

THE BALANCE SHEET

COMPARISON OF STATE AID AND
STATE TAX REVENUES COLLECTED
FISCAL 2021



DEPARTMENT OF LEGISLATIVE SERVICES 2023

The Balance Sheet

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

Fiscal 2021

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

November 2023

Primary Staff for This Report

Samantha M. Tapia

Other Staff Who Contributed to This Report

Arnold H. Adja
Hiram L. Burch
Davin Brownell

For further information concerning this document contact:

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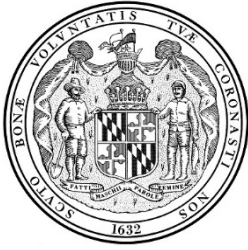
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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Ryan Bishop
Director

November 2023

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

Dear President Ferguson, Speaker Jones, and Members:

Local governments in Maryland currently depend on State aid to help support vital public services such as education, transportation, public safety, and local health initiatives. State aid accounts for approximately 25% of total county revenues and 10% of total municipal revenues. Additionally, State aid to local governments continues to be one of the largest components of the State budget, accounting for 35% of general fund expenditures and 25% of all State-funded expenditures.

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

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

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

Sincerely,

Handwritten signature of Victoria L. Gruber in blue ink.

Victoria L. Gruber
Executive Director

Handwritten signature of Ryan Bishop in blue ink.

Ryan Bishop
Director

VLG:RB/db

iii

Contents

Letter of Transmittal	iii
Executive Summary	vii
Chapter 1. Balance Sheet Index	1
Introduction	1
Explanation of Ratios	1
Findings	2
Chapter 2. State Aid to Local Governments	15
Introduction	15
State Aid Allocation	15
Chapter 3. Allocation of State Revenues	19
Introduction	19
Revenue Allocation	19

Executive Summary

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

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

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

In fiscal 2021, State revenue collections allocated in *The Balance Sheet* totaled \$22.9 billion, while State aid payments to local governments totaled \$8.3 billion. The individual income tax accounted for 51.0% of

the State revenues allocated in the report, while the sales tax accounted for 23.8% of revenues.

On average, local governments received \$0.36 in State aid (direct aid and retirement payments for each \$1.00 in taxes paid by county residents and businesses). This illustrates that local governments received 36% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs such as higher education, medical assistance, health, social services, corrections, and the Judiciary.

The share of State revenues provided to local governments has fluctuated since 2012, ranging from a low of 36% in fiscal 2021 to a high of 44% in fiscal 2012. During the 10-year period ending in fiscal 2021, the "balance sheet index" as a percent of the statewide average increased in 4 jurisdictions, decreased in 10 jurisdictions, and remained relatively constant in 10 jurisdictions.

The ratios for 13 counties in fiscal 2021 matched or exceeded the statewide weighted average. State aid to revenue allocation ratios for Anne Arundel, Baltimore, Carroll, Frederick, Harford, Howard, Kent, Montgomery, Queen Anne's, Talbot, and Worcester counties were below the statewide average. In terms of total State aid received as measured on a per capita basis, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties received the least amount of aid, whereas Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties received the most.

Chapter 1. Balance Sheet Index

Introduction

The Balance Sheet compares on a county-by-county basis State aid to State revenue collections as allocated among the counties. In fiscal 2021, State revenue collections allocated in *The Balance Sheet* totaled \$22.9 billion, while State aid payments to local governments totaled \$8.3 billion. This illustrates that local governments received approximately 36% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs. The share of State revenues provided to local governments has fluctuated over the last 10 years, ranging from a low of 36% in fiscal 2021 to a high of 44% in fiscal 2012. **Exhibit 1.1** summarizes the county-by-county tax revenues and State aid allocations for fiscal 2021.

Explanation of Ratios

The Balance Sheet utilizes two aid-to-revenue ratios as shown in **Exhibit 1.2**. The first is the ratio of direct State aid to total State revenues generated from a county. For example, a ratio of 0.55 for Allegany County in 2021 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.55 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2021 ranged from \$0.11 in Talbot County to \$1.21 in Somerset County. Statewide, the weighted average for this measure was \$0.33, and the simple average (county mean) was \$0.42. The amount for Baltimore City includes State assumed functions.

The second ratio compares direct State aid and retirement payments to total State revenue allocations. Retirement payments include State paid retirement costs for public school teachers, librarians, and community college faculty that the State makes on behalf of the local government. Again, using Allegany County as the example, in fiscal 2021, the county received \$0.59 in State assistance for every \$1.00 of State tax revenues allocated to the county. On this measure, State assistance received for each \$1.00 of taxes paid in fiscal 2021 varied from \$0.13 for Talbot County to \$1.29 for Somerset County. Statewide, the weighted average was \$0.36, and the simple average was \$0.46.

Dividing each county's aid to revenue ratios by the statewide weighted averages indexes the county aid to revenue ratios to the statewide average. In fiscal 2021, for example, Allegany County's direct aid index was 1.69, indicating that Allegany County's ratio was 69% above the statewide average. Including retirement payments lowers Allegany County's ratio to 1.63, or 63%, above the statewide average. **Exhibit 1.3** shows each county's index value. Indexing county aid to revenue ratios by the statewide average enables comparison of the current *Balance Sheet* to previous years.

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

In addition to weighted and simple averages, Exhibit 1.2 and Exhibit 1.3 show the standard deviation. Standard deviation measures how widely dispersed values are in a data set. The closer data points are to the average, the smaller the standard deviation; however, as data points become more spread out over the data set, the standard deviation increases. For example, the standard deviations for both measurements in Exhibit 1.2 are relatively small at 0.27 for direct aid and 0.28 for direct aid and retirement payments. The standard deviation is useful in showing how the variation in the “balance sheet index” has changed over time. The variation among the counties has remained relatively stable over the 10-year period.

Findings

On average, local governments received \$0.33 in direct State aid for each \$1.00 in taxes paid by county residents and businesses. The ratios for 11 counties met or exceeded this statewide weighted average. State aid to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average. Moreover, the simple average, or county mean, of \$0.42, calculated by summing the county ratios and dividing by 24, is higher than the statewide weighted average.

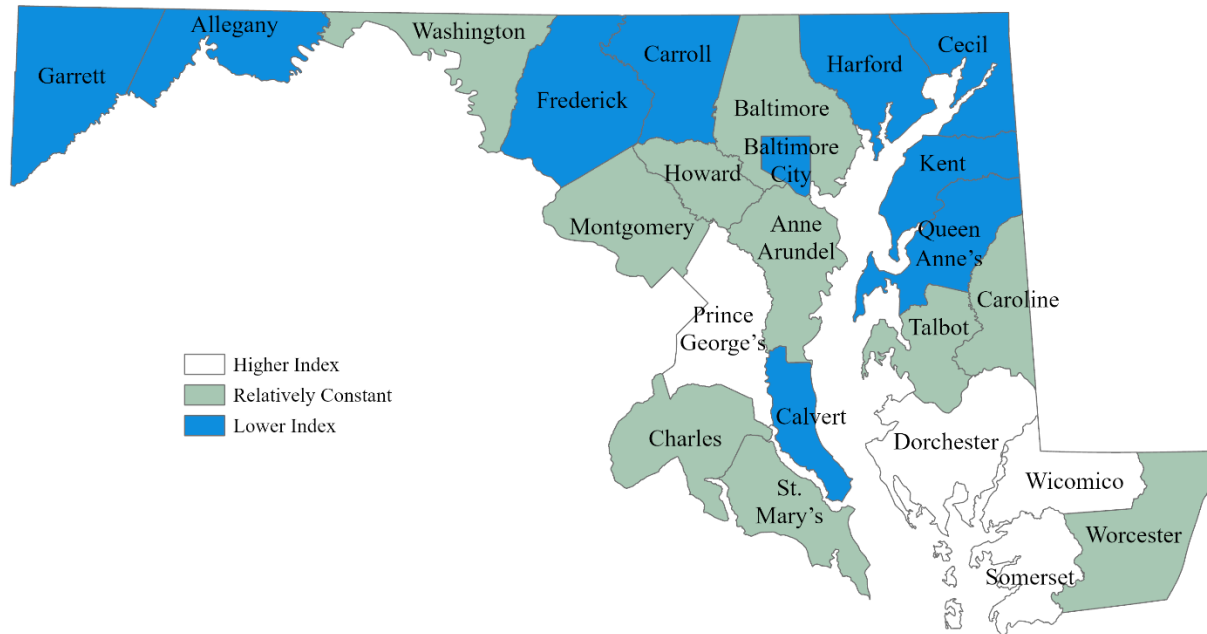
Likewise, on average, local governments received \$0.36 in total State aid (direct aid and retirement payments) for each \$1.00 in taxes paid. The ratios for 13 counties met or exceeded the statewide average. As with the direct State aid ratio, State assistance to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average.

In terms of total State aid received for each \$1.00 in taxes paid, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2021 (received the least amount of State aid in relation to the collection of allocated State tax revenues), while Baltimore City and Caroline and Somerset counties had the highest ratios (received the greatest amount of State aid in relation to the collection of allocated State tax revenues).

During this 10-year period, the balance sheet index increased in 4 counties and decreased in 9 counties and Baltimore City, as illustrated in the following map. For the remaining 10 counties, the index value in the most recent years is similar to the value in the earlier years, but for several counties, there were upward and downward trends for the intervening years. The fluctuation in the balance sheet index is primarily due to the relative change in local wealth among the counties. In the last 10 years, both Garrett County and Baltimore City experienced the highest growth in their local per pupil wealth measure, which is one of the key factors in the allocation of State education aid. Due to the above average growth in local wealth, both counties have become less reliant on

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

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



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

As shown in **Exhibit 1.9**, the five counties that generated the most State tax revenues in fiscal 2021 as measured on a per capita basis include Howard, Kent, Montgomery, Talbot, and Worcester. The counties that generated the least per capita State tax revenues include Baltimore City, Caroline, Cecil, Dorchester, and Somerset. It is important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenue per capita typically have a greater proportion of residents with higher incomes or a larger overall tax base.

Jurisdictions that received the greatest amount of State aid in fiscal 2021 as measured on a per capita basis include Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties. Jurisdictions receiving the least amount of State aid per capita include Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties. As stated earlier, counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth, whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for approximately 70% of State aid to local governments included in this *Balance Sheet*.

Exhibit 1.1
Allocation of State Revenues and State Aid
Fiscal 2021

County	Allocation of Total Tax Revenues	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	\$210,463,057	\$115,893,205	\$124,310,574
Anne Arundel	2,503,911,108	506,500,650	576,122,058
Baltimore City	1,585,992,250	1,267,395,446	1,330,434,304
Baltimore	3,261,458,417	843,468,815	945,528,102
Calvert	331,895,597	103,634,338	117,895,937
Caroline	80,176,892	73,775,340	78,697,593
Carroll	655,466,409	164,060,818	185,688,393
Cecil	265,318,006	132,453,547	146,693,822
Charles	571,203,493	222,113,803	245,152,984
Dorchester	88,365,458	61,313,449	65,276,218
Frederick	1,041,567,434	312,869,284	348,660,289
Garrett	97,220,773	36,497,615	39,915,047
Harford	927,005,349	260,540,904	291,624,334
Howard	1,547,116,276	329,854,829	392,303,349
Kent	87,008,104	14,000,026	15,836,156
Montgomery	4,992,515,874	897,446,439	1,068,118,035
Prince George's	2,789,173,158	1,437,100,922	1,556,507,152
Queen Anne's	202,554,378	45,696,126	52,063,857
St. Mary's	392,155,507	125,507,800	139,399,727
Somerset	40,068,292	48,675,138	51,670,519
Talbot	206,155,182	23,595,405	27,523,351
Washington	481,445,619	229,103,534	247,344,693
Wicomico	292,830,268	194,624,500	207,582,514
Worcester	292,563,482	37,334,264	44,730,707
Total	\$22,943,630,383	\$7,483,456,197	\$8,299,079,715

Source: Department of Legislative Services

Exhibit 1.2
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Fiscal 2021

County	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	\$0.55	\$0.59
Anne Arundel	0.20	0.23
Baltimore City	0.80	0.84
Baltimore	0.26	0.29
Calvert	0.31	0.36
Caroline	0.92	0.98
Carroll	0.25	0.28
Cecil	0.50	0.55
Charles	0.39	0.43
Dorchester	0.69	0.74
Frederick	0.30	0.33
Garrett	0.38	0.41
Harford	0.28	0.31
Howard	0.21	0.25
Kent	0.16	0.18
Montgomery	0.18	0.21
Prince George's	0.52	0.56
Queen Anne's	0.23	0.26
St. Mary's	0.32	0.36
Somerset	1.21	1.29
Talbot	0.11	0.13
Washington	0.48	0.51
Wicomico	0.66	0.71
Worcester	0.13	0.15
Total (Weighted Avg.)	\$0.33	\$0.36
County Mean (Simple Avg.)	\$0.42	\$0.46
Standard Deviation	\$0.27	\$0.28

Source: Department of Legislative Services

Exhibit 1.3
State Financial Assistance Received as Indexed to the Statewide Average
Fiscal 2021

County	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	1.69	1.63
Anne Arundel	0.62	0.64
Baltimore City	2.45	2.32
Baltimore	0.79	0.80
Calvert	0.96	0.98
Caroline	2.82	2.71
Carroll	0.77	0.78
Cecil	1.53	1.53
Charles	1.19	1.19
Dorchester	2.13	2.04
Frederick	0.92	0.93
Garrett	1.15	1.14
Harford	0.86	0.87
Howard	0.65	0.70
Kent	0.49	0.50
Montgomery	0.55	0.59
Prince George's	1.58	1.54
Queen Anne's	0.69	0.71
St. Mary's	0.98	0.98
Somerset	3.72	3.57
Talbot	0.35	0.37
Washington	1.46	1.42
Wicomico	2.04	1.96
Worcester	0.39	0.42
Total (Weighted Avg.)	1.00	1.00
County Mean (Simple Avg.)	1.28	1.26
Standard Deviation	0.84	0.79

Source: Department of Legislative Services

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

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Allegany	\$0.76	\$0.75	\$0.73	\$0.68	\$0.67	\$0.68	\$0.65	\$0.66	\$0.65	\$0.55
Anne Arundel	0.22	0.22	0.23	0.22	0.21	0.21	0.21	0.20	0.21	0.20
Baltimore City	1.01	0.96	0.96	0.92	0.89	0.84	0.83	0.81	0.84	0.80
Baltimore	0.27	0.27	0.27	0.27	0.27	0.28	0.27	0.27	0.28	0.26
Calvert	0.42	0.40	0.38	0.37	0.35	0.35	0.33	0.31	0.33	0.31
Caroline	1.04	1.02	1.02	1.00	1.00	1.00	0.97	0.92	1.03	0.92
Carroll	0.37	0.35	0.33	0.31	0.29	0.29	0.27	0.26	0.27	0.25
Cecil	0.67	0.65	0.62	0.60	0.58	0.61	0.58	0.57	0.55	0.50
Charles	0.45	0.43	0.43	0.41	0.40	0.42	0.40	0.41	0.42	0.39
Dorchester	0.68	0.66	0.67	0.68	0.70	0.71	0.70	0.69	0.76	0.69
Frederick	0.39	0.38	0.38	0.36	0.34	0.33	0.32	0.32	0.32	0.30
Garrett	0.51	0.48	0.45	0.43	0.43	0.43	0.41	0.42	0.43	0.38
Harford	0.39	0.37	0.36	0.34	0.33	0.32	0.31	0.30	0.31	0.28
Howard	0.25	0.24	0.24	0.23	0.23	0.23	0.22	0.22	0.23	0.21
Kent	0.24	0.24	0.25	0.21	0.18	0.20	0.18	0.21	0.19	0.16
Montgomery	0.19	0.19	0.20	0.19	0.19	0.18	0.19	0.18	0.19	0.18
Prince George's	0.52	0.52	0.53	0.53	0.55	0.55	0.54	0.53	0.54	0.52
Queen Anne's	0.30	0.30	0.29	0.27	0.26	0.26	0.24	0.24	0.25	0.23
St. Mary's	0.40	0.39	0.38	0.37	0.34	0.36	0.35	0.34	0.35	0.32
Somerset	1.17	1.11	1.23	1.22	1.17	1.19	1.19	1.21	1.35	1.21
Talbot	0.10	0.11	0.11	0.12	0.12	0.12	0.11	0.11	0.11	0.11
Washington	0.54	0.52	0.54	0.52	0.50	0.50	0.50	0.49	0.52	0.48
Wicomico	0.65	0.65	0.68	0.66	0.66	0.69	0.69	0.67	0.73	0.66
Worcester	0.13	0.13	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.13
Total (Weighted Avg.)	\$0.38	\$0.37	\$0.37	\$0.36	\$0.36	\$0.35	\$0.34	\$0.34	\$0.35	\$0.33
County Mean (Simple Avg.)	\$0.49	\$0.47	\$0.47	\$0.46	\$0.45	\$0.45	\$0.44	\$0.44	\$0.46	\$0.42

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

Source: Department of Legislative Services

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

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Allegany	\$0.84	\$0.83	\$0.80	\$0.75	\$0.74	\$0.74	\$0.71	\$0.71	\$0.70	\$0.59
Anne Arundel	0.27	0.26	0.27	0.25	0.25	0.25	0.24	0.24	0.24	0.23
Baltimore City	1.07	1.02	1.02	0.97	0.95	0.89	0.88	0.85	0.88	0.84
Baltimore	0.32	0.31	0.31	0.30	0.31	0.32	0.30	0.30	0.32	0.29
Calvert	0.50	0.47	0.45	0.43	0.41	0.41	0.38	0.36	0.38	0.36
Caroline	1.15	1.11	1.11	1.08	1.09	1.09	1.04	0.99	1.10	0.98
Carroll	0.43	0.40	0.38	0.35	0.34	0.34	0.31	0.30	0.31	0.28
Cecil	0.76	0.73	0.69	0.68	0.65	0.69	0.65	0.64	0.61	0.55
Charles	0.52	0.49	0.48	0.46	0.45	0.47	0.45	0.46	0.47	0.43
Dorchester	0.76	0.73	0.73	0.74	0.76	0.77	0.76	0.75	0.82	0.74
Frederick	0.46	0.44	0.43	0.41	0.39	0.38	0.37	0.35	0.36	0.33
Garrett	0.59	0.55	0.51	0.48	0.48	0.48	0.46	0.46	0.47	0.41
Harford	0.45	0.42	0.41	0.39	0.37	0.37	0.35	0.33	0.34	0.31
Howard	0.32	0.30	0.30	0.28	0.28	0.28	0.27	0.27	0.28	0.25
Kent	0.29	0.28	0.29	0.25	0.21	0.24	0.21	0.24	0.22	0.18
Montgomery	0.25	0.24	0.24	0.23	0.23	0.23	0.23	0.22	0.23	0.21
Prince George's	0.59	0.58	0.58	0.58	0.60	0.61	0.59	0.58	0.59	0.56
Queen Anne's	0.36	0.35	0.34	0.32	0.31	0.30	0.28	0.28	0.29	0.26
St. Mary's	0.46	0.45	0.43	0.42	0.39	0.41	0.40	0.38	0.39	0.36
Somerset	1.29	1.21	1.32	1.31	1.26	1.29	1.28	1.30	1.44	1.29
Talbot	0.13	0.13	0.14	0.14	0.14	0.15	0.13	0.13	0.14	0.13
Washington	0.60	0.58	0.59	0.57	0.56	0.56	0.54	0.53	0.57	0.51
Wicomico	0.73	0.71	0.73	0.72	0.72	0.75	0.74	0.72	0.78	0.71
Worcester	0.17	0.16	0.17	0.16	0.16	0.16	0.15	0.15	0.15	0.15
Total (Weighted Avg.)	\$0.44	\$0.42	\$0.42	\$0.41	\$0.40	\$0.40	\$0.39	\$0.38	\$0.39	\$0.36
County Mean (Simple Avg.)	\$0.55	\$0.53	\$0.53	\$0.51	\$0.50	\$0.51	\$0.49	\$0.48	\$0.50	\$0.46

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

Source: Department of Legislative Services

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

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Allegany	2.01	2.02	1.96	1.89	1.89	1.92	1.89	1.94	1.86	1.69
Anne Arundel	0.58	0.60	0.61	0.60	0.60	0.61	0.60	0.60	0.61	0.62
Baltimore City	2.66	2.60	2.57	2.55	2.51	2.38	2.41	2.39	2.39	2.45
Baltimore	0.73	0.72	0.73	0.74	0.77	0.78	0.78	0.80	0.80	0.79
Calvert	1.10	1.08	1.03	1.03	0.97	0.99	0.96	0.91	0.94	0.96
Caroline	2.75	2.76	2.74	2.77	2.82	2.85	2.80	2.71	2.94	2.82
Carroll	0.97	0.94	0.89	0.85	0.82	0.83	0.79	0.78	0.76	0.77
Cecil	1.77	1.75	1.66	1.68	1.64	1.73	1.69	1.69	1.56	1.53
Charles	1.18	1.16	1.14	1.13	1.13	1.18	1.17	1.21	1.21	1.19
Dorchester	1.80	1.80	1.80	1.89	1.97	2.00	2.05	2.05	2.17	2.13
Frederick	1.04	1.03	1.02	1.00	0.96	0.94	0.94	0.93	0.92	0.92
Garrett	1.36	1.30	1.20	1.18	1.20	1.21	1.18	1.23	1.22	1.15
Harford	1.04	1.00	0.96	0.93	0.92	0.91	0.89	0.87	0.87	0.86
Howard	0.67	0.66	0.65	0.63	0.64	0.65	0.64	0.65	0.66	0.65
Kent	0.63	0.65	0.67	0.59	0.52	0.57	0.52	0.62	0.55	0.49
Montgomery	0.51	0.52	0.53	0.53	0.53	0.52	0.54	0.54	0.55	0.55
Prince George's	1.36	1.41	1.42	1.48	1.53	1.56	1.57	1.56	1.54	1.58
Queen Anne's	0.80	0.80	0.77	0.76	0.74	0.72	0.70	0.70	0.72	0.69
St. Mary's	1.05	1.06	1.02	1.03	0.96	1.02	1.03	1.01	0.99	0.98
Somerset	3.10	3.02	3.29	3.38	3.30	3.38	3.47	3.58	3.84	3.72
Talbot	0.27	0.29	0.29	0.32	0.33	0.34	0.31	0.32	0.33	0.35
Washington	1.42	1.41	1.43	1.44	1.42	1.43	1.44	1.44	1.48	1.46
Wicomico	1.72	1.75	1.81	1.84	1.87	1.97	1.99	1.99	2.08	2.04
Worcester	0.34	0.34	0.35	0.34	0.35	0.35	0.35	0.35	0.33	0.39
Total (Weighted Avg.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Mean (Simple Avg.)	1.29	1.28	1.27	1.27	1.27	1.28	1.28	1.29	1.30	1.28

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

Source: Department of Legislative Services

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

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Allegany	1.92	1.96	1.91	1.84	1.83	1.86	1.83	1.87	1.79	1.63
Anne Arundel	0.61	0.63	0.63	0.62	0.62	0.63	0.62	0.62	0.62	0.64
Baltimore City	2.46	2.42	2.41	2.39	2.35	2.23	2.27	2.25	2.25	2.32
Baltimore	0.73	0.73	0.74	0.75	0.77	0.79	0.78	0.80	0.81	0.80
Calvert	1.14	1.13	1.08	1.07	1.01	1.03	0.99	0.94	0.96	0.98
Caroline	2.63	2.64	2.63	2.66	2.71	2.72	2.69	2.60	2.82	2.71
Carroll	0.98	0.96	0.91	0.87	0.84	0.85	0.80	0.79	0.78	0.78
Cecil	1.74	1.74	1.65	1.67	1.63	1.71	1.67	1.68	1.55	1.53
Charles	1.18	1.16	1.15	1.13	1.13	1.18	1.17	1.21	1.20	1.19
Dorchester	1.73	1.73	1.74	1.83	1.90	1.93	1.97	1.97	2.08	2.04
Frederick	1.05	1.03	1.02	1.01	0.97	0.95	0.94	0.93	0.92	0.93
Garrett	1.35	1.30	1.21	1.18	1.19	1.20	1.18	1.22	1.20	1.14
Harford	1.04	1.00	0.97	0.95	0.93	0.92	0.90	0.88	0.88	0.87
Howard	0.73	0.72	0.71	0.69	0.70	0.71	0.69	0.70	0.71	0.70
Kent	0.66	0.67	0.68	0.62	0.54	0.59	0.54	0.63	0.56	0.50
Montgomery	0.57	0.57	0.57	0.57	0.58	0.57	0.59	0.59	0.59	0.59
Prince George's	1.34	1.38	1.38	1.43	1.49	1.52	1.53	1.52	1.51	1.54
Queen Anne's	0.82	0.83	0.80	0.78	0.76	0.76	0.73	0.73	0.74	0.71
St. Mary's	1.05	1.06	1.03	1.03	0.97	1.02	1.03	1.01	0.99	0.98
Somerset	2.94	2.88	3.14	3.21	3.15	3.22	3.30	3.42	3.66	3.57
Talbot	0.31	0.32	0.32	0.35	0.35	0.36	0.33	0.34	0.35	0.37
Washington	1.37	1.38	1.40	1.41	1.39	1.40	1.41	1.41	1.44	1.42
Wicomico	1.66	1.68	1.74	1.77	1.80	1.88	1.91	1.91	2.00	1.96
Worcester	0.39	0.39	0.40	0.38	0.39	0.39	0.39	0.39	0.37	0.42
Total (Weighted Avg.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Mean (Simple Avg.)	1.27	1.26	1.26	1.26	1.25	1.27	1.26	1.27	1.28	1.26

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

Source: Department of Legislative Services

Exhibit 1.8
Comparison of State Tax Revenues and State Aid – Fiscal 2021

County	<u>Share of Population</u>			<u>Share of State Tax Revenues</u>			<u>Share of State Grants</u>		
	Population	Percent of Total	Ranking	Total Revenues	Percent of Total	Ranking	Total Grants	Percent of Total	Ranking
Allegany	67,955	1.1%	16	\$210,463,057	0.9%	17	\$124,310,574	1.5%	15
Anne Arundel	589,054	9.5%	4	2,503,911,108	10.9%	4	576,122,058	6.9%	5
Baltimore City	583,139	9.4%	5	1,585,992,250	6.9%	5	1,330,434,304	16.0%	2
Baltimore	853,325	13.8%	3	3,261,458,417	14.2%	2	945,528,102	11.4%	4
Calvert	92,905	1.5%	15	331,895,597	1.4%	13	117,895,937	1.4%	16
Caroline	33,273	0.5%	20	80,176,892	0.3%	23	78,697,593	0.9%	17
Carroll	172,923	2.8%	9	655,466,409	2.9%	9	185,688,393	2.2%	12
Cecil	103,793	1.7%	13	265,318,006	1.2%	16	146,693,822	1.8%	13
Charles	166,726	2.7%	10	571,203,493	2.5%	10	245,152,984	3.0%	10
Dorchester	32,528	0.5%	21	88,365,458	0.4%	21	65,276,218	0.8%	18
Frederick	272,765	4.4%	7	1,041,567,434	4.5%	7	348,660,289	4.2%	7
Garrett	28,792	0.5%	22	97,220,773	0.4%	20	39,915,047	0.5%	22
Harford	261,213	4.2%	8	927,005,349	4.0%	8	291,624,334	3.5%	8
Howard	332,786	5.4%	6	1,547,116,276	6.7%	6	392,303,349	4.7%	6
Kent	19,114	0.3%	24	87,008,104	0.4%	22	15,836,156	0.2%	24
Montgomery	1,060,825	17.2%	1	4,992,515,874	21.8%	1	1,068,118,035	12.9%	3
Prince George's	965,290	15.6%	2	2,789,173,158	12.2%	3	1,556,507,152	18.8%	1
Queen Anne's	50,023	0.8%	18	202,554,378	0.9%	19	52,063,857	0.6%	19
St. Mary's	113,987	1.8%	12	392,155,507	1.7%	12	139,399,727	1.7%	14
Somerset	24,564	0.4%	23	40,068,292	0.2%	24	51,670,519	0.6%	20
Talbot	37,481	0.6%	19	206,155,182	0.9%	18	27,523,351	0.3%	23
Washington	154,677	2.5%	11	481,445,619	2.1%	11	247,344,693	3.0%	9
Wicomico	103,556	1.7%	14	292,830,268	1.3%	14	207,582,514	2.5%	11
Worcester	52,511	0.9%	17	292,563,482	1.3%	15	44,730,707	0.5%	21
Total	6,173,205	100.0%		\$22,943,630,383	100.0%		\$8,299,079,715	100.0%	

Source: Department of Legislative Services

Exhibit 1.9
Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2021

County	Population	<u>Allocation of State Tax Revenues</u>			<u>State Grants to Local Governments</u>		
		Total Revenues	Per Capita Amount	Ranking	Total Grants	Per Capita Amount	Ranking
Allegany	67,955	\$210,463,057	\$3,097	17	\$124,310,574	\$1,829	6
Anne Arundel	589,054	2,503,911,108	4,251	6	576,122,058	978	21
Baltimore City	583,139	1,585,992,250	2,720	20	1,330,434,304	2,282	2
Baltimore	853,325	3,261,458,417	3,822	8	945,528,102	1,108	17
Calvert	92,905	331,895,597	3,572	11	117,895,937	1,269	13
Caroline	33,273	80,176,892	2,410	23	78,697,593	2,365	1
Carroll	172,923	655,466,409	3,791	10	185,688,393	1,074	18
Cecil	103,793	265,318,006	2,556	22	146,693,822	1,413	10
Charles	166,726	571,203,493	3,426	14	245,152,984	1,470	9
Dorchester	32,528	88,365,458	2,717	21	65,276,218	2,007	4
Frederick	272,765	1,041,567,434	3,819	9	348,660,289	1,278	12
Garrett	28,792	97,220,773	3,377	15	39,915,047	1,386	11
Harford	261,213	927,005,349	3,549	12	291,624,334	1,116	16
Howard	332,786	1,547,116,276	4,649	4	392,303,349	1,179	15
Kent	19,114	87,008,104	4,552	5	15,836,156	829	23
Montgomery	1,060,825	4,992,515,874	4,706	3	1,068,118,035	1,007	20
Prince George's	965,290	2,789,173,158	2,889	18	1,556,507,152	1,612	7
Queen Anne's	50,023	202,554,378	4,049	7	52,063,857	1,041	19
St. Mary's	113,987	392,155,507	3,440	13	139,399,727	1,223	14
Somerset	24,564	40,068,292	1,631	24	51,670,519	2,104	3
Talbot	37,481	206,155,182	5,500	2	27,523,351	734	24
Washington	154,677	481,445,619	3,113	16	247,344,693	1,599	8
Wicomico	103,556	292,830,268	2,828	19	207,582,514	2,005	5
Worcester	52,511	292,563,482	5,571	1	44,730,707	852	22
Total	6,173,205	\$22,943,630,383	\$3,717		\$8,299,079,715	\$1,344	

Source: Department of Legislative Services

Chapter 2. State Aid to Local Governments

Introduction

State aid is a major revenue source for local governments in Maryland, totaling \$8.7 billion in fiscal 2021. This funding includes direct aid to county and municipal governments, local school systems, libraries, community colleges, and local health departments; payments made on behalf of local governments for the employer's share of retirement costs for public school teachers, librarians, and community college faculty; and State assumption of functions and responsibilities in Baltimore City that are typically performed by local governments.

State Aid Allocation

State financial assistance reported in *The Balance Sheet* for fiscal 2021 totals \$8.3 billion, representing \$7.3 billion in direct State grants, \$815.6 million in retirement payments, and \$188.3 million in assumed functions for Baltimore City. Direct State grants include funds for police protection, fire and rescue services, public schools, community colleges, libraries, and public health services. State retirement payments include teachers' retirement costs for certain board of education, community college, and library employees. Assumed functions include State appropriations for the Baltimore City Community College, the Baltimore City Pretrial Complex, and the Baltimore City Central Booking and Intake Facility.

The amounts shown for each county include State grants to the municipalities located within the county. Some State aid is excluded from the balance sheet analysis including \$126.9 million that could not easily be allocated by county and \$264.9 million in transportation grants that are funded with revenues that cannot be allocated by county. These transportation programs account for 3.0% of total State aid to local governments in fiscal 2021. **Exhibit 2.1** shows the programs and the amount of State aid excluded from *The Balance Sheet* analysis. **Exhibit 2.2** compares total State aid in fiscal 2021 with the amount of State aid allocated to the counties in *The Balance Sheet* analysis. **Exhibit 2.3** shows the allocation of State aid by governmental entity.

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

	<u>FY 2011</u>	<u>FY 2016</u>	<u>FY 2021</u>
Highway User Revenues	\$139.3	\$177.3	\$260.2
Elderly/Disabled Transportation	4.4	4.3	3.6
Paratransit Services	3.0	1.5	1.1
County Pothole Repair	0.0	0.0	0.0
County Capital Grants	0.0	6.0	0.0
Municipal Capital Grants	0.0	19.0	0.0
Total	\$146.8	\$208.1	\$264.9
Percent of State Aid	2.2%	2.8%	3.0%

Source: Department of Legislative Services

Exhibit 2.2
Comparison of Total State Aid with the
Amount of State Aid Allocated in *The Balance Sheet*
Fiscal 2021

County	Total State Aid		State Aid in Balance Sheet		Percent of Total State Aid
	Amount	Per Capita	Amount	Per Capita	
Allegany	\$127,301,925	\$1,873	\$124,310,574	\$1,829	97.7%
Anne Arundel	584,738,307	993	576,122,058	978	98.5%
Baltimore City	1,490,804,526	2,557	1,330,434,304	2,282	89.2%
Baltimore	955,001,560	1,119	945,528,102	1,108	99.0%
Calvert	119,798,342	1,289	117,895,937	1,269	98.4%
Caroline	80,287,904	2,413	78,697,593	2,365	98.0%
Carroll	190,579,148	1,102	185,688,393	1,074	97.4%
Cecil	149,252,363	1,438	146,693,822	1,413	98.3%
Charles	248,062,610	1,488	245,152,984	1,470	98.8%
Dorchester	67,130,535	2,064	65,276,218	2,007	97.2%
Frederick	356,352,510	1,306	348,660,289	1,278	97.8%
Garrett	41,796,235	1,452	39,915,047	1,386	95.5%
Harford	296,676,403	1,136	291,624,334	1,116	98.3%
Howard	396,550,816	1,192	392,303,349	1,179	98.9%
Kent	16,745,001	876	15,836,156	829	94.6%
Montgomery	1,082,978,719	1,021	1,068,118,035	1,007	98.6%
Prince George's	1,572,307,193	1,629	1,556,507,152	1,612	99.0%
Queen Anne's	53,596,807	1,071	52,063,857	1,041	97.1%
St. Mary's	141,367,062	1,240	139,399,727	1,223	98.6%
Somerset	52,699,028	2,145	51,670,519	2,104	98.0%
Talbot	29,466,980	786	27,523,351	734	93.4%
Washington	251,915,995	1,629	247,344,693	1,599	98.2%
Wicomico	211,374,954	2,041	207,582,514	2,005	98.2%
Worcester	47,239,813	900	44,730,707	852	94.7%
Unallocated	126,942,689	21	0	0	
Total	\$8,690,967,425	\$1,408	\$8,299,079,715	\$1,344	95.5%

Source: Department of Legislative Services

Exhibit 2.3
Direct State Aid and Payments-on-behalf
Fiscal 2021

County	Education	Libraries	Community Colleges	Health	County/ Municipal	Retirement Payments	Assumed Functions	Total
Allegany	\$90,607,719	\$859,282	\$6,888,828	\$3,706,930	\$13,830,446	\$8,417,369		\$124,310,574
Anne Arundel	420,827,843	2,515,604	32,728,820	5,208,624	5,219,759	69,621,408		576,122,058
Baltimore City	925,661,403	9,549,057	0	8,777,841	135,099,557	63,038,858	188,307,588	1,330,434,304
Baltimore	762,671,909	6,541,350	46,899,672	5,900,513	21,455,371	102,059,287		945,528,102
Calvert	94,311,244	546,092	2,873,634	1,113,965	4,789,403	14,261,599		117,895,937
Caroline	65,135,129	344,522	1,859,908	1,077,620	5,358,161	4,922,253		78,697,593
Carroll	145,227,662	1,106,532	9,525,604	2,408,025	5,792,995	21,627,575		185,688,393
Cecil	114,367,300	889,616	7,083,450	1,769,688	8,343,493	14,240,275		146,693,822
Charles	205,163,709	1,210,616	9,574,434	2,832,216	3,332,828	23,039,181		245,152,984
Dorchester	50,878,336	317,233	1,255,076	961,725	7,901,079	3,962,769		65,276,218
Frederick	283,096,395	1,623,463	12,679,523	2,847,951	12,621,952	35,791,005		348,660,289
Garrett	24,746,895	175,965	4,338,702	1,425,495	5,810,558	3,417,432		39,915,047
Harford	236,504,254	1,820,139	13,110,925	3,588,948	5,516,638	31,083,430		291,624,334
Howard	298,059,739	1,062,022	22,393,792	2,384,303	5,954,973	62,448,520		392,303,349
Kent	10,565,978	111,094	564,223	1,277,396	1,481,335	1,836,130		15,836,156
Montgomery	813,554,598	3,458,735	53,511,109	4,222,528	22,699,469	170,671,596		1,068,118,035
Prince George's	1,286,323,689	7,641,122	34,557,808	8,049,520	100,528,783	119,406,230		1,556,507,152
Queen Anne's	39,325,521	205,604	2,248,784	830,511	3,085,706	6,367,731		52,063,857
St. Mary's	118,225,035	841,039	3,386,927	1,393,211	1,661,588	13,891,927		139,399,727
Somerset	38,013,645	320,988	972,260	934,678	8,433,567	2,995,381		51,670,519
Talbot	18,093,468	121,477	1,915,309	743,834	2,721,317	3,927,946		27,523,351
Washington	201,902,774	1,460,350	10,221,848	3,660,594	11,857,968	18,241,159		247,344,693
Wicomico	169,099,386	1,165,945	6,139,210	2,214,696	16,005,263	12,958,014		207,582,514
Worcester	23,101,017	170,290	2,487,407	1,701,539	9,874,011	7,396,443		44,730,707
Total	\$6,435,464,648	\$44,058,137	\$287,217,253	\$69,032,351	\$459,376,220	\$815,623,518	\$188,307,588	\$8,299,079,715

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

Source: Department of Legislative Services

Chapter 3. Allocation of State Revenues

Introduction

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

Revenue Allocation

The Balance Sheet allocates State tax revenues among local governments based on four methods: point of collection; county sales; population; and vehicle registration. As shown in **Exhibit 3.1**, most revenues (income, sales, property, transfer, and death taxes) are reported at the point of collection on a county-by-county basis. In the event that point-of-collection revenue data by county is not available, revenues are allocated by using county-by-county receipts, sales, or population. Revenues from beer, wine, and liquor taxes and the State lottery are allocated on the basis of sales. The corporate income tax, tobacco tax, insurance tax, abandoned property revenues, corporate filing fees, horse racing tax, gaming revenues, revenues from electronic bingo and tip jars, tax on the net earnings of financial institutions and savings banks, and tax on gross receipts of utilities are allocated on the basis of county population. The Medevac surcharge is allocated based on the number of vehicle registrations in each county. **Exhibit 3.2** shows the allocation of State revenues by county in fiscal 2021.

Exhibit 3.1
Allocation Basis for State Tax Revenues

Percent of Total Taxes Allocated

Point of Collection	<u>FY 2011</u>	<u>FY 2016</u>	<u>FY 2021</u>
Individual Income Tax	47.4%	48.8%	51.0%
Sales Tax	27.9%	26.0%	23.8%
Property Tax	5.9%	4.4%	4.0%
Transfer Tax	0.8%	1.1%	1.2%
Death Taxes	1.7%	1.6%	1.2%
<i>Subtotal</i>	83.8%	82.0%	81.2%
County Sales			
Net Lottery Receipts	3.6%	3.0%	2.8%
Liquor Tax	0.1%	0.1%	0.1%
Beer Tax	0.1%	0.1%	0.0%
Wine Tax	< 0.1%	< 0.1%	< 0.1%
<i>Subtotal</i>	3.8%	3.2%	2.9%
Population			
Corporate Income Tax	4.4%	5.4%	6.9%
Tobacco Tax	2.9%	2.3%	1.7%
Insurance Tax	2.1%	1.8%	1.7%
Gross Receipts Tax	0.9%	0.8%	0.6%
Abandoned Property	0.6%	0.6%	0.8%
Corporate Filing Fees	0.6%	0.5%	0.6%
Gaming Revenues	0.0%	3.0%	3.2%
Electronic Bingo/Tip Jars	0.1%	0.1%	0.0%
Horse Racing Tax	< 0.1%	< 0.1%	< 0.1%
Net Earnings Tax	0.0%	0.0%	0.0%
<i>Subtotal</i>	12.1%	14.4%	15.6%
Vehicle Registration			
Medevac Surcharge	0.4%	0.4%	0.3%
Total Taxes Allocated	100.0%	100.0%	100.0%

Source: Department of Legislative Services

Exhibit 3.2
Allocation of State Revenues
Fiscal 2021

County	Individual Income Tax	Corporate Income Tax	Gross Receipts Tax	Net Earnings Tax	Sales Tax	Insurance Tax	Transfer Tax
Allegany	\$75,684,874	\$17,308,236	\$1,587,989	\$0	\$81,971,217	\$4,314,001	\$774,317
Anne Arundel	1,311,343,065	150,032,902	13,765,153	0	626,969,303	37,395,030	33,942,458
Baltimore City	660,445,867	148,526,343	13,626,930	0	412,066,489	37,019,527	13,326,248
Baltimore	1,589,466,302	217,343,106	19,940,701	0	875,393,274	54,171,798	29,308,360
Calvert	182,776,987	23,663,037	2,171,026	0	62,723,369	5,897,906	4,278,766
Caroline	32,585,555	8,474,681	777,531	0	19,698,459	2,112,276	948,429
Carroll	350,511,482	44,043,737	4,040,906	0	155,146,746	10,977,705	6,538,340
Cecil	115,303,468	26,436,227	2,425,459	0	61,033,751	6,589,111	3,386,340
Charles	260,493,713	42,465,352	3,896,093	0	155,528,605	10,584,299	7,053,477
Dorchester	33,440,248	8,284,928	760,122	0	25,882,836	2,064,981	1,061,111
Frederick	543,289,647	69,473,638	6,374,037	0	255,096,524	17,315,994	16,821,640
Garrett	33,680,463	7,333,364	672,818	0	35,565,050	1,827,808	2,507,221
Harford	484,019,267	66,531,327	6,104,087	0	216,919,547	16,582,636	12,016,376
Howard	952,791,113	84,761,073	7,776,622	0	283,504,653	21,126,319	18,501,216
Kent	28,494,247	4,868,363	446,660	0	27,350,220	1,213,418	1,234,022
Montgomery	3,136,783,977	270,193,654	24,789,610	0	762,672,347	67,344,561	52,310,364
Prince George's	1,118,844,953	245,860,752	22,557,125	0	806,100,557	61,279,693	34,290,342
Queen Anne's	112,750,231	12,740,930	1,168,949	0	39,533,989	3,175,620	4,233,875
St. Mary's	198,139,897	29,032,653	2,663,675	0	88,488,502	7,236,259	4,332,734
Somerset	14,428,576	6,256,486	574,017	0	5,338,554	1,559,401	538,976
Talbot	93,210,095	9,546,465	875,865	0	64,734,519	2,379,414	4,231,797
Washington	187,849,774	39,396,455	3,614,529	0	166,760,545	9,819,390	5,002,620
Wicomico	101,061,136	26,375,862	2,419,921	0	108,107,852	6,574,066	2,345,935
Worcester	87,382,225	13,374,627	1,227,089	0	134,384,431	3,333,566	8,167,382
Total	\$11,704,777,161	\$1,572,324,199	\$144,256,915	\$0	\$5,470,971,340	\$391,894,778	\$267,152,347

Exhibit 3.2 (Cont.)
Allocation of State Revenues
Fiscal 2021

County	Death Taxes	Liquor Tax	Beer Tax	Wine Tax	Tobacco Tax	Horse Racing Tax	Net Lottery Receipts
Allegany	\$2,318,314	\$268,964	\$161,091	\$46,741	\$4,276,632	\$22,386	\$4,186,267
Anne Arundel	11,898,621	2,866,524	895,077	1,068,641	37,071,109	194,047	58,005,427
Baltimore City	3,949,872	2,478,713	686,008	559,806	36,698,858	192,098	84,759,229
Baltimore	51,378,459	3,634,335	1,062,329	1,099,680	53,702,554	281,103	105,133,465
Calvert	1,427,322	432,005	169,157	117,340	5,846,818	30,605	10,037,404
Caroline	483,012	117,161	56,225	22,951	2,093,980	10,961	3,365,957
Carroll	1,952,868	683,732	320,830	212,444	10,882,614	56,964	14,038,729
Cecil	1,577,662	673,037	222,451	142,257	6,532,035	34,192	9,439,730
Charles	1,263,421	711,721	193,800	140,074	10,492,616	54,923	25,536,340
Dorchester	934,285	144,511	62,781	34,379	2,047,094	10,715	4,046,662
Frederick	8,569,548	1,095,472	450,692	313,048	17,166,000	89,855	16,971,768
Garrett	1,160,284	195,966	90,344	39,540	1,811,975	9,485	1,533,715
Harford	1,986,240	1,017,390	372,577	293,370	16,438,995	86,049	22,925,799
Howard	13,877,985	1,139,336	319,977	411,710	20,943,319	109,627	17,102,028
Kent	13,309,441	102,779	40,889	35,335	1,202,907	6,297	1,454,320
Montgomery	125,428,387	1,838,490	937,568	1,029,769	66,761,212	349,458	64,260,036
Prince George's	8,238,453	3,443,636	1,058,973	835,166	60,748,880	317,987	130,543,811
Queen Anne's	1,232,043	256,460	101,043	78,639	3,148,112	16,479	4,695,858
St. Mary's	1,748,802	385,180	193,636	163,472	7,173,577	37,550	16,378,086
Somerset	521,649	106,300	35,857	15,058	1,545,893	8,092	2,640,174
Talbot	7,832,257	212,449	71,968	99,564	2,358,803	12,347	3,694,855
Washington	2,143,436	712,480	269,124	118,074	9,734,333	50,954	12,267,516
Wicomico	1,454,409	237,677	197,441	105,073	6,517,120	34,114	10,439,068
Worcester	3,187,159	699,804	312,305	140,926	3,304,690	17,298	8,262,609
Total	\$267,873,929	\$23,454,122	\$8,282,144	\$7,123,056	\$388,500,129	\$2,033,584	\$631,718,854

Exhibit 3.2 (Cont.)
Allocation of State Revenues
Fiscal 2021

County	Electronic Bingo/ Tip Jars	Gaming Revenues	Corporate Filing Fees	Medevac Surcharge	Abandoned Property	Property Tax	Total
Allegany	\$123,220	\$8,049,092	\$1,635,187	\$864,072	\$2,040,765	\$4,829,693	\$210,463,057
Anne Arundel	1,068,108	69,771,907	14,174,284	8,377,149	17,689,954	107,382,349	2,503,911,108
Baltimore City	1,057,382	69,071,291	14,031,953	4,176,330	17,512,320	65,806,985	1,585,992,250
Baltimore	1,547,299	101,074,116	20,533,383	9,873,708	25,626,310	100,888,135	3,261,458,417
Calvert	168,461	11,004,354	2,235,554	1,403,508	2,790,042	14,721,936	331,895,597
Caroline	60,333	3,941,100	800,641	547,100	999,226	3,081,315	80,176,892
Carroll	313,554	20,482,277	4,161,010	2,650,928	5,193,072	23,258,470	655,466,409
Cecil	188,204	12,294,010	2,497,549	1,406,091	3,117,021	12,019,411	265,318,006
Charles	302,317	19,748,259	4,011,893	2,228,547	5,006,969	21,491,072	571,203,493
Dorchester	58,982	3,852,857	782,715	480,067	976,852	3,439,332	88,365,458
Frederick	494,594	32,308,301	6,563,488	3,622,493	8,191,440	37,359,256	1,041,567,434
Garrett	52,207	3,410,337	692,816	472,460	864,656	5,300,263	97,220,773
Harford	473,647	30,939,997	6,285,514	3,502,170	7,844,520	32,665,839	927,005,349
Howard	603,427	39,417,632	8,007,761	4,077,371	9,993,938	62,651,169	1,547,116,276
Kent	34,659	2,264,003	459,936	315,558	574,015	3,601,035	87,008,104
Montgomery	1,923,551	125,651,949	25,526,412	11,611,042	31,857,769	221,245,718	4,992,515,874
Prince George's	1,750,321	114,336,078	23,227,573	10,311,331	28,988,745	116,438,781	2,789,173,158
Queen Anne's	90,705	5,925,094	1,203,693	831,418	1,502,247	9,868,995	202,554,378
St. Mary's	206,688	13,501,462	2,742,846	1,657,784	3,423,158	14,649,546	392,155,507
Somerset	44,541	2,909,542	591,078	293,380	737,685	1,923,032	40,068,292
Talbot	67,963	4,439,527	901,898	637,111	1,125,597	9,722,691	206,155,182
Washington	280,470	18,321,086	3,721,961	2,029,402	4,645,124	14,708,346	481,445,619
Wicomico	187,774	12,265,938	2,491,847	1,356,126	3,109,903	7,549,006	292,830,268
Worcester	95,216	6,219,791	1,263,561	852,084	1,576,964	18,761,753	292,563,482
Total	\$11,193,621	\$731,200,000	\$148,544,552	\$73,577,230	\$185,388,293	\$913,364,128	\$22,943,630,383

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

