

# THE BALANCE SHEET

COMPARISON OF STATE AID AND  
STATE TAX REVENUES COLLECTED  
FISCAL 2020



DEPARTMENT OF LEGISLATIVE SERVICES 2022

# **The Balance Sheet**

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

**Fiscal 2020**

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

**December 2022**

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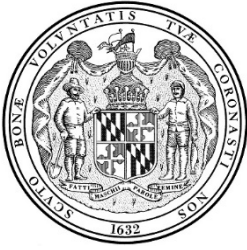
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**DEPARTMENT OF LEGISLATIVE SERVICES**  
**OFFICE OF POLICY ANALYSIS**  
**MARYLAND GENERAL ASSEMBLY**

**Victoria L. Gruber**  
Executive Director

**Ryan Bishop**  
Director

December 2022

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

Dear President Ferguson, Speaker Jones, and Members:

Local governments in Maryland currently depend on State aid to help support vital public services such as education, transportation, public safety, and local health initiatives. State aid accounts for approximately 26% of total county revenues and 6% of total municipal revenues. Additionally, State aid to local governments continues to be one of the largest components of the State budget, accounting for 35% of general fund expenditures and 26% of all State-funded expenditures.

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

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

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

Sincerely,

Victoria L. Gruber  
Executive Director

Ryan Bishop  
Director

VLG:RB/db

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## Executive Summary

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

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

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

In fiscal 2020, State revenue collections allocated in *The Balance Sheet* totaled \$20.4 billion, while State aid payments to local governments totaled \$8.0 billion. The individual income tax accounted for 52.4% of the State revenues allocated in the report,

while the sales tax accounted for 24.4% of revenues.

On average, local governments received \$0.39 in State aid (direct aid and retirement payments for each \$1.00 in taxes paid by county residents and businesses). This illustrates that local governments received 39% 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 2011, ranging from a low of 38% in fiscal 2019 to a high of 46% in fiscal 2011. During the 10-year period ending in fiscal 2020, the "balance sheet index" as a percent of the statewide average increased in six jurisdictions, decreased in nine jurisdictions, and remained relatively constant in nine jurisdictions.

The ratios for 12 counties in fiscal 2020 matched or exceeded the statewide weighted average. State aid to revenue allocation ratios for Anne Arundel, Baltimore, Calvert, Carroll, Frederick, Harford, Howard, Kent, Montgomery, Queen Anne's, Talbot, and Worcester counties were below the statewide average. In terms of total State aid received as measured on a per capita basis, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties received the least amount of aid, whereas Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties received the most.





# Chapter 1. Balance Sheet Index

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## Introduction

*The Balance Sheet* compares on a county-by-county basis State aid to State revenue collections as allocated among the counties. In fiscal 2020, State revenue collections allocated in *The Balance Sheet* totaled \$20.4 billion, while State aid payments to local governments totaled \$8.0 billion. This illustrates that local governments received approximately 39% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs. The share of State revenues provided to local governments has fluctuated over the last 10 years, ranging from a low of 38% in fiscal 2019 to a high of 46% in fiscal 2011. **Exhibit 1.1** summarizes the county-by-county tax revenues and State aid allocations for fiscal 2020.

## Explanation of Ratios

*The Balance Sheet* utilizes two aid-to-revenue ratios as shown in **Exhibit 1.2**. The first is the ratio of direct State aid to total State revenues generated from a county. For example, a ratio of 0.65 for Allegany County in 2020 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.65 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2020 ranged from \$0.11 in Talbot County to \$1.35 in Somerset County. Statewide, the weighted average for this measure was \$0.35, and the simple average (county mean) was \$0.46. The amount for Baltimore City includes State assumed functions.

The second ratio compares direct State aid and retirement payments to total State revenue allocations. Retirement payments include State paid retirement costs for public school teachers, librarians, and community college faculty that the State makes on behalf of the local government. Again, using Allegany County as the example, in fiscal 2020, the county received \$0.70 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 2020 varied from \$0.14 for Talbot County to \$1.44 for Somerset County. Statewide, the weighted average was \$0.39, and the simple average was \$0.50.

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 2020, for example, Allegany County's direct aid index was 1.86, indicating that Allegany County's ratio was 86% above the statewide average. Including retirement payments lowers Allegany County's ratio to 1.79, or 79%, above the statewide average. **Exhibit 1.3** shows each county's index value. Indexing county aid to revenue ratios by the statewide average enables comparison of the current *Balance Sheet* to previous years.

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

In addition to weighted and simple averages, Exhibit 1.2 and Exhibit 1.3 show the standard deviation. Standard deviation measures how widely dispersed values are in a data set. The closer data points are to the average, the smaller the standard deviation; however, as data points become more spread out over the data set, the standard deviation increases. For example, the standard deviations for both measurements in Exhibit 1.2 are relatively small at 0.30 for direct aid and 0.31 for direct aid and retirement payments. The standard deviation is useful in showing how the variation in the “balance sheet index” has changed over time. The variation among the counties has remained relatively stable over the 10-year period.

## **Findings**

On average, local governments received \$0.35 in direct State aid for each \$1.00 in taxes paid by county residents and businesses. The ratios for 12 counties met or exceeded this statewide weighted average. State aid to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average. Moreover, the simple average, or county mean, of \$0.46, calculated by summing the county ratios and dividing by 24, is higher than the statewide weighted average.

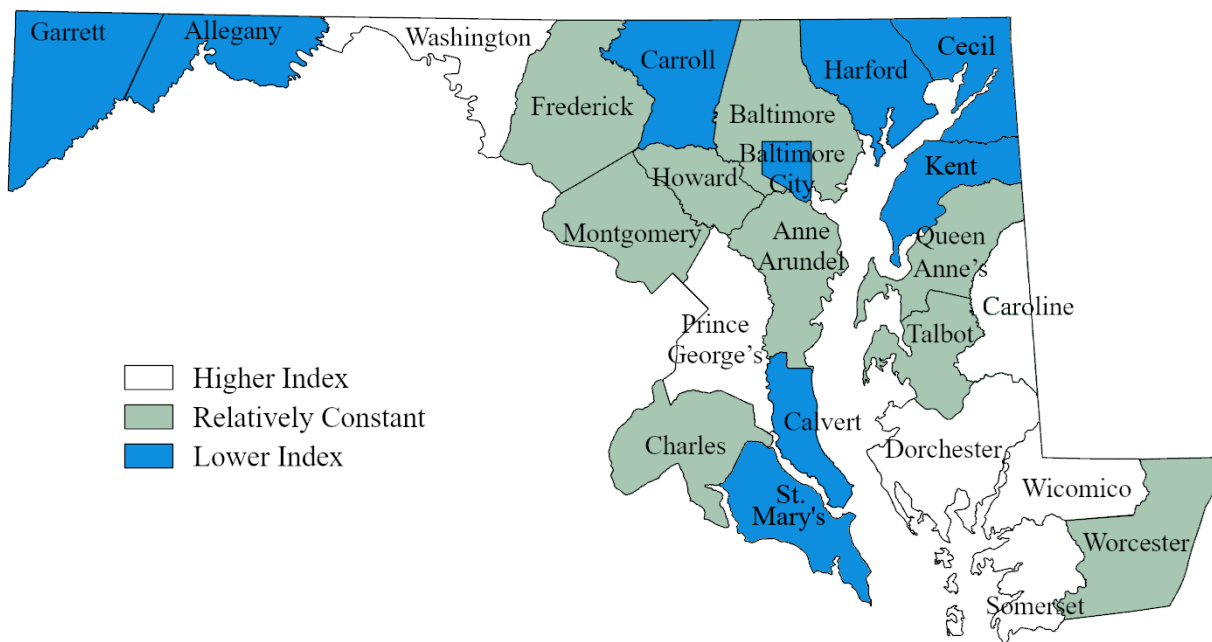
Likewise, on average, local governments received \$0.39 in total State aid (direct aid and retirement payments) for each \$1.00 in taxes paid. The ratios for 12 counties met or exceeded the statewide average. As with the direct State aid ratio, State assistance to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average.

In terms of total State aid received for each \$1.00 in taxes paid, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2020 (received the least amount of State aid in relation to the collection of allocated State tax revenues), while Baltimore City and Caroline and Somerset counties had the highest ratios (received the greatest amount of State aid in relation to the collection of allocated State tax revenues).

During this 10-year period, the balance sheet index increased in six counties and decreased in eight counties and Baltimore City, as illustrated in the following map. For the remaining nine counties, the index value in the most recent years is similar to the value in the earlier years, but for several counties, there were upward and downward trends for the intervening years. The fluctuation in the balance sheet index is primarily due to the relative change in local wealth among the counties. In the last 10 years, both Garrett County and Baltimore City experienced the highest growth in their local per pupil wealth measure, which is one of the key factors in the allocation of State education aid. Due to the above average growth in local wealth, both counties have become

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

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



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

As shown in **Exhibit 1.9**, the five counties that generated the most State tax revenues in fiscal 2020 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 Allegany, Caroline, Cecil, Dorchester, and Somerset. It is important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenue per capita typically have a greater proportion of residents with higher incomes or a larger overall tax base.

Jurisdictions that received the greatest amount of State aid in fiscal 2020 as measured on a per capita basis include Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties. Jurisdictions receiving the least amount of State aid per capita include Anne Arundel,

Kent, Montgomery, Talbot, and Worcester counties. As stated earlier, counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth, whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for approximately 70% of State aid to local governments included in this *Balance Sheet*.

**Exhibit 1.1**  
**Allocation of State Revenues and State Aid**  
**Fiscal 2020**

<b>County</b>	<b>Allocation of Total Tax Revenues</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	\$170,589,665	\$111,138,784	\$119,888,462
Anne Arundel	2,247,523,154	477,670,522	548,129,917
Baltimore City	1,493,074,026	1,253,918,171	1,318,577,168
Baltimore	2,874,961,907	809,128,654	910,735,748
Calvert	303,582,573	99,961,042	114,582,461
Caroline	69,995,460	72,129,180	77,223,493
Carroll	584,708,731	156,875,539	178,931,508
Cecil	233,815,106	127,786,675	142,167,124
Charles	504,037,704	214,111,632	237,605,846
Dorchester	74,665,338	56,754,326	60,891,827
Frederick	903,035,422	290,625,412	326,501,700
Garrett	80,783,473	34,559,265	38,108,167
Harford	829,529,548	253,339,549	285,376,672
Howard	1,374,280,246	316,794,483	381,821,625
Kent	65,979,780	12,714,551	14,585,597
Montgomery	4,422,721,069	850,153,121	1,026,318,216
Prince George's	2,501,435,160	1,354,160,224	1,476,978,840
Queen Anne's	173,360,673	43,963,824	50,501,569
St. Mary's	352,742,881	122,238,489	136,643,090
Somerset	35,077,264	47,300,967	50,349,132
Talbot	177,497,396	20,252,542	24,086,024
Washington	417,122,983	216,834,590	235,742,805
Wicomico	256,304,179	187,439,198	200,840,337
Worcester	257,130,909	30,064,541	37,576,247
<b>Total</b>	<b>\$20,403,954,645</b>	<b>\$7,159,915,281</b>	<b>\$7,994,163,575</b>

Source: Department of Legislative Services

**Exhibit 1.2**  
**State Financial Assistance Received for Each \$1.00 of Taxes Paid**  
**Fiscal 2020**

<b>County</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	\$0.65	\$0.70
Anne Arundel	0.21	0.24
Baltimore City	0.84	0.88
Baltimore	0.28	0.32
Calvert	0.33	0.38
Caroline	1.03	1.10
Carroll	0.27	0.31
Cecil	0.55	0.61
Charles	0.42	0.47
Dorchester	0.76	0.82
Frederick	0.32	0.36
Garrett	0.43	0.47
Harford	0.31	0.34
Howard	0.23	0.28
Kent	0.19	0.22
Montgomery	0.19	0.23
Prince George's	0.54	0.59
Queen Anne's	0.25	0.29
St. Mary's	0.35	0.39
Somerset	1.35	1.44
Talbot	0.11	0.14
Washington	0.52	0.57
Wicomico	0.73	0.78
Worcester	0.12	0.15
<b>Total (Weighted Avg.)</b>	<b>\$0.35</b>	<b>\$0.39</b>
<b>County Mean (Simple Avg.)</b>	<b>0.46</b>	<b>0.50</b>
<b>Standard Deviation</b>	<b>0.30</b>	<b>0.31</b>

Source: Department of Legislative Services

**Exhibit 1.3**  
**State Financial Assistance Received as Indexed to the Statewide Average**  
**Fiscal 2020**

<b>County</b>	<b>Direct State Grants</b>	<b>Direct Grants and Payments-on-behalf</b>
Allegany	1.86	1.79
Anne Arundel	0.61	0.62
Baltimore City	2.39	2.25
Baltimore	0.80	0.81
Calvert	0.94	0.96
Caroline	2.94	2.82
Carroll	0.76	0.78
Cecil	1.56	1.55
Charles	1.21	1.20
Dorchester	2.17	2.08
Frederick	0.92	0.92
Garrett	1.22	1.20
Harford	0.87	0.88
Howard	0.66	0.71
Kent	0.55	0.56
Montgomery	0.55	0.59
Prince George's	1.54	1.51
Queen Anne's	0.72	0.74
St. Mary's	0.99	0.99
Somerset	3.84	3.66
Talbot	0.33	0.35
Washington	1.48	1.44
Wicomico	2.08	2.00
Worcester	0.33	0.37
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.30</b>	<b>1.28</b>
<b>Standard Deviation</b>	<b>0.87</b>	<b>0.81</b>

Source: Department of Legislative Services



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

<b>County</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Allegany	\$0.83	\$0.76	\$0.75	\$0.73	\$0.68	\$0.67	\$0.68	\$0.65	\$0.66	\$0.65
Anne Arundel	0.22	0.22	0.22	0.23	0.22	0.21	0.21	0.21	0.20	0.21
Baltimore City	1.03	1.01	0.96	0.96	0.92	0.89	0.84	0.83	0.81	0.84
Baltimore	0.28	0.27	0.27	0.27	0.27	0.27	0.28	0.27	0.27	0.28
Calvert	0.46	0.42	0.40	0.38	0.37	0.35	0.35	0.33	0.31	0.33
Caroline	1.07	1.04	1.02	1.02	1.00	1.00	1.00	0.97	0.92	1.03
Carroll	0.39	0.37	0.35	0.33	0.31	0.29	0.29	0.27	0.26	0.27
Cecil	0.72	0.67	0.65	0.62	0.60	0.58	0.61	0.58	0.57	0.55
Charles	0.45	0.45	0.43	0.43	0.41	0.40	0.42	0.40	0.41	0.42
Dorchester	0.60	0.68	0.66	0.67	0.68	0.70	0.71	0.70	0.69	0.76
Frederick	0.40	0.39	0.38	0.38	0.36	0.34	0.33	0.32	0.32	0.32
Garrett	0.57	0.51	0.48	0.45	0.43	0.43	0.43	0.41	0.42	0.43
Harford	0.42	0.39	0.37	0.36	0.34	0.33	0.32	0.31	0.30	0.31
Howard	0.26	0.25	0.24	0.24	0.23	0.23	0.23	0.22	0.22	0.23
Kent	0.25	0.24	0.24	0.25	0.21	0.18	0.20	0.18	0.21	0.19
Montgomery	0.19	0.19	0.19	0.20	0.19	0.19	0.18	0.19	0.18	0.19
Prince George's	0.54	0.52	0.52	0.53	0.53	0.55	0.55	0.54	0.53	0.54
Queen Anne's	0.30	0.30	0.30	0.29	0.27	0.26	0.26	0.24	0.24	0.25
St. Mary's	0.43	0.40	0.39	0.38	0.37	0.34	0.36	0.35	0.34	0.35
Somerset	1.24	1.17	1.11	1.23	1.22	1.17	1.19	1.19	1.21	1.35
Talbot	0.12	0.10	0.11	0.11	0.12	0.12	0.12	0.11	0.11	0.11
Washington	0.53	0.54	0.52	0.54	0.52	0.50	0.50	0.50	0.49	0.52
Wicomico	0.67	0.65	0.65	0.68	0.66	0.66	0.69	0.69	0.67	0.73
Worcester	0.13	0.13	0.13	0.13	0.12	0.12	0.12	0.12	0.12	0.12
<b>Total (Weighted Avg.)</b>	<b>\$0.39</b>	<b>\$0.38</b>	<b>\$0.37</b>	<b>\$0.37</b>	<b>\$0.36</b>	<b>\$0.36</b>	<b>\$0.35</b>	<b>\$0.34</b>	<b>\$0.34</b>	<b>\$0.35</b>
<b>County Mean (Simple Avg.)</b>	<b>\$0.50</b>	<b>\$0.49</b>	<b>\$0.47</b>	<b>\$0.47</b>	<b>\$0.46</b>	<b>\$0.45</b>	<b>\$0.45</b>	<b>\$0.44</b>	<b>\$0.44</b>	<b>\$0.46</b>

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

Source: Department of Legislative Services

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

<b>County</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Allegany	\$0.92	\$0.84	\$0.83	\$0.80	\$0.75	\$0.74	\$0.74	\$0.71	\$0.71	\$0.70
Anne Arundel	0.27	0.27	0.26	0.27	0.25	0.25	0.25	0.24	0.24	0.24
Baltimore City	1.10	1.07	1.02	1.02	0.97	0.95	0.89	0.88	0.85	0.88
Baltimore	0.33	0.32	0.31	0.31	0.30	0.31	0.32	0.30	0.30	0.32
Calvert	0.54	0.50	0.47	0.45	0.43	0.41	0.41	0.38	0.36	0.38
Caroline	1.19	1.15	1.11	1.11	1.08	1.09	1.09	1.04	0.99	1.10
Carroll	0.45	0.43	0.40	0.38	0.35	0.34	0.34	0.31	0.30	0.31
Cecil	0.82	0.76	0.73	0.69	0.68	0.65	0.69	0.65	0.64	0.61
Charles	0.52	0.52	0.49	0.48	0.46	0.45	0.47	0.45	0.46	0.47
Dorchester	0.68	0.76	0.73	0.73	0.74	0.76	0.77	0.76	0.75	0.82
Frederick	0.47	0.46	0.44	0.43	0.41	0.39	0.38	0.37	0.35	0.36
Garrett	0.65	0.59	0.55	0.51	0.48	0.48	0.48	0.46	0.46	0.47
Harford	0.49	0.45	0.42	0.41	0.39	0.37	0.37	0.35	0.33	0.34
Howard	0.33	0.32	0.30	0.30	0.28	0.28	0.28	0.27	0.27	0.28
Kent	0.31	0.29	0.28	0.29	0.25	0.21	0.24	0.21	0.24	0.22
Montgomery	0.25	0.25	0.24	0.24	0.23	0.23	0.23	0.23	0.22	0.23
Prince George's	0.62	0.59	0.58	0.58	0.58	0.60	0.61	0.59	0.58	0.59
Queen Anne's	0.36	0.36	0.35	0.34	0.32	0.31	0.30	0.28	0.28	0.29
St. Mary's	0.50	0.46	0.45	0.43	0.42	0.39	0.41	0.40	0.38	0.39
Somerset	1.37	1.29	1.21	1.32	1.31	1.26	1.29	1.28	1.30	1.44
Talbot	0.15	0.13	0.13	0.14	0.14	0.14	0.15	0.13	0.13	0.14
Washington	0.60	0.60	0.58	0.59	0.57	0.56	0.56	0.54	0.53	0.57
Wicomico	0.75	0.73	0.71	0.73	0.72	0.72	0.75	0.74	0.72	0.78
Worcester	0.17	0.17	0.16	0.17	0.16	0.16	0.16	0.15	0.15	0.15
<b>Total (Weighted Avg.)</b>	<b>\$0.46</b>	<b>\$0.44</b>	<b>\$0.42</b>	<b>\$0.42</b>	<b>\$0.41</b>	<b>\$0.40</b>	<b>\$0.40</b>	<b>\$0.39</b>	<b>\$0.38</b>	<b>\$0.39</b>
<b>County Mean (Simple Avg.)</b>	<b>\$0.58</b>	<b>\$0.55</b>	<b>\$0.53</b>	<b>\$0.53</b>	<b>\$0.51</b>	<b>\$0.50</b>	<b>\$0.51</b>	<b>\$0.49</b>	<b>\$0.48</b>	<b>\$0.50</b>

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

Source: Department of Legislative Services

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

<b>County</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Allegany	2.13	2.01	2.02	1.96	1.89	1.89	1.92	1.89	1.94	1.86
Anne Arundel	0.57	0.58	0.60	0.61	0.60	0.60	0.61	0.60	0.60	0.61
Baltimore City	2.62	2.66	2.60	2.57	2.55	2.51	2.38	2.41	2.39	2.39
Baltimore	0.72	0.73	0.72	0.73	0.74	0.77	0.78	0.78	0.80	0.80
Calvert	1.16	1.10	1.08	1.03	1.03	0.97	0.99	0.96	0.91	0.94
Caroline	2.72	2.75	2.76	2.74	2.77	2.82	2.85	2.80	2.71	2.94
Carroll	0.98	0.97	0.94	0.89	0.85	0.82	0.83	0.79	0.78	0.76
Cecil	1.84	1.77	1.75	1.66	1.68	1.64	1.73	1.69	1.69	1.56
Charles	1.14	1.18	1.16	1.14	1.13	1.13	1.18	1.17	1.21	1.21
Dorchester	1.54	1.80	1.80	1.80	1.89	1.97	2.00	2.05	2.05	2.17
Frederick	1.01	1.04	1.03	1.02	1.00	0.96	0.94	0.94	0.93	0.92
Garrett	1.45	1.36	1.30	1.20	1.18	1.20	1.21	1.18	1.23	1.22
Harford	1.07	1.04	1.00	0.96	0.93	0.92	0.91	0.89	0.87	0.87
Howard	0.67	0.67	0.66	0.65	0.63	0.64	0.65	0.64	0.65	0.66
Kent	0.64	0.63	0.65	0.67	0.59	0.52	0.57	0.52	0.62	0.55
Montgomery	0.49	0.51	0.52	0.53	0.53	0.53	0.52	0.54	0.54	0.55
Prince George's	1.39	1.36	1.41	1.42	1.48	1.53	1.56	1.57	1.56	1.54
Queen Anne's	0.76	0.80	0.80	0.77	0.76	0.74	0.72	0.70	0.70	0.72
St. Mary's	1.11	1.05	1.06	1.02	1.03	0.96	1.02	1.03	1.01	0.99
Somerset	3.16	3.10	3.02	3.29	3.38	3.30	3.38	3.47	3.58	3.84
Talbot	0.30	0.27	0.29	0.29	0.32	0.33	0.34	0.31	0.32	0.33
Washington	1.35	1.42	1.41	1.43	1.44	1.42	1.43	1.44	1.44	1.48
Wicomico	1.70	1.72	1.75	1.81	1.84	1.87	1.97	1.99	1.99	2.08
Worcester	0.33	0.34	0.34	0.35	0.34	0.35	0.35	0.35	0.35	0.33
<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>1.29</b>	<b>1.28</b>	<b>1.27</b>	<b>1.27</b>	<b>1.27</b>	<b>1.28</b>	<b>1.28</b>	<b>1.29</b>	<b>1.30</b>

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

Source: Department of Legislative Services

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

<b>County</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Allegany	2.02	1.92	1.96	1.91	1.84	1.83	1.86	1.83	1.87	1.79
Anne Arundel	0.60	0.61	0.63	0.63	0.62	0.62	0.63	0.62	0.62	0.62
Baltimore City	2.42	2.46	2.42	2.41	2.39	2.35	2.23	2.27	2.25	2.25
Baltimore	0.72	0.73	0.73	0.74	0.75	0.77	0.79	0.78	0.80	0.81
Calvert	1.19	1.14	1.13	1.08	1.07	1.01	1.03	0.99	0.94	0.96
Caroline	2.60	2.63	2.64	2.63	2.66	2.71	2.72	2.69	2.60	2.82
Carroll	1.00	0.98	0.96	0.91	0.87	0.84	0.85	0.80	0.79	0.78
Cecil	1.80	1.74	1.74	1.65	1.67	1.63	1.71	1.67	1.68	1.55
Charles	1.14	1.18	1.16	1.15	1.13	1.13	1.18	1.17	1.21	1.20
Dorchester	1.49	1.73	1.73	1.74	1.83	1.90	1.93	1.97	1.97	2.08
Frederick	1.02	1.05	1.03	1.02	1.01	0.97	0.95	0.94	0.93	0.92
Garrett	1.42	1.35	1.30	1.21	1.18	1.19	1.20	1.18	1.22	1.20
Harford	1.07	1.04	1.00	0.97	0.95	0.93	0.92	0.90	0.88	0.88
Howard	0.73	0.73	0.72	0.71	0.69	0.70	0.71	0.69	0.70	0.71
Kent	0.67	0.66	0.67	0.68	0.62	0.54	0.59	0.54	0.63	0.56
Montgomery	0.55	0.57	0.57	0.57	0.57	0.58	0.57	0.59	0.59	0.59
Prince George's	1.36	1.34	1.38	1.38	1.43	1.49	1.52	1.53	1.52	1.51
Queen Anne's	0.78	0.82	0.83	0.80	0.78	0.76	0.76	0.73	0.73	0.74
St. Mary's	1.09	1.05	1.06	1.03	1.03	0.97	1.02	1.03	1.01	0.99
Somerset	3.00	2.94	2.88	3.14	3.21	3.15	3.22	3.30	3.42	3.66
Talbot	0.33	0.31	0.32	0.32	0.35	0.35	0.36	0.33	0.34	0.35
Washington	1.31	1.37	1.38	1.40	1.41	1.39	1.40	1.41	1.41	1.44
Wicomico	1.64	1.66	1.68	1.74	1.77	1.80	1.88	1.91	1.91	2.00
Worcester	0.38	0.39	0.39	0.40	0.38	0.39	0.39	0.39	0.39	0.37
<b>Total (Weighted Avg.)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>County Mean (Simple Avg.)</b>	<b>1.26</b>	<b>1.27</b>	<b>1.26</b>	<b>1.26</b>	<b>1.26</b>	<b>1.25</b>	<b>1.27</b>	<b>1.26</b>	<b>1.27</b>	<b>1.28</b>

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

Source: Department of Legislative Services

**Exhibit 1.8**  
**Comparison of State Tax Revenues and State Aid – Fiscal 2020**

County	<u>Share of Population</u>			<u>Share of State Tax Revenues</u>			<u>Share of State Grants</u>		
	Population	Percent of Total	Ranking	Total Revenues	Percent of Total	Ranking	Total Grants	Percent of Total	Ranking
Allegany	70,527	1.2%	16	\$170,589,665	0.8%	19	\$119,888,462	1.5%	15
Anne Arundel	579,895	9.6%	5	2,247,523,154	11.0%	4	548,129,917	6.9%	5
Baltimore City	594,601	9.8%	4	1,493,074,026	7.3%	5	1,318,577,168	16.5%	2
Baltimore	828,503	13.7%	3	2,874,961,907	14.1%	2	910,735,748	11.4%	4
Calvert	92,660	1.5%	15	303,582,573	1.5%	13	114,582,461	1.4%	16
Caroline	33,509	0.6%	20	69,995,460	0.3%	22	77,223,493	1.0%	17
Carroll	168,774	2.8%	9	584,708,731	2.9%	9	178,931,508	2.2%	12
Cecil	103,092	1.7%	14	233,815,106	1.1%	16	142,167,124	1.8%	13
Charles	163,733	2.7%	10	504,037,704	2.5%	10	237,605,846	3.0%	9
Dorchester	31,864	0.5%	21	74,665,338	0.4%	21	60,891,827	0.8%	18
Frederick	260,609	4.3%	7	903,035,422	4.4%	7	326,501,700	4.1%	7
Garrett	29,049	0.5%	22	80,783,473	0.4%	20	38,108,167	0.5%	21
Harford	255,594	4.2%	8	829,529,548	4.1%	8	285,376,672	3.6%	8
Howard	325,951	5.4%	6	1,374,280,246	6.7%	6	381,821,625	4.8%	6
Kent	19,426	0.3%	24	65,979,780	0.3%	23	14,585,597	0.2%	24
Montgomery	1,051,129	17.4%	1	4,422,721,069	21.7%	1	1,026,318,216	12.8%	3
Prince George's	911,562	15.1%	2	2,501,435,160	12.3%	3	1,476,978,840	18.5%	1
Queen Anne's	50,585	0.8%	18	173,360,673	0.8%	18	50,501,569	0.6%	19
St. Mary's	113,764	1.9%	12	352,742,881	1.7%	12	136,643,090	1.7%	14
Somerset	25,609	0.4%	23	35,077,264	0.2%	24	50,349,132	0.6%	20
Talbot	37,186	0.6%	19	177,497,396	0.9%	17	24,086,024	0.3%	23
Washington	151,066	2.5%	11	417,122,983	2.0%	11	235,742,805	2.9%	10
Wicomico	104,005	1.7%	13	256,304,179	1.3%	15	200,840,337	2.5%	11
Worcester	52,261	0.9%	17	257,130,909	1.3%	14	37,576,247	0.5%	22
<b>Total</b>	<b>6,054,954</b>	<b>100.0%</b>		<b>\$20,403,954,645</b>	<b>100.0%</b>		<b>\$7,994,163,575</b>	<b>100.0%</b>	

Source: Department of Legislative Services

**Exhibit 1.9**  
**Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2020**

County	Population	<u>Allocation of State Tax Revenues</u>			<u>State Grants to Local Governments</u>		
		Total Revenues	Per Capita Amount	Ranking	Total Grants	Per Capita Amount	Ranking
Allegany	70,527	\$170,589,665	\$2,419	20	\$119,888,462	\$1,700	6
Anne Arundel	579,895	2,247,523,154	3,876	5	548,129,917	945	21
Baltimore City	594,601	1,493,074,026	2,511	18	1,318,577,168	2,218	2
Baltimore	828,503	2,874,961,907	3,470	6	910,735,748	1,099	17
Calvert	92,660	303,582,573	3,276	11	114,582,461	1,237	13
Caroline	33,509	69,995,460	2,089	23	77,223,493	2,305	1
Carroll	168,774	584,708,731	3,464	8	178,931,508	1,060	18
Cecil	103,092	233,815,106	2,268	22	142,167,124	1,379	10
Charles	163,733	504,037,704	3,078	14	237,605,846	1,451	9
Dorchester	31,864	74,665,338	2,343	21	60,891,827	1,911	5
Frederick	260,609	903,035,422	3,465	7	326,501,700	1,253	12
Garrett	29,049	80,783,473	2,781	15	38,108,167	1,312	11
Harford	255,594	829,529,548	3,245	12	285,376,672	1,117	16
Howard	325,951	1,374,280,246	4,216	3	381,821,625	1,171	15
Kent	19,426	65,979,780	3,396	10	14,585,597	751	22
Montgomery	1,051,129	4,422,721,069	4,208	4	1,026,318,216	976	20
Prince George's	911,562	2,501,435,160	2,744	17	1,476,978,840	1,620	7
Queen Anne's	50,585	173,360,673	3,427	9	50,501,569	998	19
St. Mary's	113,764	352,742,881	3,101	13	136,643,090	1,201	14
Somerset	25,609	35,077,264	1,370	24	50,349,132	1,966	3
Talbot	37,186	177,497,396	4,773	2	24,086,024	648	24
Washington	151,066	417,122,983	2,761	16	235,742,805	1,561	8
Wicomico	104,005	256,304,179	2,464	19	200,840,337	1,931	4
Worcester	52,261	257,130,909	4,920	1	37,576,247	719	23
<b>Total</b>	<b>6,054,954</b>	<b>\$20,403,954,645</b>	<b>\$3,370</b>		<b>\$7,994,163,575</b>	<b>\$1,320</b>	

Source: Department of Legislative Services



## Chapter 2. State Aid to Local Governments

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### Introduction

State aid is a major revenue source for local governments in Maryland, totaling \$8.3 billion in fiscal 2020. This funding includes direct aid to county and municipal governments, local school systems, libraries, community colleges, and local health departments; payments made on behalf of local governments for the employer's share of retirement costs for public school teachers, librarians, and community college faculty; and State assumption of functions and responsibilities in Baltimore City that are typically performed by local governments.

### State Aid Allocation

State financial assistance reported in *The Balance Sheet* for fiscal 2020 totals \$8.0 billion, representing \$7.0 billion in direct State grants, \$834.2 million in retirement payments, and \$200.0 million in assumed functions for Baltimore City. Direct State grants include funds for police protection, fire and rescue services, public schools, community colleges, libraries, and public health services. State retirement payments include teachers' retirement costs for certain board of education, community college, and library employees. Assumed functions include State appropriations for the Baltimore City Community College, the Baltimore City Pretrial Complex, and the Baltimore City Central Booking and Intake Facility.

The amounts shown for each county include State grants to the municipalities located within the county. Some State aid is excluded from the balance sheet analysis including \$94.4 million that could not easily be allocated by county and \$242.9 million in transportation grants that are funded with revenues that cannot be allocated by county. These transportation programs account for 2.9% of total State aid to local governments in fiscal 2020. **Exhibit 2.1** shows the programs and the amount of State aid excluded from *The Balance Sheet* analysis. **Exhibit 2.2** compares total State aid in fiscal 2020 with the amount of State aid allocated to the counties in *The Balance Sheet* analysis. **Exhibit 2.3** shows the allocation of State aid by governmental entity.



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

	<b><u>FY 2010</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2020</u></b>
Highway User Revenues	\$163.5	\$171.7	\$237.1
Elderly/Disabled Transportation	4.3	4.0	4.3
Paratransit Services	3.2	2.9	1.4
County Pothole Repair	0.0	0.0	0.0
County Capital Grants	0.0	0.0	0.0
Municipal Capital Grants	0.0	16.0	0.0
<b>Total</b>	<b>\$171.1</b>	<b>\$194.6</b>	<b>\$242.9</b>
Percent of State Aid	2.7%	2.7%	2.9%

Source: Department of Legislative Services

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**Exhibit 2.2**  
**Comparison of Total State Aid with the**  
**Amount of State Aid Allocated in *The Balance Sheet***  
**Fiscal 2020**

County	Total State Aid		State Aid in Balance Sheet		Percent of Total State Aid
	Amount	Per Capita	Amount	Per Capita	
Allegany	\$122,619,304	\$1,739	\$119,888,462	\$1,700	97.8%
Anne Arundel	556,030,774	959	548,129,917	945	98.6%
Baltimore City	1,464,752,159	2,463	1,318,577,168	2,218	90.0%
Baltimore	919,430,313	1,110	910,735,748	1,099	99.1%
Calvert	116,521,684	1,258	114,582,461	1,237	98.3%
Caroline	78,673,545	2,348	77,223,493	2,305	98.2%
Carroll	183,414,015	1,087	178,931,508	1,060	97.6%
Cecil	144,621,190	1,403	142,167,124	1,379	98.3%
Charles	240,327,775	1,468	237,605,846	1,451	98.9%
Dorchester	62,723,493	1,968	60,891,827	1,911	97.1%
Frederick	333,495,673	1,280	326,501,700	1,253	97.9%
Garrett	39,842,538	1,372	38,108,167	1,312	95.6%
Harford	290,002,769	1,135	285,376,672	1,117	98.4%
Howard	385,722,448	1,183	381,821,625	1,171	99.0%
Kent	15,418,769	794	14,585,597	751	94.6%
Montgomery	1,039,933,607	989	1,026,318,216	976	98.7%
Prince George's	1,491,289,929	1,636	1,476,978,840	1,620	99.0%
Queen Anne's	51,966,802	1,027	50,501,569	998	97.2%
St. Mary's	138,703,256	1,219	136,643,090	1,201	98.5%
Somerset	51,300,141	2,003	50,349,132	1,966	98.1%
Talbot	26,129,124	703	24,086,024	648	92.2%
Washington	239,853,113	1,588	235,742,805	1,561	98.3%
Wicomico	204,255,144	1,964	200,840,337	1,931	98.3%
Worcester	39,998,835	765	37,576,247	719	93.9%
Unallocated	94,441,901	16	0	0	
<b>Total</b>	<b>\$8,331,468,301</b>	<b>\$1,376</b>	<b>\$7,994,163,575</b>	<b>\$1,320</b>	<b>96.0%</b>

Source: Department of Legislative Services

**Exhibit 2.3**  
**Direct State Aid and Payments-on-behalf**  
**Fiscal 2020**

<b>County</b>	<b>Education</b>	<b>Libraries</b>	<b>Community Colleges</b>	<b>Health</b>	<b>County/ Municipal</b>	<b>Retirement Payments</b>	<b>Assumed Functions</b>	<b>Total</b>
Allegany	\$88,041,367	\$840,078	\$6,587,659	\$1,947,439	\$13,722,241	\$8,749,678		\$119,888,462
Anne Arundel	398,178,176	2,431,657	31,769,077	4,790,100	40,501,512	70,459,395		548,129,917
Baltimore City	907,892,497	9,501,442	0	8,593,298	127,907,848	64,658,997	\$200,023,086	1,318,577,168
Baltimore	732,029,013	6,406,992	45,524,316	5,668,282	19,500,051	101,607,094		910,735,748
Calvert	91,434,491	515,344	2,795,953	880,792	4,334,462	14,621,419		114,582,461
Caroline	63,840,654	334,423	1,786,184	1,002,659	5,165,260	5,094,313		77,223,493
Carroll	141,477,601	1,068,741	9,147,498	2,307,715	2,873,984	22,055,969		178,931,508
Cecil	111,984,508	867,069	6,819,860	1,608,120	6,507,118	14,380,449		142,167,124
Charles	199,973,752	1,162,743	9,330,999	1,667,362	1,976,776	23,494,214		237,605,846
Dorchester	50,441,833	308,577	1,200,920	976,926	3,826,070	4,137,501		60,891,827
Frederick	269,314,721	1,563,352	12,338,780	2,679,432	4,729,127	35,876,288		326,501,700
Garrett	23,711,833	168,588	4,119,929	987,173	5,571,742	3,548,902		38,108,167
Harford	227,954,999	1,748,545	12,691,036	2,978,815	7,966,154	32,037,123		285,376,672
Howard	284,386,442	1,027,562	21,802,436	2,323,989	7,254,054	65,027,142		381,821,625
Kent	10,242,814	104,950	554,449	855,312	957,026	1,871,046		14,585,597
Montgomery	768,883,674	3,388,192	51,959,246	4,148,406	21,773,603	176,165,095		1,026,318,216
Prince George's	1,221,824,566	7,627,645	33,547,253	6,708,450	84,452,310	122,818,616		1,476,978,840
Queen Anne's	37,744,417	191,614	2,176,400	839,250	3,012,143	6,537,745		50,501,569
St. Mary's	115,233,144	806,694	3,300,550	1,347,144	1,550,957	14,404,601		136,643,090
Somerset	36,459,665	313,733	912,772	891,071	8,723,726	3,048,165		50,349,132
Talbot	16,690,678	118,730	1,821,950	678,255	942,929	3,833,482		24,086,024
Washington	196,134,997	1,417,138	9,851,821	2,500,689	6,929,945	18,908,215		235,742,805
Wicomico	163,556,252	1,131,823	5,918,353	1,859,521	14,973,249	13,401,139		200,840,337
Worcester	21,439,339	165,408	2,415,322	1,166,801	4,877,671	7,511,706		37,576,247
<b>Total</b>	<b>\$6,178,871,433</b>	<b>\$43,211,040</b>	<b>\$278,372,763</b>	<b>\$59,407,001</b>	<b>\$400,029,958</b>	<b>\$834,248,294</b>	<b>\$200,023,086</b>	<b>\$7,994,163,575</b>

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

Source: Department of Legislative Services

# Chapter 3. Allocation of State Revenues

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## Introduction

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

## Revenue Allocation

*The Balance Sheet* allocates State tax revenues among local governments based on four methods: point of collection; county sales; population; and vehicle registration. As shown in **Exhibit 3.1**, most revenues (income, sales, property, transfer, and death taxes) are reported at the point of collection on a county-by-county basis. In the event that point-of-collection revenue data by county is not available, revenues are allocated by using county-by-county receipts, sales, or population. Revenues from beer, wine, and liquor taxes and the State lottery are allocated on the basis of sales. The corporate income tax, tobacco tax, insurance tax, abandoned property revenues, corporate filing fees, horse racing tax, gaming revenues, revenues from electronic bingo and tip jars, tax on the net earnings of financial institutions and savings banks, and tax on gross receipts of utilities are allocated on the basis of county population. The Medevac surcharge is allocated based on the number of vehicle registrations in each county. **Exhibit 3.2** shows the allocation of State revenues by county in fiscal 2020.

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

**Percent of Total Taxes Allocated**

<b>Point of Collection</b>	<b><u>FY 2010</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2020</u></b>
Individual Income Tax	46.6%	49.1%	52.4%
Sales Tax	28.4%	26.0%	24.4%
Property Tax	5.9%	4.4%	4.3%
Transfer Tax	0.9%	0.9%	1.0%
Death Taxes	1.5%	1.5%	1.1%
<b><i>Subtotal</i></b>	<b>83.3%</b>	<b>82.0%</b>	<b>83.3%</b>
<b>County Sales</b>			
Net Lottery Receipts	3.7%	3.0%	2.7%
Liquor Tax	0.1%	0.1%	0.1%
Beer Tax	0.1%	0.1%	0.0%
Wine Tax	< 0.1%	< 0.1%	< 0.1%
<b><i>Subtotal</i></b>	<b>3.9%</b>	<b>3.2%</b>	<b>2.8%</b>
<b>Population</b>			
Corporate Income Tax	5.2%	4.9%	5.5%
Tobacco Tax	3.1%	2.3%	1.8%
Insurance Tax	2.1%	1.9%	2.0%
Gross Receipts Tax	0.9%	0.8%	0.7%
Abandoned Property	0.6%	0.6%	0.6%
Corporate Filing Fees	0.6%	0.5%	0.4%
Gaming Revenues	0.0%	3.2%	2.6%
Electronic Bingo/Tip Jars	0.0%	0.1%	0.0%
Horse Racing Tax	< 0.1%	< 0.1%	< 0.1%
Net Earnings Tax	0.0%	0.0%	0.0%
<b><i>Subtotal</i></b>	<b>12.4%</b>	<b>14.4%</b>	<b>13.6%</b>
<b>Vehicle Registration</b>			
MedEvac Surcharge	<b>0.4%</b>	<b>0.4%</b>	<b>0.3%</b>
<b>Total Taxes Allocated</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Source: Department of Legislative Services

**Exhibit 3.2**  
**Allocation of State Revenues**  
**Fiscal 2020**

<b>County</b>	<b>Individual Income Tax</b>	<b>Corporate Income Tax</b>	<b>Gross Receipts Tax</b>	<b>Net Earnings Tax</b>	<b>Sales Tax</b>	<b>Insurance Tax</b>	<b>Transfer Tax</b>
Allegany	\$55,633,482	\$13,176,991	\$1,603,599	\$0	\$70,925,526	\$4,641,156	\$700,136
Anne Arundel	1,195,887,327	108,345,335	13,185,289	0	574,038,135	38,161,033	25,173,781
Baltimore City	622,966,688	111,092,947	13,519,665	0	431,519,025	39,128,788	11,109,817
Baltimore	1,449,524,031	154,794,290	18,837,982	0	771,121,225	54,521,130	22,719,181
Calvert	173,740,289	17,312,235	2,106,845	0	57,746,126	6,097,658	2,985,742
Caroline	30,193,058	6,260,692	761,907	0	17,128,716	2,205,120	632,864
Carroll	322,636,810	31,533,080	3,837,478	0	138,588,196	11,106,477	4,943,253
Cecil	104,880,915	19,261,310	2,344,041	0	53,765,067	6,784,154	3,323,545
Charles	246,361,621	30,591,239	3,722,858	0	131,696,629	10,774,745	5,883,681
Dorchester	29,173,180	5,953,346	724,504	0	21,752,531	2,096,868	753,556
Frederick	489,785,155	48,691,176	5,925,564	0	222,286,021	17,149,844	12,890,960
Garrett	29,918,274	5,427,403	660,498	0	27,846,862	1,911,622	1,180,441
Harford	449,636,125	47,754,193	5,811,536	0	192,064,455	16,819,823	9,421,233
Howard	859,846,480	60,899,422	7,411,270	0	253,323,430	21,449,792	16,387,159
Kent	24,978,441	3,629,479	441,696	0	23,174,923	1,278,363	620,508
Montgomery	2,819,684,568	196,388,869	23,899,913	0	714,629,932	69,171,434	47,850,398
Prince George's	1,077,864,676	170,312,712	20,726,526	0	732,493,164	59,986,977	28,297,555
Queen Anne's	98,878,619	9,451,105	1,150,170	0	34,190,377	3,328,837	2,425,504
St. Mary's	188,154,958	21,255,225	2,586,695	0	77,591,489	7,486,445	2,911,831
Somerset	13,208,652	4,784,686	582,281	0	5,153,112	1,685,246	377,862
Talbot	75,224,896	6,947,688	845,512	0	57,059,329	2,447,092	2,160,127
Washington	173,103,750	28,224,586	3,434,844	0	143,099,100	9,941,170	3,191,511
Wicomico	93,597,369	19,431,891	2,364,801	0	95,397,344	6,844,236	1,755,394
Worcester	73,995,321	9,764,243	1,188,278	0	122,742,157	3,439,129	4,619,838
<b>Total</b>	<b>\$10,698,874,684</b>	<b>\$1,131,284,143</b>	<b>\$137,673,752</b>	<b>\$0</b>	<b>\$4,969,332,872</b>	<b>\$398,457,137</b>	<b>\$212,315,877</b>

**Exhibit 3.2 (Cont.)**  
**Allocation of State Revenues**  
**Fiscal 2020**

<b>County</b>	<b>Death Taxes</b>	<b>Liquor Tax</b>	<b>Beer Tax</b>	<b>Wine Tax</b>	<b>Tobacco Tax</b>	<b>Horse Racing Tax</b>	<b>Net Lottery Receipts</b>
Allegany	\$1,800,596	\$139,589	\$151,446	\$30,949	\$4,228,748	\$22,290	\$3,402,794
Anne Arundel	21,132,522	1,485,392	798,887	687,372	34,770,088	183,273	51,390,936
Baltimore City	7,994,607	1,444,716	602,971	414,893	35,651,850	187,921	73,578,474
Baltimore	52,434,658	1,888,345	848,016	692,726	49,676,446	261,845	89,295,579
Calvert	2,231,339	214,225	140,641	74,126	5,555,827	29,285	8,635,924
Caroline	398,012	55,798	51,338	14,201	2,009,176	10,590	2,715,062
Carroll	3,459,003	325,927	247,452	135,443	10,119,568	53,340	12,053,905
Cecil	3,480,045	330,282	195,462	93,300	6,181,322	32,582	7,787,972
Charles	813,874	353,321	167,754	81,790	9,817,313	51,747	21,199,863
Dorchester	638,859	82,312	58,466	22,301	1,910,543	10,070	3,798,784
Frederick	4,345,328	534,019	351,783	200,081	15,625,929	82,364	14,081,711
Garrett	1,598,341	90,278	63,972	23,412	1,741,757	9,181	1,141,904
Harford	5,478,711	491,229	322,554	189,115	15,325,233	80,779	19,613,610
Howard	15,406,257	584,901	252,796	277,701	19,543,788	103,015	14,845,753
Kent	3,052,969	57,627	36,360	24,368	1,164,769	6,139	1,284,339
Montgomery	69,839,711	1,489,188	705,606	867,822	63,024,941	332,204	58,921,921
Prince George's	6,635,498	1,832,613	968,967	497,768	54,656,604	288,095	115,992,290
Queen Anne's	275,675	129,059	87,209	51,845	3,033,040	15,987	3,924,305
St. Mary's	1,548,967	224,825	167,625	59,805	6,821,208	35,955	14,105,583
Somerset	109,377	29,554	27,463	8,024	1,535,497	8,094	2,214,052
Talbot	12,515,547	105,909	61,387	64,534	2,229,646	11,752	3,160,551
Washington	1,807,691	354,946	208,111	76,938	9,057,809	47,744	9,807,637
Wicomico	537,147	127,785	146,977	51,621	6,236,065	32,870	8,560,868
Worcester	5,039,921	371,151	219,104	90,510	3,133,532	16,517	6,998,055
<b>Total</b>	<b>\$222,574,655</b>	<b>\$12,742,990</b>	<b>\$6,882,346</b>	<b>\$4,730,644</b>	<b>\$363,050,701</b>	<b>\$1,913,640</b>	<b>\$548,511,872</b>

**Exhibit 3.2 (Cont.)**  
**Allocation of State Revenues**  
**Fiscal 2020**

<b>County</b>	<b>Electronic Bingo/ Tip Jars</b>	<b>Gaming Revenues</b>	<b>Corporate Filing Fees</b>	<b>Medevac Surcharge</b>	<b>Abandoned Property</b>	<b>Property Tax</b>	<b>Total</b>
Allegany	\$83,819	\$6,186,156	\$852,802	\$813,546	\$1,510,042	\$4,685,998	\$170,589,665
Anne Arundel	689,189	50,864,504	7,012,008	7,702,651	12,416,033	103,599,398	2,247,523,154
Baltimore City	706,666	52,154,416	7,189,831	4,144,075	12,730,901	66,935,776	1,493,074,026
Baltimore	984,652	72,670,733	10,018,141	9,197,973	17,738,936	97,736,020	2,874,961,907
Calvert	110,124	8,127,514	1,120,432	1,306,550	1,983,927	14,063,764	303,582,573
Caroline	39,824	2,939,185	405,186	507,428	717,455	2,949,846	69,995,460
Carroll	200,583	14,803,725	2,040,791	2,473,136	3,613,591	22,536,975	584,708,731
Cecil	122,522	9,042,540	1,246,574	1,310,667	2,207,285	11,425,521	233,815,106
Charles	194,592	14,361,562	1,979,836	2,069,243	3,505,659	20,410,375	504,037,704
Dorchester	37,869	2,794,897	385,295	448,809	682,235	3,340,914	74,665,338
Frederick	309,726	22,858,876	3,151,247	3,329,473	5,579,855	35,856,311	903,035,422
Garrett	34,524	2,547,984	351,256	442,673	621,963	5,171,128	80,783,473
Harford	303,766	22,418,993	3,090,606	3,246,189	5,472,480	31,988,917	829,529,548
Howard	387,383	28,590,238	3,941,353	3,754,112	6,978,881	60,296,514	1,374,280,246
Kent	23,087	1,703,919	234,896	293,819	415,927	3,558,150	65,979,780
Montgomery	1,249,237	92,197,994	12,710,103	10,790,053	22,505,544	216,461,630	4,422,721,069
Prince George's	1,083,365	79,956,112	11,022,478	9,550,598	19,517,298	109,751,862	2,501,435,160
Queen Anne's	60,119	4,436,977	611,667	770,260	1,083,067	9,456,851	173,360,673
St. Mary's	135,205	9,978,616	1,375,618	1,541,081	2,435,782	14,325,970	352,742,881
Somerset	30,436	2,246,250	309,660	272,951	548,310	1,945,757	35,077,264
Talbot	44,194	3,261,707	449,648	581,822	796,183	9,529,871	177,497,396
Washington	179,538	13,250,497	1,826,669	1,891,955	3,234,448	14,384,041	417,122,983
Wicomico	123,607	9,122,622	1,257,614	1,249,642	2,226,833	7,239,493	256,304,179
Worcester	62,111	4,583,985	631,933	790,660	1,118,951	18,325,514	257,130,909
<b>Total</b>	<b>\$7,196,140</b>	<b>\$531,100,000</b>	<b>\$73,215,644</b>	<b>\$68,479,366</b>	<b>\$129,641,587</b>	<b>\$885,976,596</b>	<b>\$20,403,954,645</b>

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



