,036,186	14,208,712	172,820,939	421,473,525	4,199,341,410
Prince George's	990,124,185	366,214,714	3,452,871	88,568,456	221,608,644	2,952,960,325
Queen Anne's	51,492,129	13,565,206	71,050	7,237,399	16,602,500	164,086,258
St. Mary's	107,043,201	25,556,646	286,677	16,995,054	35,563,671	313,648,426
Somerset	37,530,492	4,336,615	24,402	1,683,426	3,840,670	63,669,526
Talbot	28,677,031	7,068,322	22,220	3,512,061	180,000	88,840,246
Washington	140,047,502	27,217,711	225,919	14,664,416	5,854,813	328,503,053
Wicomico	110,638,868	26,771,801	114,006	4,863,591	9,042,626	243,939,431
Worcester	48,948,487	17,279,390	170,867	5,579,440	0	181,361,380
Statewide	6,330,763,071	2,101,416,400	32,818,552	666,958,392	1,300,933,213	19,618,985,758

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

**Fiscal 2004 County Expenditures by Function**

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	7,032,468	1,770,462	1,082,547	5,438,347	2,663,664	10,955,020	6,260,398	15,186,662
Anne Arundel	102,169,392	75,393,900	68,362,494	30,905,683	21,765,828	196,427,905	58,608,489	123,938,211
Baltimore City	226,550,998	286,962,163	123,916,864	0	26,874,527	437,753,554	170,398,218	286,146,131
Baltimore	84,882,992	135,263,845	68,292,986	44,037,484	24,763,084	272,357,399	60,780,167	199,075,444
Calvert	13,640,265	6,610,910	2,874,355	5,965,856	3,342,050	18,793,171	9,332,679	15,896,063
Caroline	3,817,357	1,393,342	1,381,929	1,716,317	2,593,054	7,084,642	1,765,345	1,778,709
Carroll	35,661,232	7,499,451	5,204,137	4,746,253	6,728,345	24,178,186	22,053,033	12,552,565
Cecil	8,336,871	5,276,185	4,233,491	6,183,893	3,144,349	18,837,918	9,177,505	7,243,220
Charles	56,210,298	30,547,951	7,571,696	8,611,389	8,016,221	54,747,257	14,565,221	21,332,260
Dorchester	2,964,790	1,793,042	5,346,238	2,684,436	982,244	10,805,960	5,658,450	2,323,285
Frederick	30,282,498	15,261,971	18,237,890	12,598,989	9,189,247	55,288,097	24,777,580	26,532,819
Garrett	5,184,398	1,716,700	904,275	1,323,145	966,230	4,910,350	14,924,822	6,735,342
Harford	55,191,763	26,918,590	4,117,673	11,958,044	9,409,501	52,403,808	35,576,930	41,791,992
Howard	103,197,754	51,108,843	32,240,645	9,047,268	7,444,547	99,841,303	42,727,937	58,406,705
Kent	3,351,304	1,739,754	710,405	1,514,963	1,337,145	5,302,267	1,934,020	2,594,956
Montgomery	221,900,162	165,621,577	128,537,261	51,183,799	27,124,525	372,467,162	205,180,000	256,126,725
Prince George's	136,712,397	133,780,443	72,001,101	42,026,909	21,599,871	269,408,324	90,316,227	236,582,242
Queen Anne's	7,079,901	3,725,162	2,051,814	2,613,943	4,140,431	12,531,350	6,518,249	8,663,129
St. Mary's	17,530,896	11,533,586	2,207,222	5,811,888	5,107,609	24,660,305	14,389,132	13,492,186
Somerset	4,236,659	1,201,587	484,055	1,526,633	1,357,390	4,569,665	7,177,712	5,658,263
Talbot	7,485,590	870,669	2,710,625	2,104,913	1,682,549	7,368,756	4,766,180	1,437,820
Washington	14,193,657	5,709,195	2,490,984	7,311,514	3,611,258	19,122,951	12,250,376	15,802,886
Wicomico	6,366,523	5,648,242	4,479,223	8,078,256	1,862,545	20,068,266	7,831,151	4,923,643
Worcester	7,484,212	2,858,516	3,084,114	4,106,514	2,288,026	12,337,170	4,641,502	14,580,268
Statewide	1,161,464,377	980,206,086	562,524,024	271,496,436	197,994,240	2,012,220,786	831,611,323	1,378,801,526

## Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proactive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

**Fiscal 2004 County Expenditures by Function**

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	21,447,060	11,748,023	11,971,123	94,734,876	26,111,011	621,567	1,581,768
Anne Arundel	0	182,546,700	44,009,509	22,930,011	711,950,526	90,607,631	22,236,405	14,541,889
Baltimore City	0	456,544,349	179,366,603	37,434,294	982,132,139	0	45,067,418	33,622,900
Baltimore	0	259,855,611	37,413,010	23,823,278	1,061,470,415	136,537,199	28,077,653	32,653,116
Calvert	0	25,228,742	7,039,461	3,779,711	174,360,986	6,314,474	7,426,039	2,468,333
Caroline	0	3,544,054	4,759,327	440,015	50,459,455	3,967,723	966,128	1,542,128
Carroll	0	34,605,598	13,681,606	4,651,547	262,961,763	17,052,771	6,782,646	7,483,630
Cecil	0	16,420,725	8,012,778	3,613,652	140,025,433	17,371,957	185,246	2,449,681
Charles	0	35,897,481	14,479,210	4,975,377	243,143,844	30,642,102	6,809,088	3,095,941
Dorchester	0	7,981,735	6,187,273	386,328	51,649,741	3,590,202	578,816	777,457
Frederick	0	51,310,399	23,456,268	19,075,438	372,186,239	33,231,731	4,011,735	7,140,948
Garrett	0	21,660,164	5,141,496	236,493	47,878,946	8,903,230	123,376	1,786,416
Harford	0	77,368,922	13,405,113	19,448,559	346,253,096	33,510,377	9,829,556	12,473,928
Howard	0	101,134,642	15,475,159	18,433,899	534,458,704	48,184,708	25,498,893	12,139,594
Kent	0	4,528,976	4,864,022	2,316,871	27,473,753	1,889,393	2,347,336	601,456
Montgomery	0	461,306,725	66,784,751	138,900,319	1,699,866,026	174,101,893	172,032,753	36,653,047
Prince George's	0	326,898,469	54,061,833	26,438,439	1,305,074,404	75,765,073	117,977,115	21,753,907
Queen Anne's	0	15,181,378	4,908,722	5,092,284	76,433,703	4,912,419	8,255,894	1,343,056
St. Mary's	0	27,881,318	5,940,662	3,390,991	152,976,079	7,922,204	10,027,915	2,395,993
Somerset	0	12,835,975	5,181,241	246,532	30,405,509	295,833	1,544,051	600,291
Talbot	0	6,204,000	5,504,148	1,559,282	44,241,007	4,534,540	3,254,122	1,448,063
Washington	0	28,053,262	14,107,566	3,531,889	181,465,260	22,574,715	3,700,643	4,116,999
Wicomico	0	12,754,794	11,678,478	9,969,612	133,487,595	11,785,837	6,316,752	2,199,304
Worcester	0	19,221,770	11,299,369	3,848,346	75,229,583	5,546,277	2,154,904	1,608,776
Statewide	0	2,210,412,849	568,505,628	366,494,290	8,800,319,082	765,353,300	485,826,051	206,478,621

## Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

**Fiscal 2004 County Expenditures by Function**

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	223,675	1,640,267	6,236,368	6,870,831	28,704	1,404,363	202,607,124
Anne Arundel	3,922,336	6,626,317	11,391,267	67,960,701	0	0	1,477,320,589
Baltimore City	0	110,609,602	84,544,177	85,696,445	0	131,586,946	2,810,909,425
Baltimore	12,975,151	52,943,236	9,005,602	77,093,690	0	120,545,418	2,209,633,770
Calvert	2,943,572	1,875,987	3,339,304	8,839,414	0	10,174,331	286,223,790
Caroline	285,015	485,467	326,174	3,123,009	3,090	3,180,958	83,984,542
Carroll	7,149,940	4,860,863	3,818,869	24,871,247	2,095,596	0	449,855,494
Cecil	1,076,101	3,869,921	697,390	9,700,176	407,229	81,392	231,086,470
Charles	560,082	7,452,706	1,270,412	10,472,560	0	0	469,756,358
Dorchester	497,020	1,491,736	483,459	4,645,042	80,544	2,941,381	95,061,484
Frederick	4,265,044	3,933,584	10,326,202	28,287,045	4,463,342	2,979,403	650,237,973
Garrett	176,809	196,166	2,447,581	2,471,933	38,856	332,091	101,488,305
Harford	7,277,462	8,821,393	1,564,272	30,806,369	2,046,992	4,873,231	675,274,841
Howard	1,255,915	14,944,244	759,600	58,278,453	0	1,442,252	1,035,045,120
Kent	375,322	325,124	1,787,141	1,833,203	95,739	104,635	57,196,542
Montgomery	6,057,359	162,430,561	6,618,746	403,856,196	5,531,273	67,059,022	3,995,565,995
Prince George's	1,301,903	72,614,330	5,710,832	148,232,467	86,856	121,154,793	2,683,191,142
Queen Anne's	565,218	2,782,937	896,072	7,430,538	192,100	1,796,696	149,402,268
St. Mary's	856,223	812,400	2,378,421	11,686,006	48,129	908,771	269,416,313
Somerset	86,670	639,921	237,015	3,176,809	16,425	14,171	64,086,767
Talbot	231,996	80,043	371,921	746,894	492,908	2,321,561	85,844,831
Washington	310,667	0	888,867	15,135,256	1,297,381	1,466,457	309,965,570
Wicomico	188,981	0	844,981	10,893,690	0	6,205,734	232,760,547
Worcester	1,375,403	306,508	2,135,468	6,768,198	13,691,595	5,646,486	168,654,065
Statewide	53,957,864	459,743,313	158,080,141	1,028,876,172	30,616,759	486,220,092	18,794,569,325

## Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.



*Table II – Counties*

*Statements of*  
*Revenues and Expenditures*

*Percent of Total*





**Table II – Counties – Statements of Revenues and Expenditures – Percent of Total**

This table shows the revenues and expenditures as a percent of their respective totals for each county and Baltimore City. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 1% to 3.2% of the State taxable income.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

### Fiscal 2008 County Revenues by Source (Percent of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	12.0%	8.9%	1.7%	22.6%	0.2%	11.5%	46.6%	0.2%
Anne Arundel	25.1%	18.6%	6.7%	50.4%	1.2%	3.8%	22.6%	0.2%
Baltimore City	17.8%	7.6%	5.0%	30.3%	1.0%	10.1%	38.0%	0.8%
Baltimore	23.8%	21.2%	4.8%	49.8%	0.6%	6.2%	26.6%	0.0%
Calvert	27.1%	15.9%	2.6%	45.5%	0.3%	3.1%	33.3%	0.5%
Caroline	15.8%	9.5%	2.8%	28.1%	0.2%	7.7%	50.3%	0.2%
Carroll	27.5%	18.6%	3.3%	49.4%	0.3%	4.0%	31.9%	0.1%
Cecil	24.6%	14.3%	2.3%	41.2%	0.4%	5.3%	37.2%	0.0%
Charles	24.4%	12.4%	3.2%	39.9%	0.2%	5.2%	34.1%	0.2%
Dorchester	19.9%	8.8%	4.2%	32.9%	0.3%	11.1%	44.2%	0.0%
Frederick	24.7%	16.3%	3.4%	44.3%	0.6%	3.8%	28.3%	0.0%
Garrett	26.0%	7.5%	5.4%	38.8%	0.2%	11.7%	38.0%	0.5%
Harford	23.4%	15.8%	3.0%	42.3%	0.3%	4.6%	29.4%	0.1%
Howard	28.3%	21.0%	5.7%	55.1%	0.7%	2.6%	20.7%	0.2%
Kent	31.7%	16.6%	3.9%	52.1%	0.5%	7.8%	31.8%	0.4%
Montgomery	23.6%	24.9%	7.4%	55.9%	1.0%	5.3%	15.5%	0.3%
Prince George's	22.9%	10.5%	7.8%	41.1%	0.8%	6.5%	31.7%	0.3%
Queen Anne's	25.5%	17.7%	3.3%	46.6%	1.0%	5.7%	28.8%	1.3%
St. Mary's	21.5%	17.3%	5.1%	43.9%	0.4%	5.3%	35.9%	0.1%
Somerset	14.8%	7.8%	0.9%	23.5%	0.2%	9.2%	48.5%	0.0%
Talbot	17.0%	20.4%	6.4%	43.8%	0.9%	6.3%	21.0%	0.0%
Washington	21.5%	12.7%	2.7%	36.8%	0.4%	5.7%	40.0%	0.0%
Wicomico	16.8%	12.8%	2.0%	31.6%	0.4%	9.0%	40.0%	0.3%
Worcester	46.1%	5.4%	10.4%	61.9%	0.8%	5.3%	19.2%	0.1%
Statewide	23.2%	16.5%	5.6%	45.3%	0.8%	6.0%	27.9%	0.3%

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 2008

**Fiscal 2008 County Revenues by Source (Percent of Total)**

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	58.4%	12.3%	0.0%	4.6%	1.9%	100.0%
Anne Arundel	26.6%	12.9%	0.1%	3.2%	5.7%	100.0%
Baltimore City	48.8%	12.0%	0.2%	3.1%	4.6%	100.0%
Baltimore	32.8%	8.9%	0.1%	3.0%	4.9%	100.0%
Calvert	36.9%	7.4%	0.1%	4.0%	5.7%	100.0%
Caroline	58.1%	4.5%	0.0%	3.6%	5.4%	100.0%
Carroll	36.1%	5.1%	0.0%	4.4%	4.8%	100.0%
Cecil	42.5%	5.8%	0.1%	4.2%	5.8%	100.0%
Charles	39.5%	9.8%	0.4%	4.1%	6.1%	100.0%
Dorchester	55.4%	7.0%	0.0%	3.3%	1.1%	100.0%
Frederick	32.1%	10.3%	0.0%	5.2%	7.4%	100.0%
Garrett	50.2%	6.3%	0.0%	4.5%	0.0%	100.0%
Harford	34.0%	6.0%	0.1%	6.3%	11.1%	100.0%
Howard	23.4%	7.2%	0.2%	5.1%	8.2%	100.0%
Kent	40.0%	4.1%	0.2%	3.1%	0.0%	100.0%
Montgomery	21.1%	12.8%	0.5%	3.1%	5.5%	100.0%
Prince George's	38.4%	10.7%	0.1%	5.1%	3.7%	100.0%
Queen Anne's	35.7%	10.2%	0.9%	5.4%	0.3%	100.0%
St. Mary's	41.3%	9.7%	0.1%	4.2%	0.4%	100.0%
Somerset	57.7%	6.1%	0.0%	2.8%	9.7%	100.0%
Talbot	27.3%	7.2%	0.0%	4.5%	16.3%	100.0%
Washington	45.7%	6.4%	0.0%	5.3%	5.4%	100.0%
Wicomico	49.3%	10.2%	0.1%	2.9%	5.5%	100.0%
Worcester	24.6%	8.7%	0.0%	4.0%	0.0%	100.0%
Statewide	34.2%	10.3%	0.2%	3.9%	5.3%	100.0%

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Year Ending June 30, 2008

**Fiscal 2008 County Expenditures by Function (Percent of Total)**

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	3.1%	1.0%	0.7%	2.5%	1.7%	5.8%	4.3%	6.5%
Anne Arundel	6.0%	4.5%	5.0%	1.9%	1.1%	12.5%	3.1%	7.5%
Baltimore City	8.2%	9.7%	4.3%	0.0%	0.6%	14.6%	5.5%	8.9%
Baltimore	4.1%	5.8%	2.8%	1.0%	0.9%	10.6%	2.3%	8.3%
Calvert	4.5%	3.0%	1.4%	1.7%	1.3%	7.3%	5.2%	4.4%
Caroline	3.7%	1.9%	2.5%	2.1%	2.3%	8.8%	4.1%	1.3%
Carroll	7.7%	1.8%	1.7%	1.2%	0.9%	5.6%	4.2%	2.7%
Cecil	7.1%	2.2%	2.1%	2.6%	2.0%	8.9%	3.9%	2.5%
Charles	3.8%	6.6%	2.3%	2.0%	1.5%	12.4%	4.7%	9.8%
Dorchester	5.6%	2.5%	3.0%	3.0%	1.4%	10.0%	9.0%	3.7%
Frederick	5.1%	2.5%	4.6%	1.7%	1.7%	10.5%	3.8%	4.1%
Garrett	4.7%	1.8%	1.0%	1.6%	1.2%	5.7%	13.5%	6.6%
Harford	12.4%	4.4%	0.9%	1.7%	1.5%	8.5%	4.2%	4.9%
Howard	6.3%	4.4%	4.3%	0.8%	0.7%	10.3%	4.3%	5.3%
Kent	6.8%	3.6%	1.5%	3.3%	4.4%	12.8%	3.6%	6.1%
Montgomery	5.9%	4.3%	4.1%	1.2%	0.8%	10.4%	5.5%	5.7%
Prince George's	5.7%	5.1%	2.4%	1.5%	0.8%	9.7%	2.9%	7.7%
Queen Anne's	5.2%	2.7%	1.8%	1.9%	3.9%	10.3%	4.3%	4.8%
St. Mary's	7.2%	5.4%	0.4%	2.3%	1.2%	9.4%	3.4%	4.3%
Somerset	6.3%	2.3%	0.6%	4.0%	1.5%	8.3%	5.6%	7.2%
Talbot	6.8%	0.9%	3.3%	2.1%	2.3%	8.6%	6.8%	2.3%
Washington	5.9%	1.6%	0.7%	3.1%	1.2%	6.6%	5.2%	3.5%
Wicomico	2.9%	2.4%	1.2%	3.8%	0.8%	8.2%	4.0%	2.0%
Worcester	4.6%	1.9%	2.3%	5.0%	0.9%	10.1%	2.8%	7.4%
Statewide	6.2%	5.1%	3.2%	1.4%	1.0%	10.7%	4.3%	6.6%

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function (Percent of Total)

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0.0%	10.8%	5.2%	4.6%	48.3%	13.3%	0.3%	0.8%
Anne Arundel	0.0%	10.6%	2.4%	1.2%	50.7%	6.2%	1.9%	0.9%
Baltimore City	0.3%	14.7%	3.8%	0.4%	39.3%	0.0%	1.6%	1.2%
Baltimore	0.0%	10.7%	1.6%	0.9%	47.7%	5.7%	1.2%	1.4%
Calvert	0.0%	9.6%	2.1%	1.4%	57.9%	2.6%	2.4%	0.9%
Caroline	0.0%	5.3%	4.8%	0.2%	55.2%	5.5%	3.2%	1.8%
Carroll	0.0%	6.9%	2.5%	1.0%	57.3%	4.5%	0.6%	1.7%
Cecil	0.0%	6.4%	2.6%	1.3%	57.2%	6.6%	1.4%	2.2%
Charles	0.0%	14.6%	1.9%	1.6%	50.9%	6.8%	1.6%	0.5%
Dorchester	0.0%	12.7%	4.9%	0.3%	51.0%	4.2%	0.6%	0.8%
Frederick	0.0%	7.9%	1.6%	2.8%	56.1%	5.0%	1.2%	1.0%
Garrett	0.0%	20.1%	4.7%	0.2%	45.0%	10.8%	0.2%	0.9%
Harford	0.0%	9.1%	1.3%	1.0%	51.2%	4.7%	2.4%	1.7%
Howard	0.0%	9.5%	1.3%	1.0%	53.0%	5.9%	2.6%	1.1%
Kent	0.0%	9.7%	7.6%	1.7%	47.7%	4.2%	2.9%	1.1%
Montgomery	0.0%	11.2%	1.5%	3.5%	44.6%	5.5%	3.4%	1.1%
Prince George's	0.0%	10.6%	1.7%	0.7%	51.3%	2.7%	4.0%	0.7%
Queen Anne's	0.0%	9.1%	2.9%	2.8%	51.9%	4.3%	2.6%	0.8%
St. Mary's	0.0%	7.7%	2.7%	1.2%	55.3%	3.6%	2.8%	1.0%
Somerset	0.0%	12.8%	6.9%	0.2%	53.4%	0.4%	2.8%	1.0%
Talbot	0.0%	9.0%	4.6%	0.8%	51.9%	6.0%	6.2%	1.2%
Washington	0.0%	8.7%	2.6%	0.4%	59.3%	9.5%	1.4%	1.3%
Wicomico	0.0%	6.0%	4.3%	3.7%	57.8%	5.6%	3.0%	0.8%
Worcester	0.0%	10.2%	5.8%	1.1%	48.8%	3.1%	1.2%	1.2%
Statewide	0.0%	10.9%	2.2%	1.5%	48.6%	4.4%	2.4%	1.1%

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 2008

**Fiscal 2008 County Expenditures by Function (Percent of Total)**

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	0.1%	0.7%	3.5%	2.7%	0.1%	0.8%	100.0%
Anne Arundel	0.2%	0.4%	0.5%	6.6%	0.0%	0.1%	100.0%
Baltimore City	0.0%	3.7%	3.1%	3.6%	0.0%	5.6%	100.0%
Baltimore	0.5%	2.3%	0.3%	2.9%	0.0%	10.2%	100.0%
Calvert	1.1%	0.3%	0.3%	3.8%	0.0%	5.8%	100.0%
Caroline	1.0%	1.3%	1.8%	2.9%	0.0%	4.3%	100.0%
Carroll	2.9%	1.1%	0.7%	5.3%	0.4%	1.9%	100.0%
Cecil	0.6%	1.1%	0.3%	4.0%	0.2%	0.1%	100.0%
Charles	0.1%	1.4%	0.7%	3.0%	0.0%	0.6%	100.0%
Dorchester	0.4%	1.6%	2.1%	2.8%	0.0%	3.0%	100.0%
Frederick	1.5%	0.6%	1.5%	4.4%	0.7%	0.0%	100.0%
Garrett	0.5%	0.9%	4.0%	1.6%	0.0%	0.7%	100.0%
Harford	2.2%	1.1%	0.3%	3.1%	0.2%	0.7%	100.0%
Howard	0.1%	1.5%	0.1%	5.9%	0.0%	1.5%	100.0%
Kent	0.5%	0.8%	0.7%	3.2%	0.2%	0.2%	100.0%
Montgomery	0.2%	3.3%	0.2%	5.5%	0.3%	3.4%	100.0%
Prince George's	0.0%	1.9%	0.2%	4.3%	0.0%	6.5%	100.0%
Queen Anne's	1.1%	1.8%	1.0%	4.5%	0.1%	1.5%	100.0%
St. Mary's	0.5%	0.4%	0.9%	4.2%	0.0%	3.3%	100.0%
Somerset	0.1%	0.5%	0.2%	6.3%	0.4%	0.4%	100.0%
Talbot	0.2%	0.3%	0.5%	0.7%	0.7%	2.4%	100.0%
Washington	0.1%	0.5%	0.2%	2.5%	0.4%	0.6%	100.0%
Wicomico	0.1%	0.0%	0.1%	3.3%	0.0%	3.9%	100.0%
Worcester	0.2%	0.1%	0.7%	2.9%	7.1%	2.9%	100.0%
Statewide	0.4%	2.1%	0.8%	4.4%	0.2%	4.1%	100.0%

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.





***Table III – Counties***

***Statements of***

***Revenues and Expenditures***

***Per Capita***



**Table III – Counties – Statements of Revenues and Expenditures – Per Capita**

This table shows the revenues and expenditures on a per capita basis for each county and Baltimore City. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 1% to 3.2% of the State taxable income.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

### Fiscal 2008 County Revenues by Source (Per Capita)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	459	342	64	865	9	441	1,788
Anne Arundel	978	726	262	1,965	47	150	880
Baltimore City	984	418	275	1,677	54	558	2,104
Baltimore	914	814	184	1,913	21	239	1,022
Calvert	1,204	705	114	2,024	14	137	1,483
Caroline	588	353	104	1,046	8	287	1,871
Carroll	1,029	697	125	1,851	10	151	1,196
Cecil	866	505	81	1,451	15	188	1,308
Charles	1,147	582	149	1,877	8	246	1,604
Dorchester	820	363	175	1,358	12	458	1,823
Frederick	1,089	718	149	1,956	27	169	1,249
Garrett	1,293	375	267	1,935	10	584	1,892
Harford	1,011	684	130	1,826	13	197	1,268
Howard	1,554	1,156	316	3,026	37	141	1,138
Kent	1,163	609	142	1,913	18	288	1,168
Montgomery	1,300	1,372	405	3,077	56	292	854
Prince George's	1,061	485	362	1,908	37	301	1,470
Queen Anne's	1,068	742	138	1,948	41	237	1,203
St. Mary's	778	626	183	1,587	14	191	1,301
Somerset	511	270	33	813	6	319	1,675
Talbot	731	877	276	1,883	40	271	901
Washington	776	457	97	1,330	14	205	1,444
Wicomico	634	483	74	1,191	14	342	1,510
Worcester	2,364	278	534	3,176	41	274	983
Statewide	1,064	757	259	2,079	35	278	1,279

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 2008

### Fiscal 2008 County Revenues by Source (Per Capita)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	9	2,238	473	1	176	72	3,833
Anne Arundel	7	1,038	502	2	123	224	3,901
Baltimore City	42	2,704	664	11	174	254	5,537
Baltimore	1	1,263	340	4	114	189	3,845
Calvert	22	1,642	331	4	178	256	4,449
Caroline	6	2,163	169	1	135	200	3,722
Carroll	5	1,352	191	1	164	179	3,746
Cecil	0	1,496	204	2	148	203	3,521
Charles	9	1,859	461	19	194	289	4,706
Dorchester	2	2,283	289	0	136	46	4,123
Frederick	0	1,418	453	2	231	328	4,416
Garrett	24	2,499	312	1	226	0	4,982
Harford	5	1,470	258	2	272	479	4,319
Howard	9	1,288	397	12	281	452	5,493
Kent	13	1,469	152	6	112	0	3,670
Montgomery	14	1,160	704	30	170	305	5,502
Prince George's	13	1,784	499	4	237	172	4,642
Queen Anne's	54	1,494	427	38	226	11	4,184
St. Mary's	4	1,496	351	3	154	14	3,618
Somerset	0	1,994	210	1	96	335	3,456
Talbot	0	1,172	307	0	192	702	4,297
Washington	0	1,649	231	1	191	194	3,610
Wicomico	9	1,861	386	4	110	208	3,774
Worcester	4	1,261	446	1	206	0	5,132
Statewide	13	1,570	474	10	180	245	4,592

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function (Per Capita)

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	115	36	26	94	63	219	162	244
Anne Arundel	237	179	195	75	42	491	124	294
Baltimore City	471	556	245	0	35	836	315	509
Baltimore	163	233	113	42	38	425	93	332
Calvert	194	128	59	73	56	316	225	191
Caroline	139	71	93	79	86	328	152	47
Carroll	294	67	65	44	36	213	162	102
Cecil	252	77	76	94	69	316	140	89
Charles	191	328	117	98	76	620	236	489
Dorchester	235	106	127	125	58	416	376	154
Frederick	219	108	198	74	75	454	165	177
Garrett	234	91	50	79	61	281	668	328
Harford	579	204	41	80	72	397	198	228
Howard	333	233	230	44	37	544	226	279
Kent	257	136	57	124	165	482	134	229
Montgomery	332	241	229	70	44	584	309	321
Prince George's	261	232	110	68	37	447	135	352
Queen Anne's	217	112	74	80	164	429	178	198
St. Mary's	246	187	14	81	42	323	116	148
Somerset	215	77	22	136	50	285	190	248
Talbot	236	31	114	74	79	298	235	79
Washington	205	56	25	106	44	231	181	123
Wicomico	101	85	44	134	27	290	140	72
Worcester	239	97	121	260	44	522	145	381
Statewide	286	235	150	63	46	495	198	307

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.



Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function (Per Capita)

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	406	194	173	1,815	499	11	29
Anne Arundel	0	418	94	47	1,994	242	75	35
Baltimore City	17	841	219	23	2,244	0	90	67
Baltimore	0	425	62	36	1,902	227	47	55
Calvert	0	416	93	62	2,515	112	105	41
Caroline	0	199	177	9	2,054	205	120	65
Carroll	0	264	95	40	2,194	172	21	64
Cecil	0	230	93	46	2,037	236	51	77
Charles	0	726	95	78	2,536	338	79	27
Dorchester	0	530	204	13	2,121	175	25	32
Frederick	0	342	68	120	2,416	217	50	44
Garrett	0	996	231	10	2,228	534	11	45
Harford	0	426	62	48	2,386	218	110	79
Howard	0	505	69	52	2,812	312	135	60
Kent	0	363	285	63	1,795	156	107	43
Montgomery	0	630	85	196	2,504	306	192	61
Prince George's	0	487	76	33	2,355	123	185	34
Queen Anne's	0	376	120	118	2,160	177	109	34
St. Mary's	0	263	94	42	1,896	123	95	33
Somerset	0	439	235	8	1,830	13	96	34
Talbot	0	314	160	28	1,804	208	216	41
Washington	0	304	92	15	2,069	331	47	46
Wicomico	0	213	151	132	2,034	198	106	30
Worcester	0	526	301	56	2,514	161	59	60
Statewide	2	507	104	71	2,254	206	111	51

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

Year Ending June 30, 2008

### Fiscal 2008 County Expenditures by Function (Per Capita)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	4	25	133	100	5	30	3,758
Anne Arundel	7	14	20	258	0	3	3,933
Baltimore City	0	213	179	208	0	318	5,710
Baltimore	21	93	12	115	0	408	3,989
Calvert	46	13	13	166	0	251	4,342
Caroline	36	50	67	109	0	160	3,718
Carroll	111	42	28	202	14	72	3,826
Cecil	22	38	12	142	7	4	3,563
Charles	6	68	37	149	2	31	4,984
Dorchester	15	67	88	117	0	126	4,164
Frederick	64	27	64	190	29	1	4,307
Garrett	24	47	201	81	0	32	4,956
Harford	102	51	16	147	10	31	4,663
Howard	7	81	5	313	1	78	5,308
Kent	17	28	25	122	8	8	3,759
Montgomery	12	183	14	309	17	190	5,616
Prince George's	(0)	89	11	196	0	298	4,594
Queen Anne's	47	76	40	188	4	63	4,159
St. Mary's	16	12	30	145	1	112	3,432
Somerset	3	18	7	217	14	13	3,428
Talbot	8	12	18	26	24	84	3,477
Washington	4	17	5	87	13	21	3,488
Wicomico	3	0	4	117	0	139	3,518
Worcester	12	3	38	148	366	150	5,155
Statewide	19	96	39	202	9	191	4,640

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.



***Table IV – Municipalities***

***Statements of  
Revenues and Expenditures***

***Five-year Summary  
(by County)***



**Table IV – Municipalities – Statements of Revenues and Expenditures –  
Five-year Summary (by County)**

These tables show revenues and expenditures for the municipalities and State created special districts on a county-by-county basis for the past five years. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

### Fiscal 2008 Municipal Revenues by County by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	11,703,620	2,882,407	115,078	14,701,105	468,382	3,656,374	7,925,631	374,300
Anne Arundel	29,332,562	5,180,527	1,457,363	35,970,452	2,442,382	2,341,363	9,459,068	3,163,068
Calvert	3,724,117	176,072	981,288	4,881,477	136,417	0	1,331,357	175,490
Caroline	4,997,038	650,172	42,842	5,690,052	319,386	4,355,850	1,548,475	746,641
Carroll	13,745,668	5,286,655	347,727	19,380,050	965,142	2,240,647	4,723,140	2,849,267
Cecil	11,086,080	2,604,843	244,055	13,934,978	432,140	1,271,414	11,584,327	1,143,842
Charles	4,074,166	1,333,679	3,461	5,411,306	1,449,789	222,282	903,565	2,808,132
Dorchester	6,750,927	577,284	115,867	7,444,078	627,601	333,844	3,898,558	1,359,480
Frederick	44,539,330	8,764,244	652,762	53,956,336	2,429,466	2,950,106	13,655,333	7,051,371
Garrett	1,396,910	428,306	54,308	1,879,524	90,147	1,600,700	1,739,464	94,801
Harford	21,506,583	3,591,579	271,702	25,369,864	719,597	69,082	11,032,236	2,139,084
Kent	2,698,343	967,008	115,099	3,780,450	254,301	3,563	1,442,989	442,025
Montgomery	65,101,377	34,154,948	2,236,540	101,492,865	5,862,664	4,550,417	9,018,868	12,072,720
Prince George's	94,231,686	19,233,597	2,215,138	115,680,421	6,817,086	2,461,561	14,607,451	4,059,719
Queen Anne's	2,433,261	491,437	5,256	2,929,954	187,374	0	576,219	201,014
St. Mary's	400,195	388,474	10,827	799,496	67,539	0	697,791	389,302
Somerset	2,753,362	259,536	59,536	3,072,434	119,883	35,401	1,933,049	456,952
Talbot	12,229,241	2,042,732	60,148	14,332,121	634,007	35,457	2,987,176	783,350
Washington	22,602,391	3,513,303	2,690,919	28,806,613	1,780,197	1,871,003	8,841,135	1,973,088
Wicomico	23,629,723	2,533,258	1,493,378	27,656,359	1,827,071	535,601	7,286,826	1,149,214
Worcester	50,172,832	1,491,712	3,637,440	55,301,984	4,377,813	3,129,774	5,356,659	15,039,555
Statewide	429,109,412	96,551,773	16,810,734	542,471,919	32,008,384	31,664,439	120,549,317	58,472,415



Year Ending June 30, 2008

### Fiscal 2008 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	83,220	12,039,525	25,436,079	147,298	3,971,587	2,630,600	59,394,576
Anne Arundel	0	14,963,499	20,061,812	1,225,606	2,039,260	24,060,437	100,763,448
Calvert	0	1,506,847	4,993,846	0	1,751,266	0	13,269,853
Caroline	48,250	6,699,216	3,702,768	1,857	1,181,275	1,028,309	18,622,863
Carroll	0	9,813,054	14,753,592	84,404	2,810,935	1,426,809	49,233,986
Cecil	0	13,999,583	15,315,087	77,842	2,230,806	192,543	46,182,979
Charles	0	3,933,979	5,185,430	6,623	1,792,093	0	17,779,220
Dorchester	0	5,591,882	8,421,019	52,143	1,577,375	208,998	23,923,096
Frederick	29,248	23,686,058	39,360,501	1,256,746	8,671,489	793,657	130,154,253
Garrett	0	3,434,965	1,965,882	14,414	466,961	172,500	8,024,393
Harford	26,094	13,266,496	16,824,171	519,214	3,795,592	900,094	61,395,028
Kent	0	1,888,577	3,363,513	59,108	554,783	0	9,900,732
Montgomery	0	25,642,005	30,243,286	9,400,185	19,370,216	10,630,029	202,641,250
Prince George's	334,994	21,463,725	11,935,286	4,491,638	7,029,542	1,582,833	169,000,531
Queen Anne's	270,273	1,047,506	3,248,838	34,423	1,028,570	91,600	8,568,265
St. Mary's	165,027	1,252,120	1,555,789	0	539,095	0	4,214,039
Somerset	0	2,425,402	1,686,921	13,509	458,798	415,452	8,192,399
Talbot	23,581	3,829,564	59,353,792	98,666	9,453,321	2,711,371	90,412,842
Washington	0	12,685,226	61,515,079	187,716	17,767,328	96,261	122,838,420
Wicomico	550,065	9,521,706	18,474,862	104,603	2,924,116	5,760,945	66,269,662
Worcester	0	23,525,988	46,191,061	635,151	4,453,055	13,276,104	147,761,156
Statewide	1,530,752	212,216,923	393,588,614	18,411,146	93,867,463	65,978,542	1,358,542,991

Year Ending June 30, 2008

### Fiscal 2008 Municipal Expenditures by County by Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	4,266,276	6,293,184	5,366,916	147,210	11,807,310	5,359,087	22,482,708	0
Anne Arundel	10,922,453	17,009,696	12,993,339	2,397,767	32,400,802	15,345,927	12,171,611	0
Calvert	1,209,250	937,885	0	66,449	1,004,334	1,806,816	2,199,244	205,759
Caroline	1,491,255	3,229,020	154,138	342,263	3,725,421	1,035,993	4,856,196	3,127
Carroll	4,944,686	6,782,476	479,400	55,488	7,317,364	6,762,398	16,286,677	0
Cecil	3,896,419	5,793,172	188,858	492,094	6,474,124	4,153,118	11,105,108	0
Charles	3,939,039	1,025,086	60,657	48,162	1,133,905	811,526	5,981,123	1,286
Dorchester	1,899,188	4,348,166	1,594,012	2,204,908	8,147,086	2,634,504	9,824,815	0
Frederick	14,066,097	27,214,457	394,082	1,859,788	29,468,327	17,698,443	27,831,505	8,101,293
Garrett	1,376,960	465,911	0	37,962	503,873	1,597,868	2,458,092	0
Harford	6,943,770	11,193,015	538,640	319,429	12,051,084	8,280,546	15,450,505	0
Kent	1,197,917	1,329,085	59,411	52,920	1,441,416	1,206,834	3,770,666	0
Montgomery	43,048,458	20,652,037	0	5,511,360	26,163,397	27,167,906	22,493,217	40,491
Prince George's	33,040,170	37,720,517	231,690	6,619,324	44,571,531	33,588,475	19,552,860	197,726
Queen Anne's	1,948,027	777,059	75,400	7,498	859,957	1,422,521	2,498,489	0
St. Mary's	370,598	42,755	2,000	1,432	46,187	241,084	2,048,726	0
Somerset	754,288	2,344,726	88,774	316,324	2,749,824	799,092	1,380,996	0
Talbot	2,926,830	6,742,374	1,008,244	542,345	8,292,963	4,422,811	8,120,023	49,215,322
Washington	9,927,022	12,794,367	6,586,341	2,069,626	21,450,334	4,782,417	26,483,240	35,173,366
Wicomico	4,041,968	11,317,015	11,346,865	1,642,381	24,306,261	6,289,691	21,154,043	18,483
Worcester	7,521,663	23,130,735	10,647,643	4,778,865	38,557,243	19,047,308	28,197,387	6,595,096
Statewide	159,732,334	201,142,738	51,816,410	29,513,595	282,472,743	164,454,365	266,347,231	99,551,949

Year Ending June 30, 2008

### Fiscal 2008 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	27,841,795	2,323,313	4,273,732	43,110	776,073	2,081,797	2,857,870	1,097,719	54,511,125
Anne Arundel	27,517,538	4,671,593	416,254	326,168	2,056,913	3,018,920	5,075,833	357,063	81,687,704
Calvert	4,211,819	2,405,254	374	114,190	615,147	442,071	1,057,218	221,762	10,224,201
Caroline	5,895,316	301,195	1,921,484	371,149	1,258,980	476,155	1,735,135	558,194	15,999,149
Carroll	23,049,075	2,805,843	2,533,742	180,538	1,143,130	881,602	2,024,732	4,328,739	47,184,719
Cecil	15,258,226	2,659,579	0	0	555,981	705,173	1,261,154	508,136	30,057,638
Charles	6,793,935	513,562	0	70,156	314,987	400,147	715,134	746,072	13,911,803
Dorchester	12,459,319	926,416	149,738	184,189	907,739	1,054,525	1,962,264	3,614,564	29,342,764
Frederick	53,631,241	9,885,184	298,917	3,326,609	5,349,538	5,694,968	11,044,506	1,204,694	122,925,575
Garrett	4,055,960	748,798	0	355,713	164,404	151,120	315,524	140,112	7,496,940
Harford	23,731,051	1,355,387	0	197,317	1,213,569	1,443,438	2,657,007	4,928,808	51,864,424
Kent	4,977,500	254,939	95,238	76,356	75,815	253,654	329,469	482,729	8,855,564
Montgomery	49,701,614	34,668,080	7,455,990	2,089,925	5,521,032	4,725,594	10,246,626	7,274,262	180,648,352
Prince George's	53,339,061	15,158,490	2,684,102	1,368,947	5,418,381	2,349,299	7,767,680	12,031,146	169,961,127
Queen Anne's	3,921,010	117,462	0	0	141,507	302,899	444,406	718,305	8,009,167
St. Mary's	2,289,810	1,168,675	0	25,612	0	48,717	48,717	5,219	3,954,818
Somerset	2,180,088	450,600	132,970	314,309	406,045	211,363	617,408	497,405	7,696,892
Talbot	61,758,156	1,046,464	155,645	332,864	751,033	1,085,117	1,836,150	4,729,684	81,078,756
Washington	66,439,023	4,361,011	1,496,919	1,433,775	1,491,860	1,472,586	2,964,446	2,799,886	110,872,416
Wicomico	27,462,217	1,994,740	758,274	4,903	1,362,065	2,171,025	3,533,090	1,276,815	63,378,268
Worcester	53,839,791	13,330,656	864,107	11,029,777	9,646,906	4,513,685	14,160,591	1,267,586	140,571,414
Statewide	530,353,545	101,147,241	23,237,486	21,845,607	39,171,105	33,483,855	72,654,960	48,788,900	1,240,232,816

Year Ending June 30, 2007

### Fiscal 2007 Municipal Revenues by County by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	11,382,168	2,676,039	98,927	14,157,134	1,289,174	5,505,130	6,981,538	606,348
Anne Arundel	25,622,445	5,291,524	1,469,050	32,383,019	2,518,854	1,931,272	6,291,218	2,959,002
Calvert	3,201,908	181,817	652,483	4,036,208	156,109	979	1,238,926	214,759
Caroline	4,343,168	602,104	51,534	4,996,806	297,536	2,962,180	1,943,749	40,461
Carroll	12,593,659	4,715,156	375,308	17,684,123	890,000	2,432,402	5,575,280	2,728,613
Cecil	10,233,291	2,081,922	325,101	12,640,314	519,444	114,518	10,146,056	778,918
Charles	3,544,102	1,171,271	4,104	4,719,477	1,580,075	149,115	6,056,285	14,000
Dorchester	6,746,201	442,880	132,923	7,322,004	810,757	1,569,840	3,989,517	1,481,822
Frederick	41,068,357	8,188,567	544,869	49,801,793	3,346,906	4,427,830	12,301,952	7,284,375
Garrett	1,257,226	427,265	49,214	1,733,705	101,413	858,751	2,383,161	128,332
Harford	19,081,183	3,177,487	292,855	22,551,525	1,020,404	2,970	3,133,595	1,785,582
Kent	2,392,785	768,577	117,855	3,279,217	224,649	440,900	4,389,577	223,406
Montgomery	61,025,942	31,506,931	2,261,930	94,794,803	5,480,406	3,922,575	13,839,195	15,152,493
Prince George's	81,215,536	18,149,319	2,119,060	101,483,915	7,585,387	1,716,216	14,687,004	5,053,389
Queen Anne's	2,121,524	446,636	11	2,568,171	229,800	0	655,942	201,414
St. Mary's	358,754	308,518	1,446	668,718	59,008	0	1,200,038	1,807,325
Somerset	2,367,953	228,778	27,203	2,623,934	133,984	571,607	4,766,816	8,600
Talbot	10,088,195	2,027,045	58,631	12,173,871	649,611	43,308	2,107,788	830,892
Washington	20,409,308	3,253,763	2,843,733	26,506,804	1,730,530	2,535,563	6,027,613	1,610,753
Wicomico	19,467,291	2,317,916	1,550,060	23,335,267	1,850,510	2,249,599	12,240,713	1,051,058
Worcester	43,627,941	1,793,766	3,570,908	48,992,615	4,954,338	1,424,626	6,099,351	14,053,971
Statewide	382,148,937	89,757,281	16,547,205	488,453,423	35,428,895	32,859,381	126,055,314	58,015,513

Year Ending June 30, 2007

### Fiscal 2007 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	80,333	13,173,349	23,457,108	116,138	1,523,109	4,364,980	58,080,992
Anne Arundel	0	11,181,492	18,205,511	1,266,856	2,498,561	0	68,054,293
Calvert	0	1,454,664	3,967,814	1,510	859,951	267,992	10,744,248
Caroline	30,750	4,977,140	4,760,372	2,585	1,965,274	1,196,542	18,196,255
Carroll	0	10,736,295	14,315,767	127,614	4,133,809	0	47,887,608
Cecil	0	11,039,492	13,625,237	28,142	2,361,639	410,472	40,624,740
Charles	0	6,219,400	5,196,930	1,923	1,841,604	0	19,559,409
Dorchester	0	7,041,179	8,833,838	375,111	1,331,930	3,401,618	29,116,437
Frederick	114,004	24,128,161	39,679,266	1,247,684	9,014,433	2,604,699	129,822,942
Garrett	7,789	3,378,033	2,060,409	11,659	590,507	0	7,875,726
Harford	30,138	4,952,285	16,111,162	265,365	5,893,137	738,381	51,532,259
Kent	0	5,053,883	3,195,113	58,435	488,561	68,401	12,368,259
Montgomery	0	32,914,263	28,609,975	1,550,739	22,126,133	525,888	186,002,207
Prince George's	780,368	22,236,977	10,365,870	4,317,382	16,018,413	7,736,898	169,744,842
Queen Anne's	0	857,356	6,935,859	20,972	848,156	4,817,100	16,277,414
St. Mary's	166,017	3,173,380	1,486,701	0	520,653	0	5,908,460
Somerset	0	5,347,023	1,614,146	19,714	331,579	1,434,492	11,504,872
Talbot	16,446	2,998,434	55,247,266	103,576	25,353,076	1,237,129	97,762,963
Washington	0	10,173,929	59,674,572	138,295	14,844,097	7,670,723	120,738,950
Wicomico	760,681	16,302,051	17,697,011	83,653	2,479,207	198,352	61,946,051
Worcester	0	21,577,948	44,286,394	573,833	5,785,354	32,457	126,202,939
Statewide	1,986,526	218,916,734	379,326,321	10,311,186	120,809,183	36,706,124	1,289,951,866

Year Ending June 30, 2007

### Fiscal 2007 Municipal Expenditures by County by Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	3,683,557	6,182,222	5,023,932	0	11,206,154	4,371,256	20,130,949	12,278
Anne Arundel	9,580,414	16,550,064	11,726,389	2,141,473	30,417,926	12,540,450	12,890,606	0
Calvert	1,088,621	936,771	0	68,452	1,005,223	764,967	2,084,375	168,703
Caroline	1,667,974	3,261,110	97,583	333,406	3,692,099	1,388,746	5,345,438	2,224
Carroll	6,420,882	6,675,132	423,990	84,870	7,183,992	11,572,337	15,939,373	0
Cecil	3,652,002	5,093,870	190,438	444,553	5,728,861	4,160,209	10,928,957	0
Charles	1,952,639	902,413	28,037	45,377	975,827	1,577,313	6,002,991	0
Dorchester	2,131,537	7,336,750	1,627,709	212,503	9,176,962	1,169,736	14,485,118	17,786
Frederick	13,169,702	22,644,143	392,451	1,762,007	24,798,601	18,494,005	27,291,336	7,912,483
Garrett	1,456,641	403,137	0	45,924	449,061	1,208,475	2,301,087	63,715
Harford	6,963,212	10,103,015	574,308	147,061	10,824,384	7,186,557	14,116,587	0
Kent	1,190,811	1,328,833	132,255	53,436	1,514,524	1,083,241	3,338,817	0
Montgomery	34,417,496	18,316,658	0	5,506,132	23,822,790	23,681,272	21,243,285	41,205
Prince George's	30,524,949	34,720,451	264,233	6,604,968	41,589,652	32,367,773	20,082,686	200,740
Queen Anne's	3,185,654	653,735	48,400	10,562	712,697	971,140	2,085,787	0
St. Mary's	339,242	36,893	2,000	1,580	40,473	419,965	1,883,417	0
Somerset	745,563	2,000,973	71,369	370,928	2,443,270	925,257	1,256,867	0
Talbot	2,903,963	6,344,820	367,197	461,739	7,173,756	2,567,129	6,535,394	44,484,292
Washington	7,703,379	11,582,175	5,649,944	1,656,615	18,888,734	4,939,219	25,918,984	35,432,281
Wicomico	3,588,333	10,241,529	9,032,799	1,633,816	20,908,144	6,083,123	18,332,102	0
Worcester	7,933,363	19,550,852	9,124,143	4,148,210	32,823,205	18,053,364	26,701,463	5,364,734
Statewide	144,299,934	184,865,546	44,777,177	25,733,612	255,376,335	155,525,534	258,895,619	93,700,441

Year Ending June 30, 2007

### Fiscal 2007 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	24,514,483	1,892,184	3,732,725	65,719	738,901	3,192,332	3,931,233	949,697	49,975,752
Anne Arundel	25,431,056	3,786,229	644,285	767,568	2,259,738	1,911,020	4,170,758	0	74,798,236
Calvert	3,018,045	1,215,947	928	112,967	1,736,630	485,316	2,221,946	258,937	8,922,614
Caroline	6,736,408	644,426	2,453,719	387,621	270,887	652,761	923,648	269,220	16,775,115
Carroll	27,511,710	2,074,919	2,673,121	0	586,214	961,210	1,547,424	3,809,478	51,221,526
Cecil	15,089,166	3,362,240	0	0	583,721	574,437	1,158,158	64,560	29,054,987
Charles	7,580,304	759,227	0	60,015	306,563	405,960	712,523	618,858	12,659,393
Dorchester	15,672,640	205,940	135,928	29,941	683,860	914,814	1,598,674	3,052,535	32,004,157
Frederick	53,697,824	10,233,730	845,473	2,854,125	4,159,790	5,961,111	10,120,901	1,187,176	116,907,532
Garrett	3,573,277	1,044,794	0	32,605	162,591	123,584	286,175	155,884	6,998,437
Harford	21,303,144	1,301,954	0	120,939	974,093	1,311,923	2,286,016	4,166,232	46,965,881
Kent	4,422,058	255,921	88,061	66,106	139,539	264,663	404,202	268,889	8,210,572
Montgomery	44,965,762	32,826,997	4,722,714	16,868,570	4,903,407	4,353,914	9,257,321	7,118,935	174,000,585
Prince George's	52,651,199	15,026,998	2,581,120	1,526,584	5,825,677	1,862,921	7,688,598	7,958,633	159,547,733
Queen Anne's	3,056,927	135,341	0	0	17,873	176,269	194,142	487,747	7,772,508
St. Mary's	2,303,382	3,040,147	0	26,487	0	56,804	56,804	5,219	5,811,754
Somerset	2,182,124	140,803	147,568	66,134	1,053,942	172,502	1,226,444	582,293	7,534,199
Talbot	53,586,815	1,036,533	120,475	267,029	3,405,491	1,128,789	4,534,280	11,421,007	81,043,858
Washington	66,290,484	4,004,108	1,958,437	1,095,682	4,015,938	1,615,970	5,631,908	2,534,910	108,107,642
Wicomico	24,415,225	2,812,535	985,824	7,907	1,353,413	1,449,108	2,802,521	756,155	56,276,644
Worcester	50,119,561	12,427,462	293,808	9,771,404	3,089,975	4,342,523	7,432,498	2,441,225	123,242,526
Statewide	508,121,594	98,228,435	21,384,186	34,127,403	36,268,243	31,917,931	68,186,174	48,107,590	1,177,831,651

Year Ending June 30, 2006

### Fiscal 2006 Municipal Revenues by County by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	11,091,036	2,485,319	78,297	13,654,652	384,391	3,951,100	6,582,052	501,202
Anne Arundel	23,318,273	4,453,200	1,148,696	28,920,169	3,161,066	2,967,144	5,728,865	3,016,937
Calvert	3,132,962	153,567	532,976	3,819,505	90,443	(20,250)	1,613,973	161,361
Caroline	3,643,171	546,551	65,043	4,254,765	267,386	670,913	1,706,320	78,432
Carroll	10,408,017	4,237,028	354,250	14,999,295	984,998	2,771,440	9,590,134	2,216,929
Cecil	9,272,123	1,886,928	338,851	11,497,902	725,637	44,557	4,466,074	796,972
Charles	3,025,391	1,115,576	16,981	4,157,948	390,907	2,047,230	2,880,352	0
Dorchester	5,811,724	723,699	130,391	6,665,814	779,118	1,649,312	2,247,179	1,431,233
Frederick	36,621,856	7,620,583	531,551	44,773,990	3,365,916	7,882,442	7,815,407	8,761,026
Garrett	1,220,160	355,470	54,180	1,629,810	90,187	1,225,325	1,502,155	81,671
Harford	15,446,799	2,929,107	273,775	18,649,681	1,061,799	13,224	2,910,191	1,505,563
Kent	2,134,281	642,766	112,703	2,889,750	246,413	891,000	1,517,720	687,929
Montgomery	54,692,112	28,011,089	2,393,146	85,096,347	5,618,726	3,304,522	11,201,132	11,564,805
Prince George's	72,485,111	17,685,544	2,212,225	92,382,880	6,859,134	2,228,783	13,827,139	4,154,432
Queen Anne's	1,680,081	403,607	8	2,083,696	305,923	1,000	2,295,612	190,710
St. Mary's	288,716	251,818	427	540,961	67,702	0	324,799	440,110
Somerset	1,665,411	212,212	27,240	1,904,863	166,045	1,897,506	2,732,462	0
Talbot	8,439,927	1,408,247	63,073	9,911,247	569,260	584,897	1,790,948	698,289
Washington	17,478,873	3,020,858	3,037,490	23,537,221	1,701,730	1,592,397	5,410,480	1,402,177
Wicomico	17,791,651	2,164,621	1,934,419	21,890,691	2,148,758	8,093,198	11,789,085	859,611
Worcester	38,023,238	1,528,043	3,490,490	43,041,771	5,275,319	2,286,418	5,802,491	12,328,931
Statewide	337,670,913	81,835,833	16,796,212	436,302,958	34,260,858	44,082,158	103,734,570	50,878,320



Year Ending June 30, 2006

### Fiscal 2006 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	85,321	11,119,675	23,031,885	102,565	1,181,048	1,505,744	50,979,960
Anne Arundel	0	11,712,946	17,656,981	1,472,700	1,225,742	12,042,500	76,192,104
Calvert	0	1,755,084	2,617,408	3,043	794,216	13,840	9,093,539
Caroline	84,910	2,540,575	5,494,498	1,170	725,046	375,391	13,658,831
Carroll	0	14,578,503	14,093,657	112,835	5,309,203	533,943	50,612,434
Cecil	0	5,307,603	14,171,088	25,418	2,667,298	43,146	34,438,092
Charles	0	4,927,582	5,571,068	2,444	1,167,514	110,000	16,327,463
Dorchester	0	5,327,724	7,835,866	36,460	912,469	13,000,000	34,557,451
Frederick	31,141	24,490,016	33,761,809	1,165,137	9,446,014	2,531,828	119,534,710
Garrett	0	2,809,151	1,887,260	13,614	302,809	0	6,732,831
Harford	72,190	4,501,168	12,399,043	316,035	7,134,424	1,009,214	45,071,364
Kent	0	3,096,649	2,658,277	5,081	593,205	417,332	9,906,707
Montgomery	800	26,071,259	26,991,404	1,884,321	13,653,876	14,983,783	174,299,716
Prince George's	388,715	20,599,069	10,298,821	4,052,992	6,523,067	3,324,291	144,040,254
Queen Anne's	0	2,487,322	4,993,368	17,078	1,831,951	0	11,719,338
St. Mary's	143,667	908,576	1,380,698	0	1,018,402	0	3,916,339
Somerset	0	4,629,968	1,472,321	20,499	330,499	395,257	8,919,452
Talbot	93,995	3,168,129	56,813,841	99,485	16,886,524	5,606,761	93,055,247
Washington	0	8,405,054	46,407,289	95,828	11,815,533	688,176	92,650,831
Wicomico	432,083	21,173,977	17,022,104	93,940	2,789,772	902,736	66,021,978
Worcester	0	20,417,840	43,070,167	619,859	5,709,305	1,093,034	119,227,295
Statewide	1,332,822	200,027,870	349,628,853	10,140,504	92,017,917	58,576,976	1,180,955,936

Year Ending June 30, 2006

### Fiscal 2006 Municipal Expenditures by County by Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	2,619,799	5,862,574	4,589,264	0	10,451,838	4,212,554	19,936,530	14,392
Anne Arundel	7,534,772	20,493,317	12,002,268	2,046,565	34,542,150	12,807,754	13,529,852	0
Calvert	1,179,409	799,321	0	6,219	805,540	918,323	2,156,070	46,229
Caroline	1,667,205	2,408,537	74,516	309,295	2,792,348	993,672	4,199,146	2,754
Carroll	5,030,903	6,167,515	469,945	358,232	6,995,692	10,339,860	14,881,251	3,838
Cecil	3,702,440	4,383,264	157,377	354,757	4,895,398	4,081,275	9,692,137	0
Charles	2,702,641	2,210,559	22,624	56,925	2,290,108	820,699	4,893,842	0
Dorchester	1,698,426	11,432,701	1,114,833	223,473	12,771,007	1,440,171	8,969,582	0
Frederick	12,674,039	20,584,300	337,683	1,425,198	22,347,181	18,359,398	24,450,558	5,434,947
Garrett	1,065,409	368,756	0	44,491	413,247	1,545,705	2,184,028	51,511
Harford	5,158,204	8,664,746	553,312	215,906	9,433,964	6,100,059	12,314,203	0
Kent	985,352	1,246,757	57,744	37,712	1,342,213	1,196,303	2,911,980	0
Montgomery	33,859,126	16,019,390	3,301	5,272,247	21,294,938	22,133,696	20,952,025	0
Prince George's	25,276,305	29,076,515	215,339	4,898,215	34,190,069	26,373,851	18,441,001	125,184
Queen Anne's	1,077,927	540,740	36,200	9,425	586,365	2,641,507	2,513,843	0
St. Mary's	825,770	31,853	1,500	2,259	35,612	534,842	1,686,926	0
Somerset	651,752	1,822,351	78,237	329,802	2,230,390	921,168	1,098,474	0
Talbot	2,636,938	5,838,098	463,516	475,605	6,777,219	2,137,932	5,769,429	46,028,376
Washington	6,376,464	10,410,632	5,202,166	1,706,518	17,319,316	4,278,755	22,665,624	25,236,790
Wicomico	3,131,665	9,850,704	7,038,903	1,527,457	18,417,064	8,303,728	14,878,839	18,217
Worcester	6,486,943	18,198,331	7,345,127	3,658,059	29,201,517	17,027,424	27,325,347	5,824,677
Statewide	126,341,489	176,410,961	39,763,855	22,958,360	239,133,176	147,168,676	235,450,687	82,786,915

Year Ending June 30, 2006

### Fiscal 2006 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	24,163,476	2,021,435	3,600,188	344,854	1,076,902	2,062,975	3,139,877	908,561	47,250,028
Anne Arundel	26,337,606	3,931,736	781,479	891,865	1,733,449	2,021,626	3,755,075	0	77,774,683
Calvert	3,120,622	1,861,042	0	117,937	544,566	482,220	1,026,786	244,551	8,355,887
Caroline	5,195,572	383,573	863,083	179,640	577,564	426,913	1,004,477	577,624	12,663,522
Carroll	25,224,949	2,064,626	3,032,342	0	561,246	897,380	1,458,626	3,902,999	47,710,137
Cecil	13,773,412	1,878,877	0	0	504,589	520,607	1,025,196	32,817	25,308,140
Charles	5,714,541	572,569	0	60,124	239,153	415,389	654,542	585,662	12,580,187
Dorchester	10,409,753	342,750	142,991	41,740	371,567	690,482	1,062,049	2,645,845	29,114,561
Frederick	48,244,903	17,847,481	330,913	2,717,556	4,141,925	6,522,490	10,664,415	802,431	115,628,919
Garrett	3,781,244	469,650	0	67,993	162,320	133,828	296,148	111,345	6,205,036
Harford	18,414,262	1,287,161	71,455	121,981	769,661	1,477,460	2,247,121	3,995,388	40,729,536
Kent	4,108,283	504,756	89,332	38,152	143,556	243,135	386,691	454,369	7,909,148
Montgomery	43,085,721	28,980,929	4,367,995	9,624,260	17,199,783	3,345,805	20,545,588	5,699,363	167,457,920
Prince George's	44,940,036	13,778,526	2,458,675	1,112,545	3,914,500	1,745,688	5,660,188	7,242,554	134,658,898
Queen Anne's	5,155,350	73,611	39,256	0	69,743	98,128	167,871	296,831	7,397,211
St. Mary's	2,221,768	716,884	0	26,684	0	64,610	64,610	5,376	3,896,704
Somerset	2,019,642	135,731	239,027	217,337	320,655	172,166	492,821	538,704	6,525,404
Talbot	53,935,737	450,176	121,163	299,864	1,197,505	783,972	1,981,477	15,964,509	82,167,083
Washington	52,181,169	4,237,379	2,149,516	1,029,014	1,845,674	1,284,019	3,129,693	2,273,381	88,695,932
Wicomico	23,200,784	1,681,087	589,278	9,583	1,275,758	855,842	2,131,600	780,909	49,941,970
Worcester	50,177,448	12,293,364	214,975	8,841,245	3,594,264	4,654,123	8,248,387	1,219,589	116,683,468
Statewide	465,406,278	95,513,343	19,091,668	25,742,374	40,244,380	28,898,858	69,143,238	48,282,808	1,088,654,374

Year Ending June 30, 2005

### Fiscal 2005 Municipal Revenues by County by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	10,443,281	2,247,211	79,702	12,770,194	312,326	5,248,308	5,965,741	443,215
Anne Arundel	21,929,596	3,858,972	1,192,036	26,980,604	3,012,547	1,788,291	7,473,288	2,451,142
Calvert	2,604,501	662,175	296,306	3,562,982	179,798	51,452	660,465	35,290
Caroline	3,282,191	512,791	31,787	3,826,769	166,615	1,801,449	1,756,209	46,244
Carroll	9,682,969	4,265,370	304,355	14,252,694	947,510	3,746,244	5,159,766	2,289,602
Cecil	8,700,072	1,766,033	333,909	10,800,014	584,609	14,983	3,434,396	606,406
Charles	2,684,176	1,063,831	16,866	3,764,873	365,653	15,282	1,252,454	240,000
Dorchester	5,337,671	589,384	133,699	6,060,754	805,472	2,468,773	2,651,750	1,251,882
Frederick	32,619,065	7,396,035	537,268	40,552,368	2,574,587	4,214,330	6,745,849	6,574,161
Garrett	1,173,708	335,192	51,567	1,560,467	89,530	20,660	1,416,869	87,905
Harford	13,927,253	3,026,573	189,901	17,143,727	997,621	303,696	2,959,339	1,468,187
Kent	1,943,286	543,206	104,124	2,590,616	190,592	2,984	2,463,809	549,742
Montgomery	51,097,271	24,541,052	2,417,759	78,056,082	6,091,965	3,381,551	10,577,787	11,679,753
Prince George's	65,707,210	17,422,306	2,065,712	85,195,228	5,696,705	1,417,547	11,666,124	3,428,606
Queen Anne's	1,416,931	364,454	0	1,781,385	182,376	100,466	1,094,692	242,158
St. Mary's	232,593	264,593	2,546	499,732	70,833	0	641,665	299,134
Somerset	1,431,260	211,630	53,726	1,696,616	231,988	131,963	1,133,940	7,645
Talbot	7,458,215	1,288,458	52,419	8,799,092	655,929	373,389	1,517,789	544,478
Washington	16,065,139	2,831,378	1,783,184	20,679,701	1,649,205	1,737,229	5,298,188	1,255,242
Wicomico	16,138,789	2,179,918	1,252,565	19,571,272	1,741,299	451,117	3,457,585	866,280
Worcester	33,117,485	1,500,689	3,413,219	38,031,393	5,054,608	1,654,341	4,444,285	11,890,520
Statewide	306,992,662	76,871,251	14,312,650	398,176,563	31,601,768	28,924,055	81,771,990	46,257,592

Year Ending June 30, 2005

### Fiscal 2005 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	44,545	11,701,809	20,670,316	69,126	1,285,030	51,580	46,860,381
Anne Arundel	0	11,712,721	23,501,054	1,523,993	1,317,616	0	68,048,535
Calvert	0	747,207	1,909,678	170	564,799	13,987	6,978,621
Caroline	60,609	3,664,511	3,602,052	2,555	497,169	229,589	11,989,260
Carroll	0	11,195,612	13,776,138	103,646	1,982,634	5,745,000	48,003,234
Cecil	17,113	4,072,898	12,811,086	14,835	1,072,026	614,667	29,970,135
Charles	0	1,507,736	4,971,583	3,229	2,094,103	0	12,707,177
Dorchester	0	6,372,405	7,834,862	33,462	891,492	169,091	22,167,538
Frederick	0	17,534,340	30,830,724	944,293	6,999,467	3,213,667	102,649,446
Garrett	0	1,525,434	1,683,491	15,058	549,131	342,578	5,765,689
Harford	0	4,731,222	12,464,931	196,737	5,875,571	2,586,444	43,996,253
Kent	0	3,016,535	2,364,432	3,925	495,612	392,732	9,054,444
Montgomery	14,995	25,654,086	25,216,601	1,831,936	7,278,275	27,482,068	171,611,013
Prince George's	211,226	16,723,503	10,397,968	3,238,330	5,005,050	4,239,770	130,496,554
Queen Anne's	0	1,437,316	2,194,474	21,551	440,699	0	6,057,801
St. Mary's	7,706	948,505	1,272,550	0	380,598	0	3,172,218
Somerset	0	1,273,548	1,563,406	16,538	507,397	44,661	5,334,154
Talbot	0	2,435,656	45,221,662	77,435	10,703,626	375,008	68,268,408
Washington	0	8,290,659	45,627,201	166,655	12,239,279	4,477,382	93,130,082
Wicomico	496,491	5,271,473	16,189,311	81,580	6,821,732	511,684	50,188,351
Worcester	0	17,989,146	39,458,073	525,208	4,525,860	9,195,250	114,779,538
Statewide	852,685	157,806,322	323,561,593	8,870,262	71,527,166	59,685,158	1,051,228,832

Year Ending June 30, 2005

### Fiscal 2005 Municipal Expenditures by County by Function

County	General Government	Police Fire Protection	Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany 3,253,796		5,145,656	4,277,557	223,062	9,646,275	3,913,636	18,504,487	0
Anne Arundel	7,179,610	17,657,899	9,393,613	1,753,133	28,804,645	15,195,951	13,031,391	0
Calvert	1,700,060	719,435	0	7,001	726,436	1,113,532	1,835,940	0
Caroline	1,130,658	2,274,374	47,917	297,881	2,620,172	909,882	3,541,782	0
Carroll	4,007,958	5,185,604	441,637	92,095	5,719,336	6,272,664	14,467,087	0
Cecil 3,001,350		3,920,219	145,331	332,469	4,398,019	4,589,881	8,716,897	0
Charles	3,890,651	714,969	39,605	63,717	818,291	1,629,427	4,377,112	0
Dorchester	1,353,662	3,357,809	2,336,499	409	5,694,717	1,243,284	7,819,654	0
Frederick 11,980,161		19,035,585	433,006	1,388,507	20,857,098	17,657,016	24,179,893	4,975,518
Garrett	1,091,776	356,411	0	27,539	383,950	1,513,474	2,059,007	0
Harford	6,378,815	7,914,847	366,620	262,678	8,544,145	5,670,168	10,920,748	0
Kent	1,069,692	1,125,666	57,720	39,723	1,223,109	1,048,733	2,660,582	0
Montgomery	32,527,962	14,677,648	0	5,083,244	19,760,892	21,955,453	18,726,781	0
Prince George's	23,499,121	26,959,391	391,170	4,424,243	31,774,804	19,928,888	17,772,775	0
Queen Anne's	1,002,831	455,762	69,219	2,200	527,181	500,937	2,109,020	0
St. Mary's	291,780	29,618	1,500	3,991	35,109	249,742	1,409,459	0
Somerset	580,698	1,750,055	73,286	62,272	1,885,613	680,674	1,273,813	0
Talbot	2,313,922	7,113,949	943,493	330,251	8,387,693	2,346,969	10,007,318	39,098,595
Washington	7,208,218	9,991,429	4,947,628	1,525,985	16,465,042	4,561,415	21,167,414	22,697,282
Wicomico	3,200,582	9,261,099	5,152,433	1,256,633	15,670,165	6,014,077	14,021,485	0
Worcester	5,942,909	17,672,642	6,459,295	1,599,987	25,731,924	14,927,985	27,817,345	4,757,227
Statewide	122,606,212	155,320,067	35,577,529	18,777,020	209,674,616	131,923,788	226,419,990	71,528,622

Year Ending June 30, 2005

### Fiscal 2005 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany 22,418,123		1,972,468	4,117,622	453,608	688,448	2,056,193	2,744,641	995,152	45,601,685
Anne Arundel	28,227,342	4,164,851	679,482	0	2,028,003	1,612,842	3,640,845	3,378	72,700,153
Calvert	2,949,472	1,124,955	0	105,316	338,089	501,688	839,777	298,302	7,744,318
Caroline	4,451,664	615,295	2,365,581	77,985	931,745	464,379	1,396,124	210,078	12,867,557
Carroll	20,739,751	2,184,842	2,159,483	255,270	371,231	941,871	1,313,102	3,194,370	39,574,112
Cecil 13,306,778		746,234	3,685	40,573	414,308	492,352	906,660	143,586	22,546,885
Charles	6,006,539	428,935	0	52,285	202,896	357,055	559,951	588,485	12,345,137
Dorchester	9,062,938	299,553	124,892	5,761	366,333	655,936	1,022,269	2,076,496	19,640,288
Frederick 46,812,427		13,651,481	1,181,785	2,520,662	4,139,896	4,206,297	8,346,193	776,110	106,125,917
Garrett	3,572,481	277,206	0	72,556	159,322	145,109	304,431	208,942	5,911,342
Harford	16,590,916	1,195,355	69,152	11,790	701,772	1,687,622	2,389,394	3,473,077	38,652,644
Kent	3,709,315	78,503	88,413	35,614	95,681	222,956	318,637	26,278	6,549,561
Montgomery	40,682,234	33,835,322	3,814,270	23,183,539	3,527,610	2,276,277	5,803,887	5,903,313	165,511,419
Prince George's	37,701,663	13,016,675	3,278,012	993,482	3,922,059	1,972,794	5,894,853	6,316,440	122,475,050
Queen Anne's	2,609,957	75,188	15,985	0	37,641	35,181	72,822	279,233	4,583,197
St. Mary's	1,659,201	243,374	0	26,449	0	72,598	72,598	3,000	2,331,511
Somerset	1,954,487	34,905	149,752	48,363	282,757	172,856	455,613	413,722	5,523,153
Talbot	51,452,882	615,596	73,949	518,777	2,249,198	1,495,576	3,744,774	1,260,507	68,368,100
Washington	48,426,111	3,845,747	2,863,599	941,044	893,449	1,454,668	2,348,117	1,961,797	84,059,675
Wicomico	20,035,562	1,805,491	772,504	2,823	1,305,311	1,174,311	2,479,622	617,817	44,584,566
Worcester	47,502,557	10,976,546	126,429	8,714,264	2,824,696	4,368,975	7,193,671	1,204,954	107,393,254
Statewide	429,872,400	91,188,522	21,884,595	38,060,161	25,480,445	26,367,536	51,847,981	29,955,037	995,089,524

Year Ending June 30, 2004

### Fiscal 2004 Municipal Revenues by County by Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany ^^	2,746,023	1,258,176	52,965	4,057,164	178,431	845,104	1,129,899	172,463
Anne Arundel	20,306,784	4,004,173	1,143,578	25,454,535	1,909,631	1,584,941	6,138,332	2,305,583
Calvert	2,384,606	519,752	231,684	3,136,042	35,924	698,817	626,388	239,996
Caroline	2,871,559	423,450	38,183	3,333,192	204,848	949,568	1,381,807	18,990
Carroll	8,950,036	3,590,255	383,314	12,923,605	931,132	2,506,255	5,005,488	2,231,077
Cecil ^	7,429,168	1,529,484	368,536	9,327,188	596,080	86,238	3,683,550	455,214
Charles	2,370,487	912,193	3,315	3,285,995	485,423	133,230	789,584	141,500
Dorchester	4,763,766	538,795	125,870	5,428,431	404,117	23,293	3,988,961	892,072
Frederick **	28,781,727	6,617,857	573,543	35,973,127	1,595,723	9,377,214	8,107,461	4,666,022
Garrett	1,137,297	294,759	32,210	1,464,266	92,980	2,086	1,461,709	85,950
Harford	13,018,838	2,686,014	204,806	15,909,658	980,985	383,053	2,552,692	1,501,758
Kent	1,773,596	471,414	94,173	2,339,183	178,017	17,515	2,156,491	441,638
Montgomery	46,931,434	22,300,275	2,011,163	71,242,872	5,467,901	1,838,482	7,915,512	8,316,400
Prince George's *	52,147,940	14,192,852	1,902,225	68,243,017	3,649,660	979,710	10,642,733	1,992,027
Queen Anne's "	364,781	156,721	5	521,507	36,971	0	186,787	88,368
St. Mary's	210,006	198,830	539	409,375	48,648	0	412,167	52,813
Somerset	1,274,391	176,137	27,495	1,478,023	207,846	59,865	863,543	10,921
Talbot	7,130,567	1,426,282	37,599	8,594,448	588,871	61,036	1,269,443	466,738
Washington	14,734,644	2,566,432	1,759,767	19,060,843	1,374,961	1,838,496	4,352,425	1,303,322
Wicomico	14,679,078	1,614,661	1,050,956	17,344,695	1,461,055	495,005	3,527,212	920,309
Worcester	29,917,826	1,038,489	2,930,490	33,886,805	4,378,121	2,898,471	5,991,807	11,507,224
Statewide	263,924,554	66,517,001	12,972,416	343,413,971	24,807,325	24,778,379	72,183,991	37,810,385

^^ Excludes Cumberland. No financial information submitted.

^ Excludes Charlestown. No financial information submitted.

\*\*Excludes Burkittsville and Emmitsburg. No financial information submitted.

\* Excludes Capital Heights, College Park, Eagle Harbor, Edmonston, Forest Heights, Morningside and Mount Rainier. No financial information submitted.

" Excludes Centreville. No financial information submitted.



Year Ending June 30, 2004

### Fiscal 2004 Municipal Revenues by County by Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany ^^	0	2,147,466	7,669,503	64,810	297,757	15,589	14,430,720
Anne Arundel	0	10,028,856	16,800,844	1,296,411	1,038,251	0	56,528,528
Calvert	0	1,565,201	2,708,675	2,600	1,317,682	245,481	9,011,605
Caroline	0	2,350,365	3,244,764	1,945	973,892	1,437,124	11,546,130
Carroll	0	9,742,820	14,065,892	116,075	2,274,587	182,078	40,236,189
Cecil ^	0	4,225,002	10,156,458	18,839	836,710	0	25,160,277
Charles	0	1,064,314	4,840,179	3,610	4,522,301	1,750,040	15,951,862
Dorchester	0	4,904,326	7,282,104	43,719	597,825	0	18,660,522
Frederick **	31,811	22,182,508	26,122,686	592,927	5,506,297	1,653,758	93,627,026
Garrett	0	1,549,745	1,631,736	11,828	497,117	60,000	5,307,672
Harford	5,000	4,442,503	10,156,109	196,305	1,497,955	2,372,366	35,555,881
Kent	0	2,615,644	2,188,162	9,697	406,815	112,658	7,850,176
Montgomery	0	18,070,394	26,690,387	1,188,565	8,929,080	23,979,108	155,568,307
Prince George's *	88,822	13,703,292	9,164,113	1,890,596	2,618,057	1,034,732	100,303,467
Queen Anne's "	0	275,155	277,622	0	102,562	0	1,213,817
St. Mary's	138,875	603,855	1,204,653	0	188,626	0	2,455,157
Somerset	0	934,329	1,283,252	5,968	258,144	14,541	4,182,103
Talbot	14,590	1,811,807	41,129,730	74,211	8,212,716	734,974	61,146,757
Washington	0	7,494,243	42,324,483	144,913	9,984,189	1,390,500	81,774,132
Wicomico	765,742	5,708,268	14,494,793	296,472	2,516,023	6,227,572	48,048,878
Worcester	0	20,397,502	36,941,450	590,207	2,335,190	92,632	98,621,907
Statewide	1,044,840	135,817,595	280,377,595	6,549,698	54,911,776	41,303,153	887,181,113

^^ Excludes Cumberland. No financial information submitted.

^ Excludes Charlestown. No financial information submitted.

\*\*Excludes Burkittsville and Emmitsburg. No financial information submitted.

\* Excludes Capital Heights, College Park, Eagle Harbor, Edmonston, Forest Heights, Morningside and Mount Rainier. No financial information submitted.

" Excludes Centreville. No financial information submitted.

Year Ending June 30, 2004

### Fiscal 2004 Municipal Expenditures by County by Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany ^^	1,126,342	914,608	159,864	0	1,074,472	1,506,274	7,683,588	0
Anne Arundel	7,893,827	12,881,016	8,379,779	1,487,430	22,748,225	6,854,181	11,459,196	0
Calvert	975,035	728,220	0	12,017	740,237	1,979,115	1,723,860	0
Caroline	1,643,054	2,837,036	50,527	165,289	3,052,852	716,353	3,485,771	0
Carroll	4,114,857	5,138,118	413,007	79,534	5,630,659	4,984,115	14,052,452	0
Cecil ^	2,307,041	3,728,712	184,516	301,775	4,215,003	2,759,788	8,908,662	0
Charles	3,181,696	666,249	9,949	254,167	930,365	1,827,886	4,390,234	0
Dorchester	2,878,358	2,795,767	856,808	320,999	3,973,574	1,206,521	6,686,992	0
Frederick **	10,182,949	17,832,219	305,941	1,332,257	19,470,417	14,032,465	18,888,717	4,639,440
Garrett	965,269	393,798	0	21,536	415,334	1,477,142	1,981,613	0
Harford	6,695,031	7,522,915	344,256	180,636	8,047,807	4,825,709	10,977,206	0
Kent	1,046,604	1,057,119	53,549	37,016	1,147,684	955,138	2,644,468	0
Montgomery	29,526,466	14,052,208	18,039	5,166,994	19,237,241	19,173,682	21,059,116	0
Prince George's *	18,398,842	22,038,839	175,152	2,182,169	24,396,160	16,321,401	14,187,814	0
Queen Anne's "	335,984	31,803	21,400	1,499	54,702	362,764	563,350	0
St. Mary's	298,590	31,117	1,500	173	32,790	111,491	1,329,113	0
Somerset	529,224	1,372,014	59,124	48,662	1,479,800	591,670	894,650	0
Talbot	2,587,228	5,387,923	366,258	287,564	6,041,745	2,802,219	7,828,343	34,595,996
Washington	5,676,461	9,831,943	5,339,621	1,315,337	16,486,901	4,125,311	19,027,104	23,231,750
Wicomico	2,578,081	6,651,607	3,857,837	1,054,270	11,563,714	3,881,484	16,446,088	0
Worcester	5,214,815	16,160,278	5,784,487	1,279,601	23,224,366	13,134,454	22,186,108	4,635,001
Statewide	108,155,754	132,053,509	26,381,614	15,528,925	173,964,048	103,629,163	196,404,445	67,102,187

^^ Excludes Cumberland. No financial information submitted.

^ Excludes Charlestown. No financial information submitted.

\*\*Excludes Burkittsville and Emmitsburg. No financial information submitted.

\* Excludes Capital Heights, College Park, Eagle Harbor, Edmonston, Forest Heights, Morningside and Mount Rainier. No financial information submitted.

" Excludes Centreville. No financial information submitted.

Year Ending June 30, 2004

### Fiscal 2004 Municipal Expenditures by County by Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Total Debt Service	Miscellaneous	Total
Allegany ^^	9,189,862	444,767	51,264	66,912	779,046	660,996	13,393,661
Anne Arundel	18,313,377	4,359,799	721,783	0	3,401,736	(921,484)	56,517,263
Calvert	3,702,975	1,115,178	108,329	95,369	920,132	858,573	8,515,828
Caroline	4,202,124	166,930	435,792	381,744	1,041,108	194,456	11,118,060
Carroll	19,036,567	2,147,298	2,879,049	47,002	1,165,584	3,109,117	38,130,133
Cecil ^	11,668,450	779,017	0	0	1,095,667	93,537	20,158,715
Charles	6,218,120	369,285	0	51,105	2,252,656	525,001	13,528,228
Dorchester	7,893,513	1,001,659	122,876	58,693	884,473	1,256,360	18,069,506
Frederick **	37,560,622	11,912,852	559,889	2,256,190	7,719,635	665,286	90,327,840
Garrett	3,458,755	325,523	0	80,324	321,879	191,780	5,758,864
Harford	15,802,915	1,304,736	186,254	18,279	2,360,860	3,239,179	37,655,061
Kent	3,599,606	144,523	113,965	27,213	323,875	50,689	6,454,159
Montgomery	40,232,798	31,822,318	3,491,465	20,158,692	4,477,905	5,057,704	154,004,589
Prince George's *	30,509,215	14,123,509	3,430,228	976,711	5,737,194	5,913,570	103,485,429
Queen Anne's "	926,114	5,166	2,868	0	47,328	17,408	1,389,570
St. Mary's	1,440,604	57,462	0	23,435	77,800	3,248	1,933,929
Somerset	1,486,320	7,151	219,855	33,500	525,132	316,563	4,597,545
Talbot	45,226,558	666,425	94,638	663,926	3,225,768	559,894	59,066,182
Washington	46,384,165	3,117,179	2,467,403	984,155	2,051,807	1,568,519	78,736,590
Wicomico	20,327,572	2,363,614	402,977	3,682	2,195,768	3,845,709	43,281,117
Worcester	39,955,563	9,517,676	318,101	8,049,336	7,351,651	873,258	94,504,766
Statewide	367,135,795	85,752,067	15,606,736	33,976,268	47,957,004	28,079,363	860,627,035

^^ Excludes Cumberland. No financial information submitted.

^ Excludes Charlestown. No financial information submitted.

\*\*Excludes Burkittsville and Emmitsburg. No financial information submitted.

\* Excludes Capital Heights, College Park, Eagle Harbor, Edmonston, Forest Heights, Morningside and Mount Rainier. No financial information submitted.

" Excludes Centreville. No financial information submitted.

***Table V – Municipalities***

***Statements of  
Revenues and Expenditures***

***Percent of Total***



**Table V – Municipalities – Statements of Revenues and Expenditures –  
Percent of Total (by County)**

This table shows revenues and expenditures for the municipalities and State-created special districts on a county-by-county basis on a percent of total basis. Special notes are as follows:

- ***Property Taxes:*** Includes value of real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgments and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.



Year Ending June 30, 2008

**Fiscal 2008 Municipal Revenues by County by Source (Percent of Total)**

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	19.7%	4.9%	0.2%	24.8%	0.8%	6.2%	13.3%	0.6%
Anne Arundel	29.1%	5.1%	1.4%	35.7%	2.4%	2.3%	9.4%	3.1%
Calvert	28.1%	1.3%	7.4%	36.8%	1.0%	0.0%	10.0%	1.3%
Caroline	26.8%	3.5%	0.2%	30.6%	1.7%	23.4%	8.3%	4.0%
Carroll	27.9%	10.7%	0.7%	39.4%	2.0%	4.6%	9.6%	5.8%
Cecil	24.0%	5.6%	0.5%	30.2%	0.9%	2.8%	25.1%	2.5%
Charles	22.9%	7.5%	0.0%	30.4%	8.2%	1.3%	5.1%	15.8%
Dorchester	28.2%	2.4%	0.5%	31.1%	2.6%	1.4%	16.3%	5.7%
Frederick	34.2%	6.7%	0.5%	41.5%	1.9%	2.3%	10.5%	5.4%
Garrett	17.4%	5.3%	0.7%	23.4%	1.1%	19.9%	21.7%	1.2%
Harford	35.0%	5.8%	0.4%	41.3%	1.2%	0.1%	18.0%	3.5%
Kent	27.3%	9.8%	1.2%	38.2%	2.6%	0.0%	14.6%	4.5%
Montgomery	32.1%	16.9%	1.1%	50.1%	2.9%	2.2%	4.5%	6.0%
Prince George's	55.8%	11.4%	1.3%	68.4%	4.0%	1.5%	8.6%	2.4%
Queen Anne's	28.4%	5.7%	0.1%	34.2%	2.2%	0.0%	6.7%	2.3%
St. Mary's	9.5%	9.2%	0.3%	19.0%	1.6%	0.0%	16.6%	9.2%
Somerset	33.6%	3.2%	0.7%	37.5%	1.5%	0.4%	23.6%	5.6%
Talbot	13.5%	2.3%	0.1%	15.9%	0.7%	0.0%	3.3%	0.9%
Washington	18.4%	2.9%	2.2%	23.5%	1.4%	1.5%	7.2%	1.6%
Wicomico	35.7%	3.8%	2.3%	41.7%	2.8%	0.8%	11.0%	1.7%
Worcester	34.0%	1.0%	2.5%	37.4%	3.0%	2.1%	3.6%	10.2%
Statewide	31.6%	7.1%	1.2%	39.9%	2.4%	2.3%	8.9%	4.3%



Year Ending June 30, 2008

**Fiscal 2008 Municipal Revenues by County by Source (Percent of Total)**

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	0.1%	20.3%	42.8%	0.2%	6.7%	4.4%	100.0%
Anne Arundel	0.0%	14.9%	19.9%	1.2%	2.0%	23.9%	100.0%
Calvert	0.0%	11.4%	37.6%	0.0%	13.2%	0.0%	100.0%
Caroline	0.3%	36.0%	19.9%	0.0%	6.3%	5.5%	100.0%
Carroll	0.0%	19.9%	30.0%	0.2%	5.7%	2.9%	100.0%
Cecil	0.0%	30.3%	33.2%	0.2%	4.8%	0.4%	100.0%
Charles	0.0%	22.1%	29.2%	0.0%	10.1%	0.0%	100.0%
Dorchester	0.0%	23.4%	35.2%	0.2%	6.6%	0.9%	100.0%
Frederick	0.0%	18.2%	30.2%	1.0%	6.7%	0.6%	100.0%
Garrett	0.0%	42.8%	24.5%	0.2%	5.8%	2.1%	100.0%
Harford	0.0%	21.6%	27.4%	0.8%	6.2%	1.5%	100.0%
Kent	0.0%	19.1%	34.0%	0.6%	5.6%	0.0%	100.0%
Montgomery	0.0%	12.7%	14.9%	4.6%	9.6%	5.2%	100.0%
Prince George's	0.2%	12.7%	7.1%	2.7%	4.2%	0.9%	100.0%
Queen Anne's	3.2%	12.2%	37.9%	0.4%	12.0%	1.1%	100.0%
St. Mary's	3.9%	29.7%	36.9%	0.0%	12.8%	0.0%	100.0%
Somerset	0.0%	29.6%	20.6%	0.2%	5.6%	5.1%	100.0%
Talbot	0.0%	4.2%	65.6%	0.1%	10.5%	3.0%	100.0%
Washington	0.0%	10.3%	50.1%	0.2%	14.5%	0.1%	100.0%
Wicomico	0.8%	14.4%	27.9%	0.2%	4.4%	8.7%	100.0%
Worcester	0.0%	15.9%	31.3%	0.4%	3.0%	9.0%	100.0%
Statewide	0.1%	15.6%	29.0%	1.4%	6.9%	4.9%	100.0%

Year Ending June 30, 2008

**Fiscal 2008 Municipal Expenditures by County by Function (Percent of Total)**

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	7.8%	11.5%	9.8%	0.3%	21.7%	9.8%	41.2%	0.0%
Anne Arundel	13.4%	20.8%	15.9%	2.9%	39.7%	18.8%	14.9%	0.0%
Calvert	11.8%	9.2%	0.0%	0.6%	9.8%	17.7%	21.5%	2.0%
Caroline	9.3%	20.2%	1.0%	2.1%	23.3%	6.5%	30.4%	0.0%
Carroll	10.5%	14.4%	1.0%	0.1%	15.5%	14.3%	34.5%	0.0%
Cecil	13.0%	19.3%	0.6%	1.6%	21.5%	13.8%	36.9%	0.0%
Charles	28.3%	7.4%	0.4%	0.3%	8.2%	5.8%	43.0%	0.0%
Dorchester	6.5%	14.8%	5.4%	7.5%	27.8%	9.0%	33.5%	0.0%
Frederick	11.4%	22.1%	0.3%	1.5%	24.0%	14.4%	22.6%	6.6%
Garrett	18.4%	6.2%	0.0%	0.5%	6.7%	21.3%	32.8%	0.0%
Harford	13.4%	21.6%	1.0%	0.6%	23.2%	16.0%	29.8%	0.0%
Kent	13.5%	15.0%	0.7%	0.6%	16.3%	13.6%	42.6%	0.0%
Montgomery	23.8%	11.4%	0.0%	3.1%	14.5%	15.0%	12.5%	0.0%
Prince George's	19.4%	22.2%	0.1%	3.9%	26.2%	19.8%	11.5%	0.1%
Queen Anne's	24.3%	9.7%	0.9%	0.1%	10.7%	17.8%	31.2%	0.0%
St. Mary's	9.4%	1.1%	0.1%	0.0%	1.2%	6.1%	51.8%	0.0%
Somerset	9.8%	30.5%	1.2%	4.1%	35.7%	10.4%	17.9%	0.0%
Talbot	3.6%	8.3%	1.2%	0.7%	10.2%	5.5%	10.0%	60.7%
Washington	9.0%	11.5%	5.9%	1.9%	19.3%	4.3%	23.9%	31.7%
Wicomico	6.4%	17.9%	17.9%	2.6%	38.4%	9.9%	33.4%	0.0%
Worcester	5.4%	16.5%	7.6%	3.4%	27.4%	13.5%	20.1%	4.7%
Statewide	12.9%	16.2%	4.2%	2.4%	22.8%	13.3%	21.5%	8.0%

Year Ending June 30, 2008

**Fiscal 2008 Municipal Expenditures by County by Function (Percent of Total)**

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Principal	Debt Interest	Total Debt Service	Miscellaneous	Total
Allegany	51.1%	4.3%	7.8%	0.1%	1.4%	3.8%	5.2%	2.0%	100.0%
Anne Arundel	33.7%	5.7%	0.5%	0.4%	2.5%	3.7%	6.2%	0.4%	100.0%
Calvert	41.2%	23.5%	0.0%	1.1%	6.0%	4.3%	10.3%	2.2%	100.0%
Caroline	36.8%	1.9%	12.0%	2.3%	7.9%	3.0%	10.8%	3.5%	100.0%
Carroll	48.8%	5.9%	5.4%	0.4%	2.4%	1.9%	4.3%	9.2%	100.0%
Cecil	50.8%	8.8%	0.0%	0.0%	1.8%	2.3%	4.2%	1.7%	100.0%
Charles	48.8%	3.7%	0.0%	0.5%	2.3%	2.9%	5.1%	5.4%	100.0%
Dorchester	42.5%	3.2%	0.5%	0.6%	3.1%	3.6%	6.7%	12.3%	100.0%
Frederick	43.6%	8.0%	0.2%	2.7%	4.4%	4.6%	9.0%	1.0%	100.0%
Garrett	54.1%	10.0%	0.0%	4.7%	2.2%	2.0%	4.2%	1.9%	100.0%
Harford	45.8%	2.6%	0.0%	0.4%	2.3%	2.8%	5.1%	9.5%	100.0%
Kent	56.2%	2.9%	1.1%	0.9%	0.9%	2.9%	3.7%	5.5%	100.0%
Montgomery	27.5%	19.2%	4.1%	1.2%	3.1%	2.6%	5.7%	4.0%	100.0%
Prince George's	31.4%	8.9%	1.6%	0.8%	3.2%	1.4%	4.6%	7.1%	100.0%
Queen Anne's	49.0%	1.5%	0.0%	0.0%	1.8%	3.8%	5.5%	9.0%	100.0%
St. Mary's	57.9%	29.6%	0.0%	0.6%	0.0%	1.2%	1.2%	0.1%	100.0%
Somerset	28.3%	5.9%	1.7%	4.1%	5.3%	2.7%	8.0%	6.5%	100.0%
Talbot	76.2%	1.3%	0.2%	0.4%	0.9%	1.3%	2.3%	5.8%	100.0%
Washington	59.9%	3.9%	1.4%	1.3%	1.3%	1.3%	2.7%	2.5%	100.0%
Wicomico	43.3%	3.1%	1.2%	0.0%	2.1%	3.4%	5.6%	2.0%	100.0%
Worcester	38.3%	9.5%	0.6%	7.8%	6.9%	3.2%	10.1%	0.9%	100.0%
Statewide	42.8%	8.2%	1.9%	1.8%	3.2%	2.7%	5.9%	3.9%	100.0%

# *Appendices*



**Appendix I**  
**Population and Land Area**

	<u>Population</u> <sup>1</sup>	<u>Land Area</u> <sup>2</sup>		<u>Population</u> <sup>1</sup>	<u>Land Area</u> <sup>2</sup>
<b>Allegheny County</b>	72,662	425.4	<b>Cecil County</b>	99,400	348.1
Barton	457	0.2	Cecilton	492	0.4
Cumberland	20,643	9.1	Charlestown	1,100	0.9
Frostburg	7,759	3.1	Chesapeake City	829	0.6
Lonaconing	1,137	0.4	Elkton	14,752	8.0
Luke	74	0.3	North East	2,854	1.6
Midland	444	0.2	Perryville	3,791	2.5
Westernport	1,964	0.9	Port Deposit	700	1.7
			Rising Sun	1,807	0.9
<b>Anne Arundel County</b>	511,875	415.9	<b>Charles County</b>	140,672	461.0
Annapolis	36,732	6.7	Indian Head	3,788	1.2
Highland Beach	110	0.1	La Plata	1,542	6.9
<b>Baltimore City</b>	640,150	80.8	Port Tobacco	19	0.2
<b>Baltimore County</b>	787,119	598.6	<b>Dorchester County</b>	31,762	557.5
<b>Calvert County</b>	87,536	215.2	Brookview	62	0.0
Chesapeake Beach	3,388	2.8	Cambridge	11,814	6.7
North Beach	1,867	0.4	Church Creek	78	0.3
			East New Market	254	0.2
<b>Caroline County</b>	32,973	320.1	Eldorado	57	0.1
Denton	3,889	2.5	Galestown	96	0.2
Federalsburg	2,618	2.0	Hurlock	1,963	2.5
Goldsboro	211	0.2	Secretary	486	0.3
Greensboro	1,965	0.7	Vienna	309	0.2
Henderson	122	0.1	<b>Frederick County</b>	224,978	662.9
Hillsboro	158	0.1	Brunswick	5,542	2.1
Marydel	143	0.1	Burkittsville	187	0.4
Preston	669	0.6	Emmitsburg	2,373	1.1
Ridgely	1,519	1.1	Frederick	59,360	20.4
Templeville	83	0.1	Middletown	2,865	1.7
			Myersville	1,513	0.8
<b>Carroll County</b>	169,373	449.1	New Market	466	0.7
Hampstead	5,435	2.7	Rosemont	310	0.6
Manchester	3,466	1.9	Thurmont	6,057	3.0
Mount Airy	8,861	3.8	Walkersville	5,608	4.3
New Windsor	1,373	0.7	Woodsboro	915	0.7
Sykesville	4,432	1.6			
Taneytown	5,426	2.9			
Union Bridge	1,058	0.9			
Westminster	17,942	5.7			

	<u>Population</u> <sup>1</sup>	<u>Land Area</u> <sup>2</sup>		<u>Population</u> <sup>1</sup>	<u>Land Area</u> <sup>2</sup>
<b>Garrett County</b>	29,648	648.0	<b>Prince George's County</b>	832,699	485.4
Accident	332	0.5	Berwyn Heights	2,986	0.6
Deer Park	386	1.0	Bladensburg	7,710	1.0
Friendsville	506	0.9	Bowie	53,413	16.1
Grantsville	638	0.7	Brentwood	2,851	0.4
Kitzmillier	280	0.3	Capitol Heights	4,168	0.8
Loch Lynn Heights	437	0.3	Cheverly	6,491	1.3
Mountain Lake Park	2,108	1.5	College Park	27,225	5.4
Oakland	2,030	2.1	Colmar Manor	1,280	0.4
			Cottage City	1,145	0.2
<b>Harford County</b>	240,316	440.3	District Heights	6,146	0.9
Aberdeen	14,035	6.4	Eagle Harbor	57	0.1
Bel Air	9,905	2.8	Edmonston	1,354	0.4
Havre de Grace	12,945	4.0	Fairmount Heights	1,523	0.3
			Forest Heights	2,602	0.5
<b>Howard County</b>	274,038	252.0	Glenarden	6,416	1.3
			Greenbelt	21,479	6.0
<b>Kent County</b>	19,872	279.4	Hyattsville	15,668	2.1
Betterton	356	0.9	Landover Hills	8,795	0.3
Chestertown	4,833	2.6	Laurel	21,701	3.8
Galena	501	0.4	Morningside	1,278	0.6
Millington	419	0.3	Mount Rainier	8,492	0.7
Rock Hall	1,418	1.3	New Carrollton	12,691	1.5
			North Brentwood	473	0.1
<b>Montgomery County</b>	941,491	495.5	Riverdale Park	6,458	1.6
Barnesville	193	0.5	Seat Pleasant	4,920	0.7
Brookeville	130	0.1	University Park	2,328	0.5
Chevy Chase	2,800	0.5	Upper Marlboro	667	0.4
Chevy Chase - Section Three	793	0.1			
Chevy Chase - Section Five	659	0.1	<b>Queen Anne's County</b>	46,831	372.2
Chevy Chase View	897	0.3	Barclay	147	0.3
Chevy Chase Village	2,104	0.4	Centreville	3,318	2.1
Gaithersburg	58,325	10.1	Church Hill	635	0.5
Garrett Park	951	0.3	Queen Anne	169	0.1
Glen Echo	254	0.1	Queenstown	652	0.4
Kensington	1,907	0.5	Sudlersville	393	0.3
Laytonsville	349	1.0			
Martin's Additions	899	0.1	<b>St. Mary's County</b>	100,401	361.2
North Chevy Chase	482	0.1	Leonardtown	2,220	3.1
Poolesville	5,608	3.9			
Rockville	59,328	13.4	<b>Somerset County</b>	26,220	327.2
Somerset	1,164	0.3	Crisfield	2,783	1.6
Takoma Park	17,643	2.1	Princess Anne	2,906	1.3
Washington Grove	562	0.3			

	<u>Population</u> <sup>1</sup>	<u>Land Area</u> <sup>2</sup>		<u>Population</u> <sup>1</sup>	<u>Land Area</u> <sup>2</sup>
<b>Talbot County</b>	36,077	269.1	<b>Wicomico County</b>	93,343	377.2
Easton	14,289	10.3	Delmar	3,123	1.3
Oxford	721	0.5	Fruitland	4,326	3.5
St. Michaels	1,090	0.8	Hebron	1,046	0.4
Trappe	1,170	0.8	Mardela Springs	358	0.4
			Pittsville	1,191	1.7
<b>Washington County</b>	144,999	458.1	Salisbury	27,753	11.1
Boonsboro	3,309	1.5	Sharptown	624	0.4
Clear Spring	465	0.1	Willards	966	1.0
Funkstown	945	0.3			
Hagerstown	39,544	10.7	<b>Worcester County</b>	49,221	473.2
Hancock	1,746	2.7	Berlin	3,957	2.2
Keedysville	838	0.9	Ocean City	7,069	4.6
Sharpsburg	664	0.2	Pocomoke City	3,876	3.0
Smithsburg	2,908	0.9	Snow Hill	2,298	1.3
Williamsport	2,282	1.1			

<sup>1</sup> Source: Maryland State Department of Planning. Population data as of July 1, 2007.

<sup>2</sup> Square miles.





**Appendix II**  
**County and Municipal Real Property Tax Rates**  
**Fiscal 2008**

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Allegany</b>	<b>\$0.9829</b>			<b>\$0.9829</b>
Barton	0.9551	0.2156	-	1.1707
Cumberland	0.9090	0.9479	-	1.8569
Frostburg	0.9136	0.5540	-	1.4676
Lonaconing	0.9333	0.3400	-	1.2733
Luke	0.9302	0.5000	-	1.4302
Midland	0.9551	0.2708	-	1.2259
Westernport	0.9333	0.6000	-	1.5333
<b>Anne Arundel</b>	<b>0.891</b>			<b>0.891</b>
Annapolis	0.531	0.530	-	1.061
Highland Beach	0.891	0.416	-	1.307
<b>Baltimore City</b>	<b>2.268</b>			<b>2.268</b>
<b>Baltimore</b>	<b>1.100</b>			<b>1.100</b>
<b>Calvert</b>	<b>0.892</b>			<b>0.892</b>
Chesapeake Beach	0.556	0.440	-	0.996
North Beach	0.556	0.670	-	1.226

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Caroline</b>	<b>\$0.870</b>			<b>\$0.870</b>
Denton	0.750	0.660	-	1.410
Federalsburg	0.750	0.700	-	1.450
Goldsboro	0.830	0.400	-	1.230
Greensboro	0.750	0.545	-	1.295
Henderson	0.830	0.300	-	1.130
Hillsboro	0.830	0.160	-	0.990
Marydel	0.830	0.300	-	1.130
Preston	0.750	0.360	-	1.110
Ridgely	0.750	0.510	-	1.260
Templeville*	0.830	0.252	-	1.082
<b>Carroll</b>	<b>1.048</b>			<b>1.048</b>
Hampstead	1.048	0.200	-	1.248
Manchester	1.048	0.184	-	1.232
Mount Airy*	1.048	0.174	-	1.222
New Windsor	1.048	0.200	-	1.248
Sykesville	1.048	0.330	-	1.378
Taneytown	1.048	0.320	-	1.368
Union Bridge	1.048	0.300	-	1.348
Westminster	1.048	0.440	-	1.488
<b>Cecil</b>	<b>0.960</b>			<b>0.960</b>
Cecilton	0.960	0.240	-	1.200
Charlestown	0.960	0.280	-	1.240
Chesapeake City	0.960	0.462	-	1.422
Elkton	0.960	0.544	-	1.504
North East	0.960	0.480	-	1.440
Perryville	0.960	0.362	-	1.322
Port Deposit	0.960	0.551	-	1.511
Rising Sun	0.960	0.360	-	1.320

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Charles</b>	<b>\$0.9620</b>		<b>\$0.0640</b>	<b>\$1.0260</b>
Indian Head	0.9270	0.3200	0.0640	1.3110
La Plata	0.8850	0.3200	0.0640	1.2690
Port Tobacco	0.9620	0.0400	0.0640	1.0660
<b>Dorchester</b>	<b>0.896</b>			<b>0.896</b>
Brookview	0.896	0.260	-	1.156
Cambridge	0.871	0.676	-	1.547
Church Creek	0.896	0.170	-	1.066
East New Market	0.896	0.540	-	1.436
Eldorado	0.896	0.180	-	1.076
Galestown	0.896	0.280	-	1.176
Hurlock	0.892	0.720	-	1.612
Secretary	0.896	0.320	-	1.216
Vienna	0.896	0.480	-	1.376
<b>Frederick</b>	<b>0.936</b>		<b>0.128</b>	<b>1.064</b>
Brunswick	0.936	0.432	0.080	1.448
Burkittsville	0.936	0.140	0.080	1.156
Emmitsburg	0.936	0.360	0.128	1.424
Frederick City	0.936	0.670	0.128	1.734
Middletown	0.936	0.232	0.080	1.248
Mount Airy*	0.936	0.174	0.000	1.110
Myersville	0.936	0.274	0.080	1.290
New Market	0.936	0.120	0.128	1.184
Rosemont	0.936	0.040	0.080	1.056
Thurmont	0.936	0.280	0.080	1.296
Walkersville	0.936	0.156	0.080	1.172
Woodsboro	0.936	0.120	0.080	1.136

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Garrett</b>	<b>\$1.000</b>			<b>\$1.000</b>
Accident	1.000	0.224	-	1.224
Deer Park	1.000	0.300	-	1.300
Friendsville	1.000	0.240	-	1.240
Grantsville	1.000	0.260	-	1.260
Kitzmilller	1.000	0.360	-	1.360
Loch Lynn Heights	1.000	0.270	-	1.270
Mountain Lake Park	0.942	0.362	-	1.304
Oakland	0.925	0.480	-	1.405
<b>Harford</b>	<b>1.082</b>			<b>1.082</b>
Aberdeen	0.926	0.715	-	1.641
Bel Air	0.926	0.500	-	1.426
Havre de Grace	0.926	0.650	-	1.576
<b>Howard</b>	<b>1.014</b>		<b>0.1355</b>	<b>1.150</b>
<b>Kent</b>	<b>0.972</b>			<b>0.972</b>
Betterton	0.972	0.320	-	1.292
Chestertown	0.972	0.370	-	1.342
Galena	0.972	0.240	-	1.212
Millington*	0.972	0.280	-	1.252
Rock Hall	0.972	0.320	-	1.292

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Montgomery</b>	<b>\$0.627</b>		<b>\$0.289</b>	<b>\$0.916</b>
Barnesville	0.627	0.054	0.209	0.890
Battery Park	0.627	0.050	0.289	0.966
Brookeville	0.627	0.150	0.209	0.986
Chevy Chase, Sec. 3	0.627	0.020	0.289	0.936
Chevy Chase, Sec. 5	0.627	0.000	0.289	0.916
Chevy Chase	0.627	0.023	0.289	0.939
Chevy Chase View	0.627	0.022	0.289	0.938
Chevy Chase Village	0.627	0.111	0.289	1.027
Drummond	0.627	0.048	0.289	0.964
Friendship Heights	0.627	0.040	0.286	0.953
Gaithersburg	0.627	0.212	0.185	1.024
Garrett Park	0.627	0.190	0.286	1.103
Glen Echo	0.627	0.120	0.289	1.036
Kensington	0.627	0.139	0.286	1.052
Laytonsville	0.627	0.140	0.209	0.976
Martin's Additions	0.627	0.008	0.289	0.924
North Chevy Chase	0.627	0.052	0.289	0.968
Oakmont	0.627	0.060	0.289	0.976
Poolesville	0.627	0.180	0.209	1.016
Rockville	0.627	0.302	0.185	1.114
Somerset	0.627	0.040	0.289	0.956
Takoma Park	0.627	0.610	0.286	1.523
Washington Grove	0.627	0.202	0.185	1.014

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Prince George's</b>	<b>\$0.960</b>		<b>\$0.359</b>	<b>\$1.319</b>
Berwyn Heights	0.805	0.486	0.359	1.650
Bladensburg	0.797	0.740	0.359	1.896
Bowie	0.946	0.352	0.306	1.604
Brentwood	0.938	0.476	0.359	1.773
Capitol Heights	0.820	0.412	0.359	1.591
Cheverly	0.813	0.480	0.359	1.652
College Park	0.944	0.299	0.359	1.602
Colmar Manor	0.932	0.880	0.359	2.171
Cottage City	0.818	0.640	0.359	1.817
District Heights	0.810	0.730	0.187	1.727
Eagle Harbor	0.955	0.292	0.359	1.606
Edmonston	0.811	0.500	0.359	1.670
Fairmount Heights	0.877	0.420	0.359	1.656
Forest Heights	0.849	0.510	0.359	1.718
Glenarden	0.831	0.296	0.359	1.486
Greenbelt	0.792	0.786	0.187	1.765
Hyattsville	0.797	0.630	0.359	1.786
Landover Hills	0.804	0.480	0.359	1.643
Laurel	0.764	0.720	0.141	1.625
Morningside	0.819	0.800	0.359	1.978
Mt. Rainier	0.799	0.790	0.359	1.948
New Carrollton	0.897	0.450	0.359	1.706
North Brentwood	0.949	0.288	0.359	1.596
Riverdale Park	0.794	0.641	0.359	1.794
Seat Pleasant	0.810	0.580	0.359	1.749
University Park	0.809	0.600	0.359	1.768
Upper Marlboro	0.854	0.240	0.359	1.453

<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Queen Anne's</b>	<b>\$0.770</b>			<b>\$0.770</b>
Barclay	0.770	0.100	-	0.870
Centreville	0.770	0.430	-	1.200
Church Hill	0.770	0.340	-	1.110
Millington*	0.770	0.280	-	1.050
Queen Anne*	0.770	0.180	-	0.950
Queenstown	0.770	0.200	-	0.970
Sudlersville	0.770	0.167	-	0.937
Templeville*	0.770	0.252	-	1.022
 <b>St. Mary's</b>	 <b>0.857</b>			 <b>0.857</b>
Leonardtown	0.857	0.150	-	1.007
 <b>Somerset</b>	 <b>0.940</b>			 <b>0.940</b>
Crisfield	0.940	0.700	-	1.640
Princess Anne	0.940	0.854	-	1.794
 <b>Talbot</b>	 <b>0.475</b>			 <b>0.475</b>
Easton	0.349	0.520	-	0.869
Oxford	0.365	0.280	-	0.645
Queen Anne*	0.420	0.180	-	0.600
St. Michaels	0.355	0.640	-	0.995
Trappe	0.395	0.300	-	0.695



<b>Jurisdiction</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Washington</b>	<b>\$0.948</b>			<b>\$0.948</b>
Boonsboro	0.948	0.300	-	1.248
Clear Spring	0.948	0.190	-	1.138
Funkstown	0.948	0.220	-	1.168
Hagerstown	0.948	0.798	-	1.746
Hancock	0.948	0.395	-	1.343
Keedysville	0.948	0.180	-	1.128
Sharpsburg	0.948	0.176	-	1.124
Smithsburg	0.948	0.280	-	1.228
Williamsport	0.948	0.405	-	1.353
<b>Wicomico</b>	<b>0.881</b>			<b>0.881</b>
Delmar	0.881	0.676	-	1.557
Fruitland	0.881	0.700	-	1.581
Hebron	0.881	0.400	-	1.281
Mardela Springs	0.881	0.200	-	1.081
Pittsville	0.881	0.360	-	1.241
Salisbury	0.881	0.819	-	1.700
Sharptown	0.881	0.600	-	1.481
Willards	0.881	0.460	-	1.341
<b>Worcester</b>	<b>0.700</b>			<b>0.700</b>
Berlin	0.700	0.730	-	1.430
Ocean City	0.700	0.410	-	1.110
Pocomoke City	0.700	0.760	-	1.460
Snow Hill	0.700	0.860	-	1.560

Note: (-) means that a county special rate is not imposed in the municipality.

Note: \* means the municipality is in two counties.

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

**Appendix III**  
**Special County Property Tax Rates**  
**Fiscal 2008**

	<u><b>Real Property Tax Rate</b></u>	<u><b>Percent of Total</b></u>
<b>Charles County</b>		
General Tax	\$0.962	93.8%
Fire District Tax	0.064	6.2%
<b>Total Rate</b>	<b>\$1.026</b>	<b>100.0%</b>
<b>Frederick County</b>		
General Tax	\$0.936	88.0%
Fire District Tax (Urban)	0.128	12.0%
<b>Total Rate</b>	<b>\$1.064</b>	<b>100.0%</b>
<b>Howard County</b>		
General Tax	\$1.0140	88.2%
Fire District Tax (Metro)	0.1355	11.8%
<b>Total Rate</b>	<b>\$1.1495</b>	<b>100.0%</b>
<b>Montgomery County</b>		
General Tax	\$0.627	68.4%
Transit Tax	0.058	6.3%
Fire District Tax	0.126	13.8%
M-NCPPC	0.078	8.5%
Recreation Tax	0.024	2.6%
Storm Drainage Tax	0.003	0.3%
<b>Total Rate</b>	<b>\$0.916</b>	<b>100.0%</b>
<b>Prince George's County</b>		
General Tax	\$0.960	72.8%
M-NCPPC	0.279	21.2%
WSTC	0.026	2.0%
Stormwater	0.054	4.1%
<b>Total Rate</b>	<b>\$1.319</b>	<b>100.0%</b>

Source: Department of Legislative Services

**Appendix IV**  
**Income Tax Rates**  
**(As a Percentage of Maryland Taxable Income)**  
**Calendar 2008**

Allegany	3.05%
Anne Arundel	2.56%
Baltimore City	3.05%
Baltimore	2.83%
Calvert	2.80%
Caroline	2.63%
Carroll	3.05%
Cecil	2.80%
Charles	2.90%
Dorchester	2.62%
Frederick	2.96%
Garrett	2.65%
Harford	3.06%
Howard	3.20%
Kent	2.85%
Montgomery	3.20%
Prince George's	3.10%
Queen Anne's	2.85%
St. Mary's	3.00%
Somerset	3.15%
Talbot	2.25%
Washington	2.80%
Wicomico	3.10%
Worcester	1.25%

Source: Department of Legislative Services

**Appendix V**  
**Other Local Tax Rates in Fiscal 2008**

<b>County</b>	<b>Recordation</b>	<b>Transfer</b>	<b>Admissions &amp; Amusement</b>	<b>Hotel/Motel</b>
Allegany	\$3.25	0.5%	7.5%	8.0%
Anne Arundel	3.50	1.0%	10.0%	7.0%
Baltimore City	5.00	1.5%	10.0%	7.5%
Baltimore	2.50	1.5%	10.0%	8.0%
Calvert	5.00	0.0%	1.0%	5.0%
Caroline	5.00	0.5%	0.0%	5.0%
Carroll	5.00	0.0%	10.0%	5.0%
Cecil	4.10	0.0%	6.0%	5.0%
Charles	5.00	0.0%	10.0%	5.0%
Dorchester	5.00	0.75%	0.5%	5.0%
Frederick	6.00	0.0%	5.0%	3.0%
Garrett	3.50	1.0%	4.5%	5.0%
Harford	3.30	1.0%	5.0%	0.0%
Howard	2.50	1.0%	7.5%	5.0%
Kent	3.30	0.5%	4.5%	5.0%
Montgomery	3.45	1.0%	7.0%	7.0%
Prince George's	2.20	1.4%	10.0%	5.0%
Queen Anne's	3.30	0.5%	5.0%	5.0%
St. Mary's	4.00	1.0%	2.0%	5.0%
Somerset	3.30	0.0%	4.0%	5.0%
Talbot	3.30	1.0%	5.0%	4.0%
Washington	3.80	0.5%	5.0%	6.0%
Wicomico	3.50	0.0%	6.0%	6.0%
Worcester	3.30	0.5%	3.0%	4.0%

Source: Department of Legislative Services

**Appendix VI**  
**Maryland County Debt**  
**Bond Ratings – November 2007**

<b>County</b>	<b>Standard &amp; Poor's</b>	<b>Moody's</b>	<b>Fitch</b>
Allegany	A-	Baa1	-
Anne Arundel	AAA	Aa1	AA+
Baltimore City	AA-	Aa3	A+
Baltimore	AAA	Aaa	AAA
Calvert	AA	Aa2	AA+
Caroline	A	A2	-
Carroll	AA	Aa2	AA+
Cecil	AA-	Aa3	-
Charles	AA	Aa2	AA+
Dorchester	A	A2	-
Frederick	AA	Aa2	AA+
Garrett <sup>1</sup>	AAA	Aaa	-
Harford	AA+	Aa1	AA+
Howard	AAA	Aaa	AAA
Kent	-	A	-
Montgomery	AAA	Aaa	AAA
Prince George's	AA+	Aa1	AA+
Queen Anne's	-	A1	AA
St. Mary's	AA	Aa3	AA
Somerset	-	-	-
Talbot	-	Aa3	AA+
Washington	AA-	Aa3	AA-
Wicomico	A+	A2	A+
Worcester	-	Aa3	AA-

<sup>1</sup> MBIA insured for specific projects; not county rating.

Note: (-) means not rated.

Source: Maryland Association of Counties

## *Notes to Publication*



**Notes to the Publication**  
**Year Ended June 30, 2008**

**I. Significant Policies of Presentation**

**A. Governmental Operations – Operating**

The amounts presented were compiled from the respective entity's general fund, special revenue fund, permanent fund, and debt service fund. The general fund represents the entity's general operating fund. Special revenue fund(s) represents the fund(s) used to account for the proceeds of specified revenue sources (other than debt service, major capital projects, or trust fund revenues) that are legally restricted to expenditures for specified purposes. Permanent fund(s) represent the fund(s) used to account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the government or its citizens. The debt service fund represents the fund used to account for the accumulation of resources for, and the payment of, certain general long-term debt principal, interest, and related costs.

The measurement focus is upon the determination of changes in financial position, rather than upon net income determination.

**B. Governmental Operations – Capital**

The amounts presented were compiled from the respective entity's capital projects fund, which is used to account for financial resources to be used for the acquisition or construction of major capital facilities. As with the governmental operations – operating category, this fund's measurement focus is upon the determination of changes in financial position.

**C. Enterprise Operations**

This category includes the respective entity's enterprise funds, which account for operations (1) that are financed and operated in a manner similar to a private business enterprise – where the intent of the entity is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily from service charges; or (2) where the entity has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

In contrast to governmental operations, operating and capital categories, and enterprise operations capitalize and depreciate fixed assets. Further, debt service principal payments are not recorded as expenses.

**D. Component Units**

In addition, the data includes revenues, expenditures, and debt information for component units. Component unit data was reported according to each unit's basis of accounting, accrual or modified accrual. Component units utilizing the accrual basis were reported in the enterprise operations category, while component units utilizing the modified accrual basis were reported in the governmental-operations operating category. If a component unit had a capital projects fund, the financial information pertaining to this fund was reported in the governmental operations – capital category.



## II. Reporting Changes

- Beginning in fiscal 1998, Montgomery County transportation figures were reduced by the federal and State contributions to the Washington Metro Area Transit Authority. For comparability purposes, these amounts were also removed from the five-year expenditure summaries.
- Chapter 476, Laws of Maryland 1996, transferred the responsibility for the Montgomery County board of social services and the local health department from the State to the county effective October 1996. The county combined these departments and in fiscal 1998 began apportioning the costs between the two functions differently. Therefore, the expenditures for health and social services are not comparable with fiscal years prior to 1998.
- Beginning with fiscal 2000, two changes were made to the reporting of boards of education information:
  - Financial information was obtained from the boards' annual audited financial statements. In prior years, financial information was obtained from the State Department of Education, however, due to delays in gathering that information, the audited financial statements were used for fiscal 2000 and will be used in subsequent fiscal years.
  - State contributions for teachers' retirement are now included as a State source of revenue and a corresponding expenditure in accordance with generally accepted accounting principals. Therefore, the boards of education information is not comparable with prior fiscal years.
- This year's report continues with the changes made in the 1995 report. These changes were as follows:
  - **State Grants:** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
  - **Public Works:** Includes transportation services, sewer/solid waste/water services, and other public works services. Prior to fiscal 1995 this category contained highways and streets, sanitation and waste control, and other public works.
  - **Transportation:** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
  - **Sewer/Solid Waste/Water:** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
  - **Other Public Works:** Includes expenditures related to the operation of gas, electric, light, and power plants. Prior to fiscal 1995 this category contained airport services, transit services, water services, and gas/electric/light/power services.

- **Health:** Includes health and hospital expenditures. Prior to fiscal 1995 hospital expenditures were reported separately.
- **Primary/Secondary Education:** Includes expenditures for operating and maintaining public schools and other educational facilities, including tuition and fees paid by a county for residents attending the Maryland School for the Blind. Prior to fiscal 1995 these expenditures were reported under education.
- **Community College:** Includes expenditures for operating and maintaining community colleges. Prior to fiscal 1995 these expenditures were reported under education.
- **Economic Development Opportunity:** Includes expenditures incurred in the promotion of economic development, growth, and opportunity. Prior to fiscal 1995 these expenditures were reported separately.

### III. Reporting Jurisdictions

There were no changes in reporting jurisdictions for the year ended June 30, 2008.

### IV. Apportionment of Financial Data of Jurisdictions Indicated in or Servicing More Than One County

#### A. The following towns, located in more than one county, have been included in the following counties:

Templeville (Caroline and Queen Anne's)	Caroline
Mt. Airy (Carroll and Frederick)	Carroll
Millington (Kent and Queen Anne's)	Kent
Queen Anne (Queen Anne's and Talbot)	Queen Anne's
Hampstead (Carroll and Baltimore)	Carroll

The Town of Delmar, located in both Wicomico County, Maryland and the State of Delaware, has reported data applicable to Wicomico County only.

#### B. Washington Suburban Transit Commission (WSTC) and Washington Suburban Sanitary Commission (WSSC)

Financial information for these entities was apportioned equally between Montgomery and Prince George's counties.

Although the public debt for WSSC was apportioned equally between the two counties, this apportionment does not reflect each county's respective obligation for WSSC debt as guarantors. At June 30, 2008, Prince George's County was liable for nonself-supporting WSSC debt as a guarantor on bonds issued by WSSC in the amount of \$1,420,000.

**C. Chesapeake Community College**

Financial information, excluding outstanding debt and debt service payments, was apportioned among the following counties on the basis of contributions to the board of trustees, as follows:

Caroline	21.8%
Dorchester	17.7%
Kent	9.8%
Queen Anne's	26.6%
Talbot	<u>24.1%</u>
	100.0%

**D. Wor-Wic Tech Community College**

Financial information, excluding outstanding debt and debt service payments, was apportioned among Wicomico and Worcester counties on the basis of contributions to the board of trustees, as follows:

Wicomico	70.0%
Worcester	<u>30.0%</u>
	100.0%

**E. College of Southern Maryland**

Financial information, excluding outstanding debt and debt service payments, was apportioned among Calvert, Charles, and St. Mary's counties on the basis of contributions to the board of trustees, as follows:

Calvert	14.1%
Charles	68.3%
St. Mary's	<u>17.6%</u>
	100.0%

**V. Community Colleges**

Amounts shown in the capital column include revenues/additions and expenditures/deductions to the plant fund.

## **VI. Local Governments Participating in the Employees' Retirement and Pension Systems of the State of Maryland**

The following local governments were members of the Employees' Retirement and Pension Systems of the State of Maryland as of June 30, 2008 according to the Maryland State Retirement Agency:

- |   |  |   |
|---|--|---|
| 1. Allegany Community College                 | 38. Emmitsburg, Town of                              | 76. Preston, Town of                          |
| 2. Allegany County Board of Education         | 39. Federalsburg, Town of                            | 77. Prince George's Community College         |
| 3. Allegany County Commission                 | 40. Frederick County Board of Education              | 78. Prince George's County Board of Education |
| 4. Allegany County Housing Authority          | 41. Frostburg, Town of                               | 79. Prince George's County Crossing Guards    |
| 5. Allegany County Library                    | 42. Fruitland, City of                               | 80. Prince George's County Government         |
| 6. Allegany County Transit Authority          | 43. Garrett County Board of Education                | 81. Prince George's County Memorial Library   |
| 7. Annapolis, City of                         | 44. Garrett County Community Action Committee        | 82. Princess Anne, Town of                    |
| 8. Anne Arundel County Board of Education     | 45. Garrett County Office for Child., Youth & Family | 83. Queen Anne's County Board of Education    |
| 9. Anne Arundel County Community College      | 46. Greenbelt, City of                               | 84. Queen Anne's County Commission            |
| 10. Anne Arundel Co.Economic Opportunity Com. | 47. Greensboro, Town of                              | 85. Queenstown, Town of                       |
| 11. Berlin, Town of                           | 48. Hagerstown, City of                              | 86. Ridgely, Town of                          |
| 12. Bladensburg, Town of                      | 49. Hagerstown Junior College                        | 87. Rockhall, Town of                         |
| 13. Bowie, City of                            | 50. Hampstead, Town of                               | 88. St. Mary's County Board of Education      |
| 14. Brunswick, Town of                        | 51. Hancock, Town of                                 | 89. St. Mary's County Commission              |
| 15. Calvert County Board of Education         | 52. Harford Community College                        | 90. St. Mary's County, Housing Authority      |
| 16. Cambridge, City of                        | 53. Harford County Board of Education                | 91. Salisbury, City of                        |
| 17. Caroline County Board of Education        | 54. Harford County Government                        | 92. Snow Hill, Town of                        |
| 18. Carroll County Board of Education         | 55. Harford County Library                           | 93. Somerset County Board of Education        |
| 19. Carroll County Public Library             | 56. Housing Authority of Cambridge                   | 94. Somerset County Commission                |
| 20. Cecil County Board of Education           | 57. Howard Community College                         | 95. Somerset County Sanitary District, Inc.   |
| 21. Cecil County Commission                   | 58. Howard County Board of Education                 | 96. St. Mary's County Metropolitan Commission |
| 22. Cecil County Library                      | 59. Howard County Community Action Committee         | 97. St. Michaels, Commissioners of            |
| 23. Charles County Community College          | 60. Hurlock, Town of                                 | 98. Takoma Park, City of                      |
| 24. Chesapeake Bay Commission                 | 61. Hyattsville, City of                             | 99. Talbot County Board of Education          |
| 25. Chestertown, Town of                      | 62. Kent County Board of Education                   | 100. Talbot County Council                    |
| 26. Cheverly, Town of                         | 63. Kent County Commissioners                        | 101. Taneytown, Town of                       |
| 27. Cresaptown Civic Improvement Association  | 64. Landover Hills, Town of                          | 102. Thurmont, Town of                        |
| 28. Crisfield, City of                        | 65. LaPlata, Town of                                 | 103. Upper Marlboro, Town of                  |
| 29. Crisfield Housing Authority               | 66. Manchester, Town of                              | 104. Walkersville, Town of                    |
| 30. Cumberland, City of                       | 67. Middletown, Town of                              | 105. Washington County Board of Education     |
| 31. Cumberland, City of – Police Department   | 68. Montgomery College                               | 106. Washington County Board of License Comm. |
| 32. Denton, Town of                           | 69. Mount Airy, Town of                              | 107. Washington County Library                |
| 33. District Heights, City of                 | 70. Mount Rainier, City of                           | 108. Westminster, City of                     |
| 34. Dorchester County Board of Education      | 71. New Carrollton, City of                          | 109. Worcester County Board of Education      |
| 35. Dorchester County Commission              | 72. North Beach, Town of                             | 110. Worcester County Commission              |
| 36. Dorchester County Roads Board             | 73. Oakland, Town of                                 | 111. WOR-WIC Community College                |
| 37. Eastern Shore Regional Library            | 74. Oxford, Town of                                  |   |
|   | 75. Pocomoke City                                    |   |



*Index of  
Local Governments*



# **Index of Local Governments**

	<u>Page</u>		<u>Page</u>
Aberdeen	145, 207, 277	Colmar Manor	150, 226, 287
Accident	144, 203	Cottage City	150, 227, 288
Allegany County	7, 37, 67, 97, 133-134, 160, 167-174, 255, 261-262	Cresaptown	133, 168, 261
Annapolis	135, 175, 263	Crisfield	155, 241, 295
Anne Arundel County	8, 38, 68, 98-99, 135, 160, 175, 255, 263	Cumberland	133, 169, 261
Baltimore City	9, 39, 69, 100-101	Deer Park	144, 203
Baltimore County	10, 40, 70, 102	Delmar	158, 249, 300
Barclay	153, 237	Denton	137, 177, 265
Barnesville	147, 212	District Heights	151, 227, 288
Barton	133, 167	Dorchester County	16, 46, 76, 109, 141, 160, 192-196, 255, 273
Bel Air	145, 207, 277-278	Drummond	148, 215
Bel Air Special Taxing Area	133, 167	Eagle Harbor	151, 228
Berlin	159, 253, 302	East New Market	141, 193
Berwyn Heights	150, 223, 285	Easton	156, 242, 296
Betterton	146, 209	Edmonston	151, 228, 288
Bladensburg	150, 223, 285	Eldorado	141, 194
Boonsboro	157, 244, 297	Ellerslie Special Taxing Area	133, 169
Bowie	150, 224, 285-286	Elkton	139, 187, 270
Bowling Green & Roberts Place Special Taxing Area	133, 168	Emmitsburg	142, 198, 274
Brentwood	150, 224, 286	Fairmount Heights	151, 229
Brookeville	147, 212	Federalsburg	137, 177, 265
Brookview	141, 192	Forest Heights	151, 229, 289
Brunswick	142, 197, 274	Frederick, City of	142, 198, 274-275
Burkittsville	142, 197	Frederick County	17, 47, 77, 110, 142-143, 160, 197-202, 255, 274-275
Calvert County	11, 41, 71, 103-104, 136, 160, 176, 255, 264	Friendship Heights	148, 216, 281
Cambridge	141, 192, 273	Friendsville	144, 204
Capitol Heights	150, 225, 286	Frostburg	133, 170, 261
Caroline County	12, 42, 72, 105, 137, 160, 177-181, 255, 265-266	Fruitland	158, 249, 300
Carroll County	13, 43, 73, 106, 138, 160, 182-185, 255, 267-269	Funkstown	157, 245, 297
Cecil County	14, 44, 74, 107, 139, 160, 186-189, 255, 270-271	Gaithersburg	148, 216, 281
Cecilton	139, 186, 270	Galena	146, 210, 279
Centreville	153, 237, 293	Galestown	141, 194
Charles County	15, 45, 75, 108, 140, 160, 190-191, 255, 272	Garrett County	18, 48, 78, 111, 144, 160, 203-206, 255, 276
Charlestown	139, 186	Garrett Park	148, 217, 281
Chesapeake Beach	136, 176, 264	Glenarden	151, 230, 289
Chesapeake City	139, 187	Glen Echo	148, 217
Chestertown	146, 209, 279	Goldsboro	137, 178
Cheverly	150, 225, 287	Grantsville	144, 204, 276
Chevy Chase, Town of	147, 213, 280	Greenbelt	151, 230, 289
Chevy Chase - Section 3	147, 213	Greensboro	137, 178, 265
Chevy Chase - Section 5	147, 214, 280		
Chevy Chase View	147, 214, 280		
Chevy Chase Village	147, 215, 280		
Church Creek	141, 193		
Church Hill	153, 238		
Clear Spring	157, 244, 297		
College Park	150, 226, 287		



	<u>Page</u>
Hagerstown	157, 245, 297-298
Hampstead	138, 182, 267
Hancock	157, 246, 298
Harford County	19, 49, 79, 112, 145, 160, 207-208, 255, 277-278
Havre de Grace	145, 208, 278
Hebron	158, 250, 300
Henderson	137, 179
Highland Beach	135, 175
Hillsboro	137, 179
Howard County	20, 50, 80, 113
Hurlock	141, 195, 273
Hyattsville	151, 231, 290
Indian Head	140, 190, 272
Keedysville	157, 246
Kent County	21, 51, 81, 114, 146, 161, 209-211, 255, 279
Kensington	148, 218, 282
Kitzmiller	144, 205
Landover Hills	151, 231
La Plata	140, 190, 272
La Vale Sanitary Commission	133, 170, 262
Laurel	152, 232, 290
Laytonsville	148, 218
Leonardtwn	154, 240, 294
Loch Lynn Heights	144, 205
Lonaconing	133, 171
Luke	133, 171
Manchester	138, 182, 267
Martin's Additions, Village of	149, 219
Mardela Springs	158, 250
Marydel	137, 180
Maryland-National Capital Park & Planning Commission	22, 23, 31, 52, 53, 61, 116, 118
McCoole Special Taxing Area	133, 172
Middletown	142, 199, 275
Midland	134, 172
Millington	146, 210
Montgomery County	22, 52, 82, 115-116, 147-149, 161, 212-222, 256, 280-284
Morningside	152, 232, 290
Mountain Lake Park	144, 206
Mt. Airy	138, 183, 267
Mt. Rainier	152, 233, 291
Mt. Savage Special Taxing Area	134, 173
Myersville	142, 199

	<u>Page</u>
New Carrollton	152, 233, 291
New Market	142, 200
New Windsor	138, 183
North Beach	136, 176, 264
North Brentwood	152, 234
North Chevy Chase	149, 219
North East	139, 188, 270
Oakland	144, 206, 276
Oakmont	149, 220
Ocean City	159, 253, 302
Oxford	156, 242, 296
Perryville	139, 188, 271
Pittsville	158, 251
Pocomoke City	159, 254, 303
Poolesville	149, 220, 282
Port Deposit	139, 189
Port Tobacco	140, 191
Potomac Park	134, 173
Preston	137, 180, 265
Prince George's County	23, 53, 83, 117-118, 150-152, 161, 223-236, 256, 285-292
Princess Anne	155, 241, 295
Queen Anne	153, 238
Queen Anne's County	24, 54, 84, 119, 153, 161, 237-239, 256, 293
Queenstown	153, 239, 293
Ridgely	137, 181, 266
Rising Sun	139, 189, 271
Riverdale Park	152, 234, 291
Rock Hall	146, 211, 279
Rockville	149, 221, 282
Rosemont	142, 200
St. Mary's County	25, 55, 85, 120, 154, 161, 240, 256, 294
St. Michaels	156, 243, 296
Salisbury	158, 251, 300
Seat Pleasant	152, 235, 292
Secretary	141, 195
Sharpsburg	157, 247
Sharptown	158, 252
Smithsburg	157, 247, 298
Snow Hill	159, 254, 303
Somerset	149, 221, 283
Somerset County	26, 56, 86, 121, 155, 161, 241, 256, 295
Sudlersville	153, 239
Sykesville	138, 184, 268

	<u>Page</u>
Takoma Park	149, 222, 283
Talbot County	27, 57, 87, 122, 156, 161, 242-243, 256, 296
Taneytown	138, 184, 268
Templeville	137, 181
Thurmont	143, 201, 275
Trappe	156, 243
Union Bridge	138, 185, 268
University Park	152, 235, 292
Upper Marlboro	152, 236, 292
Upper Potomac River Comm.	7, 37
Vienna	141, 196

	<u>Page</u>
Walkersville	143, 201, 275
Washington County	28, 58, 88, 123, 157, 161, 244-248, 256, 297-299
Washington Grove	149, 222, 284
Washington Suburban Sanitary Comm.	22, 23, 31, 52, 53, 61, 116, 118
Washington Suburban Tran. Comm.	22, 23, 31, 52, 53, 61
Westernport	134, 174, 262
Westminster	138, 185, 268
Wicomico County	29, 59, 89, 124-125, 158, 161, 249-252, 256, 300-301
Willards	158, 252, 301
Williamsport	157, 248, 299
Woodsboro	143, 202
Worcester County	30, 60, 90, 126, 159, 161, 253-254, 256, 302-303