

OVERVIEW OF MARYLAND LOCAL GOVERNMENTS

FINANCES AND DEMOGRAPHIC INFORMATION



DEPARTMENT OF LEGISLATIVE SERVICES 2019

Overview of Maryland Local Governments

Finances and Demographic Information

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

January 2019

For further information concerning this document contact:

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

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

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

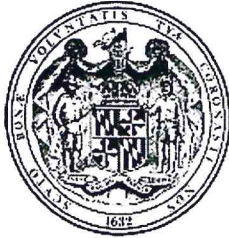
TDD: 410-946-5401 • 301-970-5401

Maryland Relay Service: 1-800-735-2258

E-mail: libr@mlis.state.md.us

Home Page: <http://mgaleg.maryland.gov>

The Department of Legislative Services does not discriminate on the basis of age, ancestry, color, creed, marital status, national origin, race, religion, gender, gender identity, sexual orientation, or disability in the admission or access to its programs, services, or activities. The Department's Information Officer has been designated to coordinate compliance with the nondiscrimination requirements contained in Section 35.107 of the Department of Justice Regulations. Requests for assistance should be directed to the Information Officer at the telephone numbers shown above.



Victoria L. Gruber
Executive Director

DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Ryan Bishop
Director

January 2019

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

This report was prepared by Arnold Adja, Scott Gates, Trevor Owen, Gail Renborg, Michael Sanelli, and Stanford Ward, and was reviewed by Hiram Burch, Amy Devadas, Scott Kennedy, and David Romans. The manuscript was prepared by April Noren. The Department of Legislative Services trusts that this report will be useful to individuals interested in local government fiscal issues.

Sincerely,


Victoria L. Gruber
Executive Director


Ryan Bishop
Director

Contents

Letter of Transmittal	iii
Executive Summary	ix
Chapter 1. Structure of Local Governments	1
County Governments	2
Baltimore City.....	3
Municipalities	4
Special Taxing Districts.....	5
Townships and Independent School Districts	5
Chapter 2. Demographic Indicators	7
Land Area and Population	7
Racial Composition.....	7
Population Growth.....	8
Washington and Baltimore Metropolitan Areas	8
Social and Economic Indicators.....	9
Chapter 3. Local Government Finances.....	27
County Level.....	27
Municipal Level.....	31
Chapter 4. Tax Rates for Local Governments	45
County Taxes	45
Property Tax Limitation Measures	47

Municipal Property Tax Rates	48
Property Tax Differentials and Rebates	48
Development Impact Fees and Excise Taxes.....	49
 Chapter 5. Local Revenue Growth.....	 61
Property Taxation.....	62
Assessable Base Growth	62
One-cent Yield on the Property Tax Rate.....	63
Property Tax Relief Measures	63
Homestead Tax Credit Program.....	63
Net Taxable Income	65
 Chapter 6. County Salary Actions	 79
 Chapter 7. Public School Funding and Student Enrollment	 87
State Commitment to Public Schools	87
Per Pupil Funding	87
Local Appropriations	88
Public School Construction.....	88
Student Enrollment and Local Wealth	88
 Chapter 8. Local General Fund Balances	 105
 Chapter 9. Local Debt Measures.....	 111
County Debt	111
Comparative Debt Measures.....	112
Local Debt Limitations	112
Bond Ratings.....	113

Appendices.....	119
1. Number of Local Governments in the United States by Type.....	121
2. Incorporated Cities and Towns in Maryland	123
3. Residents Residing in Municipalities.....	127
4. Racial Composition of the United States	129
5. Washington and Baltimore Metropolitan Statistical Areas	131
6. Special County Property Tax Rates	133
7. County and Municipal Real Property Tax Rates	135

Executive Summary

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 49.1% of the State's population compared to 39.3% nationally. From 2000 to 2017, the State's population has increased by about 14.3%. This increase in

population has been entirely due to growth in racial minority groups. During this period, the State's minority population increased by 49.0%, whereas the White population decreased by 6.7%. The Hispanic and Asian communities are the two fastest growing ethnic groups in Maryland. The Hispanic population increased by 169.5%, the Asian population increased by 87.0%, and African Americans increased by 21.8% during this 17-year period.

Maryland is also one of the most affluent states in the nation as evidenced by it having the highest median household income. Marylanders are highly educated with a high concentration of college-educated residents. Maryland regularly has an unemployment rate below the national average and a large concentration of high-tech jobs. An indicator that is consistently negative, however, is the State's high violent crime rate. Yet Maryland continues to see some recent growth in other positive indicators, such as a 1.9% annual increase in median home price and a 5.7% increase in available jobs across the State over the previous five years.

Local Government Finances

County and municipal governments in Maryland spend approximately \$32.4 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 2017, expenditures at the county government level totaled \$31.0 billion, which accounted for 95.5% of total local government expenditures.

Municipal governments spent \$1.4 billion, which accounted for 4.5% of total local government expenditures in fiscal 2017. 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

More jurisdictions chose to decrease local tax rates in fiscal 2019 than chose to increase them. Five counties chose to decrease their property tax rates in fiscal 2019 compared with six counties in fiscal 2018. Two counties chose to raise their property tax rates this year, the same number as in fiscal 2018. Local income tax rates remained constant for tax year 2019, with only one county altering (increasing) its tax rate. No county altered its transfer, admissions and amusement, recordation, or hotel rental tax rates.

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

\$107.1 million in fiscal 2017, through either a tax rate differential or tax rebate. This represents a 4.3% increase in tax differentials and rebates compared to the year prior.

Fourteen counties impose either a development impact fee or excise tax, which are expected to generate approximately \$162.5 million in revenues in fiscal 2019, 3.5% less than the prior fiscal year. 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 up-turn in the housing market continues to be reflected in property assessments across Maryland. County assessable base will increase by 3.1% in fiscal 2019 and is projected to increase by 3.1% in fiscal 2020. Net taxable income will increase by 5.8% in tax year 2017 after increasing by 1.4% in tax year 2016. Local recordation and transfer tax revenues are expected to remain relatively constant in fiscal 2019. In terms of the combined local recordation and transfer tax revenues, county governments collected \$981.6 million in fiscal 2018 and are expected to collect \$945.4 million in fiscal 2019.

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. Despite property tax assessments beginning

to increase again, the amount of property tax relief provided by the Homestead Tax Credit Program is less than it has been in previous years. In fiscal 2019, assessment caps are projected to reduce the amount of the county assessable base that is taxable by 2.6% compared to 8.0% in fiscal 2012 and 17.6% in fiscal 2010.

County Salary Actions

All 23 counties and Baltimore City are providing some type of salary enhancements in fiscal 2019, either in the form of cost-of-living adjustment, general salary increase, step/merit increase, or a combination of enhancements. Growth in local government salaries has trailed the other sectors of the Maryland economy. Over the last 10 years, the average weekly wage for local government employees increased by 1.7% annually compared to 2.3% for State government, 2.1% private-sector employees, and 2.2% for federal employees.

Public School Funding

Public schools are funded from federal, State, and local sources. Local sources account for 47.9% of public school funding in Maryland and 47.6% comes from the State. The federal government provides only 4.5% of public school funding. Public schools in Maryland received about \$15,848 in total funding for each pupil in fiscal 2019. Worcester County has the highest per pupil revenues at \$18,472, while Somerset County has the second highest at \$18,353. Baltimore City has

the third highest in fiscal 2019 at \$17,493. Harford County has the lowest per pupil revenues at \$13,776.

Local General Fund Balances

Local governments ended fiscal 2018 with total unrestricted general fund balances, including “rainy day” accounts, totaling \$2.7 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 2018, 22 counties reported rainy day funds of approximately \$1.2 billion or 8.0% of total general fund revenues.

Local Debt Measures

As of June 30, 2017, Maryland counties and Baltimore City had \$22.8 billion in outstanding debt, including general obligation bonds, revenue and enterprise debt, federal loans, State loans, capital leases, and short-term debt. Between fiscal 2013 and 2017, local debt for counties and Baltimore City increased by \$3.8 billion or 20.0%. This represents a 4.7% average annual increase over the four-year period. The Washington Suburban Sanitary Commission accounted for 12.4% of the total debt in fiscal 2017.

Chapter 1. Structure of Local Governments

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**.

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
Total	339	347	4,897	518	659
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: 2012 *Census of Governments*, U.S. Census Bureau

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	832,468	252,022	446,078	102,336
<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	47	24
Total	2	16	135	65

Source: *July 2017 Population Estimates*, Maryland Department of Planning; *2012 Census of Governments*, 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

6 counties continue to operate under the commission, or nonhome rule, form of government, while 11 counties operate under charter home rule and 6 counties operate under code home rule. **Table 1.4** shows the form of government for each Maryland county.

Table 1.4
Form of County Government

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

Source: Department of Legislative Services

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.

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 57 having fewer than 1,000 residents, while only 9 have more than 25,000 residents. Frederick, with 71,408 residents, is the largest municipality in Maryland followed by Gaithersburg and Rockville. Port Tobacco in Charles County, with 15 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 (247,294), municipal residents account for only 27.1% of the county population. Talbot County has the highest percentage of residents who reside within a municipality (51.9%). In contrast, in St. Mary’s County, 3.4% 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	71,408
Gaithersburg	Montgomery	68,710
Rockville	Montgomery	68,401
Bowie	Prince George’s	58,859
Hagerstown	Washington	40,306
Annapolis	Anne Arundel	39,321
Salisbury	Wicomico	32,807
College Park	Prince George’s	32,303
Laurel	Prince George’s	25,906
Greenbelt	Prince George’s	23,489

Source: *July 2017 Population Estimates*, Maryland Department of Planning; U.S. Census Bureau

Table 1.6
Maryland Municipalities by Size

<u>Population Range</u>	<u>Number</u>	<u>Percent of Total</u>
25,000-75,000	9	5.8%
10,000-24,999	12	7.7%
5,000-9,999	19	12.2%
2,500-4,999	26	16.7%
1,000-2,499	33	21.1%
Less than 1,000	57	36.5%
Total	156	100.0%

Source: *July 2017 Population Estimates*, Maryland Department of Planning; 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

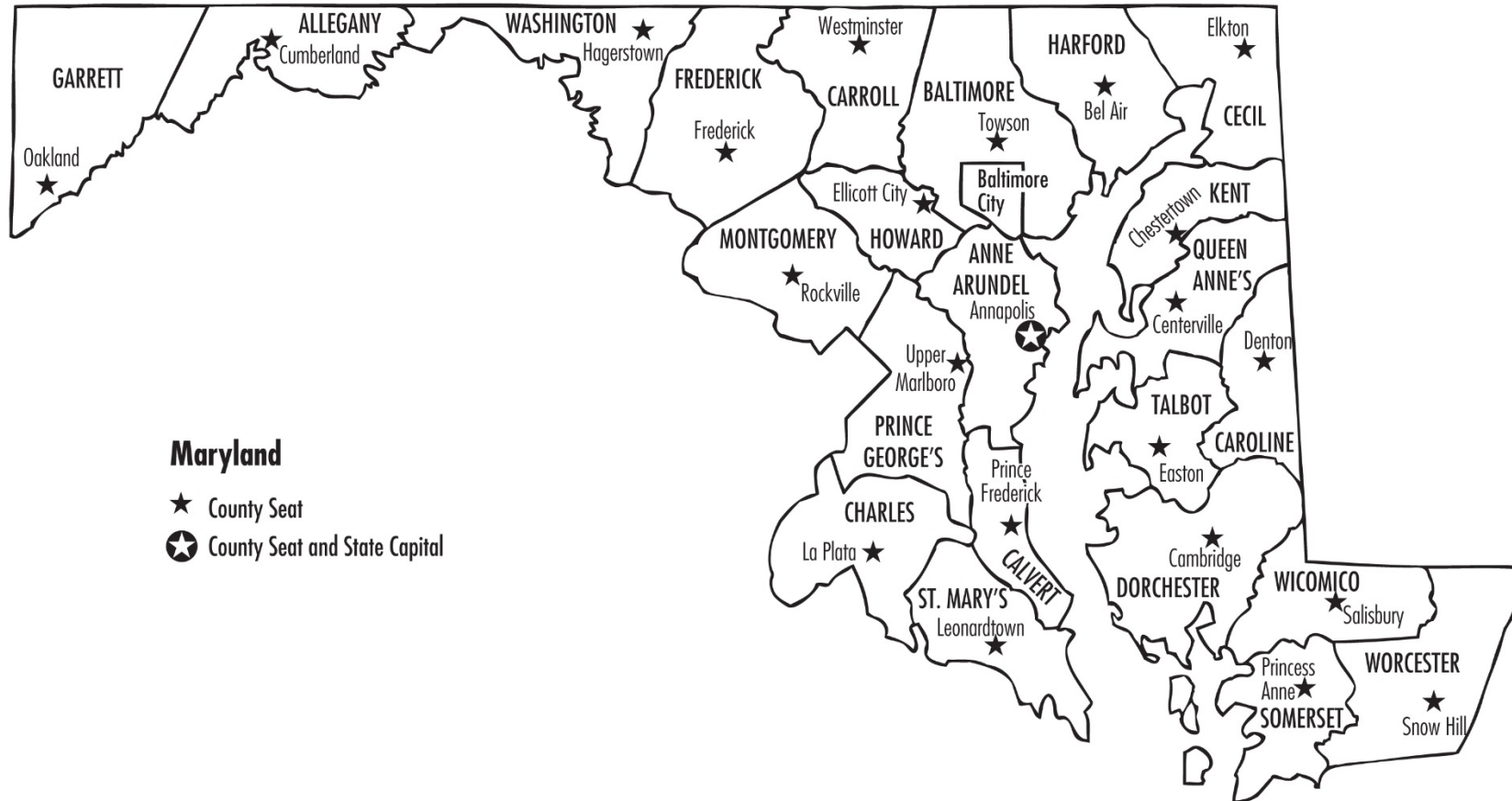
special taxing districts have been created by State or local law to address specific goals or needs within a small geographic area, or to deal with issues and problems that cross county boundaries. Despite sharing some features similar to counties and municipalities, these entities lack home rule authority and must come to the legislative body that created them 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.

Exhibit 1.1
State of Maryland



Chapter 2. Demographic Indicators

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 160 different countries speaking over 100 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 6.1 million people live in Maryland. Montgomery County has the State's largest jurisdiction with about 1.1 million residents, and Kent County has the lowest population with less than 20,000 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 49.1% of the State's population compared to 39.3% nationally, as shown in **Table 2.1**. African Americans are the largest racial minority in Maryland, comprising 29.7% of the State's population, whereas Hispanics account for 10.1%, followed by Asians at 6.6%. Montgomery County is one of the most affluent and diverse jurisdictions in Maryland, with Hispanics, African Americans, and Asians each comprising between 15% and 20% 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.

Table 2.1
Maryland Racial Composition – 2017

	Maryland	United States
White	50.9%	60.7%
African American	29.7%	12.5%
Hispanic/Latino	10.1%	18.1%
Asian	6.6%	5.6%
American Indian	0.2%	0.7%
Native Hawaiian	0.1%	0.2%
Multiracial	2.4%	2.1%

Source: U.S. Census Bureau

Over the last 17 years of available data (2000-2017), gains in the State's population were comprised entirely from growth in minority groups. During this period, the State's minority population increased by 49.0%, whereas the White population decreased by 6.7%. The State's Hispanic population increased by 169.5% during this period, with the Asian population increasing by 87.0% and African Americans increasing by 21.8%. **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 2017, the State's population increased by more than 755,000 people. This represents a 14.3% increase over the 17-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.

Charles County led the State in the pace of population growth between 2000 and 2017 with a growth rate of 32.5%. Ten other counties, Anne Arundel, Calvert, Cecil, Frederick, Harford, Howard, Montgomery, Queen Anne's, St. Mary's, and Wicomico, had growth rates of at least 15.0%. Baltimore City

and Allegany and Garrett counties 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 sixth with approximately 6.2 million residents, while the Baltimore metropolitan statistical area ranks twentieth with approximately 2.8 million residents. Combined, these two metropolitan statistical areas hold approximately 9.0 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, 11 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 over 1.0 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 832,500 residents; Baltimore City is the second most populous jurisdiction with 611,600 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. 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*, in 2017, Maryland had the eleventh highest violent crime rate, the fourth highest murder rate, and the highest robbery rate. The FBI recorded 546 murders in Maryland compared to 453 in Virginia, even though Virginia has over 2.4 million more residents. Louisiana and Missouri had the nation’s highest murder rates, while New Hampshire and North Dakota had the lowest. **Table 2.2** compares the crime rates in Maryland with neighboring Virginia for calendar 2017.

Table 2.2
Comparison of Crime Rates in 2017¹

	Maryland		Virginia	
Violent Crime	500.2	11 th	208.2	47 th
Murder	9.0	4 th	5.3	24 th
Rape	27.9	46 th	33.8	42 nd
Robbery	185.1	1 st	51.1	37 th
Assault ²	278.2	17 th	117.9	46 th
Burglary	388.4	30 th	218.0	48 th
Vehicle Theft	224.2	26 th	120.1	44 th

¹Rate is per 100,000 inhabitants.

²Aggravated assaults.

Source: FBI *Uniform Crime Report*, 2017

Among the State's 24 subdivisions, Baltimore City had the highest crime rate in 2016, followed by Worcester, Dorchester, Wicomico, and Baltimore counties. Carroll, Calvert, Queen Anne's, and Garrett counties had the lowest crime rates. Crime rate statistics are from the *Uniform Crime Report* for 2016 and include both violent crimes and property crimes. Violent crimes, which include murder, forcible rape, robbery, and aggravated assault, involve the element of personal confrontation between the perpetrator and the victim and therefore are considered more serious than property crimes. These offenses accounted for 17% of the total crime index for 2016. Violent crime statewide increased by 2% when compared to 2015. Property crimes, which include breaking or entering, larceny-theft, and motor vehicle theft, accounted for 83% of the total crime index for 2016. Property crime statewide decreased by 3% when compared to 2015.

Baltimore City and Prince George's County continue to be plagued with a high murder rate, with the two jurisdictions accounting for 76.0% of the State's murders in 2016. Baltimore City experienced a 7.6% decrease in the number of murders reported in 2015, while Prince George's County had a 12.8% increase.

Baltimore City and Prince George's County also continue to be troubled by a high volume of robbery offenses. In 2016, 5,288 robberies were reported in Baltimore City and 1,534 robberies were reported in Prince George's County. In comparison, only 698 robberies were reported in Montgomery County. Despite a decrease of 10.0% in the number of robberies in Prince George's County, 63.1% of the robberies reported in the State occurred in the two jurisdictions.

In addition, both jurisdictions continue to be inundated with motor vehicle thefts, with approximately 62.9% of motor vehicle thefts in the State occurring in the two jurisdictions. In 2016, 3,371 vehicles were reported stolen in Prince George's County compared to 872 in Montgomery County. Baltimore City had an even higher number of vehicle thefts at 5,336.

As illustrated in **Exhibit 2.8**, several municipalities have crime rates that exceed those in Baltimore City. In 2016, the City of Elkton had the State's highest crime rate, followed by Cumberland and Salisbury. Of the State's 20 largest municipalities, College Park had the lowest crime rate in 2016, followed by Bowie and Rockville. All 3 jurisdictions had crime rates below 60% of the statewide average.

Average Weekly Wage

The average weekly wage calculation is based on an individual's place of employment rather than residence. In calendar 2017, the average weekly wage was \$1,147 statewide, ranging from \$635 in Worcester County to \$1,413 in Montgomery County. St. Mary's County had the second highest average weekly wage, followed by Howard County and Baltimore City. The 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 5.1% in calendar 2015, 4.4% in calendar 2016, and 4.1% in calendar 2017. Howard and Montgomery counties had the lowest unemployment rates at 3.1% and 3.3% in calendar 2017, while Worcester County had the highest at 8.5%; Somerset County had the second highest rate at 6.8%. The unemployment rate in Maryland continues to be below the national average. The national unemployment rate averaged 5.3% in calendar 2015, 4.9% in calendar 2016, and 4.4% in calendar 2017.

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 five-year average for 2012 through 2016. 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.

Table 2.3
Median Household Income in the United States
(Five-year Average Median for 2012-2016)

<u>Top 10 States</u>		<u>Bottom 10 States</u>	
1. Maryland	\$76,067	41. Oklahoma	\$48,038
2. Alaska	74,444	42. South Carolina	46,898
3. New Jersey	73,702	43. Tennessee	46,574
4. Hawaii	71,977	44. New Mexico	45,674
5. Connecticut	71,755	45. Louisiana	45,652
6. Massachusetts	70,954	46. Kentucky	44,811
7. New Hampshire	68,485	47. Alabama	44,758
8. Virginia	66,149	48. West Virginia	42,644
9. California	63,783	49. Arkansas	42,336
10. Minnesota	63,217	50. Mississippi	40,528
District of Columbia	\$72,935	National Average	\$55,322

Source: *American Community Survey*, U.S. Census Bureau

Based on a five-year average for 2012 through 2016, the median household income for Maryland jurisdictions ranged from \$35,886 in Somerset County to \$113,800 in Howard County. Montgomery County had the second highest median income at \$100,352, and Calvert County had the third highest at \$96,808. Five counties (Allegany, Caroline, 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.

Median Sale Price for Homes

The median sale price for owner-occupied real property increased by 1.9% in fiscal 2017. Nineteen counties and Baltimore City realized increases in the median sale price during this period, while four counties experienced decreases. The median sale price ranged from \$116,750 in Allegany County to \$449,080 in Montgomery County. Median sale price statistics are from the State Department of Assessments and Taxation.

Employment

The private sector accounts for 82% of employment in Maryland with the government sector accounting for approximately 18%. The reliance on government employment ranges from 9.4% in Talbot County to 42.0% 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 3.7% of total employment in Maryland, while local governments account for 9.1%. Due to the State's proximity to the nation's capital, Maryland has a high concentration of federal employment, which accounts for 5.5% of total employment in the State. Approximately one-third of federal positions are located in Montgomery County with an additional 18.5% 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 2012 to 2017 increased by 5.7%, resulting in a gain of 142,500 jobs. The highest employment growth, on a percentage basis, occurred in Calvert and Anne Arundel counties. **Exhibit 2.12** shows the change in employment for each county from calendar 2012 to calendar 2017. **Exhibit 2.13** shows the changes in employment from calendar 2012 to 2017 on an annual basis.

The employment growth rate was calculated by using average quarterly employment data as reported by the 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

County	Population July 2017	Land Area Sq. Miles	Population Density	<u>Ranking by Population</u>		<u>Ranking by Density</u>			
Allegany	71,615	424.2	168.8	1.	Montgomery	1,058,810	1.	Baltimore City	7,560.5
Anne Arundel	573,235	414.9	1,381.6	2.	Prince George's	912,756	2.	Montgomery	2,155.1
Baltimore City	611,648	80.9	7,560.5	3.	Baltimore	832,468	3.	Prince George's	1,890.9
Baltimore	832,468	598.3	1,391.4	4.	Baltimore City	611,648	4.	Baltimore	1,391.4
Calvert	91,502	213.2	429.2	5.	Anne Arundel	573,235	5.	Anne Arundel	1,381.6
Caroline	33,193	319.4	103.9	6.	Howard	321,113	6.	Howard	1,280.9
Carroll	167,781	447.6	374.8	7.	Harford	252,160	7.	Harford	576.9
Cecil	102,746	346.3	296.7	8.	Frederick	252,022	8.	Calvert	429.2
Charles	159,700	457.8	348.8	9.	Carroll	167,781	9.	Frederick	381.7
Dorchester	32,162	540.8	59.5	10.	Charles	159,700	10.	Carroll	374.8
Frederick	252,022	660.2	381.7	11.	Washington	150,578	11.	Charles	348.8
Garrett	29,233	647.1	45.2	12.	St. Mary's	112,667	12.	Washington	328.9
Harford	252,160	437.1	576.9	13.	Wicomico	102,923	13.	St. Mary's	315.4
Howard	321,113	250.7	1,280.9	14.	Cecil	102,746	14.	Cecil	296.7
Kent	19,384	277.0	70.0	15.	Calvert	91,502	15.	Wicomico	274.9
Montgomery	1,058,810	491.3	2,155.1	16.	Allegany	71,615	16.	Allegany	168.8
Prince George's	912,756	482.7	1,890.9	17.	Worcester	51,690	17.	Talbot	138.2
Queen Anne's	49,770	371.9	133.8	18.	Queen Anne's	49,770	18.	Queen Anne's	133.8
St. Mary's	112,667	357.2	315.4	19.	Talbot	37,103	19.	Worcester	110.4
Somerset	25,918	319.7	81.1	20.	Caroline	33,193	20.	Caroline	103.9
Talbot	37,103	268.5	138.2	21.	Dorchester	32,162	21.	Somerset	81.1
Washington	150,578	457.8	328.9	22.	Garrett	29,233	22.	Kent	70.0
Wicomico	102,923	374.4	274.9	23.	Somerset	25,918	23.	Dorchester	59.5
Worcester	51,690	468.3	110.4	24.	Kent	19,384	24.	Garrett	45.2
Maryland	6,052,177	9,707.3	623.5						

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

Exhibit 2.2
Racial Composition of Maryland Counties – July 2017

County	White	African American	Hispanic/Latino	Asian	American Indian	Native Hawaiian	Multiracial
Allegany	87.0%	8.0%	1.8%	1.1%	0.2%	0.0%	1.9%
Anne Arundel	68.3%	16.8%	7.9%	4.0%	0.3%	0.1%	2.7%
Baltimore City	27.7%	62.1%	5.3%	2.7%	0.3%	0.0%	1.8%
Baltimore	57.2%	28.5%	5.5%	6.3%	0.3%	0.0%	2.2%
Calvert	78.2%	12.8%	4.0%	1.8%	0.3%	0.1%	2.8%
Caroline	75.4%	13.7%	7.5%	0.9%	0.3%	0.0%	2.1%
Carroll	89.1%	3.5%	3.6%	1.9%	0.2%	0.1%	1.7%
Cecil	85.1%	6.6%	4.4%	1.4%	0.3%	0.1%	2.1%
Charles	40.3%	46.4%	5.8%	3.3%	0.6%	0.1%	3.5%
Dorchester	62.8%	28.0%	5.6%	1.2%	0.3%	0.0%	2.0%
Frederick	73.6%	9.3%	9.6%	4.7%	0.2%	0.1%	2.5%
Garrett	96.4%	1.0%	1.2%	0.4%	0.2%	0.0%	0.9%
Harford	76.1%	13.6%	4.6%	3.0%	0.2%	0.1%	2.4%
Howard	52.1%	18.8%	6.8%	18.8%	0.2%	0.1%	3.2%
Kent	78.1%	14.5%	4.3%	1.1%	0.1%	0.0%	1.7%
Montgomery	43.8%	18.3%	19.6%	15.4%	0.2%	0.0%	2.7%
Prince George's	12.7%	62.1%	18.5%	4.4%	0.2%	0.0%	2.0%
Queen Anne's	86.3%	6.4%	4.0%	1.1%	0.3%	0.0%	1.9%
St. Mary's	74.2%	14.2%	5.2%	2.8%	0.3%	0.1%	3.1%
Somerset	51.3%	41.7%	3.6%	0.8%	0.4%	0.0%	2.2%
Talbot	77.6%	12.2%	7.1%	1.3%	0.2%	0.0%	1.5%
Washington	79.0%	11.2%	5.0%	1.9%	0.2%	0.1%	2.6%
Wicomico	62.7%	26.1%	5.4%	3.2%	0.2%	0.0%	2.4%
Worcester	80.0%	13.0%	3.5%	1.5%	0.3%	0.0%	1.6%
Maryland	50.9%	29.7%	10.1%	6.6%	0.2%	0.1%	2.4%
United States	60.7%	12.5%	18.1%	5.6%	0.7%	0.2%	2.1%

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

Exhibit 2.3
Population Growth by Racial Composition
April 2000 to July 2017

County	White	African American	Hispanic Latino	Asian	American Indian	Native Hawaiian	Multiracial
Allegany	-10.2%	44.5%	124.9%	105.2%	7.1%	84.2%	184.0%
Anne Arundel	0.0%	45.2%	249.5%	103.1%	5.7%	57.3%	158.6%
Baltimore City	-16.7%	-9.2%	193.8%	65.6%	-14.8%	-4.7%	80.4%
Baltimore	-14.3%	56.6%	233.2%	114.7%	23.4%	42.4%	159.6%
Calvert	15.4%	20.2%	223.0%	150.1%	47.4%	338.1%	212.5%
Caroline	4.0%	2.8%	215.6%	86.5%	34.1%	1100.0%	192.4%
Carroll	4.0%	72.8%	305.2%	180.7%	-8.3%	206.3%	228.9%
Cecil	9.7%	104.4%	248.9%	141.2%	6.5%	130.4%	197.8%
Charles	-21.0%	136.5%	241.0%	141.5%	13.8%	113.6%	178.3%
Dorchester	-4.4%	3.7%	369.1%	85.6%	44.4%	800.0%	238.8%
Frederick	7.6%	89.8%	418.6%	260.5%	47.4%	164.9%	193.8%
Garrett	-4.2%	125.2%	176.3%	94.7%	100.0%	-85.7%	156.6%
Harford	2.1%	70.6%	176.2%	128.4%	18.6%	53.9%	149.4%
Howard	-7.5%	69.1%	193.4%	213.9%	8.3%	103.5%	164.4%
Kent	0.5%	-15.3%	53.5%	98.1%	12.0%	-25.0%	196.5%
Montgomery	-11.6%	46.3%	106.1%	63.1%	-6.1%	30.7%	110.5%
Prince George's	-40.9%	12.8%	196.3%	27.0%	-4.0%	10.6%	59.4%
Queen Anne's	19.6%	-10.9%	344.4%	140.3%	46.1%	60.0%	216.3%
St. Mary's	20.3%	34.2%	243.7%	102.7%	41.2%	13.8%	199.0%
Somerset	-3.9%	6.6%	176.3%	78.7%	14.3%	60.0%	155.0%
Talbot	4.8%	-12.3%	327.3%	81.4%	20.4%	142.9%	177.7%
Washington	1.1%	65.8%	383.0%	167.0%	25.9%	107.7%	252.0%
Wicomico	6.5%	36.5%	199.8%	116.4%	41.6%	84.6%	219.5%
Worcester	10.4%	-12.9%	202.2%	167.4%	60.4%	87.5%	150.1%
Maryland	-6.7%	21.8%	169.5%	87.0%	7.0%	49.6%	130.5%

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

Exhibit 2.4
Growth in Minority Population by County

County	April 2000	July 2017	Change	% Change	Highest to Lowest Population Change		Highest to Lowest Percent Change	
Allegany	5,528	9,299	3,771	68.2%	1. Montgomery	246,289	1. Frederick	190.6%
Anne Arundel	98,113	181,809	83,696	85.3%	2. Prince George's	191,632	2. Carroll	152.9%
Baltimore City	447,821	442,224	-5,597	-1.2%	3. Baltimore	157,640	3. Cecil	145.1%
Baltimore	198,666	356,306	157,640	79.3%	4. Howard	86,920	4. Charles	143.5%
Calvert	12,587	19,974	7,387	58.7%	5. Anne Arundel	83,696	5. Garrett	138.7%
Caroline	5,693	8,154	2,461	43.2%	6. Charles	56,222	6. Howard	129.7%
Carroll	7,243	18,316	11,073	152.9%	7. Frederick	43,720	7. Washington	122.3%
Cecil	6,265	15,354	9,089	145.1%	8. Harford	29,648	8. Harford	96.7%
Charles	39,192	95,414	56,222	143.5%	9. Washington	17,404	9. Anne Arundel	85.3%
Dorchester	9,545	11,953	2,408	25.2%	10. Wicomico	14,366	10. Baltimore	79.3%
Frederick	22,935	66,655	43,720	190.6%	11. St. Mary's	12,351	11. St. Mary's	73.8%
Garrett	444	1,060	616	138.7%	12. Carroll	11,073	12. Montgomery	70.6%
Harford	30,663	60,311	29,648	96.7%	13. Cecil	9,089	13. Allegany	68.2%
Howard	67,042	153,962	86,920	129.7%	14. Calvert	7,387	14. Wicomico	59.9%
Kent	4,127	4,240	113	2.7%	15. Allegany	3,771	15. Calvert	58.7%
Montgomery	349,090	595,379	246,289	70.6%	16. Caroline	2,461	16. Queen Anne's	47.0%
Prince George's	605,102	796,734	191,632	31.7%	17. Dorchester	2,408	17. Caroline	43.2%
Queen Anne's	4,637	6,818	2,181	47.0%	18. Queen Anne's	2,181	18. Prince George's	31.7%
St. Mary's	16,739	29,090	12,351	73.8%	19. Talbot	1,981	19. Talbot	31.3%
Somerset	10,906	12,621	1,715	15.7%	20. Somerset	1,715	20. Dorchester	25.2%
Talbot	6,323	8,304	1,981	31.3%	21. Worcester	1,259	21. Somerset	15.7%
Washington	14,227	31,631	17,404	122.3%	22. Garrett	616	22. Worcester	13.9%
Wicomico	23,981	38,347	14,366	59.9%	23. Kent	113	23. Kent	2.7%
Worcester	9,056	10,315	1,259	13.9%	24. Baltimore City	-5,597	24. Baltimore City	-1.2%
Maryland	1,995,925	2,974,270	978,345	49.0%				

Source: U.S. Census Bureau

Exhibit 2.5
Growth in Minority Share of Population by County

<u>County</u>	<u>April 2000</u>	<u>July 2017</u>	<u>Percentage</u>	<u>Highest to Lowest</u>		<u>Highest to Lowest</u>			
			<u>Point</u>	<u>Minority Share of Population</u>		<u>Percentage Point Change</u>			
			<u>Change</u>						
Allegany	7.4%	13.0%	5.6%	1.	Prince George's	87.3%	1.	Charles	27.2%
Anne Arundel	20.0%	31.7%	11.7%	2.	Baltimore City	72.3%	2.	Howard	20.9%
Baltimore City	68.8%	72.3%	3.5%	3.	Charles	59.7%	3.	Baltimore	16.5%
Baltimore	26.3%	42.8%	16.5%	4.	Montgomery	56.2%	4.	Montgomery	16.3%
Calvert	16.9%	21.8%	4.9%	5.	Somerset	48.7%	5.	Frederick	14.7%
Caroline	19.1%	24.6%	5.4%	6.	Howard	47.9%	6.	Prince George's	11.8%
Carroll	4.8%	10.9%	6.1%	7.	Baltimore	42.8%	7.	Anne Arundel	11.7%
Cecil	7.3%	14.9%	7.7%	8.	Wicomico	37.3%	8.	Washington	10.2%
Charles	32.5%	59.7%	27.2%	9.	Dorchester	37.2%	9.	Harford	9.9%
Dorchester	31.1%	37.2%	6.0%	10.	Anne Arundel	31.7%	10.	Wicomico	8.9%
Frederick	11.7%	26.4%	14.7%	11.	Frederick	26.4%	11.	Cecil	7.7%
Garrett	1.5%	3.6%	2.1%	12.	St. Mary's	25.8%	12.	St. Mary's	6.4%
Harford	14.0%	23.9%	9.9%	13.	Caroline	24.6%	13.	Carroll	6.1%
Howard	27.1%	47.9%	20.9%	14.	Harford	23.9%	14.	Dorchester	6.0%
Kent	21.5%	21.9%	0.4%	15.	Talbot	22.4%	15.	Allegany	5.6%
Montgomery	40.0%	56.2%	16.3%	16.	Kent	21.9%	16.	Caroline	5.4%
Prince George's	75.5%	87.3%	11.8%	17.	Calvert	21.8%	17.	Calvert	4.9%
Queen Anne's	11.4%	13.7%	2.3%	18.	Washington	21.0%	18.	Somerset	4.6%
St. Mary's	19.4%	25.8%	6.4%	19.	Worcester	20.0%	19.	Talbot	3.7%
Somerset	44.1%	48.7%	4.6%	20.	Cecil	14.9%	20.	Baltimore City	3.5%
Talbot	18.7%	22.4%	3.7%	21.	Queen Anne's	13.7%	21.	Queen Anne's	2.3%
Washington	10.8%	21.0%	10.2%	22.	Allegany	13.0%	22.	Garrett	2.1%
Wicomico	28.3%	37.3%	8.9%	23.	Carroll	10.9%	23.	Worcester	0.5%
Worcester	19.5%	20.0%	0.5%	24.	Garrett	3.6%	24.	Kent	0.4%
Maryland	37.7%	49.1%	11.5%						

Source: U.S. Census Bureau

Exhibit 2.6
Population Growth in Maryland by County

County	April 2000	July 2017	Change	% Change	Highest to Lowest Change 2000 to 2017	Highest to Lowest % Change 2000 to 2017		
Allegany	74,930	71,615	-3,315	-4.4%	1. Montgomery	185,469	1. Charles	32.5%
Anne Arundel	489,664	573,235	83,571	17.1%	2. Prince George's	111,241	2. St. Mary's	30.7%
Baltimore City	651,154	611,648	-39,506	-6.1%	3. Anne Arundel	83,571	3. Howard	29.6%
Baltimore	754,292	832,468	78,176	10.4%	4. Baltimore	78,176	4. Frederick	29.1%
Calvert	74,563	91,502	16,939	22.7%	5. Howard	73,270	5. Calvert	22.7%
Caroline	29,772	33,193	3,421	11.5%	6. Frederick	56,746	6. Queen Anne's	22.7%
Carroll	150,897	167,781	16,884	11.2%	7. Charles	39,154	7. Wicomico	21.6%
Cecil	85,951	102,746	16,795	19.5%	8. Harford	33,570	8. Montgomery	21.2%
Charles	120,546	159,700	39,154	32.5%	9. St. Mary's	26,435	9. Cecil	19.5%
Dorchester	30,675	32,162	1,487	4.8%	10. Washington	18,655	10. Anne Arundel	17.1%
Frederick	195,276	252,022	56,746	29.1%	11. Wicomico	18,279	11. Harford	15.4%
Garrett	29,846	29,233	-613	-2.1%	12. Calvert	16,939	12. Washington	14.1%
Harford	218,590	252,160	33,570	15.4%	13. Carroll	16,884	13. Prince George's	13.9%
Howard	247,843	321,113	73,270	29.6%	14. Cecil	16,795	14. Caroline	11.5%
Kent	19,200	19,384	184	1.0%	15. Queen Anne's	9,210	15. Carroll	11.2%
Montgomery	873,341	1,058,810	185,469	21.2%	16. Worcester	5,147	16. Worcester	11.1%
Prince George's	801,515	912,756	111,241	13.9%	17. Caroline	3,421	17. Baltimore	10.4%
Queen Anne's	40,560	49,770	9,210	22.7%	18. Talbot	3,291	18. Talbot	9.7%
St. Mary's	86,232	112,667	26,435	30.7%	19. Dorchester	1,487	19. Dorchester	4.8%
Somerset	24,747	25,918	1,171	4.7%	20. Somerset	1,171	20. Somerset	4.7%
Talbot	33,812	37,103	3,291	9.7%	21. Kent	184	21. Kent	1.0%
Washington	131,923	150,578	18,655	14.1%	22. Garrett	-613	22. Garrett	-2.1%
Wicomico	84,644	102,923	18,279	21.6%	23. Allegany	-3,315	23. Allegany	-4.4%
Worcester	46,543	51,690	5,147	11.1%	24. Baltimore City	-39,506	24. Baltimore City	-6.1%
Maryland	5,296,516	6,052,177	755,661	14.3%				

Source: U.S. Census Bureau

Exhibit 2.7
Crime Rates or Counts for Maryland Counties

County	Crime Rates			Crime Rates			Murder Count		Robbery Count		Vehicle Theft Count	
	Per 100,000 Residents			Percent of State Average			CY 2015	CY 2016	CY 2015	CY 2016	CY 2015	CY 2016
	CY 2015	CY 2016	% Change	CY 2015	CY 2016	Rank						
Allegany	3,447.3	3,237.8	-6.1%	120.3%	115.6%	6	3	5	58	65	49	44
Anne Arundel	2,680.0	2,639.2	-1.5%	93.5%	94.2%	9	17	25	613	558	629	622
Baltimore City	6,619.5	6,650.9	0.5%	230.9%	237.4%	1	344	318	4,378	5,288	5,541	5,336
Baltimore	3,242.7	3,361.2	3.7%	113.1%	120.0%	5	32	35	1,525	1,498	1,770	2,070
Calvert	1,641.7	1,464.6	-10.8%	57.3%	52.3%	23	2	1	31	15	37	41
Caroline	2,250.2	2,257.4	0.3%	78.5%	80.6%	12	0	0	15	5	18	27
Carroll	1,358.5	1,353.6	-0.4%	47.4%	48.3%	24	0	2	48	55	52	65
Cecil	2,956.7	2,919.6	-1.3%	103.1%	104.2%	7	9	3	77	70	123	153
Charles	2,257.5	2,002.4	-11.3%	78.8%	71.5%	15	3	6	120	139	207	167
Dorchester	4,209.2	3,434.7	-18.4%	146.8%	122.6%	3	1	4	39	30	51	41
Frederick	1,669.8	1,531.0	-8.3%	58.3%	54.7%	19	7	2	107	104	110	118
Garrett	1,766.9	1,491.5	-15.6%	61.6%	53.2%	21	0	0	4	2	9	14
Harford	1,495.4	1,610.5	7.7%	52.2%	57.5%	18	7	9	165	121	108	90
Howard	1,925.0	1,975.5	2.6%	67.2%	70.5%	16	2	6	226	202	208	306
Kent	1,942.6	1,500.6	-22.8%	67.8%	53.6%	20	0	0	22	14	3	6
Montgomery	1,782.9	1,665.5	-6.6%	62.2%	59.5%	17	29	15	641	698	768	872
Prince George's	2,894.7	2,653.3	-8.3%	101.0%	94.7%	8	78	88	1,704	1,534	3,431	3,371
Queen Anne's	1,624.1	1,474.2	-9.2%	56.7%	52.6%	22	0	0	17	14	21	17
St. Mary's	2,323.0	2,056.6	-11.5%	81.0%	73.4%	14	2	2	51	31	69	71
Somerset	1,748.2	2,382.2	36.3%	61.0%	85.0%	11	0	2	10	16	11	15
Talbot	2,062.8	2,125.1	3.0%	72.0%	75.9%	13	0	0	25	16	14	14
Washington	2,280.5	2,436.1	6.8%	79.6%	87.0%	10	9	3	121	147	175	227
Wicomico	3,724.3	3,420.3	-8.2%	129.9%	122.1%	4	7	5	126	148	96	96
Worcester	3,894.0	3,876.7	-0.4%	135.8%	138.4%	2	1	3	27	39	28	32
Maryland	2,866.6	2,801.3	-2.3%	100.0%	100.0%		553	534	10,150	10,814	13,564	13,847

CY: calendar year

Source: *Uniform Crime Report*, Maryland State Police

Exhibit 2.8
Crime Rates or Counts 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 2015	CY 2016	% Change	CY 2015	CY 2016	CY 2015	CY 2016	CY 2015	CY 2016	CY 2015	CY 2016
1.	Elkton	8,732.7	7,419.3	-15.0%	304.6%	264.9%	6	0	46	50	48	41
2.	Cumberland	7,335.2	6,976.7	-4.9%	255.9%	249.1%	1	1	40	53	25	22
3.	Salisbury	6,587.2	6,299.2	-4.4%	229.8%	224.9%	3	2	105	103	47	51
4.	Hyattsville	6,224.1	6,080.6	-2.3%	217.1%	217.1%	0	1	50	78	70	65
5.	Cambridge	7,615.4	6,068.3	-20.3%	265.7%	216.6%	0	2	38	28	19	20
6.	Laurel	3,756.7	4,238.6	12.8%	131.1%	151.3%	0	0	43	44	76	88
7.	Westminster	4,239.1	3,971.5	-6.3%	147.9%	141.8%	0	0	15	23	7	12
8.	Hagerstown	3,360.5	3,776.5	12.4%	117.2%	134.8%	5	0	97	105	90	116
9.	Greenbelt	3,617.0	3,149.6	-12.9%	126.2%	112.4%	1	1	53	54	66	72
10.	Easton	3,045.1	3,031.9	-0.4%	106.2%	108.2%	0	0	20	15	4	5
11.	Annapolis	3,003.6	2,992.2	-0.4%	104.8%	106.8%	1	10	64	66	41	44
12.	Frederick	2,527.4	2,536.1	0.3%	88.2%	90.5%	4	1	66	70	52	48
13.	Havre de Grace	2,346.2	2,536.0	8.1%	81.8%	90.5%	0	0	15	9	4	8
14.	Takoma Park	3,402.2	2,535.6	-25.5%	118.7%	90.5%	1	1	27	29	30	30
15.	Gaithersburg	2,663.5	2,363.2	-11.3%	92.9%	84.4%	1	2	56	49	68	65
16.	Aberdeen	2,642.9	2,101.4	-20.5%	92.2%	75.0%	1	3	28	17	14	8
17.	New Carrollton	2,335.2	1,835.2	-21.4%	81.5%	65.5%	1	0	19	15	39	17
18.	Rockville	1,794.5	1,674.8	-6.7%	62.6%	59.8%	2	2	43	36	35	47
19.	Bowie	1,353.3	1,468.5	8.5%	47.2%	52.4%	3	1	21	27	47	63
20.	College Park	2,982.8	1,098.5	-63.2%	104.1%	39.2%	0	0	27	4	105	18
	Baltimore City	6,619.5	6,650.9	0.5%	230.9%	237.4%	344	318	4,378	5,288	5,541	5,336
	State Total	2,866.6	2,801.3	-2.3%	100.0%	100.0%	553	534	10,150	10,814	13,564	13,847

CY: calendar year

Source: *Uniform Crime Report*, Maryland State Police

Exhibit 2.9
Economic Indicators for Maryland Counties

County	<u>Average Weekly Wage</u>		<u>Unemployment Rate</u>			<u>Median Household Income</u>		<u>Median Home Price</u>		
	CY 2017	Percent of State Average	CY 2015	CY 2016	CY 2017	CY 2012-2016	Percent of State Average	FY 2016	FY 2017	Percent Change
Allegany	\$735	64.1%	7.0%	6.2%	5.8%	\$41,559	54.6%	\$114,900	\$116,750	1.6%
Anne Arundel	1,120	97.6%	4.4%	3.8%	3.6%	91,918	120.8%	337,950	342,400	1.3%
Baltimore City	1,250	109.0%	7.5%	6.6%	6.1%	44,262	58.2%	195,000	215,000	10.3%
Baltimore	1,052	91.7%	5.3%	4.7%	4.3%	68,989	90.7%	240,000	250,000	4.2%
Calvert	1,046	91.2%	4.6%	3.9%	3.6%	96,808	127.3%	333,683	320,000	-4.1%
Caroline	787	68.6%	5.4%	4.8%	4.3%	50,830	66.8%	189,000	192,000	1.6%
Carroll	836	72.9%	4.2%	3.6%	3.4%	87,060	114.5%	318,000	320,000	0.6%
Cecil	911	79.4%	6.0%	5.2%	4.8%	67,938	89.3%	230,000	229,900	0.0%
Charles	881	76.8%	5.0%	4.2%	4.0%	91,373	120.1%	313,000	313,475	0.2%
Dorchester	769	67.0%	7.2%	6.2%	5.7%	47,907	63.0%	162,500	169,000	4.0%
Frederick	961	83.8%	4.5%	3.9%	3.6%	85,715	112.7%	310,000	319,900	3.2%
Garrett	654	57.0%	6.3%	5.7%	5.2%	46,277	60.8%	147,900	149,450	1.0%
Harford	988	86.1%	4.9%	4.2%	3.9%	81,052	106.6%	275,000	280,000	1.8%
Howard	1,273	111.0%	3.8%	3.3%	3.1%	113,800	149.6%	437,900	435,000	-0.7%
Kent	763	66.5%	5.4%	4.9%	4.5%	55,028	72.3%	238,750	216,500	-9.3%
Montgomery	1,413	123.2%	3.9%	3.4%	3.3%	100,352	131.9%	433,000	449,080	3.7%
Prince George's	1,088	94.9%	5.2%	4.5%	4.2%	75,925	99.8%	288,000	302,313	5.0%
Queen Anne's	761	66.3%	4.5%	3.9%	3.7%	85,891	112.9%	328,000	330,000	0.6%
St. Mary's	1,274	111.1%	4.8%	4.3%	4.0%	86,810	114.1%	293,300	299,900	2.3%
Somerset	862	75.2%	8.3%	7.3%	6.8%	35,886	47.2%	129,900	130,000	0.1%
Talbot	797	69.5%	4.9%	4.2%	4.0%	61,395	80.7%	295,900	300,000	1.4%
Washington	804	70.1%	5.6%	5.1%	4.6%	56,316	74.0%	200,500	215,000	7.2%
Wicomico	839	73.1%	6.9%	6.3%	5.7%	53,508	70.3%	165,000	169,200	2.5%
Worcester	635	55.4%	10.7%	9.3%	8.5%	57,227	75.2%	215,000	235,000	9.3%
Maryland	\$1,147	100.0%	5.1%	4.4%	4.1%	\$76,067	100.0%	\$309,123	\$315,000	1.9%

CY: calendar year
FY: fiscal year

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
Calendar 2017

County	Private Sector	Government Sector	Government Sector		
			Federal	State	Local
Allegany	79.3%	20.7%	1.7%	9.2%	9.7%
Anne Arundel	82.7%	17.3%	4.9%	4.5%	8.0%
Baltimore City	79.9%	20.1%	3.2%	10.0%	6.9%
Baltimore	85.2%	14.8%	3.9%	2.9%	7.9%
Calvert	82.3%	17.7%	0.6%	1.1%	16.0%
Caroline	81.3%	18.7%	0.8%	2.0%	16.0%
Carroll	86.2%	13.8%	0.5%	2.1%	11.2%
Cecil	80.2%	19.8%	5.9%	1.7%	12.3%
Charles	76.7%	23.3%	5.5%	1.3%	16.5%
Dorchester	79.2%	20.8%	1.6%	7.3%	12.0%
Frederick	84.6%	15.4%	3.6%	1.2%	10.6%
Garrett	85.5%	14.5%	0.6%	2.1%	11.8%
Harford	78.2%	21.8%	11.7%	0.6%	9.5%
Howard	90.1%	9.9%	0.4%	1.0%	8.5%
Kent	86.8%	13.2%	0.8%	3.1%	9.4%
Montgomery	80.6%	19.4%	10.4%	0.3%	8.8%
Prince George's	72.0%	28.0%	8.5%	6.6%	12.9%
Queen Anne's	82.2%	17.8%	0.7%	1.5%	15.6%
St. Mary's	67.4%	32.6%	21.9%	2.1%	8.6%
Somerset	58.0%	42.0%	0.7%	27.3%	14.0%
Talbot	90.6%	9.4%	1.0%	1.1%	7.3%
Washington	87.1%	12.9%	0.9%	3.0%	9.0%
Wicomico	82.5%	17.5%	0.6%	6.1%	10.8%
Worcester	86.1%	13.9%	0.7%	0.6%	12.6%
Maryland	81.6%	18.4%	5.5%	3.7%	9.1%

Source: *Quarterly Census of Employment and Wages*, Department of Labor, Licensing, and Regulation

Exhibit 2.11
County Share of Total Employment by Sector
Calendar 2017

County	Population	Private Sector	Government Sector		Government Sector	
			Federal	State	Local	
Allegany	1.2%	1.1%	1.2%	0.3%	2.7%	1.2%
Anne Arundel	9.5%	10.3%	9.6%	9.0%	12.4%	8.9%
Baltimore City	10.1%	12.5%	14.0%	7.3%	34.7%	9.7%
Baltimore	13.8%	14.7%	11.4%	10.0%	11.2%	12.3%
Calvert	1.5%	0.9%	0.9%	0.1%	0.3%	1.6%
Caroline	0.5%	0.4%	0.4%	0.0%	0.2%	0.6%
Carroll	2.8%	2.3%	1.7%	0.2%	1.3%	2.7%
Cecil	1.7%	1.2%	1.3%	1.3%	0.5%	1.6%
Charles	2.6%	1.5%	2.0%	1.6%	0.6%	2.8%
Dorchester	0.5%	0.4%	0.5%	0.1%	0.8%	0.5%
Frederick	4.2%	3.9%	3.2%	2.5%	1.2%	4.4%
Garrett	0.5%	0.5%	0.3%	0.0%	0.3%	0.6%
Harford	4.2%	3.4%	4.2%	7.4%	0.6%	3.7%
Howard	5.3%	7.1%	3.4%	0.4%	1.7%	6.0%
Kent	0.3%	0.3%	0.2%	0.0%	0.2%	0.3%
Montgomery	17.5%	17.5%	18.7%	33.2%	1.2%	17.0%
Prince George's	15.1%	10.6%	18.4%	18.5%	21.6%	16.9%
Queen Anne's	0.8%	0.6%	0.5%	0.1%	0.2%	0.9%
St. Mary's	1.9%	1.4%	2.9%	6.5%	0.9%	1.6%
Somerset	0.4%	0.2%	0.6%	0.0%	1.9%	0.4%
Talbot	0.6%	0.8%	0.4%	0.1%	0.2%	0.6%
Washington	2.5%	2.7%	1.8%	0.4%	2.1%	2.5%
Wicomico	1.7%	1.7%	1.6%	0.2%	2.8%	2.0%
Worcester	0.9%	1.0%	0.7%	0.1%	0.2%	1.3%
Unallocated		3.1%	0.1%	0.3%	0.0%	0.0%
Maryland	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: *Quarterly Census of Employment and Wages*, Department of Labor, Licensing, and Regulation

Exhibit 2.12
Employment Growth in Maryland Counties – Over a Five-year Period
Calendar 2012 and 2017

County	<u>Average Employment Within Jurisdiction</u>					<u>Jobs Per 1,000 Residents</u>		
	CY 2012	CY 2017	Difference	% Difference	Rank	CY 2017	Percent of State Average	Rank
Allegany	29,258	29,000	-258	-0.9%	24	404.9	92.3%	11
Anne Arundel	240,417	270,971	30,554	12.7%	2	472.7	107.8%	5
Baltimore City	329,469	340,166	10,697	3.2%	16	556.1	126.8%	1
Baltimore	362,713	374,740	12,027	3.3%	15	450.2	102.6%	6
Calvert	21,447	24,258	2,811	13.1%	1	265.1	60.5%	22
Caroline	8,870	9,485	615	6.9%	9	285.8	65.2%	21
Carroll	55,546	58,679	3,133	5.6%	11	349.7	79.7%	17
Cecil	29,245	31,817	2,572	8.8%	3	309.7	70.6%	19
Charles	40,547	41,646	1,099	2.7%	17	260.8	59.5%	23
Dorchester	10,768	10,868	100	0.9%	22	337.9	77.1%	18
Frederick	92,580	100,655	8,075	8.7%	4	399.4	91.1%	13
Garrett	11,428	11,684	256	2.2%	19	399.7	91.1%	12
Harford	86,555	93,419	6,864	7.9%	6	370.5	84.5%	15
Howard	158,932	170,367	11,435	7.2%	8	530.6	121.0%	2
Kent	7,744	7,889	145	1.9%	21	407.0	92.8%	10
Montgomery	450,496	469,354	18,858	4.2%	14	443.3	101.1%	7
Prince George's	299,516	319,529	20,013	6.7%	10	350.1	79.8%	16
Queen Anne's	13,529	14,686	1,157	8.6%	5	295.1	67.3%	20
St. Mary's	41,986	43,789	1,803	4.3%	13	388.7	88.6%	14
Somerset	6,566	6,715	149	2.3%	18	259.1	59.1%	24
Talbot	18,057	19,368	1,311	7.3%	7	522.0	119.0%	3
Washington	66,543	66,573	30	0.0%	23	442.1	100.8%	8
Wicomico	44,155	45,116	961	2.2%	20	438.3	100.0%	9
Worcester	23,810	24,984	1,174	4.9%	12	483.3	110.2%	4
Unallocated	61,493	68,365	6,872	11.2%				
Maryland	2,511,669	2,654,123	142,453	5.7%		438.5	100.0%	

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

Source: *Quarterly Census of Employment and Wages*, Department of Labor, Licensing, and Regulation

Exhibit 2.13
Employment Growth in Maryland Counties – Multiple Year Comparison
Calendar 2012-2017

County	<u>Average Employment Within Jurisdiction</u>						<u>Job Growth - Annual Change</u>				
	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	2012-2013 % Difference	2013-2014 % Difference	2014-2015 % Difference	2015-2016 % Difference	2016-2017 % Difference
Allegany	29,258	29,189	29,147	28,969	29,312	29,000	-0.2%	-0.1%	-0.6%	1.2%	-1.1%
Anne Arundel	240,417	251,976	255,373	260,398	267,653	270,971	4.8%	1.3%	2.0%	2.8%	1.2%
Baltimore City	329,469	331,204	331,750	334,065	337,194	340,166	0.5%	0.2%	0.7%	0.9%	0.9%
Baltimore	362,713	360,566	364,651	370,670	373,523	374,740	-0.6%	1.1%	1.7%	0.8%	0.3%
Calvert	21,447	21,545	21,732	22,639	24,142	24,258	0.5%	0.9%	4.2%	6.6%	0.5%
Caroline	8,870	9,365	9,254	9,183	9,346	9,485	5.6%	-1.2%	-0.8%	1.8%	1.5%
Carroll	55,546	56,114	56,465	56,814	57,894	58,679	1.0%	0.6%	0.6%	1.9%	1.4%
Cecil	29,245	30,246	30,643	30,692	31,667	31,817	3.4%	1.3%	0.2%	3.2%	0.5%
Charles	40,547	40,743	41,225	42,119	42,920	41,646	0.5%	1.2%	2.2%	1.9%	-3.0%
Dorchester	10,768	10,878	11,064	11,074	11,202	10,868	1.0%	1.7%	0.1%	1.2%	-3.0%
Frederick	92,580	94,789	95,257	98,190	99,418	100,655	2.4%	0.5%	3.1%	1.3%	1.2%
Garrett	11,428	11,640	11,621	11,789	11,705	11,684	1.9%	-0.2%	1.4%	-0.7%	-0.2%
Harford	86,555	87,803	88,149	89,974	91,428	93,419	1.4%	0.4%	2.1%	1.6%	2.2%
Howard	158,932	159,348	159,886	165,194	168,168	170,367	0.3%	0.3%	3.3%	1.8%	1.3%
Kent	7,744	7,619	7,694	8,179	7,901	7,889	-1.6%	1.0%	6.3%	-3.4%	-0.2%
Montgomery	450,496	451,869	455,820	459,667	463,967	469,354	0.3%	0.9%	0.8%	0.9%	1.2%
Prince George's	299,516	299,713	303,015	306,137	312,033	319,529	0.1%	1.1%	1.0%	1.9%	2.4%
Queen Anne's	13,529	13,794	14,094	14,426	14,748	14,686	2.0%	2.2%	2.4%	2.2%	-0.4%
St. Mary's	41,986	42,419	42,580	43,200	43,340	43,789	1.0%	0.4%	1.5%	0.3%	1.0%
Somerset	6,566	6,616	6,705	6,732	6,683	6,715	0.8%	1.3%	0.4%	-0.7%	0.5%
Talbot	18,057	18,303	18,680	18,765	19,353	19,368	1.4%	2.1%	0.5%	3.1%	0.1%
Washington	66,543	66,709	66,772	67,108	66,896	66,573	0.2%	0.1%	0.5%	-0.3%	-0.5%
Wicomico	44,155	44,097	44,080	44,804	45,006	45,116	-0.1%	0.0%	1.6%	0.5%	0.2%
Worcester	23,810	23,814	23,610	24,025	24,308	24,984	0.0%	-0.9%	1.8%	1.2%	2.8%
Unallocated	61,493	61,298	63,357	66,376	67,366	68,365	-0.3%	3.4%	4.8%	1.5%	1.5%
Maryland	2,511,669	2,531,656	2,552,623	2,591,189	2,627,172	2,654,123	0.8%	0.8%	1.5%	1.4%	1.0%

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

Source: *Quarterly Census of Employment and Wages*, Department of Labor, Licensing, and Regulation

Chapter 3. Local Government Finances

County and municipal governments in Maryland spend approximately \$32.4 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 2017, expenditures at the county government level totaled \$31.0 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 66.5% of municipal expenditures in fiscal 2017. In addition, municipalities do not fund local school systems and community colleges, which account for approximately 50% of local government expenditures. In fiscal 2017, expenditures at the municipal government level totaled \$1.4 billion, which accounted for only 4.5% of total local government expenditures. However, in six counties, municipal governments account for over 15% of local government expenditures.

Table 3.1 shows the amount of local government expenditures in fiscal 2017 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 2017
(\$ in Millions)

	<u>Expenditures</u>	<u>Percent of Total</u>
County Level	\$30,990.2	95.5%
Municipal Level	1,449.0	4.5%
Total	\$32,439.2	100.0%

Source: Department of Legislative Services

County Level

In fiscal 2017, county governments and Baltimore City spent \$31.0 billion on public services. Local boards of education accounted for 49.8% of county expenditures (excluding debt service), with \$14.6 billion going to the public school systems. County government agencies accounted for 42.7% of expenditures or \$12.5 billion. Libraries, community colleges, and local health departments accounted for the remaining 7.5% of county expenditures. In addition, approximately \$1.6 billion was spent on debt service for the various units of county government. **Table 3.2** shows the distribution of county expenditures in fiscal 2017 by unit of county government.

Table 3.2
County Government Expenditures
Fiscal 2017
(\$ in Millions)

	<u>Expenditures</u>	<u>Percent of Total</u>
Public Schools	\$14,621.4	49.8%
Libraries	331.4	1.1%
Community Colleges	1,373.8	4.7%
Health Departments	504.3	1.7%
County Government	12,520.3	42.7%
Subtotal	\$29,351.2	100.0%
Debt Service	1,639.0	
Total	\$30,990.2	

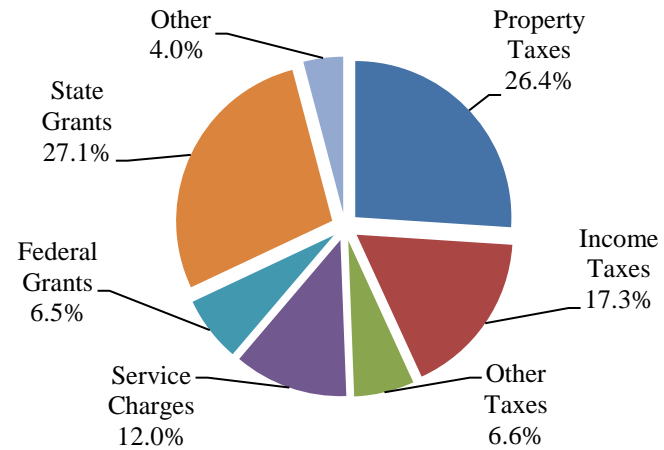
Source: Department of Legislative Services

County governments and Baltimore City collected \$30.0 billion in revenues in fiscal 2017, 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 66.1% of county revenues, and intergovernmental revenues account for 33.9% (**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 34.6% of its revenue from local sources, 46.8% from the State, 17.7% from the federal government, and 0.9% from other intergovernmental sources. In comparison, Howard County, one of the more affluent counties in the State, receives 73.6% of its revenue from local sources, 22.1% from the State, 4.0% from the federal government, and 0.3% from other intergovernmental sources.

Table 3.3
Sources of Revenue – Counties and Baltimore City
Fiscal 2017



Source: Department of Legislative Services

Exhibit 3.3 shows the allocation of county revenues by source for fiscal 2017, 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 own-source revenue source for county governments, accounting for 26.4% of total revenues in fiscal 2017, excluding debt proceeds. The reliance on property tax revenues ranges from 15.0% in Allegany County to 48.1% 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 2019 at \$306,691, which is nearly 2.5 times the statewide average of \$126,706. Somerset County has the second lowest per capita assessable base at \$57,453 which is less than half the statewide average. Due to its larger tax base, Worcester County is able to collect over four times the 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 17.3% of total revenues in fiscal 2017, excluding debt proceeds. The reliance on income tax revenues ranges from 7.4% in Somerset County to 23.2% in Queen Anne's 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 \$28,523 in tax year 2017. Montgomery County had the highest per capita net taxable income at \$43,513, followed by Howard County at \$41,472

and Talbot at \$33,302. Somerset County had the lowest per capita net taxable income at \$9,186; Allegany County had the second lowest at \$13,536.

State Grants

State aid is the largest revenue source for many county governments in Maryland, accounting for 27.1% of total revenues in fiscal 2017. In the 12 counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Anne Arundel, Baltimore, Calvert, Carroll, Garrett, Harford, Kent, Queen Anne's, and Worcester counties, State aid was the second largest revenue source after property taxes, whereas in Howard, Montgomery, and Talbot 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 2017, local school systems received approximately 86% of total State aid. County and municipal governments received 8%, with a majority of the funds targeted for transportation and public safety initiatives. Community colleges, libraries, and local health departments accounted for the remaining 6%. Approximately 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 6.5% of total county revenues in fiscal 2017, excluding debt proceeds. The reliance on federal grants ranged from 3.9% in Anne Arundel County to 17.7% in Somerset County. 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 \$31.0 billion on public services in fiscal 2017. On a per capita basis, county expenditures averaged \$5,144. Montgomery County led the State with per capita expenditures totaling \$6,481, followed by Howard County with per capita expenditures totaling \$6,437. Talbot County had the lowest per capita expenditures at \$3,557. **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 52.7% of total county spending in fiscal 2017. Education spending ranged from 39.2% of total spending in Baltimore City to 69.2% in Caroline County. 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 18.8% of Baltimore City's spending, the highest percentage in the State. In addition, public works functions accounted for 17.4% 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 12.2% 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 (20.0%), followed by Baltimore City (17.4%).

Public safety is the third largest function of county governments, accounting for 11.9% of total spending. As noted above, Baltimore City led the State in the percentage expended on public safety with 18.8%. Baltimore City was followed by Charles (14.8%) and Prince George's (13.9%) counties.

The composition of county expenditures has changed slightly since fiscal 2003. Funding for education, public works, and public safety functions are now accounting for a higher percentage of county spending, whereas expenditures for health/social services, general government, and debt service are accounting for a lower percentage. **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 2003</u>	<u>FY 2010</u>	<u>FY 2017</u>
Education	52.2%	54.5%	52.7%
Public Works	11.5%	11.4%	12.2%
Public Safety	10.8%	10.8%	11.9%
Health/Social Services	5.1%	3.7%	3.8%
General Government	6.1%	5.7%	5.8%
Debt Service	5.7%	4.4%	5.3%

Source: Department of Legislative Services

Municipal Level

Municipalities in Maryland, excluding Baltimore City, collected \$1.5 billion in revenues in fiscal 2017. **Exhibit 3.9** shows the allocation of municipal revenues by source for fiscal 2017, excluding debt proceeds.

Property Taxes

Property taxes are the largest revenue source for municipalities overall, accounting for 35.3% of total revenues, excluding debt proceeds (**Table 3.5**). The dependence on property taxes ranges from 6.5% for the municipality in St. Mary's County to 54.0% for municipalities in Prince George's County.

Service Charges

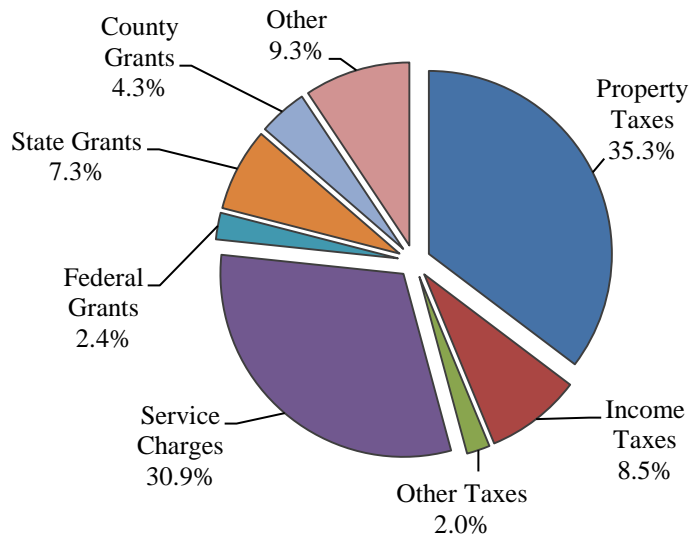
Service charges are the second largest revenue source for municipalities overall, accounting for 30.9% of total revenues in fiscal 2017. In 11 counties (Allegany, Calvert, Carroll, Cecil, Charles, Dorchester, Garrett, Queen Anne's, Talbot, Washington, and Worcester), service charges are the largest overall revenue source for municipalities.

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 7.6% for municipalities in Prince George's County to 66.5% 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 8.5% of total revenues in fiscal 2017, excluding debt proceeds. The reliance on income taxes ranges from 1.5% for municipalities in Worcester County to 16.9% for municipalities in Montgomery County. Municipal income taxes are calculated as 0.37% of Maryland taxable income of the municipality's residents or 17% of the county income taxes paid by the municipality's residents (with an adjustment to county income tax rates below 2.6%), whichever is higher.

Table 3.5
Sources of Revenue – Municipalities
Fiscal 2017



Source: Department of Legislative Services

State Grants

State aid is the fourth largest revenue source for municipalities, accounting for 7.3% 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 below 4% of total revenues for municipalities in Montgomery, Talbot, and Washington counties to over 20% for municipalities in Cecil, Kent, and St. Mary’s counties.

County Grants

County grants account for 4.3% of total revenues in fiscal 2017. Reliance on county grants is highest in Harford, Kent, 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 \$1.4 billion in fiscal 2017. The two largest expenditures for municipalities are public works and public safety. Public works accounted for 42.4% of municipal spending in fiscal 2017, and public safety accounted for 24.1%. **Exhibit 3.10** shows the allocation of municipal expenditures by category for fiscal 2017.

The composition of municipal expenditures has changed since fiscal 2003 (**Table 3.6**). Funding for parks and recreation, public works, and debt service now accounts for a lower percentage of municipal spending, whereas public safety and general government account for a higher percentage.

Table 3.6
Municipal Expenditure Trends

<u>Category</u>	<u>FY 2003</u>	<u>FY 2010</u>	<u>FY 2017</u>
Public Works	43.6%	41.7%	42.4%
Public Safety	21.2%	23.3%	24.1%
General Government	13.3%	14.1%	13.5%
Parks and Recreation	9.5%	7.5%	8.0%
Debt Service	5.4%	5.9%	5.1%

Source: Department of Legislative Services

Exhibit 3.1
Local Government Expenditures
Fiscal 2017

County	County (\$ in Millions)	Municipal (\$ in Millions)	Total (\$ in Millions)	Percent County	Percent Municipal
Allegany	\$284.6	\$63.5	\$348.1	81.8%	18.2%
Anne Arundel	2,537.8	106.1	2,643.9	96.0%	4.0%
Baltimore City	3,793.3	0.0	3,793.3	100.0%	0.0%
Baltimore	3,937.3	0.0	3,937.3	100.0%	0.0%
Calvert	435.5	12.7	448.2	97.2%	2.8%
Caroline	133.6	17.2	150.8	88.6%	11.4%
Carroll	668.0	58.3	726.3	92.0%	8.0%
Cecil	392.1	46.2	438.3	89.5%	10.5%
Charles	767.0	16.2	783.2	97.9%	2.1%
Dorchester	131.6	25.5	157.1	83.8%	16.2%
Frederick	1,149.0	161.4	1,310.4	87.7%	12.3%
Garrett	142.2	7.0	149.2	95.3%	4.7%
Harford	1,012.2	68.0	1,080.1	93.7%	6.3%
Howard	2,040.4	0.0	2,040.4	100.0%	0.0%
Kent	82.4	11.4	93.7	87.9%	12.1%
Montgomery	6,793.8	224.7	7,018.5	96.8%	3.2%
Prince George's	4,591.0	196.1	4,787.1	95.9%	4.1%
Queen Anne's	223.5	11.0	234.6	95.3%	4.7%
St. Mary's	433.5	5.0	438.6	98.9%	1.1%
Somerset	98.9	7.7	106.6	92.8%	7.2%
Talbot	132.3	74.3	206.6	64.0%	36.0%
Washington	536.5	116.7	653.2	82.1%	17.9%
Wicomico	397.1	70.7	467.8	84.9%	15.1%
Worcester	276.6	149.3	425.9	64.9%	35.1%
Statewide	\$30,990.2	\$1,449.0	\$32,439.2	95.5%	4.5%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.2
Local Government Expenditures by Category
Fiscal 2017

Category	Total Local Expenditures	Percent of Total	County Expenditures	Municipal Expenditures	Percent County	Percent Municipal
General Government	\$2,005,401,533	6.2%	\$1,809,686,919	\$195,714,614	90.2%	9.8%
Public Safety						
Police	2,050,176,713	6.3%	1,794,942,414	255,234,299	87.6%	12.4%
Fire	1,174,683,330	3.6%	1,118,620,683	56,062,647	95.2%	4.8%
Corrections	437,665,163	1.3%	437,665,163	-	100.0%	0.0%
Other	364,218,373	1.1%	326,931,391	37,286,982	89.8%	10.2%
Public Works						
Transportation	1,678,398,867	5.2%	1,477,436,830	200,962,037	88.0%	12.0%
Sewer/Solid Waste/Water	2,613,342,353	8.1%	2,276,795,528	336,546,825	87.1%	12.9%
Other	90,564,610	0.3%	13,697,915	76,866,695	15.1%	84.9%
Education						
Public Schools	14,635,210,297	45.1%	14,635,210,297	-	100.0%	0.0%
Community Colleges	1,374,185,695	4.2%	1,374,185,695	-	100.0%	0.0%
Libraries	331,381,762	1.0%	331,381,762	-	100.0%	0.0%
Health/Social Services	1,170,038,426	3.6%	1,170,038,426	-	100.0%	0.0%
Parks and Recreation	838,989,726	2.6%	722,419,424	116,570,302	86.1%	13.9%
Community/Economic Development	896,496,711	2.8%	843,470,369	53,026,342	94.1%	5.9%
Miscellaneous	1,065,079,807	3.3%	1,018,697,478	46,382,329	95.6%	4.4%
Debt Service	1,713,319,491	5.3%	1,638,985,644	74,333,847	95.7%	4.3%
Total	\$32,439,152,857	100.0%	\$30,990,165,938	\$1,448,986,919	95.5%	4.5%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.3
County Revenues by Source
Fiscal 2017

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	15.0%	9.2%	1.5%	8.6%	9.6%	51.4%	4.6%
Anne Arundel	28.3%	19.9%	7.3%	13.3%	3.9%	23.6%	3.7%
Baltimore City	21.8%	8.6%	7.3%	14.0%	9.4%	34.5%	4.4%
Baltimore	26.4%	20.0%	4.9%	11.0%	7.5%	26.1%	4.0%
Calvert	34.2%	17.8%	2.3%	8.8%	4.1%	28.8%	4.1%
Caroline	19.2%	10.2%	2.0%	3.6%	9.3%	52.1%	3.6%
Carroll	30.4%	22.9%	3.1%	5.3%	5.7%	28.6%	4.0%
Cecil	27.7%	15.1%	1.6%	7.1%	7.1%	38.2%	3.1%
Charles	28.8%	15.4%	4.8%	10.8%	6.1%	29.1%	5.0%
Dorchester	21.7%	8.9%	3.4%	5.6%	12.2%	45.3%	2.8%
Frederick	25.9%	18.0%	3.6%	15.3%	4.6%	29.6%	3.0%
Garrett	34.9%	8.6%	5.8%	8.9%	9.1%	28.2%	4.5%
Harford	29.6%	21.1%	3.4%	7.4%	6.5%	27.4%	4.7%
Howard	31.7%	22.7%	6.5%	8.5%	4.0%	22.1%	4.5%
Kent	37.9%	16.4%	2.5%	3.9%	12.2%	25.0%	2.1%
Montgomery	26.9%	22.6%	9.6%	13.8%	5.9%	17.2%	4.1%
Prince George's	24.4%	12.3%	7.6%	13.5%	6.7%	31.0%	4.4%
Queen Anne's	31.8%	23.2%	4.0%	7.5%	4.9%	23.9%	4.7%
St. Mary's	24.8%	20.4%	4.2%	10.5%	6.2%	31.3%	2.6%
Somerset	17.1%	7.4%	0.7%	7.3%	17.7%	46.8%	3.0%
Talbot	27.8%	21.3%	9.8%	9.3%	7.2%	20.8%	3.8%
Washington	22.9%	14.7%	2.3%	6.9%	8.0%	42.7%	2.5%
Wicomico	16.5%	13.2%	1.5%	8.5%	8.1%	49.9%	2.2%
Worcester	48.1%	8.5%	11.1%	9.5%	4.9%	16.2%	1.7%
Statewide	26.4%	17.3%	6.6%	12.0%	6.5%	27.1%	4.0%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.4
Per Capita County Revenues by Source
Fiscal 2017

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other	Debt Proceeds	Total
Allegany	\$597	\$366	\$61	\$344	\$384	\$2,049	\$185	\$125	\$4,110
Anne Arundel	1,228	864	318	577	172	1,027	160	236	4,582
Baltimore City	1,366	543	459	881	590	2,163	274	47	6,324
Baltimore	1,110	839	208	462	313	1,097	168	430	4,627
Calvert	1,632	848	110	418	195	1,373	194	351	5,122
Caroline	770	408	81	145	373	2,089	145	0	4,012
Carroll	1,194	898	121	207	224	1,123	155	97	4,018
Cecil	1,031	561	61	264	265	1,420	115	2	3,719
Charles	1,415	758	235	532	298	1,429	246	164	5,076
Dorchester	909	375	144	235	512	1,900	117	0	4,192
Frederick	1,183	819	163	700	211	1,349	136	278	4,838
Garrett	1,664	412	275	422	436	1,345	212	0	4,765
Harford	1,194	849	137	299	262	1,103	188	234	4,266
Howard	1,916	1,373	393	514	243	1,336	274	515	6,563
Kent	1,526	661	99	157	490	1,008	87	0	4,028
Montgomery	1,668	1,399	595	856	364	1,067	254	455	6,658
Prince George's	1,219	614	378	675	337	1,548	219	61	5,052
Queen Anne's	1,352	988	169	319	209	1,015	198	272	4,522
St. Mary's	958	788	160	406	238	1,210	101	244	4,106
Somerset	620	267	27	264	643	1,700	108	184	3,813
Talbot	982	753	346	330	253	733	136	0	3,533
Washington	822	527	83	249	289	1,536	89	91	3,684
Wicomico	618	495	58	320	303	1,870	84	248	3,994
Worcester	2,529	444	585	497	258	850	90	0	5,254
Statewide	\$1,315	\$864	\$330	\$596	\$326	\$1,351	\$201	\$251	\$5,234

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.5
County Per Capita Rankings by Selected Revenue Sources
Fiscal 2017

Property Taxes		Income Taxes		State Grants		Total Revenues Excluding Debt Proceeds	
1. Worcester	\$2,529	1. Montgomery	\$1,399	1. Baltimore City	\$2,163	1. Baltimore City	\$6,276
2. Howard	1,916	2. Howard	1,373	2. Caroline	2,089	2. Montgomery	6,203
3. Montgomery	1,668	3. Queen Anne's	988	3. Allegany	2,049	3. Howard	6,048
4. Garrett	1,664	4. Carroll	898	4. Dorchester	1,900	4. Worcester	5,254
5. Calvert	1,632	5. Anne Arundel	864	5. Wicomico	1,870	5. Prince George's	4,991
6. Kent	1,526	6. Harford	849	6. Somerset	1,700	6. Charles	4,913
7. Charles	1,415	7. Calvert	848	7. Prince George's	1,548	7. Calvert	4,770
8. Baltimore City	1,366	8. Baltimore	839	8. Washington	1,536	8. Garrett	4,765
9. Queen Anne's	1,352	9. Frederick	819	9. Charles	1,429	9. Frederick	4,559
10. Anne Arundel	1,228	10. St. Mary's	788	10. Cecil	1,420	10. Anne Arundel	4,346
11. Prince George's	1,219	11. Charles	758	11. Calvert	1,373	11. Queen Anne's	4,250
12. Harford	1,194	12. Talbot	753	12. Frederick	1,349	12. Baltimore	4,197
13. Carroll	1,194	13. Kent	661	13. Garrett	1,345	13. Dorchester	4,192
14. Frederick	1,183	14. Prince George's	614	14. Howard	1,336	14. Harford	4,033
15. Baltimore	1,110	15. Cecil	561	15. St. Mary's	1,210	15. Kent	4,028
16. Cecil	1,031	16. Baltimore City	543	16. Carroll	1,123	16. Caroline	4,012
17. Talbot	982	17. Washington	527	17. Harford	1,103	17. Allegany	3,985
18. St. Mary's	958	18. Wicomico	495	18. Baltimore	1,097	18. Carroll	3,921
19. Dorchester	909	19. Worcester	444	19. Montgomery	1,067	19. St. Mary's	3,863
20. Washington	822	20. Garrett	412	20. Anne Arundel	1,027	20. Wicomico	3,747
21. Caroline	770	21. Caroline	408	21. Queen Anne's	1,015	21. Cecil	3,717
22. Somerset	620	22. Dorchester	375	22. Kent	1,008	22. Somerset	3,629
23. Wicomico	618	23. Allegany	366	23. Worcester	850	23. Washington	3,593
24. Allegany	597	24. Somerset	267	24. Talbot	733	24. Talbot	3,533
Statewide	\$1,315	Statewide	\$864	Statewide	\$1,351	Statewide	\$4,983

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.6
County Expenditures by Category
Fiscal 2017

County	General Government	Public Safety	Public Works	Health/ Social Serv.	Education/ Libraries	Parks and Recreation	Debt Service	Other
Allegany	4.1%	9.1%	11.9%	5.2%	65.5%	0.3%	1.6%	2.2%
Anne Arundel	5.2%	12.3%	12.1%	3.3%	56.7%	1.5%	6.3%	2.7%
Baltimore City	7.4%	18.8%	17.4%	6.8%	39.2%	1.7%	4.1%	4.6%
Baltimore	4.1%	10.0%	12.4%	2.1%	52.8%	1.0%	5.4%	12.4%
Calvert	4.9%	8.9%	7.7%	2.8%	61.9%	2.7%	4.1%	7.1%
Caroline	3.4%	9.3%	4.7%	4.6%	69.2%	1.4%	2.7%	4.7%
Carroll	6.8%	7.5%	8.1%	3.4%	62.5%	0.9%	6.4%	4.4%
Cecil	3.8%	9.9%	6.8%	4.4%	67.3%	0.3%	4.8%	2.6%
Charles	4.8%	14.8%	8.8%	2.5%	59.4%	1.4%	5.6%	2.6%
Dorchester	5.1%	9.9%	6.6%	5.1%	64.0%	0.6%	2.0%	6.8%
Frederick	5.1%	10.3%	9.1%	3.8%	61.9%	0.9%	5.5%	3.4%
Garrett	4.4%	8.3%	20.0%	5.9%	54.0%	0.8%	1.9%	4.7%
Harford	4.4%	9.9%	10.8%	2.7%	60.9%	1.3%	6.6%	3.4%
Howard	6.7%	11.8%	10.8%	2.1%	55.2%	3.6%	6.5%	3.3%
Kent	15.9%	12.0%	11.3%	11.4%	43.5%	2.1%	2.5%	1.3%
Montgomery	6.9%	9.1%	12.2%	4.7%	49.8%	2.9%	6.2%	8.1%
Prince George's	5.5%	13.9%	12.7%	2.1%	51.2%	4.4%	4.6%	5.5%
Queen Anne's	9.6%	11.9%	10.7%	4.6%	52.1%	2.6%	5.7%	2.8%
St. Mary's	6.0%	11.0%	9.6%	3.5%	62.7%	2.7%	2.9%	1.5%
Somerset	6.4%	7.7%	9.1%	7.4%	53.0%	1.7%	5.9%	8.8%
Talbot	7.0%	12.4%	11.8%	5.7%	56.3%	3.2%	0.9%	2.6%
Washington	4.3%	8.9%	11.1%	3.0%	67.1%	0.8%	3.0%	1.7%
Wicomico	3.9%	11.3%	6.1%	6.6%	64.2%	3.5%	3.6%	0.7%
Worcester	5.4%	12.8%	9.8%	6.0%	50.2%	1.0%	4.6%	10.2%
Statewide	5.8%	11.9%	12.2%	3.8%	52.7%	2.3%	5.3%	6.0%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.7
Per Capita County Expenditures by Category
Fiscal 2017

County	General Government	Public Safety	Public Works	Health/ Social Serv.	Education/ Libraries	Parks and Recreation	Debt Service	Other	Total
Allegany	\$161	\$358	\$467	\$206	\$2,583	\$12	\$65	\$88	\$3,942
Anne Arundel	231	548	539	147	2,529	68	279	120	4,461
Baltimore City	454	1,158	1,071	415	2,407	106	254	283	6,148
Baltimore	193	471	585	99	2,499	46	254	587	4,736
Calvert	236	426	369	132	2,958	128	194	338	4,780
Caroline	137	378	192	186	2,813	57	109	191	4,064
Carroll	272	300	322	134	2,498	38	258	175	3,997
Cecil	144	378	259	170	2,571	13	184	99	3,818
Charles	235	720	428	122	2,894	70	275	129	4,872
Dorchester	209	404	269	257	2,608	23	82	226	4,078
Frederick	236	476	420	177	2,869	42	255	159	4,635
Garrett	211	401	970	286	2,617	40	91	229	4,845
Harford	176	400	437	108	2,463	54	267	137	4,042
Howard	433	760	694	133	3,551	232	420	215	6,437
Kent	665	502	475	478	1,822	90	104	56	4,191
Montgomery	444	593	790	304	3,229	189	404	527	6,481
Prince George's	279	702	640	108	2,578	222	232	278	5,039
Queen Anne's	436	540	487	211	2,367	116	258	129	4,545
St. Mary's	232	427	374	135	2,430	107	114	58	3,877
Somerset	245	295	347	282	2,028	66	226	338	3,828
Talbot	250	441	420	204	2,001	112	34	94	3,557
Washington	153	318	399	107	2,404	30	109	61	3,581
Wicomico	152	439	237	256	2,485	135	138	27	3,871
Worcester	288	686	524	325	2,698	54	246	550	5,370
Statewide	\$300	\$611	\$625	\$194	\$2,712	\$120	\$272	\$309	\$5,144

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.8
County Per Capita Rankings by Expenditure Categories
Fiscal 2017

Education/Libraries		Public Works		Public Safety		Total Expenditures	
1. Howard	\$3,551	1. Baltimore City	\$1,071	1. Baltimore City	\$1,158	1. Montgomery	\$6,481
2. Montgomery	3,229	2. Garrett	970	2. Howard	760	2. Howard	6,437
3. Calvert	2,958	3. Montgomery	790	3. Charles	720	3. Baltimore City	6,148
4. Charles	2,894	4. Howard	694	4. Prince George's	702	4. Worcester	5,370
5. Frederick	2,869	5. Prince George's	640	5. Worcester	686	5. Prince George's	5,039
6. Caroline	2,813	6. Baltimore	585	6. Montgomery	593	6. Charles	4,872
7. Worcester	2,698	7. Anne Arundel	539	7. Anne Arundel	548	7. Garrett	4,845
8. Garrett	2,617	8. Worcester	524	8. Queen Anne's	540	8. Calvert	4,780
9. Dorchester	2,608	9. Queen Anne's	487	9. Kent	502	9. Baltimore	4,736
10. Allegany	2,583	10. Kent	475	10. Frederick	476	10. Frederick	4,635
11. Prince George's	2,578	11. Allegany	467	11. Baltimore	471	11. Queen Anne's	4,545
12. Cecil	2,571	12. Harford	437	12. Talbot	441	12. Anne Arundel	4,461
13. Anne Arundel	2,529	13. Charles	428	13. Wicomico	439	13. Kent	4,191
14. Baltimore	2,499	14. Talbot	420	14. St. Mary's	427	14. Dorchester	4,078
15. Carroll	2,498	15. Frederick	420	15. Calvert	426	15. Caroline	4,064
16. Wicomico	2,485	16. Washington	399	16. Dorchester	404	16. Harford	4,042
17. Harford	2,463	17. St. Mary's	374	17. Garrett	401	17. Carroll	3,997
18. St. Mary's	2,430	18. Calvert	369	18. Harford	400	18. Allegany	3,942
19. Baltimore City	2,407	19. Somerset	347	19. Cecil	378	19. St. Mary's	3,877
20. Washington	2,404	20. Carroll	322	20. Caroline	378	20. Wicomico	3,871
21. Queen Anne's	2,367	21. Dorchester	269	21. Allegany	358	21. Somerset	3,828
22. Somerset	2,028	22. Cecil	259	22. Washington	318	22. Cecil	3,818
23. Talbot	2,001	23. Wicomico	237	23. Carroll	300	23. Washington	3,581
24. Kent	1,822	24. Caroline	192	24. Somerset	295	24. Talbot	3,557
Statewide	\$2,712	Statewide	\$625	Statewide	\$611	Statewide	\$5,144

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.9
Municipal Revenues by Source
Fiscal 2017

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	County Grants	Other
Allegany	22.9%	4.3%	0.1%	48.2%	9.4%	10.6%	1.2%	3.1%
Anne Arundel	41.9%	6.2%	2.3%	30.1%	4.7%	6.1%	2.6%	6.1%
Calvert	29.9%	9.8%	14.0%	31.1%	1.1%	9.7%	0.8%	3.5%
Caroline	29.3%	3.8%	0.6%	26.1%	21.5%	13.4%	0.2%	5.1%
Carroll	29.1%	12.2%	0.5%	36.1%	3.5%	5.4%	4.9%	8.5%
Cecil	29.9%	5.1%	0.2%	33.1%	0.4%	21.8%	4.8%	4.8%
Charles	28.7%	12.3%	2.5%	44.6%	0.1%	5.9%	1.0%	5.0%
Dorchester	33.2%	4.1%	0.5%	41.1%	0.4%	14.2%	3.0%	3.4%
Frederick	35.3%	7.6%	1.4%	30.0%	2.8%	8.0%	3.0%	11.8%
Garrett	26.2%	6.4%	1.5%	34.5%	1.4%	19.2%	5.8%	5.0%
Harford	39.9%	7.2%	0.6%	33.7%	0.1%	4.5%	7.3%	6.5%
Kent	20.7%	6.3%	0.6%	23.5%	8.4%	26.2%	7.2%	7.1%
Montgomery	35.3%	16.9%	5.3%	19.0%	0.4%	3.7%	5.3%	14.1%
Prince George's	54.0%	13.4%	1.3%	7.6%	1.0%	6.0%	2.1%	14.6%
Queen Anne's	31.2%	16.6%	0.0%	33.0%	6.3%	4.5%	1.7%	6.6%
St. Mary's	6.5%	9.3%	0.0%	22.4%	0.0%	48.1%	0.5%	13.3%
Somerset	44.2%	3.6%	0.7%	24.6%	4.7%	15.5%	3.0%	3.7%
Talbot	17.9%	3.3%	0.2%	66.5%	1.0%	3.7%	1.3%	6.1%
Washington	26.2%	3.6%	2.9%	52.7%	2.1%	3.3%	0.6%	8.5%
Wicomico	36.9%	4.5%	1.9%	29.8%	0.8%	16.2%	1.3%	8.6%
Worcester	34.0%	1.5%	1.2%	35.8%	2.1%	4.0%	15.7%	5.7%
Statewide	35.3%	8.5%	2.0%	30.9%	2.4%	7.3%	4.3%	9.3%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Exhibit 3.10
Municipal Expenditures by Category
Fiscal 2017

County	General Government	Public Safety	Public Works	Parks and Recreation	Community Develop.	Economic Develop.	Debt Service	Other
Allegany	4.9%	19.4%	55.5%	2.9%	6.9%	2.8%	6.1%	1.5%
Anne Arundel	8.9%	38.7%	33.3%	9.9%	0.5%	0.0%	8.3%	0.5%
Calvert	12.4%	12.8%	48.3%	12.1%	0.0%	1.8%	9.3%	3.3%
Caroline	8.6%	22.9%	43.1%	4.1%	12.5%	0.1%	7.1%	1.6%
Carroll	11.1%	18.3%	48.4%	5.6%	4.4%	0.4%	3.8%	7.8%
Cecil	10.2%	27.9%	52.4%	5.4%	0.0%	0.2%	4.0%	0.0%
Charles	14.5%	12.5%	60.4%	5.3%	0.1%	0.0%	1.5%	5.6%
Dorchester	15.6%	23.2%	51.9%	0.6%	0.6%	1.1%	5.0%	1.9%
Frederick	9.5%	22.2%	48.4%	6.8%	0.3%	3.6%	8.4%	0.8%
Garrett	15.8%	3.4%	64.2%	7.3%	0.0%	1.5%	6.5%	1.5%
Harford	17.8%	21.1%	43.4%	3.3%	0.7%	1.1%	3.5%	9.2%
Kent	15.8%	14.3%	52.6%	5.4%	0.2%	1.5%	3.3%	7.0%
Montgomery	25.2%	17.2%	29.4%	16.5%	2.2%	0.3%	4.3%	5.0%
Prince George's	19.9%	30.7%	26.5%	10.8%	2.3%	1.0%	3.3%	5.5%
Queen Anne's	11.2%	8.7%	64.1%	1.1%	0.0%	0.0%	10.4%	4.6%
St. Mary's	22.3%	0.8%	61.6%	4.7%	5.8%	1.3%	3.4%	0.0%
Somerset	9.4%	32.7%	37.8%	3.0%	2.8%	2.1%	5.1%	7.2%
Talbot	5.0%	13.7%	73.6%	1.3%	1.0%	0.4%	3.0%	2.1%
Washington	10.4%	22.1%	53.4%	5.4%	0.9%	2.2%	3.4%	2.3%
Wicomico	7.9%	36.7%	41.9%	4.4%	0.4%	0.0%	6.5%	2.2%
Worcester	8.2%	28.0%	39.6%	8.0%	0.1%	10.0%	5.4%	0.8%
Statewide	13.5%	24.1%	42.4%	8.0%	1.6%	2.1%	5.1%	3.2%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Service

Chapter 4. Tax Rates for Local Governments

County Taxes

More jurisdictions chose to decrease local tax rates in fiscal 2019 than chose to increase them. As shown in **Table 4.1**, seven counties changed their local property tax rates, with five counties decreasing their rates and two counties increasing them. The rate increase in Talbot County exceeded the county’s charter limit. In addition, Caroline County increased its income tax rate to the maximum allowed by State law. No county altered its recordation, transfer, admissions and amusement, or hotel rental tax rate.

Table 4.1
Number of Counties Changing Tax Rates
Fiscal 2015-2019

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	▲	▼	▲	▼	▲	▼	▲	▼	▲	▼
Real Property	3	4	5	4	4	2	2	6	2	5
Local Income	0	1	1	1	2	0	1	0	1	0
Recordation	0	0	0	0	1	0	0	0	0	0
Transfer	0	0	2	0	0	0	0	0	0	0
A&A	0	0	1	0	0	0	0	0	0	0
Hotel Rental	1	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; Maryland Association of Counties

Property Tax Rates

For fiscal 2019, five counties – Allegany, Anne Arundel, Calvert, Garrett, and Montgomery – decreased their real property tax rates. Dorchester and Talbot counties increased their real property tax rates. Real property tax rates range from \$0.606 per \$100 of assessed value in Talbot County to \$2.248 in Baltimore City.

Over the last five years, the majority of counties in Maryland have altered their local property tax rates. Compared to fiscal 2014, property tax rates are currently higher in nine jurisdictions and lower in six jurisdictions. Property tax rates in nine counties have remained the same during this period. **Table 4.2** lists the counties referenced in this paragraph.

Exhibit 4.1 shows the real property tax rates for each county since fiscal 2011. 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 2019.

Table 4.2
Property Tax Actions Over Last Five Years

Lower Tax Rate: Allegany, Anne Arundel, Frederick, Garrett, Montgomery, St. Mary's

Decreased One Time: Frederick, Garrett

Decreased Multiple Times: Allegany, Anne Arundel, St. Mary's

No Change: Baltimore City, Baltimore, Carroll, Charles, Harford, Howard, Kent, Queen Anne's, Washington

Higher Tax Rate: Calvert, Caroline, Cecil, Dorchester, Prince George's, Somerset, Talbot, Wicomico, Worcester

Increased One Time: Prince George's, Somerset, Worcester

Increased Multiple Times: Caroline, Cecil, Talbot

Fluctuated: Calvert, Dorchester, Montgomery, Wicomico

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. When the assessable base is

increasing, the constant yield rate is generally below the current tax rate.

In fiscal 2019, 19 jurisdictions (Baltimore City, and Allegany, Anne Arundel, Baltimore, Caroline, Carroll, Cecil, Charles, Dorchester, Frederick, Harford, Howard, Prince George's, Queen Anne's, St. Mary's, Talbot, Washington, Wicomico, and Worcester counties) 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 \$94.5 million in fiscal 2019. In the 4 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 \$18.4 million. The property tax rate in Garrett County was set at exactly the constant yield rate. **Exhibit 4.2** shows the property tax rate in excess of the constant yield rate for each county in fiscal 2019. **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 legislation enacted in 1999, county income tax rates may range between 1.0% and 3.2%. Caroline County was the only jurisdiction to change its local income tax rate for calendar 2019, increasing the rate from 2.73% to 3.2%. Local income tax rates range from 1.75% in Worcester County to 3.2% in Baltimore City and Caroline, Howard, Montgomery, Prince George's, Queen Anne's, Somerset, and Wicomico counties. **Exhibit 4.5** shows the rates for income taxes for calendar 2011 through 2019.

Recordation Tax Rates

No county altered its recordation tax rate for fiscal 2019. 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 2018 and 2019.

Transfer Tax Rates

No county altered its transfer tax rate for fiscal 2019. Local transfer tax rates range from 0.5% in eight counties (Allegany, Caroline, Cecil, Charles, Kent, Queen Anne’s, Washington, and Worcester) to 1.5% in Baltimore City and Baltimore County. Five counties (Calvert, Carroll, Frederick, Somerset, and Wicomico) do not impose a tax on property transfers.

Admissions and Amusement Tax Rates

No county altered its admissions and amusement tax rate for fiscal 2019. 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 2019. Hotel rental tax rates range from 4% in Talbot County to 9.5% in Baltimore City.

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 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 regular session 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 or 2015. In fiscal 2016, Prince George's County became the second county to exercise this authority by enacting a 4 cent supplemental property tax rate to fund its schools. In fiscal 2017, Talbot County again exceeded its charter limit by establishing a 0.86 cent supplemental property tax rate for public education. Montgomery County exceeded the charter limit through a unanimous vote by the county council. In fiscal 2018, Talbot County exceeded its charter limit again by approving a 1.59 cent supplemental property tax rate for the board of education. In fiscal 2019, Talbot County's property tax rate exceeded the charter limit by 2.5 cents, with the additional revenue attributable to the rate increase above the tax cap appropriated to the board of education.

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 \$0.005 in Martin's Additions (Montgomery County) to \$1.06 in Luke and Cumberland (Allegany County). Only Chevy Chase, Section 5 (Montgomery County) did not impose a local property tax in fiscal 2019. While only 15.5% 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 2017, 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 2017, municipal tax differentials and rebates totaled approximately \$107.1 million, a 4.3% increase compared to the prior year. **Exhibit 4.8** shows the amount of tax set-offs provided in fiscal 2017 by county.

Even with such tax set-off programs, many municipal residents face relatively high property tax rates. For example, residents in Princess Anne are subject to a \$1.998 combined county/municipal property tax rate, which is nearly twice the amount of the Somerset County rate. **Table 4.3** lists the municipalities with the highest combined county/municipal property tax rates for fiscal 2019.

Table 4.3
Municipalities with the Highest Combined Local
Property Tax Rates in Maryland
Fiscal 2019

<u>Municipality</u>	<u>County</u>	<u>Combined Tax Rate</u>
Colmar Manor	Prince George's	\$2.3200
Baltimore City		2.2480
Morningside	Prince George's	2.0900
Mt. Rainier	Prince George's	2.0640
Princess Anne	Somerset	1.9980
Bladensburg	Prince George's	1.9930
Salisbury	Wicomico	1.9230
Luke	Allegany	1.9221
New Carrollton	Prince George's	1.9205
District Heights	Prince George's	1.9021
Cumberland	Allegany	1.8980

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 14 counties in Maryland. In addition, Dorchester County has enacted an excise tax but has temporarily suspended collection of the charge. As shown in **Table 4.4**, after reaching a peak of \$129.1 million in fiscal 2007, impact fee and excise tax revenues declined to \$62.4 million in fiscal 2009. Revenues have since returned to higher levels and are estimated to be \$168.3 million and \$162.5 million, in fiscal 2018 and 2019, 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

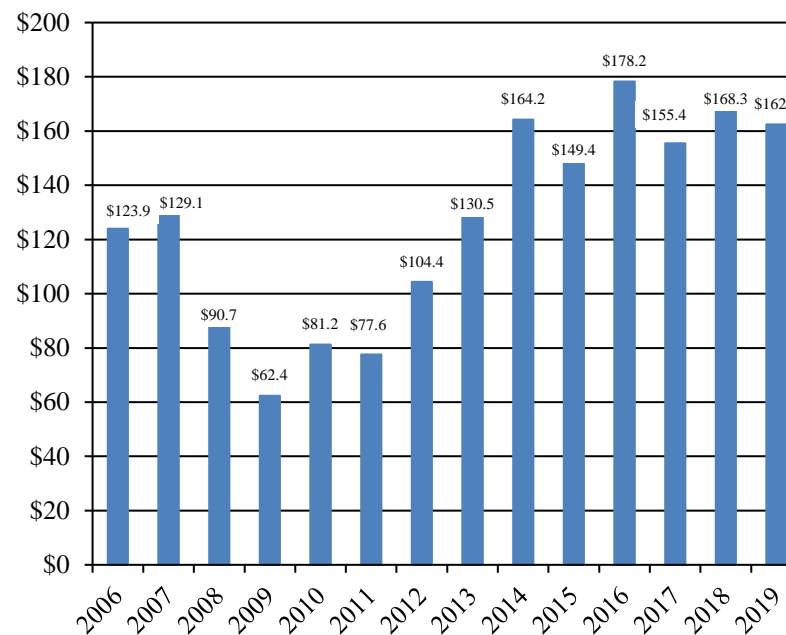
impact fees or excise taxes) may also be directed partially or wholly toward new or expanded facilities (e.g., water/sewer system development charges or connection charges). In addition, a number of municipalities impose impact fees or similar charges on new development.

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 2017 through 2019. **Exhibit 4.10** shows the revenue collections for fiscal 2017 through 2019.

Table 4.4
Development Impact Fees and Excise Taxes
Maryland Counties
Fiscal 2006-2019
(\$ in Millions)



Source: Department of Legislative Services; Maryland Association of Counties

Exhibit 4.1
County Real Property Tax Rates in Fiscal 2011-2019
(per \$100 of assessed value)

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Allegany	\$0.983	\$0.982	\$0.981	\$0.980	\$0.979	\$0.978	\$0.977	\$0.976	\$0.975
Anne Arundel	0.880	0.910	0.941	0.950	0.943	0.923	0.915	0.907	0.902
Baltimore City	2.268	2.268	2.268	2.248	2.248	2.248	2.248	2.248	2.248
Baltimore	1.100	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	0.952	0.952	0.937
Caroline	0.870	0.870	0.890	0.940	0.960	0.980	0.980	0.980	0.980
Carroll	1.048	1.028	1.018	1.018	1.018	1.018	1.018	1.018	1.018
Cecil	0.915	0.940	0.991	0.991	0.991	0.991	0.991	1.041	1.041
Charles	1.026	1.067	1.121	1.205	1.205	1.205	1.205	1.205	1.205
Dorchester	0.896	0.976	0.976	0.976	0.976	0.976	0.976	0.974	1.000
Frederick	1.064	1.064	1.064	1.064	1.060	1.060	1.060	1.060	1.060
Garrett	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990
Harford	1.042	1.042	1.042	1.042	1.042	1.042	1.042	1.042	1.042
Howard	1.150	1.150	1.190	1.190	1.190	1.190	1.190	1.190	1.190
Kent	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022
Montgomery	0.915	0.959	1.003	1.021	1.008	0.999	1.038	1.013	0.993
Prince George's	1.319	1.319	1.319	1.319	1.319	1.374	1.374	1.374	1.374
Queen Anne's	0.767	0.847	0.847	0.847	0.847	0.847	0.847	0.847	0.847
St. Mary's	0.857	0.857	0.857	0.857	0.857	0.852	0.852	0.848	0.848
Somerset	0.884	0.884	0.884	0.915	0.915	1.000	1.000	1.000	1.000
Talbot	0.432	0.448	0.491	0.512	0.527	0.536	0.547	0.571	0.606
Washington	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
Wicomico	0.759	0.769	0.840	0.909	0.952	0.952	0.952	0.940	0.940
Worcester	0.700	0.700	0.770	0.770	0.770	0.835	0.835	0.835	0.835

Note: The rates in Charles, 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 2019

County	Actual FY 2018	Actual FY 2019	Difference	Constant Yield Rate	Difference	Amount in Excess of Constant Yield Ranking by Highest to Lowest	
Allegany	\$0.976	\$0.975	-\$0.001	\$0.970	\$0.005	1.	Prince George's \$0.037
Anne Arundel	0.907	0.902	-0.005	0.893	0.009	2.	Talbot 0.032
Baltimore City	2.248	2.248	0.000	2.234	0.014	3.	Frederick 0.025
Baltimore	1.100	1.100	0.000	1.079	0.021	4.	Charles 0.023
Calvert	0.952	0.937	-0.015	0.943	-0.006	5.	Baltimore 0.021
Caroline	0.980	0.980	0.000	0.970	0.010	6.	Howard 0.019
Carroll	1.018	1.018	0.000	1.000	0.018	7.	Carroll 0.018
Cecil	1.041	1.041	0.000	1.030	0.012	8.	Wicomico 0.016
Charles*	1.205	1.205	0.000	1.182	0.023	9.	Baltimore City 0.014
Dorchester	0.974	1.000	0.026	0.995	0.005	10.	Queen Anne's 0.013
Frederick	1.060	1.060	0.000	1.035	0.025	11.	Cecil 0.012
Garrett	0.990	0.990	0.000	0.990	0.000	12.	Caroline 0.010
Harford	1.042	1.042	0.000	1.034	0.008	13.	Anne Arundel 0.009
Howard*	1.190	1.190	0.000	1.171	0.019	14.	Worcester 0.008
Kent	1.022	1.022	0.000	1.022	0.000	15.	Harford 0.008
Montgomery*	1.013	0.993	-0.020	1.002	-0.009	16.	Washington 0.007
Prince George's*	1.374	1.374	0.000	1.337	0.037	17.	Dorchester 0.005
Queen Anne's	0.847	0.847	0.000	0.834	0.013	18.	Allegany 0.005
St. Mary's	0.848	0.848	0.000	0.844	0.003	19.	St. Mary's 0.003
Somerset	1.000	1.000	0.000	1.006	-0.006	20.	Garrett 0.000
Talbot	0.571	0.606	0.035	0.574	0.032	21.	Kent 0.000
Washington	0.948	0.948	0.000	0.941	0.007	22.	Somerset -0.006
Wicomico	0.940	0.940	0.000	0.924	0.016	23.	Calvert -0.006
Worcester	0.835	0.835	0.000	0.827	0.008	24.	Montgomery -0.009

*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 2019

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Yield	Per Capita Yield
Allegany	\$3,540,554,255	\$0.975	\$0.970	\$0.005	\$170,000	\$2.37
Anne Arundel	71,227,210,840	0.902	0.893	0.009	6,482,000	11.31
Baltimore City	36,538,898,815	2.248	2.234	0.014	5,262,000	8.60
Baltimore	81,632,838,486	1.100	1.079	0.021	17,469,000	20.98
Calvert	11,790,041,161	0.937	0.943	-0.006	0	0.00
Caroline	2,494,198,457	0.980	0.970	0.010	242,000	7.29
Carroll	19,239,180,577	1.018	1.000	0.018	3,521,000	20.99
Cecil	9,582,698,280	1.041	1.030	0.012	1,102,000	10.73
Charles*	17,176,795,494	1.205	1.182	0.023	4,002,000	25.06
Dorchester	2,721,111,784	1.000	0.995	0.005	136,000	4.23
Frederick	29,473,122,626	1.060	1.035	0.025	7,339,000	29.12
Garrett	4,302,561,552	0.990	0.990	0.000	0	0.00
Harford	27,185,017,577	1.042	1.034	0.008	2,093,000	8.30
Howard*	49,950,353,093	1.190	1.171	0.019	9,590,000	29.86
Kent	2,867,030,980	1.022	1.022	-0.0001	0	0.00
Montgomery*	187,069,753,256	0.993	1.002	-0.009	0	0.00
Prince George's*	81,700,912,266	1.374	1.337	0.037	30,148,000	33.03
Queen Anne's	8,619,198,013	0.847	0.834	0.013	1,112,000	22.34
St. Mary's	12,188,452,470	0.848	0.844	0.003	427,000	3.79
Somerset	1,338,583,668	1.000	1.006	-0.006	0	0.00
Talbot	7,224,202,781	0.606	0.574	0.032	2,333,000	62.88
Washington	12,274,225,556	0.948	0.941	0.007	871,000	5.78
Wicomico	5,977,722,143	0.9398	0.924	0.016	939,000	9.12
Worcester	15,166,603,186	0.835	0.827	0.008	1,213,000	23.47
Total	\$701,281,267,316				\$94,451,000	\$15.61

*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 2019

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Loss	Per Capita Loss
Allegany	\$3,540,554,255	\$0.975	\$0.970	\$0.005	\$0	\$0.00
Anne Arundel	71,227,210,840	0.902	0.893	0.009	0	0.00
Baltimore City	36,538,898,815	2.248	2.234	0.014	0	0.00
Baltimore	81,632,838,486	1.100	1.079	0.021	0	0.00
Calvert	11,790,041,161	0.937	0.943	-0.006	-743,000	-8.12
Caroline	2,494,198,457	0.980	0.970	0.010	0	0.00
Carroll	19,239,180,577	1.018	1.000	0.018	0	0.00
Cecil	9,582,698,280	1.041	1.030	0.012	0	0.00
Charles*	17,176,795,494	1.205	1.182	0.023	0	0.00
Dorchester	2,721,111,784	1.000	0.995	0.005	0	0.00
Frederick	29,473,122,626	1.060	1.035	0.025	0	0.00
Garrett	4,302,561,552	0.990	0.990	0.000	0	0.00
Harford	27,185,017,577	1.042	1.034	0.008	0	0.00
Howard*	49,950,353,093	1.190	1.171	0.019	0	0.00
Kent	2,867,030,980	1.022	1.022	-0.0001	-3,000	-0.15
Montgomery*	187,069,753,256	0.993	1.002	-0.009	-17,585,000	-16.61
Prince George's*	81,700,912,266	1.374	1.337	0.037	0	0.00
Queen Anne's	8,619,198,013	0.847	0.834	0.013	0	0.00
St. Mary's	12,188,452,470	0.848	0.844	0.003	0	0.00
Somerset	1,338,583,668	1.000	1.006	-0.006	-82,000	-3.16
Talbot	7,224,202,781	0.606	0.574	0.032	0	0.00
Washington	12,274,225,556	0.948	0.941	0.007	0	0.00
Wicomico	5,977,722,143	0.9398	0.924	0.016	0	0.00
Worcester	15,166,603,186	0.835	0.827	0.008	0	0.00
Total	\$701,281,267,316				-\$18,413,000	-\$3.04

*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 2011-2019

County	CY 2011	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
Allegany	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
Anne Arundel	2.56%	2.49%	2.56%	2.56%	2.56%	2.50%	2.50%	2.50%	2.50%
Baltimore City	3.20%	3.20%	3.20%	3.20%	3.20%	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%
Calvert	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	3.00%	3.00%	3.00%
Caroline	2.63%	2.63%	2.63%	2.73%	2.73%	2.73%	2.73%	2.73%	3.20%
Carroll	3.05%	3.05%	3.05%	3.04%	3.03%	3.03%	3.03%	3.03%	3.03%
Cecil	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	3.00%	3.00%
Charles	2.90%	2.90%	2.90%	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
Dorchester	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%
Garrett	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%
Howard	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%
Montgomery	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%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	2.85%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
St. Mary's	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%	3.20%	3.20%	3.20%
Talbot	2.25%	2.25%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Washington	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Wicomico	3.10%	3.10%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Worcester	1.25%	1.25%	1.25%	1.25%	1.25%	1.75%	1.75%	1.75%	1.75%

Source: Office of the Comptroller

Exhibit 4.6
Other Local Tax Rates in Fiscal 2018 and 2019

County	Recordation		Transfer		Admissions & Amusement		Hotel Rental	
	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019
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	0.5%	0.5%	6.0%	6.0%	6.0%	6.0%
Charles	5.00	5.00	0.5%	0.5%	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%	5.0%	5.0%
Garrett	3.50	3.50	1.0%	1.0%	6.0%	6.0%	6.0%	6.0%
Harford	3.30	3.30	1.0%	1.0%	5.0%	5.0%	6.0%	6.0%
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	4.45	4.45	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%	7.0%	7.0%
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: 2018 Local Government Budget and Tax Rate Survey, Department of Legislative Services/Maryland Association of Counties

Exhibit 4.7
Combined County and Municipal Real Property Tax Rates in Fiscal 2019
20 Largest Municipalities – Ranked by Total Tax Rate

Rank	Municipality	County	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
1.	Salisbury	Wicomico	32,807	\$0.9398	\$0.9832	-	\$1.9230
2.	New Carrollton	Prince George's	13,023	0.8840	0.6625	0.3740	1.9205
3.	Cumberland	Allegany	19,707	0.8385	1.0595	-	1.8980
4.	Greenbelt	Prince George's	23,489	0.8490	0.8125	0.2146	1.8761
5.	Hyattsville	Prince George's	18,333	0.8570	0.6300	0.3740	1.8610
6.	Hagerstown	Washington	40,306	0.8230	1.0020	-	1.8250
7.	Cambridge	Dorchester	12,376	0.9267	0.8179	-	1.7446
8.	Laurel	Prince George's	25,906	0.8190	0.7100	0.1580	1.6870
9.	Elkton	Cecil	15,652	1.0414	0.6356	-	1.6770
10.	College Park	Prince George's	32,303	0.9650	0.3350	0.3740	1.6740
11.	Frederick	Frederick	71,408	0.9399	0.7305	-	1.6704
12.	Westminster	Carroll	18,593	1.0180	0.5600	-	1.5780
13.	Bowie	Prince George's	58,859	0.8520	0.4000	0.3200	1.5720
14.	Aberdeen	Harford	16,049	0.8937	0.6502	-	1.5439
15.	Takoma Park	Montgomery	17,885	0.7414	0.5291	0.2513	1.5218
16.	Rockville	Montgomery	68,401	0.7414	0.6220	0.1573	1.5207
17.	Havre de Grace	Harford	13,576	0.8937	0.5650	-	1.4587
18.	Annapolis	Anne Arundel	39,321	0.5410	0.7380	-	1.2790
19.	Gaithersburg	Montgomery	68,710	0.7414	0.2620	0.1573	1.1607
20.	Easton	Talbot	16,514	0.4731	0.5200	-	0.9931
	Baltimore City		611,648	2.2480			2.2480

Source: State Department of Assessments and Taxation; U.S. Census Bureau; Department of Legislative Services

Exhibit 4.8
Tax Differentials and Tax Rebates
Fiscal 2017

County	Tax Differential	Tax Rebate	Total
Allegany	\$2,091,733	\$0	\$2,091,733
Anne Arundel	25,267,074	0	25,267,074
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,389,413	0	3,389,413
Caroline	507,368	0	507,368
Carroll	0	2,149,647	2,149,647
Cecil	0	732,155	732,155
Charles	1,688,360	0	1,688,360
Dorchester	418,426	6,050	424,476
Frederick	9,066,995	4,232,919	13,299,914
Garrett	74,823	297,000	371,823
Harford	7,096,207	3,368,380	10,464,587
Howard	N/A	N/A	N/A
Kent	0	0	0
Montgomery	0	8,168,433	8,168,433
Prince George's	28,687,887	623,470	29,311,357
Queen Anne's	527,414	148,439	675,853
St. Mary's	0	43,943	43,943
Somerset	0	360,000	360,000
Talbot	3,908,381	0	3,908,381
Washington	4,268,337	0	4,268,337
Wicomico	0	0	0
Worcester	0	0	0
Total	\$86,992,415	\$20,130,436	\$107,122,851

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 4.9
County Development Impact Fees and Excise Tax Rates¹
Fiscal 2017-2019

<u>County</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Anne Arundel ²	\$12,473	\$12,963	\$13,390
Calvert	12,950	12,950	12,950
Caroline ³	5,000	5,000	5,000
Carroll	533	533	533
Charles	16,206	16,838	17,385
Dorchester ⁴	0	0	0
Frederick ⁵	14,881	15,515	15,515
Harford	6,000	6,000	6,000
Howard ⁶	\$2.43/sq. ft.	\$2.47/sq. ft.	\$2.72/sq. ft.
Montgomery ⁷	40,793	45,159	45,159
Prince George's ⁸	23,007	23,513	24,094
Queen Anne's	\$4.96/sq. ft.	\$5.29/sq. ft.	\$5.48/sq. ft.
St. Mary's ⁹	4,500	5,500	6,280
Talbot ¹⁰	7,176	7,427	7,680
Washington	\$1.00/sq. ft.	\$1.00/sq. ft.	\$1.00/sq. ft.

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

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

³ Effective December 7, 2018, Caroline County's development excise taxes for school construction and agricultural land preservation are repealed and replaced with a development impact fee. The amount of the impact fee is \$5,000 per dwelling unit for single-family and multifamily dwellings. The amount of the former development excise tax for school construction was \$5,000 per lot created by subdivision.

⁴ The county development excise tax is suspended for a six-year period ending on June 30, 2020.

⁵ The rates shown reflect the public school and library impact fee total.

⁶ Fiscal 2017, 2018, and 2019 amounts represent the total of the roads tax amount (\$1.17/sq. ft., \$1.18/sq. ft., and \$1.40/sq. ft., respectively) and the school surcharge amount (\$1.26/sq. ft., \$1.29/sq. ft., and \$1.32/sq. ft., respectively.)

⁷ Fiscal 2017 amount represents \$13,966 for transportation and \$26,827 for schools. Fiscal 2018 and 2019 amounts represent \$23,062 for schools and \$22,097 for transportation in the "yellow" and "green" zones in the county. (The transportation rate is \$17,677 in the "orange" zone and \$7,072 in the "red" zone.)

⁸ Fiscal 2019 amount represents \$16,371 for school facilities and \$7,723 for public safety. A lower school facilities rate (\$9,550 in fiscal 2019) applies inside the beltway and to certain development near mass transit and a lower public safety rate (\$2,575 in fiscal 2019) applies inside the "developed tier" as defined in the 2002 Prince George's County Approved General Plan and to certain development near mass transit.

⁹ Rate for fiscal 2019 is for a dwelling of 1,200 to 2,399 square feet. Beginning in fiscal 2019, rates vary by the square footage of a unit.

¹⁰ A lower rate (\$6,633 in fiscal 2019) applies to development inside municipalities.

Source: Department of Legislative Services

Exhibit 4.10
County Development Impact Fee and Excise Tax Revenues

County				FY 2017-2018		FY 2018-2019	
	FY 2017	FY 2018	FY 2019	Difference	% Difference	Difference	% Difference
Anne Arundel	\$24,587,197	\$16,300,000	\$21,350,000	-\$8,287,197	-33.7%	\$5,050,000	31.0%
Calvert	3,131,565	3,745,714	3,840,380	614,149	19.6%	94,666	2.5%
Caroline	140,458	152,416	150,000	11,958	8.5%	-2,416	-1.6%
Carroll	166,848	162,512	146,261	-4,336	-2.6%	-16,251	-10.0%
Charles	9,268,006	10,562,185	9,842,404	1,294,179	14.0%	-719,781	-6.8%
Dorchester ¹	0	0	0	0	0.0%	0	0.0%
Frederick	21,454,554	14,272,120	15,900,834	-7,182,434	-33.5%	1,628,714	11.4%
Harford	2,707,200	2,500,000	3,000,000	-207,200	-7.7%	500,000	20.0%
Howard	14,988,001	15,251,380	15,070,817	263,379	1.8%	-180,563	-1.2%
Montgomery	41,569,000	65,800,000	52,595,000	24,231,000	58.3%	-13,205,000	-20.1%
Prince George's	32,264,200	35,760,700	36,619,000	3,496,500	10.8%	858,300	2.4%
Queen Anne's	1,700,495	1,400,000	1,400,000	-300,495	-17.7%	0	0.0%
St. Mary's	1,914,075	1,470,000	1,620,000	-444,075	-23.2%	150,000	10.2%
Talbot	850,559	318,000	344,000	-532,559	-62.6%	26,000	8.2%
Washington	704,912	600,000	600,000	-104,912	-14.9%	0	0.0%
Total	\$155,447,070	\$168,295,027	\$162,478,696	\$12,847,957	8.3%	-\$5,816,331	-3.5%

¹Dorchester County's development excise tax is suspended for a six-year period ending on June 30, 2020.

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 in fiscal 2017.

County assessable base is projected to increase by 3.1% in both fiscal 2019 and 2020. Net taxable income increased by 5.8% in tax year 2017 after increasing by 1.4% in tax year 2016. **Table 5.1** compares the relative growth in county assessable base and net taxable income.

County governments collected \$983.3 million in local recordation and transfer taxes in fiscal 2017; collections are estimated at \$981.6 million and \$945.4 million in fiscal 2018 and 2019, respectively. These amounts remain 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 2015.

Table 5.1
Comparison of Local Revenue Measures
Annual Percent Growth

<u>County Assessable Base</u>		<u>Net Taxable Income</u>	
FY 2015	1.1%	TY 2014	5.9%
FY 2016	2.9%	TY 2015	3.9%
FY 2017	3.9%	TY 2016	1.4%
FY 2018	3.5%	TY 2017	5.8%
FY 2019	3.1%	TY 2018	N/A
FY 2020	3.1%	TY 2019	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 2015	\$376.9	\$388.1	\$765.0
FY 2016	428.6	463.0	891.6
FY 2017	488.4	494.9	983.3
FY 2018	485.3	496.3	981.6
FY 2019	470.8	474.6	945.4

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 26.4% of total revenues, excluding debt proceeds, and the largest revenue source for municipal governments, accounting for 35.3% of total revenues, excluding debt proceeds. In fiscal 2019, county governments are projected to collect \$8.5 billion in property taxes. The property tax is a relatively stable and predictable revenue source for local governments.

County assessable base in fiscal 2019 totaled \$766.8 billion or \$126,706 per State resident. Per capita assessable base ranges from \$54,786 in Allegany County to \$306,691 in Worcester County. Statewide, real property accounts for 97.0% of the assessable base and personal property accounts for 3.0%. **Exhibit 5.1** shows the per capita assessable base and assessable base growth for each jurisdiction for fiscal 2019.

Exhibit 5.2 shows the real, personal, and total county assessable base for each county for fiscal 2019. **Exhibit 5.3** shows the percentage change in total county assessable base (real and personal property) since fiscal 2011. **Exhibit 5.4** shows total county assessable base (real and personal property) since fiscal 2013.

Assessable Base Growth

County assessable base increased by 3.1% in fiscal 2019. Real property increased by 3.4% statewide, and personal property decreased by 6.7%. As shown in **Table 5.3**, the State Department of Assessments and Taxation projects that total county assessable base will continue to increase on a statewide basis in fiscal 2020.

Table 5.3
County Assessable Base Growth Forecast

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
3.9%	3.5%	3.1%	3.1%

Source: State Department of Assessments and Taxation

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%. In the past six years, due to improvements in the national economy, property assessments have increased. 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 2018 for each jurisdiction. Property reassessments that occurred during calendar 2018 will affect the county's assessable base starting in fiscal 2020. **Exhibit 5.6** shows the full cash value assessment changes from January 2010 through January 2019.

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 for fiscal 2019 generates approximately \$729,100 in revenues, whereas it generates only \$135,000 in Somerset County, even though the jurisdictions have a roughly comparable number of residents. The fiscal impact of a one-cent increase in real property tax rates for fiscal 2016 through 2020 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 owner-occupied 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 2018, 2019, and 2020. **Table 5.4** lists county assessment caps for fiscal 2018 through 2020.

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 was 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 second 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

County	FY 2018	FY 2019	FY 2020
Allegany	4%	4%	4%
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	4%	4%	4%
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	1%	2%	3%
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 assessment caps have had on the counties' assessable base and local property tax revenues.

Net Taxable Income

Income tax revenue is the third largest revenue source for county governments, accounting for 17.3% of total revenue in fiscal 2017, excluding debt proceeds. The reliance on income tax revenue ranges from 7.4% of total revenues in Somerset County to 23.2% in Queen Anne's 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 \$172.6 billion in tax year 2017, ranging from \$238.1 million in Somerset County to \$46.1 billion in Montgomery County. Statewide, net taxable income increased by 5.8% in tax year 2017, with Talbot County experiencing the greatest increase at 8.8%.

Montgomery County has the highest per capita net taxable income at \$43,513 followed by Howard County at \$41,472 and

Talbot County at \$33,302. Somerset County has the lowest per capita net taxable income at \$9,186. **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 2011, 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 2019

<u>County</u>	<u>Population</u> <u>July 1, 2017</u>	<u>Assessable Base</u> <u>(\$ in Thousands)</u>	<u>Per Capita</u> <u>Assessable Base</u>	<u>Assessable</u> <u>Base Growth</u>	<u>County</u>	<u>Per Capita</u> <u>Assessable Base</u>	<u>County</u>	<u>Assessable</u> <u>Base Growth</u>
Allegany	71,615	\$3,923,496	\$54,786	0.7%	1. Worcester	\$306,691	1. Prince George's	5.4%
Anne Arundel	573,235	90,117,577	157,209	3.9%	2. Talbot	227,392	2. Frederick	5.1%
Baltimore City	611,648	42,632,557	69,701	3.5%	3. Montgomery	183,565	3. Cecil	4.3%
Baltimore	832,468	87,307,221	104,878	3.1%	4. Queen Anne's	165,893	4. Somerset	4.0%
Calvert	91,502	12,251,251	133,891	-4.1%	5. Howard	165,238	5. Anne Arundel	3.9%
Caroline	33,193	2,655,399	79,999	1.8%	6. Anne Arundel	157,209	6. Baltimore City	3.5%
Carroll	167,781	20,047,629	119,487	2.7%	7. Garrett	156,234	7. Howard	3.2%
Cecil	102,746	10,417,588	101,392	4.3%	8. Kent	153,275	8. Baltimore	3.1%
Charles	159,700	18,055,886	113,061	3.0%	9. Calvert	133,891	9. Queen Anne's	3.1%
Dorchester	32,162	2,878,839	89,511	0.0%	10. Frederick	122,636	10. Charles	3.0%
Frederick	252,022	30,907,026	122,636	5.1%	11. Carroll	119,487	11. Carroll	2.7%
Garrett	29,233	4,567,186	156,234	-0.4%	12. Harford	115,210	12. Montgomery	2.5%
Harford	252,160	29,051,398	115,210	2.2%	13. Charles	113,061	13. Wicomico	2.5%
Howard	321,113	53,060,134	165,238	3.2%	14. St. Mary's	112,151	14. Harford	2.2%
Kent	19,384	2,971,083	153,275	0.7%	15. Baltimore	104,878	15. Worcester	2.0%
Montgomery	1,058,810	194,360,193	183,565	2.5%	16. Prince George's	104,680	16. Caroline	1.8%
Prince George's	912,756	95,546,843	104,680	5.4%	17. Cecil	101,392	17. Washington	1.3%
Queen Anne's	49,770	8,256,490	165,893	3.1%	18. Dorchester	89,511	18. St. Mary's	0.9%
St. Mary's	112,667	12,635,740	112,151	0.9%	19. Washington	86,237	19. Kent	0.7%
Somerset	25,918	1,489,074	57,453	4.0%	20. Caroline	79,999	20. Allegany	0.7%
Talbot	37,103	8,436,914	227,392	0.3%	21. Baltimore City	69,701	21. Talbot	0.3%
Washington	150,578	12,985,448	86,237	1.3%	22. Wicomico	62,561	22. Dorchester	0.0%
Wicomico	102,923	6,438,948	62,561	2.5%	23. Somerset	57,453	23. Garrett	-0.4%
Worcester	51,690	15,852,883	306,691	2.0%	24. Allegany	54,786	24. Calvert	-4.1%
Statewide	6,052,177	\$766,846,804	\$126,706	3.1%				

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

Exhibit 5.2
County Assessable Base for Fiscal 2019 and Percent Change from Fiscal 2018
(\$ in Thousands)

County	Subject to Real Property	Percent Change	Subject to Personal Property	Percent Change	Total Property	Percent Change
Allegany	\$3,572,110	0.4%	\$351,386	3.5%	\$3,923,496	0.7%
Anne Arundel	87,522,277	4.0%	2,595,300	-0.9%	90,117,577	3.9%
Baltimore City	40,199,720	3.8%	2,432,837	-2.1%	42,632,557	3.5%
Baltimore	84,054,987	3.4%	3,252,234	-4.3%	87,307,221	3.1%
Calvert	11,948,559	2.1%	302,692	-71.6%	12,251,251	-4.1%
Caroline	2,528,297	1.6%	127,102	6.1%	2,655,399	1.8%
Carroll	19,452,970	2.9%	594,659	-1.7%	20,047,629	2.7%
Cecil	9,833,195	2.8%	584,393	35.5%	10,417,588	4.3%
Charles	17,532,222	3.3%	523,664	-6.3%	18,055,886	3.0%
Dorchester	2,746,559	-0.5%	132,280	11.4%	2,878,839	0.0%
Frederick	30,493,791	5.0%	413,235	5.7%	30,907,026	5.1%
Garrett	4,347,177	0.7%	220,009	-17.9%	4,567,186	-0.4%
Harford	27,654,475	2.1%	1,396,923	5.9%	29,051,398	2.2%
Howard	51,572,330	3.7%	1,487,804	-10.7%	53,060,134	3.2%
Kent	2,923,356	0.7%	47,727	1.9%	2,971,083	0.7%
Montgomery	190,680,551	2.9%	3,679,642	-11.7%	194,360,193	2.5%
Prince George's	92,477,039	5.8%	3,069,804	-5.6%	95,546,843	5.4%
Queen Anne's	8,171,012	3.0%	85,478	11.3%	8,256,490	3.1%
St. Mary's	12,344,352	1.0%	291,388	-1.0%	12,635,740	0.9%
Somerset	1,349,864	-0.2%	139,210	78.0%	1,489,074	4.0%
Talbot	8,367,870	0.3%	69,044	7.2%	8,436,914	0.3%
Washington	12,440,061	1.8%	545,387	-9.0%	12,985,448	1.3%
Wicomico	6,075,048	2.9%	363,900	-3.6%	6,438,948	2.5%
Worcester	15,502,265	2.1%	350,618	-4.6%	15,852,883	2.0%
Statewide	\$743,790,088	3.4%	\$23,056,716	-6.7%	\$766,846,804	3.1%

Source: State Department of Assessments and Taxation

Exhibit 5.3
Growth in County Assessable Base – Real and Personal Property
Fiscal 2011-2020

County	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 E
Allegany	5.1%	0.1%	-1.3%	-1.3%	-0.5%	-0.4%	0.2%	0.4%	0.7%	1.0%
Anne Arundel	-2.1%	-6.4%	-4.1%	0.1%	1.8%	3.0%	4.4%	3.7%	3.9%	3.3%
Baltimore City	2.5%	-4.2%	-6.4%	-1.5%	3.8%	5.3%	7.0%	1.9%	3.5%	2.5%
Baltimore	0.5%	-5.7%	-4.2%	-2.8%	-0.6%	2.0%	2.9%	3.4%	3.1%	3.1%
Calvert	1.9%	-6.2%	-5.8%	-2.2%	-0.4%	0.5%	2.0%	1.8%	-4.1%	2.1%
Caroline	-0.5%	-7.3%	-4.7%	-5.7%	-1.4%	-0.4%	-0.2%	0.4%	1.8%	0.2%
Carroll	-5.3%	-5.9%	-4.2%	-1.4%	-0.6%	1.1%	2.0%	2.4%	2.7%	2.5%
Cecil	-1.1%	-4.6%	-5.6%	-3.1%	0.1%	0.5%	0.6%	2.2%	4.3%	2.8%
Charles	-5.5%	-6.8%	-4.7%	-1.9%	-0.4%	1.3%	3.8%	2.1%	3.0%	4.0%
Dorchester	0.5%	-8.9%	-3.4%	-4.4%	-3.0%	-0.2%	-0.2%	0.0%	0.0%	0.8%
Frederick	-6.9%	-8.8%	-4.6%	-0.6%	1.6%	3.5%	4.3%	4.2%	5.1%	3.1%
Garrett	6.1%	0.0%	-2.9%	-0.3%	-7.5%	0.9%	0.9%	1.0%	-0.4%	0.9%
Harford	0.4%	-3.9%	-2.4%	-0.8%	0.6%	1.2%	2.3%	2.6%	2.2%	1.2%
Howard	-4.0%	-6.4%	-2.2%	0.6%	2.5%	4.5%	4.0%	4.2%	3.2%	2.4%
Kent	2.0%	-3.9%	-3.1%	-1.5%	-2.1%	-0.1%	-0.2%	0.3%	0.7%	0.8%
Montgomery	-4.5%	-6.4%	-2.7%	0.9%	2.5%	4.2%	4.0%	3.6%	2.5%	3.3%
Prince George's	0.2%	-13.1%	-7.9%	-3.9%	0.6%	3.7%	6.7%	6.8%	5.4%	5.1%
Queen Anne's	-3.3%	-2.3%	-6.0%	-4.1%	-0.6%	0.2%	2.2%	2.2%	3.1%	1.2%
St. Mary's	2.4%	-4.7%	-3.0%	-1.1%	0.3%	0.8%	1.0%	1.7%	0.9%	0.5%
Somerset	0.7%	-4.7%	-12.1%	0.0%	-3.5%	1.1%	-0.8%	-0.2%	4.0%	-2.0%
Talbot	-0.1%	-4.0%	-4.2%	-5.1%	-3.5%	-1.5%	0.3%	-0.2%	0.3%	1.0%
Washington	-4.4%	-6.7%	-3.3%	-3.1%	-0.7%	1.0%	1.6%	1.4%	1.3%	2.0%
Wicomico	-1.0%	-7.5%	-6.3%	-5.4%	-3.6%	0.5%	0.4%	2.3%	2.5%	3.5%
Worcester	-5.8%	-3.6%	-10.0%	-5.9%	0.1%	-0.1%	2.2%	2.5%	2.0%	2.9%
Statewide	-2.1%	-6.8%	-4.4%	-1.3%	1.1%	2.9%	3.9%	3.5%	3.1%	3.1%

Source: State Department of Assessments and Taxation

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

County	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 E
Allegany	\$3,962,462	\$3,910,750	\$3,889,963	\$3,874,679	\$3,882,931	\$3,898,049	\$3,923,496	\$3,963,809
Anne Arundel	76,293,860	76,405,438	77,806,973	80,112,958	83,641,155	86,772,292	90,117,577	93,077,209
Baltimore City	35,123,385	34,582,451	35,895,146	37,800,252	40,435,301	41,209,840	42,632,557	43,680,231
Baltimore	80,753,433	78,477,913	78,005,881	79,563,230	81,877,601	84,683,073	87,307,221	90,053,042
Calvert	12,553,694	12,277,912	12,232,236	12,296,389	12,548,113	12,773,365	12,251,251	12,512,441
Caroline	2,810,316	2,651,005	2,612,656	2,601,199	2,597,219	2,608,678	2,655,399	2,660,285
Carroll	18,861,958	18,588,705	18,484,249	18,688,384	19,057,823	19,514,216	20,047,629	20,558,223
Cecil	9,967,470	9,657,230	9,668,778	9,720,779	9,774,630	9,992,274	10,417,588	10,704,581
Charles	16,693,575	16,383,332	16,323,388	16,538,794	17,170,805	17,532,024	18,055,886	18,781,136
Dorchester	3,119,674	2,981,840	2,891,447	2,886,226	2,880,050	2,879,772	2,878,839	2,902,853
Frederick	25,893,046	25,734,580	26,158,043	27,060,531	28,236,199	29,420,275	30,907,026	31,853,962
Garrett	4,834,793	4,822,283	4,461,940	4,501,172	4,541,238	4,585,290	4,567,186	4,606,402
Harford	26,819,052	26,605,582	26,756,070	27,078,899	27,690,358	28,414,432	29,051,398	29,396,047
Howard	44,000,081	44,280,928	45,370,329	47,415,855	49,321,435	51,403,275	53,060,134	54,359,405
Kent	3,058,279	3,013,117	2,950,128	2,947,502	2,942,793	2,950,517	2,971,083	2,994,937
Montgomery	163,276,868	164,696,351	168,852,446	175,943,575	182,985,419	189,529,990	194,360,193	200,832,359
Prince George's	79,257,050	76,137,876	76,630,154	79,490,201	84,825,809	90,628,096	95,546,843	100,396,552
Queen Anne's	8,031,355	7,699,153	7,653,576	7,667,625	7,835,818	8,010,735	8,256,490	8,352,040
St. Mary's	12,191,008	12,060,567	12,097,535	12,188,442	12,312,258	12,517,484	12,635,740	12,696,103
Somerset	1,483,073	1,483,405	1,430,802	1,446,319	1,434,346	1,431,319	1,489,074	1,458,915
Talbot	9,322,352	8,846,903	8,532,943	8,401,891	8,426,309	8,411,019	8,436,914	8,517,581
Washington	12,823,001	12,420,699	12,327,772	12,451,149	12,645,339	12,817,817	12,985,448	13,247,433
Wicomico	6,668,152	6,310,794	6,084,640	6,113,566	6,140,140	6,284,266	6,438,948	6,666,797
Worcester	15,773,058	14,838,405	14,856,691	14,838,026	15,166,496	15,545,646	15,852,883	16,319,913
Statewide	\$673,570,993	\$664,867,219	\$671,973,785	\$691,627,642	\$718,369,585	\$743,813,744	\$766,846,804	\$790,592,255

Source: State Department of Assessments and Taxation

Exhibit 5.5
Full Cash Value Change in Group 1
January 1, 2016 Base Compared to January 1, 2019 Reassessments

County	Average for All Properties	Commercial Properties	Residential Properties	County Assessment Cap
Allegany	2.4%	1.4%	2.8%	4%
Anne Arundel	7.9%	8.7%	7.8%	2%
Baltimore City	8.4%	12.6%	5.9%	4%
Baltimore	10.9%	12.7%	10.1%	4%
Calvert	7.0%	10.5%	6.5%	10%
Caroline	11.5%	-3.3%	13.2%	5%
Carroll	8.0%	12.1%	7.5%	5%
Cecil	9.5%	11.4%	9.0%	4%
Charles	12.2%	13.3%	11.7%	7%
Dorchester	7.6%	-0.4%	8.3%	5%
Frederick	10.0%	15.8%	8.6%	5%
Garrett	3.7%	2.7%	3.9%	5%
Harford	5.8%	3.0%	6.2%	5%
Howard	8.5%	9.9%	8.1%	5%
Kent	2.3%	-0.9%	2.8%	5%
Montgomery	6.9%	16.5%	5.4%	10%
Prince George's	16.8%	12.4%	19.2%	2%
Queen Anne's	3.7%	3.2%	3.8%	5%
St. Mary's	6.2%	10.2%	5.9%	5%
Somerset	0.9%	1.7%	0.8%	10%
Talbot	3.9%	3.5%	4.0%	0%
Washington	6.6%	5.8%	6.8%	5%
Wicomico	11.0%	30.9%	5.4%	5%
Worcester	9.4%	18.9%	6.2%	3%
Statewide	9.1%	12.5%	8.2%	

Source: State Department of Assessments and Taxation

Exhibit 5.6
Triennial Change in Full Cash Value
January 2010-January 2019

County	2010 Group 1	2011 Group 2	2012 Group 3	2013 Group 1	2014 Group 2	2015 Group 3	2016 Group 1	2017 Group 2	2018 Group 3	2019 Group 1
Allegany	0.4%	-4.5%	-5.3%	-2.4%	-2.8%	-0.4%	1.3%	-0.2%	0.4%	2.4%
Anne Arundel	-17.9%	-16.6%	-12.6%	-1.9%	9.9%	10.8%	11.5%	12.4%	8.9%	7.9%
Baltimore City	-2.6%	-8.7%	-6.8%	-3.1%	7.0%	9.6%	10.9%	6.2%	3.6%	8.4%
Baltimore	-13.2%	-13.6%	-14.5%	-8.1%	1.2%	6.4%	12.4%	8.5%	6.6%	10.9%
Calvert	-15.1%	-20.7%	-16.1%	-11.4%	-2.9%	0.8%	3.9%	3.8%	4.0%	7.0%
Caroline	-15.6%	-18.8%	-18.9%	-15.7%	-3.6%	-2.8%	0.5%	-0.8%	7.0%	11.5%
Carroll	-19.2%	-19.6%	-15.4%	-3.8%	-3.0%	4.1%	6.0%	5.3%	7.1%	8.0%
Cecil	-11.0%	-20.0%	-15.4%	-10.4%	-2.3%	3.9%	1.1%	6.1%	6.0%	9.5%
Charles	-19.8%	-26.6%	-15.2%	-6.8%	-4.2%	3.3%	12.4%	8.3%	5.6%	12.2%
Dorchester	-9.9%	-21.4%	-10.8%	-11.7%	-7.9%	-0.8%	-1.4%	2.1%	-5.1%	7.6%
Frederick	-22.0%	-24.1%	-18.8%	-2.2%	4.0%	11.2%	9.3%	6.3%	6.2%	10.0%
Garrett	0.0%	-2.4%	-14.7%	-3.6%	-14.0%	-2.8%	1.5%	0.1%	0.2%	3.7%
Harford	-14.3%	-15.3%	-5.8%	-6.5%	1.6%	3.1%	3.2%	6.0%	4.5%	5.8%
Howard	-19.8%	-18.8%	-8.7%	2.5%	8.1%	10.5%	9.0%	6.1%	5.9%	8.5%
Kent	-10.3%	-12.5%	-9.0%	-6.0%	-5.5%	-0.7%	-1.6%	-0.2%	2.2%	2.3%
Montgomery	-17.0%	-14.5%	-8.6%	4.1%	11.0%	18.7%	11.1%	7.8%	8.4%	6.9%
Prince George's	-18.4%	-28.7%	-24.8%	-10.6%	5.3%	19.5%	24.7%	13.5%	17.5%	16.8%
Queen Anne's	-12.4%	-18.6%	-13.7%	-9.0%	-10.3%	1.2%	7.7%	3.6%	8.6%	3.7%
St. Mary's	-15.5%	-16.0%	-9.6%	-7.9%	-2.2%	1.5%	0.8%	0.5%	2.2%	6.2%
Somerset	-10.6%	-18.5%	-20.6%	-11.5%	-13.3%	3.1%	-5.2%	-6.4%	0.5%	0.9%
Talbot	-9.0%	-15.0%	-15.3%	-11.5%	-11.4%	-7.1%	1.7%	-0.5%	-1.6%	3.9%
Washington	-18.4%	-18.3%	-9.0%	-6.9%	-3.0%	5.5%	4.3%	2.2%	4.0%	6.6%
Wicomico	-15.6%	-20.1%	-20.2%	-17.4%	-6.2%	2.6%	3.5%	6.4%	6.0%	11.0%
Worcester	-20.0%	-14.9%	-17.4%	-14.3%	-7.8%	2.2%	9.4%	4.1%	4.3%	9.4%
Statewide	-16.1%	-17.9%	-13.0%	-3.6%	4.7%	10.8%	10.9%	8.2%	7.7%	9.1%

Source: State Department of Assessments and Taxation

Exhibit 5.7
One-cent Yield in County Real Property Tax Rates
Fiscal 2016-2020

County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Allegany	\$352,900	\$354,800	\$355,500	\$356,700	\$360,600
Anne Arundel	6,911,200	7,246,100	7,540,900	7,874,100	8,171,200
Baltimore City	3,395,600	3,654,400	3,728,500	3,893,400	4,010,400
Baltimore	7,529,400	7,766,700	8,017,200	8,295,600	8,576,000
Calvert	1,133,300	1,149,900	1,170,800	1,194,800	1,218,700
Caroline	247,300	247,500	248,200	251,900	257,800
Carroll	1,811,200	1,846,700	1,887,900	1,941,700	1,990,100
Cecil	930,100	934,700	954,900	981,200	1,009,900
Charles	1,571,300	1,636,300	1,696,100	1,751,700	1,822,500
Dorchester	275,500	274,800	275,100	274,000	276,300
Frederick	2,669,000	2,780,200	2,895,200	3,042,300	3,138,300
Garrett	423,200	428,300	430,300	433,600	437,800
Harford	2,595,700	2,647,200	2,708,300	2,764,000	2,793,900
Howard	4,530,100	4,734,100	4,943,100	5,136,200	5,268,800
Kent	284,500	285,500	287,100	289,900	293,000
Montgomery	17,203,200	17,905,500	18,527,600	19,060,500	19,701,300
Prince George's	7,421,100	7,806,600	8,199,400	8,586,900	9,010,800
Queen Anne's	753,900	771,000	789,000	812,700	824,100
St. Mary's	1,177,800	1,194,900	1,216,700	1,230,400	1,237,200
Somerset	136,900	136,300	135,300	135,000	135,500
Talbot	706,200	715,600	721,400	729,100	735,600
Washington	1,187,000	1,205,400	1,220,700	1,242,700	1,264,900
Wicomico	573,300	576,800	588,900	605,300	627,700
Worcester	1,434,100	1,466,600	1,502,600	1,534,700	1,580,300

Source: Department of Legislative Services

Exhibit 5.8
Estimated Assessable Base Loss Due to Homestead Property Tax Credit
Fiscal 2019
(\$ in Thousands)

County	Total County Assessable Base	Loss Due to 10% Homestead Cap	After 10% Homestead Cap	Percent Lost	Loss Due to Actual Homestead Cap	After Actual Homestead Cap	Percent Lost
Allegany	\$3,572,110	\$1,003	\$3,571,107	0.0%	\$4,646	\$3,567,464	0.1%
Anne Arundel	87,522,277	90,319	87,431,958	0.1%	8,781,522	78,740,755	10.0%
Baltimore City	40,199,720	172,806	40,026,914	0.4%	1,266,133	38,933,587	3.1%
Baltimore	84,054,987	58,650	83,996,337	0.1%	1,098,618	82,956,369	1.3%
Calvert	11,948,559	889	11,947,670	0.0%	889	11,947,670	0.0%
Caroline	2,528,297	939	2,527,358	0.0%	9,048	2,519,249	0.4%
Carroll	19,452,970	2,140	19,450,830	0.0%	36,397	19,416,573	0.2%
Cecil	9,833,195	1,457	9,831,738	0.0%	21,643	9,811,552	0.2%
Charles	17,532,222	4,932	17,527,290	0.0%	15,086	17,517,136	0.1%
Dorchester	2,746,559	1,002	2,745,557	0.0%	6,542	2,740,017	0.2%
Frederick	30,493,791	8,611	30,485,180	0.0%	71,035	30,422,756	0.2%
Garrett	4,347,177	1,298	4,345,879	0.0%	11,031	4,336,146	0.3%
Harford	27,654,475	2,210	27,652,265	0.0%	14,972	27,639,503	0.1%
Howard	51,572,330	10,547	51,561,783	0.0%	210,216	51,362,114	0.4%
Kent	2,923,356	676	2,922,680	0.0%	24,353	2,899,003	0.8%
Montgomery	190,680,551	75,506	190,605,045	0.0%	75,506	190,605,045	0.0%
Prince George's	92,477,039	601,016	91,876,023	0.6%	6,608,110	85,868,929	7.1%
Queen Anne's	8,171,012	2,932	8,168,080	0.0%	43,941	8,127,071	0.5%
St. Mary's	12,344,352	1,294	12,343,058	0.0%	40,183	12,304,169	0.3%
Somerset	1,349,864	224	1,349,640	0.0%	224	1,349,640	0.0%
Talbot	8,367,870	1,135	8,366,735	0.0%	1,076,612	7,291,258	12.9%
Washington	12,440,061	2,205	12,437,856	0.0%	12,724	12,427,337	0.1%
Wicomico	6,075,048	4,220	6,070,828	0.1%	22,152	6,052,896	0.4%
Worcester	15,502,265	5,846	15,496,419	0.0%	155,584	15,346,681	1.0%
Total	\$743,790,088	\$1,051,857	\$742,738,230	0.1%	\$19,607,165	\$724,182,922	2.6%

Source: State Department of Assessments and Taxation

Exhibit 5.9
County Tax Relief Due to Homestead Tax Credits

County	Fiscal 2018		Fiscal 2019		Fiscal 2020 Estimate	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$40,006	0.1%	\$45,299	0.1%	\$41,077	0.1%
Anne Arundel	79,319,617	10.4%	79,209,328	10.0%	78,369,269	9.6%
Baltimore City	32,358,917	3.7%	28,462,670	3.1%	23,877,334	2.6%
Baltimore	12,226,273	1.4%	12,084,798	1.3%	9,350,044	1.0%
Calvert	3,608	0.0%	8,321	0.0%	6,240	0.0%
Caroline	71,886	0.3%	88,661	0.4%	123,509	0.5%
Carroll	305,575	0.2%	370,521	0.2%	296,940	0.1%
Cecil	121,103	0.1%	225,390	0.2%	237,700	0.2%
Charles	141,218	0.1%	181,786	0.1%	123,946	0.1%
Dorchester	96,698	0.4%	65,420	0.2%	66,550	0.2%
Frederick	813,564	0.3%	752,971	0.2%	570,291	0.2%
Garrett	137,540	0.3%	109,196	0.3%	76,598	0.2%
Harford	126,794	0.0%	156,008	0.1%	137,450	0.0%
Howard	3,646,523	0.6%	2,501,570	0.4%	1,444,541	0.2%
Kent	331,393	1.1%	248,888	0.8%	172,810	0.6%
Montgomery	880,934	0.0%	749,548	0.0%	462,082	0.0%
Prince George's	73,953,845	6.2%	90,795,431	7.1%	97,603,107	7.3%
Queen Anne's	368,590	0.5%	372,224	0.5%	205,202	0.3%
St. Mary's	478,108	0.5%	340,663	0.3%	219,233	0.2%
Somerset	3,471	0.0%	2,240	0.0%	1,450	0.0%
Talbot	6,464,536	13.6%	6,525,345	12.9%	6,615,042	12.9%
Washington	111,327	0.1%	120,624	0.1%	118,509	0.1%
Wicomico	163,413	0.3%	208,184	0.4%	136,403	0.2%
Worcester	1,267,361	1.0%	1,299,126	1.0%	1,142,856	0.9%
Statewide	\$213,432,299	2.6%	\$224,924,213	2.6%	\$221,398,183	2.5%

Source: State Department of Assessments and Taxation

Exhibit 5.10
Net Taxable Income Measures for Tax Year 2017

<u>County</u>	<u>Population July 1, 2017</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	71,615	\$969,345,514	\$13,536	4.0%	1. Montgomery	\$43,513	1. Talbot	8.8%
Anne Arundel	573,235	18,973,762,505	33,099	4.2%	2. Howard	41,472	2. Garrett	8.3%
Baltimore City	611,648	10,172,567,343	16,631	5.0%	3. Talbot	33,302	3. Howard	7.0%
Baltimore	832,468	23,663,502,308	28,426	5.7%	4. Anne Arundel	33,099	4. Montgomery	6.9%
Calvert	91,502	2,712,741,343	29,647	5.3%	5. Queen Anne's	31,171	5. Frederick	6.5%
Caroline	33,193	525,326,162	15,826	4.3%	6. Carroll	30,385	6. Kent	6.4%
Carroll	167,781	5,098,082,389	30,385	4.6%	7. Calvert	29,647	7. Charles	5.8%
Cecil	102,746	2,139,748,512	20,826	4.7%	8. Frederick	29,637	8. Dorchester	5.7%
Charles	159,700	3,926,757,845	24,588	5.8%	9. Baltimore	28,426	9. Baltimore	5.7%
Dorchester	32,162	507,200,485	15,770	5.7%	10. Harford	27,986	10. Queen Anne's	5.5%
Frederick	252,022	7,469,066,675	29,637	6.5%	11. St. Mary's	25,818	11. Calvert	5.3%
Garrett	29,233	491,258,861	16,805	8.3%	12. Charles	24,588	12. Harford	5.2%
Harford	252,160	7,057,054,089	27,986	5.2%	13. Worcester	24,542	13. Prince George's	5.1%
Howard	321,113	13,317,277,316	41,472	7.0%	14. Kent	23,457	14. Baltimore City	5.0%
Kent	19,384	454,686,177	23,457	6.4%	15. Cecil	20,826	15. St. Mary's	4.7%
Montgomery	1,058,810	46,071,485,328	43,513	6.9%	16. Prince George's	19,043	16. Cecil	4.7%
Prince George's	912,756	17,381,526,225	19,043	5.1%	17. Washington	18,721	17. Wicomico	4.6%
Queen Anne's	49,770	1,551,374,720	31,171	5.5%	18. Garrett	16,805	18. Washington	4.6%
St. Mary's	112,667	2,908,849,470	25,818	4.7%	19. Baltimore City	16,631	19. Carroll	4.6%
Somerset	25,918	238,084,178	9,186	4.3%	20. Wicomico	16,237	20. Somerset	4.3%
Talbot	37,103	1,235,619,262	33,302	8.8%	21. Caroline	15,826	21. Caroline	4.3%
Washington	150,578	2,818,901,330	18,721	4.6%	22. Dorchester	15,770	22. Anne Arundel	4.2%
Wicomico	102,923	1,671,202,977	16,237	4.6%	23. Allegany	13,536	23. Worcester	4.2%
Worcester	51,690	1,268,556,902	24,542	4.2%	24. Somerset	9,186	24. Allegany	4.0%
Statewide	6,052,177	\$172,623,977,916	\$28,523	5.8%				

Source: Comptroller's Office; Department of Legislative Services

Exhibit 5.11
Growth in Net Taxable Income

County	TY 2011	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017
Allegany	0.5%	2.2%	1.7%	4.2%	1.2%	-0.8%	4.0%
Anne Arundel	4.5%	10.6%	-0.3%	4.8%	6.0%	4.4%	4.2%
Baltimore City	4.5%	6.3%	1.0%	10.2%	1.6%	3.2%	5.0%
Baltimore	4.9%	12.6%	1.2%	3.5%	2.1%	-0.9%	5.7%
Calvert	4.1%	6.8%	0.8%	4.3%	4.9%	2.1%	5.3%
Caroline	2.9%	4.7%	1.7%	3.4%	4.9%	4.0%	4.3%
Carroll	6.5%	7.5%	1.3%	5.6%	4.8%	2.6%	4.6%
Cecil	3.6%	5.6%	1.4%	5.4%	3.7%	2.0%	4.7%
Charles	3.8%	4.5%	2.1%	9.5%	0.6%	2.8%	5.8%
Dorchester	1.4%	7.2%	4.3%	0.9%	2.8%	2.6%	5.7%
Frederick	3.7%	7.1%	3.4%	4.8%	4.6%	3.5%	6.5%
Garrett	6.9%	0.7%	4.7%	3.6%	3.1%	-2.1%	8.3%
Harford	6.1%	7.4%	0.3%	4.7%	4.7%	2.8%	5.2%
Howard	6.4%	10.8%	-1.1%	7.7%	4.1%	0.7%	7.0%
Kent	0.5%	29.5%	-3.7%	5.4%	-1.3%	-2.5%	6.4%
Montgomery	5.6%	10.5%	-3.8%	7.5%	4.0%	0.8%	6.9%
Prince George's	4.9%	4.4%	1.9%	3.9%	4.3%	0.9%	5.1%
Queen Anne's	4.7%	7.9%	1.3%	6.8%	5.6%	6.6%	5.5%
St. Mary's	5.8%	5.2%	1.2%	4.2%	4.9%	2.1%	4.7%
Somerset	-0.5%	3.0%	2.5%	4.9%	2.2%	1.7%	4.3%
Talbot	5.2%	10.9%	0.4%	1.6%	2.3%	-3.5%	8.8%
Washington	3.8%	6.0%	2.8%	3.7%	3.6%	0.7%	4.6%
Wicomico	1.0%	4.7%	2.9%	4.6%	6.2%	1.8%	4.6%
Worcester	2.1%	8.7%	-0.4%	8.6%	16.4%	-3.4%	4.2%
Total	5.0%	9.0%	-0.3%	5.9%	3.9%	1.4%	5.8%

Source: Comptroller's Office

Exhibit 5.12
Net Taxable Income for Maryland Counties

County	TY 2011	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017
Allegany	\$857,812,508	\$876,505,845	\$891,109,512	\$928,616,390	\$940,141,300	\$932,374,250	\$969,345,514
Anne Arundel	14,232,799,973	15,740,435,663	15,696,336,209	16,451,849,355	17,444,336,535	18,207,900,683	18,973,762,505
Baltimore City	7,805,962,442	8,296,655,508	8,375,515,816	9,231,171,234	9,379,626,381	9,683,997,617	10,172,567,343
Baltimore	18,766,745,469	21,125,266,456	21,372,787,672	22,125,142,395	22,599,794,544	22,394,212,484	23,663,502,308
Calvert	2,143,482,881	2,288,416,921	2,307,497,701	2,406,425,478	2,523,319,234	2,575,352,298	2,712,741,343
Caroline	419,287,309	438,993,378	446,333,721	461,687,442	484,103,002	503,584,588	525,326,162
Carroll	3,941,789,478	4,237,465,943	4,293,658,378	4,535,399,339	4,752,945,013	4,876,179,793	5,098,082,389
Cecil	1,712,130,208	1,807,773,925	1,833,823,071	1,932,542,476	2,003,556,983	2,043,943,283	2,139,748,512
Charles	3,072,873,161	3,210,666,929	3,277,819,250	3,589,817,939	3,611,524,673	3,713,179,866	3,926,757,845
Dorchester	403,332,432	432,224,951	450,789,391	455,064,594	467,681,617	479,888,016	507,200,485
Frederick	5,577,033,442	5,974,849,768	6,176,435,177	6,475,311,953	6,770,946,260	7,010,176,569	7,469,066,675
Garrett	411,162,452	413,844,923	433,474,733	449,244,467	463,267,095	453,658,047	491,258,861
Harford	5,529,301,920	5,938,050,507	5,954,523,781	6,232,293,561	6,523,851,421	6,708,274,038	7,057,054,089
Howard	10,050,688,156	11,134,155,005	11,015,274,943	11,864,668,375	12,352,694,999	12,442,098,451	13,317,277,316
Kent	337,990,710	437,703,684	421,322,846	443,918,710	438,063,147	427,309,989	454,686,177
Montgomery	35,956,418,354	39,729,557,135	38,213,261,147	41,095,504,921	42,750,818,026	43,080,199,164	46,071,485,328
Prince George's	14,214,003,873	14,841,280,221	15,121,789,629	15,708,106,692	16,386,604,534	16,542,267,505	17,381,526,225
Queen Anne's	1,119,545,841	1,208,010,438	1,223,462,564	1,306,380,667	1,379,753,858	1,470,190,122	1,551,374,720
St. Mary's	2,336,158,485	2,458,269,122	2,488,155,058	2,591,883,765	2,719,488,669	2,777,140,482	2,908,849,470
Somerset	198,285,964	204,216,654	209,408,778	219,632,957	224,477,995	228,214,303	238,084,178
Talbot	1,017,356,687	1,128,275,661	1,133,210,002	1,151,073,582	1,177,320,320	1,135,527,950	1,235,619,262
Washington	2,288,356,006	2,425,819,499	2,493,403,161	2,585,637,896	2,677,765,481	2,695,802,330	2,818,901,330
Wicomico	1,309,400,322	1,371,238,083	1,411,553,179	1,476,530,845	1,568,792,197	1,597,204,733	1,671,202,977
Worcester	921,398,110	1,001,765,477	997,677,273	1,083,279,962	1,260,903,779	1,217,967,336	1,268,556,902
Total	\$134,623,316,183	\$146,721,441,696	\$146,238,622,992	\$154,801,184,995	\$160,901,777,063	\$163,196,643,897	\$172,623,977,916

Source: Comptroller's Office

Chapter 6. County Salary Actions

All county governments and boards of education provided salary enhancements to their employees in fiscal 2019, with 20 counties and 18 boards of education providing cost-of-living adjustments (COLAs) and 17 counties and 23 boards providing step/merit increases. For comparison purposes, the State awarded a COLA to its employees in fiscal 2019, and awarded no salary enhancements of any kind in fiscal 2018.

County Government Salary Actions

All 23 counties and Baltimore City are providing some type of salary enhancements in fiscal 2019, either in the form of a COLA, general salary increase (GSI), step/merit increase, or combination of enhancements. In a few instances, the salary enhancements are limited to certain groups of local employees. More specifically, 20 counties have indicated that they provided their employees with a COLA or GSI in fiscal 2019, compared to 17 in fiscal 2018. Seventeen counties are providing step or merit increases in fiscal 2019, compared to 15 in fiscal 2018.

Local Board of Education Salary Actions

Similarly, all local boards of education are providing salary enhancements to their employees. Eighteen boards of education are providing COLAs or GSIs for their employees in fiscal 2019, compared to 15 boards that did so in fiscal 2018. Additionally, 23 boards of education are providing step or merit increases in fiscal 2019, the same number as in fiscal 2018.

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 2018 and 2019. **Exhibits 6.3** and **6.4** show local salary enhancements in fiscal 2019.

The annual growth in local government salaries trailed the other sectors of the Maryland economy. Over the last 10 years, the average weekly wage for local government employees increased by 1.7% annually compared to 2.1% for private-sector employees, 2.3% for State government employees, and 2.2% for federal 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.

Table 6.1
Growth in Average Weekly Wages

	<u>2007</u>	<u>2017</u>	<u>Annual Increase</u>
Federal Government	\$1,574	\$1,950	2.2%
State Government	911	1,140	2.3%
Local Government	903	1,071	1.7%
Private Sector	893	1,101	2.1%
Total – All Sectors	928	1,147	2.1%

Note: Wage information is based on individuals working in Maryland.

Source: Quarterly Census of Employment and Wages; Department of Labor, Licensing, and Regulation

Exhibit 6.1
Number of Counties Providing Salary Increases
Fiscal 2010-2019

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
State Government										
COLAs	No	No	No	Yes	Yes	Yes	No	No	No	Yes
Step Increases	No	No	No	No	Yes	Yes	No	Yes	No	No
Local Government										
COLAs										
County Employees	6	1	2	8	18	16	14	14	17	20
Board of Education	10	4	2	8	7	12	14	16	15	18
Step Increases										
County Employees	8	4	4	7	13	16	12	17	15	17
Board of Education	14	10	9	19	21	18	21	21	23	23
Both COLA and Step										
County Employees	2	0	1	1	10	11	7	8	8	13
Board of Education	8	3	2	6	7	10	12	14	14	17

COLA: Cost-of-living adjustment

Source: Department of Legislative Services

Exhibit 6.2
Local Government Salary Actions
Fiscal 2018 and 2019

<u>Salary Action</u>	County Government		Public Schools	
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2019</u>
COLA/GSI	17	20	15	18
Step/Merit Increases	15	17	23	23
	State Government		CPI-Urban Consumers¹	
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2019</u>
COLA Amount	0.0%	2.5% ²	2.2%	2.5%
Step/Merit Increases	No	No		

COLA: Cost-of-living adjustment
CPI: Consumer Price Index
GSI: General Salary Increase

¹Forecast of the CPI for 2018 (actual) and 2019 (estimate) is an average forecast taken from Moody’s Analytics and IHS, Inc.

²2% COLA effective January 1, 2019; 0.5% COLA effective April 1, 2019. State employees will also receive a \$500 one-time bonus in fiscal 2019.

Source: 2018 Local Government Salary Action Survey; Department of Legislative Services

Exhibit 6.3
County Government Salary Actions in Fiscal 2019

County	COLA/GSI	Step/Merit	Additional Comments
Allegany	2.0%	No	Sheriff deputies did not receive a COLA.
Anne Arundel	2.0%	Yes	Most county employees received a 2% COLA. The COLA awarded to police officers varied due to a new salary scale. Certain employees in the Sheriff's Office and Fire Department were placed on a new salary scale.
Baltimore City	2.0%	No	Fraternal Order of Police (FOP) Unit I and II are still in negotiations.
Baltimore	3.0%	Yes	COLA effective January 2019.
Calvert	1.22%	Yes	County employees continuously employed since July 2012 received a longevity step. This second step recognized service during the years when step increases were not granted due to budgetary and economic constraints.
Caroline	1.75%	Yes	County Government employees with at least five years of service received a merit-based salary increase of \$100 per year of service up to \$1,500. Sheriff's Office employees with at least five years of service received a step increase.
Carroll	1.5%	Yes	County Government, Circuit Court, and State's Attorney employees were awarded a 1.5% COLA. Law enforcement officers and executive officers received a 10.3% COLA. Detention center officers received a 7% COLA while executive detention center officers received a 10.3% COLA. Civilian personnel from the Sheriff's Office received a 3% to 6.6% COLA while executive civilian personnel received a 10.3% COLA. County Government and Circuit Court employees received a Service or Longevity increment of 2%. State's Attorneys employees received merit-based increases ranging from 0% to 2.5%. Law enforcement officers received a step increase of 2% while executive law enforcement received executive step increases ranging from 3% to 4.4%. Detention officers received a step increase of 2% whereas executive detention officers received executive step increases ranging from 3% to 4.4%. Civilian personnel from the Sheriff's Office received step increases of 1.5% to 2% while executive civilian personnel received step increases ranging from 3% to 4.4%.
Cecil	Varies	Yes	Employees received different COLAs based on the results of a salary study.
Charles	1.0%	Yes	
Dorchester	0.0%	Yes	County employees received step increases of 2.5%.
Frederick	0.0%	Yes	County employees received a merit-based salary increase of 3.5% of the midpoint for their grade. Firefighters receive a step increase on January 1, 2019. Law enforcement and detention center employees received a merit-based increase of approximately 4.5% of step 1.

Exhibit 6.3 (continued)

County	COLA/GSI	Step/Merit	Additional Comments
Garrett	2.0%	No	
Harford	2.0%	Yes	Cabinet-level employees received a 2.13% COLA. Employees grades MG4 and below were awarded a \$2,000 flat rate merit-based increase. Cabinet-level employees were not awarded a merit-based increase.
Howard	2.0%	Yes	County employees receive a general salary increase of 2% effective January 2019. Fire and Rescue bargaining unit members receive a 1% COLA effective January 2019 and another 1% COLA effective June 2019.
Kent	1.5%	Yes	
Montgomery	2.0%	Yes	
Prince George's	2.0%	Yes	2% COLA effective January 2019. Police Civilian Employees Association and civilian Deputy Sheriffs Association employees receive a 1.75% COLA effective January 2019. Correctional Officers, civilian Correctional Officers Associations, and civilian employees with the International Association of Fire Fighters 1619 are still in negotiations. Police officers with the FOP 89 did not receive a COLA. Most county employees receive a 3.5% merit increase. Police officers with the FOP 89 receive a merit based on rank and years of service.
Queen Anne's	2.0%	No	
St. Mary's	0.0%	Yes	Merit-based salary increases of 2.5% awarded to county employees. Sworn county employees and correction center employees received a merit-based salary increase ranging from 1.9% to 5.4%.
Somerset	3.5%	No	
Talbot	0.0%	Yes	
Washington	1.5%	No	
Wicomico	2.0%	No	Police officers received a 1% to 5% COLA as part of their bargaining agreement.
Worcester	1.0%	Yes	
Total Jurisdictions Granting Increases	20	17	

COLA: cost-of-living adjustment
 FOP: Fraternal Order of Police
 GSI: general salary increase

Source: Department of Legislative Services

Exhibit 6.4
Board of Education Salary Actions in Fiscal 2019

School System	COLA/GSI	Step/Merit	Additional Comments
Allegany	1.0%	Yes	
Anne Arundel	2.19%	Yes	Teachers Association of Anne Arundel County received a 2.1941% COLA. School administrators received a 1% COLA. AFSCME received a 2.4% COLA. Nonrepresented employees without an applicable step structure received a 2% COLA. Secretaries and Assistants Association of Anne Arundel County are still in negotiations.
Baltimore City	1.0%	Yes	COLAs effective January 2019. FOP, City Union of Baltimore and Local 44 employee unions are still in negotiations. Merit-based salary increases for teachers and administrators based on evaluation ratings and professional development courses. Paraprofessionals received merit increases based on their evaluation rating and are eligible for a stipend depending on their longevity (15 years: at least 0.486%, 20 years: at least 0.972%, 25 years: at least 1.459%).
Baltimore	3.0%	Yes	COLAs effective January 2019.
Calvert	1.0%	Yes	School employees received step increases plus additional steps as outlined in their negotiated agreement.
Caroline	1.0%	Yes	School administrators and support services personnel received a 2% COLA. Teachers received a 1% COLA.
Carroll	2.0%	Yes	
Cecil	2.0%	Yes	
Charles	2.75%	Yes	Unit I and II employees employed since June 30, 2010, and who are still active received a one pay level increase. AFSCME employees employed since December 31, 2009, and who are still active received a one pay level increase.
Dorchester	0.0%	Yes	Teachers, school administrators, support staff, and noncertificated employees received a step increase. Teachers, support staff, and noncertificated employees above the top step received a \$500 stipend/bonus. School administrators above the top step received a \$750 stipend/bonus.
Frederick	5.04%	No	School system in the process of revising salary scales for all three bargaining units. Teachers are in year 3 of a 4-year transition. Support staff are in year 2 of a 2-year transition. Teachers were not awarded merit-based or step increase. School administrators received a 3.25% merit increase. Support staff received a 1.8% merit increase if they were hired before July 2013. Support staff at the top of the scale received an \$800 stipend.

Exhibit 6.4 (continued)

School System	COLA/GSI	Step/Merit	Additional Comments
Garrett	1.0%	Yes	Teachers, school administrators, and support staff received a 1% COLA. Head custodians and cafeteria managers received a 2.5% COLA.
Harford	2.0%	Yes	
Howard	0.0%	Yes	
Kent	1.0%	Yes	Teachers and administrators receive COLAs in May 2019. Other employees receive COLAs in January 2019. School administrators received a step merit increase in July and receive an additional step in January. Teachers and other employees received a step merit increase.
Montgomery	0.0%	Yes	School administrators received a 2% GSI. Teachers did not receive a GSI. Administrators received a merit step. Teachers received a step and can receive an additional step on January 5, 2019, if they are eligible for the FY2012 make-up step. Support personnel received a merit step increase and an additional step was awarded July 1, 2018, to those eligible for the FY2012 make-up step. Teachers and support personnel not eligible for the FY2012 make-up step received a \$900 stipend.
Prince George's	0.0%	Yes	School administrators received a 2% COLA. Service Employees International Union Local 400 employees are still in negotiations. Teachers did not receive a COLA.
Queen Anne's	1.0%	Yes	Teachers received a 1% COLA effective May 2019. School administrators did not receive a COLA.
St. Mary's	0.0%	Yes	
Somerset	1.0%	Yes	
Talbot	1.0%	Yes	
Washington	0.0%	Yes	Support staff received a 0.5% COLA.
Wicomico	1.0%	Yes	"Classifieds" bargaining unit employees received a 1.5% COLA.
Worcester	1.0%	Yes	Support personnel received a 1.5% COLA.
Total Jurisdictions			
Granting Increases	18	23	

AFSCME: American Federation of State, County, and Municipal Employees

COLA: cost-of-living adjustment

FOP: Fraternal Order of Police

GSI: general salary increase

Source: Department of Legislative Services

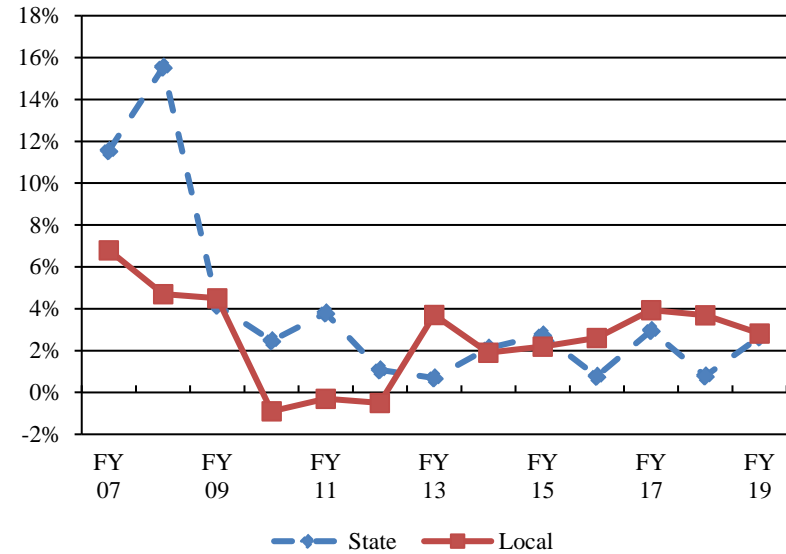
Chapter 7. Public School Funding and Student Enrollment

Public schools are funded from federal, State, and local sources. Local sources account for 47.9% of public school funding in Maryland, and 47.6% comes from the State. The federal government provides only 4.5% 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 18.4% in Caroline County to 73.7% in Worcester County. Conversely, State funding as a percent of public school revenues ranges from 22.3% in Worcester County to 74.9% 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 \$4.5 billion in fiscal 2007 to \$6.5 billion in fiscal 2019, a \$2.1 billion or 46.7% increase in State support for public education. This represents a 3.2% average annual increase over this period. **Table 7.1** compares the increases in State and local funding for public schools since fiscal 2007.

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 \$15,848 in total funding for each pupil in fiscal 2019. Worcester County has the

highest per pupil revenues at \$18,472, while Somerset County has the second highest at \$18,353. Baltimore City has the third highest at \$17,493. Harford County has the lowest per pupil revenues at \$13,776. **Exhibit 7.2** shows the per pupil revenues for public schools in fiscal 2019 by revenue source.

Per pupil federal funding in fiscal 2019 averages \$713 statewide, ranging from \$393 in Howard County to \$1,795 in Somerset County, as shown in **Exhibit 7.3**. Federal funding is targeted to disadvantaged students through Title 1 grants and students with disabilities through special education basic state grants.

Per pupil State funding in fiscal 2019 averages \$7,543 statewide, ranging from \$4,010 in Talbot County to \$12,822 in Somerset County, 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 2019 average \$7,507 statewide, ranging from \$2,617 in Caroline County to \$13,528 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 \$6.5 billion in fiscal 2019, representing a 2.8% increase from the prior year. **Exhibit 7.7** shows the local appropriations to the boards of education for fiscal 2014 through 2019, 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 2010 through 2019), State officials have provided \$3.4 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 \$2.1 million in Kent County to over \$400 million 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 2019 and 2020 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 2019

County	Federal	State	Local	Ranking by Percent State		Ranking by Percent Local			
Allegany	7.2%	69.1%	23.6%	1.	Caroline	74.9%	1.	Worcester	73.7%
Anne Arundel	3.6%	36.9%	59.5%	2.	Wicomico	72.0%	2.	Talbot	66.0%
Baltimore City	8.5%	69.9%	21.7%	3.	Baltimore City	69.9%	3.	Montgomery	64.5%
Baltimore	5.1%	45.6%	49.2%	4.	Somerset	69.9%	4.	Howard	64.4%
Calvert	4.0%	41.1%	54.9%	5.	Allegany	69.1%	5.	Anne Arundel	59.5%
Caroline	6.8%	74.9%	18.4%	6.	Dorchester	65.8%	6.	Kent	56.2%
Carroll	3.1%	42.1%	54.8%	7.	Washington	62.8%	7.	Queen Anne's	55.6%
Cecil	4.6%	56.6%	38.9%	8.	Prince George's	58.8%	8.	Calvert	54.9%
Charles	3.3%	51.0%	45.7%	9.	Cecil	56.6%	9.	Carroll	54.8%
Dorchester	6.6%	65.8%	27.6%	10.	Charles	51.0%	10.	Garrett	49.5%
Frederick	3.8%	48.3%	48.0%	11.	St. Mary's	49.0%	11.	Baltimore	49.2%
Garrett	5.6%	45.0%	49.5%	12.	Frederick	48.3%	12.	Harford	49.1%
Harford	4.0%	46.9%	49.1%	13.	Harford	46.9%	13.	Frederick	48.0%
Howard	2.4%	33.2%	64.4%	14.	Baltimore	45.6%	14.	Charles	45.7%
Kent	6.0%	37.8%	56.2%	15.	Garrett	45.0%	15.	St. Mary's	42.8%
Montgomery	2.9%	32.7%	64.5%	16.	Carroll	42.1%	16.	Cecil	38.9%
Prince George's	4.7%	58.8%	36.5%	17.	Calvert	41.1%	17.	Prince George's	36.5%
Queen Anne's	4.6%	39.8%	55.6%	18.	Queen Anne's	39.8%	18.	Washington	31.9%
St. Mary's	8.3%	49.0%	42.8%	19.	Kent	37.8%	19.	Dorchester	27.6%
Somerset	9.8%	69.9%	20.4%	20.	Anne Arundel	36.9%	20.	Allegany	23.6%
Talbot	5.5%	28.5%	66.0%	21.	Howard	33.2%	21.	Baltimore City	21.7%
Washington	5.3%	62.8%	31.9%	22.	Montgomery	32.7%	22.	Wicomico	21.1%
Wicomico	7.0%	72.0%	21.1%	23.	Talbot	28.5%	23.	Somerset	20.4%
Worcester	4.0%	22.3%	73.7%	24.	Worcester	22.3%	24.	Caroline	18.4%
Total	4.5%	47.6%	47.9%						

Source: Local School Budgets; Department of Legislative Services

Exhibit 7.2
Per Pupil Revenues for Public Schools in Fiscal 2019

County	Federal	State	Local	Misc.	Total	Ranking by Total Per Pupil Funding	
Allegany	\$1,165	\$11,165	\$3,770	\$49	\$16,148	1.	Worcester \$18,472
Anne Arundel	520	5,290	8,482	49	14,341	2.	Somerset 18,353
Baltimore City	1,482	12,223	3,703	85	17,493	3.	Baltimore City 17,493
Baltimore	780	6,951	7,426	73	15,231	4.	Kent 17,239
Calvert	602	6,129	8,153	28	14,912	5.	Montgomery 16,859
Caroline	1,005	11,118	2,617	112	14,852	6.	Prince George's 16,664
Carroll	444	6,118	7,749	208	14,519	7.	Howard 16,630
Cecil	666	8,223	5,616	32	14,537	8.	Allegany 16,148
Charles	504	7,776	6,921	54	15,255	9.	Dorchester 15,835
Dorchester	1,048	10,417	4,232	138	15,835	10.	Charles 15,255
Frederick	525	6,744	6,571	130	13,970	11.	Baltimore 15,231
Garrett	844	6,825	7,496	15	15,180	12.	Garrett 15,180
Harford	551	6,465	6,666	94	13,776	13.	Calvert 14,912
Howard	393	5,524	10,603	110	16,630	14.	Wicomico 14,882
Kent	1,032	6,524	9,572	111	17,239	15.	Caroline 14,852
Montgomery	481	5,507	10,807	64	16,859	16.	Cecil 14,537
Prince George's	784	9,792	5,982	106	16,664	17.	Carroll 14,519
Queen Anne's	647	5,559	7,584	181	13,970	18.	St. Mary's 14,390
St. Mary's	1,188	7,046	6,092	64	14,390	19.	Anne Arundel 14,341
Somerset	1,795	12,822	3,618	118	18,353	20.	Washington 14,289
Talbot	775	4,010	9,251	29	14,066	21.	Talbot 14,066
Washington	759	8,970	4,518	43	14,289	22.	Queen Anne's 13,970
Wicomico	1,035	10,713	2,963	170	14,882	23.	Frederick 13,970
Worcester	739	4,122	13,528	84	18,472	24.	Harford 13,776
Total	\$713	\$7,543	\$7,507	\$85	\$15,848		

Source: Local School Budgets; Department of Legislative Services

Exhibit 7.3
Federal Funding for Public Schools in Fiscal 2019

County	2018 Total Enrollment	Total Federal Aid	Per Pupil	Ranking by Per Pupil Aid	
Allegany	8,070.0	\$9,399,609	\$1,165	1.	Somerset \$1,795
Anne Arundel	81,010.0	42,092,500	520	2.	Baltimore City 1,482
Baltimore City	75,180.0	111,442,725	1,482	3.	St. Mary's 1,188
Baltimore	110,012.0	85,792,076	780	4.	Allegany 1,165
Calvert	15,499.0	9,331,399	602	5.	Dorchester 1,048
Caroline	5,517.0	5,546,620	1,005	6.	Wicomico 1,035
Carroll	24,827.0	11,022,448	444	7.	Kent 1,032
Cecil	14,684.0	9,779,901	666	8.	Caroline 1,005
Charles	26,319.0	13,264,064	504	9.	Garrett 844
Dorchester	4,549.0	4,767,784	1,048	10.	Prince George's 784
Frederick	41,456.0	21,783,002	525	11.	Baltimore 780
Garrett	3,662.0	3,092,296	844	12.	Talbot 775
Harford	36,878.0	20,318,719	551	13.	Washington 759
Howard	56,594.0	22,263,898	393	14.	Worcester 739
Kent	1,800.0	1,857,815	1,032	15.	Cecil 666
Montgomery	158,107.0	76,114,327	481	16.	Queen Anne's 647
Prince George's	127,646.0	100,107,600	784	17.	Calvert 602
Queen Anne's	7,501.0	4,855,788	647	18.	Harford 551
St. Mary's	17,044.0	20,249,741	1,188	19.	Frederick 525
Somerset	2,731.0	4,903,150	1,795	20.	Anne Arundel 520
Talbot	4,396.0	3,408,539	775	21.	Charles 504
Washington	21,810.0	16,544,938	759	22.	Montgomery 481
Wicomico	14,903.0	15,431,028	1,035	23.	Carroll 444
Worcester	6,408.0	4,734,798	739	24.	Howard 393
Total	866,603.0	\$618,104,765	\$713		

Source: Local School Budgets; Department of Legislative Services

Exhibit 7.4
State Funding for Public Schools in Fiscal 2019

County	2018 Total Enrollment	Total State Aid	Per Pupil	Ranking by Per Pupil Aid	
Allegany	8,070.0	\$90,097,888	\$11,165	1.	Somerset \$12,822
Anne Arundel	81,010.0	428,561,737	5,290	2.	Baltimore City 12,223
Baltimore City	75,180.0	918,890,326	12,223	3.	Allegany 11,165
Baltimore	110,012.0	764,734,053	6,951	4.	Caroline 11,118
Calvert	15,499.0	94,995,346	6,129	5.	Wicomico 10,713
Caroline	5,517.0	61,339,216	11,118	6.	Dorchester 10,417
Carroll	24,827.0	151,886,794	6,118	7.	Prince George's 9,792
Cecil	14,684.0	120,748,827	8,223	8.	Washington 8,970
Charles	26,319.0	204,655,125	7,776	9.	Cecil 8,223
Dorchester	4,549.0	47,389,201	10,417	10.	Charles 7,776
Frederick	41,456.0	279,567,209	6,744	11.	St. Mary's 7,046
Garrett	3,662.0	24,992,150	6,825	12.	Baltimore 6,951
Harford	36,878.0	238,407,249	6,465	13.	Garrett 6,825
Howard	56,594.0	312,610,848	5,524	14.	Frederick 6,744
Kent	1,800.0	11,743,619	6,524	15.	Kent 6,524
Montgomery	158,107.0	870,731,932	5,507	16.	Harford 6,465
Prince George's	127,646.0	1,249,947,756	9,792	17.	Calvert 6,129
Queen Anne's	7,501.0	41,695,059	5,559	18.	Carroll 6,118
St. Mary's	17,044.0	120,089,839	7,046	19.	Queen Anne's 5,559
Somerset	2,731.0	35,015,677	12,822	20.	Howard 5,524
Talbot	4,396.0	17,628,776	4,010	21.	Montgomery 5,507
Washington	21,810.0	195,627,087	8,970	22.	Anne Arundel 5,290
Wicomico	14,903.0	159,656,750	10,713	23.	Worcester 4,122
Worcester	6,408.0	26,411,998	4,122	24.	Talbot 4,010
Unallocated		69,090,693	80		
Total	866,603.0	\$6,536,515,155	\$7,543		

Source: Local School Budgets; Department of Legislative Services

Exhibit 7.5
Local Funding for Public Schools in Fiscal 2019

County	2018 Total Enrollment	Local Appropriation	Per Pupil	Ranking by Per Pupil Funding		
Allegany	8,070.0	\$30,424,308	\$3,770	1.	Worcester	\$13,528
Anne Arundel	81,010.0	687,140,500	8,482	2.	Montgomery	10,807
Baltimore City	75,180.0	278,412,181	3,703	3.	Howard	10,603
Baltimore	110,012.0	816,970,718	7,426	4.	Kent	9,572
Calvert	15,499.0	126,367,666	8,153	5.	Talbot	9,251
Caroline	5,517.0	14,436,087	2,617	6.	Anne Arundel	8,482
Carroll	24,827.0	192,391,000	7,749	7.	Calvert	8,153
Cecil	14,684.0	82,463,528	5,616	8.	Carroll	7,749
Charles	26,319.0	182,148,600	6,921	9.	Queen Anne's	7,584
Dorchester	4,549.0	19,252,162	4,232	10.	Garrett	7,496
Frederick	41,456.0	272,386,838	6,571	11.	Baltimore	7,426
Garrett	3,662.0	27,449,975	7,496	12.	Charles	6,921
Harford	36,878.0	245,815,645	6,666	13.	Harford	6,666
Howard	56,594.0	600,053,881	10,603	14.	Frederick	6,571
Kent	1,800.0	17,228,878	9,572	15.	St. Mary's	6,092
Montgomery	158,107.0	1,708,627,645	10,807	16.	Prince George's	5,982
Prince George's	127,646.0	763,562,900	5,982	17.	Cecil	5,616
Queen Anne's	7,501.0	56,884,381	7,584	18.	Washington	4,518
St. Mary's	17,044.0	103,825,525	6,092	19.	Dorchester	4,232
Somerset	2,731.0	9,881,620	3,618	20.	Allegany	3,770
Talbot	4,396.0	40,668,750	9,251	21.	Baltimore City	3,703
Washington	21,810.0	98,530,760	4,518	22.	Somerset	3,618
Wicomico	14,903.0	44,164,012	2,963	23.	Wicomico	2,963
Worcester	6,408.0	86,685,293	13,528	24.	Caroline	2,617
Total	866,603.0	\$6,505,772,853	\$7,507			

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

Exhibit 7.6
Miscellaneous Local Funding for Public Schools in Fiscal 2019

County	2018 Total Enrollment	Miscellaneous Local Funding	Per Pupil	Ranking by Per Pupil Funding	
Allegany	8,070.0	\$394,504	\$49	1.	Carroll \$208
Anne Arundel	81,010.0	4,005,000	49	2.	Queen Anne's 181
Baltimore City	75,180.0	6,360,000	85	3.	Wicomico 170
Baltimore	110,012.0	8,045,728	73	4.	Dorchester 138
Calvert	15,499.0	430,000	28	5.	Frederick 130
Caroline	5,517.0	617,000	112	6.	Somerset 118
Carroll	24,827.0	5,160,541	208	7.	Caroline 112
Cecil	14,684.0	465,000	32	8.	Kent 111
Charles	26,319.0	1,419,080	54	9.	Howard 110
Dorchester	4,549.0	626,401	138	10.	Prince George's 106
Frederick	41,456.0	5,390,375	130	11.	Harford 94
Garrett	3,662.0	54,000	15	12.	Baltimore City 85
Harford	36,878.0	3,475,860	94	13.	Worcester 84
Howard	56,594.0	6,201,454	110	14.	Baltimore 73
Kent	1,800.0	200,000	111	15.	Montgomery 64
Montgomery	158,107.0	10,097,940	64	16.	St. Mary's 64
Prince George's	127,646.0	13,479,900	106	17.	Charles 54
Queen Anne's	7,501.0	1,354,000	181	18.	Allegany 49
St. Mary's	17,044.0	1,093,500	64	19.	Anne Arundel 49
Somerset	2,731.0	322,500	118	20.	Washington 43
Talbot	4,396.0	127,000	29	21.	Cecil 32
Washington	21,810.0	945,465	43	22.	Talbot 29
Wicomico	14,903.0	2,533,893	170	23.	Calvert 28
Worcester	6,408.0	537,452	84	24.	Garrett 15
Total	866,603.0	\$73,336,593	\$85		

Source: Local School Budgets; Department of Legislative Services

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

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Allegany	\$29,770	\$29,418	\$29,838	\$30,170	\$30,424	\$30,424
Anne Arundel	596,455	603,483	620,576	643,225	678,640	687,141
Baltimore City	257,442	254,685	258,212	265,412	278,412	278,412
Baltimore	712,086	738,075	748,849	757,552	790,069	816,971
Calvert	113,394	115,808	114,876	114,694	120,670	126,368
Caroline	13,416	13,437	13,765	13,983	14,207	14,436
Carroll	168,578	171,037	176,202	181,852	186,864	192,391
Cecil	72,848	75,524	79,751	80,610	81,689	82,464
Charles	159,010	161,922	166,121	170,605	175,509	182,149
Dorchester	18,360	18,532	18,963	18,939	19,121	19,252
Frederick	233,354	233,494	239,238	247,066	260,827	272,387
Garrett	26,202	26,691	26,591	27,425	27,314	27,450
Harford	221,301	223,667	228,209	233,535	238,716	245,816
Howard	497,486	530,440	544,145	562,245	572,872	600,054
Kent	17,196	17,192	17,432	17,112	17,234	17,229
Montgomery	1,448,251	1,476,855	1,507,632	1,617,632	1,665,467	1,708,628
Prince George's	623,744	630,219	669,292	698,329	739,181	763,563
Queen Anne's	48,132	51,228	52,850	54,187	55,495	56,884
St. Mary's	89,911	93,911	98,015	102,690	102,190	103,826
Somerset	9,481	9,647	9,395	9,754	9,742	9,882
Talbot	35,158	35,339	36,217	36,830	38,002	40,669
Washington	94,454	94,845	94,844	94,844	97,053	98,531
Wicomico	40,520	40,396	41,307	41,933	43,605	44,164
Worcester	75,478	77,676	78,719	81,194	83,870	86,685
Total	\$5,602,026	\$5,723,521	\$5,871,038	\$6,101,818	\$6,327,173	\$6,505,773

Source: Local School Budgets; Department of Legislative Services

Exhibit 7.8
Local Appropriations to the Boards of Education
Annual Percent Change – Fiscal 2014-2019

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Allegany	1.3%	-1.2%	1.4%	1.1%	0.8%	0.0%
Anne Arundel	2.0%	1.2%	2.8%	3.6%	5.5%	1.3%
Baltimore City	1.8%	-1.1%	1.4%	2.8%	4.9%	0.0%
Baltimore	3.2%	3.6%	1.5%	1.2%	4.3%	3.4%
Calvert	2.8%	2.1%	-0.8%	-0.2%	5.2%	4.7%
Caroline	1.6%	0.2%	2.4%	1.6%	1.6%	1.6%
Carroll	-0.2%	1.5%	3.0%	3.2%	2.8%	3.0%
Cecil	4.6%	3.7%	5.6%	1.1%	1.3%	0.9%
Charles	3.3%	1.8%	2.6%	2.7%	2.9%	3.8%
Dorchester	2.2%	0.9%	2.3%	-0.1%	1.0%	0.7%
Frederick	2.6%	0.1%	2.5%	3.3%	5.6%	4.4%
Garrett	0.7%	1.9%	-0.4%	3.1%	-0.4%	0.5%
Harford	0.7%	1.1%	2.0%	2.3%	2.2%	3.0%
Howard	3.1%	6.6%	2.6%	3.3%	1.9%	4.7%
Kent	-1.0%	0.0%	1.4%	-1.8%	0.7%	0.0%
Montgomery	2.0%	2.0%	2.1%	7.3%	3.0%	2.6%
Prince George's	-1.5%	1.0%	6.2%	4.3%	5.8%	3.3%
Queen Anne's	7.3%	6.4%	3.2%	2.5%	2.4%	2.5%
St. Mary's	4.9%	4.4%	4.4%	4.8%	-0.5%	1.6%
Somerset	4.1%	1.8%	-2.6%	3.8%	-0.1%	1.4%
Talbot	0.6%	0.5%	2.5%	1.7%	3.2%	7.0%
Washington	1.6%	0.4%	0.0%	0.0%	2.3%	1.5%
Wicomico	3.4%	-0.3%	2.3%	1.5%	4.0%	1.3%
Worcester	2.1%	2.9%	1.3%	3.1%	3.3%	3.4%
Total	1.9%	2.2%	2.6%	3.9%	3.7%	2.8%

Source: Local School Budgets; Department of Legislative Services

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

County	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	10-Year Total
Allegany	\$0	\$842	\$727	\$1,999	\$2,496	\$6,597	\$10,837	\$24,242	\$12,873	\$3,950	\$64,563
Anne Arundel	25,020	26,200	32,400	33,349	34,870	36,200	39,419	42,598	36,829	28,832	335,717
Baltimore City	27,733	28,559	41,000	46,102	40,266	35,329	36,788	37,500	37,303	68,735	399,315
Baltimore	28,000	29,000	39,000	47,394	52,068	34,561	42,177	45,775	45,186	41,865	405,026
Calvert	8,181	8,450	7,317	7,129	5,577	2,653	1,500	9,964	14,575	9,763	75,109
Caroline	6,000	3,767	235	756	7,788	0	2,902	36	1,646	423	23,553
Carroll	10,520	8,444	9,079	15,211	4,874	3,915	6,415	3,418	3,853	6,853	72,582
Cecil	1,538	1,744	2,830	1,915	1,268	8,194	4,723	6,650	6,730	5,152	40,744
Charles	8,898	8,335	9,180	12,480	9,426	8,200	12,817	8,951	10,516	14,856	103,659
Dorchester	6,469	5,436	3,639	979	1,590	768	179	5,009	10,975	11,026	46,070
Frederick	16,226	14,000	16,532	19,254	20,163	15,901	21,000	21,295	19,564	19,178	183,113
Garrett	666	0	382	319	134	0	0	0	1,567	0	3,068
Harford	16,253	13,835	17,040	16,573	13,214	12,791	9,309	8,732	13,592	12,278	133,616
Howard	18,262	18,290	26,936	32,811	25,931	20,772	27,820	31,206	21,066	10,374	233,468
Kent	388	0	104	123	95	817	615	0	0	0	2,142
Montgomery	28,350	30,183	42,000	43,794	38,592	39,950	45,708	50,128	59,194	59,714	437,614
Prince George's	28,200	29,500	40,348	42,192	39,371	38,539	41,729	44,675	49,625	49,031	403,210
Queen Anne's	3,947	5,750	5,374	649	4,371	5,112	0	249	2,455	806	28,713
St. Mary's	4,028	6,600	3,354	3,172	7,472	11,876	7,015	1,273	815	6,347	51,952
Somerset	6,000	6,000	3,371	289	3,811	2,752	2,222	1,771	14,720	17,500	58,436
Talbot	436	344	135	35	634	0	308	0	0	8,390	10,282
Washington	7,965	7,970	8,571	9,117	8,494	7,467	8,404	4,847	2,592	12,042	77,469
Wicomico	13,170	9,975	1,864	11,290	13,327	10,991	7,440	10,373	11,847	9,971	100,248
Worcester	403	0	165	166	4,882	0	72	0	0	4,336	10,024
Statewide*	0	500	0	2,900	6,563	15,393	8,791	6,300	9,876	34,000	84,323
Total	\$266,653	\$263,724	\$311,583	\$349,997	\$347,277	\$318,778	\$338,190	\$364,992	\$387,399	\$435,422	\$3,384,015

* Includes funding for Maryland School for the Blind, school safety initiatives, and outsourcing of design reviews. Excludes funding for Baltimore City under the 21st Century School Buildings Program.

Source: Public School Construction Program; Department of Legislative Services

Exhibit 7.10
Wealth Per Pupil for State Education Aid Programs
Fiscal 2019 and 2020

County	Fiscal 2019	Fiscal 2020	Percent Difference	<u>Ranking by Per Pupil Wealth</u>		<u>Ranking by Percent Difference</u>	
Allegany	\$311,141	\$321,751	3.4%	1.	Worcester \$1,197,214	1.	Kent 6.3%
Anne Arundel	662,949	685,209	3.4%	2.	Talbot 1,050,690	2.	Baltimore City 5.9%
Baltimore City	356,648	377,652	5.9%	3.	Kent 919,141	3.	Cecil 5.5%
Baltimore	518,552	538,036	3.8%	4.	Montgomery 786,328	4.	Prince George's 5.1%
Calvert	508,365	494,310	-2.8%	5.	Anne Arundel 685,209	5.	Queen Anne's 4.4%
Caroline	285,553	290,656	1.8%	6.	Queen Anne's 648,932	6.	Frederick 4.1%
Carroll	511,298	531,086	3.9%	7.	Garrett 644,236	7.	Carroll 3.9%
Cecil	412,290	434,795	5.5%	8.	Howard 615,282	8.	Somerset 3.8%
Charles	413,436	425,944	3.0%	9.	Baltimore 538,036	9.	Baltimore 3.8%
Dorchester	363,407	369,320	1.6%	10.	Carroll 531,086	10.	Montgomery 3.5%
Frederick	462,192	481,271	4.1%	11.	Harford 511,772	11.	Allegany 3.4%
Garrett	639,670	644,236	0.7%	12.	Calvert 494,310	12.	Harford 3.4%
Harford	494,902	511,772	3.4%	13.	Frederick 481,271	13.	Anne Arundel 3.4%
Howard	599,275	615,282	2.7%	14.	St. Mary's 469,485	14.	Wicomico 3.0%
Kent	864,560	919,141	6.3%	15.	Prince George's 439,138	15.	Charles 3.0%
Montgomery	759,941	786,328	3.5%	16.	Cecil 434,795	16.	St. Mary's 3.0%
Prince George's	417,971	439,138	5.1%	17.	Charles 425,944	17.	Talbot 2.7%
Queen Anne's	621,736	648,932	4.4%	18.	Baltimore City 377,652	18.	Washington 2.7%
St. Mary's	455,895	469,485	3.0%	19.	Washington 370,965	19.	Howard 2.7%
Somerset	299,995	311,338	3.8%	20.	Dorchester 369,320	20.	Caroline 1.8%
Talbot	1,023,238	1,050,690	2.7%	21.	Allegany 321,751	21.	Dorchester 1.6%
Washington	361,300	370,965	2.7%	22.	Somerset 311,338	22.	Worcester 1.0%
Wicomico	290,096	298,926	3.0%	23.	Wicomico 298,926	23.	Garrett 0.7%
Worcester	1,185,306	1,197,214	1.0%	24.	Caroline 290,656	24.	Calvert -2.8%
Total	\$538,872	\$558,979	3.7%		Statewide \$558,979		Statewide 3.7%

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

Source: Department of Legislative Services

Exhibit 7.11
Change in Full-time Equivalent Student Enrollment
September 2017 (Fiscal 2019) and September 2018 (Fiscal 2020)

County	Fiscal 2019	Fiscal 2020	Percent Difference	Ranking by FTE Enrollment Growth	Ranking by Percent Difference
Allegany	8,166.25	8,048.25	-1.4%	1. Howard	1. Howard
Anne Arundel	80,350.25	80,859.75	0.6%	2. Montgomery	2. Frederick
Baltimore City	74,853.00	73,580.25	-1.7%	3. Frederick	3. Worcester
Baltimore	109,342.50	109,668.75	0.3%	4. Anne Arundel	4. Somerset
Calvert	15,434.50	15,473.50	0.3%	5. Prince George's	5. Charles
Caroline	5,469.00	5,515.25	0.8%	6. Baltimore	6. Caroline
Carroll	24,934.75	24,822.75	-0.4%	7. Charles	7. Anne Arundel
Cecil	14,782.25	14,682.25	-0.7%	8. Worcester	8. Montgomery
Charles	26,085.00	26,314.50	0.9%	9. Caroline	9. Garrett
Dorchester	4,526.00	4,530.00	0.1%	10. Calvert	10. Baltimore
Frederick	40,752.00	41,329.00	1.4%	11. Somerset	11. Prince George's
Garrett	3,648.75	3,661.00	0.3%	12. Wicomico	12. Calvert
Harford	36,876.50	36,869.25	0.0%	13. Garrett	13. Wicomico
Howard	55,371.75	56,404.75	1.9%	14. Dorchester	14. Dorchester
Kent	1,866.00	1,794.00	-3.9%	15. Harford	15. Harford
Montgomery	156,995.00	157,949.00	0.6%	16. Talbot	16. Talbot
Prince George's	127,012.75	127,376.25	0.3%	17. Queen Anne's	17. Carroll
Queen Anne's	7,536.00	7,498.25	-0.5%	18. Kent	18. Washington
St. Mary's	17,154.75	17,039.75	-0.7%	19. Cecil	19. Queen Anne's
Somerset	2,697.00	2,725.00	1.0%	20. Washington	20. St. Mary's
Talbot	4,405.50	4,396.00	-0.2%	21. Carroll	21. Cecil
Washington	21,901.00	21,792.00	-0.5%	22. St. Mary's	22. Allegany
Wicomico	14,341.25	14,367.75	0.2%	23. Allegany	23. Baltimore City
Worcester	6,304.00	6,374.00	1.1%	24. Baltimore City	24. Kent
Total	860,805.75	863,071.25	0.3%	Statewide	Statewide

Note: The September 2017 student enrollment count is used to allocate State funding in fiscal 2019. The September 2018 student enrollment count is used to allocate State funding in fiscal 2020.

Source: Maryland State Department of Education

Exhibit 7.12
Students Approved for Free and Reduced-price Meals
Fiscal 2019 and 2020

County	Fiscal 2019	Fiscal 2020	Percent Difference	FRPM Count as		Change in FRPM Count			
				Percent of FTE Enrollment					
Allegany	4,473	4,346	-2.8%	1.	Baltimore City	86.7%	1.	Howard	3.4%
Anne Arundel	24,705	25,353	2.6%	2.	Somerset	72.6%	2.	Anne Arundel	2.6%
Baltimore City	64,831	63,804	-1.6%	3.	Dorchester	66.5%	3.	Calvert	2.2%
Baltimore	47,897	48,045	0.3%	4.	Prince George's	60.2%	4.	Somerset	0.9%
Calvert	2,943	3,007	2.2%	5.	Wicomico	57.9%	5.	Wicomico	0.7%
Caroline	2,823	2,835	0.4%	6.	Kent	55.0%	6.	Talbot	0.5%
Carroll	4,698	4,540	-3.4%	7.	Allegany	54.0%	7.	Caroline	0.4%
Cecil	6,191	6,080	-1.8%	8.	Caroline	51.4%	8.	Dorchester	0.4%
Charles	9,133	9,130	0.0%	9.	Washington	47.0%	9.	Baltimore	0.3%
Dorchester	3,002	3,014	0.4%	10.	Talbot	44.7%	10.	Worcester	0.1%
Frederick	10,394	10,271	-1.2%	11.	Garrett	44.3%	11.	Kent	0.0%
Garrett	1,626	1,623	-0.2%	12.	Baltimore	43.8%	12.	Charles	0.0%
Harford	10,959	10,780	-1.6%	13.	Worcester	41.6%	13.	Garrett	-0.2%
Howard	11,645	12,044	3.4%	14.	Cecil	41.4%	14.	St. Mary's	-0.4%
Kent	986	986	0.0%	15.	Charles	34.7%	15.	Prince George's	-0.8%
Montgomery	51,646	50,904	-1.4%	16.	Montgomery	32.2%	16.	Frederick	-1.2%
Prince George's	77,325	76,719	-0.8%	17.	Anne Arundel	31.4%	17.	Montgomery	-1.4%
Queen Anne's	1,848	1,812	-1.9%	18.	St. Mary's	31.3%	18.	Baltimore City	-1.6%
St. Mary's	5,361	5,341	-0.4%	19.	Harford	29.2%	19.	Harford	-1.6%
Somerset	1,960	1,977	0.9%	20.	Frederick	24.9%	20.	Cecil	-1.8%
Talbot	1,954	1,964	0.5%	21.	Queen Anne's	24.2%	21.	Queen Anne's	-1.9%
Washington	10,610	10,240	-3.5%	22.	Howard	21.4%	22.	Allegany	-2.8%
Wicomico	8,259	8,315	0.7%	23.	Calvert	19.4%	23.	Carroll	-3.4%
Worcester	2,647	2,649	0.1%	24.	Carroll	18.3%	24.	Washington	-3.5%
Total	367,916	365,779	-0.6%		Statewide	42.4%		Statewide	-0.6%

FRPM: free and reduced-price meals

FTE: full-time equivalent

Source: Maryland State Department of Education

Exhibit 7.13
Students Identified as Limited English Proficient
Fiscal 2019 and 2020

County	Fiscal 2019	Fiscal 2020	Percent Difference	LEP Students as Percent of FTE Enrollment	Change in LEP Students		
Allegany	15	15	0.0%	1. Prince George's	20.9%	1. Talbot	26.9%
Anne Arundel	5,310	5,835	9.9%	2. Montgomery	17.0%	2. Queen Anne's	20.3%
Baltimore City	4,951	5,401	9.1%	3. Talbot	9.2%	3. Cecil	15.6%
Baltimore	6,840	7,642	11.7%	4. Caroline	7.8%	4. Charles	15.0%
Calvert	141	145	2.8%	5. Wicomico	7.8%	5. Washington	14.3%
Caroline	397	429	8.1%	6. Baltimore City	7.3%	6. Harford	13.9%
Carroll	315	322	2.2%	7. Anne Arundel	7.2%	7. Wicomico	13.8%
Cecil	262	303	15.6%	8. Baltimore	7.0%	8. Kent	12.9%
Charles	668	768	15.0%	9. Frederick	6.6%	9. Baltimore	11.7%
Dorchester	185	183	-1.1%	10. Howard	5.8%	10. Garrett	11.1%
Frederick	2,569	2,714	5.6%	11. Dorchester	4.0%	11. Anne Arundel	9.9%
Garrett	9	10	11.1%	12. Kent	3.9%	12. Baltimore City	9.1%
Harford	624	711	13.9%	13. Somerset	3.9%	13. Caroline	8.1%
Howard	3,081	3,286	6.7%	14. Queen Anne's	3.8%	14. Howard	6.7%
Kent	62	70	12.9%	15. Charles	2.9%	15. Frederick	5.6%
Montgomery	26,289	26,787	1.9%	16. Washington	2.6%	16. Prince George's	4.8%
Prince George's	25,391	26,614	4.8%	17. Worcester	2.2%	17. Calvert	2.8%
Queen Anne's	236	284	20.3%	18. Cecil	2.1%	18. Carroll	2.2%
St. Mary's	267	270	1.1%	19. Harford	1.9%	19. Worcester	2.2%
Somerset	113	106	-6.2%	20. St. Mary's	1.6%	20. Montgomery	1.9%
Talbot	320	406	26.9%	21. Carroll	1.3%	21. St. Mary's	1.1%
Washington	496	567	14.3%	22. Calvert	0.9%	22. Allegany	0.0%
Wicomico	979	1,114	13.8%	23. Garrett	0.3%	23. Dorchester	-1.1%
Worcester	136	139	2.2%	24. Allegany	0.2%	24. Somerset	-6.2%
Total	79,656	84,121	5.6%	Statewide	9.8%	Statewide	5.6%

FTE: full-time equivalent
LEP: limited English proficient

Source: Maryland State Department of Education

Exhibit 7.14
Students Receiving Special Education Services
Fiscal 2019 and 2020

<u>County</u>	<u>Fiscal 2019</u>	<u>Fiscal 2020</u>	<u>Percent Difference</u>	<u>Special Education Students as Percent of FTE Enrollment</u>	<u>Change in Special Education Students</u>		
Allegany	1,413	1,420	0.5%	1. Allegany	17.6%	1. Somerset	7.1%
Anne Arundel	8,674	9,063	4.5%	2. Baltimore City	17.0%	2. Anne Arundel	4.5%
Baltimore City	12,830	12,522	-2.4%	3. Cecil	16.4%	3. Dorchester	4.5%
Baltimore	14,915	15,510	4.0%	4. Somerset	16.1%	4. Cecil	4.4%
Calvert	1,541	1,606	4.2%	5. Kent	14.9%	5. Washington	4.3%
Caroline	580	594	2.4%	6. Baltimore	14.1%	6. Calvert	4.2%
Carroll	2,999	3,012	0.4%	7. Harford	13.7%	7. Baltimore	4.0%
Cecil	2,302	2,403	4.4%	8. Montgomery	12.6%	8. Frederick	3.9%
Charles	3,199	3,243	1.4%	9. Worcester	12.4%	9. Kent	2.7%
Dorchester	449	469	4.5%	10. Charles	12.3%	10. Montgomery	2.6%
Frederick	4,673	4,855	3.9%	11. Carroll	12.1%	11. Caroline	2.4%
Garrett	389	370	-4.9%	12. Wicomico	12.0%	12. Howard	2.4%
Harford	4,949	5,039	1.8%	13. Prince George's	11.9%	13. Harford	1.8%
Howard	5,598	5,732	2.4%	14. Frederick	11.7%	14. Charles	1.4%
Kent	261	268	2.7%	15. Queen Anne's	11.5%	15. St. Mary's	1.0%
Montgomery	19,321	19,828	2.6%	16. Talbot	11.2%	16. Prince George's	0.8%
Prince George's	15,012	15,129	0.8%	17. Anne Arundel	11.2%	17. Allegany	0.5%
Queen Anne's	882	860	-2.5%	18. Washington	11.2%	18. Carroll	0.4%
St. Mary's	1,887	1,906	1.0%	19. St. Mary's	11.2%	19. Talbot	0.0%
Somerset	411	440	7.1%	20. Caroline	10.8%	20. Worcester	-1.4%
Talbot	494	494	0.0%	21. Calvert	10.4%	21. Wicomico	-1.5%
Washington	2,341	2,442	4.3%	22. Dorchester	10.4%	22. Baltimore City	-2.4%
Wicomico	1,744	1,718	-1.5%	23. Howard	10.2%	23. Queen Anne's	-2.5%
Worcester	800	789	-1.4%	24. Garrett	10.1%	24. Garrett	-4.9%
Total	107,664	109,712	1.9%	Statewide	12.7%	Statewide	1.9%

FTE: full-time equivalent

Source: Maryland State Department of Education

Exhibit 7.15
Racial Composition in Maryland Public Schools
September 2017

County	White	African American	Hispanic/Latino	Asian	American Indian	Native Hawaiian	Two or More Races	Percent Minority
Allegany	88.0%	3.3%	1.4%	1.0%	0.2%	0.0%	6.2%	1. Prince George's 95.8%
Anne Arundel	53.9%	20.9%	14.8%	3.7%	0.3%	0.2%	6.1%	2. Baltimore City 92.0%
Baltimore City	8.0%	79.4%	10.4%	1.0%	0.2%	0.2%	0.9%	3. Charles 74.8%
Baltimore	38.7%	39.1%	9.7%	7.2%	0.4%	0.1%	4.8%	4. Montgomery 71.7%
Calvert	71.2%	12.8%	5.9%	1.6%	0.2%	0.1%	8.2%	5. Howard 62.7%
Caroline	62.7%	14.5%	13.7%	1.2%	0.2%	0.0%	7.6%	6. Baltimore 61.3%
Carroll	83.5%	3.9%	6.4%	2.8%	0.2%	0.2%	3.1%	7. Somerset 61.0%
Cecil	76.8%	9.2%	6.8%	0.7%	0.2%	0.1%	6.1%	8. Wicomico 57.4%
Charles	25.2%	55.3%	8.3%	3.1%	0.4%	0.1%	7.5%	9. Dorchester 56.8%
Dorchester	43.2%	39.8%	8.2%	1.6%	0.1%	0.1%	7.0%	10. Anne Arundel 46.1%
Frederick	60.4%	12.1%	16.5%	5.4%	0.3%	0.2%	5.0%	11. Talbot 41.6%
Garrett	96.4%	0.3%	1.3%	0.3%	0.0%	0.0%	1.7%	12. Frederick 39.6%
Harford	63.7%	19.1%	7.2%	3.3%	0.3%	0.2%	6.2%	13. Kent 39.1%
Howard	37.3%	23.6%	10.7%	21.9%	0.2%	0.1%	6.2%	14. Caroline 37.3%
Kent	60.9%	22.9%	8.5%	0.5%	0.2%	0.0%	7.0%	15. Harford 36.3%
Montgomery	28.3%	21.4%	30.8%	14.4%	0.2%	0.1%	4.9%	16. St. Mary's 35.9%
Prince George's	4.2%	58.1%	33.1%	2.8%	0.3%	0.2%	1.3%	17. Worcester 34.6%
Queen Anne's	79.6%	5.8%	7.8%	1.3%	0.1%	0.1%	5.3%	18. Washington 32.8%
St. Mary's	64.1%	18.4%	7.1%	2.5%	0.3%	0.2%	7.4%	19. Calvert 28.8%
Somerset	39.0%	45.0%	9.5%	1.0%	0.2%	0.1%	5.2%	20. Cecil 23.2%
Talbot	58.4%	16.2%	17.9%	1.9%	0.1%	0.0%	5.5%	21. Queen Anne's 20.4%
Washington	67.2%	13.2%	9.2%	2.1%	0.1%	0.1%	8.1%	22. Carroll 16.5%
Wicomico	42.6%	36.6%	9.9%	3.1%	0.6%	0.1%	7.2%	23. Allegany 12.0%
Worcester	65.4%	18.9%	7.3%	1.9%	0.3%	0.0%	6.2%	24. Garrett 3.6%
Maryland	37.3%	33.7%	17.4%	6.6%	0.3%	0.1%	4.6%	Statewide 62.7%

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

Source: Maryland State Department of Education

Chapter 8. Local General Fund Balances

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 as established by the Governmental Accounting Standards Board. **Exhibit 8.1** shows how county governments reported their general fund balances in fiscal 2018. 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 decision-making 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 2018 with total unrestricted general fund balances, including rainy day accounts, totaling \$2.7 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. Additionally, credit rating agencies will frequently monitor levels of general fund balance and unrestricted fund balance in their evaluation of a local government's creditworthiness. In fiscal 2018, unrestricted general fund balance, including rainy day funds, as a percent of general fund revenues averaged 17.4% across county governments, ranging from 10.8% in Dorchester County to 39.1% in Wicomico County. In fiscal 2018, 22 counties reported rainy day funds totaling approximately \$1.2 billion or 8.0% of total general fund revenues.

Exhibit 8.3 shows the combined unrestricted general fund/rainy day balances over the last four fiscal years. Between fiscal 2017 and 2018, 15 counties reported an increase in their unrestricted general fund/rainy day balances, while 9 counties experienced decreases in their unrestricted general fund/rainy day balances over this period.

Exhibit 8.1
County General Fund Balances in Fiscal 2018
(\$ in Thousands)

County	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Allegany ¹	\$1,200.0	\$132.0	\$1,571.6	\$6,423.2	\$15,918.0	\$25,244.7
Anne Arundel	2,738.0	0.0	0.0	89,215.3	82,924.3	174,877.6
Baltimore City ¹	2,260.0	423,673.0	0.0	178,981.0	139,284.0	744,198.0
Baltimore	9,420.0	93,015.0	0.0	56,575.0	204,444.0	363,454.0
Calvert ¹	9,567.2	0.0	28,647.8	5,000.0	18,787.3	62,002.2
Caroline	330.0	0.0	0.0	0.0	9,853.1	10,183.1
Carroll	23,910.6	27,610.1	20,562.9	29,273.8	3,955.3	105,312.8
Cecil	10,075.1	0.0	0.0	23,788.0	9,775.5	43,638.7
Charles	2,222.8	2,077.1	75,024.1	6,637.4	6,962.6	92,924.0
Dorchester ¹	141.7	0.0	0.0	2,400.0	3,068.4	5,610.1
Frederick	2,229.6	948.5	83,364.7	15,879.5	300.0	102,722.3
Garrett	1,970.6	2,033.7	0.0	12,665.9	3,802.7	20,472.9
Harford	1,056.2	7,510.8	0.0	86,888.9	20,036.3	115,492.2
Howard	12,600.5	1,024.5	71,338.9	49,382.5	7,898.2	142,244.5
Kent	694.8	0.0	1,665.5	0.0	3,716.7	6,077.0
Montgomery	6,755.8	322,335.4	62,163.6	27,071.9	102,697.8	521,024.5
Prince George's ¹	3,093.4	175,190.6	65,418.1	52,194.7	232,122.1	528,019.0
Queen Anne's	1,001.6	10,999.8	5,027.9	1,483.8	11,142.3	29,655.5
St. Mary's ¹	2,232.1	229.5	17,334.2	3,879.3	36,501.7	60,176.8
Somerset	0.0	197.3	9,300.0	705.9	2,571.0	12,774.2
Talbot ¹	492.4	0.0	0.0	7,775.0	22,030.8	30,298.2
Washington	1,353.1	821.6	39,554.7	17.3	0.0	41,746.7
Wicomico	894.5	2,020.6	17,650.9	2,773.7	32,653.4	55,993.0
Worcester	59.5	0.0	0.0	18,735.6	35,170.3	53,965.4
Total	\$96,299.6	\$1,069,819.4	\$498,624.9	\$677,747.6	\$1,005,615.8	\$3,348,107.3
State of Maryland	\$598,754.0	\$8,259.0	\$1,633,323.0	\$0.0	-\$507,376.0	\$1,732,960.0

¹ Unaudited information. The audited financial statements were not available.

Source: County audit reports, fiscal 2018; County finance offices; Comptroller of Maryland

Exhibit 8.2
County Unrestricted General Fund Balances and Rainy Day Funds in Fiscal 2018
(\$ in Thousands)

County	General Fund Revenues	Unrestricted Funds ²	Percent of General Fund	Rainy Day Fund	Percent of General Fund
Allegany ¹	\$86,973.3	\$23,912.8	27.5%	\$8,000.0	9.2%
Anne Arundel	1,445,765.5	172,139.6	11.9%	63,400.0	4.4%
Baltimore City ¹	1,795,552.0	318,265.0	17.7%	139,170.0	7.8%
Baltimore	1,937,776.0	261,019.0	13.5%	198,995.0	10.3%
Calvert ¹	282,353.1	52,435.1	18.6%	22,624.0	8.0%
Caroline	47,072.5	9,853.1	20.9%	0.0	0.0%
Carroll	379,533.9	53,792.0	14.2%	20,562.9	5.4%
Cecil	187,866.7	33,563.6	17.9%	21,488.0	11.4%
Charles	390,809.3	88,624.0	22.7%	59,060.8	15.1%
Dorchester ¹	50,680.8	5,468.4	10.8%	0.0	0.0%
Frederick	575,477.4	99,544.2	17.3%	11,467.4	2.0%
Garrett	83,099.5	16,468.6	19.8%	3,800.0	4.6%
Harford	521,901.1	106,925.1	20.5%	28,582.8	5.5%
Howard	1,052,554.5	128,619.6	12.2%	71,338.9	6.8%
Kent	46,660.4	5,382.2	11.5%	208.5	0.4%
Montgomery	3,301,395.8	500,629.0	15.2%	308,695.7	9.4%
Prince George's ¹	2,078,737.2	513,280.1	24.7%	163,545.2	7.9%
Queen Anne's	136,363.9	28,560.4	20.9%	15,906.4	11.7%
St. Mary's ¹	222,302.8	57,715.2	26.0%	1,625.0	0.7%
Somerset	34,047.3	12,576.9	36.9%	400.0	1.2%
Talbot ¹	83,804.8	29,805.8	35.6%	12,227.8	14.6%
Washington	223,600.4	39,571.9	17.7%	39,118.9	17.5%
Wicomico	135,867.3	53,077.9	39.1%	7,549.1	5.6%
Worcester	200,797.9	53,905.9	26.8%	19,893.3	9.9%
Total	\$15,300,993.4	\$2,665,135.6	17.4%	\$1,217,659.8	8.0%

¹ Unaudited information. The audited financial statements were not available.

² 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, 2018, the county may have appropriated a portion of these amounts for the current fiscal year budget.

Source: County audit reports, fiscal 2018; County finance offices

Exhibit 8.3
County Unrestricted General Fund Balances and Rainy Day Funds
Fiscal 2015-2018
(\$ in Thousands)

County	FY 2015 Balances	Percent of General Fund	FY 2016 Balances	Percent of General Fund	FY 2017 Balances	Percent of General Fund	FY 2018 Balances	Percent of General Fund
Allegany ¹	\$26,255.5	30.8%	\$23,879.8	27.8%	\$25,513.5	29.1%	\$23,912.8	27.5%
Anne Arundel	121,299.5	9.4%	142,767.4	10.8%	170,569.7	12.2%	172,139.6	11.9%
Baltimore City ¹	287,289.0	17.3%	378,557.0	20.9%	331,547.0	18.5%	318,265.0	17.7%
Baltimore	381,102.0	21.0%	322,689.0	17.2%	259,375.0	13.4%	261,019.0	13.5%
Calvert ¹	44,941.5	19.6%	43,257.9	18.5%	54,107.4	21.7%	52,435.1	18.6%
Caroline	7,140.0	16.0%	8,320.6	17.7%	8,886.8	19.2%	9,853.1	20.9%
Carroll	46,240.8	13.2%	54,241.2	14.6%	56,315.1	15.1%	53,792.0	14.2%
Cecil	24,390.0	14.2%	27,251.5	15.4%	25,575.1	14.4%	33,563.6	17.9%
Charles	42,793.8	12.4%	59,630.7	16.0%	73,681.9	19.8%	88,624.0	22.7%
Dorchester ¹	9,054.3	18.1%	8,190.4	16.1%	7,554.9	14.7%	5,468.4	10.8%
Frederick	76,107.1	15.0%	91,929.8	17.2%	91,848.7	16.8%	99,544.2	17.3%
Garrett	13,965.8	18.5%	17,944.4	23.3%	15,459.8	20.3%	16,468.6	19.8%
Harford	65,247.3	13.7%	75,432.1	15.3%	92,877.2	18.4%	106,925.1	20.5%
Howard	99,548.4	10.5%	129,765.4	12.6%	125,575.7	12.2%	128,619.6	12.2%
Kent	9,756.2	21.0%	10,102.5	22.0%	9,066.8	19.5%	5,382.2	11.5%
Montgomery	484,347.3	16.3%	466,153.5	15.0%	486,389.3	14.5%	500,629.0	15.2%
Prince George's ¹	290,291.2	17.6%	373,093.4	21.0%	436,193.8	23.3%	513,280.1	24.7%
Queen Anne's	20,385.8	17.1%	22,277.5	17.9%	25,353.0	19.3%	28,560.4	20.9%
St. Mary's ¹	44,604.3	21.3%	37,689.6	17.6%	47,374.8	21.5%	57,715.2	26.0%
Somerset	10,973.5	33.0%	12,055.4	33.6%	13,505.6	38.7%	12,576.9	36.9%
Talbot ¹	25,034.2	31.7%	25,479.0	32.2%	29,360.5	35.0%	29,805.8	35.6%
Washington	36,844.4	17.7%	38,122.5	17.5%	38,279.9	17.4%	39,571.9	17.7%
Wicomico	48,453.2	37.3%	53,967.9	40.9%	58,160.3	42.6%	53,077.9	39.1%
Worcester	42,656.8	25.0%	49,847.9	26.6%	57,795.4	29.1%	53,905.9	26.8%
Total	\$2,258,721.8	16.5%	\$2,472,646.3	17.2%	\$2,540,367.1	17.0%	\$2,665,135.6	17.4%

¹ Fiscal 2018 information for these counties is unaudited.

Source: County audit reports, fiscal 2015 through 2018; County finance offices

Chapter 9. Local Debt Measures

County Debt

As of June 30, 2017, Maryland counties and Baltimore City had \$22.8 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 2013 through 2017.

Between fiscal 2013 and 2017, local debt for counties and Baltimore City increased by \$3.8 billion or 20.0%. This represents a 4.7% average annual increase over the four-year period. The Washington Suburban Sanitary Commission (WSSC) accounted for 12.4% of the total debt in fiscal 2017. In the exhibits, WSSC debt is apportioned equally between Montgomery and Prince George's counties. Montgomery County had \$6.3 billion in outstanding debt, while Prince George's County had \$3.1 billion in debt. As a result, Montgomery County was the largest borrower in the State, while Prince George's County was the fourth largest borrower in the State. In comparison, Dorchester and Kent counties were the smallest borrowers. Dorchester County had \$24.0 million in outstanding debt, while Kent County had \$24.6 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 85% 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, 2017, while the State of Maryland had \$19.8 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 Debt 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 2007, 2012, and 2017. The ratio of total county debt to assessable base has increased from fiscal 2007 to 2017.

In fiscal 2017, Baltimore City (8.7%) had the highest debt-to-assessable-base ratio in the State followed by Baltimore (4.1%) and Prince George's (3.7%) counties. Six counties have debt-to-assessable-base ratios that have remained below 1.5% in fiscal 2007, 2012, and 2017 (Calvert, Dorchester, Garrett, Kent, Talbot, and Worcester). For comparative purposes, in fiscal 2017 the State had a debt-to-assessable-base ratio of 2.9% which was an increase from 2.3% in 2007.

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 \$2,440 in fiscal 2007 to \$3,781 in fiscal 2017, a 54.9% increase over the decade. The largest percentage increases in per capita debt were in Anne Arundel, Baltimore, Cecil, and Harford counties. Baltimore City and Howard and Montgomery counties had the highest debt per capita. Allegany, Dorchester, and Talbot counties had the lowest debt per capita.

For comparative purposes, the State's debt in fiscal 2017 amounted to \$3,292 per capita, a 50.1% increase from the \$2,193 per capita amount in 2007. The municipalities/special taxing districts had a ratio of \$1,412 per capita in 2017.

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 five 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;
- Frederick – 5% of real property and 15% of personal property;
- Howard – 4.8% of real property and 4.8% 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, 2018. 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 2013-2017
(\$ in Thousands)

County	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Change
Allegany	\$55,278	\$50,572	\$55,853	\$52,187	\$56,744	0.7%
Anne Arundel	1,153,218	1,244,625	1,353,330	1,392,282	1,461,832	6.1%
Baltimore City	2,916,243	3,128,115	3,331,139	3,317,270	3,514,461	4.8%
Baltimore	2,842,809	2,956,343	3,016,515	2,892,064	3,332,786	4.1%
Calvert	147,170	149,670	135,910	121,749	136,837	-1.8%
Caroline	37,831	36,628	42,725	43,285	40,333	1.6%
Carroll	348,618	348,535	339,951	338,671	321,893	-2.0%
Cecil	188,886	223,629	216,662	246,815	232,898	5.4%
Charles	345,678	320,179	331,915	334,793	329,944	-1.2%
Dorchester	28,499	26,766	24,090	25,872	23,983	-4.2%
Frederick	685,244	679,597	672,178	705,512	730,448	1.6%
Garrett	45,300	43,525	45,194	50,787	55,421	5.2%
Harford	641,331	638,671	645,128	635,366	642,095	0.0%
Howard	1,378,141	1,426,794	1,439,255	1,543,509	1,648,341	4.6%
Kent	33,075	30,470	26,396	24,696	24,575	-7.2%
Montgomery	4,856,695	5,028,474	5,609,167	6,015,348	6,276,604	6.6%
Prince George's	2,591,115	2,647,293	2,881,151	3,049,091	3,125,605	4.8%
Queen Anne's	101,645	117,833	120,949	125,570	134,912	7.3%
St. Mary's	132,368	129,224	133,009	171,806	180,958	8.1%
Somerset	35,410	34,649	33,568	33,534	33,061	-1.7%
Talbot	42,608	41,907	45,396	40,633	44,613	1.2%
Washington	189,315	187,645	189,209	200,691	194,987	0.7%
Wicomico	101,625	108,344	109,305	115,404	126,902	5.7%
Worcester	86,003	127,558	127,788	118,052	107,239	5.7%
Total	\$18,984,104	\$19,727,048	\$20,925,783	\$21,594,985	\$22,777,470	4.7%

Note: The Washington Suburban Sanitary Commission's 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 2007	FY 2012	FY 2017	FY 2007	FY 2012	FY 2017	FY 2007	FY 2012	FY 2017
Allegany	\$2,926,109	\$4,014,571	\$3,882,931	\$60,965	\$55,290	\$56,744	2.1%	1.4%	1.5%
Anne Arundel	60,826,688	79,589,954	83,641,155	852,644	1,097,541	1,461,832	1.4%	1.4%	1.7%
Baltimore City	25,256,648	37,515,837	40,435,301	2,445,251	2,916,538	3,514,461	9.7%	7.8%	8.7%
Baltimore	62,365,607	84,302,273	81,877,601	1,358,981	2,440,202	3,332,786	2.2%	2.9%	4.1%
Calvert	9,742,417	13,333,624	12,548,113	126,293	153,728	136,837	1.3%	1.2%	1.1%
Caroline	2,089,016	2,949,842	2,597,219	36,429	40,740	40,333	1.7%	1.4%	1.6%
Carroll	15,453,866	19,678,687	19,057,823	253,415	356,006	321,893	1.6%	1.8%	1.7%
Cecil	7,932,003	10,558,891	9,774,630	138,746	202,268	232,898	1.7%	1.9%	2.4%
Charles	13,304,605	17,521,348	17,170,805	295,095	349,647	329,944	2.2%	2.0%	1.9%
Dorchester	2,400,917	3,229,486	2,880,050	21,138	31,705	23,983	0.9%	1.0%	0.8%
Frederick	22,292,911	27,154,307	28,236,199	524,052	696,163	730,448	2.4%	2.6%	2.6%
Garrett	3,371,967	4,978,214	4,541,238	37,146	38,500	55,421	1.1%	0.8%	1.2%
Harford	19,926,361	27,471,469	27,690,358	251,248	642,167	642,095	1.3%	2.3%	2.3%
Howard	36,224,837	44,986,079	49,321,435	987,698	1,320,632	1,648,341	2.7%	2.9%	3.3%
Kent	2,181,116	3,154,783	2,942,793	23,220	39,761	24,575	1.1%	1.3%	0.8%
Montgomery	145,815,228	167,750,575	182,985,419	3,684,457	4,612,432	6,276,604	2.5%	2.7%	3.4%
Prince George's	62,726,164	86,036,875	84,825,809	1,982,038	2,152,327	3,125,605	3.2%	2.5%	3.7%
Queen Anne's	6,174,441	8,543,876	7,835,818	90,714	109,265	134,912	1.5%	1.3%	1.7%
St. Mary's	8,227,294	12,567,335	12,312,258	155,181	138,945	180,958	1.9%	1.1%	1.5%
Somerset	1,180,315	1,686,855	1,434,346	26,030	36,257	33,061	2.2%	2.1%	2.3%
Talbot	6,749,460	9,730,598	8,426,309	34,099	46,000	44,613	0.5%	0.5%	0.5%
Washington	10,114,171	13,266,687	12,645,339	172,246	191,117	194,987	1.7%	1.4%	1.5%
Wicomico	5,617,482	7,116,997	6,140,140	83,722	99,975	126,902	1.5%	1.4%	2.1%
Worcester	14,483,821	17,531,447	15,166,496	91,026	91,299	107,239	0.6%	0.5%	0.7%
Total	\$547,383,444	\$704,670,610	\$718,369,585	\$13,731,836	\$17,858,507	\$22,777,470	2.5%	2.5%	3.2%

Note: The Washington Suburban Sanitary Commission's 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 2006	July 2011	July 2016	FY 2007	FY 2012	FY 2017	FY 2007	FY 2012	FY 2017
Allegany	73,980	74,585	72,194	\$60,965	\$55,290	\$56,744	\$824	\$741	\$786
Anne Arundel	517,698	544,973	568,916	852,644	1,097,541	1,461,832	1,647	2,014	2,570
Baltimore City	621,109	620,839	616,958	2,445,251	2,916,538	3,514,461	3,937	4,698	5,696
Baltimore	793,733	813,280	831,431	1,358,981	2,440,202	3,332,786	1,712	3,000	4,008
Calvert	87,043	89,322	91,099	126,293	153,728	136,837	1,451	1,721	1,502
Caroline	32,214	32,898	32,887	36,429	40,740	40,333	1,131	1,238	1,226
Carroll	166,950	167,019	167,140	253,415	356,006	321,893	1,518	2,132	1,926
Cecil	98,821	101,585	102,701	138,746	202,268	232,898	1,404	1,991	2,268
Charles	141,164	149,207	157,430	295,095	349,647	329,944	2,090	2,343	2,096
Dorchester	31,677	32,700	32,267	21,138	31,705	23,983	667	970	743
Frederick	224,211	237,370	247,881	524,052	696,163	730,448	2,337	2,933	2,947
Garrett	30,147	30,137	29,344	37,146	38,500	55,421	1,232	1,277	1,889
Harford	241,163	246,730	250,439	251,248	642,167	642,095	1,042	2,603	2,564
Howard	271,793	293,858	316,966	987,698	1,320,632	1,648,341	3,634	4,494	5,200
Kent	19,786	20,250	19,654	23,220	39,761	24,575	1,174	1,964	1,250
Montgomery	926,492	993,326	1,048,332	3,684,457	4,612,432	6,276,604	3,977	4,643	5,987
Prince George's	852,097	874,599	911,154	1,982,038	2,152,327	3,125,605	2,326	2,461	3,430
Queen Anne's	45,716	48,270	49,178	90,714	109,265	134,912	1,984	2,264	2,743
St. Mary's	98,849	107,585	111,835	155,181	138,945	180,958	1,570	1,291	1,618
Somerset	26,139	26,263	25,833	26,030	36,257	33,061	996	1,381	1,280
Talbot	37,000	37,949	37,204	34,099	46,000	44,613	922	1,212	1,199
Washington	144,286	148,755	149,810	172,246	191,117	194,987	1,194	1,285	1,302
Wicomico	94,621	100,110	102,585	83,722	99,975	126,902	885	999	1,237
Worcester	50,678	51,505	51,514	91,026	91,299	107,239	1,796	1,773	2,082
Total	5,627,367	5,843,115	6,024,752	\$13,731,836	\$17,858,507	\$22,777,470	\$2,440	\$3,056	\$3,781

Note: The Washington Suburban Sanitary Commission's 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 2018

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

Note: (-) means not rated.

Source: 2018 Local Government Budget and Tax Rate Survey; Department of Legislative Services; Maryland Association of Counties

Appendices

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		United States	90,056	3,032	19,518	16,360	51,146

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

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>
Allegany			Carroll		
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
Anne Arundel			Cecil		
Annapolis	1708	Ch. 7	Cecilton	1864	Ch. 353
Highland Beach	1922	Ch. 213	Charlestown	1786	Ch. 32
Baltimore County			Chesapeake City	1849	Ch. 271
None			Elkton	1821	Ch. 143
Calvert			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
Caroline			Charles		
Denton	1802	Ch. 25	Indian Head	1920	Ch. 590
Federalburg	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>
Dorchester			Harford		
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	Howard		
Eldorado	1947	Ch. 313	None		
Galestown	1951	Ch. 92	Kent		
Hurlock	1892	Ch. 249	Betterton	1906	Ch. 227
Secretary	1900	Ch. 555	Chestertown	1805	Ch. 101
Vienna	1833	Ch. 216	Galena	1858	Ch. 373
Frederick			Millington (also in Queen Anne's)	1890	Ch. 386
Brunswick	1890	Ch. 577	Rock Hall	1908	Ch. 171
Burkittsville	1894	Ch. 652	Montgomery		
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
Garrett			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	Somerseset	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>
Prince George's		
Berwyn Heights	1896	Ch. 267
Bladensburg	1854	Ch. 137
Bowie	1882	Ch. 488
Brentwood	1912	Ch. 401
Capitol Heights	1910	Ch. 513
Cheverly	1931	Ch. 200
College Park	1945	Ch. 1051
Colmar Manor	1927	Ch. 178
Cottage City	1924	Ch. 390
District Heights	1936	Ch. 61
Eagle Harbor	1929	Ch. 397
Edmonston	1924	Ch. 154
Fairmount Heights	1935	Ch. 199
Forest Heights	1949	Ch. 142
Glenarden	1939	Ch. 650
Greenbelt	1937	Ch. 532
Hyattsville	1886	Ch. 424
Landover Hills	1945	Ch. 465
Laurel	1870	Ch. 260
Morningside	1949	Ch. 589
Mount Rainier	1910	Ch. 514
New Carrollton	1953	Ch. 441
North Brentwood	1924	Ch. 508
Riverdale Park	1920	Ch. 731
Seat Pleasant	1931	Ch. 197
University Park	1936	Ch. 132
Upper Marlboro	1870	Ch. 363

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
Queen Anne's		
Barclay	1931	Ch. 483
Centreville	1794	Ch. 23
Church Hill	1876	Ch. 201
Millington (also in Kent)	1890	Ch. 386
Queen Anne (also in Talbot)	1953	Ch. 17
Queenstown	1892	Ch. 542
Sudlersville	1870	Ch. 313
Templeville (also in Caroline)	1865	Ch. 86
St. Mary's		
Leonardtwn	1858	Ch. 73
Somerset		
Crisfield	1872	Ch. 151
Princess Anne	1867	Ch. 183
Talbot		
Easton	1790	Ch. 14
Oxford	1852	Ch. 367
Queen Anne (also in Queen Anne's)	1953	Ch. 17
St. Michaels	1804	Ch. 82
Trappe	1827	Ch. 103
Washington		
Boonsboro	1831	Ch. 139
Clear Spring	1836	Ch. 141
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>
Wicomico			Worcester		
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 2017

County	County Population	Municipal Population	Percent of County	Rank
Allegany	71,615	32,161	44.9%	3
Anne Arundel	573,235	39,428	6.9%	20
Baltimore City	611,648	0	0.0%	24
Baltimore	832,468	0	0.0%	24
Calvert	91,502	7,976	8.7%	18
Caroline	33,193	12,075	36.4%	7
Carroll	167,781	48,414	28.9%	11
Cecil	102,746	29,821	29.0%	10
Charles	159,700	13,187	8.3%	19
Dorchester	32,162	15,930	49.5%	2
Frederick	252,022	106,254	42.2%	5
Garrett	29,233	6,784	23.2%	14
Harford	252,160	39,662	15.7%	16
Howard	321,113	0	0.0%	24
Kent	19,384	7,798	40.2%	6
Montgomery	1,058,810	175,735	16.6%	15
Prince George's	912,756	247,294	27.1%	12
Queen Anne's	49,770	7,106	14.3%	17
St. Mary's	112,667	3,781	3.4%	21
Somerset	25,918	6,166	23.8%	13
Talbot	37,103	19,240	51.9%	1
Washington	150,578	53,546	35.6%	8
Wicomico	102,923	45,851	44.5%	4
Worcester	51,690	17,720	34.3%	9
Total	6,052,177	935,929	15.5%	

Source: Maryland Department of Planning; Department of Legislative Services

Appendix 4
Racial Composition of the United States
July 2017

State	White	African American	Hispanic/Latino	Asian	Other
Alabama	65.6%	26.5%	4.3%	1.4%	2.1%
Alaska	60.8%	3.3%	7.1%	6.3%	22.5%
Arizona	54.9%	4.3%	31.4%	3.3%	6.2%
Arkansas	72.5%	15.4%	7.6%	1.6%	2.9%
California	37.2%	5.6%	39.1%	14.5%	3.5%
Colorado	68.3%	4.0%	21.5%	3.2%	3.0%
Connecticut	67.0%	10.1%	16.1%	4.7%	2.0%
Delaware	62.3%	21.7%	9.3%	4.1%	2.6%
District of Columbia	36.8%	45.5%	11.0%	4.2%	2.5%
Florida	54.1%	15.6%	25.6%	2.8%	2.0%
Georgia	52.8%	31.3%	9.6%	4.1%	2.1%
Hawaii	21.9%	2.0%	10.5%	36.6%	29.1%
Idaho	82.0%	0.7%	12.5%	1.4%	3.3%
Illinois	61.3%	14.1%	17.3%	5.6%	1.8%
Indiana	79.2%	9.4%	7.0%	2.3%	2.1%
Iowa	85.7%	3.6%	6.0%	2.6%	2.0%
Kansas	75.9%	5.8%	11.9%	3.0%	3.4%
Kentucky	84.6%	8.1%	3.7%	1.5%	2.0%
Louisiana	58.7%	32.1%	5.2%	1.8%	2.2%
Maine	93.3%	1.5%	1.6%	1.2%	2.3%
Maryland	50.9%	29.7%	10.1%	6.6%	2.7%
Massachusetts	72.2%	7.1%	11.9%	6.8%	2.0%
Michigan	75.2%	13.8%	5.1%	3.2%	2.8%
Minnesota	79.9%	6.3%	5.4%	5.0%	3.3%

State	White	African American	Hispanic/ Latino	Asian	Other
Mississippi	56.7%	37.4%	3.2%	1.1%	1.7%
Missouri	79.5%	11.6%	4.2%	2.0%	2.6%
Montana	86.2%	0.5%	3.8%	0.8%	8.7%
Nebraska	79.0%	4.8%	11.0%	2.5%	2.7%
Nevada	49.1%	8.9%	28.8%	8.4%	4.8%
New Hampshire	90.5%	1.3%	3.7%	2.7%	1.8%
New Jersey	55.1%	12.9%	20.4%	9.9%	1.7%
New Mexico	37.5%	1.8%	48.8%	1.5%	10.4%
New York	55.3%	14.6%	19.2%	8.9%	2.1%
North Carolina	63.1%	21.4%	9.5%	2.9%	3.1%
North Dakota	84.6%	3.0%	3.7%	1.6%	7.1%
Ohio	79.1%	12.5%	3.8%	2.3%	2.3%
Oklahoma	65.7%	7.4%	10.6%	2.3%	14.0%
Oregon	75.8%	1.9%	13.1%	4.5%	4.7%
Pennsylvania	76.5%	10.8%	7.3%	3.5%	1.8%
Rhode Island	72.5%	5.9%	15.5%	3.5%	2.6%
South Carolina	63.8%	26.8%	5.7%	1.7%	2.1%
South Dakota	82.2%	2.0%	3.8%	1.5%	10.5%
Tennessee	73.9%	16.8%	5.5%	1.8%	2.0%
Texas	42.0%	11.9%	39.4%	4.8%	1.9%
Utah	78.5%	1.1%	14.0%	2.4%	4.0%
Vermont	92.9%	1.3%	1.9%	1.8%	2.2%
Virginia	61.9%	19.1%	9.4%	6.7%	2.9%
Washington	68.7%	3.8%	12.7%	8.7%	6.0%
West Virginia	92.2%	3.5%	1.6%	0.8%	1.9%
Wisconsin	81.3%	6.3%	6.9%	2.9%	2.6%
Wyoming	84.0%	1.1%	10.0%	0.9%	3.9%
United States	60.7%	12.5%	18.1%	5.6%	3.0%

Source: U.S. Census Bureau

Appendix 5
Washington and Baltimore Metropolitan Statistical Areas

				Population Change		Percent Change	
	<u>1990</u>	<u>2000</u>	<u>2017</u>	<u>1990-2000</u>	<u>2000-2017</u>	<u>1990-2000</u>	<u>2000-2017</u>
Washington Metropolitan Area	4,156,612	4,837,428	6,216,589	680,816	1,379,161	16.4%	28.5%
District of Columbia	606,900	572,059	693,972	-34,841	121,913	-5.7%	21.3%
Maryland	1,788,314	2,065,242	2,474,790	276,928	409,548	15.5%	19.8%
Calvert	51,372	74,563	91,502	23,191	16,939	45.1%	22.7%
Charles	101,154	120,546	159,700	19,392	39,154	19.2%	32.5%
Frederick	150,208	195,277	252,022	45,069	56,745	30.0%	29.1%
Montgomery	762,875	873,341	1,058,810	110,466	185,469	14.5%	21.2%
Prince George's	722,705	801,515	912,756	78,810	111,241	10.9%	13.9%
Virginia	1,725,472	2,157,937	2,991,489	432,465	833,552	25.1%	38.6%
Alexandria City	111,183	128,283	160,035	17,100	31,752	15.4%	24.8%
Arlington	170,936	189,453	234,965	18,517	45,512	10.8%	24.0%
Clarke	12,101	12,652	14,508	551	1,856	4.6%	14.7%
Culpeper	27,791	34,262	51,282	6,471	17,020	23.3%	49.7%
Fairfax City	19,622	21,498	24,097	1,876	2,599	9.6%	12.1%
Fairfax	818,584	969,749	1,148,433	151,165	178,684	18.5%	18.4%
Falls Church City	9,578	10,377	14,583	799	4,206	8.3%	40.5%
Fauquier	48,741	55,139	69,465	6,398	14,326	13.1%	26.0%
Fredericksburg City	19,027	19,279	28,360	252	9,081	1.3%	47.1%
Loudoun	86,129	169,599	398,080	83,470	228,481	96.9%	134.7%
Manassas City	27,957	35,135	41,501	7,178	6,366	25.7%	18.1%
Manassas Park City	6,734	10,290	16,591	3,556	6,301	52.8%	61.2%
Prince William	215,686	280,813	463,023	65,127	182,210	30.2%	64.9%
Rappahannock	6,622	6,983	7,321	361	338	5.5%	4.8%
Spotsylvania	57,403	90,395	133,033	32,992	42,638	57.5%	47.2%
Stafford	61,236	92,446	146,649	31,210	54,203	51.0%	58.6%
Warren	26,142	31,584	39,563	5,442	7,979	20.8%	25.3%
West Virginia	35,926	42,190	56,338	6,264	14,148	17.4%	33.5%
Jefferson	35,926	42,190	56,338	6,264	14,148	17.4%	33.5%

				Population Change		Percent Change	
	<u>1990</u>	<u>2000</u>	<u>2017</u>	<u>1990-2000</u>	<u>2000-2017</u>	<u>1990-2000</u>	<u>2000-2017</u>
Baltimore Metropolitan Area	2,382,172	2,552,994	2,808,175	170,822	255,181	7.2%	10.0%
Baltimore City	736,014	651,154	611,648	-84,860	-39,506	-11.5%	-6.1%
Anne Arundel	427,239	489,656	573,235	62,417	83,579	14.6%	17.1%
Baltimore	692,134	754,292	832,468	62,158	78,176	9.0%	10.4%
Carroll	123,372	150,897	167,781	27,525	16,884	22.3%	11.2%
Harford	182,132	218,590	252,160	36,458	33,570	20.0%	15.4%
Howard	187,328	247,842	321,113	60,514	73,271	32.3%	29.6%
Queen Anne's	33,953	40,563	49,770	6,610	9,207	19.5%	22.7%

Source: U.S. Census Bureau

Appendix 6
Special County Property Tax Rates
Fiscal 2019

	<u>Real Property Tax Rate</u>	<u>Percent of Total</u>
Charles County		
General Tax	\$1.141	94.7%
Fire District Tax	0.064	5.3%
Total Rate	\$1.205	100.0%
Howard County		
General Tax	\$1.014	85.2%
Fire District Tax	0.176	14.8%
Total Rate	\$1.190	100.0%
Montgomery County		
General Tax	\$0.741	74.7%
Transit Tax	0.050	5.0%
Fire District Tax	0.107	10.7%
M-NCPPC	0.070	7.0%
Recreation Tax	0.025	2.6%
Storm Drainage Tax	0.000	0.0%
Total Rate	\$0.993	100.0%
Prince George's County		
General Tax	\$1.000	72.8%
M-NCPPC	0.294	21.4%
WSTC	0.026	1.9%
Stormwater	0.054	3.9%
Total Rate	\$1.374	100.0%

M-NCPPC: Maryland-National Capital Park and Planning Commission

WSTC: Washington Suburban Transit Commission

Source: Department of Legislative Services

Appendix 7
County and Municipal Real Property Tax Rates
Fiscal 2019

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Allegheny	71,615	\$0.975			\$0.975
Barton	432	0.896	0.174	-	1.070
Cumberland	19,707	0.839	1.060	-	1.898
Frostburg	8,642	0.849	0.660	-	1.509
Lonaconing	1,128	0.864	0.346	-	1.210
Luke	61	0.862	1.060	-	1.922
Midland	424	0.886	0.280	-	1.166
Westernport	1,767	0.896	0.600	-	1.496
Anne Arundel	573,235	\$0.902			\$0.902
Annapolis	39,321	0.541	0.738	-	1.279
Highland Beach	107	0.872	0.203	-	1.075
Baltimore City	611,648	\$2.248			\$2.248
Baltimore	832,468	\$1.100			\$1.100
Calvert	91,502	\$0.937			\$0.937
Chesapeake Beach	5,962	0.601	0.350	-	0.951
North Beach	2,014	0.601	0.633	-	1.234
Caroline	33,193	\$0.980			\$0.980
Denton	4,475	0.910	0.770	-	1.680
Federalsburg	2,666	0.880	0.880	-	1.760
Goldsboro	232	0.980	0.470	-	1.450
Greensboro	1,887	0.910	0.750	-	1.660

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Henderson	145	0.980	0.480	-	1.460
Hillsboro	158	0.980	0.160	-	1.140
Marydel	138	0.980	0.300	-	1.280
Preston	709	0.970	0.360	-	1.330
Ridgely	1,638	0.910	0.579	-	1.489
Templeville*	27	0.980	0.360	-	1.340
Carroll	167,781	\$1.018			\$1.018
Hampstead	6,357	1.018	0.220	-	1.238
Manchester	4,834	1.018	0.216	-	1.234
Mount Airy*	5,540	1.018	0.166	-	1.184
New Windsor	1,397	1.018	0.262	-	1.280
Sykesville	3,941	1.018	0.350	-	1.368
Taneytown	6,789	1.018	0.370	-	1.388
Union Bridge	963	1.018	0.350	-	1.368
Westminster	18,593	1.018	0.560	-	1.578
Cecil	102,746	\$1.041			\$1.041
Cecilton	673	1.041	0.237	-	1.279
Charlestown	1,192	1.041	0.333	-	1.375
Chesapeake City	693	1.041	0.449	-	1.490
Elkton	15,652	1.041	0.636	-	1.677
North East	3,635	1.041	0.480	-	1.521
Perryville	4,413	1.041	0.310	-	1.351
Port Deposit	763	1.041	0.546	-	1.587
Rising Sun	2,800	1.041	0.480	-	1.521
Charles	159,700	\$1.141		\$0.064	\$1.205
Indian Head	3,807	1.103	0.300	0.064	1.467
La Plata	9,365	1.002	0.320	0.064	1.386
Port Tobacco	15	1.141	0.040	0.064	1.245

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Dorchester	32,162	\$1.000			\$1.000
Brookview	58	1.000	0.300	-	1.300
Cambridge	12,376	0.927	0.818	-	1.745
Church Creek	122	1.000	0.170	-	1.170
East New Market	378	1.000	0.711	-	1.711
Eldorado	57	1.000	0.170	-	1.170
Galestown	134	1.000	0.309	-	1.309
Hurlock	2,033	0.918	0.822	-	1.740
Secretary	505	1.000	0.336	-	1.336
Vienna	267	1.000	0.480	-	1.480
Frederick	252,022	\$1.060			\$1.060
Brunswick	6,266	1.060	0.420	-	1.480
Burkittsville	159	1.060	0.190	-	1.250
Emmitsburg	3,090	1.060	0.360	-	1.420
Frederick	71,408	0.940	0.731	-	1.670
Middletown	4,615	1.060	0.232	-	1.292
Mount Airy*	3,876	1.060	0.166	-	1.226
Myersville	1,759	0.939	0.376	-	1.315
New Market	717	1.060	0.120	-	1.180
Rosemont	312	1.060	0.040	-	1.100
Thurmont	6,646	1.060	0.304	-	1.364
Walkersville	6,181	1.060	0.160	-	1.220
Woodsboro	1,225	1.060	0.126	-	1.186
Garrett	29,233	\$0.990			\$0.990
Accident	314	0.990	0.313	-	1.303
Deer Park	369	0.990	0.300	-	1.290
Friendsville	475	0.990	0.360	-	1.350
Grantsville	875	0.990	0.200	-	1.190
Kitzmiller	305	0.990	0.360	-	1.350
Loch Lynn Heights	528	0.990	0.320	-	1.310

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Mountain Lake Park	2,080	0.924	0.414	-	1.338
Oakland	1,838	0.990	0.472	-	1.462
Harford	252,160	\$1.042			\$1.042
Aberdeen	16,049	0.894	0.650	-	1.544
Bel Air	10,037	0.894	0.500	-	1.394
Havre de Grace	13,576	0.894	0.565	-	1.459
Howard	321,113	\$1.014		\$0.176	\$1.190
Kent	19,384	\$1.022			\$1.022
Betterton	318	1.022	0.318	-	1.340
Chestertown	5,064	1.022	0.420	-	1.442
Galena	581	1.022	0.240	-	1.262
Millington*	567	1.022	0.280	-	1.302
Rock Hall	1,268	1.022	0.320	-	1.342
Montgomery	1,058,810	\$0.741		\$0.251	\$0.993
Barnesville	184	0.741	0.051	0.183	0.976
Brookeville	139	0.741	0.150	0.183	1.074
Chevy Chase, Sec. 3	797	0.741	0.020	0.251	1.013
Chevy Chase, Sec. 5	717	0.741	0.000	0.251	0.993
Chevy Chase	3,014	0.741	0.010	0.251	1.003
Chevy Chase View	994	0.741	0.020	0.251	1.013
Chevy Chase Village	2,076	0.741	0.081	0.251	1.074
Gaithersburg	68,710	0.741	0.262	0.157	1.161
Garrett Park	1,055	0.741	0.200	0.251	1.193
Glen Echo	273	0.741	0.150	0.251	1.143
Kensington	2,394	0.741	0.136	0.251	1.129
Laytonsville	380	0.741	0.090	0.183	1.014
Martin's Additions	1,004	0.741	0.005	0.251	0.998
North Chevy Chase	593	0.741	0.045	0.251	1.038

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Poolesville	5,269	0.741	0.176	0.183	1.100
Rockville	68,401	0.741	0.622	0.157	1.521
Somerset	1,285	0.741	0.100	0.251	1.093
Takoma Park	17,885	0.741	0.529	0.251	1.522
Washington Grove	565	0.741	0.262	0.157	1.161
Prince George's	912,756	\$1.000		\$0.374	\$1.374
Berwyn Heights	3,278	0.874	0.530	0.374	1.778
Bladensburg	9,450	0.879	0.740	0.374	1.993
Bowie	58,859	0.852	0.400	0.320	1.572
Brentwood	3,492	0.935	0.400	0.374	1.709
Capitol Heights	4,553	0.898	0.413	0.374	1.685
Cheverly	6,477	0.868	0.510	0.374	1.752
College Park	32,303	0.965	0.335	0.374	1.674
Colmar Manor	1,467	0.906	1.040	0.374	2.320
Cottage City	1,366	0.902	0.609	0.374	1.885
District Heights	6,022	0.870	0.818	0.215	1.902
Eagle Harbor	70	0.996	0.473	0.374	1.843
Edmonston	1,498	0.910	0.598	0.374	1.882
Fairmount Heights	1,534	0.930	0.460	0.374	1.764
Forest Heights	2,572	0.929	0.548	0.374	1.851
Glenarden	6,210	0.890	0.336	0.374	1.600
Greenbelt	23,489	0.849	0.813	0.215	1.876
Hyattsville	18,333	0.857	0.630	0.374	1.861
Landover Hills	1,669	0.908	0.520	0.374	1.802
Laurel	25,906	0.819	0.710	0.158	1.687
Morningside	1,582	0.936	0.780	0.374	2.090
Mt. Rainier	8,147	0.860	0.830	0.374	2.064
New Carrollton	13,023	0.884	0.663	0.374	1.921
North Brentwood	556	0.995	0.440	0.374	1.809
Riverdale Park	7,286	0.867	0.654	0.374	1.895
Seat Pleasant	4,823	0.879	0.580	0.374	1.833

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
University Park	2,656	0.869	0.574	0.374	1.817
Upper Marlboro	673	0.921	0.240	0.374	1.535
Queen Anne's	49,770	\$0.847			\$0.847
Barclay	167	0.847	0.200	-	1.047
Centreville	4,767	0.735	0.405	-	1.140
Church Hill	760	0.847	0.340	-	1.187
Millington*	42	0.780	0.280	-	1.060
Queen Anne*	125	0.847	0.180	-	1.027
Queenstown	676	0.847	0.173	-	1.020
Sudlersville	481	0.761	0.167	-	0.928
Templeville*	88	0.847	0.360	-	1.207
St. Mary's	112,667	\$0.848			\$0.848
Leonardtwn	3,781	0.848	0.127	-	0.974
Somerset	25,918	\$1.000			\$1.000
Crisfield	2,602	1.000	0.870	-	1.870
Princess Anne	3,564	1.000	0.998	-	1.998
Talbot	37,103	\$0.606			\$0.606
Easton	16,514	0.473	0.520	-	0.993
Oxford	607	0.489	0.305	-	0.794
Queen Anne*	89	0.546	0.180	-	0.726
St. Michaels	1,028	0.479	0.524	-	1.003
Trappe	1,002	0.508	0.330	-	0.838
Washington	150,578	\$0.948			\$0.948
Boonsboro	3,553	0.823	0.359	-	1.182
Clear Spring	359	0.823	0.320	-	1.143
Funkstown	877	0.823	0.360	-	1.183

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Hagerstown	40,306	0.823	1.002	-	1.825
Hancock	1,548	0.823	0.520	-	1.343
Keedysville	1,174	0.823	0.180	-	1.003
Sharpsburg	639	0.823	0.350	-	1.173
Smithsburg	2,977	0.823	0.350	-	1.173
Williamsport	2,113	0.823	0.485	-	1.308
Wicomico	102,923	\$0.940			\$0.940
Delmar	3,210	0.940	0.744	-	1.684
Fruitland	5,285	0.940	0.933	-	1.872
Hebron	1,088	0.940	0.445	-	1.385
Mardela Springs	347	0.940	0.230	-	1.170
Pittsville	1,462	0.940	0.280	-	1.220
Salisbury	32,807	0.940	0.983	-	1.923
Sharptown	650	0.940	0.600	-	1.540
Willards	1,002	0.940	0.510	-	1.450
Worcester	51,690	\$0.835			\$0.835
Berlin	4,638	0.835	0.680	-	1.515
Ocean City	6,969	0.835	0.466	-	1.301
Pocomoke City	4,061	0.835	0.938	-	1.773
Snow Hill	2,052	0.835	0.860	-	1.695

(-) 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