

# OVERVIEW OF MARYLAND LOCAL GOVERNMENTS

FINANCES AND DEMOGRAPHIC INFORMATION



DEPARTMENT OF LEGISLATIVE SERVICES 2014

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# **Overview of Maryland Local Governments**

## *Finances and Demographic Information*

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**Department of Legislative Services  
Office of Policy Analysis  
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**DEPARTMENT OF LEGISLATIVE SERVICES**  
**OFFICE OF POLICY ANALYSIS**  
**MARYLAND GENERAL ASSEMBLY**

**Warren G. Deschenaux**  
Director

January 24, 2014

The Honorable Thomas V. Mike Miller, Jr., President of the Senate  
The Honorable Michael E. Busch, Speaker of the House of Delegates  
Honorable Members of the Maryland General Assembly

Ladies and Gentlemen:

The Department of Legislative Services has prepared this overview document to provide legislators and the public with a better understanding of the fiscal and social issues confronting local governments in Maryland. Topics discussed in this report include the following:

- Structure of Local Governments
- Demographic Indicators
- Local Government Finances
- Tax Rates for Local Governments
- Local Revenue Growth
- County Salary Actions
- Public School Funding and Student Enrollment
- Local General Fund Balances
- Local Debt Measures
- Balance of State Payments

This report was prepared by Scott Gates, Trevor Owen, Michael Sanelli, and Kathryn Selle, and reviewed by Hiram Burch, John Rohrer, and Michael Sanelli. The manuscript was prepared by Mya Coover. The Department of Legislative Services trusts that this report will be useful to individuals interested in local government fiscal issues.

Sincerely,

Warren G. Deschenaux  
Director

WGD/mlm



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# Executive Summary

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Whether it is considering public local laws or altering State aid formulas, the General Assembly deliberates on numerous issues affecting local governments and their finances each legislative session. Understanding the existing political and financial structure of local governments enables thorough consideration of the impact of such legislation.

## Structure of Local Governments

In terms of types and number of local governments, Maryland's structure is relatively simple. The U.S. Census Bureau identifies 347 local governments in Maryland, including 23 counties, Baltimore City, 156 municipalities, and 167 special taxing districts. Counties are the principal unit of local government in Maryland, responsible for most basic services. Municipalities typically provide a limited array of public services that in many instances complement county government services. Municipalities in rural counties on the Eastern Shore and in Western Maryland provide services that may not be offered by the respective county government.

## Demographic Indicators

Maryland is among the most diverse states in the nation. Racial minorities comprise 46.1% of the State's population compared to 37.0% nationally. Racial minorities accounted for the entire growth in the State's population since 2000.

The Hispanic and Asian communities are the two fastest growing ethnic groups. During this period, the State's minority population increased by 36.0%; whereas, the White population decreased by 4.0%. The State's Hispanic population increased by 124.7%, with the Asian population increasing by 62.0% and African Americans increasing by 16.0%.

Maryland is also one of the most affluent states in the nation with the highest median household income. Marylanders are highly educated with a high concentration of college-educated residents. Maryland enjoys a below-average unemployment rate and a large concentration of high-tech jobs. An indicator that is consistently negative, however, is the State's high violent crime rate.

## Local Government Finances

County and municipal governments in Maryland spend approximately \$28.1 billion annually on public services. Counties are the principal unit of local government responsible for most basic services such as police, fire, local corrections, sanitation, local highways, health, and parks and recreation. Counties also are responsible for funding public schools, libraries, local community colleges, and the circuit courts. In fiscal 2012, expenditures at the county government level totaled \$26.8 billion, which accounted for 95.5% of total local government expenditures.

Municipal governments spent \$1.3 billion, which accounted for 4.5% of total local government expenditures in fiscal 2012. The services delivered by municipalities are less uniform than those provided by the counties. The most comprehensive array of services is provided by Annapolis, Cumberland, Frederick, Gaithersburg, and Rockville.

## **Tax Rates for Local Governments**

Nine counties changed their local property tax rates in fiscal 2014, with seven counties increasing rates and two counties decreasing their rate. Local income tax rates remained relatively constant for tax year 2014, with only two jurisdictions increasing their rate and one county decreasing its rate. No county altered its recordation, transfer, admissions and amusement, and hotel rental tax rates so that the rates remain the same as in fiscal 2013.

Individuals and businesses residing in incorporated areas are subject to municipal property taxes in addition to county property taxes. To compensate municipalities for providing services in lieu of similar county services or programs and to address the effect of double taxation in municipalities (when residents pay both county and municipal property taxes), 18 counties provided property tax set-offs totaling \$103.6 million in fiscal 2013, through either a tax rate differential or tax rebate.

Sixteen counties impose either a development impact fee or excise tax, which generated approximately \$110.0 million in revenues in fiscal 2014. The primary services funded by these

charges include public school construction, libraries, community colleges, transportation, public safety, parks and recreation, and water/sewer utilities.

## **Local Revenue Growth**

The downturn in the housing market continues to affect property assessments in Maryland. County assessable base decreased by 1.3% in fiscal 2014 but is projected to increase by 0.5% in fiscal 2015. Net taxable income increased by 5.0% in tax year 2011 and 9.0% in tax year 2012 compared to a 3.2% decrease in tax year 2009. Local recordation and transfer tax revenues have stabilized somewhat compared to the past few years. County governments collected \$671.3 million in local recordation and transfer taxes in fiscal 2013 and are expected to collect \$656.8 million in fiscal 2014.

The Homestead Tax Credit Program (assessment caps) provides tax credits against State, county, and municipal real property taxes for owner-occupied residential properties for the amount of real property taxes resulting from an annual assessment increase that exceeds a certain percentage or “cap” in any given year. However, as property tax assessments have declined over the past couple of years, the amount of property tax relief provided by the Homestead Tax Credit Program has declined accordingly. In fiscal 2015, assessment caps are projected to reduce the amount of the county assessable base that is taxable by almost 3.1% compared to 5.3% in fiscal 2013.

## **County Salary Actions**

More Maryland county governments provided salary enhancements to their employees in fiscal 2014 than in the previous year, while salary enhancements for boards of education remained relatively constant. Moreover, no jurisdiction planned to implement furloughs or broad salary reduction plans, and fewer jurisdictions eliminated filled positions resulting in employee layoffs.

## **Public School Funding**

Public schools are funded from federal, State, and local sources. Approximately 46% of public school funding in Maryland comes from local sources, and 49% comes from the State. The federal government provides only 5% of public school funding. Public schools in Maryland received about \$14,624 in total funding for each pupil in fiscal 2014. Worcester County had the highest per pupil revenues at \$17,086; while Baltimore City had the second highest at \$16,904. Somerset County had the third highest at \$16,016. St. Mary's County had the lowest per pupil revenues at \$12,407.

## **Local General Fund Balances**

Local governments ended fiscal 2013 with total unrestricted general fund balances, including "rainy day" accounts, totaling \$2.4 billion. A county's unrestricted general fund balance as a percent of general fund revenues is

one indicator of a county's fiscal health and the county's ability to withstand an economic downturn. In addition, many counties have designated "rainy day" funds set aside in the event of an economic downturn. In fiscal 2013, these funds total approximately \$788.5 million or 6.0% of total general fund revenues.

## **Local Debt Measures**

As of June 30, 2012, Maryland counties and Baltimore City had \$17.7 billion in outstanding debt, including general obligation bonds, revenue and enterprise debt, federal loans, State loans, capital leases, and short-term debt. Between fiscal 2008 and 2012, local debt for counties and Baltimore City increased by \$3.1 billion or 20.9%. This represents a 4.9% average annual increase over the five-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 9.0% of the total debt in fiscal 2012.

## **Balance of State Payments**

In fiscal 2011, State revenue collections allocated in *The Balance Sheet* totaled \$14.0 billion, while State aid payments to local governments totaled \$6.4 billion. The individual income tax accounted for 47.4% of the State revenues allocated in the report while sales taxes accounted for over 27.9% of revenues. On average, local governments received \$0.46 in State aid for each \$1.00 in taxes paid by county residents and businesses. This illustrates that local governments received 46% of the State revenues that were

allocated on a county-by-county basis in the report. The remaining revenues funded State programs such as higher education, medical assistance, health, social services, corrections, and the judiciary.

The share of State revenues provided to local governments has fluctuated since 2002; ranging from a low of 37% in fiscal 2002, 2004, 2005, and 2006 to a high of 47% in fiscal 2010. During this 10-year period, the “balance sheet index” as a percent of the statewide average increased in 5 jurisdictions, decreased in 5 jurisdictions, and remained relatively constant in 14 jurisdictions.

# Chapter 1. Structure of Local Governments

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When Lord Calvert and his group of English settlers landed on St. Clement’s Island in 1634, they brought with them the familiar forms of English government, which included governance on the local level in counties and villages. The settlers immediately set about establishing civil boundaries as they had known them in England with the establishment of St. Mary’s City. Just three years later, in 1637, the settlers established St. Mary’s County. Since that time, local government has evolved, changing as the times and needs of local communities have changed. Likewise, the law governing local government has developed to address such change. The differences among local governments and the relationship among different levels of government may be best understood in this historical context.

There is no mention of local government in the U.S. Constitution, and local governments are generally considered creatures of the state. Yet often it is with their local government that citizens most closely identify. Local government units in the United States take on different forms to include counties, municipalities, townships, and special taxing districts. Nationwide there are over 90,000 units of local governments, with 347 being located in Maryland. Local government units in Maryland include 23 counties, Baltimore City, 156 municipalities, and 167 special taxing districts. Based on the types and number of local governments, Maryland’s structure is relatively simple. Maryland ranks forty-fifth among the states in terms of the number of local governments, and, unlike many states, Maryland does not have

townships or independent school districts. In comparison, Pennsylvania has almost 5,000 local government units, the third highest in the nation. **Table 1.1** compares the number of local government units in Maryland with surrounding states. **Appendix 1** shows the number and type of local governments in the United States. A map of Maryland showing each county and county seat is depicted in **Exhibit 1.1**.

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**Table 1.1**  
**Number of Local Government Units in Maryland and Surrounding States**

	Delaware	Maryland	Pennsylvania	Virginia	West Virginia
Counties	3	24	66	95	55
Municipalities	57	156	1,015	229	232
Townships	0	0	1,546	0	0
School Districts	19	0	514	0	55
Special Districts	260	167	1,756	194	317
<b>Total</b>	<b>339</b>	<b>347</b>	<b>4,897</b>	<b>518</b>	<b>659</b>
Rank	46th	45th	3rd	44th	39th

Note: School districts in Maryland and Virginia are dependent on another unit of local government for funding and are not classified as a separate unit of local government. Baltimore City is classified as a county government since the city functions as a “county” for most purposes of State law.

Source: U.S. Census Bureau

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The small number of local governments in Maryland has resulted in a more consolidated approach to delivering local government services, particularly in relation to northeastern

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

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

County	Maryland		Pennsylvania	
	Baltimore	Frederick	York	Adams
Population	817,455	239,582	437,846	101,482
<i>Sub-county Units</i>				
Municipalities	0	12	37	13
Townships	0	0	35	21
School Districts	0	0	15	6
Special Districts	1	3	42	21
<b>Total</b>	<b>2</b>	<b>16</b>	<b>130</b>	<b>62</b>

Source: U.S. Census Bureau

**Table 1.3**  
**Local Government Units**  
**York County, Pennsylvania**

**York County**  
**School Districts**



**York County**  
**Townships**



Source: Department of Legislative Services

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

## County Governments

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

and recreation. In addition, counties are responsible for funding public schools, libraries, local community colleges, and the circuit courts. This arrangement is similar to other states south of the Mason-Dixon Line. Northern states traditionally rely more on townships to provide local services; counties, where they exist, play a secondary role. In addition, unlike most states, the local school districts in Maryland are fiscally dependent on the county government for funding.

Unlike Maryland's municipalities, which were established exclusively to meet local needs, counties have traditionally served two roles simultaneously – a provider of local services and an administrative arm of the State. In the first role, the form and extent of county government throughout the State developed based on local needs and on economic, geographic, and population differences. When these differences are considered collectively, they contribute to Maryland's reputation as "America in Miniature." In the second role, counties have served as a mechanism to provide services of statewide concern throughout each region of the State.

Maryland counties operate under three forms of government: commission, charter home rule, and code home rule. Until the mid-twentieth century, every county in Maryland had a commission form of government. Although Article XI-A of the Maryland Constitution was ratified in 1915 granting Baltimore City and any county the authority to adopt charter home rule, the first time a county exercised this option was in 1948 when Montgomery County became the first charter home rule county. Until the mid-1960s, only three more counties had adopted charter home rule. Article XI-F of the Maryland Constitution was ratified in 1966 giving counties the option to adopt code home rule. Over the next few

decades, several more counties adopted some form of home rule authority. To date, only 7 counties continue to operate under the commission, or nonhome rule, form of government, while 10 counties operate under charter home rule, and 6 counties operate under code home rule. However, beginning December 2014, Frederick County will operate under the charter home rule form of government. **Table 1.4** shows the form of government for each Maryland county.

## **Baltimore City**

Baltimore City is unique among Maryland's local governments. Although designated as a municipality, Baltimore City is generally treated as a county for purposes of State law. Originally, Baltimore City was established as a municipality within the confines of Baltimore County, and the city government performed exclusively municipal functions. However, in 1851, Baltimore City was separated from Baltimore County and has since functioned as an independent unit. Today, Baltimore City operates under the charter home rule form of government.

**Table 1.4**  
**Form of County Government**

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

<sup>1</sup>Frederick County will become a charter home rule county on December 1, 2014.

Source: Department of Legislative Services

## Municipalities

Maryland has 156 municipalities with home rule powers under Article XI-E of the Maryland Constitution. The dimensions of the municipalities vary widely, as does the number of county residents who live in them. Public works and public safety are the two largest functions for most municipalities in Maryland. Common public services performed by municipalities include street lighting, trash/refuse collection, snow removal, and street maintenance. Police

protection, planning/zoning, leaf collection, and water services are provided by at least one-half of municipalities.

Municipalities in Maryland are relatively small, with 59 having fewer than 1,000 residents, while only 9 have more than 25,000 residents. Frederick, with 66,382 residents, is the largest municipality in Maryland followed by Rockville and Gaithersburg. Port Tobacco in Charles County, with 13 residents, is the State's smallest municipality. The 10 largest municipalities are listed in **Table 1.5**, and the number of municipalities by size is shown in **Table 1.6**. **Appendix 2** lists each municipality by county.

The number of municipalities in each county and the percentage of residents in each county who reside within a municipality vary considerably. Prince George's County, with 27 municipalities, has the greatest number among the 23 counties. Although Prince George's County has the highest number of residents who reside within a municipality (240,910), municipal residents account for only 27.3% of the county population. Talbot County has the highest percentage of residents who reside within a municipality (51.0%). In contrast, in St. Mary's County, 2.9% of residents reside within a municipality. Baltimore and Howard counties have no municipality located entirely within their boundaries, although a small portion of the Town of Hampstead does extend into Baltimore County. The number of residents in each county who reside within a municipality is provided in **Appendix 3**.

**Table 1.5**  
**10 Largest Municipalities in Maryland**

<u>Municipality</u>	<u>County</u>	<u>Population</u>
Frederick	Frederick	66,382
Rockville	Montgomery	63,244
Gaithersburg	Montgomery	62,794
Bowie	Prince George's	56,129
Hagerstown	Washington	40,638
Annapolis	Anne Arundel	38,620
Salisbury	Wicomico	31,243
College Park	Prince George's	31,208
Laurel	Prince George's	25,554
Greenbelt	Prince George's	23,541

Source: U.S. Census Bureau

**Table 1.6**  
**Maryland Municipalities by Size**

<u>Population Range</u>	<u>Number</u>	<u>Percent of Total</u>
25,000 - 70,000	9	5.8%
10,000 - 24,999	12	7.7%
5,000 - 9,999	19	12.2%
2,500 - 4,999	25	16.0%
1,000 - 2,499	32	20.5%
Less than 1,000	59	37.8%
<b>Total</b>	<b>156</b>	<b>100.0%</b>

Source: U.S. Census Bureau

Municipalities in Maryland operate under home rule authority. With limited exceptions, the authority granted to municipalities under the State constitution and public general laws is uniform throughout the State. The express grant of authority to the municipalities is found in Title 5, Subtitle 2 of the Local Government Article of the Annotated Code of Maryland. One noteworthy exception is the right to exercise urban renewal powers. Under Article III, Section 61 of the Maryland Constitution, the General Assembly may grant urban renewal powers for slum clearance to a county or municipality only by public local law.

### Special Taxing Districts

While the term local government usually refers to counties and municipalities, other local government entities known as special taxing districts have been created by State or local law to address specific goals or needs within a small geographic area, or to deal with issues and problems that cross county boundaries. Despite sharing some features similar to counties and municipalities, these entities lack home rule authority and must come to the legislative body that created them in order to change the scope of their powers.

### Townships and Independent School Districts

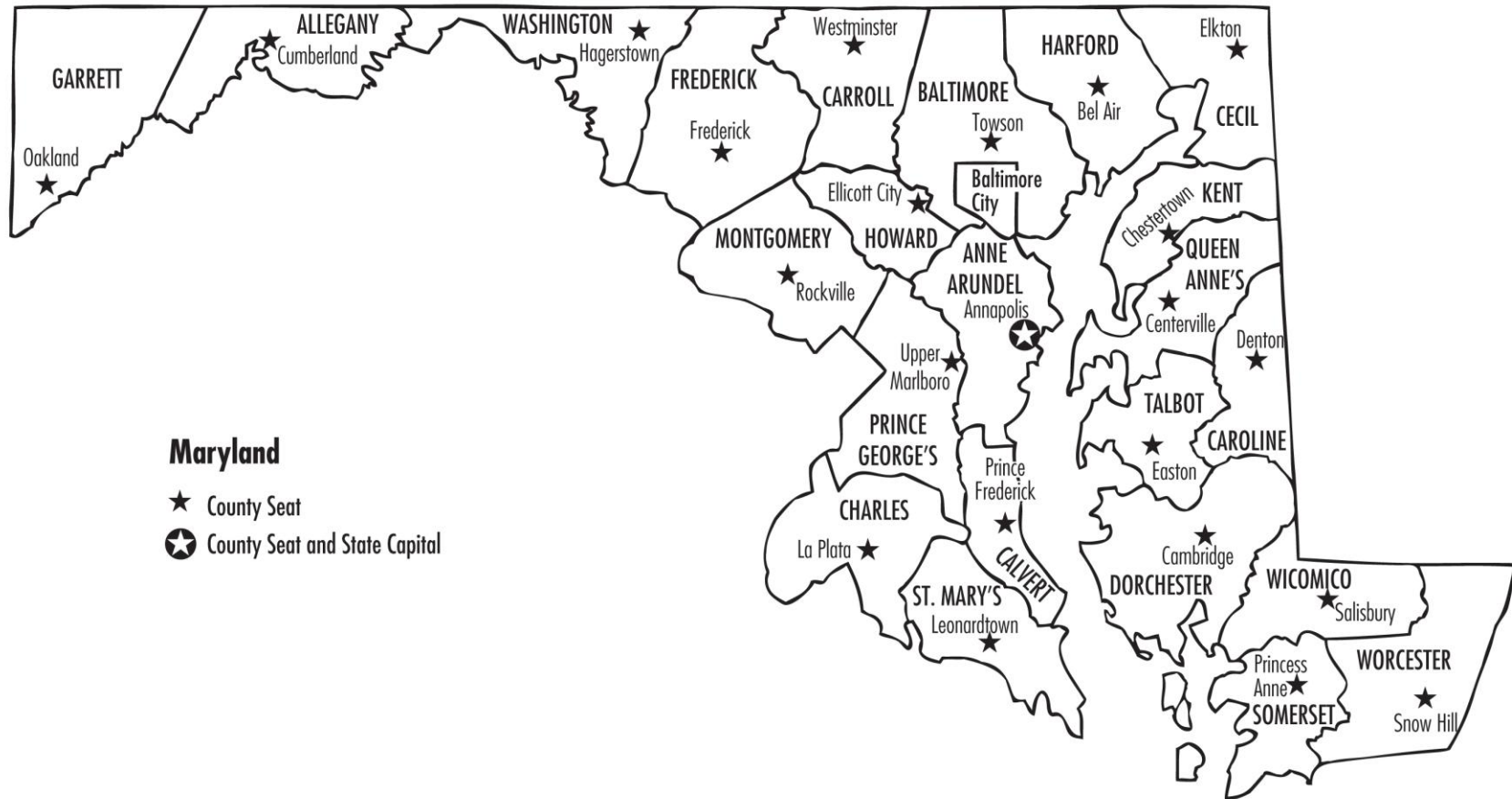
Unlike many states, Maryland does not have townships or independent school districts. Townships are geographic and political subdivisions of a county. Townships are located in 20 states, primarily in the Northeast and Midwest. In 11 states, townships may overlap with municipalities. The responsibilities

and form of government of townships are specified by the state legislature. The most common responsibilities of townships include highway maintenance, trash collection, and land use planning. In some states, including Pennsylvania, responsibilities include police and fire protection.

Independent school districts are separate units of local government that possess taxing authority. Around 90% of public school systems in the United States are classified as independent school districts. Independent school districts exist in Delaware, Pennsylvania, and West Virginia. School districts in Maryland and Virginia are classified as dependent school districts since they rely on another unit of local government for local funding.

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**Exhibit 1.1**  
**State of Maryland**





## Chapter 2. Demographic Indicators

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Maryland is a diverse State encompassing the mountainous regions of Western Maryland, waterfront communities along the Chesapeake Bay, historic towns, rolling hills and horse farms in the north-central region of the State, and the urban center along the Baltimore-Washington corridor. This diversity is also reflected in the State's people and families. Maryland is today a dynamic and culturally enriched State comprising people from approximately 180 different countries speaking over 80 languages.

### Land Area and Population

Maryland, consisting of 9,707 square miles, ranks as the forty-second state in terms of land mass. Maryland's counties range in size from Calvert County with 213 square miles to Frederick County with 660 square miles. Baltimore City comprises 81 square miles.

Approximately 5.9 million people live in Maryland. Montgomery County is the State's largest jurisdiction with over 1 million residents, and Kent County is the smallest with 20,200 residents. Baltimore City, although fourth in total population, has the highest population density in the State. Montgomery County is second in terms of population density, while Garrett County has the lowest population density. **Exhibit 2.1** shows the land area, population, and population density for all Maryland jurisdictions.

### Racial Composition

Maryland is among the most diverse states in the nation. Racial minorities comprise 46.1% of the State's population compared to 37.0% nationally as shown in **Table 2.1**. African Americans are the largest racial minority in Maryland comprising 29.1% of the State's population; whereas Hispanics account for 8.7%, followed by Asians at 5.9%. Montgomery County is one of the most affluent and diverse jurisdictions in Maryland, with Hispanics, African Americans, and Asians each comprising between 14.5% and 18% of the county's population. **Exhibit 2.2** shows the racial composition for each jurisdiction in Maryland. **Appendix 4** shows the racial composition for each U.S. state.

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**Table 2.1**  
**Maryland Racial Composition – 2012**

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	<b>Maryland</b>	<b>United States</b>
White	53.9%	63.0%
African American	29.1%	12.3%
Hispanic/Latino	8.7%	16.9%
Asian	5.9%	5.0%
American Indian	0.2%	0.7%
Native Hawaiian	0.0%	0.2%
Multiracial	2.1%	1.9%

Source: U.S. Census Bureau

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Since the 2000 census, gains in the State's population have been comprised entirely from growth in minority groups. During this period, the State's minority population increased by 36.0%; whereas, the White population decreased by 4.0%. The State's Hispanic population increased by 124.7% during this period, with the Asian population increasing by 62.0% and African Americans increasing by 16.0%. **Exhibit 2.3** shows population growth by racial composition. **Exhibit 2.4** shows the change in minority population by county and **Exhibit 2.5** shows the growth in the minority share of a county's population.

## Population Growth

Managing growth remains a key issue as Maryland's population continues to expand. From 2000 to 2012, the State population increased by 588,000 people, representing a 11.1% increase over the 12-year period. **Exhibit 2.6** shows the growth in population for each jurisdiction since 2000.

Population growth throughout Maryland has not been uniform. The largest growth occurred in Southern Maryland, the Eastern Shore, and the north-central region of the State. Baltimore City and many economically distressed rural counties realized either marginal growth or continued reductions in population.

St. Mary's County led the State in the pace of population growth between 2000 and 2012 with a growth rate of 26.4%. Eight other counties, Calvert, Cecil, Charles, Frederick, Howard, Montgomery, Queen Anne's, and Wicomico, had growth rates of at least 15.0%. Baltimore City and Allegany

County were the only jurisdictions that lost population since 2000.

## Washington and Baltimore Metropolitan Areas

A metropolitan area is defined by the U.S. Census Bureau as an area with a large population nucleus and adjacent communities that have a high degree of social and economic integration between them. In some instances, two large metropolitan areas adjacent to each other have strong economic and social links between them. In these instances, the two metropolitan areas may be designated a consolidated metropolitan statistical area, as is the case with the Washington-Baltimore consolidated metropolitan statistical area.

When compared to metropolitan areas nationwide, the Washington metropolitan statistical area ranks seventh with approximately 5.8 million residents, while the Baltimore metropolitan statistical area ranks twentieth with approximately 2.8 million residents. Combined, these two metropolitan statistical areas hold approximately 8.6 million residents.

Approximately 87% of the State's population resides in a county within one of these metropolitan areas. The Washington metropolitan statistical area stretches from the Chesapeake Bay in the east to the Appalachians in the west, consisting of the District of Columbia; 5 Maryland counties (Calvert, Charles, Frederick, Montgomery, and Prince George's); in Virginia, 9 counties and 6 independent cities; and 1 county in West Virginia. The most populous county in the Washington metropolitan statistical area is

Fairfax County, Virginia, with a population of over 1.1 million; Montgomery County, Maryland is the second most populous with 1 million residents.

The Baltimore metropolitan statistical area is composed of Baltimore City and six Maryland counties – Anne Arundel, Baltimore, Carroll, Harford, Howard, and Queen Anne’s. Baltimore County is the most populous jurisdiction within the Baltimore metropolitan statistical area with a population of 817,500 residents; Baltimore City is the second most populous jurisdiction with 621,300 residents.

Since the 1960s, in both the Washington and Baltimore metropolitan statistical areas, the population of the central city has been declining while the population of the surrounding counties has increased dramatically. However, recently the population of the District of Columbia has been increasing. **Appendix 5** compares the population of each jurisdiction within the Washington and Baltimore metropolitan statistical areas.

## Social and Economic Indicators

Maryland continues to be one of the most affluent states in the nation with a high median household income as of 2012. Maryland enjoys a below-average unemployment rate and a large concentration of high-tech jobs. A continuing negative indicator is the State’s high violent crime rate. Crime rate statistics for counties and the 20 largest municipalities in the State are provided in **Exhibits 2.7** and **2.8**. Information on average weekly wage, unemployment rate, median household income, and median home prices is provided in **Exhibit 2.9**.

**Exhibits 2.10** through **2.13** provide information on county employment by sector and employment growth.

## Crime Rates

Maryland’s crime rates are among the highest in the nation. According to the FBI’s *Uniform Crime Report*, when the District of Columbia is included in the rankings, in 2012, Maryland had the tenth highest violent crime rate, the eighth highest murder rate, and the third highest robbery rate. The FBI recorded 369 murders in Maryland compared to 314 in Virginia, even though Virginia has over 2.3 million more residents. The District of Columbia and Louisiana had the nation’s highest murder rates while Vermont and New Hampshire had the lowest. **Table 2.2** compares the crime rates in Maryland with neighboring Virginia for calendar 2012.

Among the State’s 24 subdivisions, Baltimore City had the highest crime rate in 2012, followed by Worcester and Prince George’s counties. Carroll, Queen Anne’s, Harford, Frederick, and Montgomery counties had the lowest crime rates. Crime rate statistics are from the *Uniform Crime Report* for 2012.

Baltimore City and Prince George’s County continue to be plagued with a high murder rate, with the two jurisdictions accounting for 75.0% of the State’s murders. However, although the number of murders in 2012 increased by 9.6% in Baltimore City, the number of murders decreased by 33.7% in Prince George’s County.

**Table 2.2**  
**Comparison of Crimes Rates in 2012<sup>1</sup>**

	Maryland		Virginia	
Violent Crime	476.8	10 <sup>th</sup>	190.1	48 <sup>th</sup>
Murder	6.3	8 <sup>th</sup>	3.8	31 <sup>st</sup>
Rape	21.0	44 <sup>th</sup>	17.7	49 <sup>th</sup>
Robbery	172.3	3 <sup>rd</sup>	57.5	39 <sup>th</sup>
Assault <sup>2</sup>	277.2	16 <sup>th</sup>	111.1	48 <sup>th</sup>
Burglary	573.2	26 <sup>th</sup>	360.5	49 <sup>th</sup>
Vehicle Theft	255.3	13 <sup>th</sup>	110.9	45 <sup>th</sup>

<sup>1</sup>Rate is per 100,000 inhabitants. <sup>2</sup>Aggravated assaults.  
Source: FBI *Uniform Crime Report*, 2012

Baltimore City and Prince George’s County also continue to be troubled by a high volume of robbery offenses. In 2012, 3,635 robberies were reported in Baltimore City and 2,450 robberies were reported in Prince George’s County. In comparison, only 878 robberies were reported in Montgomery County. Despite a decrease of 3.7% in the number of robberies in Prince George’s County, 59.8% of the robberies reported in the State occurred in the two jurisdictions.

In addition, both jurisdictions continue to be inundated with motor vehicle thefts. Even though the number of incidences has decreased considerably in recent years, approximately 62.6% of motor vehicle thefts in the State occur in Baltimore City and Prince George’s County. In 2012, 5,092 vehicles were reported stolen in Prince George’s County compared to 1,073 in neighboring Montgomery County. Baltimore City had the second highest number of vehicle thefts at 3,987.

As illustrated in **Exhibit 2.8**, several municipalities have crime rates that exceed those in Baltimore City. In 2012, the City of Elkton had the State’s highest crime rate, followed by Cumberland, Salisbury, Hyattsville, and Cambridge. Of the State’s 20 largest municipalities, the City of Bowie had the lowest crime rate, followed by Rockville, New Carrollton, and Gaithersburg.

### **Average Weekly Wage**

The average weekly wage calculation is based on an individual’s place of employment rather than residence. In calendar 2012, the average weekly wage was \$1,039 statewide, ranging from \$565 in Worcester County to \$1,289 in Montgomery County. St. Mary’s County had the second highest average weekly wage, followed by Howard County and Baltimore City. The Maryland Department of Labor, Licensing, and Regulation calculates the average weekly wage statistic.

### **Unemployment Rate**

The unemployment rate measures the percent of a county’s total civilian labor force that is out of work. The statewide unemployment rate averaged 7.3% in calendar 2011, 6.8% in calendar 2012, and 6.7% in calendar 2013. Howard and Montgomery counties had the lowest unemployment rates at 5.1% in 2013, while Worcester County had the highest at 11.5%; Somerset County had the second highest rate at 10.4%. The unemployment rate in Maryland continues to be below the national average. The national unemployment rate averaged 8.9% in calendar 2011, 8.1% in calendar 2012, and 7.5% in calendar 2013.

## Median Household Income

Maryland continues to be one of the most affluent states in the nation. Maryland had the highest median household income in the nation based on a three-year average for 2010 through 2012. Like Maryland, a majority of the high-income states are located in the Northeast and Mid-Atlantic regions. In contrast, states with the lowest income levels continue to be concentrated in the Southeastern region of the country. **Table 2.3** lists the 10 states with the highest and lowest median household income.

Based on a three-year average for 2010 through 2012, the median household income for Maryland jurisdictions ranged from \$37,733 in Somerset County to \$106,222 in Howard County. Montgomery County had the second highest median income at \$94,767, and Calvert County had the third highest at \$92,517. Four counties (Allegany, Dorchester, Garrett, and Somerset) and Baltimore City had income levels below 70% of the statewide average. **Exhibit 2.9** shows the median household income for each county and the percentage of the statewide average that each county’s income level represents.

**Table 2.3**  
**Median Household Income in the United States**  
**(Three-year Average Median for 2010-2012)**

<u>Top 10 States</u>		<u>Bottom 10 States</u>	
1. Maryland	\$69,920	41. New Mexico	\$44,605
2. New Hampshire	68,415	42. West Virginia	43,765
3. Connecticut	66,844	43. Alabama	43,350
4. New Jersey	65,548	44. Montana	43,226
5. Massachusetts	64,153	45. South Carolina	43,078
6. Virginia	64,043	46. Tennessee	42,266
7. Alaska	61,066	47. Kentucky	41,687
8. Colorado	60,180	48. Louisiana	40,660
9. Washington	59,790	49. Arkansas	40,606
10. Hawaii	59,748	50. Mississippi	39,592
District of Columbia	\$60,534	National Average	\$51,336

Source: U.S. Census Bureau

## Median Sale Price for Homes

The median sale price for owner-occupied real property increased by 4.0% in fiscal 2013, from \$275,000 in fiscal 2012 to \$286,000 in fiscal 2013. The median sale price ranged from \$112,000 in Allegany County to \$415,000 in Howard County. Median sale price statistics are from the Maryland State Department of Assessments and Taxation.

## Employment

The private sector accounts for 80% of employment in Maryland with the government sector accounting for 20%. The reliance on government employment ranges from 10.5% in Talbot County to 47.2% in Somerset County. The high reliance on government employment in Somerset County is due primarily to the location of correctional facilities in the county as well as a major State institution of higher education. The State government accounts for 4.0% of total employment in Maryland while local governments account for 9.9%. Due to the State’s proximity to the nation’s capital, Maryland has a

high concentration of federal employment, which accounts for 5.8% of total employment in the State. Nearly one-third of federal positions are located in Montgomery County with an additional 18.4% located in Prince George's County. Of the State's jurisdictions, St. Mary's and Harford counties have the highest reliance on federal employment, due to the location of federal military installations. **Exhibit 2.10** shows employment in Maryland counties by sector and **Exhibit 2.11** shows the county share of total employment by sector.

Employment growth is one indicator of an economy's overall health. The total number and the percent change in new jobs created are widely used performance measures. Total employment in Maryland from 2008 to 2013 decreased by 1.0%, resulting in a net loss of 25,313 jobs. The highest job losses, on a percentage basis, occurred in Kent and Talbot counties. Five counties, however, experienced growth in employment during this period, including Anne Arundel, Caroline, Harford, Howard, and St. Mary's counties. As economic conditions continue to improve in Maryland, more jurisdictions are beginning to realize employment growth. Compared to the first quarter in 2012, total employment in the first quarter of 2013 is higher in all but six counties (Allegany, Baltimore, Charles, Dorchester, Kent, and Wicomico). **Exhibit 2.12** shows the change in employment for each county from the first quarter in 2008 to the first quarter in 2013. **Exhibit 2.13** shows the changes in employment from the first quarter in 2008 to the first quarter in 2013 on an annual basis.

The employment growth rate was calculated by using average quarterly employment data as reported by the Maryland Department of Labor, Licensing, and Regulation. Employment growth statistics represent the available jobs

within a jurisdiction but not the employment status for residents of the jurisdiction. The employment status of residents within a jurisdiction is indicated by the unemployment rate.

**Exhibit 2.1**  
**Maryland Population and Density**

<b>County</b>	<b>Population July 2012</b>	<b>Land Area Sq. Miles</b>	<b>Population Density</b>	<b><u>Ranking by Population</u></b>		<b><u>Ranking by Density</u></b>			
Allegany	74,012	424.2	174.5	1.	Montgomery	1,004,709	1.	Baltimore City	7,680.4
Anne Arundel	550,488	414.9	1,326.8	2.	Prince George's	881,138	2.	Montgomery	2,045.0
Baltimore City	621,342	80.9	7,680.4	3.	Baltimore	817,455	3.	Prince George's	1,825.4
Baltimore	817,455	598.3	1,366.3	4.	Baltimore City	621,342	4.	Baltimore	1,366.3
Calvert	89,628	213.2	420.4	5.	Anne Arundel	550,488	5.	Anne Arundel	1,326.8
Caroline	32,718	319.4	102.4	6.	Howard	299,430	6.	Howard	1,194.4
Carroll	167,217	447.6	373.6	7.	Harford	248,622	7.	Harford	568.8
Cecil	101,696	346.3	293.7	8.	Frederick	239,582	8.	Calvert	420.4
Charles	150,592	457.8	328.9	9.	Carroll	167,217	9.	Carroll	373.6
Dorchester	32,551	540.8	60.2	10.	Charles	150,592	10.	Frederick	362.9
Frederick	239,582	660.2	362.9	11.	Washington	149,180	11.	Charles	328.9
Garrett	29,854	647.1	46.1	12.	St. Mary's	108,987	12.	Washington	325.9
Harford	248,622	437.1	568.8	13.	Cecil	101,696	13.	St. Mary's	305.1
Howard	299,430	250.7	1,194.4	14.	Wicomico	100,647	14.	Cecil	293.7
Kent	20,191	277.0	72.9	15.	Calvert	89,628	15.	Wicomico	268.8
Montgomery	1,004,709	491.3	2,045.0	16.	Allegany	74,012	16.	Allegany	174.5
Prince George's	881,138	482.7	1,825.4	17.	Worcester	51,578	17.	Talbot	141.9
Queen Anne's	48,595	371.9	130.7	18.	Queen Anne's	48,595	18.	Queen Anne's	130.7
St. Mary's	108,987	357.2	305.1	19.	Talbot	38,098	19.	Worcester	110.1
Somerset	26,253	319.7	82.1	20.	Caroline	32,718	20.	Caroline	102.4
Talbot	38,098	268.5	141.9	21.	Dorchester	32,551	21.	Somerset	82.1
Washington	149,180	457.8	325.9	22.	Garrett	29,854	22.	Kent	72.9
Wicomico	100,647	374.4	268.8	23.	Somerset	26,253	23.	Dorchester	60.2
Worcester	51,578	468.3	110.1	24.	Kent	20,191	24.	Garrett	46.1
<b>Maryland</b>	<b>5,884,563</b>	<b>9,707.3</b>	<b>606.2</b>						

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

**Exhibit 2.2**  
**Racial Composition of Maryland Counties – July 2012**

<b>County</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/Latino</b>	<b>Asian</b>	<b>American Indian</b>	<b>Native Hawaiian</b>	<b>Multiracial</b>
Allegany	87.8%	8.1%	1.6%	0.8%	0.1%	0.0%	1.5%
Anne Arundel	71.5%	15.6%	6.6%	3.6%	0.3%	0.1%	2.4%
Baltimore City	28.2%	62.9%	4.4%	2.5%	0.3%	0.0%	1.7%
Baltimore	61.4%	26.4%	4.6%	5.4%	0.3%	0.0%	2.0%
Calvert	79.5%	13.2%	3.1%	1.5%	0.3%	0.1%	2.4%
Caroline	77.8%	13.9%	5.7%	0.7%	0.3%	0.0%	1.6%
Carroll	90.8%	3.3%	2.8%	1.6%	0.2%	0.0%	1.4%
Cecil	86.9%	6.1%	3.7%	1.1%	0.3%	0.1%	1.8%
Charles	46.9%	41.5%	4.7%	3.1%	0.6%	0.1%	3.2%
Dorchester	65.6%	27.4%	4.0%	1.0%	0.3%	0.0%	1.6%
Frederick	77.0%	8.6%	7.8%	4.1%	0.2%	0.1%	2.2%
Garrett	96.9%	1.1%	0.8%	0.4%	0.1%	0.0%	0.7%
Harford	78.4%	12.6%	3.8%	2.7%	0.2%	0.1%	2.1%
Howard	57.6%	17.5%	6.2%	15.6%	0.2%	0.0%	3.0%
Kent	78.2%	14.8%	4.5%	1.0%	0.1%	0.0%	1.4%
Montgomery	47.8%	17.1%	17.9%	14.5%	0.2%	0.0%	2.5%
Prince George's	14.8%	63.0%	15.7%	4.3%	0.2%	0.0%	2.0%
Queen Anne's	87.1%	6.8%	3.3%	1.0%	0.3%	0.0%	1.6%
St. Mary's	76.0%	14.0%	4.3%	2.6%	0.3%	0.1%	2.7%
Somerset	51.9%	41.7%	3.6%	0.8%	0.4%	0.0%	1.6%
Talbot	78.8%	12.7%	5.7%	1.3%	0.1%	0.0%	1.3%
Washington	82.2%	10.1%	3.8%	1.5%	0.2%	0.0%	2.3%
Wicomico	65.7%	24.3%	4.9%	2.8%	0.2%	0.0%	2.1%
Worcester	80.2%	13.6%	3.3%	1.2%	0.2%	0.0%	1.5%
<b>Maryland</b>	<b>53.9%</b>	<b>29.1%</b>	<b>8.7%</b>	<b>5.9%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>2.1%</b>
United States	63.0%	12.3%	16.9%	5.0%	0.7%	0.2%	1.9%

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

**Exhibit 2.3**  
**Population Growth by Racial Composition**  
**April 2000 to July 2012**

<b>County</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/Latino</b>	<b>Asian</b>	<b>American Indian</b>	<b>Native Hawaiian</b>	<b>Multiracial</b>
Allegany	-6.4%	51.2%	105.3%	57.7%	-14.3%	36.8%	142.2%
Anne Arundel	0.5%	29.5%	180.5%	74.5%	3.7%	49.5%	118.5%
Baltimore City	-13.9%	-6.6%	149.6%	53.0%	-8.8%	2.8%	71.5%
Baltimore	-9.7%	42.4%	171.2%	80.6%	18.6%	42.9%	129.6%
Calvert	15.0%	20.9%	145.9%	102.9%	30.7%	166.7%	165.6%
Caroline	5.8%	3.2%	135.9%	37.0%	9.5%	1,500.0%	124.9%
Carroll	5.7%	59.0%	213.3%	129.4%	-8.0%	56.3%	178.5%
Cecil	10.9%	86.1%	188.8%	89.5%	2.3%	147.8%	148.2%
Charles	-13.2%	99.4%	158.6%	114.0%	4.6%	81.8%	138.9%
Dorchester	1.0%	2.8%	241.6%	53.1%	44.4%	900.0%	179.8%
Frederick	7.0%	67.0%	302.1%	197.3%	34.1%	119.3%	145.7%
Garrett	-1.6%	148.8%	83.3%	96.5%	78.3%	-85.7%	102.0%
Harford	3.6%	55.5%	128.5%	105.2%	20.1%	47.8%	114.3%
Howard	-4.7%	46.4%	146.6%	142.7%	0.4%	56.5%	125.5%
Kent	4.7%	-10.4%	66.7%	86.0%	0.0%	-37.5%	151.8%
Montgomery	-8.3%	28.7%	79.2%	45.3%	-3.3%	29.4%	83.2%
Prince George's	-33.8%	10.6%	142.7%	19.2%	-7.7%	8.7%	50.4%
Queen Anne's	17.7%	-7.0%	255.9%	113.1%	46.7%	20.0%	146.7%
St. Mary's	19.3%	27.7%	170.3%	80.3%	35.4%	15.4%	153.4%
Somerset	-1.6%	8.0%	184.9%	63.1%	10.7%	0.0%	95.0%
Talbot	9.2%	-6.2%	257.1%	81.0%	0.0%	128.6%	141.6%
Washington	4.2%	47.1%	257.8%	115.5%	14.3%	40.4%	203.7%
Wicomico	9.1%	23.9%	167.8%	87.2%	32.9%	76.9%	173.8%
Worcester	10.3%	-9.1%	183.8%	108.9%	33.0%	25.0%	126.4%
<b>Maryland</b>	<b>-4.0%</b>	<b>16.0%</b>	<b>124.7%</b>	<b>62.0%</b>	<b>4.2%</b>	<b>37.6%</b>	<b>102.1%</b>

**Exhibit 2.4**  
**Growth in Minority Population by County**

<u>County</u>	<u>2000</u>	<u>2012</u>	<u>Change</u>	<u>% Change</u>	<u>Highest to Lowest</u> <u>Population Change</u>		<u>Highest to Lowest</u> <u>Percent Change</u>	
Allegany	5,528	9,040	3,512	63.5%	1. Montgomery	174,887	1. Frederick	140.6%
Anne Arundel	98,113	156,813	58,700	59.8%	2. Prince George's	146,057	2. Carroll	113.0%
Baltimore City	447,821	446,264	-1,557	-0.3%	3. Baltimore	117,112	3. Cecil	111.9%
Baltimore	198,666	315,778	117,112	58.9%	4. Howard	59,989	4. Garrett	105.4%
Calvert	12,587	18,387	5,800	46.1%	5. Anne Arundel	58,700	5. Charles	104.2%
Caroline	5,693	7,276	1,583	27.8%	6. Charles	40,833	6. Howard	89.5%
Carroll	7,243	15,426	8,183	113.0%	7. Frederick	32,245	7. Washington	87.1%
Cecil	6,265	13,277	7,012	111.9%	8. Harford	23,003	8. Harford	75.0%
Charles	39,192	80,025	40,833	104.2%	9. Washington	12,385	9. Allegany	63.5%
Dorchester	9,545	11,201	1,656	17.3%	10. Wicomico	10,497	10. Anne Arundel	59.8%
Frederick	22,935	55,180	32,245	140.6%	11. St. Mary's	9,397	11. Baltimore	58.9%
Garrett	444	912	468	105.4%	12. Carroll	8,183	12. St. Mary's	56.1%
Harford	30,663	53,666	23,003	75.0%	13. Cecil	7,012	13. Montgomery	50.1%
Howard	67,042	127,031	59,989	89.5%	14. Calvert	5,800	14. Calvert	46.1%
Kent	4,127	4,407	280	6.8%	15. Allegany	3,512	15. Wicomico	43.8%
Montgomery	349,090	523,977	174,887	50.1%	16. Talbot	1,767	16. Queen Anne's	35.7%
Prince George's	605,102	751,159	146,057	24.1%	17. Somerset	1,720	17. Talbot	27.9%
Queen Anne's	4,637	6,292	1,655	35.7%	18. Dorchester	1,656	18. Caroline	27.8%
St. Mary's	16,739	26,136	9,397	56.1%	19. Queen Anne's	1,655	19. Prince George's	24.1%
Somerset	10,906	12,626	1,720	15.8%	20. Caroline	1,583	20. Dorchester	17.3%
Talbot	6,323	8,090	1,767	27.9%	21. Worcester	1,166	21. Somerset	15.8%
Washington	14,227	26,612	12,385	87.1%	22. Garrett	468	22. Worcester	12.9%
Wicomico	23,981	34,478	10,497	43.8%	23. Kent	280	23. Kent	6.8%
Worcester	9,056	10,222	1,166	12.9%	24. Baltimore City	-1,557	24. Baltimore City	-0.3%
<b>Maryland</b>	<b>1,995,925</b>	<b>2,714,275</b>	<b>718,350</b>	<b>36.0%</b>				

Source: U.S. Census Bureau

**Exhibit 2.5**  
**Growth in Minority Share of Population by County**

County	Percentage Point Change			Highest to Lowest Minority Share of Population		Highest to Lowest Percentage Point Change	
	2000	2012					
Allegany	7.4%	12.2%	4.8%	1. Prince George's	85.2%	1. Charles	20.6%
Anne Arundel	20.0%	28.5%	8.4%	2. Baltimore City	71.8%	2. Howard	15.4%
Baltimore City	68.8%	71.8%	3.0%	3. Charles	53.1%	3. Baltimore	12.3%
Baltimore	26.3%	38.6%	12.3%	4. Montgomery	52.2%	4. Montgomery	12.2%
Calvert	16.9%	20.5%	3.6%	5. Somerset	48.1%	5. Frederick	11.3%
Caroline	19.1%	22.2%	3.1%	6. Howard	42.4%	6. Prince George's	9.8%
Carroll	4.8%	9.2%	4.4%	7. Baltimore	38.6%	7. Anne Arundel	8.4%
Cecil	7.3%	13.1%	5.8%	8. Dorchester	34.4%	8. Harford	7.6%
Charles	32.5%	53.1%	20.6%	9. Wicomico	34.3%	9. Washington	7.1%
Dorchester	31.1%	34.4%	3.3%	10. Anne Arundel	28.5%	10. Wicomico	5.9%
Frederick	11.7%	23.0%	11.3%	11. St. Mary's	24.0%	11. Cecil	5.8%
Garrett	1.5%	3.1%	1.6%	12. Frederick	23.0%	12. Allegany	4.8%
Harford	14.0%	21.6%	7.6%	13. Caroline	22.2%	13. St. Mary's	4.6%
Howard	27.1%	42.4%	15.4%	14. Kent	21.8%	14. Carroll	4.4%
Kent	21.5%	21.8%	0.3%	15. Harford	21.6%	15. Somerset	4.0%
Montgomery	40.0%	52.2%	12.2%	16. Talbot	21.2%	16. Calvert	3.6%
Prince George's	75.5%	85.2%	9.8%	17. Calvert	20.5%	17. Dorchester	3.3%
Queen Anne's	11.4%	12.9%	1.5%	18. Worcester	19.8%	18. Caroline	3.1%
St. Mary's	19.4%	24.0%	4.6%	19. Washington	17.8%	19. Baltimore City	3.0%
Somerset	44.1%	48.1%	4.0%	20. Cecil	13.1%	20. Talbot	2.5%
Talbot	18.7%	21.2%	2.5%	21. Queen Anne's	12.9%	21. Garrett	1.6%
Washington	10.8%	17.8%	7.1%	22. Allegany	12.2%	22. Queen Anne's	1.5%
Wicomico	28.3%	34.3%	5.9%	23. Carroll	9.2%	23. Worcester	0.4%
Worcester	19.5%	19.8%	0.4%	24. Garrett	3.1%	24. Kent	0.3%
<b>Maryland</b>	<b>37.7%</b>	<b>46.1%</b>	<b>8.4%</b>				

Source: U.S. Census Bureau

**Exhibit 2.6**  
**Population Growth in Maryland by County**

County	2000	2012	Change	% Change	Highest to Lowest Change		Highest to Lowest Percent Change	
					2000 to 2012		2000 to 2012	
Allegany	74,930	74,012	-918	-1.2%	1. Montgomery	131,368	1. St. Mary's	26.4%
Anne Arundel	489,664	550,488	60,824	12.4%	2. Prince George's	79,623	2. Charles	24.9%
Baltimore City	651,154	621,342	-29,812	-4.6%	3. Baltimore	63,163	3. Frederick	22.7%
Baltimore	754,292	817,455	63,163	8.4%	4. Anne Arundel	60,824	4. Howard	20.8%
Calvert	74,563	89,628	15,065	20.2%	5. Howard	51,587	5. Calvert	20.2%
Caroline	29,772	32,718	2,946	9.9%	6. Frederick	44,306	6. Queen Anne's	19.8%
Carroll	150,897	167,217	16,320	10.8%	7. Charles	30,046	7. Wicomico	18.9%
Cecil	85,951	101,696	15,745	18.3%	8. Harford	30,032	8. Cecil	18.3%
Charles	120,546	150,592	30,046	24.9%	9. St. Mary's	22,755	9. Montgomery	15.0%
Dorchester	30,675	32,551	1,876	6.1%	10. Washington	17,257	10. Harford	13.7%
Frederick	195,276	239,582	44,306	22.7%	11. Carroll	16,320	11. Washington	13.1%
Garrett	29,846	29,854	8	0.0%	12. Wicomico	16,003	12. Talbot	12.7%
Harford	218,590	248,622	30,032	13.7%	13. Cecil	15,745	13. Anne Arundel	12.4%
Howard	247,843	299,430	51,587	20.8%	14. Calvert	15,065	14. Worcester	10.8%
Kent	19,200	20,191	991	5.2%	15. Queen Anne's	8,035	15. Carroll	10.8%
Montgomery	873,341	1,004,709	131,368	15.0%	16. Worcester	5,035	16. Prince George's	9.9%
Prince George's	801,515	881,138	79,623	9.9%	17. Talbot	4,286	17. Caroline	9.9%
Queen Anne's	40,560	48,595	8,035	19.8%	18. Caroline	2,946	18. Baltimore	8.4%
St. Mary's	86,232	108,987	22,755	26.4%	19. Dorchester	1,876	19. Dorchester	6.1%
Somerset	24,747	26,253	1,506	6.1%	20. Somerset	1,506	20. Somerset	6.1%
Talbot	33,812	38,098	4,286	12.7%	21. Kent	991	21. Kent	5.2%
Washington	131,923	149,180	17,257	13.1%	22. Garrett	8	22. Garrett	0.0%
Wicomico	84,644	100,647	16,003	18.9%	23. Allegany	-918	23. Allegany	-1.2%
Worcester	46,543	51,578	5,035	10.8%	24. Baltimore City	-29,812	24. Baltimore City	-4.6%
<b>Maryland</b>	<b>5,296,516</b>	<b>5,884,563</b>	<b>588,047</b>	<b>11.1%</b>				

Source: U.S. Census Bureau

**Exhibit 2.7**  
**Crime Rates for Maryland Counties**

County	Crime Rates Per 100,000 Residents			Crime Rates Percent of State Average			Murder Count		Robbery Count		Vehicle Theft Count	
	CY 2011	CY 2012	% Change	CY 2011	CY 2012	Rank	CY 2011	CY 2012	CY 2011	CY 2012	CY 2011	CY 2012
Allegany	3,651.8	3,726.1	2.0%	108.9%	115.5%	7	6	3	62	42	43	67
Anne Arundel	3,161.7	3,102.5	-1.9%	94.2%	96.2%	10	15	13	597	538	832	888
Baltimore City	6,250.5	6,148.5	-1.6%	186.3%	190.6%	1	197	216	3,485	3,635	4,207	3,987
Baltimore	3,494.0	3,400.7	-2.7%	104.2%	105.4%	8	30	23	1,457	1,368	1,710	1,572
Calvert	2,370.0	2,014.0	-15.0%	70.6%	62.4%	18	0	2	31	22	65	45
Caroline	3,658.0	3,191.9	-12.7%	109.0%	99.0%	9	2	3	24	21	34	40
Carroll	1,613.9	1,792.2	11.0%	48.1%	55.6%	24	1	3	40	47	94	84
Cecil	3,938.6	3,819.8	-3.0%	117.4%	118.4%	6	4	2	161	119	175	138
Charles	2,951.2	2,602.1	-11.8%	88.0%	80.7%	12	3	6	176	154	280	186
Dorchester	3,905.6	3,972.1	1.7%	116.4%	123.1%	4	1	1	21	35	48	49
Frederick	1,941.0	1,923.6	-0.9%	57.9%	59.6%	21	3	1	127	131	174	198
Garrett	2,044.0	2,013.8	-1.5%	60.9%	62.4%	19	2	1	3	5	22	25
Harford	1,858.8	1,899.8	2.2%	55.4%	58.9%	22	5	3	148	156	207	206
Howard	2,479.6	2,364.8	-4.6%	73.9%	73.3%	14	6	5	215	178	374	313
Kent	2,231.7	2,161.9	-3.1%	66.5%	67.0%	16	0	0	9	21	16	9
Montgomery	2,060.8	1,928.0	-6.4%	61.4%	59.8%	20	15	14	878	878	1,278	1,073
Prince George's	4,372.4	4,100.7	-6.2%	130.3%	127.1%	3	95	63	2,545	2,450	5,943	5,092
Queen Anne's	2,277.7	1,872.1	-17.8%	67.9%	58.0%	23	3	1	21	8	43	29
St. Mary's	2,785.7	2,796.7	0.4%	83.0%	86.7%	11	1	0	61	51	133	87
Somerset	2,477.5	2,139.7	-13.6%	73.9%	66.3%	17	2	3	19	9	13	9
Talbot	2,640.3	2,497.9	-5.4%	78.7%	77.4%	13	0	0	23	18	31	18
Washington	2,471.3	2,304.3	-6.8%	73.7%	71.4%	15	2	3	97	104	153	214
Wicomico	3,981.2	3,910.2	-1.8%	118.7%	121.2%	5	4	5	106	148	111	108
Worcester	4,936.3	4,618.3	-6.4%	147.2%	143.2%	2	1	1	28	31	41	33
<b>Maryland</b>	<b>3,354.6</b>	<b>3,225.7</b>	<b>-3.8%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>398</b>	<b>372</b>	<b>10,338</b>	<b>10,171</b>	<b>16,067</b>	<b>14,493</b>

Source: *Uniform Crime Report*, Maryland State Police

**Exhibit 2.8**  
**Crime Rates for Maryland's Largest Municipalities**

Rank	Municipality	Crime Rates Per 100,000 Residents			Crime Rates % of State Average		Murder Count		Robbery Count		Vehicle Theft Count	
		CY 2011	CY 2012	% Change	CY 2011	CY 2012	CY 2011	CY 2012	CY 2011	CY 2012	CY 2011	CY 2012
1.	Elkton	9,942.9	9,725.1	-2.2%	296.4%	301.5%	2	2	77	50	39	34
2.	Cumberland	7,493.9	7,555.3	0.8%	223.4%	234.2%	0	0	42	27	25	30
3.	Salisbury	7,391.2	7,466.2	1.0%	220.3%	231.5%	1	1	74	119	62	53
4.	Hyattsville	8,119.4	7,384.4	-9.1%	242.0%	228.9%	1	0	83	76	96	78
5.	Cambridge	5,939.1	6,696.6	12.8%	177.0%	207.6%	0	1	16	33	23	26
6.	Greenbelt	4,813.8	4,994.5	3.8%	143.5%	154.8%	0	1	92	69	118	138
7.	Westminster	4,438.9	4,987.8	12.4%	132.3%	154.6%	0	0	19	23	18	16
8.	Hagerstown	4,283.4	4,139.0	-3.4%	127.7%	128.3%	1	3	76	75	74	128
9.	College Park	4,358.2	3,853.4	-11.6%	129.9%	119.5%	0	0	53	43	137	120
10.	Laurel	4,303.2	3,778.7	-12.2%	128.3%	117.1%	1	0	52	51	124	92
11.	Aberdeen	4,443.4	3,544.2	-20.2%	132.5%	109.9%	1	0	34	34	30	34
12.	Frederick	3,179.6	3,415.8	7.4%	94.8%	105.9%	2	1	96	106	78	128
13.	Takoma Park	3,342.6	3,206.3	-4.1%	99.6%	99.4%	0	0	32	42	77	54
14.	Annapolis	3,176.1	3,156.3	-0.6%	94.7%	97.8%	1	2	71	54	72	82
15.	Easton	3,764.9	3,135.4	-16.7%	112.2%	97.2%	0	0	18	13	12	6
16.	Havre de Grace	2,959.8	3,022.9	2.1%	88.2%	93.7%	0	0	8	8	12	13
17.	Gaithersburg	2,907.4	2,803.6	-3.6%	86.7%	86.9%	2	1	54	76	74	64
18.	New Carrollton	3,355.1	2,288.5	-31.8%	100.0%	70.9%	1	1	28	24	54	29
19.	Rockville	2,306.2	2,000.4	-13.3%	68.7%	62.0%	1	0	53	44	76	54
20.	Bowie	1,802.8	1,865.0	3.5%	53.7%	57.8%	0	1	48	39	64	61
	Baltimore City	6,250.3	6,149.0	-1.6%	186.3%	190.6%	197	216	3,485	3,635	4,207	3,987
	<b>State Total</b>	<b>3,354.6</b>	<b>3,225.7</b>	<b>-3.8%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>398</b>	<b>372</b>	<b>10,338</b>	<b>10,171</b>	<b>16,067</b>	<b>14,493</b>

Source: *Uniform Crime Report*, Maryland State Police

**Exhibit 2.9**  
**Economic Indicators for Maryland Counties**

County	Average Weekly Wage		Unemployment Rate			Median Household Income		Median Home Price		
	CY 2012	Percent of State Average	CY 2011	CY 2012	CY 2013	CY 2010 - 2012	Percent of State Average	FY 2012	FY 2013	Percent Change
Allegany	\$664	63.9%	8.7%	8.2%	8.1%	\$39,166	54.6%	\$100,000	\$112,000	12.0%
Anne Arundel	1,008	97.0%	6.6%	6.1%	6.1%	86,454	120.6%	315,000	325,000	3.2%
Baltimore City	1,111	106.9%	10.9%	10.2%	10.0%	39,788	55.5%	135,000	177,500	31.5%
Baltimore	960	92.4%	7.7%	7.3%	7.1%	64,306	89.7%	224,950	235,000	4.5%
Calvert	824	79.3%	6.1%	5.7%	5.8%	92,517	129.0%	349,900	344,000	-1.7%
Caroline	682	65.6%	9.2%	8.4%	7.9%	58,006	80.9%	159,950	172,000	7.5%
Carroll	734	70.6%	6.6%	6.2%	5.9%	82,581	115.2%	285,000	289,000	1.4%
Cecil	803	77.3%	9.1%	8.4%	8.0%	64,763	90.3%	234,950	235,000	0.0%
Charles	794	76.4%	6.2%	6.0%	6.1%	91,801	128.0%	276,600	286,500	3.6%
Dorchester	680	65.4%	11.0%	10.5%	10.1%	42,885	59.8%	150,000	152,200	1.5%
Frederick	922	88.7%	6.3%	5.8%	5.8%	82,311	114.8%	291,000	300,000	3.1%
Garrett	592	57.0%	7.7%	7.5%	7.5%	44,223	61.7%	130,000	145,000	11.5%
Harford	919	88.5%	7.4%	7.0%	6.8%	78,448	109.4%	260,000	269,900	3.8%
Howard	1,157	111.4%	5.3%	5.0%	5.1%	106,222	148.1%	402,600	415,000	3.1%
Kent	692	66.6%	7.9%	7.5%	7.2%	53,854	75.1%	235,000	230,000	-2.1%
Montgomery	1,289	124.1%	5.3%	5.1%	5.1%	94,767	132.2%	397,000	410,000	3.3%
Prince George's	991	95.4%	7.2%	6.8%	6.8%	72,254	100.8%	210,000	224,000	6.7%
Queen Anne's	673	64.8%	7.1%	6.2%	6.1%	85,334	119.0%	308,800	308,000	-0.3%
St. Mary's	1,198	115.3%	6.2%	5.9%	6.0%	86,209	120.2%	275,000	283,900	3.2%
Somerset	743	71.5%	10.7%	10.3%	10.4%	37,733	52.6%	136,000	137,000	0.7%
Talbot	742	71.4%	7.9%	7.6%	7.2%	59,307	82.7%	275,200	275,000	-0.1%
Washington	726	69.9%	9.8%	8.5%	8.2%	54,239	75.6%	185,000	185,500	0.3%
Wicomico	718	69.1%	9.3%	8.6%	8.4%	50,523	70.5%	157,000	159,900	1.8%
Worcester	565	54.4%	13.0%	12.0%	11.5%	58,687	81.8%	218,000	220,750	1.3%
<b>Maryland</b>	<b>\$1,039</b>	<b>100.0%</b>	<b>7.3%</b>	<b>6.8%</b>	<b>6.7%</b>	<b>\$71,707</b>	<b>100.0%</b>	<b>\$275,000</b>	<b>\$286,000</b>	<b>4.0%</b>

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

**Exhibit 2.10**  
**Employment in Maryland Counties by Sector**  
**First Quarter 2013**

<b>County</b>	<b>Private Sector</b>	<b>Government Sector</b>	<i>Government Sector</i>		
			<b>Federal</b>	<b>State</b>	<b>Local</b>
Allegany	76.3%	23.7%	1.9%	11.0%	10.8%
Anne Arundel	80.7%	19.3%	5.4%	5.4%	8.5%
Baltimore City	78.2%	21.8%	3.0%	10.6%	8.2%
Baltimore	83.5%	16.5%	4.5%	3.3%	8.7%
Calvert	80.4%	19.6%	0.6%	1.4%	17.5%
Caroline	81.8%	18.2%	0.8%	2.1%	15.3%
Carroll	84.9%	15.1%	0.5%	2.5%	12.1%
Cecil	78.7%	21.3%	5.5%	2.0%	13.8%
Charles	76.1%	23.9%	5.6%	1.4%	16.9%
Dorchester	77.7%	22.3%	1.8%	7.3%	13.1%
Frederick	82.8%	17.2%	4.1%	0.8%	12.2%
Garrett	84.8%	15.2%	0.5%	2.2%	12.4%
Harford	74.2%	25.8%	14.1%	0.7%	11.0%
Howard	89.3%	10.7%	0.4%	1.0%	9.4%
Kent	85.3%	14.7%	0.9%	3.2%	10.6%
Montgomery	80.0%	20.0%	10.5%	0.2%	9.2%
Prince George's	70.7%	29.3%	9.0%	6.6%	13.6%
Queen Anne's	80.7%	19.3%	0.7%	1.7%	16.9%
St. Mary's	67.2%	32.8%	21.3%	2.3%	9.2%
Somerset	52.8%	47.2%	0.7%	31.8%	14.7%
Talbot	89.5%	10.5%	1.2%	1.4%	7.9%
Washington	86.0%	14.0%	1.0%	4.0%	9.1%
Wicomico	81.5%	18.5%	0.7%	6.3%	11.6%
Worcester	82.7%	17.3%	0.9%	0.8%	15.6%
Unallocated	98.6%	1.4%	0.4%	0.9%	0.1%
<b>Maryland</b>	<b>80.2%</b>	<b>19.8%</b>	<b>5.8%</b>	<b>4.0%</b>	<b>9.9%</b>

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

**Exhibit 2.11**  
**County Share of Total Employment by Sector**  
**First Quarter 2013**

<b>County</b>	<b>State Population</b>	<b>Private Sector</b>	<b>Government Sector</b>	<i>Government Sector</i>		
				<b>Federal</b>	<b>State</b>	<b>Local</b>
Allegany	1.3%	1.1%	1.4%	0.4%	3.2%	1.3%
Anne Arundel	9.4%	9.9%	9.6%	9.1%	13.2%	8.4%
Baltimore City	10.6%	12.8%	14.5%	6.8%	34.6%	10.8%
Baltimore	13.9%	14.9%	11.9%	11.0%	11.8%	12.5%
Calvert	1.5%	0.9%	0.8%	0.1%	0.3%	1.5%
Caroline	0.6%	0.4%	0.3%	0.1%	0.2%	0.6%
Carroll	2.8%	2.3%	1.7%	0.2%	1.3%	2.7%
Cecil	1.7%	1.2%	1.3%	1.1%	0.6%	1.6%
Charles	2.6%	1.5%	1.9%	1.5%	0.6%	2.7%
Dorchester	0.6%	0.4%	0.5%	0.1%	0.8%	0.6%
Frederick	4.1%	3.9%	3.3%	2.6%	0.8%	4.6%
Garrett	0.5%	0.5%	0.3%	0.0%	0.3%	0.6%
Harford	4.2%	3.2%	4.6%	8.5%	0.6%	3.9%
Howard	5.1%	7.0%	3.4%	0.4%	1.5%	5.9%
Kent	0.3%	0.3%	0.2%	0.0%	0.2%	0.3%
Montgomery	17.1%	17.9%	18.1%	32.2%	1.1%	16.6%
Prince George's	15.0%	10.5%	17.6%	18.4%	19.6%	16.3%
Queen Anne's	0.8%	0.5%	0.5%	0.1%	0.2%	0.9%
St. Mary's	1.9%	1.4%	2.8%	6.2%	0.9%	1.6%
Somerset	0.4%	0.2%	0.6%	0.0%	2.1%	0.4%
Talbot	0.6%	0.8%	0.4%	0.2%	0.2%	0.6%
Washington	2.5%	2.8%	1.9%	0.4%	2.6%	2.4%
Wicomico	1.7%	1.8%	1.6%	0.2%	2.7%	2.0%
Worcester	0.9%	0.8%	0.7%	0.1%	0.2%	1.2%
Unallocated		3.0%	0.2%	0.2%	0.5%	0.0%
<b>Maryland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

**Exhibit 2.12**  
**Employment Growth in Maryland Counties – Over a Five-year Period**  
**First Quarter 2008 and 2013**

<b>County</b>	<b>Average Employment Within Jurisdiction</b>					<b>Jobs Per 1,000 Residents</b>		
	<b>1st Q 2008</b>	<b>1st Q 2013</b>	<b>Difference</b>	<b>% Difference</b>	<b>Rank</b>	<b>1st Q 2013</b>	<b>Percent of State Average</b>	<b>Rank</b>
Allegany	29,093	28,750	-343	-1.2%	8	388.5	91.7%	10
Anne Arundel	231,277	245,774	14,497	6.3%	3	446.5	105.4%	4
Baltimore City	339,310	327,999	-11,311	-3.3%	13	527.9	124.7%	1
Baltimore	373,396	357,265	-16,131	-4.3%	17	437.0	103.2%	7
Calvert	21,761	21,260	-501	-2.3%	10	237.2	56.0%	24
Caroline	8,752	9,185	433	4.9%	5	280.7	66.3%	20
Carroll	56,540	54,868	-1,672	-3.0%	12	328.1	77.5%	17
Cecil	30,553	29,243	-1,310	-4.3%	16	287.6	67.9%	19
Charles	41,654	40,006	-1,648	-4.0%	15	265.7	62.7%	22
Dorchester	11,300	10,465	-835	-7.4%	22	321.5	75.9%	18
Frederick	93,774	93,483	-291	-0.3%	6	390.2	92.2%	9
Garrett	11,618	11,301	-317	-2.7%	11	378.5	89.4%	12
Harford	81,823	87,161	5,338	6.5%	2	350.6	82.8%	15
Howard	147,573	156,400	8,827	6.0%	4	522.3	123.4%	2
Kent	7,992	7,253	-739	-9.2%	24	359.2	84.8%	14
Montgomery	454,635	446,510	-8,125	-1.8%	9	444.4	105.0%	5
Prince George's	311,680	296,397	-15,283	-4.9%	19	336.4	79.4%	16
Queen Anne's	13,671	13,194	-477	-3.5%	14	271.5	64.1%	21
St. Mary's	39,544	42,206	2,662	6.7%	1	387.3	91.5%	11
Somerset	6,921	6,477	-444	-6.4%	21	246.7	58.3%	23
Talbot	19,186	17,692	-1,494	-7.8%	23	464.4	109.7%	3
Washington	65,918	65,665	-253	-0.4%	7	440.2	104.0%	6
Wicomico	46,585	43,803	-2,782	-6.0%	20	435.2	102.8%	8
Worcester	20,119	19,218	-901	-4.5%	18	372.6	88.0%	13
Unallocated	52,212	59,999	7,787	14.9%				
<b>Maryland</b>	<b>2,516,886</b>	<b>2,491,576</b>	<b>-25,313</b>	<b>-1.0%</b>		<b>423.4</b>	<b>100.0%</b>	

Note: The employment growth rate was calculated by using average quarterly employment data. Employment growth statistics represent the available jobs within a jurisdiction, not the employment status for residents of the jurisdiction.

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

**Exhibit 2.13**  
**Employment Growth in Maryland Counties – Multiple Year Comparison**  
**First Quarter 2008 through 2013**

County	<u>Average Employment Within Jurisdiction</u>						<u>Job Growth – Annual Change</u>				
	1st Q 2008	1st Q 2009	1st Q 2010	1st Q 2011	1st Q 2012	1st Q 2013	2008-2009 % Difference	2009-2010 % Difference	2010-2011 % Difference	2011-2012 % Difference	2012-2013 % Difference
Allegany	29,093	28,648	28,747	28,671	28,860	28,750	-1.5%	0.3%	-0.3%	0.7%	-0.4%
Anne Arundel	231,277	224,856	220,228	223,062	233,304	245,774	-2.8%	-2.1%	1.3%	4.6%	5.3%
Baltimore City	339,310	326,644	320,403	325,617	325,928	327,999	-3.7%	-1.9%	1.6%	0.1%	0.6%
Baltimore	373,396	363,451	355,189	354,669	357,781	357,265	-2.7%	-2.3%	-0.1%	0.9%	-0.1%
Calvert	21,761	20,952	20,420	21,027	21,157	21,260	-3.7%	-2.5%	3.0%	0.6%	0.5%
Caroline	8,752	8,686	8,192	8,292	8,418	9,185	-0.8%	-5.7%	1.2%	1.5%	9.1%
Carroll	56,540	54,361	52,772	53,100	54,652	54,868	-3.9%	-2.9%	0.6%	2.9%	0.4%
Cecil	30,553	29,617	26,916	27,129	27,995	29,243	-3.1%	-9.1%	0.8%	3.2%	4.5%
Charles	41,654	40,384	38,924	39,804	40,021	40,006	-3.0%	-3.6%	2.3%	0.5%	0.0%
Dorchester	11,300	10,907	10,591	10,547	10,597	10,465	-3.5%	-2.9%	-0.4%	0.5%	-1.2%
Frederick	93,774	91,150	89,106	89,789	90,781	93,483	-2.8%	-2.2%	0.8%	1.1%	3.0%
Garrett	11,618	11,059	11,069	11,093	11,171	11,301	-4.8%	0.1%	0.2%	0.7%	1.2%
Harford	81,823	79,642	78,828	80,588	85,380	87,161	-2.7%	-1.0%	2.2%	5.9%	2.1%
Howard	147,573	142,266	141,169	147,357	154,503	156,400	-3.6%	-0.8%	4.4%	4.8%	1.2%
Kent	7,992	7,736	7,179	7,297	7,380	7,253	-3.2%	-7.2%	1.6%	1.1%	-1.7%
Montgomery	454,635	443,351	433,226	443,159	444,104	446,510	-2.5%	-2.3%	2.3%	0.2%	0.5%
Prince George's	311,680	303,413	292,271	294,584	294,717	296,397	-2.7%	-3.7%	0.8%	0.0%	0.6%
Queen Anne's	13,671	12,919	12,292	12,699	13,010	13,194	-5.5%	-4.9%	3.3%	2.4%	1.4%
St. Mary's	39,544	39,382	39,850	41,292	41,580	42,206	-0.4%	1.2%	3.6%	0.7%	1.5%
Somerset	6,921	6,760	6,417	6,424	6,411	6,477	-2.3%	-5.1%	0.1%	-0.2%	1.0%
Talbot	19,186	17,920	17,291	17,298	17,213	17,692	-6.6%	-3.5%	0.0%	-0.5%	2.8%
Washington	65,918	63,427	62,279	63,034	65,536	65,665	-3.8%	-1.8%	1.2%	4.0%	0.2%
Wicomico	46,585	44,558	42,924	43,198	43,807	43,803	-4.4%	-3.7%	0.6%	1.4%	0.0%
Worcester	20,119	18,778	18,216	18,548	18,959	19,218	-6.7%	-3.0%	1.8%	2.2%	1.4%
Unallocated	52,212	55,904	56,817	64,147	67,055	59,999	7.1%	1.6%	12.9%	4.5%	-10.5%
<b>Maryland</b>	<b>2,516,886</b>	<b>2,446,772</b>	<b>2,391,316</b>	<b>2,432,425</b>	<b>2,470,320</b>	<b>2,491,576</b>	<b>-2.8%</b>	<b>-2.3%</b>	<b>1.7%</b>	<b>1.6%</b>	<b>0.9%</b>

Note: The employment growth rate was calculated by using average quarterly employment data. Employment growth statistics represent the available jobs within a jurisdiction, not the employment status for residents of the jurisdiction.

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



## Chapter 3. Local Government Finances

County and municipal governments in Maryland spend approximately \$28.1 billion annually on public services. Counties are the principal unit of local government responsible for most basic services such as police, fire, local corrections, sanitation, local highways, health, and parks and recreation. Counties also are responsible for funding public schools, libraries, local community colleges, and the circuit courts. In fiscal 2012, expenditures at the county government level totaled \$26.8 billion, which accounted for 95.5% of total local government expenditures.

Compared to counties, municipalities in Maryland provide a more limited array of public services. Public works and public safety are the two largest functions of municipal governments, comprising 66.4% of municipal expenditures in fiscal 2012. In addition, municipalities do not fund local school systems and community colleges, which account for 51.0% of local government expenditures. In fiscal 2012, expenditures at the municipal government level totaled \$1.3 billion, which accounted for only 4.5% of total local government expenditures. However, in five counties, municipal governments account for over 15% of local government expenditures.

**Table 3.1** shows the amount of local government expenditures in fiscal 2012 by level of government. **Exhibit 3.1** shows local expenditures by county. **Exhibit 3.2** shows local government expenditures for counties and municipalities by category.

**Table 3.1**  
**Local Government Expenditures**  
**Fiscal 2012**  
**(\$ in Millions)**

	<u>Expenditures</u>	<u>Percent of Total</u>
County Level	\$26,822.8	95.5%
Municipal Level	1,274.1	4.5%
<b>Total</b>	<b>\$28,096.9</b>	<b>100.0%</b>

Source: Department of Legislative Services

### County Level

In fiscal 2012, county governments and Baltimore City spent \$26.8 billion on public services. Local boards of education accounted for 51.1% of county expenditures, with \$13.0 billion going to the public school systems. County government agencies accounted for 41.1% of expenditures or \$10.5 billion. Libraries, community colleges, and local health departments accounted for the remaining 7.8% of county expenditures. In addition, approximately \$1.3 billion was spent on debt service for the various units of county government. **Table 3.2** shows the distribution of county expenditures in fiscal 2012 by unit of county government.

**Table 3.2**  
**County Government Expenditures**  
**Fiscal 2012**  
**(\$ in Millions)**

	<u>Expenditures</u>	<u>Percent of Total</u>
Public Schools	\$13,039.7	51.1%
Libraries	283.3	1.1%
Community Colleges	1,288.0	5.1%
Health Departments	414.8	1.6%
County Government	10,497.7	41.1%
<b>Subtotal</b>	<b>\$25,523.4</b>	<b>100.0%</b>
Debt Service	1,299.4	
<b>Total</b>	<b>\$26,822.8</b>	

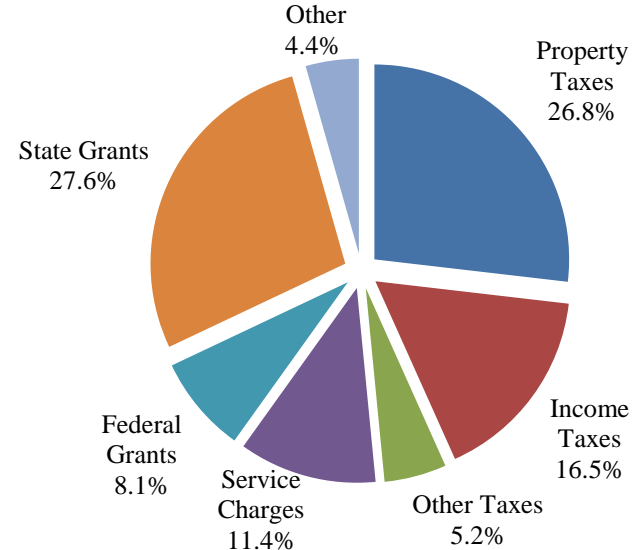
Source: Department of Legislative Services

County governments and Baltimore City collected \$26.5 billion in revenues in fiscal 2012, excluding debt proceeds. County governments receive revenue from two basic sources: own-source revenues, which include locally generated revenues such as property taxes and income taxes; and intergovernmental revenues, which include federal and State funding. Statewide, own-source revenues account for 63.9% of county revenues, and intergovernmental revenues account for 36.1% (**Table 3.3**).

Many of the State’s less affluent jurisdictions receive a lower percentage of their funding from local sources and a higher percentage from the State and federal government. For example, Somerset County, one of the least affluent

counties in the State, receives 38.3% of its revenue from local sources, 51.4% from the State, and 10.2% from the federal government. In comparison, Howard County, one of the more affluent counties in the State, receives 72.9% of its revenue from local sources, 21.4% from the State, and 5.6% from the federal government.

**Table 3.3**  
**Sources of Revenue – Counties and Baltimore City**  
**Fiscal 2012**



Source: Department of Legislative Services

**Exhibit 3.3** shows the allocation of county revenues by source for fiscal 2012, excluding debt proceeds. **Exhibit 3.4** shows county revenues on a per capita basis, and **Exhibit 3.5**

ranks the counties according to per capita property tax revenues, income tax revenues, State grants, and total revenues.

### **Property Tax Revenues**

The property tax is the primary local revenue source for county governments, accounting for 26.8% of total revenues in fiscal 2012, excluding debt proceeds. The reliance on property tax revenues ranges from 17.5% in Allegany County to 49.5% in Worcester County. Property tax collections are affected by each county's property tax base and tax rate. Counties with a larger assessable base can collect relatively more tax revenues than jurisdictions with a smaller tax base. For example, Worcester County, with its ocean resort property, has the highest per capita assessable base in fiscal 2014 at \$287,689 which is nearly three times the statewide average. Somerset County has the third lowest per capita assessable base at \$56,504 or half the statewide average. Due to its larger tax base, Worcester County is able to collect around four times more revenue per capita than neighboring Somerset County, even though Somerset County has a higher property tax rate.

### **Income Tax Revenues**

The income tax is the third largest revenue source for county governments, accounting for 16.5% of total revenues in fiscal 2012, excluding debt proceeds. The reliance on income tax revenues ranges from 5.3% in Worcester County to 22.5% in Montgomery County.

Local income tax revenues are a function of a county's income tax rate and net taxable income. Per capita net taxable income in Maryland totaled \$24,933 in tax year 2012.

Montgomery County had the highest per capita net taxable income at \$39,543, followed by Howard County at \$37,185, and Talbot County at \$29,615. Somerset County had the lowest per capita net taxable income at \$7,779; Allegany County had the second lowest at \$11,843.

### **State Grants**

State aid is the largest revenue source for most county governments in Maryland, accounting for 27.6% of total revenues in fiscal 2012. In 11 counties, however, State aid was either the second or third leading revenue source. In Anne Arundel, Baltimore, Calvert, Carroll, Garrett, Kent, Queen Anne's, Talbot, and Worcester counties, State aid was the second largest revenue source after property taxes; whereas in Howard and Montgomery counties, State aid was the third largest revenue source after both property and income taxes.

State aid includes direct assistance to county governments, local school systems, libraries, community colleges, and local health departments. In fiscal 2012, local school systems received about 88.5% of total State aid. County and municipal governments received 5.9%, with most of the funds targeted for transportation, public safety, and park land acquisition and development. Community colleges, libraries, and local health departments accounted for the remaining 5.6%. About 70% of State aid is distributed inversely to local wealth. Utilizing local wealth measures to distribute State aid attempts to offset the inequalities in the revenue capacity among local jurisdictions.

## Federal Grants

Federal grants accounted for 8.1% of total county revenues in fiscal 2012, excluding debt proceeds. The reliance on federal grants ranged from 4.3% in Calvert County to 13.1% in Baltimore City. The major areas in which local governments receive federal funds include primary and secondary education, community colleges, health and human services, housing and community development, public safety, and transportation.

## Expenditure Categories

County governments and Baltimore City spent \$26.8 billion on public services in fiscal 2012. On a per capita basis, county expenditures averaged \$4,602. Baltimore City led the State with per capita expenditures totaling \$5,925, followed by Howard County with per capita expenditures totaling \$5,694. Somerset County had the lowest per capita expenditures at \$3,107. **Exhibit 3.6** shows the allocation of county expenditures by category. **Exhibit 3.7** shows county expenditures on a per capita basis. **Exhibit 3.8** ranks the counties according to per capita expenditures for education/libraries, public works, public safety, and total expenditures.

Educational services (public schools, libraries, and community colleges) continue to be the largest function of county government, accounting for 54.5% of total county spending in fiscal 2012. Education spending ranged from 40.9% of total spending in Baltimore City to 70.2% in Washington County. Baltimore City is one of two jurisdictions (along with Kent County) which devoted less than 50% of its expenditures to education. The smaller percentage of spending

targeted to education in Baltimore City was, in part, a result of the greater need for public safety and public works services. Public safety accounted for 14.6% of Baltimore City's spending, the second highest percentage in the State. In addition, public works functions accounted for 17.3% of total spending in the city, the second highest percentage in the State. Also, Baltimore City is not responsible for funding the local community college since the Baltimore City Community College is a State agency.

Public works is the second largest function of county governments, accounting for 11.7% of total spending. Garrett County, which spends a considerable amount for snow removal, led the State in the percentage of expenditures targeted to public works (21.0%); followed by Baltimore City (17.3%).

Public safety is the third largest function of county governments, accounting for 10.8% of total spending. Kent County led the State in the percentage expended on public safety with 14.7%. Kent County was followed by Baltimore City (14.6%) and Charles County (13.9%).

The composition of county expenditures has changed slightly since fiscal 1998. Funding for educational services is now accounting for a higher percentage of county spending, whereas public works functions, health/social services, and debt service are accounting for a lower percentage. There has been relatively little change in the overall funding for public safety, and general government. **Table 3.4** shows the change in the composition of county expenditures over a 15-year period.

**Table 3.4**  
**County Expenditure Trends**

<u>Category</u>	<u>FY 1998</u>	<u>FY 2005</u>	<u>FY 2012</u>
Education	50.7%	52.4%	54.5%
Public Works	13.0%	11.6%	11.7%
Public Safety	10.9%	10.7%	10.8%
Health/Social Services	4.8%	4.4%	3.6%
General Government	5.9%	6.1%	5.5%
Debt Service	6.3%	5.9%	4.8%

Source: Department of Legislative Services

## Municipal Level

Municipalities in Maryland, excluding Baltimore City, collected \$1.4 billion in revenues in fiscal 2012. **Exhibit 3.9** shows the allocation of municipal revenues by source for fiscal 2012, excluding debt proceeds.

### Property Taxes

Property taxes are the largest revenue source for most municipalities, accounting for 36.3% of total revenues, excluding debt proceeds (**Table 3.5**). The dependence on property taxes ranges from 11.3% for the municipality in St. Mary's County to 56.9% for municipalities in Prince George's County. For municipalities in nine counties (Allegany, Carroll, Cecil, Charles, Dorchester, Garrett,

St. Mary's, Talbot, and Washington), service charges generate a larger share of municipal revenues than the property tax.

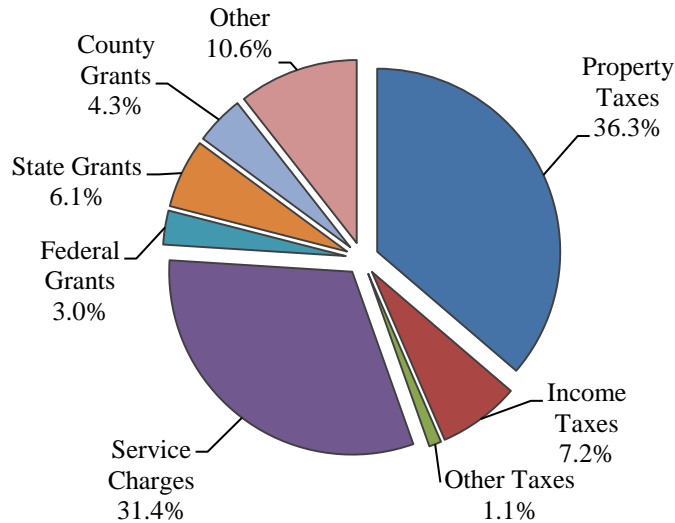
### Service Charges

Service charges are the second largest revenue source for most municipalities, accounting for 31.4% of total revenues in fiscal 2012. Sewer, water, and solid waste charges accounted for the majority of the service charges. The remaining amount comprised general government, public safety, highways, and recreation charges. The reliance on service charges ranges from 7.2% for municipalities in Prince George's County to 68.1% for municipalities in Talbot County. The lower reliance on service charges in Prince George's County is due to water and sewer services being provided by the Washington Suburban Sanitary Commission, a bi-county agency serving Montgomery and Prince George's counties. The higher reliance in Talbot County is due to the public-owned electric utility in Easton.

### Income Taxes

Income taxes are the third largest revenue source for municipalities, accounting for 7.2% of total revenues in fiscal 2012, excluding debt proceeds. The reliance on income taxes ranges from 0.8% for municipalities in Worcester County to 17.1% for municipalities in Montgomery County. Municipal income taxes are calculated as 0.37% of Maryland taxable income or 17% of the county income tax liability (with an adjustment to county income tax rates below 2.6%) for their residents, whichever is higher.

**Table 3.5**  
**Sources of Revenue – Municipalities**  
**Fiscal 2012**



Source: Department of Legislative Services

## State Grants

State aid is the fourth largest revenue source for municipalities, accounting for 6.1% of revenues. Most State aid is targeted to transportation, police protection, parks and recreation services, and community development projects. The reliance on State aid varies across the State, ranging from 0.9% of total revenues for municipalities in Talbot County to 33.0% for municipalities in Charles County, where State aid is the largest revenue source for municipalities.

## County Grants

County grants account for 4.3% of total revenues in fiscal 2012. Reliance on county grants is highest in Cecil, Frederick, Montgomery, and Worcester counties. County funding results primarily from the sharing of county hotel/motel taxes and tax rebates. Tax rebates enable county governments to compensate municipalities for governmental services or programs that municipalities provide in lieu of similar county services or programs.

## Expenditure Categories

Municipal expenditures totaled \$1.3 billion in fiscal 2012. The two largest expenditures for municipalities are public works and public safety. Public works accounted for 42.6% of municipal spending in fiscal 2012 and public safety accounted for 23.8%. **Exhibit 3.10** shows the allocation of municipal expenditures by category for fiscal 2012.

The composition of municipal expenditures has changed since fiscal 1998 (**Table 3.6**). Funding for parks and recreation services and debt service now account for a lower percentage of municipal spending, whereas public safety services account for a higher percentage. There has been relatively little change in the overall funding percentage for public works and general government services.

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**Table 3.6**  
**Municipal Expenditure Trends**

<b><u>Category</u></b>	<b><u>FY 1998</u></b>	<b><u>FY 2005</u></b>	<b><u>FY 2012</u></b>
Public Works	43.0%	43.2%	42.6%
Public Safety	19.9%	21.1%	23.8%
General Government	12.2%	12.3%	12.3%
Parks and Recreation	8.6%	9.2%	7.8%
Debt Service	7.4%	5.2%	6.5%

Source: Department of Legislative Services

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**Exhibit 3.1**  
**Local Government Expenditures**  
**Fiscal 2012**

<b>County</b>	<b>County (\$ in Millions)</b>	<b>Municipal (\$ in Millions)</b>	<b>Total (\$ in Millions)</b>	<b>Percent County</b>	<b>Percent Municipal</b>
Allegany	\$244.8	\$55.2	\$300.0	81.6%	18.4%
Anne Arundel	2,164.8	79.4	2,244.2	96.5%	3.5%
Baltimore City	3,670.5	0.0	3,670.5	100.0%	0.0%
Baltimore	3,142.4	0.0	3,142.4	100.0%	0.0%
Calvert	427.9	13.9	441.8	96.9%	3.1%
Caroline	118.1	15.5	133.6	88.4%	11.6%
Carroll	633.8	50.9	684.7	92.6%	7.4%
Cecil	365.4	37.4	402.8	90.7%	9.3%
Charles	688.5	13.5	702.0	98.1%	1.9%
Dorchester	116.9	24.1	141.1	82.9%	17.1%
Frederick	978.9	137.6	1,116.5	87.7%	12.3%
Garrett	141.3	6.2	147.4	95.8%	4.2%
Harford	1,015.4	57.8	1,073.2	94.6%	5.4%
Howard	1,669.2	0.0	1,669.2	100.0%	0.0%
Kent	75.2	10.3	85.5	88.0%	12.0%
Montgomery	5,622.7	204.0	5,826.7	96.5%	3.5%
Prince George's	3,881.0	182.5	4,063.5	95.5%	4.5%
Queen Anne's	199.2	8.5	207.8	95.9%	4.1%
St. Mary's	376.2	3.4	379.5	99.1%	0.9%
Somerset	81.8	7.7	89.5	91.4%	8.6%
Talbot	123.1	71.2	194.3	63.3%	36.7%
Washington	516.8	105.7	622.5	83.0%	17.0%
Wicomico	327.1	51.6	378.7	86.4%	13.6%
Worcester	241.9	137.8	379.7	63.7%	36.3%
<b>Statewide</b>	<b>\$26,822.8</b>	<b>\$1,274.1</b>	<b>\$28,096.9</b>	<b>95.5%</b>	<b>4.5%</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.2**  
**Local Government Expenditures by Category**  
**Fiscal 2012**

<b>Category</b>	<b>Total Local Expenditures</b>	<b>Percent of Total</b>	<b>County Expenditures</b>	<b>Municipal Expenditures</b>	<b>Percent County</b>	<b>Percent Municipal</b>
General Government	\$1,640,751,379	5.8%	\$1,484,107,231	\$156,644,148	90.5%	9.5%
Public Safety						
Police	1,639,813,380	5.8%	1,415,797,977	224,015,403	86.3%	13.7%
Fire	890,640,251	3.2%	843,601,423	47,038,828	94.7%	5.3%
Corrections	370,539,348	1.3%	370,539,348	-	100.0%	0.0%
Other	300,755,775	1.1%	268,184,214	32,571,561	89.2%	10.8%
Public Works						
Transportation	1,401,275,416	5.0%	1,234,741,515	166,533,901	88.1%	11.9%
Sewer/Solid Waste/Water	2,174,953,349	7.7%	1,881,526,060	293,427,289	86.5%	13.5%
Other	91,188,024	0.3%	8,615,075	82,572,949	9.4%	90.6%
Education						
Public Schools	13,048,379,763	46.4%	13,048,379,763	-	100.0%	0.0%
Community Colleges	1,288,438,262	4.6%	1,288,438,262	-	100.0%	0.0%
Libraries	283,268,089	1.0%	283,268,089	-	100.0%	0.0%
Health/Social Services	975,348,787	3.5%	975,348,787	-	100.0%	0.0%
Parks and Recreation	700,261,646	2.5%	600,934,349	99,327,297	85.8%	14.2%
Community/Economic Development	795,179,776	2.8%	751,020,199	44,159,577	94.4%	5.6%
Miscellaneous	1,113,987,964	4.0%	1,068,940,917	45,047,047	96.0%	4.0%
Debt Service	1,382,166,512	4.9%	1,299,398,299	82,768,213	94.0%	6.0%
<b>Total</b>	<b>\$28,096,947,721</b>	<b>100.0%</b>	<b>\$26,822,841,508</b>	<b>\$1,274,106,213</b>	<b>95.5%</b>	<b>4.5%</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.3**  
**County Revenues by Source – Fiscal 2012**

<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Other Taxes</b>	<b>Service Charges</b>	<b>Federal Grants</b>	<b>State Grants</b>	<b>Other</b>
Allegany	17.5%	10.1%	1.4%	10.0%	12.6%	43.3%	5.1%
Anne Arundel	28.5%	18.9%	5.1%	15.5%	5.2%	23.4%	3.5%
Baltimore City	20.9%	7.2%	4.9%	12.3%	13.1%	36.4%	5.1%
Baltimore	28.3%	19.7%	3.6%	10.6%	9.0%	26.4%	2.5%
Calvert	36.4%	16.0%	1.8%	7.8%	4.3%	29.3%	4.4%
Caroline	20.9%	9.7%	1.4%	4.6%	9.9%	49.9%	3.7%
Carroll	31.9%	19.9%	2.3%	5.2%	6.0%	30.7%	3.9%
Cecil	28.3%	13.8%	1.3%	5.6%	7.7%	40.3%	2.9%
Charles	29.2%	14.4%	2.5%	11.0%	7.6%	31.1%	4.1%
Dorchester	26.4%	9.2%	2.4%	5.9%	10.8%	42.1%	3.1%
Frederick	28.7%	17.4%	2.2%	11.7%	4.7%	30.6%	4.6%
Garrett	31.6%	6.9%	4.1%	6.9%	8.8%	28.8%	12.9%
Harford	30.4%	18.5%	2.2%	6.5%	6.4%	30.6%	5.5%
Howard	31.1%	22.0%	5.4%	8.2%	5.6%	21.4%	6.4%
Kent	39.1%	13.3%	1.9%	4.3%	11.2%	23.3%	6.9%
Montgomery	26.0%	22.5%	8.9%	13.7%	7.1%	17.2%	4.5%
Prince George's	26.1%	12.3%	5.7%	12.3%	8.3%	30.3%	4.9%
Queen Anne's	33.1%	18.1%	2.9%	8.2%	6.8%	26.6%	4.3%
St. Mary's	25.5%	19.4%	3.4%	10.5%	6.5%	31.9%	2.9%
Somerset	20.0%	7.9%	0.5%	6.9%	10.2%	51.4%	3.0%
Talbot	28.2%	19.0%	7.9%	10.3%	9.3%	22.3%	3.0%
Washington	23.2%	12.2%	1.5%	8.0%	8.0%	43.8%	3.2%
Wicomico	17.8%	12.7%	1.3%	9.9%	9.5%	45.9%	3.0%
Worcester	49.5%	5.3%	9.4%	10.1%	7.7%	15.9%	2.1%
<b>Statewide</b>	<b>26.8%</b>	<b>16.5%</b>	<b>5.2%</b>	<b>11.4%</b>	<b>8.1%</b>	<b>27.6%</b>	<b>4.4%</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.4**  
**Per Capita County Revenues by Source – Fiscal 2012**

<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Other Taxes</b>	<b>Service Charges</b>	<b>Federal Grants</b>	<b>State Grants</b>	<b>Other</b>	<b>Debt Proceeds</b>	<b>Total</b>
Allegany	\$576	\$333	\$45	\$330	\$416	\$1,428	\$168	\$0	\$3,296
Anne Arundel	1,095	725	197	594	199	899	134	222	4,064
Baltimore City	1,233	423	289	724	773	2,145	301	67	5,955
Baltimore	1,048	732	133	394	332	978	91	446	4,155
Calvert	1,641	719	82	352	194	1,321	197	71	4,576
Caroline	725	336	48	161	345	1,733	127	0	3,475
Carroll	1,217	761	89	197	231	1,172	149	120	3,936
Cecil	1,004	490	48	200	275	1,431	104	113	3,665
Charles	1,325	652	114	499	346	1,412	186	205	4,738
Dorchester	955	332	86	215	392	1,521	112	0	3,613
Frederick	1,185	717	91	485	195	1,264	191	247	4,374
Garrett	1,660	360	213	364	462	1,511	675	140	5,384
Harford	1,195	727	86	255	252	1,201	216	199	4,132
Howard	1,728	1,219	298	455	308	1,191	355	441	5,994
Kent	1,505	512	73	167	432	896	264	122	3,970
Montgomery	1,465	1,268	501	770	398	969	255	471	6,096
Prince George's	1,183	557	260	557	377	1,372	223	138	4,667
Queen Anne's	1,363	744	119	338	282	1,097	176	3	4,122
St. Mary's	931	710	124	382	236	1,168	105	2	3,658
Somerset	598	237	16	205	305	1,534	89	77	3,061
Talbot	789	533	222	287	261	626	84	0	2,802
Washington	828	436	54	286	285	1,564	116	89	3,657
Wicomico	589	422	43	327	315	1,521	99	19	3,337
Worcester	2,354	250	449	479	367	757	100	0	4,756
<b>Statewide</b>	<b>\$1,220</b>	<b>\$748</b>	<b>\$235</b>	<b>\$520</b>	<b>\$367</b>	<b>\$1,256</b>	<b>\$200</b>	<b>\$247</b>	<b>\$4,794</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.5**  
**County Per Capita Rankings by Selected Revenue Sources – Fiscal 2012**

<b>Property Taxes</b>		<b>Income Taxes</b>		<b>State Grants</b>		<b>Total Revenues Excluding Debt Proceeds</b>	
1. Worcester	\$2,354	1. Montgomery	\$1,268	1. Baltimore City	\$2,145	1. Baltimore City	\$5,888
2. Howard	1,728	2. Howard	1,219	2. Caroline	1,733	2. Montgomery	5,625
3. Garrett	1,660	3. Carroll	761	3. Washington	1,564	3. Howard	5,553
4. Calvert	1,641	4. Queen Anne's	744	4. Somerset	1,534	4. Garrett	5,245
5. Kent	1,505	5. Baltimore	732	5. Wicomico	1,521	5. Worcester	4,756
6. Montgomery	1,465	6. Harford	727	6. Dorchester	1,521	6. Charles	4,533
7. Queen Anne's	1,363	7. Anne Arundel	725	7. Garrett	1,511	7. Prince George's	4,529
8. Charles	1,325	8. Calvert	719	8. Cecil	1,431	8. Calvert	4,505
9. Baltimore City	1,233	9. Frederick	717	9. Allegany	1,428	9. Frederick	4,127
10. Carroll	1,217	10. St. Mary's	710	10. Charles	1,412	10. Queen Anne's	4,119
11. Harford	1,195	11. Charles	652	11. Prince George's	1,372	11. Harford	3,932
12. Frederick	1,185	12. Prince George's	557	12. Calvert	1,321	12. Kent	3,848
13. Prince George's	1,183	13. Talbot	533	13. Frederick	1,264	13. Anne Arundel	3,842
14. Anne Arundel	1,095	14. Kent	512	14. Harford	1,201	14. Carroll	3,816
15. Baltimore	1,048	15. Cecil	490	15. Howard	1,191	15. Baltimore	3,709
16. Cecil	1,004	16. Washington	436	16. Carroll	1,172	16. St. Mary's	3,656
17. Dorchester	955	17. Baltimore City	423	17. St. Mary's	1,168	17. Dorchester	3,613
18. St. Mary's	931	18. Wicomico	422	18. Queen Anne's	1,097	18. Washington	3,568
19. Washington	828	19. Garrett	360	19. Baltimore	978	19. Cecil	3,552
20. Talbot	789	20. Caroline	336	20. Montgomery	969	20. Caroline	3,475
21. Caroline	725	21. Allegany	333	21. Anne Arundel	899	21. Wicomico	3,318
22. Somerset	598	22. Dorchester	332	22. Kent	896	22. Allegany	3,296
23. Wicomico	589	23. Worcester	250	23. Worcester	757	23. Somerset	2,985
24. Allegany	576	24. Somerset	237	24. Talbot	626	24. Talbot	2,802
<b>Statewide</b>	<b>\$1,220</b>	<b>Statewide</b>	<b>\$748</b>	<b>Statewide</b>	<b>\$1,256</b>	<b>Statewide</b>	<b>\$4,547</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.6**  
**County Expenditures by Category – Fiscal 2012**

<b>County</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Health/ Social Serv.</b>	<b>Education/ Libraries</b>	<b>Parks and Recreation</b>	<b>Debt Service</b>	<b>Other</b>
Allegany	3.6%	6.8%	11.6%	5.9%	66.4%	0.3%	2.7%	2.8%
Anne Arundel	5.3%	11.6%	11.9%	3.4%	60.1%	1.3%	5.4%	1.1%
Baltimore City	6.6%	14.6%	17.3%	4.7%	40.9%	1.4%	4.0%	10.5%
Baltimore	4.0%	11.6%	11.9%	2.5%	57.9%	1.0%	3.3%	7.7%
Calvert	4.1%	7.3%	7.5%	3.2%	64.3%	2.9%	3.9%	6.9%
Caroline	3.3%	8.7%	4.2%	4.3%	69.0%	1.2%	3.6%	5.7%
Carroll	8.2%	6.1%	6.2%	3.4%	65.4%	0.5%	6.7%	3.4%
Cecil	4.2%	12.7%	7.7%	3.8%	64.3%	0.4%	4.7%	2.1%
Charles	4.7%	13.9%	7.4%	2.8%	60.2%	1.9%	6.3%	2.9%
Dorchester	3.9%	9.8%	7.4%	5.3%	61.5%	0.4%	3.8%	7.9%
Frederick	5.1%	9.8%	7.5%	5.0%	62.7%	1.3%	5.9%	2.7%
Garrett	5.1%	7.5%	21.0%	4.8%	54.7%	0.7%	0.9%	5.2%
Harford	6.8%	9.6%	10.0%	2.5%	60.1%	1.2%	6.3%	3.4%
Howard	7.5%	11.3%	8.6%	2.2%	57.3%	2.6%	6.6%	4.0%
Kent	9.5%	14.7%	9.3%	10.6%	48.2%	1.6%	4.7%	1.4%
Montgomery	5.6%	9.7%	12.4%	4.4%	51.5%	2.7%	5.6%	8.1%
Prince George's	5.3%	9.8%	11.7%	2.4%	51.0%	5.2%	4.5%	10.1%
Queen Anne's	4.6%	10.5%	8.9%	4.5%	57.0%	2.0%	6.0%	6.5%
St. Mary's	5.8%	10.2%	7.8%	3.5%	64.0%	1.9%	3.6%	3.1%
Somerset	7.6%	9.0%	11.6%	7.5%	57.4%	1.8%	3.0%	2.0%
Talbot	8.1%	8.3%	8.9%	6.4%	54.9%	3.2%	0.3%	10.0%
Washington	3.0%	7.2%	10.5%	3.1%	70.2%	1.1%	3.0%	1.8%
Wicomico	2.9%	7.3%	5.1%	7.4%	66.5%	2.6%	4.3%	3.8%
Worcester	5.7%	11.1%	9.0%	6.0%	52.4%	1.0%	4.8%	9.9%
<b>Statewide</b>	<b>5.5%</b>	<b>10.8%</b>	<b>11.7%</b>	<b>3.6%</b>	<b>54.5%</b>	<b>2.2%</b>	<b>4.8%</b>	<b>6.8%</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.7**  
**Per Capita County Expenditures by Category – Fiscal 2012**

<b>County</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Health/ Social Serv.</b>	<b>Education/ Libraries</b>	<b>Parks and Recreation</b>	<b>Debt Service</b>	<b>Other</b>	<b>Total</b>
Allegany	\$117	\$222	\$381	\$193	\$2,177	\$10	\$87	\$91	\$3,277
Anne Arundel	209	461	474	134	2,391	50	215	42	3,976
Baltimore City	391	866	1,022	280	2,422	86	239	620	5,925
Baltimore	156	451	463	97	2,246	40	129	298	3,880
Calvert	195	350	361	152	3,082	139	185	330	4,794
Caroline	119	311	151	154	2,470	42	127	206	3,579
Carroll	312	233	234	130	2,478	19	254	129	3,789
Cecil	153	456	276	136	2,312	16	167	77	3,593
Charles	217	644	340	128	2,779	88	289	133	4,617
Dorchester	139	350	266	191	2,202	14	136	285	3,583
Frederick	212	405	309	206	2,594	54	245	110	4,135
Garrett	242	352	988	225	2,571	34	43	244	4,700
Harford	282	394	414	104	2,477	48	259	142	4,120
Howard	429	641	490	125	3,262	145	373	230	5,694
Kent	353	546	347	396	1,795	59	174	50	3,721
Montgomery	317	553	706	250	2,924	151	320	461	5,681
Prince George's	238	436	520	107	2,271	234	199	451	4,455
Queen Anne's	190	434	366	185	2,348	82	246	269	4,120
St. Mary's	205	357	272	123	2,241	67	125	109	3,500
Somerset	235	279	362	234	1,785	57	94	61	3,107
Talbot	263	268	288	206	1,777	103	9	323	3,237
Washington	106	252	365	107	2,450	39	106	63	3,487
Wicomico	95	242	168	245	2,195	86	143	125	3,298
Worcester	270	520	423	280	2,463	48	226	467	4,696
<b>Statewide</b>	<b>\$255</b>	<b>\$497</b>	<b>\$536</b>	<b>\$167</b>	<b>\$2,508</b>	<b>\$103</b>	<b>\$223</b>	<b>\$312</b>	<b>\$4,602</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.8**  
**County Per Capita Rankings by Expenditure Categories – Fiscal 2012**

<b>Education/Libraries</b>		<b>Public Works</b>		<b>Public Safety</b>		<b>Total Expenditures</b>	
1. Howard	\$3,262	1. Baltimore City	\$1,022	1. Baltimore City	\$866	1. Baltimore City	\$5,925
2. Calvert	3,082	2. Garrett	988	2. Charles	644	2. Howard	5,694
3. Montgomery	2,924	3. Montgomery	706	3. Howard	641	3. Montgomery	5,681
4. Charles	2,779	4. Prince George's	520	4. Montgomery	553	4. Calvert	4,794
5. Frederick	2,594	5. Howard	490	5. Kent	546	5. Garrett	4,700
6. Garrett	2,571	6. Anne Arundel	474	6. Worcester	520	6. Worcester	4,696
7. Carroll	2,478	7. Baltimore	463	7. Anne Arundel	461	7. Charles	4,617
8. Harford	2,477	8. Worcester	423	8. Cecil	456	8. Prince George's	4,455
9. Caroline	2,470	9. Harford	414	9. Baltimore	451	9. Frederick	4,135
10. Worcester	2,463	10. Allegany	381	10. Prince George's	436	10. Queen Anne's	4,120
11. Washington	2,450	11. Queen Anne's	366	11. Queen Anne's	434	11. Harford	4,120
12. Baltimore City	2,422	12. Washington	365	12. Frederick	405	12. Anne Arundel	3,976
13. Anne Arundel	2,391	13. Somerset	362	13. Harford	394	13. Baltimore	3,880
14. Queen Anne's	2,348	14. Calvert	361	14. St. Mary's	357	14. Carroll	3,789
15. Cecil	2,312	15. Kent	347	15. Garrett	352	15. Kent	3,721
16. Prince George's	2,271	16. Charles	340	16. Dorchester	350	16. Cecil	3,593
17. Baltimore	2,246	17. Frederick	309	17. Calvert	350	17. Dorchester	3,583
18. St. Mary's	2,241	18. Talbot	288	18. Caroline	311	18. Caroline	3,579
19. Dorchester	2,202	19. Cecil	276	19. Somerset	279	19. St. Mary's	3,500
20. Wicomico	2,195	20. St. Mary's	272	20. Talbot	268	20. Washington	3,487
21. Allegany	2,177	21. Dorchester	266	21. Washington	252	21. Wicomico	3,298
22. Kent	1,795	22. Carroll	234	22. Wicomico	242	22. Allegany	3,277
23. Somerset	1,785	23. Wicomico	168	23. Carroll	233	23. Talbot	3,237
24. Talbot	1,777	24. Caroline	151	24. Allegany	222	24. Somerset	3,107
<b>Statewide</b>	<b>\$2,508</b>	<b>Statewide</b>	<b>\$536</b>	<b>Statewide</b>	<b>\$497</b>	<b>Statewide</b>	<b>\$4,602</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.9**  
**Municipal Revenues by Source – Fiscal 2012**

<b>County</b>	<b>Property Taxes</b>	<b>Income Taxes</b>	<b>Other Taxes</b>	<b>Service Charges</b>	<b>Federal Grants</b>	<b>State Grants</b>	<b>County Grants</b>	<b>Other</b>
Allegany	23.3%	4.1%	0.3%	44.6%	7.2%	10.7%	0.5%	9.3%
Anne Arundel	41.1%	5.7%	1.3%	32.0%	1.5%	9.0%	2.1%	7.3%
Calvert	36.3%	7.5%	9.0%	34.9%	0.5%	6.7%	2.2%	2.8%
Caroline	38.8%	3.8%	0.6%	30.6%	11.8%	7.5%	0.5%	6.4%
Carroll	34.2%	9.6%	0.6%	35.4%	3.8%	3.3%	4.9%	8.1%
Cecil	35.1%	5.4%	0.2%	38.7%	1.5%	3.0%	8.1%	8.1%
Charles	25.2%	7.0%	0.0%	30.8%	0.7%	33.0%	0.1%	3.3%
Dorchester	26.6%	2.2%	0.3%	28.5%	5.7%	31.1%	2.4%	3.1%
Frederick	35.5%	6.8%	0.4%	32.7%	3.4%	4.5%	5.5%	11.2%
Garrett	25.8%	5.3%	1.8%	36.6%	10.0%	10.1%	4.8%	5.6%
Harford	38.3%	5.9%	0.4%	32.0%	0.4%	12.5%	5.0%	5.6%
Kent	34.0%	7.0%	1.0%	31.2%	3.0%	4.9%	3.1%	15.8%
Montgomery	37.4%	17.1%	1.8%	19.3%	1.3%	2.2%	5.5%	15.4%
Prince George's	56.9%	11.1%	1.0%	7.2%	2.4%	3.9%	2.0%	15.5%
Queen Anne's	36.7%	6.2%	0.1%	30.0%	4.9%	8.4%	3.1%	10.7%
St. Mary's	11.3%	9.1%	0.2%	41.5%	0.8%	1.3%	1.5%	34.3%
Somerset	42.7%	2.2%	0.7%	22.3%	0.3%	22.3%	2.5%	6.9%
Talbot	19.7%	2.3%	0.1%	68.1%	0.5%	0.9%	1.1%	7.3%
Washington	23.2%	2.9%	2.8%	55.2%	2.6%	2.1%	0.9%	10.2%
Wicomico	37.1%	2.5%	0.8%	32.3%	2.7%	3.9%	1.2%	19.5%
Worcester	33.6%	0.8%	1.0%	32.7%	6.6%	7.4%	13.3%	4.6%
<b>Statewide</b>	<b>36.3%</b>	<b>7.2%</b>	<b>1.1%</b>	<b>31.4%</b>	<b>3.0%</b>	<b>6.1%</b>	<b>4.3%</b>	<b>10.6%</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services

**Exhibit 3.10**  
**Municipal Expenditures by Category – Fiscal 2012**

<b>County</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Parks and Recreation</b>	<b>Community Develop.</b>	<b>Economic Develop.</b>	<b>Debt Service</b>	<b>Other</b>
Allegany	4.4%	22.0%	54.4%	2.5%	7.6%	0.0%	6.3%	2.7%
Anne Arundel	11.0%	41.3%	33.3%	6.9%	0.1%	0.3%	7.1%	0.0%
Calvert	8.4%	9.3%	36.9%	13.7%	0.1%	1.5%	27.9%	2.1%
Caroline	12.7%	19.3%	49.9%	0.9%	3.5%	0.1%	12.0%	1.7%
Carroll	8.6%	15.6%	52.9%	3.5%	4.9%	0.5%	6.7%	7.4%
Cecil	12.6%	23.8%	55.1%	4.2%	0.0%	0.0%	4.3%	0.0%
Charles	14.2%	11.2%	58.4%	5.5%	0.4%	0.5%	4.0%	5.8%
Dorchester	7.6%	19.4%	43.6%	3.4%	0.6%	5.1%	6.5%	13.8%
Frederick	9.3%	22.4%	46.0%	7.0%	0.5%	2.6%	11.6%	0.7%
Garrett	14.9%	3.4%	61.7%	7.0%	2.0%	3.9%	5.7%	1.4%
Harford	14.2%	21.5%	47.0%	2.9%	0.1%	1.1%	4.8%	8.4%
Kent	11.6%	13.2%	55.5%	6.5%	0.8%	0.9%	4.1%	7.4%
Montgomery	23.9%	19.4%	28.2%	15.8%	2.8%	0.2%	5.4%	4.3%
Prince George's	17.8%	29.5%	26.6%	10.3%	1.8%	0.8%	6.4%	6.8%
Queen Anne's	26.1%	9.9%	46.0%	1.9%	0.0%	0.7%	8.2%	7.2%
St. Mary's	13.6%	1.8%	74.5%	4.6%	0.0%	1.2%	4.2%	0.1%
Somerset	10.0%	32.5%	35.7%	4.8%	2.0%	1.7%	6.5%	6.8%
Talbot	4.6%	14.1%	74.5%	1.6%	0.0%	0.5%	2.7%	1.9%
Washington	7.6%	19.3%	61.2%	3.5%	0.6%	2.2%	3.5%	2.1%
Wicomico	6.6%	37.9%	39.3%	4.1%	1.9%	0.0%	7.7%	2.6%
Worcester	5.1%	28.8%	39.3%	10.5%	0.2%	9.9%	5.6%	0.8%
<b>Statewide</b>	<b>12.3%</b>	<b>23.8%</b>	<b>42.6%</b>	<b>7.8%</b>	<b>1.5%</b>	<b>2.0%</b>	<b>6.5%</b>	<b>3.5%</b>

Source: *Local Government Finances Fiscal 2012*, Department of Legislative Services



## Chapter 4. Tax Rates for Local Governments

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### County Taxes

Several local tax rates were adjusted in fiscal 2014, reflecting, for the most part, an increased need for additional revenue. As shown in **Table 4.1**, nine counties changed their local property tax rates, with seven counties increasing their rates and two counties decreasing them. Three counties altered their local income tax rates: Caroline and Charles counties increased their rates, while Carroll County lowered its rate slightly. No county altered its recordation, transfer, admission and amusement, and hotel rental tax rates so that the rates remain the same as in fiscal 2013.

### Property Tax Rates

For fiscal 2014, seven counties – Anne Arundel, Caroline, Charles, Montgomery, Somerset, Talbot, and Wicomico – increased their real property tax rates. Allegany County and Baltimore City decreased real property tax rates slightly. Real property tax rates range from \$0.512 per \$100 of assessed value in Talbot County to \$2.248 in Baltimore City.

Over the last five years, property tax rates have decreased in 4 jurisdictions with 2 jurisdictions lowering the rate multiple times. Property tax rates in 7 counties remained the same, while in 13 counties the rate has increased. **Table 4.2** lists the counties referenced in this paragraph.

**Table 4.1  
Number of Counties Changing Tax Rates  
Fiscal 2010-2014**

	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014	
	▲	▼	▲	▼	▲	▼	▲	▼	▲	▼
Real Property	1	7	2	5	8	2	9	2	7	2
Local Income	0	0	1	0	1	1	3	0	2	1
Recordation	0	0	0	0	2	0	1	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
A&A	0	0	0	0	0	0	0	1	0	0
Hotel/Motel	0	0	1	0	1	0	1	0	0	0

Notes: ▲ represents tax rate increase; ▼ represents tax rate decrease.  
Income tax changes are based on calendar years.  
Source: Department of Legislative Services

**Exhibit 4.1** shows the real property tax rates for each county since fiscal 2005. These rates are based on property assessments at 100% of market valuation. **Appendix 6** shows the countywide special property tax rates for certain counties in fiscal 2014.

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**Table 4.2**  
**Property Tax Actions Over Last Five Years**

**Decreased:** Allegany, Baltimore City, Carroll, Harford

**Decreased Multiple Times:** Allegany, Carroll

**No Change:** Baltimore, Calvert, Frederick, Garrett, Prince George's, St. Mary's, Washington

**Increased:** Anne Arundel, Caroline, Cecil, Charles, Dorchester, Howard, Kent, Montgomery, Queen Anne's, Somerset, Talbot, Wicomico, Worcester

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### Constant Yield Property Tax Rates

In 1977, the General Assembly passed legislation that requires county governments to hold public hearings regarding proposals to enact a tax rate that exceeds the constant yield rate. The constant yield rate is the rate that, when applied to the current assessable base, yields the same amount of property tax revenues as in the prior year. New construction and annexed land are not included in the calculation of the constant yield rate.

When there is growth in the assessable base, localities may still be able to generate additional property tax revenues while reducing their property tax rates. This may result in an overall property tax increase for homeowners even though the property tax rate has been reduced. In past years when the assessable base was increasing, the constant yield rate was generally below the current tax rate. However, due to the recent declines in the assessable base, in fiscal 2014, only nine jurisdictions

(Anne Arundel, Caroline, Charles, Howard, Montgomery, St. Mary's, Somerset, Talbot, and Wicomico) had a property tax rate set above the constant yield rate. The revenue yield from property tax rates above the constant yield rate is estimated at \$42.9 million in fiscal 2014. In the 15 jurisdictions where the property tax rate was set below the constant yield rate, the potential revenue amount that was foregone due to the lower rate is estimated at \$61.9 million. **Exhibit 4.2** shows the property tax rate in excess of the constant yield rate for each county in fiscal 2014. **Exhibit 4.3** shows the estimated revenue yield from property tax rates above the constant yield, while **Exhibit 4.4** shows the potential revenue amount that was foregone due to property tax rates being set below the constant yield.

### Local Income Tax Rates

Pursuant to the legislation enacted in 1999, county income tax rates may range between 1.0% and 3.2%. Three counties altered their local income tax rates for calendar 2014. Caroline County increased its rate from 2.63% to 2.73%, and Charles County increased its rate from 2.90% to 3.03%. Carroll County reduced its local income tax rate slightly, from 3.05% to 3.04%. Local income tax rates range from 1.25% in Worcester County to 3.2% in Baltimore City and Howard, Montgomery, Prince George's, Queen Anne's, and Wicomico counties. **Exhibit 4.5** shows the rates for income taxes for calendar 2005 through 2014.

## **Recordation Tax Rates**

No county changed its recordation tax rate for fiscal 2014. Recordation tax rates range from \$2.50 per \$500 of transaction in Baltimore and Howard counties to \$6.00 per \$500 of transaction in Frederick and Talbot counties. **Exhibit 4.6** shows the recordation, transfer, admissions and amusement, and hotel rental tax rates by county for fiscal 2013 and 2014.

## **Transfer Tax Rates**

No county changed its transfer tax rate for fiscal 2014. Local transfer tax rates range from 0.5% in six counties (Allegany, Caroline, Kent, Queen Anne's, Washington, and Worcester) to 1.5% in Baltimore City and Baltimore County. Seven counties (Calvert, Carroll, Cecil, Charles, Frederick, Somerset, and Wicomico) do not impose a tax on property transfers.

## **Admissions and Amusement Tax Rates**

Admissions and amusement tax rates remain the same in fiscal 2014. Caroline and Frederick counties are the only jurisdictions that do not impose an admissions and amusement tax. Currently, admissions and amusement tax rates range from 0.5% in Dorchester County to 10.0% in six jurisdictions – Baltimore City and Anne Arundel, Baltimore, Carroll, Charles, and Prince George's counties.

## **Hotel Rental Tax Rates**

No county altered its hotel rental tax rate for fiscal 2014. Hotel rental tax rates range from 3.0% in Cecil and Frederick

counties to 9.5% in Baltimore City. Harford County is the only jurisdiction that does not impose a hotel rental tax.

## **Property Tax Limitation Measures**

Five charter counties (Anne Arundel, Montgomery, Prince George's, Talbot, and Wicomico) have amended their charters to limit property tax rates or revenues. In Anne Arundel County, the total annual increase in property tax revenues is limited to the lesser of 4.5% or the increase in the Consumer Price Index (CPI). In Montgomery County, the growth in property tax revenues is limited to the increase in CPI; however, this limitation does not apply to new construction. In addition, the limitation may be overridden by a unanimous vote of all nine county council members. In Prince George's County, the general property tax rate is capped at \$0.96 per \$100 of assessed value. Special taxing districts, such as the Maryland National Capital Park and Planning Commission, are not included under the tax cap. In Talbot and Wicomico counties, the total annual increase in property tax revenues is limited to the lesser of 2% or the increase in CPI.

The counties may exceed the charter limitations on local property taxes for the purpose of funding the approved budget of the local board of education. If a local property tax rate is set above the charter limit, the county governing body may not reduce funding provided to the local board of education from any other local source and must appropriate to the local board of education all of the revenues generated from any increase beyond the existing charter limit. Any use of this authority must be reported annually to the Governor and the General Assembly. This authority was adopted at the 2012 session in

order to ensure that counties have the fiscal ability to meet new maintenance of effort requirements. In fiscal 2013, Talbot County became the first jurisdiction to exercise this new authority by establishing a 2.6 cent supplemental property tax rate for the local board of education. No jurisdiction exercised this authority in fiscal 2014.

## **Municipal Property Tax Rates**

Individuals and businesses residing in incorporated areas are subject to municipal property taxes in addition to county property taxes. Municipal real property tax rates range from \$0.02 in Chevy Chase, Section 3 (Montgomery County) to \$1.49 in Colmar Manor (Prince George's County). Only Chevy Chase and Chevy Chase, Section 5 (Montgomery County) did not impose a local property tax in fiscal 2014. While only 15% of the State's population resides in incorporated areas (excluding Baltimore City), there are nine counties where over 30% of residents live in municipalities. **Exhibit 4.7** shows the municipal property tax rates for the 20 largest municipalities and Baltimore City, ranked by the combined county and municipal property tax rates. **Appendix 7** shows the real property tax rates for each municipality.

## **Property Tax Differentials and Rebates**

To compensate municipalities for providing services in lieu of similar county services or programs and to address the effect of double taxation in municipalities (when residents pay both county and municipal property taxes), 18 counties provided

property tax set-offs in fiscal 2013, through either a tax rate differential or tax rebate. A municipal tax rate differential takes the form of a reduced county property tax rate within the boundaries of a municipality. A tax rebate is a direct grant to municipalities for providing services that are similar to county services. These services include police protection, highway and street maintenance, sanitation and waste collection, planning and zoning, and recreation and parks. In fiscal 2013, municipal tax differentials and rebates totaled approximately \$103.6 million, a 1.1% increase over the prior year. **Exhibit 4.8** shows the amount of tax set-offs provided in fiscal 2013 by county.

Even with such tax set-off programs, many municipal residents face relatively high property tax rates. For example, residents in Cumberland are subject to a \$1.8078 combined county/municipal property tax rate, which is almost twice the amount of the Allegany County rate. **Table 4.3** lists the municipalities with the highest combined county/municipal property tax rates for fiscal 2014.

**Table 4.3**  
**Municipalities with the Highest Combined Local**  
**Property Tax Rates in Maryland**  
**Fiscal 2014**

<u>Municipality</u>	<u>County</u>	<u>Combined Tax Rate</u>
Baltimore City		\$2.2480
Colmar Manor	Prince George's	2.7050
Mt. Rainier	Prince George's	2.0330
District Heights	Prince George's	2.0310
Princess Anne	Somerset	2.0287
Morningside	Prince George's	1.9680
Bladensburg	Prince George's	1.9330
New Carrollton	Prince George's	1.9081
Forest Heights	Prince George's	1.8758
Fruitland	Wicomico	1.8686
Edmonston	Prince George's	1.8610

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

### Development Impact Fees and Excise Taxes

Development impact fees and building excise taxes enable local governments to collect revenue from builders for public facilities necessitated by new residential or commercial development. As a result of these development charges, local governments are able to shift the costs of financing new public facilities from existing taxpayers to individuals responsible for

the development. In many situations, the use of such development charges may eliminate the need for jurisdiction-wide tax increases. Another benefit of development charges is that local officials can collect the needed revenue for the expansion or construction of new public facilities prior to the construction of any new residential development. In this manner, payment of an impact fee or excise tax may be required by local officials before the issuance of a building permit or approval of a subdivision plat.

Local governments in Maryland must have authority from the General Assembly in order to impose a development impact fee or excise tax. Code home rule counties are authorized as a group to impose specified impact fees and excise taxes, and a number of other counties have specific authorizations from the General Assembly.

Development impact fees and building excise taxes are imposed in 16 counties in Maryland, with 1 county imposing both an impact fee and an excise tax. Local revenues from development impact fees and building excise taxes increased from \$56.9 million in fiscal 2001 to \$129.1 million in fiscal 2007 (**Table 4.4**). Impact fee and excise tax revenues subsequently declined to \$62.4 million in fiscal 2009 but increased in subsequent years. Revenues for fiscal 2013 and 2014 are estimated to be \$118.2 million and \$110.0 million, respectively. Public services funded by these charges include public school construction, libraries, community colleges, transportation, public safety, parks and recreation, and water/sewer utilities.

In a given county, other charges imposed on new development (while not accounted for here as development

impact fees or excise taxes) may also be directed partially or wholly toward new or expanded facilities (e.g., water/sewer system development charges or connection charges). In addition, a number of municipalities impose impact fees or similar charges on new development.

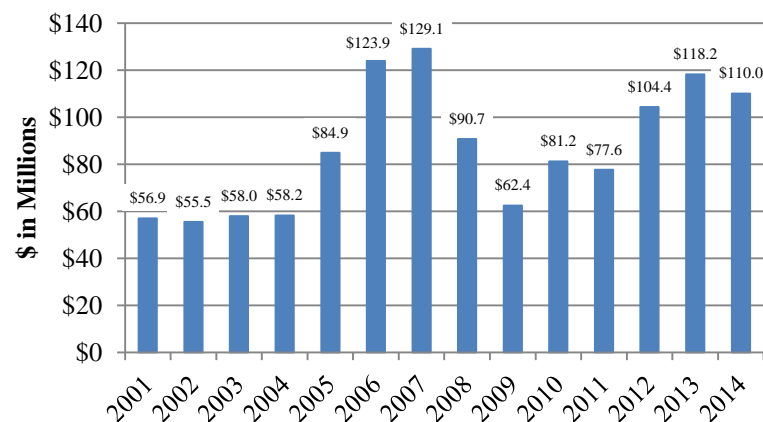
A development impact fee is a regulatory measure designed to fund facilities specifically required by new development projects in order to mitigate the impact of such development on infrastructure or public facilities. However, there must be a reasonable connection between the amount of the impact fee imposed and the actual cost of providing facilities to the properties assessed. In order to justify the imposition of an impact fee, a jurisdiction must conduct a study that measures the effects that new development will have on public facilities. The amount of an impact fee is subject to judicial review. Moreover, the revenue from the fee must be dedicated to substantially benefit the assessed properties. Thus, a county cannot collect an impact fee in one geographic area and spend the funds in another area.

A building excise tax is another means of raising revenue from new development. Unlike a regulatory impact fee, the amount of an excise tax does not have to be closely related to the actual cost of providing public facilities to serve new development. In addition, excise tax revenues do not have to be spent to specifically benefit the properties that are taxed but can generally be spent throughout the county.

**Exhibit 4.9** shows the development impact fees and building excise tax rates applicable to a single-family development for each county in fiscal 2012 through 2014. **Exhibit 4.10** shows the revenue collections for fiscal 2012

through 2014. **Exhibits 4.11** through **4.13** show the governmental uses of development impact fees and excise taxes for fiscal 2012 through 2014, respectively.

**Table 4.4**  
**Development Impact Fees and Excise Taxes**  
**Maryland Counties**  
**Fiscal 2001-2014**



Source: Maryland Association of Counties; Department of Legislative Services

**Exhibit 4.1**  
**County Real Property Tax Rates in Fiscal 2005-2014**  
(per \$100 of assessed value)

<b>County</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Allegany	\$1.001	\$1.001	\$0.983	\$0.983	\$0.983	\$0.983	\$0.983	\$0.982	\$0.981	\$0.980
Anne Arundel	0.941	0.931	0.918	0.891	0.888	0.876	0.880	0.910	0.941	0.950
Baltimore City	2.328	2.308	2.288	2.268	2.268	2.268	2.268	2.268	2.268	2.248
Baltimore	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100
Calvert	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892
Caroline	0.952	0.910	0.870	0.870	0.870	0.870	0.870	0.870	0.890	0.940
Carroll	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018	1.018
Cecil	0.980	0.980	0.960	0.960	0.960	0.940	0.915	0.940	0.991	0.991
Charles	1.026	1.026	1.026	1.026	1.026	1.026	1.026	1.067	1.121	1.205
Dorchester	0.930	0.920	0.896	0.896	0.896	0.896	0.896	0.976	0.976	0.976
Frederick	1.135	1.135	1.064	1.064	1.064	1.064	1.064	1.064	1.064	1.064
Garrett	1.036	1.000	1.000	1.000	1.000	0.990	0.990	0.990	0.990	0.990
Harford	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042	1.042
Howard	1.170	1.170	1.140	1.150	1.150	1.150	1.150	1.150	1.190	1.190
Kent	1.012	0.992	0.972	0.972	0.972	0.972	1.022	1.022	1.022	1.022
Montgomery	1.009	0.967	0.916	0.916	0.915	0.916	0.915	0.959	1.003	1.021
Prince George's	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319
Queen Anne's	0.926	0.870	0.800	0.770	0.770	0.770	0.767	0.847	0.847	0.847
St. Mary's	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857
Somerset	1.010	0.990	0.940	0.940	0.920	0.900	0.884	0.884	0.884	0.915
Talbot	0.540	0.520	0.500	0.475	0.449	0.432	0.432	0.448	0.491	0.512
Washington	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
Wicomico	1.025	0.993	0.942	0.881	0.814	0.759	0.759	0.769	0.840	0.909
Worcester	0.730	0.730	0.700	0.700	0.700	0.700	0.700	0.700	0.770	0.770

Note: The rate in Charles, Frederick, Howard, Montgomery, and Prince George's counties reflect special rates for services not funded from the general county property tax rate.

Source: Department of Legislative Services

**Exhibit 4.2**  
**Property Tax Rates Compared to Constant Yield Rate in Fiscal 2014**

<b>County</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Difference</b>	<b>Constant Yield Rate</b>	<b>Difference</b>	<b>Amount in Excess of Constant Yield Ranking by Highest to Lowest</b>		
Allegany	\$0.981	\$0.980	-\$0.001	\$0.997	-\$0.017	1.	Charles	\$0.037
Anne Arundel	0.941	0.950	0.009	0.943	0.007	2.	Montgomery	0.016
Baltimore City	2.268	2.248	-0.020	2.275	-0.027	3.	Wicomico	0.016
Baltimore	1.100	1.100	0.000	1.107	-0.007	4.	Howard	0.014
Calvert	0.892	0.892	0.000	0.932	-0.040	5.	Caroline	0.014
Caroline	0.890	0.940	0.050	0.926	0.014	6.	Talbot	0.012
Carroll	1.018	1.018	0.000	1.036	-0.018	7.	Anne Arundel	0.007
Cecil	0.991	0.991	0.000	1.031	-0.040	8.	Somerset	0.005
Charles*	1.121	1.205	0.084	1.168	0.037	9.	St. Mary's	0.004
Dorchester	0.976	0.976	0.000	1.008	-0.032	10.	Garrett	-0.003
Frederick*	1.064	1.064	0.000	1.082	-0.018	11.	Kent	-0.004
Garrett	0.990	0.990	0.000	0.993	-0.003	12.	Baltimore	-0.007
Harford	1.042	1.042	0.000	1.066	-0.024	13.	Allegany	-0.017
Howard*	1.190	1.190	0.000	1.176	0.014	14.	Frederick	-0.018
Kent	1.022	1.022	0.000	1.026	-0.004	15.	Carroll	-0.018
Montgomery*	1.003	1.021	0.018	1.005	0.016	16.	Queen Anne's	-0.022
Prince George's*	1.319	1.319	0.000	1.341	-0.022	17.	Prince George's	-0.022
Queen Anne's	0.847	0.847	0.000	0.869	-0.022	18.	Harford	-0.024
St. Mary's	0.857	0.857	0.000	0.853	0.004	19.	Baltimore City	-0.027
Somerset	0.884	0.915	0.031	0.910	0.005	20.	Worcester	-0.027
Talbot	0.491	0.512	0.021	0.500	0.012	21.	Dorchester	-0.032
Washington	0.948	0.948	0.000	0.985	-0.037	22.	Washington	-0.037
Wicomico	0.840	0.909	0.068	0.893	0.016	23.	Calvert	-0.040
Worcester	0.770	0.770	0.000	0.797	-0.027	24.	Cecil	-0.040

\*Includes Special Property Tax Rates

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

**Exhibit 4.3**  
**Revenue Yield from Property Tax Rates above Constant Yield**  
**Fiscal 2014**

<b>County</b>	<b>Assessable Base</b>	<b>Actual Rate</b>	<b>Constant Yield Rate</b>	<b>Difference</b>	<b>Estimated Revenue Yield</b>	<b>Per Capita Yield</b>
Allegany	\$3,540,549,644	\$0.980	\$0.997	-\$0.017	\$0	\$0.00
Anne Arundel	57,940,522,532	0.950	0.943	0.007	4,056,000	7.37
Baltimore City	30,119,989,836	2.248	2.275	-0.027	0	0.00
Baltimore	71,343,003,760	1.100	1.107	-0.007	0	0.00
Calvert	11,212,263,691	0.892	0.932	-0.040	0	0.00
Caroline	2,485,911,585	0.940	0.926	0.014	348,000	10.64
Carroll	17,751,940,514	1.018	1.036	-0.018	0	0.00
Cecil	9,190,720,781	0.991	1.031	-0.040	0	0.00
Charles*	15,153,307,980	1.205	1.168	0.037	5,607,000	37.23
Dorchester	2,811,243,402	0.976	1.008	-0.032	0	0.00
Frederick*	24,910,570,541	1.064	1.082	-0.018	0	0.00
Garrett	4,504,070,632	0.990	0.993	-0.003	0	0.00
Harford	25,138,742,119	1.042	1.066	-0.024	0	0.00
Howard*	40,960,366,097	1.190	1.176	0.014	5,774,000	19.28
Kent	2,810,030,187	1.022	1.026	-0.004	0	0.00
Montgomery*	158,316,722,387	1.021	1.005	0.016	24,856,000	24.74
Prince George's*	68,322,552,210	1.319	1.341	-0.022	0	0.00
Queen Anne's	7,364,983,214	0.847	0.869	-0.022	0	0.00
St. Mary's	11,264,524,685	0.857	0.853	0.004	451,000	4.14
Somerset	1,397,879,234	0.915	0.910	0.005	70,000	2.67
Talbot	6,992,055,657	0.512	0.500	0.012	839,000	22.02
Washington	11,759,845,653	0.948	0.985	-0.037	0	0.00
Wicomico	5,775,405,982	0.909	0.893	0.016	901,000	8.95
Worcester	14,426,474,433	0.770	0.797	-0.027	0	0.00
<b>Total</b>	<b>\$605,493,676,756</b>				<b>\$42,902,000</b>	<b>\$7.29</b>

\*Includes Special Property Tax Rates

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

**Exhibit 4.4**  
**Revenue Loss from Property Tax Rates below Constant Yield**  
**Fiscal 2014**

<b>County</b>	<b>Assessable Base</b>	<b>Actual Rate</b>	<b>Constant Yield Rate</b>	<b>Difference</b>	<b>Estimated Revenue Loss</b>	<b>Per Capita Loss</b>
Allegany	\$3,540,549,644	\$0.980	\$0.997	-\$0.017	-\$613,000	-\$8.28
Anne Arundel	57,940,522,532	0.950	0.943	0.007	0	0.00
Baltimore City	30,119,989,836	2.248	2.275	-0.027	-8,132,000	-13.09
Baltimore	71,343,003,760	1.100	1.107	-0.007	-4,994,000	-6.11
Calvert	11,212,263,691	0.892	0.932	-0.040	-4,485,000	-50.04
Caroline	2,485,911,585	0.940	0.926	0.014	0	0.00
Carroll	17,751,940,514	1.018	1.036	-0.018	-3,195,000	-19.11
Cecil	9,190,720,781	0.991	1.031	-0.040	-3,704,000	-36.42
Charles*	15,153,307,980	1.205	1.168	0.037	0	0.00
Dorchester	2,811,243,402	0.976	1.008	-0.032	-900,000	-27.65
Frederick*	24,910,570,541	1.064	1.082	-0.018	-4,448,000	-18.57
Garrett	4,504,070,632	0.990	0.993	-0.003	-135,000	-4.52
Harford	25,138,742,119	1.042	1.066	-0.024	-6,033,000	-24.27
Howard*	40,960,366,097	1.190	1.176	0.014	0	0.00
Kent	2,810,030,187	1.022	1.026	-0.004	-112,000	-5.55
Montgomery*	158,316,722,387	1.021	1.005	0.016	0	0.00
Prince George's*	68,322,552,210	1.319	1.341	-0.022	-15,325,000	-17.39
Queen Anne's	7,364,983,214	0.847	0.869	-0.022	-1,613,000	-33.19
St. Mary's	11,264,524,685	0.857	0.853	0.004	0	0.00
Somerset	1,397,879,234	0.915	0.910	0.005	0	0.00
Talbot	6,992,055,657	0.512	0.500	0.012	0	0.00
Washington	11,759,845,653	0.948	0.985	-0.037	-4,351,000	-29.17
Wicomico	5,775,405,982	0.909	0.893	0.016	0	0.00
Worcester	14,426,474,433	0.770	0.797	-0.027	-3,895,000	-75.52
<b>Total</b>	<b>\$605,493,676,756</b>				<b>-\$61,935,000</b>	<b>-\$10.52</b>

\*Includes Special Property Tax Rates

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

**Exhibit 4.5**  
**County Income Tax Rates in Calendar 2005-2014**

<b>County</b>	<b>CY 2005</b>	<b>CY 2006</b>	<b>CY 2007</b>	<b>CY 2008</b>	<b>CY 2009</b>	<b>CY 2010</b>	<b>CY 2011</b>	<b>CY 2012</b>	<b>CY 2013</b>	<b>CY 2014</b>
Allegany	2.93%	2.93%	2.93%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
Anne Arundel	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.56%	2.49%	2.56%	2.56%
Baltimore City	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.20%	3.20%	3.20%	3.20%
Baltimore	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
Calvert	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Caroline	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%	2.73%
Carroll	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.04%
Cecil	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Charles	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	3.03%
Dorchester	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
Frederick	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%
Garrett	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
Harford	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
Howard	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%
Montgomery	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Prince George's	3.20%	3.20%	3.10%	3.10%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%	3.20%	3.20%	3.20%
St. Mary's	3.05%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Somerset	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
Talbot	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.40%	2.40%
Washington	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Wicomico	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.20%	3.20%
Worcester	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Office of the Comptroller

**Exhibit 4.6**  
**Other Local Tax Rates in Fiscal 2013 and 2014**

<b>County</b>	<b>Recordation</b>		<b>Transfer</b>		<b>Admissions &amp; Amusement</b>		<b>Hotel Rental</b>	
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2013</b>	<b>FY 2014</b>
Allegany	\$3.50	\$3.50	0.5%	0.5%	7.5%	7.5%	8.0%	8.0%
Anne Arundel	3.50	3.50	1.0%	1.0%	10.0%	10.0%	7.0%	7.0%
Baltimore City	5.00	5.00	1.5%	1.5%	10.0%	10.0%	9.5%	9.5%
Baltimore	2.50	2.50	1.5%	1.5%	10.0%	10.0%	8.0%	8.0%
Calvert	5.00	5.00	0.0%	0.0%	1.0%	1.0%	5.0%	5.0%
Caroline	5.00	5.00	0.5%	0.5%	0.0%	0.0%	5.0%	5.0%
Carroll	5.00	5.00	0.0%	0.0%	10.0%	10.0%	5.0%	5.0%
Cecil	4.10	4.10	0.0%	0.0%	6.0%	6.0%	3.0%	3.0%
Charles	5.00	5.00	0.0%	0.0%	10.0%	10.0%	5.0%	5.0%
Dorchester	5.00	5.00	0.75%	0.75%	0.5%	0.5%	5.0%	5.0%
Frederick	6.00	6.00	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%
Garrett	3.50	3.50	1.0%	1.0%	4.5%	4.5%	6.0%	6.0%
Harford	3.30	3.30	1.0%	1.0%	5.0%	5.0%	0.0%	0.0%
Howard	2.50	2.50	1.0%	1.0%	7.5%	7.5%	7.0%	7.0%
Kent	3.30	3.30	0.5%	0.5%	4.5%	4.5%	5.0%	5.0%
Montgomery	3.45	3.45	1.0%	1.0%	7.0%	7.0%	7.0%	7.0%
Prince George's	2.75	2.75	1.4%	1.4%	10.0%	10.0%	5.0%	5.0%
Queen Anne's	4.95	4.95	0.5%	0.5%	5.0%	5.0%	5.0%	5.0%
St. Mary's	4.00	4.00	1.0%	1.0%	2.0%	2.0%	5.0%	5.0%
Somerset	3.30	3.30	0.0%	0.0%	4.0%	4.0%	5.0%	5.0%
Talbot	6.00	6.00	1.0%	1.0%	5.0%	5.0%	4.0%	4.0%
Washington	3.80	3.80	0.5%	0.5%	5.0%	5.0%	6.0%	6.0%
Wicomico	3.50	3.50	0.0%	0.0%	6.0%	6.0%	6.0%	6.0%
Worcester	3.30	3.30	0.5%	0.5%	3.0%	3.0%	4.5%	4.5%

Source: Department of Legislative Services

**Exhibit 4.7**  
**Combined County and Municipal Real Property Tax Rates in Fiscal 2014**  
**20 Largest Municipalities – Ranked by Total Tax Rate**

<b>Rank</b>	<b>Municipality</b>	<b>County</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
1.	New Carrollton	Prince George's	12,383	\$0.8370	\$0.7121	\$0.3590	\$1.9081
2.	Greenbelt	Prince George's	23,541	0.8090	0.8050	0.2050	1.8190
3.	Cumberland	Allegany	20,572	0.8424	0.9654	-	1.8078
4.	Hyattsville	Prince George's	17,865	0.8130	0.6300	0.3590	1.8020
5.	Salisbury	Wicomico	31,243	0.9086	0.8840	-	1.7926
6.	Cambridge	Dorchester	12,503	0.9320	0.7989	-	1.7309
7.	Frederick	Frederick	66,382	0.9357	0.7305	0.0000	1.6662
8.	Laurel	Prince George's	25,554	0.7830	0.7100	0.1510	1.6440
9.	College Park	Prince George's	31,208	0.9350	0.3350	0.3590	1.6290
10.	Hagerstown	Washington	40,638	0.8230	0.7880	-	1.6110
11.	Takoma Park	Montgomery	17,205	0.7590	0.5700	0.2590	1.5880
12.	Westminster	Carroll	18,628	1.0180	0.5600	-	1.5780
13.	Elkton	Cecil	15,579	0.9907	0.5856	-	1.5763
14.	Aberdeen	Harford	15,018	0.8960	0.6800	-	1.5760
15.	Bowie	Prince George's	56,129	0.8200	0.4000	0.3050	1.5250
16.	Havre de Grace	Harford	13,392	0.8960	0.5600	-	1.4560
17.	Rockville	Montgomery	63,244	0.7590	0.2920	0.2620	1.3130
18.	Annapolis	Anne Arundel	38,620	0.5690	0.6500	-	1.2190
19.	Gaithersburg	Montgomery	62,794	0.7590	0.2620	0.1680	1.1890
20.	Easton	Talbot	16,598	0.3800	0.5200	-	0.9000
	Baltimore City		621,342	2.2480	0.0000	0.0000	2.2480

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

**Exhibit 4.8**  
**Tax Differentials and Tax Rebates**  
**Fiscal 2013**

<b>County</b>	<b>Tax Differential</b>	<b>Tax Rebate</b>	<b>Total</b>
Allegany	\$2,298,832	\$0	\$2,298,832
Anne Arundel	23,585,743	0	23,585,743
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,314,448	0	3,314,448
Caroline	493,388	0	493,388
Carroll	0	2,452,047	2,452,047
Cecil	0	806,538	806,538
Charles	998,719	0	998,719
Dorchester	381,880	6,050	387,930
Frederick	8,017,458	3,732,735	11,750,193
Garrett	63,254	237,000	300,254
Harford	6,632,747	3,339,695	9,972,442
Howard	N/A	N/A	N/A
Kent	0	128,895	128,895
Montgomery	0	7,776,718	7,776,718
Prince George's	30,100,485	651,147	30,751,632
Queen Anne's	0	0	0
St. Mary's	0	49,615	49,615
Somerset	0	300,000	300,000
Talbot	3,834,414	0	3,834,414
Washington	4,353,758	0	4,353,758
Wicomico	0	0	0
Worcester	0	0	0
<b>Total</b>	<b>\$84,075,126</b>	<b>\$19,480,440</b>	<b>\$103,555,565</b>

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

**Exhibit 4.9**  
**County Development Impact Fees and Excise Tax Rates<sup>1</sup>**  
**Fiscal 2012-2014**

<b>County</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Anne Arundel <sup>2</sup>	\$9,958	\$11,295	\$11,616
Calvert	12,950	12,950	12,950
Caroline <sup>3</sup>	5,000	5,000	5,000
Carroll	6,836	533	533
Charles	12,361	12,828	13,139
Dorchester <sup>4</sup>	3,671	3,671	3,671
Frederick <sup>5</sup>	15,185	15,185	15,185
Harford	6,000	6,000	6,000
Howard <sup>6</sup>	\$2.23/sq. ft.	\$2.29/sq. ft.	\$2.37/sq. ft.
Montgomery <sup>7</sup>	36,293	36,293	39,450
Prince George's <sup>8</sup>	21,615	22,112	22,355
Queen Anne's	\$4.50/sq. ft.	\$4.60/sq. ft.	\$4.72/sq. ft.
St. Mary's	4,500	4,500	4,500
Talbot <sup>9</sup>	6,321	6,451	6,625
Washington	\$3.00/sq. ft.	\$3.00/sq. ft.	\$1.00/sq. ft.
Wicomico	5,231	5,231	5,231

<sup>1</sup> Fees/rates listed are generally those applicable to single-family detached dwellings and are per dwelling unless otherwise indicated.

<sup>2</sup> Rates are for a 2,000-2,499 square foot residential unit. Residential rates vary by the square footage of a unit.

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

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

<sup>5</sup> The rates shown reflect the public school and library impact fee total. A roads tax of \$0.10/sq. ft. or \$0.25/sq. ft. (depending on the square footage), with the first 700 square feet not taxed, was reduced to \$0.00 effective in November 2011.

<sup>6</sup> Fiscal 2012, 2013, and 2014 amounts represent the total of the roads tax amount (\$1.04/sq. ft., \$1.08/sq. ft., and \$1.13/sq. ft., respectively) and the school surcharge amount (\$1.19/sq. ft., \$1.21/sq. ft., and \$1.24/sq. ft., respectively).

<sup>7</sup> Fiscal 2014 amount represents \$13,506 for transportation and \$25,944 for schools. Fiscal 2012 and 2013 amounts represent \$12,425 for transportation and \$23,868 for schools. The school excise tax is increased by \$2 for each square foot between 3,500 and 8,500 gross square feet. Different transportation rates apply in the Metro Station and Clarksburg impact tax districts.

<sup>8</sup> Fiscal 2014 amount represents \$15,185 for school facilities and \$7,170 for public safety. A lower school facilities rate (\$8,858 in fiscal 2014) applies inside the beltway and a lower public safety rate (\$2,391 in fiscal 2014) applies inside the "developed tier" as defined in the 2002 Prince George's County Approved General Plan.

<sup>9</sup> A lower rate (\$5,722 in fiscal 2014) applies to development inside municipalities.

Source: Department of Legislative Services

**Exhibit 4.10**  
**County Development Impact Fee and Excise Tax Revenues**

County				FY 2012-2013		FY 2013-2014	
	FY 2012	FY 2013	FY 2014	Difference	% Difference	Difference	% Difference
Anne Arundel	\$17,174,705	\$8,266,000	\$8,470,000	(\$8,908,705)	-51.9%	\$204,000	2.5%
Calvert	2,797,242	2,482,121	3,263,848	-315,121	-11.3%	781,727	31.5%
Caroline	50,708	100,402	70,000	49,694	98.0%	-30,402	-30.3%
Carroll	1,571,485	292,877	184,650	-1,278,608	-81.4%	-108,227	-37.0%
Charles	7,051,862	8,828,192	8,577,607	1,776,330	25.2%	-250,585	-2.8%
Dorchester <sup>1</sup>	83,209	249,177	N/A	165,968	199.5%	N/A	N/A
Frederick	7,015,399	7,189,516	7,653,760	174,117	2.5%	464,244	6.5%
Harford	3,123,373	1,750,000	2,499,000	-1,373,373	-44.0%	749,000	42.8%
Howard	10,003,078	13,918,966	14,297,000	3,915,888	39.1%	378,034	2.7%
Montgomery	22,814,795	41,081,651	30,989,000	18,266,856	80.1%	-10,092,651	-24.6%
Prince George's	26,831,151	27,907,200	29,625,000	1,076,049	4.0%	1,717,800	6.2%
Queen Anne's	1,457,378	1,507,122	1,055,000	49,744	3.4%	-452,122	-30.0%
St. Mary's	2,980,350	2,249,500	2,249,500	-730,850	-24.5%	0	0.0%
<b>Total<sup>2</sup></b>	<b>\$104,357,258</b>	<b>\$118,215,178</b>	<b>\$109,997,604</b>	<b>\$13,857,920</b>	<b>13.3%</b>	<b>-\$8,217,574</b>	<b>-7.0%</b>

<sup>1</sup> A fiscal 2014 amount is not available because the county does not budget for the revenues.

<sup>2</sup> The totals do not include the amounts noted as unavailable.

Source: Department of Legislative Services

**Exhibit 4.11**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2012**

<b>County</b>	<b>Education</b>	<b>Transportation</b>	<b>Public Safety</b>	<b>Recreation</b>	<b>Other</b>	<b>Total Revenues</b>	<b>Per Capita Revenues</b>
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	10,096,897	6,334,590	743,218	0	0	17,174,705	31.2
Baltimore City	0	0	0	0	0	0	0
Baltimore	0	0	0	0	0	0	0
Calvert	1,566,342	969,301	0	261,599	0	2,797,242	31.21
Caroline	46,208	0	0	0	4,500	50,708	1.55
Carroll	1,430,000	0	0	141,485	0	1,571,485	9.4
Cecil	0	0	0	0	0	0	0
Charles	7,051,862	0	0	0	0	7,051,862	46.83
Dorchester	78,210	0	4,999	0	0	83,209	2.56
Frederick	6,944,025	71,374	0	0	0	7,015,399	29.28
Garrett	0	0	0	0	0	0	0
Harford	3,123,373	0	0	0	0	3,123,373	12.56
Howard	5,181,784	4,821,294	0	0	0	10,003,078	33.41
Kent	0	0	0	0	0	0	0
Montgomery	16,462,394	6,352,401	0	0	0	22,814,795	22.71
Prince George's	22,827,800	0	4,003,351	0	0	26,831,151	30.45
Queen Anne's	1,169,425	0	148,827	139,126	0	1,457,378	29.99
St. Mary's	2,318,625	286,425	0	375,300	0	2,980,350	27.35
Somerset	0	0	0	0	0	0	0
Talbot	115,776	162,353	0	22,072	43,714	343,915	9.03
Washington	349,148	300,409	0	0	15,037	664,594	4.45
Wicomico	394,014	0	0	0	0	394,014	3.91
Worcester	0	0	0	0	0	0	0
<b>Total</b>	<b>\$79,155,883</b>	<b>\$19,298,147</b>	<b>\$4,900,395</b>	<b>\$939,582</b>	<b>\$63,251</b>	<b>\$104,357,258</b>	<b>\$17.73</b>
Share of Total	75.9%	18.5%	4.7%	0.9%	0.1%	100.0%	

Source: Department of Legislative Services

**Exhibit 4.12**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2013 Estimate**

<b>County</b>	<b>Education</b>	<b>Transportation</b>	<b>Public Safety</b>	<b>Recreation</b>	<b>Other</b>	<b>Total Budgeted Revenues</b>	<b>Per Capita Revenues</b>
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	3,576,000	4,184,000	506,000	0	0	8,266,000	15.02
Baltimore City	0	0	0	0	0	0	0
Baltimore	0	0	0	0	0	0	0
Calvert	1,521,384	749,086	0	211,651	0	2,482,121	27.69
Caroline	91,902	0	0	0	8,500	100,402	3.07
Carroll	80,150	0	0	212,727	0	292,877	1.75
Cecil	0	0	0	0	0	0	0
Charles	8,828,192	0	0	0	0	8,828,192	58.62
Dorchester	238,185	0	10,992	0	0	249,177	7.65
Frederick	7,189,516	0	0	0	0	7,189,516	30.01
Garrett	0	0	0	0	0	0	0
Harford	1,750,000	0	0	0	0	1,750,000	7.04
Howard	7,923,162	5,995,804	0	0	0	13,918,966	46.48
Kent	0	0	0	0	0	0	0
Montgomery	27,901,753	13,179,898	0	0	0	41,081,651	40.89
Prince George's	25,278,200	0	2,629,000	0	0	27,907,200	31.67
Queen Anne's	1,053,428	0	321,832	131,862	0	1,507,122	31.01
St. Mary's	1,687,500	225,000	0	337,000	0	2,249,500	20.64
Somerset	0	0	0	0	0	0	0
Talbot	80,295	30,938	0	16,675	23,235	151,143	3.97
Washington	591,400	357,300	0	0	30,700	979,400	6.57
Wicomico	1,261,911	0	0	0	0	1,261,911	12.54
Worcester	0	0	0	0	0	0	0
<b>Total</b>	<b>\$89,052,978</b>	<b>\$24,722,026</b>	<b>\$3,467,824</b>	<b>\$909,915</b>	<b>\$62,435</b>	<b>\$118,215,178</b>	<b>\$20.09</b>
Share of Total	75.3%	20.9%	2.9%	0.8%	0.1%	100.0%	

Note: These figures are largely budgeted/estimated amounts, but in some cases counties have provided actual revenue amounts.

Source: Department of Legislative Services

**Exhibit 4.13**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2014 Estimate**

<b>County</b>	<b>Education</b>	<b>Transportation</b>	<b>Public Safety</b>	<b>Recreation</b>	<b>Other</b>	<b>Total Budgeted Revenues</b>	<b>Per Capita Revenues</b>
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	4,120,000	3,850,000	500,000	0	0	8,470,000	15.39
Baltimore City	0	0	0	0	0	0	0
Baltimore	0	0	0	0	0	0	0
Calvert	2,006,555	978,169	0	279,124	0	3,263,848	36.42
Caroline	60,000	0	0	0	10,000	70,000	2.14
Carroll	0	0	0	0	184,650	184,650	1.1
Cecil	0	0	0	0	0	0	0
Charles	8,577,607	0	0	0	0	8,577,607	56.96
Dorchester*	N/A	0	N/A	0	0	N/A	N/A
Frederick	7,653,760	0	0	0	0	7,653,760	31.95
Garrett	0	0	0	0	0	0	0
Harford	2,499,000	0	0	0	0	2,499,000	10.05
Howard	7,797,000	6,500,000	0	0	0	14,297,000	47.75
Kent	0	0	0	0	0	0	0
Montgomery	27,046,000	3,943,000	0	0	0	30,989,000	30.84
Prince George's	26,834,100	0	2,790,900	0	0	29,625,000	33.62
Queen Anne's	775,000	0	200,000	80,000	0	1,055,000	21.71
St. Mary's	1,687,500	225,000	0	337,000	0	2,249,500	20.64
Somerset	0	0	0	0	0	0	0
Talbot	62,500	24,500	0	15,000	20,000	122,000	3.2
Washington	249,300	278,700	0	0	14,900	542,900	3.64
Wicomico	398,339	0	0	0	0	398,339	3.96
Worcester	0	0	0	0	0	0	0
<b>Total</b>	<b>\$89,766,661</b>	<b>\$15,799,369</b>	<b>\$3,490,900</b>	<b>\$711,124</b>	<b>\$229,550</b>	<b>\$109,997,604</b>	<b>\$18.69</b>
Share of Total	81.6%	14.4%	3.2%	0.6%	0.2%	100.0%	

\*Dorchester County does not budget for these revenues.

Source: Department of Legislative Services



## Chapter 5. Local Revenue Growth

Local government revenues are significantly affected by property assessments and personal income. Together, property and local income taxes account for over 40% of total county revenues. When intergovernmental grants are excluded, property and income taxes account for two-thirds of total county revenues, increasing to over 80% of revenues in several counties.

The downturn in the housing market continues to affect property assessments in Maryland. County assessable base increased by only 6.1% in fiscal 2010, a slowdown in growth compared to previous years. County assessable base decreased by 2.1% in fiscal 2011, by 6.8% for fiscal 2012, by 4.4% for fiscal 2013, and by 1.3% for fiscal 2014. However, the assessable base is projected to increase by 0.5% in fiscal 2015 and by 1.2% in fiscal 2016. Net taxable income increased by 9.0% in tax year 2012 compared to a 5.0% increase in tax year 2011 and a 6.1% increase in tax year 2010. **Table 5.1** compares the relative growth in county assessable base and net taxable income.

The downward slide in local recordation and transfer tax revenues appears to have ended by fiscal 2011. County governments collected \$511.7 million in local recordation and transfer taxes in fiscal 2011 and \$553.0 million in fiscal 2012; collections are estimated at \$671.3 million and \$656.8 million in fiscal 2013 and 2014, respectively. These amounts are significantly lower than the amounts collected in fiscal 2006 when the soaring real estate market yielded recordation and

transfer taxes totaling \$1.2 billion. **Table 5.2** shows local recordation and transfer tax collections since fiscal 2010.

**Table 5.1**  
**Comparison of Local Revenue Measures**  
**Annual Percent Growth**

<u>County Assessable Base</u>		<u>Net Taxable Income</u>	
FY 2011	-2.1%	TY 2010	6.1%
FY 2012	-6.8%	TY 2011	5.0%
FY 2013	-4.4%	TY 2012	9.0%
FY 2014	-1.3%	TY 2013	N/A
FY 2015	0.5%	TY 2014	N/A
FY 2016	1.2%	TY 2015	N/A

Source: State Department of Assessments and Taxation, Comptroller's Office

**Table 5.2**  
**Local Recordation and Transfer Tax Revenues**  
**(\$ in Millions)**

	<u>Recordation</u>	<u>Transfer</u>	<u>Total</u>
FY 2010	\$237.9	\$291.6	\$529.5
FY 2011	239.6	272.1	511.7
FY 2012	266.2	286.8	553.0
FY 2013	356.0	315.3	671.3
FY 2014	335.8	321.0	656.8

Source: Maryland Association of Counties, Department of Legislative Services

## Property Taxation

The property tax is one of the three major revenue sources for county governments, accounting for 26.8% of total revenues, excluding debt proceeds, and the largest revenue source for municipal governments, accounting for 36.3% of total revenues, excluding debt proceeds. In fiscal 2014, county governments are projected to collect \$6.8 billion in property taxes. The property tax is a relatively stable and predictable revenue source for local governments, and due to the sizeable growth in property assessments in prior years and the effect of the homestead tax credit program, local property tax collections should remain relatively constant for the near future.

County assessable base in fiscal 2014 totaled \$664.9 billion or \$112,985 per State resident. Per capita assessable base ranges from \$52,839 in Allegany County to \$287,689 in Worcester County. Statewide, real property accounts for 96.6% of the assessable base and personal property accounts for 3.4%. **Exhibit 5.1** shows the per capita assessable base and assessable base growth for each jurisdiction for fiscal 2014.

**Exhibit 5.2** shows the real, personal, and total county assessable base for each county for fiscal 2014. **Exhibit 5.3** shows the percentage change in total county assessable base (real and personal property) since fiscal 2007. **Exhibit 5.4** shows total county assessable base (real and personal property) since fiscal 2009.

## Assessable Base Growth

County assessable base decreased by 1.3% in fiscal 2014. Real property decreased by 1.4% statewide, and personal property increased by 0.4%. As shown in **Table 5.3**, the State Department of Assessments and Taxation projects that total county assessable base will begin to increase on a statewide basis beginning in fiscal 2015.

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**Table 5.3**  
**County Assessable Base Growth Forecast**

<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
-4.4%	-1.3%	0.5%	1.2%

Source: State Department of Assessments and Taxation

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Property assessments in Maryland increased significantly between fiscal 2000 and 2008. The average three-year increase in the full cash value of property undergoing reassessment totaled 5.7% in 2000 and 60.2% in 2006. Properties reassessed for 2007 realized an increase of 56.1% statewide; whereas, reassessments for 2008 realized an increase of 33.2%. However, the continual rapid increase in property assessments halted in 2009, as property valuation declined reflecting the national credit crisis and deteriorating economic conditions. Properties reassessed for 2011 realized a decrease of 17.9%; for 2012 reassessments declined by 13.0% and for 2013 reassessments declined by 3.6%. This year due to improvements in the national economy, property assessments began to increase. Properties reassessed for 2014 realized a net increase in value of 4.7%. Under the State's triennial

assessment process, the increase in the full cash value of property is phased in over a three-year period; however, any decrease in value is reflected immediately. **Exhibit 5.5** shows the average change in the full cash value of property reassessed during calendar 2013 for each jurisdiction. Property reassessments that occurred during calendar 2013 will affect the county's assessable base starting in fiscal 2015. **Exhibit 5.6** shows the full cash value assessment changes from January 2006 through January 2014.

### **One-cent Yield on the Property Tax Rate**

The larger the assessable property tax base in a county, the more revenues that can be derived with an increase in the property tax rate. For example, a one-cent increase in the real property tax rate in Talbot County generates approximately \$706,400 in revenues, whereas it generates only \$141,400 in Somerset County, even though both jurisdictions have nearly the same number of residents. The fiscal impact of a one-cent increase in real property tax rates for fiscal 2012 through 2016 is depicted in **Exhibit 5.7**. These revenue amounts reflect deductions for the Homestead Tax Credit Program.

### **Property Tax Relief Measures**

The increase in property assessments throughout Maryland, in prior years, has led the State, and in some instances the voters, to take action to curtail the rise in property taxes. Three primary approaches are used in Maryland to provide property tax relief to homeowners: (1) the Homestead Tax

Credit Program that limits annual assessment increases to all homeowners regardless of income; (2) the Homeowners' (circuit breaker) Tax Credit Program and the Renters' Tax Credit Program that provide credits for certain individuals who qualify based on a sliding scale of property tax liability and income; and (3) property tax limitation measures that either limit the property tax rate that can be imposed by the county council or the property tax revenue that can be collected. All three approaches have significantly impacted either State or local revenues, and members of the General Assembly have repeatedly introduced legislation addressing these property tax relief measures.

### **Homestead Tax Credit Program**

The Homestead Tax Credit Program (assessment caps) provides tax credits against State, county, and municipal real property taxes for owner-occupied residential properties for the amount of real property taxes resulting from an annual assessment increase that exceeds a certain percentage or "cap" in any given year. The State requires the cap on assessment increases to be set at 10% for State property tax purposes; however, local governments have the authority to set their caps between 0% and 10%.

A majority of local subdivisions have assessment caps below 10%: 21 counties in fiscal 2013, 2014, and 2015. **Table 5.4** lists county assessment caps for fiscal 2013 through 2015.

The Homestead Tax Credit Program is administered as follows:

- Increases in property assessments are equally spread out over three years. For example, if a property's assessment increased by \$120,000, from \$300,000 to \$420,000, the increase would be phased in through increments of \$40,000 annually for the next three years.
- If the assessment cap were set at 10%, however, the amount of assessment subject to taxes would increase by only \$30,000 in the first year, \$33,000 in the following year, and \$36,300 in the third year.
- Since the assessment cap was set lower than the actual market increase, the homeowner does not have to pay taxes on the property's full assessed value.

**Table 5.4**  
**County Assessment Caps**

<b>County</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Allegany	7%	7%	7%
Anne Arundel	2%	2%	2%
Baltimore City	4%	4%	4%
Baltimore	4%	4%	4%
Calvert	10%	10%	10%
Caroline	5%	5%	5%
Carroll	5%	5%	5%
Cecil	8%	8%	8%
Charles	7%	7%	7%
Dorchester	5%	5%	5%
Frederick	5%	5%	5%
Garrett	5%	5%	5%
Harford	5%	5%	5%
Howard	5%	5%	5%
Kent	5%	5%	5%
Montgomery	10%	10%	10%
Prince George's	4%	2%	2%
Queen Anne's	5%	5%	5%
St. Mary's	5%	5%	5%
Somerset	10%	10%	10%
Talbot	0%	0%	0%
Washington	5%	5%	5%
Wicomico	5%	5%	5%
Worcester	3%	3%	3%

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

The extent to which the Homestead Tax Credit Program may actually restrict the ability of a county to raise property tax revenues depends on the county's need for revenues from the property tax and other legal and practical limitations. For example, a county impacted by a charter-imposed property tax limitation measure would presumably reduce tax rates to offset the impact of rising assessments in the absence of the homestead credit. **Exhibits 5.8** and **5.9** show the impact that assessments caps have had on the county's assessable base and local property tax revenues.

## Net Taxable Income

Income tax revenue is the third largest revenue source for county governments, accounting for 16.5% of total revenue in fiscal 2012, excluding debt proceeds. The reliance on income tax revenue ranges from 5.3% of total revenues in Worcester County to 22.5% in Montgomery County. Local income tax revenues are a function of a county's income tax rate and the net taxable income base. Net taxable income represents taxable income after exemptions and deductions have been subtracted from gross salary and benefits.

Net taxable income for Maryland jurisdictions totaled \$146.7 billion in tax year 2012, ranging from \$204.2 million in Somerset County to \$39.7 billion in Montgomery County. Statewide, net taxable income increased by 9.0% in tax year 2012, with Kent County experiencing the greatest increase at 29.5%.

Montgomery County has the highest per capita net taxable income at \$39,543 followed by Howard County at \$37,185 and

Talbot County at \$29,615. Somerset County has the lowest per capita net taxable income at \$7,779. **Exhibit 5.10** ranks local jurisdictions according to per capita net taxable income and net taxable income growth. **Exhibit 5.11** shows the growth in net taxable income since tax year 2006, while **Exhibit 5.12** shows the net taxable income by county for the last seven years.

**Exhibit 5.1**  
**County Assessable Base Measures for Fiscal 2014**

<u>County</u>	<u>Population July 1, 2012</u>	<u>Assessable Base (\$ in Thousands)</u>	<u>Per Capita Assessable Base</u>	<u>Assessable Base Growth</u>	<u>County</u>	<u>Per Capita Assessable Base</u>	<u>County</u>	<u>Assessable Base Growth</u>
Allegany	74,012	\$3,910,750	\$52,839	-1.3%	1. Worcester	\$287,689	1. Montgomery	0.9%
Anne Arundel	550,488	76,405,438	138,796	0.1%	2. Talbot	232,214	2. Howard	0.6%
Baltimore City	621,342	34,582,451	55,658	-1.5%	3. Montgomery	163,924	3. Anne Arundel	0.1%
Baltimore	817,455	78,477,913	96,003	-2.8%	4. Garrett	161,529	4. Somerset	0.0%
Calvert	89,628	12,277,912	136,987	-2.2%	5. Queen Anne's	158,435	5. Garrett	-0.3%
Caroline	32,718	2,651,005	81,026	-5.7%	6. Kent	149,231	6. Frederick	-0.6%
Carroll	167,217	18,588,705	111,165	-1.4%	7. Howard	147,884	7. Harford	-0.8%
Cecil	101,696	9,657,230	94,962	-3.1%	8. Anne Arundel	138,796	8. St. Mary's	-1.1%
Charles	150,592	16,383,332	108,793	-1.9%	9. Calvert	136,987	9. Allegany	-1.3%
Dorchester	32,551	2,981,840	91,605	-4.4%	10. Carroll	111,165	10. Carroll	-1.4%
Frederick	239,582	25,734,580	107,414	-0.6%	11. St. Mary's	110,661	11. Kent	-1.5%
Garrett	29,854	4,822,283	161,529	-0.3%	12. Charles	108,793	12. Baltimore City	-1.5%
Harford	248,622	26,605,582	107,012	-0.8%	13. Frederick	107,414	13. Charles	-1.9%
Howard	299,430	44,280,928	147,884	0.6%	14. Harford	107,012	14. Calvert	-2.2%
Kent	20,191	3,013,117	149,231	-1.5%	15. Baltimore	96,003	15. Baltimore	-2.8%
Montgomery	1,004,709	164,696,351	163,924	0.9%	16. Cecil	94,962	16. Cecil	-3.1%
Prince George's	881,138	76,137,876	86,409	-3.9%	17. Dorchester	91,605	17. Washington	-3.1%
Queen Anne's	48,595	7,699,153	158,435	-4.1%	18. Prince George's	86,409	18. Prince George's	-3.9%
St. Mary's	108,987	12,060,567	110,661	-1.1%	19. Washington	83,260	19. Queen Anne's	-4.1%
Somerset	26,253	1,483,405	56,504	0.0%	20. Caroline	81,026	20. Dorchester	-4.4%
Talbot	38,098	8,846,903	232,214	-5.1%	21. Wicomico	62,702	21. Talbot	-5.1%
Washington	149,180	12,420,699	83,260	-3.1%	22. Somerset	56,504	22. Wicomico	-5.4%
Wicomico	100,647	6,310,794	62,702	-5.4%	23. Baltimore City	55,658	23. Caroline	-5.7%
Worcester	51,578	14,838,405	287,689	-5.9%	24. Allegany	52,839	24. Worcester	-5.9%
<b>Statewide</b>	<b>5,884,563</b>	<b>\$664,867,219</b>	<b>\$112,985</b>	<b>-1.3%</b>				

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

**Exhibit 5.2**  
**County Assessable Base for Fiscal 2014 and Percent Change from Fiscal 2013**  
(\$ in Thousands)

<b>County</b>	<b>Subject to Real Property</b>	<b>Percent Change</b>	<b>Subject to Personal Property</b>	<b>Percent Change</b>	<b>Total Property</b>	<b>Percent Change</b>
Allegany	\$3,579,448	-1.2%	\$331,302	-1.9%	\$3,910,750	-1.3%
Anne Arundel	73,865,355	0.2%	2,540,083	-1.8%	76,405,438	0.1%
Baltimore City	32,548,629	-1.8%	2,033,822	2.2%	34,582,451	-1.5%
Baltimore	75,469,078	-2.9%	3,008,835	-0.7%	78,477,913	-2.8%
Calvert	11,334,235	-2.9%	943,677	7.8%	12,277,912	-2.2%
Caroline	2,550,357	-5.7%	100,648	-4.1%	2,651,005	-5.7%
Carroll	17,999,418	-1.5%	589,287	-0.6%	18,588,705	-1.4%
Cecil	9,280,440	-3.2%	376,790	-1.0%	9,657,230	-3.1%
Charles	15,414,254	-2.5%	969,078	9.6%	16,383,332	-1.9%
Dorchester	2,861,600	-4.7%	120,240	2.0%	2,981,840	-4.4%
Frederick	25,433,656	-0.6%	300,924	1.4%	25,734,580	-0.6%
Garrett	4,621,273	-0.3%	201,010	1.5%	4,822,283	-0.3%
Harford	25,569,637	-1.0%	1,035,945	3.8%	26,605,582	-0.8%
Howard	42,755,118	0.7%	1,525,810	-1.0%	44,280,928	0.6%
Kent	2,976,520	-1.5%	36,597	-1.6%	3,013,117	-1.5%
Montgomery	161,008,847	1.0%	3,687,504	-3.1%	164,696,351	0.9%
Prince George's	73,074,771	-4.2%	3,063,105	3.9%	76,137,876	-3.9%
Queen Anne's	7,636,884	-4.2%	62,269	-2.1%	7,699,153	-4.1%
St. Mary's	11,806,248	-1.1%	254,319	0.2%	12,060,567	-1.1%
Somerset	1,417,905	0.6%	65,500	-10.2%	1,483,405	0.0%
Talbot	8,789,477	-5.1%	57,426	-4.9%	8,846,903	-5.1%
Washington	11,906,479	-3.2%	514,220	-2.2%	12,420,699	-3.1%
Wicomico	5,832,822	-5.5%	477,972	-3.8%	6,310,794	-5.4%
Worcester	14,526,197	-6.0%	312,208	-2.0%	14,838,405	-5.9%
<b>Statewide</b>	<b>\$642,258,648</b>	<b>-1.4%</b>	<b>\$22,608,571</b>	<b>0.4%</b>	<b>\$664,867,219</b>	<b>-1.3%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.3**  
**Growth in County Assessable Base – Real and Personal Property**  
**Fiscal 2007-2016**

<b>County</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015 E</b>	<b>FY 2016 E</b>
Allegany	4.2%	9.3%	6.7%	11.9%	5.1%	0.1%	-1.3%	-1.3%	-0.9%	-1.9%
Anne Arundel	15.7%	18.0%	14.2%	6.0%	-2.1%	-6.4%	-4.1%	0.1%	1.3%	1.8%
Baltimore City	8.6%	14.9%	15.6%	13.8%	2.5%	-4.2%	-6.4%	-1.5%	0.4%	-4.2%
Baltimore	12.4%	15.7%	13.3%	8.9%	0.5%	-5.7%	-4.2%	-2.8%	-0.5%	-0.1%
Calvert	15.9%	19.8%	10.7%	8.0%	1.9%	-6.2%	-5.8%	-2.2%	-0.6%	0.6%
Caroline	16.9%	18.1%	16.4%	11.5%	-0.5%	-7.3%	-4.7%	-5.7%	-2.3%	-1.3%
Carroll	15.0%	16.1%	13.3%	8.7%	-5.3%	-5.9%	-4.2%	-1.4%	-0.6%	1.1%
Cecil	14.2%	16.1%	13.7%	6.8%	-1.1%	-4.6%	-5.6%	-3.1%	-0.3%	0.4%
Charles	17.7%	20.4%	16.0%	7.0%	-5.5%	-6.8%	-4.7%	-1.9%	-0.5%	2.6%
Dorchester	11.5%	17.8%	14.4%	9.1%	0.5%	-8.9%	-3.4%	-4.4%	-2.3%	-2.5%
Frederick	17.5%	19.2%	13.4%	6.1%	-6.9%	-8.8%	-4.6%	-0.6%	0.6%	0.4%
Garrett	17.3%	14.6%	12.7%	7.7%	6.1%	0.0%	-2.9%	-0.3%	-7.7%	0.2%
Harford	14.9%	15.3%	13.9%	8.8%	0.4%	-3.9%	-2.4%	-0.8%	-2.4%	1.9%
Howard	17.4%	16.1%	13.3%	5.0%	-4.0%	-6.4%	-2.2%	0.6%	1.7%	0.3%
Kent	14.2%	16.3%	15.0%	10.3%	2.0%	-3.9%	-3.1%	-1.5%	-2.2%	0.2%
Montgomery	17.8%	15.5%	11.0%	0.4%	-4.5%	-6.4%	-2.7%	0.9%	2.5%	3.2%
Prince George's	15.1%	18.7%	19.0%	11.6%	0.2%	-13.1%	-7.9%	-3.9%	0.8%	0.9%
Queen Anne's	18.2%	19.2%	14.4%	7.5%	-3.3%	-2.3%	-6.0%	-4.1%	-1.3%	3.0%
St. Mary's	19.6%	19.1%	18.4%	11.0%	2.4%	-4.7%	-3.0%	-1.1%	-0.8%	-0.6%
Somerset	23.0%	18.5%	16.7%	7.7%	0.7%	-4.7%	-12.1%	0.0%	-3.8%	4.7%
Talbot	14.7%	17.5%	15.5%	10.8%	-0.1%	-4.0%	-4.2%	-5.1%	-4.0%	-5.2%
Washington	14.4%	18.1%	15.3%	8.1%	-4.4%	-6.7%	-3.3%	-3.1%	-1.3%	0.6%
Wicomico	12.2%	13.7%	12.9%	7.8%	-1.0%	-7.5%	-6.3%	-5.4%	-2.4%	1.8%
Worcester	23.0%	19.7%	17.8%	-5.5%	-5.8%	-3.6%	-10.0%	-5.9%	-3.5%	6.3%
<b>Statewide</b>	<b>15.7%</b>	<b>16.8%</b>	<b>13.9%</b>	<b>6.1%</b>	<b>-2.1%</b>	<b>-6.8%</b>	<b>-4.4%</b>	<b>-1.3%</b>	<b>0.5%</b>	<b>1.2%</b>

Source: State Department of Assessments and Taxation

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

<b>County</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015 E</b>	<b>FY 2016 E</b>
Allegany	\$3,411,030	\$3,816,560	\$4,010,110	\$4,014,571	\$3,962,462	\$3,910,750	\$3,874,596	\$3,801,843
Anne Arundel	81,956,148	86,849,623	84,987,819	79,589,954	76,293,860	76,405,438	77,373,480	78,773,441
Baltimore City	33,564,630	38,190,377	39,149,240	37,515,837	35,123,385	34,582,451	34,721,253	33,248,465
Baltimore	81,732,183	88,989,970	89,397,035	84,302,273	80,753,433	78,477,913	78,107,923	78,015,910
Calvert	12,916,676	13,951,302	14,209,661	13,333,624	12,553,694	12,277,912	12,202,004	12,274,093
Caroline	2,869,869	3,199,323	3,182,687	2,949,842	2,810,316	2,651,005	2,588,793	2,555,561
Carroll	20,329,010	22,093,994	20,915,009	19,678,687	18,861,958	18,588,705	18,485,062	18,687,318
Cecil	10,469,664	11,184,512	11,067,074	10,558,891	9,967,470	9,657,230	9,626,965	9,666,540
Charles	18,586,394	19,882,783	18,794,704	17,521,348	16,693,575	16,383,332	16,294,056	16,719,048
Dorchester	3,234,812	3,527,710	3,544,326	3,229,486	3,119,674	2,981,840	2,911,810	2,840,368
Frederick	30,138,087	31,969,352	29,761,665	27,154,307	25,893,046	25,734,580	25,888,352	25,986,372
Garrett	4,356,322	4,689,794	4,975,949	4,978,214	4,834,793	4,822,283	4,449,071	4,458,465
Harford	26,162,245	28,453,136	28,580,599	27,471,469	26,819,052	26,605,582	25,978,589	26,469,160
Howard	47,667,750	50,049,686	48,043,284	44,986,079	44,000,081	44,280,928	45,025,283	45,174,887
Kent	2,917,378	3,219,073	3,282,266	3,154,783	3,058,279	3,013,117	2,948,287	2,953,588
Montgomery	186,959,284	187,664,567	179,221,107	167,750,575	163,276,868	164,696,351	168,740,873	174,166,614
Prince George's	88,581,325	98,867,718	99,039,894	86,036,875	79,257,050	76,137,876	76,776,647	77,485,225
Queen Anne's	8,420,273	9,050,949	8,749,244	8,543,876	8,031,355	7,699,153	7,597,562	7,826,379
St. Mary's	11,602,222	12,875,262	13,182,756	12,567,335	12,191,008	12,060,567	11,963,207	11,887,618
Somerset	1,632,417	1,757,563	1,769,205	1,686,855	1,483,073	1,483,405	1,426,739	1,493,226
Talbot	9,155,628	10,142,501	10,134,945	9,730,598	9,322,352	8,846,903	8,492,551	8,052,960
Washington	13,768,572	14,877,217	14,221,239	13,266,687	12,823,001	12,420,699	12,257,989	12,335,569
Wicomico	7,211,174	7,774,844	7,695,967	7,116,997	6,668,152	6,310,794	6,157,283	6,267,395
Worcester	20,416,919	19,292,626	18,180,328	17,531,447	15,773,058	14,838,405	14,314,660	15,213,504
<b>Statewide</b>	<b>\$728,060,012</b>	<b>\$772,370,442</b>	<b>\$756,096,113</b>	<b>\$704,670,610</b>	<b>\$673,570,993</b>	<b>\$664,867,219</b>	<b>\$668,203,035</b>	<b>\$676,353,549</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.5**  
**Full Cash Value Change in Group 2**  
**January 1, 2011 Base Compared to January 1, 2014 Reassessments**

<b>County</b>	<b>Average for All Properties</b>	<b>Commercial Properties</b>	<b>Residential Properties</b>	<b>County Assessment Cap</b>
Allegany	-2.8%	-0.8%	-3.3%	7%
Anne Arundel	9.9%	23.0%	2.8%	2%
Baltimore City	7.0%	10.3%	4.4%	4%
Baltimore	1.2%	12.2%	-2.9%	4%
Calvert	-2.9%	2.5%	-3.3%	10%
Caroline	-3.6%	3.0%	-4.8%	5%
Carroll	-3.0%	5.8%	-3.7%	5%
Cecil	-2.3%	-1.6%	-2.5%	8%
Charles	-4.2%	4.9%	-4.9%	7%
Dorchester	-7.9%	-11.8%	-6.3%	5%
Frederick	4.0%	7.9%	3.2%	5%
Garrett	-14.0%	-2.4%	-14.9%	5%
Harford	1.6%	12.9%	-0.5%	5%
Howard	8.1%	17.6%	5.7%	5%
Kent	-5.5%	2.4%	-5.7%	5%
Montgomery	11.0%	31.4%	5.8%	10%
Prince George's	5.3%	8.9%	4.2%	2%
Queen Anne's	-10.3%	-10.5%	-10.3%	5%
St. Mary's	-2.2%	-1.1%	-2.4%	5%
Somerset	-13.3%	-13.1%	-13.3%	10%
Talbot	-11.4%	-0.1%	-12.0%	0%
Washington	-3.0%	2.7%	-5.6%	5%
Wicomico	-6.2%	-4.2%	-7.0%	5%
Worcester	-7.8%	-1.6%	-9.3%	3%
<b>Statewide</b>	<b>4.7%</b>	<b>16.3%</b>	<b>1.3%</b>	

Source: State Department of Assessments and Taxation

**Exhibit 5.6**  
**Triennial Change in Full Cash Value**  
**January 2006-January 2014**

<b>County</b>	<b>2006 Group 3</b>	<b>2007 Group 1</b>	<b>2008 Group 2</b>	<b>2009 Group 3</b>	<b>2010 Group 1</b>	<b>2011 Group 2</b>	<b>2012 Group 3</b>	<b>2013 Group 1</b>	<b>2014 Group 2</b>
Allegany	21.4%	43.3%	34.5%	16.8%	0.4%	-4.5%	-5.3%	-2.4%	-2.8%
Anne Arundel	65.9%	55.4%	34.9%	-0.3%	-17.9%	-16.6%	-12.6%	-1.9%	9.9%
Baltimore City	45.6%	58.5%	75.0%	20.9%	-2.6%	-8.7%	-6.8%	-3.1%	7.0%
Baltimore	53.4%	64.8%	32.6%	13.3%	-13.2%	-13.6%	-14.5%	-8.1%	1.2%
Calvert	71.7%	69.7%	38.3%	3.1%	-15.1%	-20.7%	-16.1%	-11.4%	-2.9%
Caroline	49.7%	73.6%	40.6%	13.4%	-15.6%	-18.8%	-18.9%	-15.7%	-3.6%
Carroll	54.0%	56.9%	37.4%	5.1%	-19.2%	-19.6%	-15.4%	-3.8%	-3.0%
Cecil	56.7%	54.0%	33.3%	2.5%	-11.0%	-20.0%	-15.4%	-10.4%	-2.3%
Charles	70.2%	62.6%	41.4%	-4.6%	-19.8%	-26.6%	-15.2%	-6.8%	-4.2%
Dorchester	60.8%	58.5%	34.5%	6.8%	-9.9%	-21.4%	-10.8%	-11.7%	-7.9%
Frederick	60.9%	52.2%	27.4%	-4.7%	-22.0%	-24.1%	-18.8%	-2.2%	4.0%
Garrett	47.6%	38.3%	29.0%	8.5%	0.0%	-2.4%	-14.7%	-3.6%	-14.0%
Harford	48.2%	55.5%	38.6%	9.0%	-14.3%	-15.3%	-5.8%	-6.5%	1.6%
Howard	58.7%	50.3%	24.2%	-2.3%	-19.8%	-18.8%	-8.7%	2.5%	8.1%
Kent	36.8%	65.2%	37.3%	13.5%	-10.3%	-12.5%	-9.0%	-6.0%	-5.5%
Montgomery	63.3%	43.4%	16.2%	-10.6%	-17.0%	-14.5%	-8.6%	4.1%	11.0%
Prince George's	60.6%	79.5%	51.6%	14.6%	-18.4%	-28.7%	-24.8%	-10.6%	5.3%
Queen Anne's	58.7%	50.1%	36.8%	7.2%	-12.4%	-18.6%	-13.7%	-9.0%	-10.3%
St. Mary's	57.2%	84.3%	49.0%	8.2%	-15.5%	-16.0%	-9.6%	-7.9%	-2.2%
Somerset	65.0%	79.6%	45.5%	4.4%	-10.6%	-18.5%	-20.6%	-11.5%	-13.3%
Talbot	53.5%	54.8%	42.7%	13.6%	-9.0%	-15.0%	-15.3%	-11.5%	-11.4%
Washington	58.6%	64.7%	40.2%	3.0%	-18.4%	-18.3%	-9.0%	-6.9%	-3.0%
Wicomico	40.2%	53.2%	40.6%	5.1%	-15.6%	-20.1%	-20.2%	-17.4%	-6.2%
Worcester	78.9%	54.1%	33.3%	-12.7%	-20.0%	-14.9%	-17.4%	-14.3%	-7.8%
<b>Statewide</b>	<b>60.2%</b>	<b>56.1%</b>	<b>33.2%</b>	<b>0.8%</b>	<b>-16.1%</b>	<b>-17.9%</b>	<b>-13.0%</b>	<b>-3.6%</b>	<b>4.7%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.7**  
**One-cent Yield in County Real Property Tax Rates**  
**Fiscal 2012-2016**

<b>County</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Allegany	\$360,300	\$359,100	\$356,300	\$353,600	\$347,000
Anne Arundel	6,157,300	6,161,100	6,344,700	6,505,200	6,713,500
Baltimore City	3,024,700	2,895,800	2,959,400	3,018,100	2,909,200
Baltimore	7,129,800	7,186,900	7,231,500	7,326,000	7,395,400
Calvert	1,230,100	1,165,900	1,132,900	1,127,300	1,136,100
Caroline	266,100	261,100	251,300	246,800	244,500
Carroll	1,854,500	1,809,400	1,793,700	1,787,700	1,809,900
Cecil	1,005,500	956,900	927,500	925,300	929,900
Charles	1,635,600	1,576,200	1,539,200	1,531,900	1,575,500
Dorchester	280,000	288,200	280,700	275,900	270,400
Frederick	2,595,200	2,538,800	2,534,900	2,554,000	2,566,400
Garrett	467,500	451,800	453,500	420,600	423,900
Harford	2,610,300	2,577,100	2,555,200	2,494,200	2,544,600
Howard	3,988,800	4,052,800	4,163,000	4,277,800	4,319,400
Kent	284,800	282,600	283,400	281,400	285,000
Montgomery	16,313,400	15,923,600	16,089,200	16,498,200	17,045,100
Prince George's	7,209,300	7,093,900	7,023,800	7,117,800	7,216,000
Queen Anne's	762,400	756,600	743,000	741,000	768,900
St. Mary's	1,118,000	1,122,500	1,140,400	1,147,100	1,149,500
Somerset	158,700	140,100	141,400	136,000	142,800
Talbot	730,100	720,600	706,400	688,400	660,100
Washington	1,225,100	1,212,500	1,186,100	1,172,200	1,181,400
Wicomico	657,600	615,900	582,800	567,800	579,200
Worcester	1,650,100	1,493,400	1,422,800	1,379,800	1,476,300

Source: Department of Legislative Services

**Exhibit 5.8**  
**Estimated Assessable Base Loss Due to Homestead Property Tax Credit**  
**Fiscal 2014**  
**(\$ in Thousands)**

<b>County</b>	<b>Total County Assessable Base</b>	<b>Loss Due to 10% Homestead Cap</b>	<b>After 10% Homestead Cap</b>	<b>Percent Lost</b>	<b>Loss Due to Actual Homestead Cap</b>	<b>After Actual Homestead Cap</b>	<b>Percent Lost</b>
Allegany	\$3,579,448	\$5,924	\$3,573,524	0.2%	\$16,430	\$3,563,018	0.5%
Anne Arundel	73,865,355	68,273	73,797,082	0.1%	10,418,753	63,446,602	14.1%
Baltimore City	32,548,629	572,484	31,976,145	1.8%	2,954,215	29,594,414	9.1%
Baltimore	75,469,078	26,210	75,442,868	0.0%	3,154,084	72,314,994	4.2%
Calvert	11,334,235	5,364	11,328,871	0.0%	5,364	11,328,871	0.0%
Caroline	2,550,357	4,484	2,545,873	0.2%	37,553	2,512,804	1.5%
Carroll	17,999,418	2,505	17,996,913	0.0%	62,040	17,937,378	0.3%
Cecil	9,280,440	1,940	9,278,500	0.0%	5,015	9,275,425	0.1%
Charles	15,414,254	4,121	15,410,133	0.0%	22,567	15,391,687	0.1%
Dorchester	2,861,600	4,836	2,856,764	0.2%	54,907	2,806,693	1.9%
Frederick	25,433,656	10,971	25,422,685	0.0%	84,530	25,349,126	0.3%
Garrett	4,621,273	7,418	4,613,855	0.2%	86,732	4,534,541	1.9%
Harford	25,569,637	2,784	25,566,853	0.0%	17,601	25,552,036	0.1%
Howard	42,755,118	4,392	42,750,726	0.0%	1,125,312	41,629,806	2.6%
Kent	2,976,520	16,038	2,960,482	0.5%	142,073	2,834,447	4.8%
Montgomery	161,008,847	117,012	160,891,835	0.1%	117,012	160,891,835	0.1%
Prince George's	73,074,771	18,024	73,056,747	0.0%	2,836,494	70,238,277	3.9%
Queen Anne's	7,636,884	8,785	7,628,099	0.1%	206,396	7,430,488	2.7%
St. Mary's	11,806,248	19,258	11,786,990	0.2%	402,004	11,404,244	3.4%
Somerset	1,417,905	3,786	1,414,119	0.3%	3,786	1,414,119	0.3%
Talbot	8,789,477	13,663	8,775,814	0.2%	1,725,579	7,063,898	19.6%
Washington	11,906,479	3,039	11,903,440	0.0%	45,177	11,861,302	0.4%
Wicomico	5,832,822	2,382	5,830,440	0.0%	4,726	5,828,096	0.1%
Worcester	14,526,197	9,337	14,516,860	0.1%	298,119	14,228,078	2.1%
<b>Total</b>	<b>\$642,258,648</b>	<b>\$933,030</b>	<b>\$641,325,618</b>	<b>0.1%</b>	<b>\$23,826,469</b>	<b>\$618,432,179</b>	<b>3.7%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.9**  
**County Tax Relief Due to Homestead Tax Credits**

County	Fiscal 2013		Fiscal 2014		Fiscal 2015	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$326,614	0.9%	\$161,014	0.5%	\$92,032	0.3%
Anne Arundel	113,812,811	16.4%	98,978,154	14.1%	93,088,961	13.1%
Baltimore City	94,695,124	12.6%	66,410,753	9.1%	56,748,400	7.7%
Baltimore	64,413,338	7.5%	34,694,924	4.2%	20,493,066	2.5%
Calvert	168,401	0.2%	47,847	0.0%	13,915	0.0%
Caroline	841,459	3.5%	352,998	1.5%	202,805	0.9%
Carroll	1,781,103	1.0%	631,567	0.3%	242,885	0.1%
Cecil	175,176	0.2%	49,684	0.1%	29,265	0.0%
Charles	527,744	0.3%	271,932	0.1%	130,622	0.1%
Dorchester	1,171,668	4.0%	535,892	1.9%	339,453	1.2%
Frederick	2,214,886	0.8%	899,399	0.3%	561,068	0.2%
Garrett	1,174,269	2.6%	858,647	1.9%	428,403	1.0%
Harford	519,989	0.2%	183,402	0.1%	110,890	0.0%
Howard	22,991,919	4.6%	13,391,213	2.6%	8,722,272	1.7%
Kent	1,990,509	6.4%	1,451,986	4.8%	1,007,222	3.4%
Montgomery	2,346,539	0.1%	1,194,693	0.1%	1,015,824	0.1%
Prince George's	70,833,993	7.0%	37,413,356	3.9%	33,794,851	3.5%
Queen Anne's	3,406,655	5.0%	1,748,381	2.7%	1,071,810	1.7%
St. Mary's	6,103,443	6.0%	3,445,174	3.4%	2,052,875	2.0%
Somerset	83,863	0.7%	34,642	0.3%	16,616	0.1%
Talbot	10,095,790	22.2%	8,834,964	19.6%	7,948,088	18.4%
Washington	1,632,551	1.4%	428,278	0.4%	227,255	0.2%
Wicomico	106,042	0.2%	42,940	0.1%	31,955	0.1%
Worcester	4,009,236	3.4%	2,295,516	2.1%	1,590,535	1.5%
<b>Statewide</b>	<b>\$405,423,121</b>	<b>5.3%</b>	<b>\$274,357,357</b>	<b>3.7%</b>	<b>\$229,961,067</b>	<b>3.1%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5.10**  
**Net Taxable Income Measures for Tax Year 2012**

<u>County</u>	<u>Population July 1, 2012</u>	<u>Net Taxable Income</u>	<u>Per Capita Net Taxable Income</u>	<u>Net Taxable Income Growth</u>	<u>County</u>	<u>Per Capita Net Taxable Income</u>	<u>County</u>	<u>Net Taxable Income Growth</u>
Allegany	74,012	\$876,505,845	\$11,843	2.2%	1. Montgomery	\$39,543	1. Kent	29.5%
Anne Arundel	550,488	15,740,435,663	28,594	10.6%	2. Howard	37,185	2. Baltimore	12.6%
Baltimore City	621,342	8,296,655,508	13,353	6.3%	3. Talbot	29,615	3. Talbot	10.9%
Baltimore	817,455	21,125,266,456	25,843	12.6%	4. Anne Arundel	28,594	4. Howard	10.8%
Calvert	89,628	2,288,416,921	25,532	6.8%	5. Baltimore	25,843	5. Anne Arundel	10.6%
Caroline	32,718	438,993,378	13,417	4.7%	6. Calvert	25,532	6. Montgomery	10.5%
Carroll	167,217	4,237,465,943	25,341	7.5%	7. Carroll	25,341	7. Worcester	8.7%
Cecil	101,696	1,807,773,925	17,776	5.6%	8. Frederick	24,939	8. Queen Anne's	7.9%
Charles	150,592	3,210,666,929	21,320	4.5%	9. Queen Anne's	24,859	9. Carroll	7.5%
Dorchester	32,551	432,224,951	13,278	7.2%	10. Harford	23,884	10. Harford	7.4%
Frederick	239,582	5,974,849,768	24,939	7.1%	11. St. Mary's	22,556	11. Dorchester	7.2%
Garrett	29,854	413,844,923	13,862	0.7%	12. Kent	21,678	12. Frederick	7.1%
Harford	248,622	5,938,050,507	23,884	7.4%	13. Charles	21,320	13. Calvert	6.8%
Howard	299,430	11,134,155,005	37,185	10.8%	14. Worcester	19,422	14. Baltimore City	6.3%
Kent	20,191	437,703,684	21,678	29.5%	15. Cecil	17,776	15. Washington	6.0%
Montgomery	1,004,709	39,729,557,135	39,543	10.5%	16. Prince George's	16,843	16. Cecil	5.6%
Prince George's	881,138	14,841,280,221	16,843	4.4%	17. Washington	16,261	17. St. Mary's	5.2%
Queen Anne's	48,595	1,208,010,438	24,859	7.9%	18. Garrett	13,862	18. Wicomico	4.7%
St. Mary's	108,987	2,458,269,122	22,556	5.2%	19. Wicomico	13,624	19. Caroline	4.7%
Somerset	26,253	204,216,654	7,779	3.0%	20. Caroline	13,417	20. Charles	4.5%
Talbot	38,098	1,128,275,661	29,615	10.9%	21. Baltimore City	13,353	21. Prince George's	4.4%
Washington	149,180	2,425,819,499	16,261	6.0%	22. Dorchester	13,278	22. Somerset	3.0%
Wicomico	100,647	1,371,238,083	13,624	4.7%	23. Allegany	11,843	23. Allegany	2.2%
Worcester	51,578	1,001,765,477	19,422	8.7%	24. Somerset	7,779	24. Garrett	0.7%
<b>Statewide</b>	<b>5,884,563</b>	<b>\$146,721,441,696</b>	<b>\$24,933</b>	<b>9.0%</b>				

Source: Comptroller's Office, Department of Legislative Services

**Exhibit 5.11**  
**Growth in Net Taxable Income**

<b>County</b>	<b>TY 2006</b>	<b>TY 2007</b>	<b>TY 2008</b>	<b>TY 2009</b>	<b>TY 2010</b>	<b>TY 2011</b>	<b>TY 2012</b>
Allegany	3.6%	8.4%	-6.5%	-1.2%	-0.3%	0.5%	2.2%
Anne Arundel	4.6%	7.5%	-3.7%	-4.0%	5.6%	4.5%	10.6%
Baltimore City	10.4%	6.5%	-8.1%	-2.7%	3.9%	4.5%	6.3%
Baltimore	7.4%	6.7%	-12.2%	-6.1%	5.1%	4.9%	12.6%
Calvert	6.0%	3.3%	-4.1%	1.7%	2.1%	4.1%	6.8%
Caroline	5.0%	8.4%	-10.5%	-2.5%	2.1%	2.9%	4.7%
Carroll	5.1%	6.9%	-5.7%	-1.0%	3.3%	6.5%	7.5%
Cecil	4.5%	10.7%	-5.3%	-5.1%	3.0%	3.6%	5.6%
Charles	2.9%	5.4%	0.7%	1.1%	5.3%	3.8%	4.5%
Dorchester	8.1%	19.5%	-19.8%	-4.8%	4.1%	1.4%	7.2%
Frederick	6.2%	5.3%	-5.2%	-2.1%	6.0%	3.7%	7.1%
Garrett	4.5%	7.5%	-4.9%	-5.7%	2.9%	6.9%	0.7%
Harford	4.0%	5.2%	-3.9%	-1.8%	4.0%	6.1%	7.4%
Howard	6.9%	7.5%	-4.9%	-0.5%	7.7%	6.4%	10.8%
Kent	7.1%	16.5%	-22.2%	-9.3%	7.4%	0.5%	29.5%
Montgomery	5.7%	8.4%	-11.2%	-5.3%	9.3%	5.6%	10.5%
Prince George's	3.7%	5.3%	-1.5%	2.0%	4.4%	4.9%	4.4%
Queen Anne's	3.8%	7.8%	-10.0%	-6.0%	6.2%	4.7%	7.9%
St. Mary's	5.6%	9.8%	-2.9%	6.6%	5.8%	5.8%	5.2%
Somerset	9.0%	6.2%	-10.8%	-4.2%	-0.9%	-0.5%	3.0%
Talbot	14.7%	10.7%	-25.0%	-10.2%	7.9%	5.2%	10.9%
Washington	6.3%	4.0%	-7.8%	-4.8%	3.0%	3.8%	6.0%
Wicomico	4.8%	4.5%	-10.8%	-4.2%	1.8%	1.0%	4.7%
Worcester	-2.3%	2.4%	-11.9%	-9.2%	9.2%	2.1%	8.7%
<b>Total</b>	<b>5.9%</b>	<b>7.1%</b>	<b>-7.9%</b>	<b>-3.2%</b>	<b>6.1%</b>	<b>5.0%</b>	<b>9.0%</b>

Source: Comptroller's Office

**Exhibit 5.12**  
**Net Taxable Income for Maryland Counties**

<b>County</b>	<b>TY 2006</b>	<b>TY 2007</b>	<b>TY 2008</b>	<b>TY 2009</b>	<b>TY 2010</b>	<b>TY 2011</b>	<b>TY 2012</b>
Allegany	\$854,744,930	\$926,320,121	\$865,875,839	\$855,751,473	\$853,305,437	\$857,812,508	\$876,505,845
Anne Arundel	12,970,891,698	13,950,183,600	13,439,040,498	12,902,381,450	13,625,411,460	14,232,799,973	15,740,435,663
Baltimore City	7,540,882,852	8,034,307,269	7,381,747,368	7,185,368,520	7,467,933,579	7,805,962,442	8,296,655,508
Baltimore	19,360,680,336	20,648,472,811	18,135,334,970	17,021,144,273	17,881,894,299	18,766,745,469	21,125,266,456
Calvert	2,001,146,743	2,068,066,249	1,982,461,512	2,015,317,894	2,058,133,830	2,143,482,881	2,288,416,921
Caroline	421,789,841	457,407,040	409,206,703	399,084,718	407,328,571	419,287,309	438,993,378
Carroll	3,589,552,199	3,837,327,698	3,618,811,431	3,581,894,274	3,699,705,615	3,941,789,478	4,237,465,943
Cecil	1,611,026,170	1,784,092,809	1,690,134,777	1,603,420,273	1,652,071,679	1,712,130,208	1,807,773,925
Charles	2,617,161,002	2,759,406,982	2,780,008,615	2,810,271,460	2,960,443,829	3,072,873,161	3,210,666,929
Dorchester	419,078,078	500,813,279	401,656,825	382,454,135	397,945,007	403,332,432	432,224,951
Frederick	5,198,383,916	5,473,489,675	5,186,740,457	5,076,094,597	5,379,266,522	5,577,033,442	5,974,849,768
Garrett	387,728,479	416,935,611	396,319,123	373,758,487	384,686,741	411,162,452	413,844,923
Harford	5,044,865,258	5,309,461,380	5,102,341,898	5,009,343,531	5,211,316,589	5,529,301,920	5,938,050,507
Howard	8,619,353,052	9,269,593,593	8,813,104,613	8,767,276,060	9,442,191,637	10,050,688,156	11,134,155,005
Kent	381,192,136	443,981,307	345,378,009	313,113,309	336,217,548	337,990,710	437,703,684
Montgomery	34,165,043,730	37,032,138,072	32,876,469,466	31,148,293,840	34,040,992,827	35,956,418,354	39,729,557,135
Prince George's	12,263,394,512	12,919,224,241	12,724,069,846	12,979,204,501	13,543,857,382	14,214,003,873	14,841,280,221
Queen Anne's	1,103,247,775	1,189,559,807	1,070,637,968	1,006,842,399	1,069,568,975	1,119,545,841	1,208,010,438
St. Mary's	1,836,560,828	2,016,159,644	1,958,252,907	2,087,314,006	2,207,425,070	2,336,158,485	2,458,269,122
Somerset	221,497,849	235,222,800	209,885,636	201,071,081	199,285,818	198,285,964	204,216,654
Talbot	1,201,573,182	1,330,677,135	997,801,625	895,821,324	966,801,287	1,017,356,687	1,128,275,661
Washington	2,343,422,197	2,437,989,445	2,247,552,637	2,139,315,281	2,203,921,097	2,288,356,006	2,425,819,499
Wicomico	1,427,649,228	1,491,479,811	1,329,950,633	1,274,113,379	1,296,763,909	1,309,400,322	1,371,238,083
Worcester	1,009,715,194	1,033,516,361	910,200,259	826,289,705	902,488,197	921,398,110	1,001,765,477
<b>Total</b>	<b>\$126,590,581,185</b>	<b>\$135,565,826,740</b>	<b>\$124,872,983,615</b>	<b>\$120,854,939,970</b>	<b>\$128,188,956,905</b>	<b>\$134,623,316,183</b>	<b>\$146,721,441,696</b>

Note: Net taxable income data represents a November 1 report date. Data for tax year 2012 represents income from tax returns filed with the State through November 1, 2013.

Source: Comptroller's Office



## Chapter 6. County Salary Actions

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More county governments are providing ongoing salary enhancements to their employees in fiscal 2014 than in the previous year, while salary enhancements for boards of education remain relatively constant. With salary actions still pending in two jurisdictions, at least 18 counties are providing their employees a cost-of-living adjustment (COLA), general salary increase (GSI), step increase, or combination of enhancements in fiscal 2014, while 14 counties did so in fiscal 2013. More specifically, 16 counties have indicated that they are providing their employees with a COLA or GSI in fiscal 2014, compared to 8 counties in fiscal 2013. Ten counties are providing step or merit increases in fiscal 2014, compared to 7 in fiscal 2013.

In contrast to the county governments, even if the one pending salary action results in salary enhancements, the number of boards of education providing salary enhancements did not increase in fiscal 2014. At least 20 boards of education are providing a COLA, GSI, step increase, or combination of enhancements for their employees in fiscal 2014, while 21 boards did so in fiscal 2013. Seven boards of education have indicated that they are providing COLAs or general salary increases for teachers in fiscal 2014, compared to 8 boards in fiscal 2013. However, 20 boards of education provided step or merit increases for teachers in fiscal 2014, while 19 boards did so in fiscal 2013.

No county governments or boards of education designated service reduction days or implemented employee furloughs in fiscal 2014. However, one county government indicated that an undetermined number of layoffs are planned, and four boards of education eliminated approximately 117 positions through

employee layoffs. In addition, one board of education indicated that it recently closed three schools and has not yet determined whether to implement any layoffs, and other boards eliminated positions through attrition.

**Exhibit 6.1** indicates the number of jurisdictions providing salary enhancements over the last 10 years. **Exhibit 6.2** compares the salary actions for county, public school, and State employees in fiscal 2013 and 2014. **Exhibit 6.3** shows local salary enhancements in fiscal 2014. **Exhibit 6.4** describes the local government furlough, salary reduction, and layoff plans for fiscal 2014.

The annual growth in State government salaries trailed the other sectors of the Maryland economy. Over the last 10 years, the average weekly wage for State government employees increased by 1.8% annually compared to 2.9% for local government employees, 3.9% for federal employees, and 3.2% for private-sector employees. **Table 6.1** compares the annual growth in the average weekly wage for the three levels of government and the private sector in Maryland.

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**Table 6.1**  
**Growth in Average Weekly Wages**

	<u>2002</u>	<u>2012</u>	<u>Annual Increase</u>
Federal Government	\$1,210	\$1,766	3.9%
State Government	810	964	1.8%
Local Government	726	970	2.9%
Private Sector	728	998	3.2%

Source: Department of Labor, Licensing, and Regulation

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**Exhibit 6.1**  
**Number of Counties Providing Salary Increases**  
**Fiscal 2005-2014**

	<u>FY</u> <u>2005</u>	<u>FY</u> <u>2006</u>	<u>FY</u> <u>2007</u>	<u>FY</u> <u>2008</u>	<u>FY</u> <u>2009</u>	<u>FY</u> <u>2010</u>	<u>FY</u> <u>2011</u>	<u>FY</u> <u>2012</u>	<u>FY</u> <u>2013</u>	<u>FY</u> <u>2014</u>
<b>State Government</b>										
COLAs	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes
Step Increases	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes
<b>Local Government</b>										
<b>COLAs</b>										
County Employees	22	23	24	22	20	6	1	2	8	16
Board of Education	23	24	24	24	22	10	4	2	8	7
<b>Step Increases</b>										
County Employees	19	19	21	23	20	8	4	4	7	10
Board of Education	24	24	24	24	24	14	10	9	19	20
<b>Both COLA and Step</b>										
County Employees	17	19	21	21	17	2	0	1	1	8
Board of Education	23	24	24	24	22	8	3	2	6	7

Source: Department of Legislative Services

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**Exhibit 6.2**  
**Local Government Salary Actions**  
**Fiscal 2013 and 2014**

<b>Salary Action</b>	<b>County Government</b>		<b>Public Schools</b>	
	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>
<b>COLA/GSI</b>				
No COLA/GSI	16	6	16	16
COLA/GSI	8	16	8	7
Still Pending	0	2	0	1
<b>Stipend/Bonus<sup>1</sup></b>	8	0	1	1
<b>Step/Merit Increases</b>	7	10	19	20
<b>Furlough/Salary Reductions</b>	0	0	2	0
<b>Layoffs</b>	2	0	5	4
	<b>State Government</b>		<b>CPI-Urban Consumers</b>	
	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2013<sup>2</sup></u></b>	<b><u>FY 2014<sup>2</sup></u></b>
COLA Amount <sup>3</sup>	2.0%	3.0%	1.67%	1.60%
One-time Bonus	\$0	\$0		
Furloughs	No	No		
Step/Merit Increases <sup>4</sup>	No	Yes		

COLA: Cost-of-living adjustment  
CPI: Consumer Price Index  
GSI: general salary increase

<sup>1</sup> In fiscal 2013, Garrett and St. Mary's counties provided stipends in addition to a COLA; Washington County provided a stipend in addition to a step increase; and Calvert, Carroll, Montgomery, Prince George's, and Queen Anne's counties provided a one-time payment to most employees. In addition, in fiscal 2013, Queen Anne's County Public Schools provided a bonus to all employees. For fiscal 2014, Carroll County Public Schools will provide a bonus.

<sup>2</sup> Forecast of the CPI for 2013 (actual) and 2014 (estimate) comes from Moody's Analytics.

<sup>3</sup> Fiscal 2013 COLA was implemented December 31, 2012; fiscal 2014 COLA effective January 1, 2014.

<sup>4</sup> Increment effective April 1, 2014.

Source: 2013 Local Government Salary Action Survey, Department of Legislative Services

**Exhibit 6.3**  
**Local Government Salary Actions in Fiscal 2014**

<b>County</b>	<b>County Government Generally</b>		<b>Board of Education Teachers</b>	
	<b>COLA/GSI</b>	<b>Step/Merit</b>	<b>COLA/GSI</b>	<b>Step/Merit</b>
Allegany <sup>1</sup>	3.0%	No	0.0%	Yes
Anne Arundel <sup>2</sup>	3.0%	Yes	1.0%	Yes
Baltimore City <sup>3</sup>	most groups pending	most groups pending	pending	pending
Baltimore <sup>4</sup>	varies	Yes	0.0%	Yes
Calvert <sup>5</sup>	1.0%	Yes	3.5%	Yes
Caroline <sup>6</sup>	1.0%	No	0.0%	Yes
Carroll <sup>7</sup>	1.5%	Yes	0.0%	No
Cecil	1.5%	No	1.8%	Yes
Charles	2.0%	Yes	0.0%	Yes
Dorchester	1.0%	No	0.0%	Yes
Frederick	1.0%	Yes	0.0%	Yes
Garrett	0.0%	No	0.0%	2 steps
Harford	0.0%	No	0.0%	No
Howard <sup>8</sup>	2.0%	Yes	0.0%	Yes
Kent	\$2,000	No	0.0%	No
Montgomery <sup>9</sup>	3.25%	Yes	0.0%	Yes
Prince George's <sup>10</sup>	some groups pending	some groups pending	3.0%	Yes
Queen Anne's <sup>11</sup>	3.0%	No	1.0%	Yes
St. Mary's <sup>12</sup>	0.0%	2 steps	0.0%	Yes
Somerset <sup>13</sup>	0.0%	No	1.0%	Yes
Talbot <sup>14</sup>	3.0%	Yes	0.0%	Yes
Washington <sup>15</sup>	0.0%	No	0.0%	Yes
Wicomico	1.7%	No	1.0%	Yes
Worcester <sup>16</sup>	2.0%	No	0.0%	Yes
<b>Number Granting</b>	<b>16</b>	<b>10</b>	<b>7</b>	<b>20</b>

COLA: cost-of-living adjustment  
GSI: general salary increase

## Comments

<sup>1</sup> Most Allegany County employees will receive a 3.0% COLA; transit employees will receive an increase of \$0.35 per hour; sheriff negotiations are pending.

<sup>2</sup> Anne Arundel County nonrepresented employees, except uniformed police, will receive 2.0% COLA in January 2014 and 2.0% COLA in April 2014; detention officers and sergeants will receive 2.0% COLA in January 2014 and 1.0% COLA in April 2014; all other employees will receive 3.0% COLA in January 2014. All employees, except police who are on a new scale, receive 3.0% merit increases. Anne Arundel County Public Schools teachers receive 1.0% COLA on July 1, 2013, and a step increase January 22, 2014; administrators and supervisors receive a 1.0% COLA and 2 steps effective July 1, 2013; AFSCME employees receive 2.0% effective January 1, 2014; SAAAAC (secretaries and assistants) receive 1.5% effective July 1, 2013, and 1 step mid-year; and nonunion employees receive 3.0% effective July 1, 2013.

<sup>3</sup> Baltimore City fire suppression employees will receive 14% increase for new schedule on January 1, 2014; other fire employees receive 2.0% COLA; both groups receive a step increase; Baltimore City is still negotiating with other employee groups. Baltimore City Public Schools teachers, administrators, and supervisors are still negotiating. CUB members receive 1.4% COLA; L44 members receive 2.1%; and PSRP (paraprofessionals and school-related personnel) receive 1.75%; most employees also will receive interval increase.

<sup>4</sup> Baltimore County is still in negotiations with police officers. AFSCME employees received a 3% COLA on July 1, 2013.

<sup>5</sup> Calvert County Public Schools teachers are repositioned on compressed salary scales, then receive 1 step increase and 1.0% COLA, resulting in average GSI of 3.5%. Teachers on top step receive pensionable salary adjustment of 1.0% for fiscal 2014 that will not be incorporated into the base. Similar for support staff and supervisors and administrators, except that supervisors and administrators at top step receive pensionable salary adjustment of 1.5%.

<sup>6</sup> Caroline County State's Attorney and circuit court employees will not receive the 1.0% GSI.

<sup>7</sup> Carroll County Public Schools employees receive a 2.5% bonus.

<sup>8</sup> All Howard County employees will receive a 2.0% COLA January 1, 2014.

<sup>9</sup> Most Montgomery County employees receive 3.25% general wage adjustment and, except management and medical doctors, 3.5% service increment; firefighters receive 2.75% general wage adjustment, police receive 2.1%, fire and police management also receive catch up increments; seasonal employees receive \$0.50/hour increase. While Montgomery County Public Schools employees in general will not receive a COLA, employees that did not receive a merit step or longevity increase will receive a 2.0% GSI.

<sup>10</sup> Increases for Prince George's County correctional officers, police, deputy sheriffs, and correctional, fire/EMS, police and sheriff civilian employees not determined at this time; AFSCME employees receive an increase of 2.5% effective July 1, 2013, and 2.5% effective March 1, 2014; firefighters receive a 3.5% merit increase, but no COLA; other employees in general receive 2.5% COLA effective August 25, 2013, and 2.5% COLA effective March 9, 2014. Prince George's County Public Schools teachers will receive a delayed step increase on January 1, 2014; ACE/AFSCME members receive a 3% COLA and a step increase; SEIU members receive a 2% COLA and a step increase; administrators, supervisors, and other professional positions receive a 2% COLA and a delayed step increase.

<sup>11</sup> Queen Anne's County Public Schools certificated and support employees that did not receive the step increase will receive an additional 1.0% increase; administrators and supervisors will not receive the step increase.

<sup>12</sup> St. Mary's County employees at top of grade receive \$800 stipend in lieu of step increases. St. Mary's County Public Schools teachers and classified/noncertificated employees receive a step and step recovery or \$800 stipend if no step increase; administrators are on a new salary scale and receive \$800 if no increase.

<sup>13</sup> Somerset County Public Schools employees will receive a step increase in January 2014.

<sup>14</sup> Talbot County Public Schools 180-day staff receive a \$100 stipend in lieu of 1 day reduction in calendar days.

<sup>15</sup> While Washington County Public Schools employees in general will not receive a COLA, teachers in the top 2 steps receive a 0.5% increase; teachers, education support personnel, and administrators and supervisors receive a step increase; teachers in the top step receive a one-time stipend of \$375; and education support personnel and administrators and supervisors in the top step receive a 1.0% stipend.

<sup>16</sup> Worcester County Public Schools employees will receive 1.0% increase if beyond step.

Source: 2013 Local Government Salary Action Survey; Department of Legislative Services

**Exhibit 6.4**  
**Local Government Furlough, Salary Reduction, and Layoff Plans in Fiscal 2014**

<b>County</b>	<b>Furlough/Reduction</b>	<b>Layoffs</b>	
Allegany	No	No	School system indicated that 113.8 positions have been eliminated through attrition since fiscal 2012, including 26 positions in fiscal 2014.
Anne Arundel	No	No	
Baltimore City	No	Yes	School system does not plan any furloughs or salary reductions but plans to lay off up to 53 nonteacher employees.
Baltimore	No	No	
Calvert	No	No	
Caroline	No	No	
Carroll	No	No	
Cecil	No	No	
Charles	No	No	
Dorchester	No	No	
Frederick	Undecided	Yes	County has not decided whether to implement any furloughs or salary reductions but indicated that an undetermined number of layoffs are planned at this time. School system has laid off three employees and has not yet determined whether to implement furloughs or additional layoffs.
Garrett	No	Undetermined	School system does not plan to implement any furloughs or salary reductions but recently closed three schools and has not determined whether to implement any layoffs.
Harford	No	Yes	School system does not plan to implement any furloughs or salary reductions but laid off 46 teachers.
Howard	No	No	
Kent	No	Yes	School system does not plan to implement any furloughs or salary reductions but laid off 15 employees, including 6.5 teachers.
Montgomery	No	No	

<b>County</b>	<b>Furlough/Reduction</b>	<b>Layoffs</b>	
Prince George's	No	No	
Queen Anne's	No	No	County indicated that 23 employees took advantage of a retirement incentive offered in fiscal 2012.
St. Mary's	No	No	
Somerset	No	No	
Talbot	No	No	
Washington	No	No	
Wicomico	No	No	
Worcester	No	No	
<b>Total Jurisdictions Implementing Plans</b>	<b>0</b>	<b>4</b>	

Source: 2013 Local Government Salary Action Survey; Department of Legislative Services



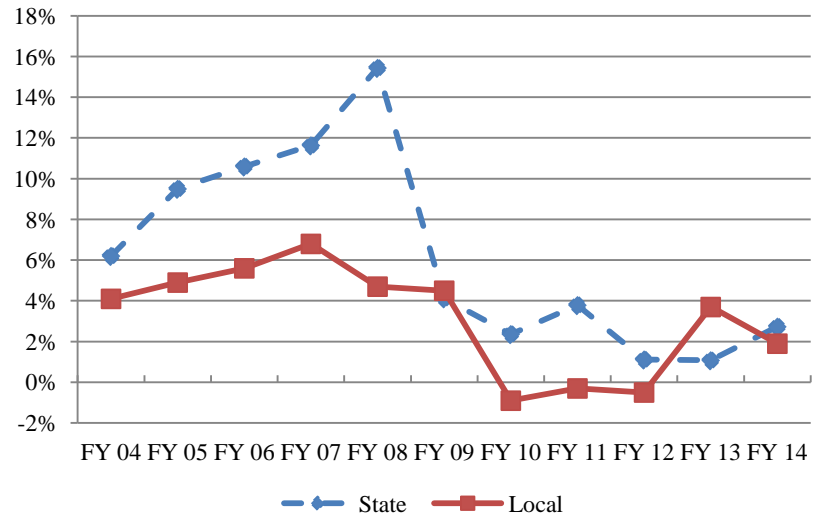
## Chapter 7. Public School Funding and Student Enrollment

Public schools are funded from federal, State, and local sources. Approximately 46% of public school funding in Maryland comes from local sources, and 49% comes from the State. The federal government provides only 5% of public school funding. As shown in **Exhibit 7.1**, the reliance on local funding varies across the State. Local revenue as a percent of total public school funding ranges from 19.2% in Baltimore City to 70.8% in Worcester County. State funding as a percent of public school revenues ranges from 25.1% in Worcester County to 74.5% in Caroline County. Seven local school systems (Baltimore City and Allegany, Caroline, Dorchester, Somerset, Washington, and Wicomico counties) receive over 60% of their revenue from the State.

### State Commitment to Public Schools

State education aid increased from \$3.1 billion in fiscal 2003 to over \$6.0 billion in fiscal 2014, a \$2.9 billion or 92.5% increase in State support for public education. This represents a 6.1% average annual increase over this period. **Table 7.1** compares the increases in State and local funding for public schools since fiscal 2004.

**Table 7.1**  
**State and Local Funding for Public Schools**  
**Annual Percent Growth**



Source: Department of Legislative Services

### Per Pupil Funding

Public schools in Maryland receive about \$14,624 in total funding for each pupil in fiscal 2014. Worcester County has the highest per pupil revenues at \$17,086; while Baltimore City

has the second highest at \$16,904. Somerset County has the third highest at \$16,016. St. Mary's County has the lowest per pupil revenues at \$12,407. **Exhibit 7.2** shows the per pupil revenues for public schools in fiscal 2014 by revenue source.

Per pupil federal funding in fiscal 2014 averages \$679 statewide, ranging from \$381 in Howard County to \$1,389 in Baltimore City, as shown in **Exhibit 7.3**. Federal funding is targeted to disadvantaged students through Title I grants and students with disabilities through special education basic state grants.

Per pupil State funding in fiscal 2014 averages \$7,169 statewide, ranging from \$3,782 in Talbot County to \$12,274 in Baltimore City, as shown in **Exhibit 7.4**. The majority of State aid to public schools is distributed inversely to local wealth, whereby the less affluent school systems receive relatively more State aid. In addition, State funding is targeted to local school systems based on enrollments of at-risk student groups including students who receive free and reduced-price meals, students who are limited English proficient, and students receiving special education services.

Per pupil local appropriations in fiscal 2014 average \$6,693 statewide, ranging from \$2,563 in Caroline County to \$12,048 in Worcester County, as shown in **Exhibit 7.5**. Montgomery, Howard, Kent, Talbot, and Anne Arundel counties have the next highest per pupil local funding. **Exhibit 7.6** shows per pupil funding from miscellaneous local revenues.

## Local Appropriations

Local appropriations to the boards of education total \$5.6 billion in fiscal 2014, representing a 1.9% increase from the prior year. **Exhibit 7.7** shows the local appropriations to the boards of education for fiscal 2005 through 2014, and **Exhibit 7.8** shows the annual percent change in the local appropriation.

## Public School Construction

State funding for public school construction projects remains a high priority for elected officials. Over the last 10 years (fiscal 2005 through 2014), State officials have provided almost \$3.0 billion for local school construction projects. As shown in **Exhibit 7.9**, cumulative State funding for school construction projects over the last 10 years has ranged from \$8.0 million in Kent County to over \$350 million each in Baltimore, Montgomery, and Prince George's counties.

## Student Enrollment and Local Wealth

Information on student enrollment counts and local wealth measures used to allocate State education aid in fiscal 2014 and 2015 is provided in **Exhibits 7.10** through **7.14**. The racial composition in Maryland public schools is shown in **Exhibit 7.15**.

**Exhibit 7.1**  
**Revenue Sources for Public Schools in Fiscal 2014**

<u>County</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Ranking by Percent State</u>		<u>Ranking by Percent Local</u>			
Allegany	6.9%	68.6%	24.5%	1.	Caroline	74.5%	1.	Worcester	70.8%
Anne Arundel	3.7%	38.0%	58.3%	2.	Baltimore City	72.6%	2.	Talbot	65.1%
Baltimore City	8.2%	72.6%	19.2%	3.	Wicomico	72.0%	3.	Montgomery	63.4%
Baltimore	4.5%	46.0%	49.4%	4.	Somerset	70.5%	4.	Howard	62.7%
Calvert	3.5%	44.5%	52.0%	5.	Allegany	68.6%	5.	Anne Arundel	58.3%
Caroline	5.1%	74.5%	20.5%	6.	Dorchester	63.0%	6.	Kent	56.2%
Carroll	3.3%	46.6%	50.2%	7.	Washington	62.0%	7.	Queen Anne's	52.6%
Cecil	4.2%	57.6%	38.2%	8.	Prince George's	58.5%	8.	Calvert	52.0%
Charles	4.1%	51.0%	44.8%	9.	Cecil	57.6%	9.	Carroll	50.2%
Dorchester	6.1%	63.0%	30.9%	10.	St. Mary's	51.8%	10.	Baltimore	49.4%
Frederick	3.6%	50.7%	45.7%	11.	Charles	51.0%	11.	Garrett	48.2%
Garrett	6.1%	45.7%	48.2%	12.	Frederick	50.7%	12.	Harford	46.9%
Harford	4.3%	48.8%	46.9%	13.	Harford	48.8%	13.	Frederick	45.7%
Howard	2.5%	34.9%	62.7%	14.	Carroll	46.6%	14.	Charles	44.8%
Kent	5.6%	38.2%	56.2%	15.	Baltimore	46.0%	15.	St. Mary's	43.2%
Montgomery	3.2%	33.5%	63.4%	16.	Garrett	45.7%	16.	Cecil	38.2%
Prince George's	5.9%	58.5%	35.6%	17.	Calvert	44.5%	17.	Prince George's	35.6%
Queen Anne's	5.5%	41.9%	52.6%	18.	Queen Anne's	41.9%	18.	Washington	33.1%
St. Mary's	5.0%	51.8%	43.2%	19.	Kent	38.2%	19.	Dorchester	30.9%
Somerset	7.5%	70.5%	22.0%	20.	Anne Arundel	38.0%	20.	Allegany	24.5%
Talbot	4.9%	30.0%	65.1%	21.	Howard	34.9%	21.	Somerset	22.0%
Washington	5.0%	62.0%	33.1%	22.	Montgomery	33.5%	22.	Wicomico	22.0%
Wicomico	6.0%	72.0%	22.0%	23.	Talbot	30.0%	23.	Caroline	20.5%
Worcester	4.1%	25.1%	70.8%	24.	Worcester	25.1%	24.	Baltimore City	19.2%
<b>Total</b>	<b>4.6%</b>	<b>49.0%</b>	<b>46.3%</b>						

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.2**  
**Per Pupil Revenues for Public Schools in Fiscal 2014**

<b>County</b>	<b>Federal</b>	<b>State</b>	<b>Local</b>	<b>Misc.</b>	<b>Total</b>	<b>Ranking by Total Per Pupil Funding</b>		
Allegany	\$1,023	\$10,104	\$3,566	\$43	\$14,736	1.	Worcester	\$17,086
Anne Arundel	502	5,111	7,812	39	13,464	2.	Baltimore City	16,904
Baltimore City	1,389	12,274	3,212	29	16,904	3.	Somerset	16,016
Baltimore	634	6,423	6,808	96	13,960	4.	Montgomery	15,619
Calvert	483	6,149	7,147	25	13,804	5.	Howard	15,533
Caroline	666	9,805	2,563	130	13,165	6.	Kent	15,471
Carroll	431	6,135	6,494	114	13,175	7.	Prince George's	14,991
Cecil	539	7,348	4,823	50	12,760	8.	Allegany	14,736
Charles	581	7,165	6,227	71	14,045	9.	Garrett	14,385
Dorchester	836	8,642	4,068	173	13,718	10.	Charles	14,045
Frederick	470	6,680	5,902	119	13,171	11.	Baltimore	13,960
Garrett	883	6,568	6,921	13	14,385	12.	Calvert	13,804
Harford	557	6,306	5,969	91	12,923	13.	Dorchester	13,718
Howard	381	5,413	9,618	120	15,533	14.	Anne Arundel	13,464
Kent	866	5,910	8,620	75	15,471	15.	Wicomico	13,193
Montgomery	493	5,227	9,817	83	15,619	16.	Carroll	13,175
Prince George's	887	8,763	5,215	126	14,991	17.	Frederick	13,171
Queen Anne's	688	5,285	6,441	190	12,604	18.	Caroline	13,165
St. Mary's	623	6,426	5,318	40	12,407	19.	Washington	13,109
Somerset	1,195	11,294	3,475	52	16,016	20.	Harford	12,923
Talbot	618	3,782	8,178	15	12,594	21.	Cecil	12,760
Washington	650	8,126	4,296	37	13,109	22.	Queen Anne's	12,604
Wicomico	793	9,495	2,813	92	13,193	23.	Talbot	12,594
Worcester	709	4,286	12,048	44	17,086	24.	St. Mary's	12,407
<b>Total</b>	<b>\$679</b>	<b>\$7,169</b>	<b>\$6,693</b>	<b>\$83</b>	<b>\$14,624</b>			

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.3**  
**Federal Funding for Public Schools in Fiscal 2014**

<b>County</b>	<b>Enrollment</b>	<b>Total Federal Aid</b>	<b>Per Pupil</b>	<b>Ranking by Per Pupil Aid</b>	
Allegany	8,349	\$8,538,981	\$1,023	1.	Baltimore City \$1,389
Anne Arundel	76,351	38,303,100	502	2.	Somerset 1,195
Baltimore City	80,146	111,289,669	1,389	3.	Allegany 1,023
Baltimore	104,603	66,284,334	634	4.	Prince George's 887
Calvert	15,865	7,670,186	483	5.	Garrett 883
Caroline	5,235	3,487,650	666	6.	Kent 866
Carroll	25,959	11,187,255	431	7.	Dorchester 836
Cecil	15,105	8,147,675	539	8.	Wicomico 793
Charles	25,534	14,836,625	581	9.	Worcester 709
Dorchester	4,513	3,770,829	836	10.	Queen Anne's 688
Frederick	39,538	18,592,273	470	11.	Caroline 666
Garrett	3,786	3,344,857	883	12.	Washington 650
Harford	37,072	20,644,629	557	13.	Baltimore 634
Howard	51,723	19,696,513	381	14.	St. Mary's 623
Kent	1,995	1,728,217	866	15.	Talbot 618
Montgomery	147,532	72,680,788	493	16.	Charles 581
Prince George's	119,608	106,093,300	887	17.	Harford 557
Queen Anne's	7,473	5,142,588	688	18.	Cecil 539
St. Mary's	16,906	10,524,706	623	19.	Anne Arundel 502
Somerset	2,728	3,261,285	1,195	20.	Montgomery 493
Talbot	4,299	2,656,776	618	21.	Calvert 483
Washington	21,986	14,284,806	650	22.	Frederick 470
Wicomico	14,405	11,425,147	793	23.	Carroll 431
Worcester	6,265	4,439,047	709	24.	Howard 381
<b>Total</b>	<b>836,976</b>	<b>\$568,031,236</b>	<b>\$679</b>		

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.4**  
**State Funding for Public Schools in Fiscal 2014**

<b>County</b>	<b>Enrollment</b>	<b>Total State Aid</b>	<b>Per Pupil</b>	<b>Ranking by Per Pupil Aid</b>	
Allegany	8,349	\$84,358,648	\$10,104	1.	Baltimore City \$12,274
Anne Arundel	76,351	390,213,908	5,111	2.	Somerset 11,294
Baltimore City	80,146	983,688,016	12,274	3.	Allegany 10,104
Baltimore	104,603	671,892,929	6,423	4.	Caroline 9,805
Calvert	15,865	97,550,463	6,149	5.	Wicomico 9,495
Caroline	5,235	51,329,358	9,805	6.	Prince George's 8,763
Carroll	25,959	159,268,572	6,135	7.	Dorchester 8,642
Cecil	15,105	110,989,556	7,348	8.	Washington 8,126
Charles	25,534	182,946,917	7,165	9.	Cecil 7,348
Dorchester	4,513	38,999,474	8,642	10.	Charles 7,165
Frederick	39,538	264,125,834	6,680	11.	Frederick 6,680
Garrett	3,786	24,865,490	6,568	12.	Garrett 6,568
Harford	37,072	233,763,477	6,306	13.	St. Mary's 6,426
Howard	51,723	280,000,634	5,413	14.	Baltimore 6,423
Kent	1,995	11,790,178	5,910	15.	Harford 6,306
Montgomery	147,532	771,180,070	5,227	16.	Calvert 6,149
Prince George's	119,608	1,048,104,579	8,763	17.	Carroll 6,135
Queen Anne's	7,473	39,496,218	5,285	18.	Kent 5,910
St. Mary's	16,906	108,645,126	6,426	19.	Howard 5,413
Somerset	2,728	30,808,779	11,294	20.	Queen Anne's 5,285
Talbot	4,299	16,260,919	3,782	21.	Montgomery 5,227
Washington	21,986	178,663,922	8,126	22.	Anne Arundel 5,111
Wicomico	14,405	136,773,114	9,495	23.	Worcester 4,286
Worcester	6,265	26,852,031	4,286	24.	Talbot 3,782
Unallocated		57,744,428			
<b>Total</b>	<b>836,976</b>	<b>\$6,000,312,640</b>	<b>\$7,169</b>		

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.5**  
**Local Funding for Public Schools in Fiscal 2014**

<b>County</b>	<b>Enrollment</b>	<b>Local Appropriation</b>	<b>Per Pupil</b>	<b>Ranking by Per Pupil Funding</b>	
Allegany	8,349	\$29,770,045	\$3,566	1.	Worcester \$12,048
Anne Arundel	76,351	596,454,600	7,812	2.	Montgomery 9,817
Baltimore City	80,146	257,441,740	3,212	3.	Howard 9,618
Baltimore	104,603	712,086,091	6,808	4.	Kent 8,620
Calvert	15,865	113,394,429	7,147	5.	Talbot 8,178
Caroline	5,235	13,416,327	2,563	6.	Anne Arundel 7,812
Carroll	25,959	168,578,000	6,494	7.	Calvert 7,147
Cecil	15,105	72,848,292	4,823	8.	Garrett 6,921
Charles	25,534	159,010,300	6,227	9.	Baltimore 6,808
Dorchester	4,513	18,359,680	4,068	10.	Carroll 6,494
Frederick	39,538	233,354,228	5,902	11.	Queen Anne's 6,441
Garrett	3,786	26,201,544	6,921	12.	Charles 6,227
Harford	37,072	221,300,729	5,969	13.	Harford 5,969
Howard	51,723	497,485,719	9,618	14.	Frederick 5,902
Kent	1,995	17,196,312	8,620	15.	St. Mary's 5,318
Montgomery	147,532	1,448,250,594	9,817	16.	Prince George's 5,215
Prince George's	119,608	623,743,913	5,215	17.	Cecil 4,823
Queen Anne's	7,473	48,131,684	6,441	18.	Washington 4,296
St. Mary's	16,906	89,910,979	5,318	19.	Dorchester 4,068
Somerset	2,728	9,480,539	3,475	20.	Allegany 3,566
Talbot	4,299	35,158,266	8,178	21.	Somerset 3,475
Washington	21,986	94,453,575	4,296	22.	Baltimore City 3,212
Wicomico	14,405	40,520,465	2,813	23.	Wicomico 2,813
Worcester	6,265	75,477,677	12,048	24.	Caroline 2,563
<b>Total</b>	<b>836,976</b>	<b>\$5,602,025,728</b>	<b>\$6,693</b>		

Source: Maryland State Department of Education, Local School Budgets, Department of Legislative Services

**Exhibit 7.6**  
**Miscellaneous Local Funding for Public Schools in Fiscal 2014**

<b>County</b>	<b>Enrollment</b>	<b>Miscellaneous Local Funding</b>	<b>Per Pupil</b>	<b><u>Ranking by Per Pupil Funding</u></b>	
Allegany	8,349	\$360,476	\$43	1.	Queen Anne's \$190
Anne Arundel	76,351	3,015,000	39	2.	Dorchester 173
Baltimore City	80,146	2,360,000	29	3.	Caroline 130
Baltimore	104,603	9,993,630	96	4.	Prince George's 126
Calvert	15,865	390,000	25	5.	Howard 120
Caroline	5,235	683,000	130	6.	Frederick 119
Carroll	25,959	2,970,089	114	7.	Carroll 114
Cecil	15,105	755,000	50	8.	Baltimore 96
Charles	25,534	1,819,080	71	9.	Wicomico 92
Dorchester	4,513	778,751	173	10.	Harford 91
Frederick	39,538	4,686,265	119	11.	Montgomery 83
Garrett	3,786	50,000	13	12.	Kent 75
Harford	37,072	3,362,772	91	13.	Charles 71
Howard	51,723	6,228,900	120	14.	Somerset 52
Kent	1,995	149,000	75	15.	Cecil 50
Montgomery	147,532	12,174,062	83	16.	Worcester 44
Prince George's	119,608	15,047,300	126	17.	Allegany 43
Queen Anne's	7,473	1,418,238	190	18.	St. Mary's 40
St. Mary's	16,906	677,300	40	19.	Anne Arundel 39
Somerset	2,728	142,000	52	20.	Washington 37
Talbot	4,299	66,000	15	21.	Baltimore City 29
Washington	21,986	814,319	37	22.	Calvert 25
Wicomico	14,405	1,327,222	92	23.	Talbot 15
Worcester	6,265	275,452	44	24.	Garrett 13
<b>Total</b>	<b>836,976</b>	<b>\$69,543,856</b>	<b>\$83</b>		

Source: Local School Budgets, Department of Legislative Services

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

<b>County</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Allegany	\$25,630	\$26,630	\$27,380	\$28,380	\$28,450	\$28,200	\$28,240	\$28,240	\$29,392	\$29,770
Anne Arundel	414,261	449,214	486,604	512,114	551,207	554,027	562,360	556,106	584,580	596,455
Baltimore City	207,603	207,839	207,941	207,941	207,941	210,018	238,073	242,110	252,814	257,442
Baltimore	570,494	591,733	606,302	617,766	646,293	670,738	663,193	668,495	689,791	712,086
Calvert	80,913	85,713	90,379	95,358	100,656	103,616	105,010	109,060	110,284	113,394
Caroline	10,977	11,300	11,850	12,250	12,368	12,146	12,416	12,299	13,206	13,416
Carroll	125,158	135,585	144,760	149,206	162,679	167,700	164,901	163,460	168,900	168,578
Cecil	58,709	62,229	65,715	64,435	69,915	68,386	68,351	67,156	69,616	72,848
Charles	101,794	112,217	124,006	135,856	145,316	145,414	145,297	145,621	153,957	159,010
Dorchester	15,220	15,423	16,345	16,570	17,473	17,035	17,390	16,482	17,963	18,360
Frederick	175,397	189,208	205,381	228,207	237,631	228,942	219,866	220,790	227,548	233,354
Garrett	18,363	18,800	19,925	22,056	23,159	23,159	23,159	24,859	26,024	26,202
Harford	154,047	175,415	189,415	199,615	210,915	210,915	214,062	214,292	219,821	221,301
Howard	334,590	362,590	393,711	427,176	454,795	457,560	464,709	467,617	482,385	497,486
Kent	13,676	14,276	15,110	16,217	17,217	17,330	17,155	16,128	17,363	17,196
Montgomery	1,208,019	1,273,231	1,380,771	1,449,614	1,513,555	1,450,017	1,415,085	1,370,101	1,419,514	1,448,251
Prince George's	545,372	562,043	602,243	615,843	614,502	597,689	599,014	617,515	633,069	623,744
Queen Anne's	36,587	38,037	39,940	43,940	47,168	48,216	47,957	43,528	44,860	48,132
St. Mary's	58,900	62,634	67,811	76,000	80,138	79,945	76,000	77,046	85,698	89,911
Somerset	8,499	8,548	8,926	8,859	8,994	8,744	8,751	8,734	9,104	9,481
Talbot	26,360	27,898	29,849	31,729	34,054	34,219	34,330	32,403	34,960	35,158
Washington	78,817	81,986	83,303	85,564	87,660	89,578	88,830	89,518	92,952	94,454
Wicomico	46,125	46,925	48,330	49,443	50,205	50,782	43,197	36,197	39,174	40,520
Worcester	51,720	54,296	61,150	66,319	72,615	71,954	71,339	71,940	73,623	75,478
<b>Total</b>	<b>\$4,367,231</b>	<b>\$4,613,769</b>	<b>\$4,927,147</b>	<b>\$5,160,459</b>	<b>\$5,394,905</b>	<b>\$5,346,329</b>	<b>\$5,328,684</b>	<b>\$5,299,698</b>	<b>\$5,496,598</b>	<b>\$5,602,026</b>

Source: Local School Budgets, Department of Legislative Services

**Exhibit 7.8**  
**Local Appropriations to the Boards of Education**  
**Annual Percent Change – Fiscal 2005-2014**

<b>County</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Allegany	-1.2%	3.9%	2.8%	3.7%	0.2%	-0.9%	0.1%	0.0%	4.1%	1.3%
Anne Arundel	6.1%	8.4%	8.3%	5.2%	7.6%	0.5%	1.5%	-1.1%	5.1%	2.0%
Baltimore City	0.0%	0.1%	0.0%	0.0%	0.0%	1.0%	13.4%	1.7%	4.4%	1.8%
Baltimore	1.8%	3.7%	2.5%	1.9%	4.6%	3.8%	-1.1%	0.8%	3.2%	3.2%
Calvert	5.9%	5.9%	5.4%	5.5%	5.6%	2.9%	1.3%	3.9%	1.1%	2.8%
Caroline	0.9%	2.9%	4.9%	3.4%	1.0%	-1.8%	2.2%	-0.9%	7.4%	1.6%
Carroll	6.0%	8.3%	6.8%	3.1%	9.0%	3.1%	-1.7%	-0.9%	3.3%	-0.2%
Cecil	4.7%	6.0%	5.6%	-1.9%	8.5%	-2.2%	-0.1%	-1.7%	3.7%	4.6%
Charles	7.6%	10.2%	10.5%	9.6%	7.0%	0.1%	-0.1%	0.2%	5.7%	3.3%
Dorchester	1.0%	1.3%	6.0%	1.4%	5.5%	-2.5%	2.1%	-5.2%	9.0%	2.2%
Frederick	3.9%	7.9%	8.5%	11.1%	4.1%	-3.7%	-4.0%	0.4%	3.1%	2.6%
Garrett	4.5%	2.4%	6.0%	10.7%	5.0%	0.0%	0.0%	7.3%	4.7%	0.7%
Harford	4.6%	13.9%	8.0%	5.4%	5.7%	0.0%	1.5%	0.1%	2.6%	0.7%
Howard	7.7%	8.4%	8.6%	8.5%	6.5%	0.6%	1.6%	0.6%	3.2%	3.1%
Kent	4.6%	4.4%	5.8%	7.3%	6.2%	0.7%	-1.0%	-6.0%	7.7%	-1.0%
Montgomery	6.6%	5.4%	8.4%	5.0%	4.4%	-4.2%	-2.4%	-3.2%	3.6%	2.0%
Prince George's	4.6%	3.1%	7.2%	2.3%	-0.2%	-2.7%	0.2%	3.1%	2.5%	-1.5%
Queen Anne's	4.5%	4.0%	5.0%	10.0%	7.3%	2.2%	-0.5%	-9.2%	3.1%	7.3%
St. Mary's	4.9%	6.3%	8.3%	12.1%	5.4%	-0.2%	-4.9%	1.4%	11.2%	4.9%
Somerset	-0.7%	0.6%	4.4%	-0.7%	1.5%	-2.8%	0.1%	-0.2%	4.2%	4.1%
Talbot	2.0%	5.8%	7.0%	6.3%	7.3%	0.5%	0.3%	-5.6%	7.9%	0.6%
Washington	5.4%	4.0%	1.6%	2.7%	2.4%	2.2%	-0.8%	0.8%	3.8%	1.6%
Wicomico	1.0%	1.7%	3.0%	2.3%	1.5%	1.1%	-14.9%	-16.2%	8.2%	3.4%
Worcester	7.4%	5.0%	12.6%	8.5%	9.5%	-0.9%	-0.9%	0.8%	2.3%	2.5%
<b>Total</b>	<b>4.9%</b>	<b>5.6%</b>	<b>6.8%</b>	<b>4.7%</b>	<b>4.5%</b>	<b>-0.9%</b>	<b>-0.3%</b>	<b>-0.5%</b>	<b>3.7%</b>	<b>1.9%</b>

Source: Local School Budgets, Department of Legislative Services

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

<b>County</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>Total</b>
Allegany	\$125	\$12,000	\$18,650	\$412	\$0	\$0	\$842	\$727	\$1,999	\$2,496	\$37,251
Anne Arundel	7,329	19,457	22,675	27,827	27,420	25,020	26,200	32,400	33,349	34,870	256,547
Baltimore City	11,483	21,523	39,436	52,665	41,000	27,733	28,559	41,000	46,102	39,478	348,979
Baltimore	11,563	25,218	35,053	52,250	40,985	28,000	29,000	39,000	47,394	52,068	360,531
Calvert	7,344	3,437	2,723	12,644	7,824	8,181	8,450	7,317	7,129	5,577	70,626
Caroline	269	4,699	2,935	2,426	8,100	6,000	3,767	235	756	7,788	36,975
Carroll	6,768	7,434	8,282	8,219	11,741	10,520	8,444	9,079	15,211	4,874	90,572
Cecil	8,246	8,656	8,271	9,533	2,674	1,538	1,744	2,830	1,915	1,268	46,675
Charles	6,400	8,267	10,200	13,170	11,704	8,898	8,335	9,180	12,480	9,426	98,060
Dorchester	991	656	872	6,137	10,400	6,469	5,436	3,639	979	1,590	37,169
Frederick	9,657	11,910	17,942	18,728	14,759	16,226	14,000	16,532	19,254	20,163	159,171
Garrett	1,098	1,507	1,235	6,243	3,020	666	0	382	319	134	14,604
Harford	7,439	8,287	11,096	16,238	14,751	16,253	13,835	17,040	16,573	13,214	134,725
Howard	8,800	15,273	17,808	23,206	18,265	18,262	18,290	26,936	32,811	25,931	205,582
Kent	555	2,000	3,479	1,335	0	388	0	104	123	95	8,079
Montgomery	9,036	30,431	40,040	52,297	53,312	28,350	30,183	42,000	43,794	38,592	368,036
Prince George's	10,174	29,833	37,425	52,250	41,000	28,200	29,500	40,348	42,192	39,371	350,293
Queen Anne's	338	6,897	3,000	3,925	4,951	3,947	5,750	5,374	649	4,371	39,202
St. Mary's	5,883	3,271	5,495	9,806	7,266	4,028	6,600	3,354	3,172	7,472	56,347
Somerset	3,612	14,300	12,022	5,153	0	6,000	6,000	3,371	289	3,811	54,558
Talbot	0	2,422	2,405	2,038	0	436	344	135	35	634	8,449
Washington	2,375	6,431	4,478	8,970	9,368	7,965	7,970	8,571	9,117	8,494	73,739
Wicomico	3,993	7,616	4,178	8,143	12,960	13,170	9,975	1,864	11,290	13,327	86,516
Worcester	2,400	2,241	6,872	8,213	5,483	403	0	165	166	4,882	30,825
Statewide	0	0	6,100	0	0	0	500	0	2,900	7,351	16,851
<b>Total</b>	<b>\$125,878</b>	<b>\$253,766</b>	<b>\$322,672</b>	<b>\$401,828</b>	<b>\$346,983</b>	<b>\$266,653</b>	<b>\$263,724</b>	<b>\$311,583</b>	<b>\$349,997</b>	<b>\$347,277</b>	<b>\$2,990,361</b>

Source: Public School Construction Program, Department of Legislative Services

**Exhibit 7.10**  
**Wealth Per Pupil for State Education Aid Programs**  
**Fiscal 2014 and 2015**

<b>County</b>	<b>Fiscal 2014</b>	<b>Fiscal 2015</b>	<b>Percent Difference</b>	<b>Ranking by Per Pupil Wealth</b>		<b>Ranking by Percent Difference</b>			
Allegany	\$294,770	\$297,930	1.1%	1.	Worcester	\$1,114,372	1.	Kent	6.0%
Anne Arundel	599,122	612,060	2.2%	2.	Talbot	1,087,437	2.	Garrett	3.4%
Baltimore City	282,221	285,568	1.2%	3.	Kent	825,857	3.	Carroll	3.1%
Baltimore	499,508	507,019	1.5%	4.	Montgomery	718,645	4.	Howard	2.9%
Calvert	458,316	463,438	1.1%	5.	Garrett	628,829	5.	Montgomery	2.4%
Caroline	298,249	288,882	-3.1%	6.	Anne Arundel	612,060	6.	Anne Arundel	2.2%
Carroll	438,961	452,370	3.1%	7.	Queen Anne's	575,026	7.	Harford	2.1%
Cecil	383,319	379,072	-1.1%	8.	Howard	561,258	8.	Frederick	1.8%
Charles	382,594	386,351	1.0%	9.	Baltimore	507,019	9.	Baltimore	1.5%
Dorchester	374,247	363,635	-2.8%	10.	Calvert	463,438	10.	Baltimore City	1.2%
Frederick	405,932	413,288	1.8%	11.	Carroll	452,370	11.	Calvert	1.1%
Garrett	607,981	628,829	3.4%	12.	Harford	451,161	12.	Allegany	1.1%
Harford	441,840	451,161	2.1%	13.	St. Mary's	433,004	13.	Charles	1.0%
Howard	545,394	561,258	2.9%	14.	Frederick	413,288	14.	Somerset	0.6%
Kent	779,422	825,857	6.0%	15.	Charles	386,351	15.	St. Mary's	-0.2%
Montgomery	701,593	718,645	2.4%	16.	Prince George's	382,263	16.	Washington	-0.5%
Prince George's	392,330	382,263	-2.6%	17.	Cecil	379,072	17.	Queen Anne's	-0.6%
Queen Anne's	578,510	575,026	-0.6%	18.	Dorchester	363,635	18.	Cecil	-1.1%
St. Mary's	434,084	433,004	-0.2%	19.	Washington	340,173	19.	Wicomico	-1.2%
Somerset	293,393	295,023	0.6%	20.	Allegany	297,930	20.	Talbot	-2.2%
Talbot	1,111,452	1,087,437	-2.2%	21.	Somerset	295,023	21.	Prince George's	-2.6%
Washington	341,785	340,173	-0.5%	22.	Caroline	288,882	22.	Dorchester	-2.8%
Wicomico	286,810	283,502	-1.2%	23.	Baltimore City	285,568	23.	Caroline	-3.1%
Worcester	1,162,662	1,114,372	-4.2%	24.	Wicomico	283,502	24.	Worcester	-4.2%
<b>Total</b>	<b>\$491,530</b>	<b>\$497,953</b>	<b>1.3%</b>		<b>Statewide</b>	<b>\$497,953</b>		<b>Statewide</b>	<b>1.3%</b>

Note: Wealth measure includes net taxable income for the preceding November. Pupil count is full-time equivalent enrollment for the preceding September.

**Exhibit 7.11**  
**Change in Full-time Equivalent Student Enrollment**  
**September 2012 (Fiscal 2014) and September 2013 (Fiscal 2015)**

<u>County</u>	<u>Fiscal 2014</u>	<u>Fiscal 2015</u>	<u>Percent Difference</u>	<u>Ranking by</u>		<u>Ranking by</u>			
				<u>FTE Enrollment Growth</u>		<u>Percent Difference</u>			
Allegany	8,408.00	8,313.50	-1.1%	1.	Montgomery	2,593.25	1.	Montgomery	1.8%
Anne Arundel	75,446.25	76,181.00	1.0%	2.	Prince George's	1,491.50	2.	Howard	1.3%
Baltimore City	79,268.00	79,352.00	0.1%	3.	Baltimore	1,342.25	3.	Dorchester	1.3%
Baltimore	103,015.50	104,357.75	1.3%	4.	Anne Arundel	734.75	4.	Baltimore	1.3%
Calvert	15,885.75	15,822.75	-0.4%	5.	Howard	676.50	5.	Prince George's	1.3%
Caroline	5,220.00	5,235.00	0.3%	6.	St. Mary's	203.25	6.	St. Mary's	1.2%
Carroll	26,318.00	25,948.50	-1.4%	7.	Frederick	114.50	7.	Anne Arundel	1.0%
Cecil	15,007.00	15,100.00	0.6%	8.	Cecil	93.00	8.	Cecil	0.6%
Charles	25,717.00	25,523.75	-0.8%	9.	Baltimore City	84.00	9.	Talbot	0.5%
Dorchester	4,447.00	4,505.00	1.3%	10.	Dorchester	58.00	10.	Frederick	0.3%
Frederick	39,357.00	39,471.50	0.3%	11.	Washington	51.75	11.	Caroline	0.3%
Garrett	3,918.00	3,785.50	-3.4%	12.	Talbot	21.50	12.	Washington	0.2%
Harford	37,085.00	37,055.00	-0.1%	13.	Caroline	15.00	13.	Baltimore City	0.1%
Howard	50,953.25	51,629.75	1.3%	14.	Worcester	6.00	14.	Worcester	0.1%
Kent	2,009.25	1,995.00	-0.7%	15.	Somerset	2.00	15.	Somerset	0.1%
Montgomery	144,869.00	147,462.25	1.8%	16.	Kent	-14.25	16.	Harford	-0.1%
Prince George's	117,789.25	119,280.75	1.3%	17.	Harford	-30.00	17.	Wicomico	-0.2%
Queen Anne's	7,503.50	7,471.50	-0.4%	18.	Queen Anne's	-32.00	18.	Calvert	-0.4%
St. Mary's	16,687.00	16,890.25	1.2%	19.	Wicomico	-32.75	19.	Queen Anne's	-0.4%
Somerset	2,725.00	2,727.00	0.1%	20.	Calvert	-63.00	20.	Kent	-0.7%
Talbot	4,277.00	4,298.50	0.5%	21.	Allegany	-94.50	21.	Charles	-0.8%
Washington	21,887.50	21,939.25	0.2%	22.	Garrett	-132.50	22.	Allegany	-1.1%
Wicomico	13,962.25	13,929.50	-0.2%	23.	Charles	-193.25	23.	Carroll	-1.4%
Worcester	6,243.00	6,249.00	0.1%	24.	Carroll	-369.50	24.	Garrett	-3.4%
<b>Total</b>	<b>827,998.50</b>	<b>834,524.00</b>	<b>0.8%</b>		<b>Statewide</b>	<b>6,525.50</b>		<b>Statewide</b>	<b>0.8%</b>

FTE = full-time equivalent

Note: The September 2012 student enrollment count is used to allocate State funding in fiscal 2014. The September 2013 student enrollment count is used to allocate State funding in fiscal 2015.

**Exhibit 7.12**  
**Students Approved for Free and Reduced-price Meals**  
**Fiscal 2014 and 2015**

<b>County</b>	<b>Fiscal 2014</b>	<b>Fiscal 2015</b>	<b>Percent Difference</b>	<b>FRPM Count as Percent of FTE Enrollment</b>		<b>Change in FRPM Count</b>	
Allegany	4,510	4,630	2.7%	1. Baltimore City	85.5%	1. Talbot	7.2%
Anne Arundel	22,167	23,701	6.9%	2. Somerset	72.0%	2. Howard	7.0%
Baltimore City	67,008	67,816	1.2%	3. Dorchester	64.4%	3. Anne Arundel	6.9%
Baltimore	46,796	48,901	4.5%	4. Prince George's	60.7%	4. Harford	6.5%
Calvert	3,498	3,704	5.9%	5. Wicomico	58.4%	5. Dorchester	6.1%
Caroline	2,961	2,964	0.1%	6. Caroline	56.6%	6. Frederick	6.0%
Carroll	4,562	4,790	5.0%	7. Allegany	55.7%	7. Calvert	5.9%
Cecil	6,016	6,173	2.6%	8. Kent	49.9%	8. Charles	5.4%
Charles	7,911	8,336	5.4%	9. Washington	48.4%	9. Montgomery	5.1%
Dorchester	2,732	2,899	6.1%	10. Baltimore	46.9%	10. Carroll	5.0%
Frederick	9,375	9,939	6.0%	11. Garrett	46.6%	11. Prince George's	4.7%
Garrett	1,849	1,763	-4.7%	12. Worcester	43.9%	12. Baltimore	4.5%
Harford	10,296	10,970	6.5%	13. Cecil	40.9%	13. St. Mary's	3.5%
Howard	9,069	9,700	7.0%	14. Talbot	40.8%	14. Washington	2.9%
Kent	1,002	995	-0.7%	15. Montgomery	32.8%	15. Allegany	2.7%
Montgomery	45,984	48,324	5.1%	16. Charles	32.7%	16. Cecil	2.6%
Prince George's	69,190	72,438	4.7%	17. Anne Arundel	31.1%	17. Somerset	2.5%
Queen Anne's	1,866	1,898	1.7%	18. St. Mary's	31.1%	18. Queen Anne's	1.7%
St. Mary's	5,073	5,249	3.5%	19. Harford	29.6%	19. Wicomico	1.5%
Somerset	1,916	1,964	2.5%	20. Queen Anne's	25.4%	20. Baltimore City	1.2%
Talbot	1,635	1,752	7.2%	21. Frederick	25.2%	21. Worcester	0.5%
Washington	10,332	10,629	2.9%	22. Calvert	23.4%	22. Caroline	0.1%
Wicomico	8,022	8,139	1.5%	23. Howard	18.8%	23. Kent	-0.7%
Worcester	2,728	2,743	0.5%	24. Carroll	18.5%	24. Garrett	-4.7%
<b>Total</b>	<b>346,498</b>	<b>360,417</b>	<b>4.0%</b>	<b>Statewide</b>	<b>43.2%</b>	<b>Statewide</b>	<b>4.0%</b>

FRPM = free and reduced-price meals; FTE = full-time equivalent

**Exhibit 7.13**  
**Students Identified as Limited English Proficient**  
**Fiscal 2014 and 2015**

<b>County</b>	<b>Fiscal 2014</b>	<b>Fiscal 2015</b>	<b>Percent Difference</b>	<b>LEP Students as Percent of FTE Enrollment</b>	<b>Change in LEP Students</b>		
Allegany	24	16	-33.3%	1. Prince George's	14.9%	1. Garrett	50.0%
Anne Arundel	3,209	3,559	10.9%	2. Montgomery	13.9%	2. Charles	23.6%
Baltimore City	3,043	3,005	-1.2%	3. Talbot	6.2%	3. Caroline	16.2%
Baltimore	4,092	4,031	-1.5%	4. Caroline	5.3%	4. Dorchester	16.2%
Calvert	157	125	-20.4%	5. Anne Arundel	4.7%	5. St. Mary's	16.0%
Caroline	241	280	16.2%	6. Frederick	4.4%	6. Anne Arundel	10.9%
Carroll	205	201	-2.0%	7. Wicomico	4.3%	7. Wicomico	9.9%
Cecil	148	145	-2.0%	8. Howard	4.1%	8. Talbot	9.4%
Charles	220	272	23.6%	9. Baltimore	3.9%	9. Queen Anne's	8.9%
Dorchester	99	115	16.2%	10. Baltimore City	3.8%	10. Prince George's	7.0%
Frederick	1,629	1,727	6.0%	11. Kent	3.3%	11. Washington	6.5%
Garrett	2	3	50.0%	12. Somerset	3.2%	12. Frederick	6.0%
Harford	400	357	-10.8%	13. Dorchester	2.6%	13. Baltimore City	-1.2%
Howard	2,159	2,097	-2.9%	14. Worcester	2.2%	14. Baltimore	-1.5%
Kent	75	65	-13.3%	15. Queen Anne's	2.1%	15. Carroll	-2.0%
Montgomery	21,367	20,466	-4.2%	16. Washington	1.7%	16. Cecil	-2.0%
Prince George's	16,604	17,768	7.0%	17. St. Mary's	1.1%	17. Howard	-2.9%
Queen Anne's	146	159	8.9%	18. Charles	1.1%	18. Montgomery	-4.2%
St. Mary's	163	189	16.0%	19. Harford	1.0%	19. Somerset	-5.5%
Somerset	91	86	-5.5%	20. Cecil	1.0%	20. Worcester	-9.3%
Talbot	244	267	9.4%	21. Calvert	0.8%	21. Harford	-10.8%
Washington	354	377	6.5%	22. Carroll	0.8%	22. Kent	-13.3%
Wicomico	548	602	9.9%	23. Allegany	0.2%	23. Calvert	-20.4%
Worcester	151	137	-9.3%	24. Garrett	0.1%	24. Allegany	-33.3%
<b>Total</b>	<b>55,371</b>	<b>56,049</b>	<b>1.2%</b>	<b>Statewide</b>	<b>6.7%</b>	<b>Statewide</b>	<b>1.2%</b>

LEP = Limited English Proficient; FTE = full-time equivalent

**Exhibit 7.14**  
**Students Receiving Special Education Services**  
**Fiscal 2014 and 2015**

<b>County</b>	<b>Fiscal 2014</b>	<b>Fiscal 2015</b>	<b>Percent Difference</b>	<b>Special Education Students as Percent of FTE Enrollment</b>	<b>Change in Special Education Students</b>		
Allegany	1,290	1,352	4.8%	1. Baltimore City	17.8%	1. Allegany	4.8%
Anne Arundel	7,929	7,933	0.1%	2. Somerset	16.4%	2. Cecil	4.5%
Baltimore City	14,346	14,099	-1.7%	3. Allegany	16.3%	3. Howard	4.4%
Baltimore	13,725	13,884	1.2%	4. Cecil	14.6%	4. Kent	4.0%
Calvert	1,506	1,461	-3.0%	5. Harford	13.8%	5. Charles	3.0%
Caroline	582	588	1.0%	6. Queen Anne's	13.3%	6. Dorchester	2.0%
Carroll	3,162	3,102	-1.9%	7. Baltimore	13.3%	7. Somerset	1.6%
Cecil	2,111	2,205	4.5%	8. Worcester	13.2%	8. Montgomery	1.4%
Charles	2,518	2,594	3.0%	9. Kent	13.0%	9. Talbot	1.3%
Dorchester	441	450	2.0%	10. Wicomico	12.6%	10. Baltimore	1.2%
Frederick	4,291	4,280	-0.3%	11. Prince George's	12.1%	11. Caroline	1.0%
Garrett	438	417	-4.8%	12. Montgomery	12.0%	12. Washington	1.0%
Harford	5,195	5,100	-1.8%	13. Carroll	12.0%	13. Anne Arundel	0.1%
Howard	4,591	4,794	4.4%	14. Caroline	11.2%	14. Prince George's	0.0%
Kent	249	259	4.0%	15. Garrett	11.0%	15. Wicomico	-0.1%
Montgomery	17,419	17,659	1.4%	16. Frederick	10.8%	16. Frederick	-0.3%
Prince George's	14,430	14,436	0.0%	17. Anne Arundel	10.4%	17. St. Mary's	-0.6%
Queen Anne's	1,005	995	-1.0%	18. St. Mary's	10.3%	18. Queen Anne's	-1.0%
St. Mary's	1,742	1,732	-0.6%	19. Charles	10.2%	19. Worcester	-1.3%
Somerset	441	448	1.6%	20. Washington	10.1%	20. Baltimore City	-1.7%
Talbot	381	386	1.3%	21. Dorchester	10.0%	21. Harford	-1.8%
Washington	2,199	2,220	1.0%	22. Howard	9.3%	22. Carroll	-1.9%
Wicomico	1,760	1,759	-0.1%	23. Calvert	9.2%	23. Calvert	-3.0%
Worcester	834	823	-1.3%	24. Talbot	9.0%	24. Garrett	-4.8%
<b>Total</b>	<b>102,585</b>	<b>102,976</b>	<b>0.4%</b>	<b>Statewide</b>	<b>12.3%</b>	<b>Statewide</b>	<b>0.4%</b>

FTE = full-time equivalent

**Exhibit 7.15**  
**Racial Composition in Maryland Public Schools**  
**September 2013**

<b>County</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/Latino</b>	<b>Asian</b>	<b>Native American</b>	<b>Pacific Islander</b>	<b>Two or More Races</b>		<b>Percent Minority</b>	
Allegany	89.7%	3.3%	1.4%	0.8%	0.2%	0.0%	4.5%	1.	Prince George's	95.5%
Anne Arundel	59.1%	20.3%	10.8%	3.6%	0.3%	0.3%	5.6%	2.	Baltimore City	92.0%
Baltimore City	8.0%	83.8%	6.2%	1.0%	0.3%	0.2%	0.4%	3.	Charles	68.4%
Baltimore	43.2%	38.7%	7.2%	6.4%	0.4%	0.1%	4.0%	4.	Montgomery	68.0%
Calvert	73.6%	13.9%	4.6%	1.5%	0.2%	0.1%	6.1%	5.	Somerset	56.9%
Caroline	66.9%	15.7%	10.0%	0.7%	0.2%	0.0%	6.4%	6.	Baltimore	56.8%
Carroll	87.1%	3.6%	4.4%	2.2%	0.2%	0.1%	2.3%	7.	Howard	55.6%
Cecil	79.5%	8.4%	5.7%	0.8%	0.3%	0.1%	5.2%	8.	Wicomico	52.4%
Charles	31.6%	52.5%	6.0%	3.1%	0.5%	0.1%	6.1%	9.	Dorchester	50.8%
Dorchester	49.2%	37.9%	6.2%	1.0%	0.3%	0.0%	5.5%	10.	Anne Arundel	40.9%
Frederick	65.5%	11.2%	12.6%	5.0%	0.4%	0.2%	5.2%	11.	Kent	36.8%
Garrett	96.2%	0.2%	1.0%	0.4%	0.1%	0.0%	2.1%	12.	Talbot	34.8%
Harford	66.7%	18.1%	6.0%	3.2%	0.3%	0.2%	5.5%	13.	Frederick	34.5%
Howard	44.4%	21.5%	9.1%	18.4%	0.2%	0.1%	6.3%	14.	Harford	33.3%
Kent	63.2%	22.2%	8.2%	0.6%	0.2%	0.0%	5.5%	15.	Caroline	33.1%
Montgomery	32.0%	21.4%	27.4%	14.4%	0.2%	0.1%	4.6%	16.	St. Mary's	32.8%
Prince George's	4.5%	64.6%	25.8%	2.8%	0.4%	0.2%	1.7%	17.	Worcester	32.8%
Queen Anne's	82.5%	7.1%	5.2%	1.4%	0.2%	0.1%	3.5%	18.	Washington	27.8%
St. Mary's	67.2%	18.5%	5.9%	2.7%	0.4%	0.2%	5.2%	19.	Calvert	26.4%
Somerset	43.1%	42.4%	7.8%	0.9%	0.1%	0.1%	5.5%	20.	Cecil	20.5%
Talbot	65.2%	16.5%	12.0%	2.0%	0.2%	0.0%	4.1%	21.	Queen Anne's	17.5%
Washington	72.2%	12.5%	6.4%	1.8%	0.2%	0.0%	6.8%	22.	Carroll	12.9%
Wicomico	47.6%	35.1%	7.2%	3.4%	0.5%	0.0%	6.1%	23.	Allegany	10.3%
Worcester	67.2%	19.3%	6.0%	1.9%	0.2%	0.0%	5.3%	24.	Garrett	3.8%
<b>Maryland</b>	<b>40.9%</b>	<b>34.9%</b>	<b>13.6%</b>	<b>6.1%</b>	<b>0.3%</b>	<b>0.1%</b>	<b>4.1%</b>		<b>Statewide</b>	<b>59.1%</b>

Note: Native American includes American Indian and Alaskan Native. Pacific Islander includes Native Hawaiian.



## Chapter 8. Local General Fund Balances

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The Comprehensive Annual Financial Reports prepared by the counties show their general fund balances for a given fiscal year. These fund balances are currently divided into five categories based upon the requirements of GASB 54, which first took effect in fiscal 2011. **Exhibit 8.1** shows how county governments reported their general fund balances in fiscal 2013. Descriptions of the five fund balance categories are provided below.

*Nonspendable* includes funds that cannot be spent either because they are in a nonspendable form (*e.g.*, prepaid items and inventories of supplies) or because they are legally or contractually required to be maintained intact (*e.g.*, the principal of an endowment or the capital of a revolving loan fund).

*Restricted* includes funds with limitations imposed by creditors, grantors, contributors, or laws or regulations of other governments, or limitations imposed by law through constitutional provisions or enabling legislation.

*Committed* includes unrestricted funds with limitations imposed at the highest level of county decisionmaking authority.

*Assigned* includes unrestricted funds that are constrained by the county government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.

*Unassigned* includes all unrestricted funds that cannot be assigned to any of the other fund balance categories.

The five fund balance categories serve to distinguish the extent to which the county government is bound to honor constraints on the specific purposes for which amounts can be spent. The total of the last three fund balance categories (committed, assigned, and unassigned) are often grouped together with the term *unrestricted fund balance*. Unrestricted fund balances include only those resources without a constraint on spending or for which the constraint on spending is imposed by the government itself. Many counties have requirements to maintain a "rainy day" fund. "Rainy day" funds are those funds counties set aside for use in the event of an economic downturn, and these funds are frequently reported within a county's unrestricted fund balances.

As shown in **Exhibit 8.2**, county governments ended fiscal 2013 with total unrestricted general fund balances, including "rainy day" accounts, totaling \$2.4 billion. A county's unrestricted general fund balance as a percent of general fund revenues is one indicator of a county's fiscal health and a county's ability to withstand an economic downturn. In fiscal 2013, unrestricted general fund balance, including "rainy day" funds, as a percent of general fund revenues averages 18.7% across county governments, ranging from 9.3% in Anne Arundel County to 44.1% in Somerset County. In fiscal 2013, 21 counties reported

“rainy day” funds totaling approximately \$788.5 million or 6.0% of total general fund revenues.

**Exhibit 8.3** shows the combined unrestricted general fund/“rainy day” balances for the three fiscal years that have completed since GASB 54 implementation. Due to a change in reporting requirements necessitated by GASB 54, a comparison with prior year fund balances may not be feasible. Eighteen counties reported an increase in their unrestricted general fund/“rainy day” balances between fiscal 2012 and 2013.

**Exhibit 8.1**  
**County General Fund Balances in Fiscal 2013**  
(\$ in Thousands)

<b>County</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total</b>
Allegany	\$1,201.3	\$148.9	\$0.0	\$448.0	\$17,901.7	\$19,699.8
Anne Arundel	1,891.3	302.0	0.0	69,233.9	44,312.0	115,739.2
Baltimore City <sup>1</sup>	5,519.0	0.0	0.0	203,415.0	97,880.0	306,814.0
Baltimore	6,771.7	69,140.8	0.0	91,286.1	294,935.1	462,133.7
Calvert	8,098.3	0.0	21,983.1	9,718.6	27,228.2	67,028.2
Caroline	249.9	0.0	0.0	0.0	4,676.9	4,926.7
Carroll	29,140.8	23,584.2	19,765.0	16,264.9	16,132.5	104,887.5
Cecil	6,400.7	0.0	16,363.8	7,541.0	15,015.5	45,321.0
Charles	1,853.7	6,830.6	32,556.8	4,248.9	2,897.4	48,387.4
Dorchester <sup>1</sup>	313.6	0.0	0.0	1,826.8	7,409.7	9,550.1
Frederick	1,448.7	3,075.0	25,194.2	64,137.6	500.0	94,355.5
Garrett	2,093.6	3,406.6	0.0	17,408.4	3,592.7	26,501.2
Harford	843.7	3,587.1	0.0	77,951.3	6,933.1	89,315.3
Howard	0.0	0.0	57,209.7	67,354.3	9,095.9	133,659.9
Kent	714.0	172.0	29.4	0.0	5,233.7	6,149.1
Montgomery	5,649.3	184,879.4	49,695.2	29,344.2	238,947.4	508,515.5
Prince George's <sup>1</sup>	1,532.6	156,735.8	54,968.2	63,343.0	82,978.3	359,557.8
Queen Anne's	626.1	8,111.6	0.0	1,284.7	5,965.0	15,987.4
St. Mary's <sup>1</sup>	921.0	108.3	24,691.8	3,881.5	24,575.4	54,178.0
Somerset <sup>1</sup>	0.0	0.0	9,700.0	1,222.5	2,785.4	13,707.9
Talbot	143.7	0.0	0.0	761.8	18,617.7	19,523.3
Washington	136.7	1,200.2	37,452.1	23.7	27.6	38,840.2
Wicomico	119.6	1,643.3	10,927.8	2,179.8	28,614.3	43,484.8
Worcester	102.9	0.0	0.0	15,735.0	40,904.5	56,742.5
<b>Total</b>	<b>\$75,772.1</b>	<b>\$462,925.9</b>	<b>\$360,537.2</b>	<b>\$748,611.0</b>	<b>\$997,159.8</b>	<b>\$2,645,006.0</b>
State of Maryland	\$493,431.0	\$187.0	\$1,488,477.0	\$0.0	-\$622,860.0	\$1,359,235.0

<sup>1</sup> Unaudited Information. The audited financial statements were not available.  
Source: County audit reports fiscal 2013; County finance offices

**Exhibit 8.2**  
**County Unrestricted General Fund Balances and Rainy Day Funds in Fiscal 2013**  
(\$ in Thousands)

County	General Fund Revenues	Unrestricted Funds <sup>2</sup>	Percent of General Fund	“Rainy Day” Fund	Percent of General Fund
Allegany	\$82,514.6	\$18,349.7	22.2%	\$7,750.0	9.4%
Anne Arundel	1,215,081.8	113,545.9	9.3%	23,000.2	1.9%
Baltimore City <sup>1</sup>	1,577,353.0	301,295.0	19.1%	92,085.0	5.8%
Baltimore	1,692,935.5	386,221.2	22.8%	85,033.7	5.0%
Calvert	224,083.1	58,929.9	26.3%	18,000.0	8.0%
Caroline	42,199.4	4,676.9	11.1%	0.0	0.0%
Carroll	339,255.4	52,162.5	15.4%	18,365.0	5.4%
Cecil	170,043.1	38,920.3	22.9%	13,015.0	7.7%
Charles	315,334.1	39,703.1	12.6%	27,271.5	8.6%
Dorchester <sup>1</sup>	49,833.8	9,236.5	18.5%	0.0	0.0%
Frederick	439,140.2	89,831.8	20.5%	0.0	0.0%
Garrett	79,335.0	21,001.1	26.5%	3,592.7	4.5%
Harford	462,951.9	84,884.4	18.3%	25,586.2	5.5%
Howard	896,701.5	133,659.9	14.9%	57,209.7	6.4%
Kent	44,421.6	5,263.1	11.8%	91.9	0.2%
Montgomery	2,912,230.7	502,866.2	17.3%	184,879.4	6.3%
Prince George’s <sup>1</sup>	1,589,346.3	338,710.0	21.3%	137,420.6	8.6%
Queen Anne’s	117,041.7	15,170.1	13.0%	7,920.4	6.8%
St. Mary’s <sup>1</sup>	207,693.7	53,148.7	25.6%	13,819.0	6.7%
Somerset <sup>1</sup>	31,081.5	13,707.9	44.1%	400.0	1.3%
Talbot	70,240.1	19,379.6	27.6%	10,300.0	14.7%
Washington	204,424.0	37,503.4	18.3%	37,418.1	18.3%
Wicomico	117,327.3	41,721.9	35.6%	6,383.9	5.4%
Worcester	173,309.0	56,639.5	32.7%	18,974.2	10.9%
<b>Total</b>	<b>\$13,053,878.2</b>	<b>\$2,436,528.4</b>	<b>18.7%</b>	<b>\$788,516.4</b>	<b>6.0%</b>

<sup>1</sup> Unaudited Information. The audited financial statements were not available. <sup>2</sup> Unrestricted funds include all committed, assigned, unassigned and “rainy day” funds. Montgomery, Prince George’s, and Queen Anne’s counties report “rainy day” funds in the restricted category and those “rainy day” amounts are included in the unrestricted funds balance above.

Although these reported fund balances represent available resources as of June 30, 2013, the county may have appropriated a portion of these amounts for the current fiscal year budget.

Source: County audit reports fiscal 2013; County finance offices

**Exhibit 8.3**  
**County Unrestricted General Fund Balances and Rainy Day Funds**  
**Fiscal 2011-2013**  
**(\$ in Thousands)**

<b>County</b>	<b>FY 2011 Balances</b>	<b>Percent of General Fund</b>	<b>FY 2012 Balances</b>	<b>Percent of General Fund</b>	<b>FY 2013 Balances</b>	<b>Percent of General Fund</b>
Allegany	\$15,912.3	19.5%	\$16,560.7	20.1%	\$18,349.7	22.2%
Anne Arundel	59,089.4	5.4%	77,427.3	6.8%	113,545.9	9.3%
Baltimore City <sup>1</sup>	198,746.0	14.4%	220,115.0	15.6%	301,295.0	19.1%
Baltimore	230,423.0	15.1%	295,631.0	18.2%	386,221.2	22.8%
Calvert	56,923.2	25.0%	56,970.5	24.0%	58,929.9	26.3%
Caroline	2,865.0	7.1%	3,542.7	8.6%	4,676.9	11.1%
Carroll	46,756.9	14.0%	55,551.1	16.3%	52,162.5	15.4%
Cecil	34,545.7	21.2%	37,292.6	22.5%	38,920.3	22.9%
Charles	37,879.4	12.7%	39,352.6	12.7%	39,703.1	12.6%
Dorchester <sup>1</sup>	5,409.0	11.4%	8,442.7	16.9%	9,236.5	18.5%
Frederick	61,615.0	14.0%	77,420.1	17.4%	89,831.8	20.5%
Garrett	22,522.0	29.6%	13,911.3	17.8%	21,001.1	26.5%
Harford	83,512.5	18.8%	95,276.2	20.4%	84,884.4	18.3%
Howard	92,673.2	11.4%	111,878.8	12.9%	133,659.9	14.9%
Kent	4,866.5	11.6%	5,754.7	13.2%	5,263.1	11.8%
Montgomery	197,868.0	7.4%	409,818.9	14.5%	502,866.2	17.3%
Prince George's <sup>1</sup>	363,351.6	23.5%	351,326.1	22.9%	338,710.0	21.3%
Queen Anne's	5,480.7	5.6%	11,903.2	10.6%	15,170.1	13.0%
St. Mary's <sup>1</sup>	45,423.3	23.2%	59,183.9	29.2%	53,148.7	25.6%
Somerset <sup>1</sup>	13,445.1	40.0%	14,299.4	45.4%	13,707.9	44.1%
Talbot	23,867.0	39.0%	16,793.4	26.4%	19,379.6	27.6%
Washington	36,955.7	18.6%	37,427.4	18.6%	37,503.4	18.3%
Wicomico	27,627.8	24.4%	37,092.5	32.7%	41,721.9	35.6%
Worcester	41,956.1	24.6%	49,676.6	28.8%	56,639.5	32.7%
<b>Total</b>	<b>\$1,709,714.5</b>	<b>14.1%</b>	<b>\$2,102,648.5</b>	<b>16.8%</b>	<b>\$2,436,528.4</b>	<b>18.7%</b>

<sup>1</sup> Fiscal 2013 information for these counties is unaudited.

Source: County audit reports, fiscal 2011 through 2013; County finance offices



## Chapter 9. Local Debt Measures

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### County Debt

As of June 30, 2012, Maryland counties and Baltimore City had \$17.7 billion in outstanding debt, including general obligation bonds, revenue and enterprise debt, federal loans, State loans, capital leases, and short-term debt. Long-term debt generally serves as a funding source for capital projects such as highways, school facilities, sewer and water facilities, parking facilities, parks and recreation facilities, housing and urban development projects, and county buildings. Short-term debt usually serves as a cash management tool. **Exhibit 9.1** shows outstanding debt for each jurisdiction for fiscal 2008 through 2012.

Between fiscal 2008 and 2012, local debt for counties and Baltimore City increased by \$3.1 billion or 20.9%. This represents a 4.9% average annual increase over the five-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 9.0% of the total debt in fiscal 2012. In the exhibits, WSSC debt is apportioned equally between Montgomery and Prince George's counties. Montgomery County had \$4.7 billion in outstanding debt, while Prince George's County had \$2.0 billion in debt. In comparison, Dorchester and Somerset counties were the smallest borrowers. Dorchester County had \$31.6 million in outstanding debt, while Somerset County had \$33.0 million in debt.

As expected, a majority of the debt was attributable to areas having greater infrastructure needs and greater populations. With 71% of the State's population, Baltimore City and Anne Arundel, Baltimore, Howard, Montgomery, and Prince George's counties accounted for approximately 81% of the total debt. One reason certain counties have less debt than other larger counties is the interrelationship between a county and its municipalities. Some municipalities incur the burden of maintaining a large portion of the infrastructure needs such as water and sewer systems.

Municipalities and State-created special taxing districts had \$1.3 billion in outstanding debt as of June 30, 2012, while the State of Maryland had \$17.8 billion in debt. Municipal and special taxing district debt includes the same categories of debt as the counties and Baltimore City. State debt includes general obligation bonds, transportation bonds, Maryland Transportation Authority bonds, capital leases, and agency debt (Community Development Administration, and Higher Education Fund). Accrued workers' compensation and accrued annual leave costs are excluded from the figures.

## Comparative Measures

**Exhibits 9.2** and **9.3** present comparisons by jurisdiction through the utilization of common analytical measures: assessable base and population. Exhibit 9.2 compares county debt to real and personal property assessable base for fiscal 2002, 2007, and 2012. County debt to assessable base decreased in the past 10 years. The high ratio in Baltimore City (7.5%) was attributed to slower-than-average assessable base growth and debt for financing urban renewal and development projects, transportation projects, water projects, and wastewater facilities. Only five counties have remained below 1.5% in fiscal 2002, 2007, and 2012 (Calvert, Garrett, Kent, Talbot, and Worcester). For comparative purposes, in fiscal 2012 the State had a debt-to-assessable-base ratio of 2.6% that decreased from 2.8% in 2002. The municipalities/special taxing districts had a ratio of 1.1% in 2012.

Exhibit 9.3 shows debt per capita for the counties and Baltimore City. Based on U.S. Census Bureau population estimates, debt per capita increased from \$1,952 in fiscal 2002 to \$3,027 in fiscal 2012, a 55.1% increase over the decade. The largest increases in per capita debt were in Baltimore, Cecil, Charles, and Kent counties. Baltimore City and Howard and Montgomery counties had the highest debt per capita.

The high ratios in Montgomery and Prince George's counties were attributed to the inclusion of WSSC's debt. Howard County's high ratio resulted from debt for financing general county improvement projects, storm drain projects, housing projects, community renewal projects, and parks and

recreation projects. Allegany, Dorchester, and Wicomico counties had the lowest debt per capita. For comparative purposes, the State's debt in fiscal 2012 amounted to \$3,048 per capita, an 81% increase from the \$1,683 per capita amount in 2002. The municipalities/special taxing districts had a ratio of \$1,389 per capita in 2012.

## Local Debt Limitations

State and local laws provide several limitations on county debt. These limitations depend, to an extent, on the form of county government: charter, code, or commission. Commission counties do not have statutory debt limitations. However, the necessity for General Assembly authorization to create debt serves as a limitation on commission county debt creation.

Under State law, charter county debt is limited to 6% of real property assessable base and 15% of personal property and operating real property assessable base of the county. Certain types of debt, however, are excluded from this limitation: tax anticipation bonds and notes having a maturity not in excess of 12 months; special taxing district debt; and self-liquidating debt. In addition, charter counties may adopt lower limitations, and four have done so:

- Anne Arundel – 5.6% of real property and 14.0% of personal property and certain operating real property for water and sewer bonds, and 5.2% of real property and 13.0% of personal property and certain operating real property for other debt;

- Baltimore – 4% of real property and 4% of personal property;
- Howard – 4.8% of real property and 12.0% of personal property; and
- Wicomico – 3.2% of real property and 8.0% of personal property.

Unlike charter counties, code counties do not have statutory debt limitations although the General Assembly may limit their property tax rates and regulate the maximum amount of indebtedness. To date, the General Assembly has not exercised these powers for any code county.

While Baltimore City does not have a statutory general obligation debt limitation, the General Assembly may fix a limit on the amount of debt the city has outstanding at any one time. To date, the General Assembly has not set a limitation on the city's debt.

Municipal debt limitations may be set under two provisions. The General Assembly may adopt, amend, or repeal a local law regulating the maximum amount of debt a municipality may create. The voters of the applicable municipality must subsequently approve this limitation. In addition, through its legislative powers, a municipality may establish a debt limitation in its charter, provided that the voters approve this limitation.

## Bond Ratings

Nearly all local debt is given a credit rating by the major rating agencies. **Exhibit 9.4** shows the credit rating for each county for general obligation bonds by the three major rating agencies: Standard & Poor's, Moody's Investors Service, and Fitch Ratings, as of July 1, 2013. Bond ratings range from "AAA" for the best quality and smallest investment risk to "C" for the poorest quality and highest risk. Specific classifications are used by each of the rating agencies, but the letter grade systems generally follow these norms. The ratings are assigned based upon the overall creditworthiness of the issuer. For county government, measurements such as size and growth in tax bases are key factors in determining the bond rating.

The highest bond rating issued by Moody's to Maryland counties is Aaa while the lowest is A3. For Standard & Poor's, the highest rating among Maryland counties is AAA while the lowest is A and for Fitch, the highest rating is AAA and the lowest is AA-.

**Exhibit 9.1**  
**Maryland County Debt**  
**Fiscal 2008-2012**  
**(\$ in Thousands)**

<b>County</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>Average Annual Change</b>
Allegany	\$60,487	\$63,944	\$61,004	\$56,829	\$54,285	-2.7%
Anne Arundel	857,886	852,894	956,469	1,077,419	1,088,170	6.1%
Baltimore City	2,571,372	2,794,794	2,775,252	2,897,141	2,802,424	2.2%
Baltimore	1,625,752	1,571,238	1,756,958	2,048,787	2,421,036	10.5%
Calvert	159,059	139,594	149,264	159,143	153,728	-0.8%
Caroline	39,677	37,035	42,702	40,157	36,870	-1.8%
Carroll	260,656	316,645	353,870	362,611	350,449	7.7%
Cecil	164,482	182,678	202,651	192,642	194,560	4.3%
Charles	331,968	340,675	338,198	344,109	345,371	1.0%
Dorchester	19,594	18,282	36,724	35,055	31,588	12.7%
Frederick	583,783	553,042	670,558	652,937	680,316	3.9%
Garrett	41,160	36,419	35,036	35,606	34,307	-4.5%
Harford	376,569	479,884	672,624	646,087	663,622	15.2%
Howard	994,238	997,177	1,042,399	1,254,843	1,385,063	8.6%
Kent	21,948	30,788	41,751	41,252	39,644	15.9%
Montgomery	3,818,295	3,934,163	4,114,198	4,406,661	4,690,705	5.3%
Prince George's	2,019,130	1,961,922	1,851,214	1,899,956	2,002,164	-0.2%
Queen Anne's	84,516	79,717	105,724	118,407	111,169	7.1%
St. Mary's	147,395	136,246	156,782	147,278	138,945	-1.5%
Somerset	26,167	27,746	32,123	32,764	33,017	6.0%
Talbot	58,032	55,084	52,540	48,423	45,329	-6.0%
Washington	181,448	185,944	190,935	190,923	183,106	0.2%
Wicomico	92,821	104,626	111,246	104,369	97,580	1.3%
Worcester	85,310	113,125	103,761	96,014	91,290	1.7%
<b>Total</b>	<b>\$14,621,747</b>	<b>\$15,013,662</b>	<b>\$15,853,984</b>	<b>\$16,889,414</b>	<b>\$17,674,739</b>	<b>4.9%</b>

Note: The Washington Suburban Sanitary Commission's (WSSC) debt is allocated to both Montgomery and Prince George's counties on a 50/50 basis.  
Source: Uniform Financial Reports and Audited Financial Statements, Department of Legislative Services

**Exhibit 9.2**  
**Maryland County Debt**  
**Percent of Assessable Base**  
**(\$ in Thousands)**

County	County Assessable Base			Total County Debt			Percent of Assessable Base		
	FY 2002	FY 2007	FY 2012	FY 2002	FY 2007	FY 2012	FY 2002	FY 2007	FY 2012
Allegany	\$2,619,721	\$2,926,109	\$4,014,571	\$63,681	\$60,965	\$54,285	2.4%	2.1%	1.4%
Anne Arundel	35,718,709	60,826,688	79,589,954	752,629	852,644	1,088,170	2.1%	1.4%	1.4%
Baltimore City	19,135,706	25,256,648	37,515,837	1,491,796	2,503,671	2,802,424	7.8%	9.9%	7.5%
Baltimore	44,461,844	62,365,607	84,302,273	989,183	1,358,981	2,421,036	2.2%	2.2%	2.9%
Calvert	5,994,754	9,742,417	13,333,624	75,282	126,293	153,728	1.3%	1.3%	1.2%
Caroline	1,315,136	2,089,016	2,949,842	32,092	36,429	36,870	2.4%	1.7%	1.2%
Carroll	9,613,245	15,453,866	19,678,687	209,490	253,415	350,449	2.2%	1.6%	1.8%
Cecil	4,898,286	7,932,003	10,558,891	72,386	138,746	194,560	1.5%	1.7%	1.8%
Charles	8,196,799	13,304,605	17,521,348	116,843	295,095	345,371	1.4%	2.2%	2.0%
Dorchester	1,561,926	2,400,917	3,229,486	28,563	21,138	31,588	1.8%	0.9%	1.0%
Frederick	13,153,137	22,292,911	27,154,307	304,167	524,052	680,316	2.3%	2.4%	2.5%
Garrett	1,983,077	3,371,967	4,978,214	20,224	37,146	34,307	1.0%	1.1%	0.7%
Harford	12,853,978	19,926,361	27,471,469	282,963	251,248	663,622	2.2%	1.3%	2.4%
Howard	21,634,597	36,224,837	44,986,079	593,725	987,698	1,385,063	2.7%	2.7%	3.1%
Kent	1,384,894	2,181,116	3,154,783	13,650	23,220	39,644	1.0%	1.1%	1.3%
Montgomery	81,979,029	145,815,228	167,750,575	3,154,483	3,684,457	4,690,705	3.8%	2.5%	2.8%
Prince George's	41,781,816	62,726,164	86,036,875	1,742,513	1,982,038	2,002,164	4.2%	3.2%	2.3%
Queen Anne's	3,324,736	6,174,441	8,543,876	70,544	90,714	111,169	2.1%	1.5%	1.3%
St. Mary's	5,223,319	8,227,294	12,567,335	135,401	155,181	138,945	2.6%	1.9%	1.1%
Somerset	730,901	1,180,315	1,686,855	17,630	26,030	33,017	2.4%	2.2%	2.0%
Talbot	3,740,071	6,749,460	9,730,598	31,929	34,099	45,329	0.9%	0.5%	0.5%
Washington	6,855,806	10,114,171	13,266,687	154,942	172,246	183,106	2.3%	1.7%	1.4%
Wicomico	3,948,655	5,617,482	7,116,997	77,799	83,722	97,580	2.0%	1.5%	1.4%
Worcester	6,670,953	14,483,821	17,531,447	57,834	91,026	91,290	0.9%	0.6%	0.5%
<b>Total</b>	<b>\$338,781,095</b>	<b>\$547,383,444</b>	<b>\$704,670,610</b>	<b>\$10,489,750</b>	<b>\$13,790,256</b>	<b>\$17,674,739</b>	<b>3.1%</b>	<b>2.5%</b>	<b>2.5%</b>

Note: The Washington Suburban Sanitary Commission's (WSSC) debt is allocated to both Montgomery and Prince George's counties on a 50/50 basis.  
Source: Uniform Financial Reports and Audited Financial Statements, Department of Legislative Services

**Exhibit 9.3**  
**Maryland County Debt Per Capita**

County	County Population			Total County Debt (\$ in Thousands)			Debt Per Capita		
	July 2001	July 2006	July 2011	FY 2002	FY 2007	FY 2012	FY 2002	FY 2007	FY 2012
Allegany	74,525	73,980	74,489	\$63,681	\$60,965	\$54,285	\$854	\$824	\$729
Anne Arundel	498,559	517,698	544,818	752,629	852,644	1,088,170	1,510	1,647	1,997
Baltimore City	640,733	621,109	620,216	1,491,796	2,503,671	2,802,424	2,328	4,031	4,518
Baltimore	762,925	793,733	812,401	989,183	1,358,981	2,421,036	1,297	1,712	2,980
Calvert	77,218	87,043	89,264	75,282	126,293	153,728	975	1,451	1,722
Caroline	29,814	32,214	32,954	32,092	36,429	36,870	1,076	1,131	1,119
Carroll	154,037	166,950	167,313	209,490	253,415	350,449	1,360	1,518	2,095
Cecil	88,228	98,821	101,628	72,386	138,746	194,560	820	1,404	1,914
Charles	124,745	141,164	149,242	116,843	295,095	345,371	937	2,090	2,314
Dorchester	30,647	31,677	32,703	28,563	21,138	31,588	932	667	966
Frederick	202,315	224,211	237,309	304,167	524,052	680,316	1,503	2,337	2,867
Garrett	29,812	30,147	30,097	20,224	37,146	34,307	678	1,232	1,140
Harford	222,753	241,163	246,651	282,963	251,248	663,622	1,270	1,042	2,691
Howard	255,211	271,793	293,879	593,725	987,698	1,385,063	2,326	3,634	4,713
Kent	19,330	19,786	20,265	13,650	23,220	39,644	706	1,174	1,956
Montgomery	891,764	926,492	991,645	3,154,483	3,684,457	4,690,705	3,537	3,977	4,730
Prince George's	817,360	852,097	874,045	1,742,513	1,982,038	2,002,164	2,132	2,326	2,291
Queen Anne's	41,253	45,716	48,400	70,544	90,714	111,169	1,710	1,984	2,297
St. Mary's	87,455	98,849	107,681	135,401	155,181	138,945	1,548	1,570	1,290
Somerset	25,157	26,139	26,370	17,630	26,030	33,017	701	996	1,252
Talbot	34,231	37,000	37,974	31,929	34,099	45,329	933	922	1,194
Washington	133,093	144,286	148,817	154,942	172,246	183,106	1,164	1,194	1,230
Wicomico	85,637	94,621	99,965	77,799	83,722	97,580	908	885	976
Worcester	47,889	50,678	51,446	57,834	91,026	91,290	1,208	1,796	1,774
<b>Total</b>	<b>5,374,691</b>	<b>5,627,367</b>	<b>5,839,572</b>	<b>\$10,489,750</b>	<b>\$13,790,256</b>	<b>\$17,674,739</b>	<b>\$1,952</b>	<b>\$2,451</b>	<b>\$3,027</b>

Note: The Washington Suburban Sanitary Commission's (WSSC) debt is allocated to both Montgomery and Prince George's counties on a 50/50 basis.  
Source: Uniform Financial Reports and Audited Financial Statements, Department of Legislative Services

**Exhibit 9.4**  
**Maryland County Debt**  
**Bond Ratings – July 2013**

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

Note: (-) means not rated.

Source: 2013 Local Government Budget and Tax Rate Survey; Department of Legislative Services; Maryland Association of Counties



## Chapter 10. Balance of State Payments

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

The *Balance Sheet* is not an analysis of the "fairness" of State aid distributions to local governments. Counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid (see **Table 10.1**). Such aid programs accounted for about 70% of the State aid to local governments included in the *Balance Sheet* analysis.

### Calculating the Index

The *Balance Sheet* compares on a county-by-county basis State aid to State revenue collections as allocated among the

counties. **Exhibits 10.1** and **10.2** show the two aid-to-revenue ratios over a 10-year period.

The first is the ratio of direct State aid to State revenues generated from a county, exclusive of State property tax receipts. For example, a ratio of 0.87 for Allegany County in 2011 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.87 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2011 ranged from \$0.12 in Talbot County to \$1.36 in Somerset County. Statewide, the weighted average for this measure was \$0.42, and the simple average (county mean) was \$0.54. The amount for Baltimore City includes State assumed functions.

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**Table 10.1**  
**Counties with the Highest and Lowest**  
**Per Capita State Aid Amounts**

<u>Highest</u> <u>State Aid</u>	<u>Wealth</u> <u>Ranking</u>	<u>Lowest</u> <u>State Aid</u>	<u>Wealth</u> <u>Ranking</u>
1. Baltimore City	22 <sup>nd</sup>	24. Talbot	2 <sup>nd</sup>
2. Caroline	20 <sup>th</sup>	23. Worcester	1 <sup>st</sup>
3. Allegany	24 <sup>th</sup>	22. Kent	8 <sup>th</sup>
4. Wicomico	21 <sup>st</sup>	21. Anne Arundel	6 <sup>th</sup>
5. Somerset	23 <sup>rd</sup>	20. Montgomery	3 <sup>rd</sup>

Source: Department of Legislative Services

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The second ratio compares direct State aid and payments-on-behalf to total revenue allocations. Payments-on-behalf include State paid retirement costs for public school teachers, librarians, and community college faculty that the State makes on behalf of the local government. Again, using Allegany County as the example, in 2011 the county received \$0.92 in State assistance for every \$1.00 of State tax revenues allocated to the county. On this measure, State assistance received for each \$1.00 of taxes paid in fiscal 2011 varied from \$0.14 for Talbot County to \$1.37 for Somerset County. Statewide, the weighted average was \$0.46, and the simple average was \$0.58.

Dividing each county's aid to revenue ratios by the statewide weighted averages indexes the county aid to revenue ratios to the statewide average. In fiscal 2011 for example, Allegany County's direct aid index is 2.08, indicating that Allegany County's ratio was 108% above the statewide average. Including payments-on-behalf lowers Allegany County's ratio to 2.02 or 102% above the statewide average. **Exhibits 10.3** and **10.4** show State aid received as a percent of the statewide average over a 10-year period.

## Findings

In fiscal 2011, State aid (direct grants and payments-on-behalf) represented approximately 46% of the State revenue collections (including property taxes) allocated on a county-by-county basis in this report. The remaining revenues funded State programs. The ratios for 16 counties matched or exceeded the statewide average. As with the direct State aid ratio, State assistance to revenue allocation ratios for

four of Maryland's largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average.

In terms of total State aid received for each \$1.00 in taxes paid, Anne Arundel, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2011 (received the least amount of State aid in relation to the collection of allocated State tax revenues); while Baltimore City and Caroline and Somerset counties had the highest ratios (received the greatest amount of State aid in relation to the collection of allocated State tax revenues).

During this 10-year period, the "balance sheet index" as a percent of the statewide average increased in 5 counties and decreased in 5 counties. For the remaining 14 counties the index value in the most recent years is similar to the value in the earlier years, but for several counties there were upward and downward trends for the intervening years (see **Table 10.2**).

In fiscal 2011, Baltimore City received the greatest amount of State aid (allocated in *The Balance Sheet* report) at \$1.2 billion followed by Prince George's County at \$1.1 billion. On a per capita basis, these amounts translate into \$1,977 for Baltimore City (the greatest per capita amount for any jurisdiction) and \$1,256 for Prince George's County. Kent and Talbot counties, in contrast, received the least amount of State aid at \$13.8 million and \$17.8 million, respectively. On a per capita basis, Kent County received \$682 while Talbot County received \$471 – the least amount per capita for any jurisdiction.

**Exhibit 10.5** compares the allocation of State tax revenues and State grants with each county’s share of the State’s population. Montgomery County is the most populous county in Maryland and generates the greatest share of State tax revenues; however, it ranks third in the amount of State aid that it receives. Baltimore City, the fourth most populous jurisdiction, receives the largest percentage of State aid, followed by Prince George’s County, the second most populous jurisdiction.

**Exhibit 10.6** shows the allocation of State tax revenues and State grants on a per capita basis. As shown, the five counties that generated the most State tax revenues in fiscal 2011 as measured on a per capita basis include Anne Arundel, Howard, Montgomery, Talbot, and Worcester. The counties that generated the least per capita State tax revenues include Baltimore City and Allegany, Caroline, Cecil, and Somerset counties. It is important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenue per capita typically have a greater proportion of residents with higher incomes, or a larger overall taxbase.

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**Table 10.2**  
**Change in “Balance Sheet Index”**  
**During 10-year Period**

<u>Higher Average</u>	<u>Lower Average</u>	<u>Relatively Constant</u>
Allegany	Anne Arundel	Baltimore
Frederick	Baltimore City	Calvert
Somerset	Dorchester	Caroline
Washington	Garrett	Carroll
Wicomico	Kent	Cecil
		Charles
		Harford
		Howard
		Montgomery
		Prince George’s
		Queen Anne’s
		St. Mary’s
		Talbot
		Worcester

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Jurisdictions that received the greatest amount of State aid in fiscal 2011 as measured on a per capita basis include Baltimore City and Allegany, Caroline, Somerset, and Wicomico counties. Jurisdictions receiving the least amount of State aid include Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties. As stated earlier, counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for about 70% of State aid to local governments included in this *Balance Sheet*.

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

<b>10 Fiscal Year Summary</b>										
<b>County</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Allegany	0.64	0.70	0.67	0.65	0.71	0.80	0.87	0.89	0.90	0.87
Anne Arundel	0.24	0.24	0.22	0.22	0.21	0.23	0.24	0.25	0.24	0.24
Baltimore City	0.98	1.05	0.98	0.94	0.95	1.02	1.07	1.11	1.10	1.08
Baltimore	0.23	0.24	0.23	0.24	0.24	0.27	0.29	0.30	0.31	0.30
Calvert	0.44	0.46	0.46	0.45	0.46	0.49	0.52	0.51	0.51	0.49
Caroline	0.95	1.03	0.97	0.90	0.90	1.05	1.12	1.20	1.18	1.16
Carroll	0.35	0.37	0.35	0.35	0.36	0.39	0.41	0.43	0.42	0.41
Cecil	0.63	0.65	0.62	0.62	0.65	0.69	0.74	0.76	0.75	0.77
Charles	0.39	0.40	0.39	0.40	0.43	0.48	0.50	0.51	0.50	0.47
Dorchester	0.65	0.65	0.61	0.57	0.60	0.62	0.69	0.75	0.73	0.65
Frederick	0.31	0.32	0.31	0.31	0.33	0.36	0.41	0.44	0.44	0.42
Garrett	0.70	0.70	0.67	0.59	0.58	0.62	0.62	0.63	0.64	0.61
Harford	0.37	0.39	0.38	0.37	0.39	0.43	0.45	0.47	0.46	0.45
Howard	0.21	0.22	0.22	0.22	0.22	0.24	0.26	0.28	0.28	0.28
Kent	0.34	0.35	0.30	0.28	0.28	0.27	0.24	0.28	0.30	0.27
Montgomery	0.14	0.16	0.15	0.15	0.14	0.15	0.17	0.19	0.20	0.21
Prince George's	0.47	0.52	0.49	0.50	0.54	0.59	0.64	0.64	0.62	0.58
Queen Anne's	0.27	0.31	0.29	0.27	0.28	0.30	0.32	0.35	0.33	0.33
St. Mary's	0.39	0.40	0.39	0.40	0.42	0.45	0.48	0.50	0.47	0.46
Somerset	1.04	1.11	1.05	0.96	1.04	1.12	1.24	1.19	1.28	1.36
Talbot	0.11	0.10	0.12	0.12	0.11	0.12	0.11	0.12	0.12	0.12
Washington	0.37	0.38	0.36	0.36	0.39	0.46	0.52	0.55	0.56	0.56
Wicomico	0.41	0.45	0.44	0.44	0.45	0.51	0.58	0.63	0.67	0.70
Worcester	0.10	0.10	0.11	0.12	0.12	0.14	0.14	0.14	0.14	0.14
<b>Total (Weighted Avg.)</b>	<b>0.35</b>	<b>0.37</b>	<b>0.35</b>	<b>0.34</b>	<b>0.35</b>	<b>0.38</b>	<b>0.41</b>	<b>0.43</b>	<b>0.43</b>	<b>0.42</b>
<b>County Mean (Simple Avg.)</b>	<b>0.45</b>	<b>0.47</b>	<b>0.45</b>	<b>0.43</b>	<b>0.45</b>	<b>0.49</b>	<b>0.53</b>	<b>0.55</b>	<b>0.55</b>	<b>0.54</b>
<b>Standard Deviation</b>	<b>0.26</b>	<b>0.28</b>	<b>0.26</b>	<b>0.24</b>	<b>0.25</b>	<b>0.28</b>	<b>0.30</b>	<b>0.31</b>	<b>0.31</b>	<b>0.32</b>

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

Source: Department of Legislative Services

**Exhibit 10.2**  
**State Financial Assistance Received for Each \$1.00 of Taxes Paid**  
**Direct Aid and Payments-on-behalf**  
**10 Fiscal Year Summary**

<b>County</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Allegany	0.67	0.73	0.69	0.67	0.73	0.83	0.91	0.93	0.95	0.92
Anne Arundel	0.26	0.27	0.24	0.23	0.23	0.25	0.26	0.27	0.27	0.28
Baltimore City	1.01	1.08	1.00	0.95	0.96	1.03	1.09	1.12	1.12	1.11
Baltimore	0.25	0.27	0.26	0.26	0.26	0.29	0.31	0.33	0.34	0.33
Calvert	0.47	0.50	0.48	0.47	0.48	0.51	0.55	0.54	0.55	0.55
Caroline	0.99	1.07	0.99	0.92	0.91	1.06	1.14	1.21	1.21	1.19
Carroll	0.38	0.39	0.37	0.37	0.38	0.41	0.44	0.46	0.46	0.46
Cecil	0.66	0.69	0.64	0.64	0.66	0.71	0.76	0.78	0.78	0.81
Charles	0.42	0.43	0.42	0.42	0.44	0.50	0.53	0.54	0.54	0.52
Dorchester	0.67	0.68	0.63	0.59	0.61	0.63	0.71	0.76	0.76	0.68
Frederick	0.33	0.35	0.33	0.33	0.35	0.38	0.44	0.47	0.48	0.47
Garrett	0.72	0.72	0.67	0.60	0.58	0.62	0.63	0.64	0.65	0.63
Harford	0.40	0.42	0.40	0.39	0.40	0.45	0.48	0.50	0.50	0.49
Howard	0.24	0.25	0.25	0.25	0.25	0.27	0.30	0.32	0.33	0.33
Kent	0.37	0.38	0.32	0.30	0.30	0.29	0.26	0.30	0.33	0.31
Montgomery	0.17	0.19	0.19	0.18	0.17	0.18	0.20	0.22	0.25	0.25
Prince George's	0.50	0.55	0.51	0.52	0.55	0.61	0.67	0.66	0.66	0.62
Queen Anne's	0.29	0.34	0.31	0.29	0.29	0.31	0.34	0.37	0.36	0.36
St. Mary's	0.41	0.43	0.41	0.42	0.43	0.47	0.50	0.52	0.50	0.50
Somerset	1.07	1.14	1.06	0.97	1.05	1.12	1.24	1.20	1.29	1.37
Talbot	0.13	0.12	0.14	0.14	0.12	0.13	0.12	0.13	0.13	0.14
Washington	0.40	0.41	0.34	0.38	0.40	0.48	0.54	0.57	0.59	0.60
Wicomico	0.44	0.49	0.47	0.46	0.47	0.54	0.61	0.67	0.71	0.74
Worcester	0.12	0.13	0.13	0.13	0.13	0.15	0.16	0.15	0.17	0.17
<b>Total (Weighted Avg.)</b>	<b>0.37</b>	<b>0.40</b>	<b>0.37</b>	<b>0.37</b>	<b>0.37</b>	<b>0.40</b>	<b>0.43</b>	<b>0.46</b>	<b>0.47</b>	<b>0.46</b>
<b>County Mean (Simple Avg.)</b>	<b>0.47</b>	<b>0.50</b>	<b>0.47</b>	<b>0.45</b>	<b>0.47</b>	<b>0.51</b>	<b>0.55</b>	<b>0.57</b>	<b>0.58</b>	<b>0.58</b>
<b>Standard Deviation</b>	<b>0.26</b>	<b>0.28</b>	<b>0.26</b>	<b>0.24</b>	<b>0.25</b>	<b>0.28</b>	<b>0.30</b>	<b>0.30</b>	<b>0.31</b>	<b>0.31</b>

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

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

**10 Fiscal Year Summary**

<b>County</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Allegany	1.84	1.89	1.90	1.87	2.02	2.09	2.11	2.08	2.09	2.08
Anne Arundel	0.70	0.66	0.63	0.63	0.60	0.61	0.59	0.57	0.56	0.57
Baltimore City	2.83	2.85	2.79	2.74	2.70	2.67	2.61	2.59	2.56	2.59
Baltimore	0.66	0.66	0.67	0.68	0.68	0.70	0.70	0.71	0.71	0.71
Calvert	1.26	1.26	1.30	1.30	1.30	1.27	1.27	1.18	1.18	1.19
Caroline	2.75	2.81	2.76	2.60	2.56	2.74	2.74	2.80	2.75	2.78
Carroll	1.01	1.00	0.99	1.02	1.02	1.03	1.00	0.99	0.98	0.98
Cecil	1.81	1.78	1.76	1.79	1.85	1.81	1.80	1.76	1.74	1.85
Charles	1.14	1.09	1.13	1.17	1.21	1.24	1.23	1.19	1.16	1.14
Dorchester	1.87	1.76	1.75	1.66	1.71	1.61	1.69	1.74	1.70	1.55
Frederick	0.89	0.87	0.88	0.90	0.94	0.95	1.00	1.03	1.02	1.01
Garrett	2.02	1.92	1.91	1.72	1.64	1.62	1.51	1.47	1.50	1.45
Harford	1.08	1.05	1.07	1.08	1.10	1.13	1.11	1.09	1.06	1.07
Howard	0.62	0.60	0.64	0.64	0.64	0.63	0.64	0.65	0.65	0.67
Kent	0.98	0.96	0.87	0.82	0.81	0.71	0.58	0.65	0.69	0.66
Montgomery	0.41	0.42	0.43	0.43	0.40	0.40	0.41	0.43	0.47	0.49
Prince George's	1.35	1.41	1.40	1.45	1.53	1.54	1.56	1.48	1.44	1.40
Queen Anne's	0.77	0.86	0.83	0.78	0.79	0.78	0.77	0.81	0.78	0.78
St. Mary's	1.12	1.08	1.11	1.15	1.18	1.17	1.16	1.15	1.09	1.10
Somerset	3.01	3.03	2.99	2.77	2.97	2.93	3.02	2.78	2.98	3.26
Talbot	0.32	0.27	0.36	0.36	0.31	0.31	0.27	0.27	0.27	0.29
Washington	1.08	1.03	1.02	1.04	1.10	1.20	1.27	1.29	1.30	1.34
Wicomico	1.18	1.24	1.25	1.27	1.27	1.33	1.41	1.47	1.55	1.67
Worcester	0.29	0.28	0.33	0.34	0.35	0.36	0.34	0.32	0.32	0.34
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.29</b>	<b>1.28</b>	<b>1.28</b>	<b>1.26</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>1.27</b>	<b>1.27</b>	<b>1.29</b>
<b>Standard Deviation</b>	<b>0.77</b>	<b>0.78</b>	<b>0.76</b>	<b>0.71</b>	<b>0.73</b>	<b>0.74</b>	<b>0.75</b>	<b>0.73</b>	<b>0.74</b>	<b>0.77</b>

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

**Exhibit 10.4**  
**State Financial Assistance Received as a Percent of the Statewide Average**  
**Direct Aid and Payments-on-behalf**

**10 Fiscal Year Summary**

<b>County</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Allegany	1.79	1.84	1.86	1.84	1.99	2.06	2.09	2.05	2.04	2.02
Anne Arundel	0.71	0.67	0.64	0.64	0.62	0.63	0.61	0.59	0.59	0.60
Baltimore City	2.70	2.73	2.67	2.61	2.60	2.57	2.50	2.47	2.40	2.43
Baltimore	0.68	0.68	0.69	0.70	0.70	0.71	0.71	0.73	0.73	0.72
Calvert	1.26	1.26	1.29	1.29	1.30	1.27	1.26	1.19	1.19	1.19
Caroline	2.65	2.70	2.64	2.50	2.47	2.64	2.62	2.67	2.59	2.60
Carroll	1.01	1.00	0.99	1.02	1.02	1.03	1.01	1.00	0.99	1.00
Cecil	1.77	1.73	1.71	1.74	1.78	1.75	1.75	1.71	1.68	1.78
Charles	1.13	1.09	1.12	1.16	1.20	1.23	1.22	1.18	1.16	1.14
Dorchester	1.81	1.70	1.69	1.61	1.66	1.57	1.64	1.67	1.64	1.49
Frederick	0.89	0.87	0.89	0.91	0.94	0.95	1.00	1.03	1.03	1.02
Garrett	1.93	1.83	1.80	1.64	1.56	1.55	1.44	1.40	1.41	1.37
Harford	1.08	1.05	1.07	1.07	1.10	1.13	1.11	1.10	1.07	1.07
Howard	0.66	0.64	0.68	0.68	0.67	0.67	0.69	0.70	0.70	0.73
Kent	0.98	0.97	0.87	0.81	0.81	0.71	0.60	0.66	0.70	0.67
Montgomery	0.47	0.48	0.50	0.48	0.45	0.45	0.46	0.48	0.53	0.55
Prince George's	1.33	1.38	1.38	1.42	1.50	1.52	1.53	1.45	1.41	1.36
Queen Anne's	0.78	0.86	0.83	0.78	0.80	0.78	0.78	0.81	0.78	0.78
St. Mary's	1.11	1.08	1.11	1.15	1.17	1.16	1.16	1.14	1.08	1.09
Somerset	2.87	2.88	2.84	2.65	2.83	2.79	2.86	2.63	2.77	3.00
Talbot	0.35	0.30	0.38	0.37	0.33	0.32	0.28	0.29	0.29	0.32
Washington	1.07	1.03	0.91	1.04	1.09	1.18	1.25	1.26	1.27	1.31
Wicomico	1.17	1.23	1.25	1.26	1.27	1.33	1.40	1.46	1.52	1.63
Worcester	0.32	0.32	0.35	0.36	0.36	0.37	0.36	0.34	0.36	0.37
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.27</b>	<b>1.26</b>	<b>1.26</b>	<b>1.24</b>	<b>1.26</b>	<b>1.27</b>	<b>1.26</b>	<b>1.25</b>	<b>1.25</b>	<b>1.26</b>
<b>Standard Deviation</b>	<b>0.72</b>	<b>0.72</b>	<b>0.70</b>	<b>0.70</b>	<b>0.69</b>	<b>0.70</b>	<b>0.71</b>	<b>0.68</b>	<b>0.68</b>	<b>0.70</b>

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

Source: Department of Legislative Services

**Exhibit 10.5**  
**Comparison of State Tax Revenues and State Aid – Fiscal 2011**

County	Share of Population			Share of State Tax Revenues			Share of State Grants		
	Population	Percent of Total	Ranking	Total Revenues	Percent of Total	Ranking	Total Grants	Percent of Total	Ranking
Allegany	74,984	1.3%	16	\$119,647,640	0.9%	18	\$110,512,328	1.7%	15
Anne Arundel	539,360	9.3%	5	1,491,155,755	10.6%	4	410,500,519	6.4%	5
Baltimore City	620,971	10.7%	4	1,108,218,112	7.9%	5	1,227,664,897	19.2%	1
Baltimore	806,274	13.9%	3	2,062,285,147	14.7%	2	680,234,639	10.6%	4
Calvert	88,944	1.5%	15	198,762,003	1.4%	13	108,406,177	1.7%	16
Caroline	33,068	0.6%	20	44,585,768	0.3%	23	52,917,485	0.8%	17
Carroll	167,253	2.9%	9	393,855,574	2.8%	9	179,448,378	2.8%	10
Cecil	101,175	1.7%	13	158,200,558	1.1%	16	128,264,680	2.0%	13
Charles	147,113	2.5%	11	359,338,409	2.6%	10	186,679,579	2.9%	9
Dorchester	32,660	0.6%	21	60,689,588	0.4%	20	41,192,709	0.6%	18
Frederick	234,220	4.0%	8	560,937,340	4.0%	7	261,886,465	4.1%	8
Garrett	30,075	0.5%	22	57,016,143	0.4%	21	35,700,191	0.6%	20
Harford	245,243	4.2%	7	538,898,053	3.8%	8	263,425,083	4.1%	7
Howard	288,607	5.0%	6	876,400,269	6.3%	6	292,492,844	4.6%	6
Kent	20,184	0.3%	24	45,000,943	0.3%	22	13,771,154	0.2%	24
Montgomery	976,006	16.9%	1	3,037,495,568	21.7%	1	766,341,827	12.0%	3
Prince George's	865,705	15.0%	2	1,745,685,650	12.5%	3	1,087,345,770	17.0%	2
Queen Anne's	47,878	0.8%	18	114,592,528	0.8%	19	41,046,228	0.6%	19
St. Mary's	105,778	1.8%	12	231,526,876	1.7%	12	114,774,192	1.8%	14
Somerset	26,490	0.5%	23	24,713,290	0.2%	24	33,810,306	0.5%	21
Talbot	37,856	0.7%	19	123,307,435	0.9%	17	17,827,674	0.3%	23
Washington	147,788	2.6%	10	294,963,511	2.1%	11	176,222,939	2.8%	11
Wicomico	98,907	1.7%	14	188,880,581	1.3%	14	140,315,670	2.2%	12
Worcester	51,459	0.9%	17	180,985,107	1.3%	15	30,930,746	0.5%	22
<b>Total</b>	<b>5,787,998</b>	<b>100.0%</b>		<b>\$14,017,141,846</b>	<b>100.0%</b>		<b>\$6,401,712,480</b>	<b>100.0%</b>	

Source: Department of Legislative Services

**Exhibit 10.6**  
**Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2011**

County	Population	Allocation of State Tax Revenues			State Grants to Local Governments		
		Total Revenues	Per Capita Amount	Ranking	Total Grants	Per Capita Amount	Ranking
Allegany	74,984	\$119,647,640	\$1,596	21	\$110,512,328	\$1,474	3
Anne Arundel	539,360	1,491,155,755	2,765	5	410,500,519	761	21
Baltimore City	620,971	1,108,218,112	1,785	20	1,227,664,897	1,977	1
Baltimore	806,274	2,062,285,147	2,558	6	680,234,639	844	19
Calvert	88,944	198,762,003	2,235	11	108,406,177	1,219	10
Caroline	33,068	44,585,768	1,348	23	52,917,485	1,600	2
Carroll	167,253	393,855,574	2,355	10	179,448,378	1,073	16
Cecil	101,175	158,200,558	1,564	22	128,264,680	1,268	7
Charles	147,113	359,338,409	2,443	7	186,679,579	1,269	6
Dorchester	32,660	60,689,588	1,858	19	41,192,709	1,261	8
Frederick	234,220	560,937,340	2,395	8	261,886,465	1,118	13
Garrett	30,075	57,016,143	1,896	18	35,700,191	1,187	12
Harford	245,243	538,898,053	2,197	13	263,425,083	1,074	15
Howard	288,607	876,400,269	3,037	4	292,492,844	1,013	17
Kent	20,184	45,000,943	2,230	12	13,771,154	682	22
Montgomery	976,006	3,037,495,568	3,112	3	766,341,827	785	20
Prince George's	865,705	1,745,685,650	2,016	15	1,087,345,770	1,256	9
Queen Anne's	47,878	114,592,528	2,393	9	41,046,228	857	18
St. Mary's	105,778	231,526,876	2,189	14	114,774,192	1,085	14
Somerset	26,490	24,713,290	933	24	33,810,306	1,276	5
Talbot	37,856	123,307,435	3,257	2	17,827,674	471	24
Washington	147,788	294,963,511	1,996	16	176,222,939	1,192	11
Wicomico	98,907	188,880,581	1,910	17	140,315,670	1,419	4
Worcester	51,459	180,985,107	3,517	1	30,930,746	601	23
<b>Total</b>	<b>5,787,998</b>	<b>\$14,017,141,846</b>	<b>\$2,422</b>		<b>\$6,401,712,480</b>	<b>\$1,106</b>	

Source: Department of Legislative Services



## Appendices

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**Appendix 1**  
**Number of Local Governments in the United States by Type**

Rank	State	Total	County	Municipal	Townships	Special	Rank	State	Total	County	Municipal	Townships	Special
1	Illinois	6,963	102	1,298	1,431	4,132	26	Montana	1,265	54	129	-	1,082
2	Texas	5,147	254	1,214	-	3,679	27	Alabama	1,208	67	461	-	680
3	Pennsylvania	4,897	66	1,015	1,546	2,270	28	Idaho	1,168	44	200	-	924
4	California	4,425	57	482	-	3,886	29	Mississippi	983	82	298	-	603
5	Ohio	3,842	88	937	1,308	1,509	30	North Carolina	973	100	553	-	320
6	Kansas	3,826	103	626	1,268	1,829	31	Tennessee	916	92	345	-	479
7	Missouri	3,768	114	954	312	2,388	32	New Mexico	863	33	103	-	727
8	Minnesota	3,672	87	853	1,784	948	33	Massachusetts	857	5	53	298	501
9	New York	3,453	57	614	929	1,853	34	Maine	840	16	22	466	336
10	Wisconsin	3,128	72	596	1,255	1,205	35	Wyoming	805	23	99	-	683
11	Colorado	2,905	62	271	-	2,572	36	Vermont	738	14	43	237	444
12	Michigan	2,875	83	533	1,240	1,019	37	South Carolina	678	46	270	-	362
13	Indiana	2,709	91	569	1,006	1,043	38	Arizona	674	15	91	-	568
14	North Dakota	2,685	53	357	1,313	962	39	West Virginia	659	55	232	-	372
15	Nebraska	2,581	93	530	417	1,541	40	Connecticut	643	-	30	149	464
16	South Dakota	1,983	66	311	907	699	41	Utah	622	29	245	-	348
17	Iowa	1,947	99	947	-	901	42	New Hampshire	541	10	13	221	297
18	Washington	1,900	39	281	-	1,580	43	Louisiana	529	60	304	-	165
19	Oklahoma	1,852	77	590	-	1,185	44	Virginia	518	95	229	-	194
20	Florida	1,650	66	410	-	1,174	45	Maryland	347	24	156	-	167
21	Arkansas	1,556	75	502	-	979	46	Delaware	339	3	57	-	279
22	Oregon	1,542	36	241	-	1,265	47	Nevada	191	16	19	-	156
23	Georgia	1,378	153	535	-	690	48	Alaska	177	14	148	-	15
24	New Jersey	1,344	21	324	242	757	49	Rhode Island	133	-	8	31	94
25	Kentucky	1,338	118	418	-	802	50	Hawaii	21	3	1	-	17
	District of Columbia	2	-	1	-	1		<b>United States</b>	<b>90,056</b>	<b>3,032</b>	<b>19,518</b>	<b>16,360</b>	<b>51,146</b>

Source: U.S. Census Bureau, *2012 Census of Government*



**Appendix 2**  
**Incorporated Cities and Towns in Maryland**

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Allegany</b>			<b>Carroll</b>		
Barton	1900	Ch. 729	Hampstead	1888	Ch. 295
Cumberland	1815	Ch. 136	Manchester	1833	Ch. 193
Frostburg	1839	Ch. 179	Mount Airy (also in Frederick)	1894	Ch. 91
Lonaconing	1890	Ch. 132	New Windsor	1843	Ch. 47
Luke	1922	Ch. 73	Sykesville	1904	Ch. 256
Midland	1900	Ch. 681	Taneytown	1836	Ch. 309
Westernport	1858	Ch. 54	Union Bridge	1872	Ch. 174
			Westminster	1818	Ch. 128
<b>Anne Arundel</b>			<b>Cecil</b>		
Annapolis	1708	Ch. 7	Cecilton	1864	Ch. 353
Highland Beach	1922	Ch. 213	Charlestown	1786	Ch. 32
<b>Baltimore County</b>			Chesapeake City	1849	Ch. 271
None			Elkton	1821	Ch. 143
<b>Calvert</b>			North East	1849	Ch. 339
Chesapeake Beach	1886	Ch. 203	Perryville	1882	Ch. 212
North Beach	1910	Ch. 395	Port Deposit	1824	Ch. 33
			Rising Sun	1860	Ch. 383
<b>Caroline</b>			<b>Charles</b>		
Denton	1802	Ch. 25	Indian Head	1920	Ch. 590
Federalsburg	1823	Ch. 174	La Plata	1888	Ch. 325
Goldsboro	1906	Ch. 87	Port Tobacco	1888	Ch. 297
Greensboro	1826	Ch. 97			
Henderson	1949	Ch. 498			
Hillsboro	1853	Ch. 161			
Marydel	1929	Ch. 38			
Preston	1892	Ch. 689			
Ridgely	1896	Ch. 178			
Templeville (also in Queen Anne's)	1865	Ch. 86			

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Dorchester</b>			<b>Harford</b>		
Brookview	1953	Ch. 704	Aberdeen	1892	Ch. 136
Cambridge	1793	Ch. 66	Bel Air	1874	Ch. 273
Church Creek	1867	Ch. 53	Havre de Grace	1785	Ch. 55
East New Market	1832	Ch. 167	<b>Howard</b>		
Eldorado	1947	Ch. 313	None		
Galestown	1951	Ch. 92	<b>Kent</b>		
Hurlock	1892	Ch. 249	Betterton	1906	Ch. 227
Secretary	1900	Ch. 555	Chestertown	1805	Ch. 101
Vienna	1833	Ch. 216	Galena	1858	Ch. 373
<b>Frederick</b>			Millington (also in Queen Anne's)	1890	Ch. 386
Brunswick	1890	Ch. 577	Rock Hall	1908	Ch. 171
Burkittsville	1894	Ch. 652	<b>Montgomery</b>		
Emmitsburg	1824	Ch. 29	Barnesville	1888	Ch. 254
Frederick	1816	Ch. 74	Brookeville	1808	Ch. 90
Middletown	1833	Ch. 143	Chevy Chase	1918	Ch. 177
Mount Airy (also in Carroll)	1894	Ch. 91	Chevy Chase, Sec. 3	1982	Referendum
Myersville	1904	Ch. 94	Chevy Chase, Sec. 5	1982	Referendum
New Market	1878	Ch. 90	Chevy Chase View	1993	Referendum
Rosemont	1953	Ch. 262	Chevy Chase Village	1910	Ch. 382
Thurmont	1894	Ch. 16	Gaithersburg	1878	Ch. 397
Walkersville	1892	Ch. 351	Garrett Park	1898	Ch. 453
Woodsboro	1836	Ch. 299	Glen Echo	1904	Ch. 436
<b>Garrett</b>			Kensington	1894	Ch. 621
Accident	1916	Ch. 514	Laytonsville	1892	Ch. 497
Deer Park	1884	Ch. 519	Martin's Additions	1985	Referendum
Friendsville	1902	Ch. 477	North Chevy Chase	1996	Referendum
Grantsville	1864	Ch. 99	Poolesville	1867	Ch. 174
Kitzmilller	1906	Ch. 285	Rockville	1860	Ch. 373
Loch Lynn Heights	1896	Ch. 450	Somersset	1906	Ch. 795
Mountain Lake Park	1931	Ch. 507	Takoma Park	1890	Ch. 480
Oakland	1862	Ch. 250	Washington Grove	1937	Ch. 372

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Prince George's</b>			<b>Queen Anne's</b>		
Berwyn Heights	1896	Ch. 267	Barclay	1931	Ch. 483
Bladensburg	1854	Ch. 137	Centreville	1794	Ch. 23
Bowie	1882	Ch. 488	Church Hill	1876	Ch. 201
Brentwood	1912	Ch. 401	Millington (also in Kent)	1890	Ch. 386
Capitol Heights	1910	Ch. 513	Queen Anne (also in Talbot)	1953	Ch. 17
Cheverly	1931	Ch. 200	Queenstown	1892	Ch. 542
College Park	1945	Ch. 1051	Sudlersville	1870	Ch. 313
Colmar Manor	1927	Ch. 178	Templeville (also in Caroline)	1865	Ch. 86
Cottage City	1924	Ch. 390			
District Heights	1936	Ch. 61	<b>St. Mary's</b>		
Eagle Harbor	1929	Ch. 397	Leonardtown	1858	Ch. 73
Edmonston	1924	Ch. 154			
Fairmount Heights	1935	Ch. 199	<b>Somerset</b>		
Forest Heights	1949	Ch. 142	Crisfield	1872	Ch. 151
Glenarden	1939	Ch. 650	Princess Anne	1867	Ch. 183
Greenbelt	1937	Ch. 532			
Hyattsville	1886	Ch. 424	<b>Talbot</b>		
Landover Hills	1945	Ch. 465	Easton	1790	Ch. 14
Laurel	1870	Ch. 260	Oxford	1852	Ch. 367
Morningside	1949	Ch. 589	Queen Anne (also in Queen Anne's)	1953	Ch. 17
Mount Rainier	1910	Ch. 514	St. Michaels	1804	Ch. 82
New Carrollton	1953	Ch. 441	Trappe	1827	Ch. 103
North Brentwood	1924	Ch. 508			
Riverdale Park	1920	Ch. 731	<b>Washington</b>		
Seat Pleasant	1931	Ch. 197	Boonsboro	1831	Ch. 139
University Park	1936	Ch. 132	Clear Spring	1836	Ch. 141
Upper Marlboro	1870	Ch. 363	Funkstown	1840	Ch. 78
			Hagerstown	1813	Ch. 121
			Hancock	1853	Ch. 319
			Keedysville	1872	Ch. 251
			Sharpsburg	1832	Ch. 28
			Smithsburg	1841	Ch. 284
			Williamsport	1823	Ch. 125

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
<b>Wicomico</b>			<b>Worcester</b>		
Delmar	1888	Ch. 167	Berlin	1868	Ch. 424
Fruitland	1947	Ch. 662	Ocean City	1880	Ch. 209
Hebron	1931	Ch. 90	Pocomoke City	1878	Ch. 253
Mardela Springs	1906	Ch. 325	Snow Hill	1812	Ch. 72
Pittsville	1906	Ch. 499			
Salisbury	1854	Ch. 287			
Sharptown	1874	Ch. 465			
Willards	1906	Ch. 195			

Source: Maryland State Archives; Department of Legislative Services

**Appendix 3**  
**Residents Residing in Municipalities**  
**July 2012**

<b>County</b>	<b>County Population</b>	<b>Municipal Population</b>	<b>Percent of County</b>	<b>Rank</b>
Allegany	74,012	33,347	45.1%	3
Anne Arundel	550,488	38,718	7.0%	20
Baltimore City	621,342	0	0.0%	24
Baltimore	817,455	0	0.0%	24
Calvert	89,628	7,798	8.7%	18
Caroline	32,718	12,027	36.8%	7
Carroll	167,217	48,820	29.2%	11
Cecil	101,696	29,715	29.2%	10
Charles	150,592	12,875	8.5%	19
Dorchester	32,551	16,146	49.6%	2
Frederick	239,582	99,888	41.7%	5
Garrett	29,854	6,858	23.0%	13
Harford	248,622	38,684	15.6%	16
Howard	299,430	0	0.0%	24
Kent	20,191	8,227	40.7%	6
Montgomery	1,004,709	163,198	16.2%	15
Prince George's	881,138	240,910	27.3%	12
Queen Anne's	48,595	6,740	13.9%	17
St. Mary's	108,987	3,179	2.9%	21
Somerset	26,253	5,980	22.8%	14
Talbot	38,098	19,419	51.0%	1
Washington	149,180	53,896	36.1%	8
Wicomico	100,647	43,879	43.6%	4
Worcester	51,578	17,931	34.8%	9
<b>Total</b>	<b>5,884,563</b>	<b>908,235</b>	<b>15.4%</b>	

Source: Maryland Department of Planning; Department of Legislative Services



**Appendix 4**  
**Racial Composition of the United States**  
**July 2012**

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<b>State</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/Latino</b>	<b>Asian</b>	<b>Other</b>
Alabama	66.6%	26.3%	4.1%	1.2%	1.9%
Alaska	63.1%	3.4%	6.1%	5.6%	21.8%
Arizona	57.1%	3.9%	30.2%	2.9%	6.0%
Arkansas	73.9%	15.4%	6.8%	1.4%	2.6%
California	39.4%	5.8%	38.2%	13.3%	3.3%
Colorado	69.6%	3.8%	21.0%	2.8%	2.8%
Connecticut	70.3%	9.6%	14.2%	4.1%	1.8%
Delaware	64.6%	21.0%	8.6%	3.4%	2.4%
District of Columbia	35.5%	48.6%	9.9%	3.7%	2.4%
Florida	57.0%	15.4%	23.2%	2.6%	1.8%
Georgia	55.1%	30.4%	9.2%	3.5%	1.9%
Hawaii	22.8%	1.9%	9.5%	37.1%	28.7%
Idaho	83.5%	0.6%	11.6%	1.3%	3.0%
Illinois	63.0%	14.2%	16.3%	4.8%	1.6%
Indiana	81.0%	9.1%	6.3%	1.7%	1.8%
Iowa	88.0%	3.0%	5.3%	1.9%	1.8%
Kansas	77.5%	5.8%	11.0%	2.5%	3.2%
Kentucky	85.9%	7.9%	3.2%	1.2%	1.8%
Louisiana	59.9%	32.0%	4.5%	1.6%	1.9%
Maine	94.1%	1.2%	1.4%	1.1%	2.1%
Maryland	53.9%	29.1%	8.7%	5.9%	2.4%
Massachusetts	75.8%	6.5%	10.1%	5.7%	1.8%
Michigan	76.2%	14.0%	4.6%	2.6%	2.5%
Minnesota	82.4%	5.3%	4.9%	4.3%	3.1%

<b>State</b>	<b>White</b>	<b>African American</b>	<b>Hispanic/Latino</b>	<b>Asian</b>	<b>Other</b>
Mississippi	57.6%	37.1%	2.9%	0.9%	1.5%
Missouri	80.6%	11.5%	3.7%	1.7%	2.3%
Montana	87.2%	0.5%	3.1%	0.7%	8.4%
Nebraska	81.4%	4.5%	9.7%	1.9%	2.5%
Nevada	52.9%	8.0%	27.3%	7.5%	4.4%
New Hampshire	91.9%	1.2%	3.0%	2.3%	1.6%
New Jersey	58.2%	12.9%	18.5%	8.8%	1.6%
New Mexico	39.8%	1.8%	47.0%	1.4%	10.0%
New York	57.6%	14.6%	18.2%	7.8%	1.9%
North Carolina	64.7%	21.3%	8.7%	2.4%	2.9%
North Dakota	88.1%	1.4%	2.5%	1.1%	6.9%
Ohio	80.7%	12.2%	3.3%	1.8%	2.0%
Oklahoma	67.9%	7.3%	9.3%	1.8%	13.6%
Oregon	77.8%	1.7%	12.2%	3.9%	4.4%
Pennsylvania	78.8%	10.6%	6.1%	3.0%	1.6%
Rhode Island	75.9%	5.5%	13.2%	3.1%	2.3%
South Carolina	64.0%	27.5%	5.3%	1.4%	1.8%
South Dakota	83.8%	1.6%	3.1%	1.1%	10.4%
Tennessee	75.1%	16.7%	4.8%	1.6%	1.8%
Texas	44.5%	11.6%	38.2%	4.0%	1.7%
Utah	79.9%	1.0%	13.3%	2.1%	3.7%
Vermont	94.0%	1.0%	1.6%	1.4%	1.9%
Virginia	64.1%	19.0%	8.4%	5.9%	2.6%
Washington	71.6%	3.6%	11.7%	7.5%	5.6%
West Virginia	92.9%	3.5%	1.3%	0.7%	1.6%
Wisconsin	82.8%	6.2%	6.2%	2.4%	2.3%
Wyoming	84.6%	1.3%	9.5%	0.8%	3.7%
<b>United States</b>	<b>63.0%</b>	<b>12.3%</b>	<b>16.9%</b>	<b>5.0%</b>	<b>2.8%</b>

**Appendix 5**  
**Washington and Baltimore Metropolitan Statistical Areas**

				<b>Population Change</b>		<b>Percent Change</b>	
	<u>1990</u>	<u>2000</u>	<u>2012</u>	<u>1990-2000</u>	<u>2000-2012</u>	<u>1990-2000</u>	<u>2000-2012</u>
<b>Washington Metropolitan Area</b>	<b>4,122,199</b>	<b>4,796,183</b>	<b>5,804,975</b>	<b>673,984</b>	<b>1,008,792</b>	<b>16.4%</b>	<b>21.0%</b>
<b>District of Columbia</b>	<b>606,900</b>	<b>572,059</b>	<b>632,323</b>	<b>-34,841</b>	<b>60,264</b>	<b>-5.7%</b>	<b>10.5%</b>
<b>Maryland</b>	<b>1,788,314</b>	<b>2,065,242</b>	<b>2,365,649</b>	<b>276,928</b>	<b>300,407</b>	<b>15.5%</b>	<b>14.5%</b>
Calvert	51,372	74,563	89,628	23,191	15,065	45.1%	20.2%
Charles	101,154	120,546	150,592	19,392	30,046	19.2%	24.9%
Frederick	150,208	195,277	239,582	45,069	44,305	30.0%	22.7%
Montgomery	762,875	873,341	1,004,709	110,466	131,368	14.5%	15.0%
Prince George's	722,705	801,515	881,138	78,810	79,623	10.9%	9.9%
<b>Virginia</b>	<b>1,691,059</b>	<b>2,116,692</b>	<b>2,752,499</b>	<b>425,633</b>	<b>635,807</b>	<b>25.2%</b>	<b>30.0%</b>
Alexandria City	111,183	128,283	146,294	17,100	18,011	15.4%	14.0%
Arlington	170,936	189,453	221,045	18,517	31,592	10.8%	16.7%
Clarke	12,101	12,652	14,323	551	1,671	4.6%	13.2%
Fairfax City	19,622	21,498	23,461	1,876	1,963	9.6%	9.1%
Fairfax	818,584	969,749	1,118,602	151,165	148,853	18.5%	15.3%
Falls Church City	9,578	10,377	13,229	799	2,852	8.3%	27.5%
Fauquier	48,741	55,139	66,542	6,398	11,403	13.1%	20.7%
Fredericksburg City	19,027	19,279	27,307	252	8,028	1.3%	41.6%
Loudoun	86,129	169,599	336,898	83,470	167,299	96.9%	98.6%
Manassas City	27,957	35,135	40,605	7,178	5,470	25.7%	15.6%
Manassas Park City	6,734	10,290	15,798	3,556	5,508	52.8%	53.5%
Prince William	215,686	280,813	430,289	65,127	149,476	30.2%	53.2%
Spotsylvania	57,403	90,395	125,684	32,992	35,289	57.5%	39.0%
Stafford	61,236	92,446	134,352	31,210	41,906	51.0%	45.3%
Warren	26,142	31,584	38,070	5,442	6,486	20.8%	20.5%
<b>West Virginia</b>	<b>35,926</b>	<b>42,190</b>	<b>54,504</b>	<b>6,264</b>	<b>12,314</b>	<b>17.4%</b>	<b>29.2%</b>
Jefferson	35,926	42,190	54,504	6,264	12,314	17.4%	29.2%

	<u>1990</u>	<u>2000</u>	<u>2012</u>	<u>Population Change</u>		<u>Percent Change</u>	
				<u>1990-2000</u>	<u>2000-2012</u>	<u>1990-2000</u>	<u>2000-2012</u>
<b>Baltimore Metropolitan Area</b>	<b>2,382,172</b>	<b>2,552,994</b>	<b>2,753,149</b>	<b>170,822</b>	<b>200,155</b>	<b>7.2%</b>	<b>7.8%</b>
Baltimore City	736,014	651,154	621,342	-84,860	-29,812	-11.5%	-4.6%
Anne Arundel	427,239	489,656	550,488	62,417	60,832	14.6%	12.4%
Baltimore	692,134	754,292	817,455	62,158	63,163	9.0%	8.4%
Carroll	123,372	150,897	167,217	27,525	16,320	22.3%	10.8%
Harford	182,132	218,590	248,622	36,458	30,032	20.0%	13.7%
Howard	187,328	247,842	299,430	60,514	51,588	32.3%	20.8%
Queen Anne's	33,953	40,563	48,595	6,610	8,032	19.5%	19.8%

Source: U.S. Census Bureau

**Appendix 6**  
**Special County Property Tax Rates**  
**Fiscal 2014**

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	<u>Real Property Tax Rate</u>	<u>Percent of Total</u>
<b>Charles County</b>		
General Tax	\$1.141	94.7%
Fire District Tax	0.064	5.3%
<b>Total Rate</b>	<b>\$1.205</b>	<b>100.0%</b>
<b>Howard County</b>		
General Tax	\$1.0140	85.2%
Fire District Tax	0.176	14.8%
<b>Total Rate</b>	<b>\$1.1900</b>	<b>100.0%</b>
<b>Montgomery County</b>		
General Tax	\$0.759	74.3%
Transit Tax	0.042	4.1%
Fire District Tax	0.125	12.2%
M-NCPPC	0.072	7.1%
Recreation Tax	0.020	2.0%
Storm Drainage Tax	0.003	0.3%
<b>Total Rate</b>	<b>\$1.021</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 7**  
**County and Municipal Real Property Tax Rates**  
**Fiscal 2014**

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Allegany</b>	<b>74,012</b>	<b>\$0.980</b>			<b>\$0.980</b>
Barton	445	0.891	0.165	-	1.056
Cumberland	20,572	0.842	0.965	-	1.808
Frostburg	8,805	0.850	0.567	-	1.416
Lonaconing	1,170	0.868	0.340	-	1.208
Luke	64	0.865	0.550	-	1.415
Midland	441	0.891	0.280	-	1.171
Westernport	1,850	0.875	0.600	-	1.475
<b>Anne Arundel</b>	<b>550,488</b>	<b>0.950</b>			<b>0.950</b>
Annapolis	38,620	0.569	0.650	-	1.219
Highland Beach	98	0.950	0.406	-	1.356
<b>Baltimore City</b>	<b>621,342</b>	<b>2.248</b>			<b>2.248</b>
<b>Baltimore</b>	<b>817,455</b>	<b>1.100</b>			<b>1.100</b>
<b>Calvert</b>	<b>89,628</b>	<b>0.892</b>			<b>0.892</b>
Chesapeake Beach	5,806	0.556	0.360	-	0.916
North Beach	1,992	0.556	0.634	-	1.190

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Caroline</b>	<b>32,718</b>	<b>\$0.940</b>			<b>\$0.940</b>
Denton	4,372	0.880	0.680	-	1.560
Federalsburg	2,697	0.870	0.700	-	1.570
Goldsboro	243	0.940	0.470	-	1.410
Greensboro	1,899	0.880	0.630	-	1.510
Henderson	144	0.940	0.420	-	1.360
Hillsboro	159	0.940	0.160	-	1.100
Marydel	139	0.940	0.300	-	1.240
Preston	707	0.910	0.360	-	1.270
Ridgely	1,616	0.880	0.586	-	1.466
Templeville*	51	0.940	0.360	-	1.300
<b>Carroll</b>	<b>167,217</b>	<b>1.018</b>			<b>1.018</b>
Hampstead	6,335	1.018	0.200	-	1.218
Manchester	4,807	1.018	0.216	-	1.234
Mount Airy*	5,505	1.018	0.170	-	1.188
New Windsor	1,392	1.018	0.212	-	1.230
Sykesville	4,449	1.018	0.350	-	1.368
Taneytown	6,731	1.018	0.370	-	1.388
Union Bridge	973	1.018	0.300	-	1.318
Westminster	18,628	1.018	0.560	-	1.578
<b>Cecil</b>	<b>101,696</b>	<b>0.991</b>			<b>0.991</b>
Cecilton	665	0.991	0.217	-	1.208
Charlestown	1,189	0.991	0.314	-	1.305
Chesapeake City	686	0.991	0.448	-	1.438
Elkton	15,579	0.991	0.586	-	1.576
North East	3,678	0.991	0.480	-	1.471
Perryville	4,392	0.991	0.314	-	1.304
Port Deposit	656	0.991	0.551	-	1.542
Rising Sun	2,870	0.991	0.406	-	1.397

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Charles</b>	<b>150,592</b>	<b>\$1.141</b>		<b>\$0.064</b>	<b>\$1.205</b>
Indian Head	3,903	1.102	0.300	0.064	1.466
La Plata	8,959	1.050	0.320	0.064	1.434
Port Tobacco	13	1.140	0.040	0.064	1.244
<b>Dorchester</b>	<b>32,551</b>	<b>0.976</b>			<b>0.976</b>
Brookview	59	0.976	0.300	-	1.276
Cambridge	12,503	0.932	0.799	-	1.731
Church Creek	124	0.976	0.170	-	1.146
East New Market	394	0.976	0.711	-	1.687
Eldorado	58	0.976	0.190	-	1.166
Galestown	137	0.976	0.330	-	1.306
Hurlock	2,068	0.929	0.835	-	1.763
Secretary	528	0.976	0.320	-	1.296
Vienna	275	0.976	0.480	-	1.456
<b>Frederick</b>	<b>239,582</b>	<b>1.064</b>			<b>1.064</b>
Brunswick	6,031	1.064	0.462	-	1.526
Burkittsville	155	1.064	0.140	-	1.204
Emmitsburg	3,086	1.064	0.360	-	1.424
Frederick	66,382	0.936	0.731	-	1.666
Middletown	4,247	1.064	0.232	-	1.296
Mount Airy*	3,835	1.064	0.170	-	1.234
Myersville	1,678	0.941	0.391	-	1.332
New Market	676	1.064	0.120	-	1.184
Rosemont	302	1.064	0.040	-	1.104
Thurmont	6,351	1.064	0.309	-	1.373
Walkersville	5,969	1.064	0.150	-	1.214
Woodsboro	1,176	1.064	0.128	-	1.192

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Garrett</b>	<b>29,854</b>	<b>\$0.990</b>			<b>\$0.990</b>
Accident	321	0.990	0.320	-	1.310
Deer Park	393	0.990	0.300	-	1.290
Friendsville	484	0.990	0.320	-	1.310
Grantsville	762	0.990	0.200	-	1.190
Kitzmiller	317	0.990	0.360	-	1.350
Loch Lynn Heights	544	0.990	0.320	-	1.310
Mountain Lake Park	2,135	0.927	0.436	-	1.363
Oakland	1,902	0.990	0.472	-	1.462
<b>Harford</b>	<b>248,622</b>	<b>1.042</b>			<b>1.042</b>
Aberdeen	15,018	0.896	0.680	-	1.576
Bel Air	10,274	0.896	0.500	-	1.396
Havre de Grace	13,392	0.896	0.560	-	1.456
<b>Howard</b>	<b>299,430</b>	<b>1.014</b>		<b>0.176</b>	<b>1.190</b>
<b>Kent</b>	<b>20,191</b>	<b>1.022</b>			<b>1.022</b>
Betterton	339	1.022	0.320	-	1.342
Chestertown	5,368	1.022	0.370	-	1.392
Galena	603	1.022	0.240	-	1.262
Millington*	599	1.022	0.280	-	1.302
Rock Hall	1,318	1.022	0.320	-	1.342

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Montgomery</b>	<b>1,004,709</b>	<b>\$0.759</b>		<b>\$0.262</b>	<b>\$1.021</b>
Barnesville	176	0.759	0.051	0.188	0.998
Battery Park		0.759	0.050	0.262	1.071
Brookeville	137	0.759	0.150	0.188	1.097
Chevy Chase, Sec. 3	779	0.759	0.020	0.262	1.041
Chevy Chase, Sec. 5	675	0.759	0.000	0.262	1.021
Chevy Chase	2,907	0.759	0.000	0.262	1.021
Chevy Chase View	949	0.759	0.022	0.262	1.043
Chevy Chase Village	2,008	0.759	0.100	0.262	1.121
Drummond	0	0.759	0.048	0.262	1.069
Friendship Heights	0	0.759	0.040	0.259	1.058
Gaithersburg	62,794	0.759	0.262	0.168	1.189
Garrett Park	1,022	0.759	0.210	0.259	1.228
Glen Echo	262	0.759	0.140	0.262	1.161
Kensington	2,264	0.759	0.136	0.259	1.154
Laytonsville	362	0.759	0.100	0.188	1.047
Martin's Additions	963	0.759	0.047	0.262	1.068
North Chevy Chase	575	0.759	0.052	0.262	1.073
Oakmont	0	0.759	0.040	0.262	1.061
Poolesville	5,049	0.759	0.167	0.188	1.114
Rockville	63,244	0.759	0.292	0.262	1.313
Somerset	1,253	0.759	0.080	0.262	1.101
Takoma Park	17,205	0.759	0.570	0.259	1.588
Washington Grove	574	0.759	0.300	0.168	1.227

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Prince George's</b>	<b>881,138</b>	<b>\$0.960</b>		<b>\$0.359</b>	<b>\$1.319</b>
Berwyn Heights	3,181	0.822	0.516	0.359	1.697
Bladensburg	9,328	0.834	0.740	0.359	1.933
Bowie	56,129	0.820	0.400	0.305	1.525
Brentwood	3,100	0.895	0.411	0.359	1.665
Capitol Heights	4,428	0.834	0.462	0.359	1.655
Cheverly	6,291	0.824	0.580	0.359	1.763
College Park	31,208	0.935	0.335	0.359	1.629
Colmar Manor	1,429	0.856	1.490	0.359	2.705
Cottage City	1,331	0.846	0.650	0.359	1.855
District Heights	5,949	0.826	1.000	0.205	2.031
Eagle Harbor	64	0.957	0.480	0.359	1.796
Edmonston	1,474	0.842	0.660	0.359	1.861
Fairmount Heights	1,523	0.891	0.460	0.359	1.710
Forest Heights	2,491	0.892	0.625	0.359	1.876
Glenarden	6,126	0.843	0.336	0.359	1.538
Greenbelt	23,541	0.809	0.805	0.205	1.819
Hyattsville	17,865	0.813	0.630	0.359	1.802
Landover Hills	1,768	0.823	0.480	0.359	1.662
Laurel	25,554	0.783	0.710	0.151	1.644
Morningside	2,039	0.869	0.740	0.359	1.968
Mt. Rainier	8,226	0.814	0.860	0.359	2.033
New Carrollton	12,383	0.837	0.712	0.359	1.908
North Brentwood	526	0.955	0.440	0.359	1.754
Riverdale Park	7,088	0.810	0.654	0.359	1.823
Seat Pleasant	4,628	0.822	0.580	0.359	1.761
University Park	2,591	0.824	0.632	0.359	1.815
Upper Marlboro	649	0.848	0.240	0.359	1.447

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Queen Anne's</b>	<b>48,595</b>	<b>\$0.847</b>			<b>\$0.847</b>
Barclay	120	0.847	0.200	-	1.047
Centreville	4,451	0.847	0.380	-	1.227
Church Hill	750	0.847	0.340	-	1.187
Millington*	37	0.847	0.280	-	1.127
Queen Anne*	128	0.847	0.180	-	1.027
Queenstown	659	0.847	0.189	-	1.036
Sudlersville	509	0.847	0.167	-	1.014
Templeville*	86	0.847	0.360	-	1.207
<b>St. Mary's</b>	<b>108,987</b>	<b>0.857</b>			<b>0.857</b>
Leonardtown	3,179	0.857	0.127	-	0.984
<b>Somerset</b>	<b>26,253</b>	<b>0.915</b>			<b>0.915</b>
Crisfield	2,672	0.915	0.700	-	1.615
Princess Anne	3,308	0.915	1.114	-	2.029
<b>Talbot</b>	<b>38,098</b>	<b>0.512</b>			<b>0.512</b>
Easton	16,598	0.380	0.520	-	0.900
Oxford	641	0.396	0.248	-	0.644
Queen Anne*	93	0.452	0.180	-	0.632
St. Michaels	1,020	0.386	0.450	-	0.836
Trappe	1,067	0.425	0.290	-	0.715

<b>Jurisdiction</b>	<b>Population July 2012</b>	<b>County Rate</b>	<b>Municipal Rate</b>	<b>County Special Rate</b>	<b>Total Rate</b>
<b>Washington</b>	<b>149,180</b>	<b>\$0.948</b>			<b>\$0.948</b>
Boonsboro	3,455	0.823	0.350	-	1.173
Clear Spring	357	0.823	0.280	-	1.103
Funkstown	885	0.823	0.350	-	1.173
Hagerstown	40,638	0.823	0.788	-	1.611
Hancock	1,563	0.823	0.520	-	1.343
Keedysville	1,163	0.823	0.180	-	1.003
Sharpsburg	710	0.823	0.350	-	1.173
Smithsburg	2,987	0.823	0.350	-	1.173
Williamsport	2,138	0.823	0.485	-	1.308
<b>Wicomico</b>	<b>100,647</b>	<b>0.909</b>			<b>0.909</b>
Delmar	3,037	0.909	0.846	-	1.755
Fruitland	5,089	0.909	0.960	-	1.869
Hebron	1,099	0.909	0.420	-	1.329
Mardela Springs	351	0.909	0.230	-	1.139
Pittsville	1,434	0.909	0.280	-	1.189
Salisbury	31,243	0.909	0.884	-	1.793
Sharptown	654	0.909	0.600	-	1.509
Willards	972	0.909	0.460	-	1.369
<b>Worcester</b>	<b>51,578</b>	<b>0.770</b>			<b>0.770</b>
Berlin	4,563	0.770	0.680	-	1.450
Ocean City	7,089	0.770	0.472	-	1.242
Pocomoke City	4,168	0.770	0.820	-	1.590
Snow Hill	2,111	0.770	0.860	-	1.630

(-) county special rate is not imposed in the municipality.

\* municipality is in two counties.

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