
Fiscal Briefing

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

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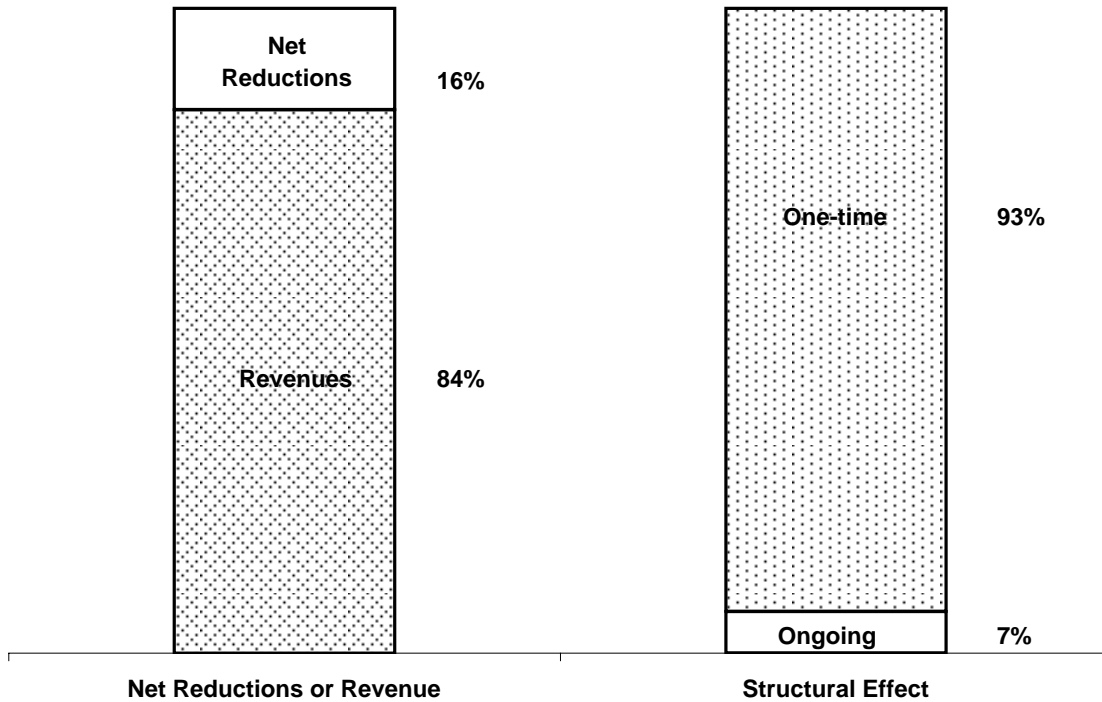
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Overview

Fiscal 2008 Budget Problem (\$ in Millions)

BRE Estimated General Fund Revenues	\$13,453
DLS Estimated Cost of Current Services Baseline	-14,900
Fiscal 2008 Budget Gap	-\$1,447

Administration's Fiscal 2008 Budget Solution



Proposed Fiscal 2008 Budget Solution Matrix

	<u>One-time</u>	<u>Ongoing</u>	<u>Total</u>	<u>Percent</u>
Net Reductions	\$152	\$80	\$232	16%
Revenues	1,225	20	1,245	84%
Total	\$1,377	\$100	\$1,477	100%
Percent	93%	7%	100%	

BRE: Board of Revenue Estimates

DLS: Department of Legislative Services

General Fund: Recent History and Outlook
Fiscal 2004-2008
(\$ in Millions)

	Actual			Budget	
	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Funds Available					
Ongoing Revenues	\$10,151	\$11,317	\$12,390	\$12,884	\$13,456
Balances and Transfers	519	939	1,328	1,368	1,243
Generally Accepted Accounting Principles Transfers	-50	-37	0	154	0
Short-term Revenues	104	231	0	6	0
Subtotal Funds Available	\$10,951	\$12,450	\$13,718	\$14,412	\$14,699
Appropriations, Deficiencies, and Cost Containment					
Net Ongoing Operating Costs and Deficiencies	\$10,488	\$11,159	\$12,069	\$13,410	\$14,515
One-time Contingent Reductions	0	0	0	0	-54
PAYGO Capital	1	1	6	136	45
Appropriations to Reserve Fund	10	115	282	618	163
Subtotal Spending	\$10,498	\$11,275	\$12,356	\$14,164	\$14,669
Cash Balance/Shortfall	\$453	\$1,174	\$1,362	\$247	\$30
Structural					
Balance (Ongoing Revenues Less Operating Costs)	-\$337	\$158	\$321	-\$526	-\$1,005
Ratio (Ongoing Revenues/Operating Costs)	97%	101%	103%	96%	93%
Reserve Fund Activity					
Appropriations to Rainy Day Fund	\$10	\$115	\$250	\$593	\$163
Transfers to General Fund	0	-91	0	0	-978
Estimated Rainy Day Fund Balance – June 30	\$497	\$521	\$759	\$1,415	\$674
Total Cash (Rainy Day, General Fund Balance)	\$949	\$1,696	\$2,120	\$1,662	\$704

PAYGO: Pay-as-you-go

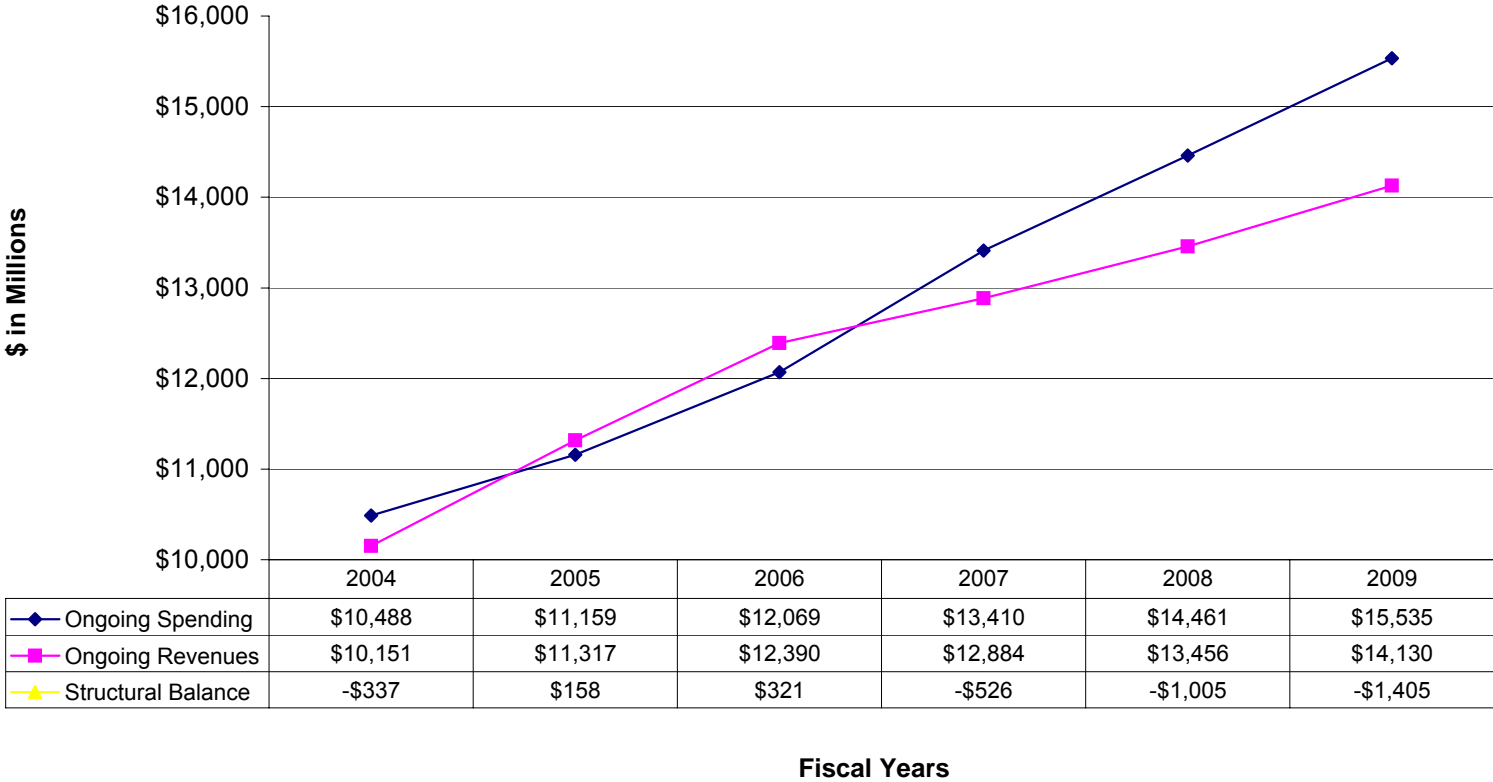
Pro Forma General Fund Outlook for Fiscal 2009

(\$ in Millions)

	<u>FY 2008</u>	<u>FY 2009</u>
Ongoing Revenues	\$13,453	\$14,127
Changes to Ongoing Revenues Proposed at 2007 Session	3	3
	\$13,456	\$14,130
Ongoing Spending – DLS Baseline	\$14,651	\$15,622
Net Impact of Allowance on Ongoing Spending	-191	-87
	\$14,461	\$15,535
Structural Imbalance	-\$1,005	-\$1,405
Additional Spending		
PAYGO	45	60
Spending in Excess of Current Revenues	-\$1,050	-\$1,465
Available Cash		
Fund Balance		\$30
Transfers		24
Transfer Rainy Day Fund Balance in Excess of 5%		13
Total Available Cash		\$67
Remaining Gap		\$1,397

DLS: Department of Legislative Services
 PAYGO: Pay-as-you-go

Structural Deficit Projected to Approach \$1.4 Billion by Fiscal 2009



Spending

Fiscal 2007 Deficiencies Total \$218.6 Million
(\$ in Millions)

	<u>GF</u>	<u>SF</u>	<u>FF</u>	<u>CUF</u>	<u>CRF</u>
Maryland Department of Transportation		\$55.4			
Fuel & utilities (\$23.5 million), transit union contracts (\$12.2 million), bus services (\$9.0 million), paratransit (\$4.2 million), aviation insurance & security (\$2.6 million), transit facility maintenance (\$1.8 million), other (\$2.0 million).					
Department of Public Safety and Correctional Services	\$49.3	4.9			
Inmate medical contract (\$22.5 million), utilities (\$9.4 million), security upgrades (\$7.2 million), 9-1-1 pass through (\$6.4 million), military death benefits (\$5.3 million), replacement vehicles (\$2.0 million), land acquisition (\$1.4 million).					
Medicaid	36.7		\$5.7		
General fund replacement of Cigarette Restitution Funds (\$26.0 million), federal mandate to verify citizenship (\$11.4 million), services for legal immigrants ineligible for federal services (\$5.0 million).					
Department of Juvenile Services	14.5		-0.3		
Per diem residential placements (\$6.5 million), repairs/utilities/security (\$2.4 million), salary & overtime (\$2.0 million), other (\$3.2 million).					
Department of Labor, Licensing, and Regulation		13.0			
Federal revenue shortfall for Unemployment Insurance (\$10.0 million), Benefit Appeals and Workforce Development (\$1.4 million), and other programs (\$1.0 million). Funds to process mortgage originator applications (\$0.5 million).					
Department of Budget & Management/Major IT Fund	4.1	2.0			
Repay federal government for federal funds transferred to the general fund from IWIF in fiscal 2003 (\$4.1 million), Federal Vendor Offset IT Project (\$1.7 million), Central Collection (\$0.3 million).					
Maryland State Retirement and Pension Systems		5.9			
Fully fund first phase of new IT system (Maryland Pension Administration System or MPAS-1).					
Maryland Department of the Environment			3.2		
Water quality capital projects (2.6 million) and drinking water capital projects (\$0.5 million).					
Other Agencies	8.4	5.5	6.9	\$3.0	\$0.6
DHR (\$3.3 million), DNR (\$3.0 million), BPW (\$2.6 million), St. Mary's College (\$2.2 million), State Police (\$2.1 million), MHEC (1.8 million), BCCC \$1.4 million), State Board of Elections (\$1.0 million), MSDE (\$1.2 million), Aging (\$0.5 million), Agriculture (\$0.5 million), Public Broadcasting (\$0.5 million), others (\$1.1 million).					
Total Fiscal 2007 Deficiencies	\$113.0	\$86.6	\$15.5	\$3.0	\$0.6

BCCC: Baltimore City Community College

BPW: Board of Public Works

DHR: Department of Human Resources

DNR: Department of Natural Resources

IWIF: Injured Workers' Insurance Fund

MHEC: Maryland Higher Education Commission

MSDE: Maryland State Department of Education

Status of the General Fund – Fiscal 2007
(\$ in Millions)

Starting Balance		\$1,361.7
Revenues		
BRE December 2006 Estimate	\$12,874.0	
Administration Revenue Estimates Above BRE	15.6	
		12,889.6
Transfers		
GAAP Adjustment	154.2	
Reimbursements from Reserve for Heritage Tax Credits	6.0	
		160.2
Funds Available		\$14,411.5
Spending		
Fiscal 2007 Legislative Appropriation	14,133.5	
Deficiencies	113.0	
Estimated Agency Reversions	-82.1	
Net Expenditures		\$14,164.4
Ending Balance		\$247.2

BRE: Board of Revenue Estimates

GAAP: Generally Accepted Accounting Principles

Status of the General Fund – Fiscal 2008
(\$ in Millions)

Starting Balance		\$247.2
Revenues		
BRE December 2006 Forecast	\$13,452.8	
Administration Revenue Estimates Above BRE	3.1	
		13,455.9
Transfers		
Revenue Stabilization Account	978.0	
Reimbursements from Reserve for Heritage Tax Credits	17.4	
		995.4
Funds Available		\$14,698.5
Spending		
Fiscal 2008 Allowance	14,752.9	
Contingent Reductions	-54.3	
Estimated Agency Reversions	-30.0	
Net Expenditures		\$14,668.6
Ending Balance		\$29.9

BRE: Board of Revenue Estimates

Detail – Fiscal 2007 and 2008

	<u>2007</u>	<u>2008</u>
Additional Reversion Assumptions		
Restricted Health and Welfare Benefits Funds	\$33,795,093	
2006 Medicaid Surplus	10,000,000	
Tax Credit Payments	9,025,000	
Fiscal 2007 Hiring Freeze – Various Agencies	5,000,000	
DGS Annapolis Parking Garage Lease Payment	1,572,880	
Stadium Authority Overestimated 2006 Conv. Ctr. Deficit	995,000	
Veterans Affairs	800,000	
Energy Administration Solar Grant Program	600,000	
IAC Wiring in Schools	284,958	
	\$62,072,931	\$0
 Reductions to Allowance Contingent on Legislation		
Dedicated Purpose Account ICC Repayment Deferral		\$53,000,000
DHMH – MHCC and HSCRC Indirect Cost Recovery		1,250,000
		\$0 \$54,250,000
 Adjustments to Revenues		
Medicaid	\$10,048,000	\$1,560,000
Medicare Part D Federal Reimbursement	1,655,658	
Stadium Authority Rent Payment	1,400,000	
Medicare – Maryland Cares – HB 1467	2,000,000	
Office of Health Care Quality Fees		683,750
Deer's Head – Veterans' Services		600,000
Federal Reimbursement for Cemetery Expansion	530,000	210,000
	\$15,633,658	\$3,053,750

DGS: Department of General Services

DHMH: Department of Health and Mental Hygiene

HSCRC: Health Services Cost Review Commission

IAC: Interagency Committee on School Construction

ICC: InterCounty Connector

MHCC: Maryland Health Care Commission

State Expenditures – General Funds
(\$ in Millions)

<u>Category</u>	<u>Actual</u> <u>FY 2006</u>	<u>Work. Appr.</u> <u>FY 2007</u>	<u>Allowance</u> <u>FY 2008</u>	<u>FY 2007 to FY 2008</u> <u>\$ Change</u>	<u>% Change</u>
Debt Service	\$0.0	\$0.0	\$43.5	\$43.5	n/a
Aid to Local Governments					
County/Municipal	210.9	231.1	245.5	14.4	6.2%
Community Colleges	191.6	205.9	243.7	37.8	18.4%
Education/Libraries	4,058.1	4,534.8	5,223.8	689.0	15.2%
Health	61.9	63.7	66.6	2.9	4.5%
	<u>4,522.5</u>	<u>5,035.5</u>	<u>5,779.5</u>	<u>744.0</u>	<u>14.8%</u>
Entitlements					
Foster Care Payments	212.2	248.8	248.3	-0.5	-0.2%
Assistance Payments	46.8	43.6	43.6	0.0	0.0%
Medical Assistance	2,060.9	2,169.9	2,276.6	106.7	4.9%
Property Tax Credits	50.1	70.0	62.4	-7.7	-10.9%
	<u>2,370.0</u>	<u>2,532.3</u>	<u>2,630.9</u>	<u>98.6</u>	<u>3.9%</u>
State Agencies					
Health	1,258.8	1,333.5	1,394.7	61.2	4.6%
Human Resources	291.9	281.2	284.4	3.2	1.1%
Systems Reform Initiative	34.2	32.2	52.7	20.5	63.8%
Juvenile Justice	194.3	216.6	222.7	6.0	2.8%
Public Safety/Police	1,057.0	1,167.5	1,197.4	29.9	2.6%
Higher Education	912.4	1,047.4	1,120.9	73.5	7.0%
Other Education	334.2	396.7	415.1	18.4	4.6%
Agric./Natl Res./Environment	123.9	140.9	145.1	4.1	2.9%
Other Executive Agencies	522.8	615.8	644.1	28.3	4.6%
Judicial/Legislative	359.5	397.7	431.0	33.3	8.4%
	<u>5,089.0</u>	<u>5,629.5</u>	<u>5,907.9</u>	<u>278.4</u>	<u>4.9%</u>
Subtotal	\$11,981.5	\$13,197.3	\$14,361.8	\$1,164.5	8.8%
Deficiencies	0.0	111.6	0.0	-111.6	-100.0%
Targeted Reversions	0.0	-62.1	0.0	62.1	-100.0%
Total Operating	\$11,981.5	\$13,246.8	\$14,361.8	\$1,115.0	8.4%
Capital/Heritage Reserve Fund	25.5	166.2	75.3	-90.9	-54.7%
Transfer to MdTA	50.0	53.0	53.0	0.0	0.0%
Contingent Reductions	0.0	0.0	-54.3	-54.3	n.a.
Reversions	0.0	-20.0	-30.0	-10.0	50.0%
Appropriations	\$12,057.0	\$13,446.0	\$14,405.8	\$959.9	7.1%
Reserve Funds ⁽¹⁾	299.4	718.4	262.8	-455.6	-63.4%
Grand Total	\$12,356.4	\$14,164.4	\$14,668.6	\$504.3	3.6%

(1) Excludes \$50 million in fiscal 2006 and \$53 million in fiscal 2007 and 2008 appropriated to the Dedicated Purpose Account that is to be transferred to the Maryland Transportation Authority (MdTA). These monies are included in the transfer to MdTA line.

Note: Fiscal 2007 deficiencies include \$111.6 million in operating and \$1.4 million in capital for total general fund deficiencies of \$113 million.

Fiscal 2008 Budget Changes Over Adjusted Fiscal 2007 Appropriation (\$ in Millions)

Mandated Grants and Aid

Education Aid	\$689.0
Debt Service	43.5
Community College Aid	37.8
Interagency Fund – State Savings from Medicaid Rehabilitation Waiver Earmarked for Wraparound Services	20.5
Sellinger Formula for Nonpublic Higher Education Institutions	8.6
Disparity Grant	5.3
Baltimore City Community College	5.2
Local Police and Health Aid	4.0
Maryland School for the Deaf	2.2
Grant to MARBIDCO	2.0
Maryland School for the Blind	1.5
Baltimore City Convention Center – Operating Deficit	1.1
Arts Council	0.6
St. Mary's College	0.5

Constitutional Entities

Judiciary – Including Information Technology Projects and 4 New Judges and 182.5 Other New Positions	32.7
General Assembly	2.1

Entitlements

Foster Care – Increase in Monthly Grant of \$100 is Offset by Availability of Federal Funds	-0.5
Medicaid – Inflation and Enrollment Growth	77.8
Autism Waiver	1.9
Property Tax Credits	1.3

Personnel

2% General Salary Increase (Including Higher Education)	62.2
Employee Salary Increments	48.5
Retirement Costs Due to Enhanced Benefit and Underfunding	37.9
Allowance Assumes Vacancy Rate Declines from 5.4 to 4.4%	21.3
Health Insurance Cost Decline Due to Availability of Fund Balance and Removal of Fiscal 2007 Surplus	-72.6

Discretionary

University System of Maryland (USM) and Morgan State University Mandatory Costs and Enhancements	51.9
In-state Tuition Freeze for USM and Morgan State University	16.0
Community Mental Health Including 2% Rate Increase and End of Day Limits	26.6
Medicaid Hospital Day Limits End	20.0

DDA Community Services – Annualization of Fiscal 2007 Placements and Slots for Transitioning Youth and Emergency Placements	15.0
Stem Cell Research Program	10.0
2% Rate Increase for Community Providers Serving Developmentally Disabled	7.3
209 Positions for Dept. of Public Safety & Correctional Services – 155 officers	5.7
Additional Funds for Drug Treatment	5.0
Child Care Subsidies – Enrollment Growth	2.8
Sunny Day Fund – Recapitalize	2.0
Enhance Oversight of Sexual Offenders	2.0
17 New Positions for the Office of the Attorney General	1.5
Shift Responsibility for Education at Carter Facility from DJS to MSDE	0.9
Veterans of Afghanistan and Iraq Conflicts Scholarships, Chapter 290 of 2006	0.5
One-time Grants to Arts Organizations	-1.7
Aging Schools – Discretionary Grant Exceeds Mandate by \$1.1 Million	-2.6
Grant to Prince George's County Hospital	-5.0
Defer Payments to the Transportation Authority for InterCounty Connector	-53.0
Agency Operations	
Elections – Operations including E-Poll Book Lease Purchase	7.6
DHR IT Support and Programming Contract	3.1
Restore Fiscal 2007 Contingent Reduction to Maryland Higher Education	
Commission's Administrative Costs	2.0
Acquisition of George Washington Speech	-0.6
Operating Costs at Veterans Home	-1.5
Department of Aging – Remove One-time Medicare Part D Costs	-1.6
One-time Helicopter Repayment	-2.0
Remove Funds for Legal Immigrants as Medicaid Coverage Has Been Restored	-3.0
Grant for School of Aging Studies at University of Maryland Baltimore County	-3.5
Increase Estimate of Reversions	-10.0
Overtime for Dept. of Public Safety and Correctional Services	-14.3
One-time Deficiency Costs	-17.9
No General Funds for Major Information Technology Projects	-31.4
Other	
PAYGO	-90.9
Remove One-time Appropriation to Dedicated Purpose Fund for	
Energy Assistance	-25.1
Appropriation to Rainy Day Fund Declines Due to Smaller Unappropriated	
General Fund Balance	-430.5

DDA: Developmental Disabilities Administration

DHR: Department of Human Resources

DJS: Department of Juvenile Services

MARBIDCO: Maryland Agricultural and Resource-based Industry Development Corporation

MSDE: Maryland State Department of Education

PAYGO: Pay-as-you-go

Unresolved Issues and Unfunded Liabilities
General Funds
(\$ in Millions)

<u>Unresolved Issues/Questionable Assumptions</u>	<u>Total</u>
Geographic Cost of Education Index	\$96
Defer General Fund Contribution toward InterCounty Connector.	53
Medicaid Costs Potentially Understated: Allowance assumes federal government will fund 65% of MCHP costs and favorable resolution of CRF litigation.	46
Department of Human Resources: Inappropriate federal charges remain unresolved.	20
Inmate Medical Contract: No growth assumed in allowance.	15
Maryland State Department of Education Audit: Costs charged to federal dollars that are not available.	15

<u>Unfunded Liabilities</u>	<u>% Funded</u>
Retiree Health: Allowance provides \$100 million toward the State's liability.	1%
Pension Contribution: The State employees' and teachers' pension systems have both fallen below 90% of the actuarial funding level. \$162 million would be required to fully fund the systems.	83%
Workers' Compensation: The allowance sets aside \$6 million to address unfunded liabilities bringing the balance in the State's long-term liability account to approximately \$33 million. An unfunded liability of \$232 million remains.	12%

CRF: Cigarette Restitution Fund
MCHP: Maryland Children's Health Program

State Funding for Health Insurance
Fiscal 2007 and 2008
(\$ in Millions)

	<u>FY 2007</u>	<u>FY 2008</u>	Change	
			<u>\$</u>	<u>%</u>
Appropriation/Allowance	\$818.6	\$674.8	-\$143.8	-18%
Surplus Funding Retained in Health Insurance Account	-38.0			
Use Surplus in Nonbudgeted Health Insurance Account		192.1		
Total Funding	\$780.6	\$866.9	\$86.3	11%

Perspectives on Budget Change
(\$ in Millions)

Total Funds

	<u>FY 2007</u>	<u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
<i>Fiscal 2008 Allowance</i>	\$29,297	\$30,016	\$720	2.5%
<i>Adjustments</i>				
Reserve Fund Transfers	-718	-263		
Deficiencies	-219			
Use of Health Surplus	-200			
<i>Underlying Budget Growth</i>				
Total Funds	\$28,160	\$29,753	\$1,594	5.7%

General Funds

	<u>FY 2007</u>	<u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
<i>Fiscal 2008 Allowance</i>	\$14,164	\$14,669	\$504	3.6%
<i>Adjustments</i>				
Reserve Fund Transfers	-718	-263		
Deficiencies	-113			
Use of Health Surplus	-95			
<i>Underlying Budget Growth</i>				
General Funds	\$13,238	\$14,406	\$1,168	8.8%

Expenditures for State Agencies – General Funds
(\$ in Millions)

	<u>Work. Appr.</u> <u>FY 2007</u>	<u>Allowance</u> <u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
State Agencies				
Health	\$1,333.5	\$1,394.7	\$61.2	4.6%
Human Resources	281.2	284.4	3.2	1.1%
Systems Reform Initiative	32.2	52.7	20.5	63.8%
Juvenile Justice	216.6	222.7	6.0	2.8%
Public Safety/Police	1,167.5	1,197.4	29.9	2.6%
Higher Education	1,047.4	1,120.9	73.5	7.0%
Other Education	396.7	415.1	18.4	4.6%
Agric./Natl Res./Environment	140.9	145.1	4.1	2.9%
Other Executive Agencies	615.8	644.1	28.3	4.6%
Judicial/Legislative	397.7	431.0	33.3	8.4%
Total	\$5,629.5	\$5,907.9	\$278.4	4.9%

Adjust Fiscal 2007 for One-time Health Costs and Health Insurance Reversion

	<u>FY 2007</u>	<u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
State Agencies				
Health	\$1,309.6	\$1,394.7	\$85.1	6.5%
Human Resources	270.6	284.4	13.8	5.1%
Systems Reform Initiative	32.2	52.7	20.5	63.8%
Juvenile Justice	209.9	222.7	12.8	6.1%
Public Safety/Police	1,115.4	1,197.4	82.0	7.3%
Higher Education	1,018.1	1,120.9	102.8	10.1%
Other Education	392.7	415.1	22.3	5.7%
Agric./Natl Res./Environment	135.2	145.1	9.9	7.3%
Other Executive Agencies	599.3	644.1	44.7	7.5%
Judicial/Legislative	384.3	431.0	46.7	12.1%
Total	\$5,467.2	\$5,907.9	\$440.7	8.1%

Note: Fiscal 2007 does not include deficiencies.

Revenues

Maryland Personal Income Forecast
(\$ in Millions)

	<u>Actual</u>	<u>Actual</u>	----- BRE Forecast* -----		
	<u>CY 2004</u>	<u>CY 2005</u>	<u>CY 2006</u>	<u>CY 2007</u>	<u>CY 2008</u>
Total Personal Income	\$221,284	\$235,196	\$250,704	\$265,298	\$280,431
		6.3%	6.6%	5.8%	5.7%

General Fund Revenue Forecast
(\$ in Millions)

<u>Source</u>	<u>Actual</u>	BRE*		<u>Change over FY06</u>	<u>Amount</u>	<u>Percent</u>	BRE*	
		<u>FY 2006</u>	<u>Estimate</u>				<u>FY 2007</u>	<u>Estimate</u>
Personal Income Tax	\$6,200	\$6,613	\$413	6.7%	\$7,062	\$449	6.8%	
Sales and Use Tax	3,355	3,457	102	3.0%	3,623	166	4.8%	
Lottery	480	477	-3	-0.6%	499	22	4.6%	
Corporate Income Tax	623	574	-50	-8.0%	591	17	3.0%	
Business Franchise Tax	196	199	3	1.5%	206	6	3.2%	
Insurance Premiums Tax	275	286	11	4.1%	293	7	2.5%	
Estate and Inheritance Taxes	222	220	-2	-0.8%	200	-20	-9.0%	
Excise Taxes ⁽¹⁾	321	327	5	1.7%	331	4	1.2%	
Court Revenue	150	150	0	-0.3%	153	3	2.2%	
Interest	162	173	10	6.3%	95	-78	-45.0%	
Other ⁽²⁾	384	398	14	3.7%	400	2	0.6%	
Current Revenues	\$12,370	\$12,874	\$504	4.1%	\$13,453	\$579	4.5%	
MCI/Worldcom Settlement	20							
Total	\$12,390	\$12,874	\$484	3.9%	\$13,453	\$579	4.5%	

* From the Board of Revenue Estimates, December 2006.

⁽¹⁾ Tobacco, alcohol beverages, and motor fuel taxes.

⁽²⁾ Includes miscellaneous revenues and hospital patient recoveries.

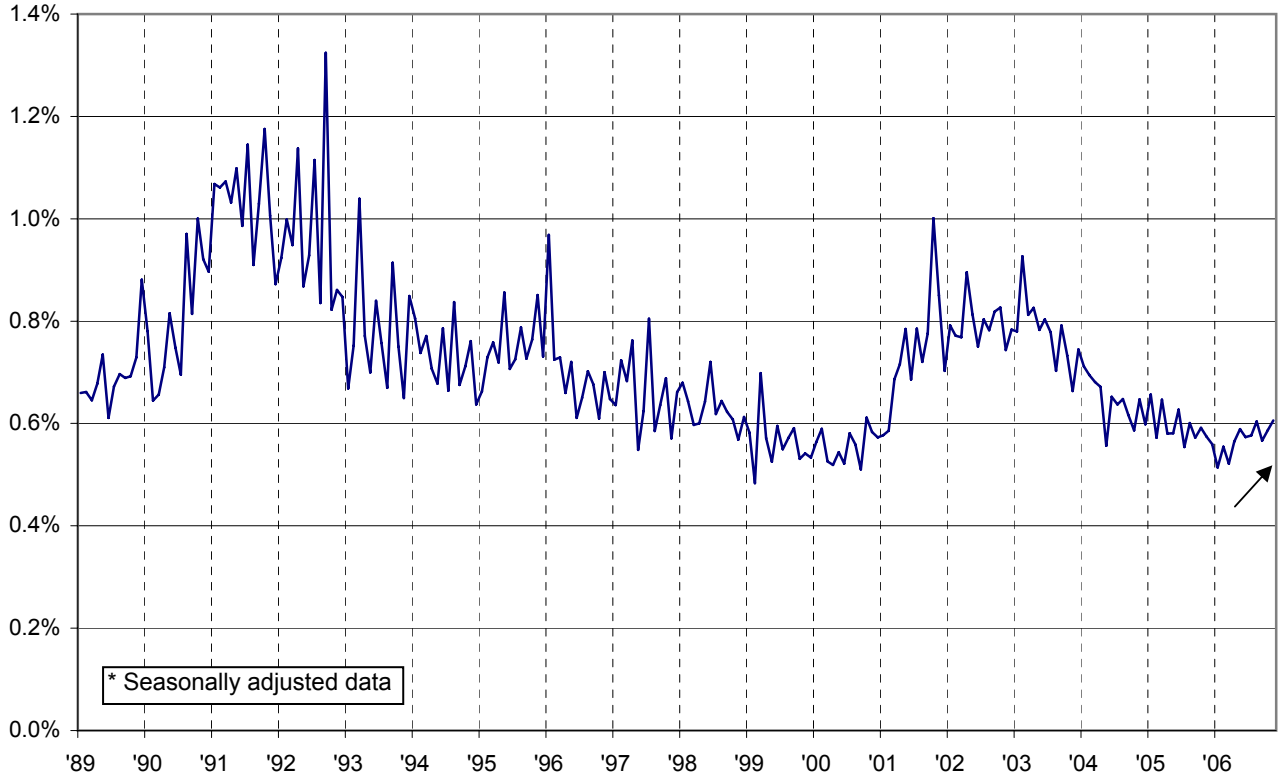
General Fund Revenues: Year-to-date
(\$ in Millions)

<u>Source</u>	<i>Fiscal Year through December</i>				<u>Full-year Estimated Growth Rates</u>
	<u>FY 2006</u>	<u>FY 2007</u>	<u>\$ Change</u>	<u>% Change</u>	
Personal Income Tax	\$2,393.6	\$2,453.5	\$59.9	2.5%	6.7%
Sales and Use Tax	1,345.3	1,380.1	34.8	2.6%	3.0%
Lottery	227.8	219.9	-7.8	-3.4%	-0.6%
Corporate Income Tax	267.4	246.2	-21.2	-7.9%	-8.0%
Business Franchise Tax	78.6	74.5	-4.1	-5.2%	1.5%
Insurance Premiums Tax	130.5	138.6	8.1	6.2%	4.1%
Estate and Inheritance Taxes	116.9	131.0	14.1	12.1%	-0.8%
Excise Taxes ⁽¹⁾	141.7	145.9	4.2	3.0%	1.7%
Court Revenue	83.8	75.2	-8.6	-10.3%	-0.3%
Interest	42.5	55.5	13.0	30.5%	6.3%
Other ⁽²⁾	91.2	94.3	3.1	3.4%	3.7%
Current Revenues	\$4,919.3	\$5,014.9	\$95.6	1.9%	4.1%
MCI/Worldcom Settlement	20.4				
Total	\$4,939.7	\$5,014.9	\$75.2	1.5%	3.9%

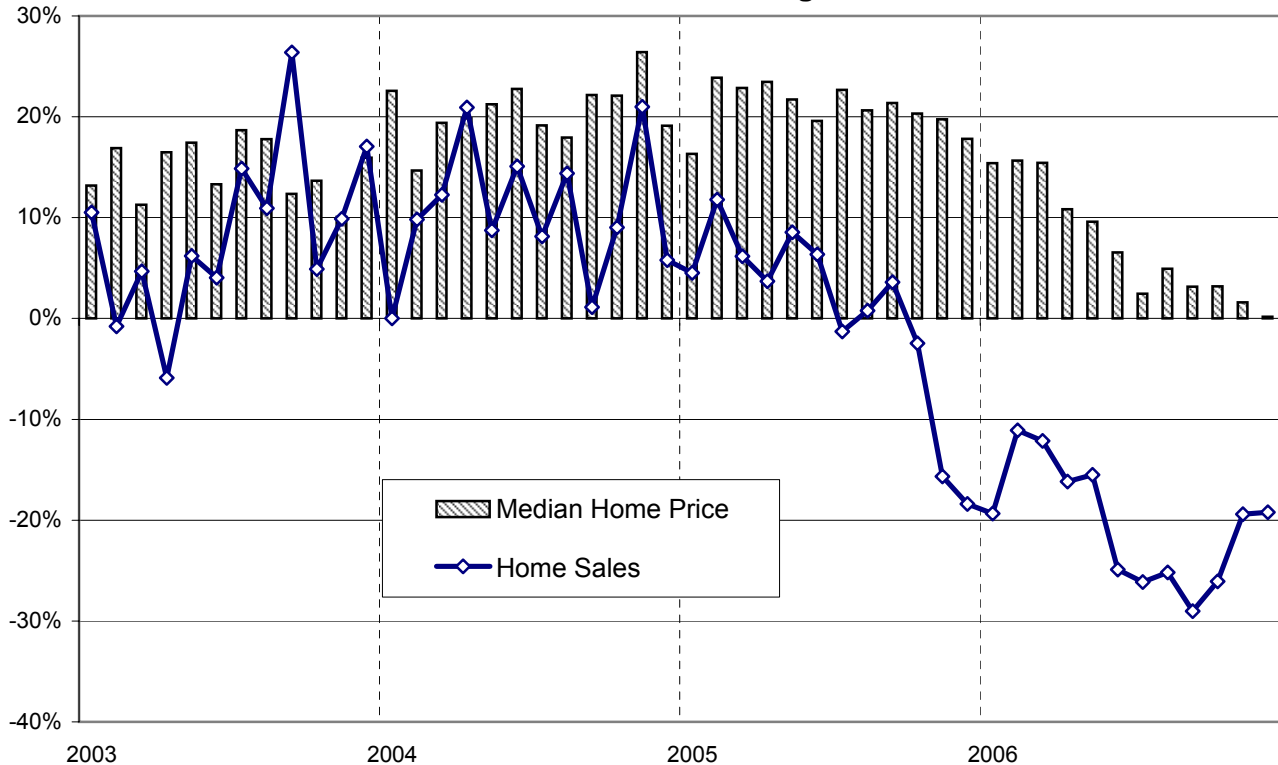
⁽¹⁾ Tobacco, alcohol beverages, and motor fuel taxes. Motor fuel tax revenue is through November.

⁽²⁾ Includes miscellaneous revenues and hospital patient recoveries (insurance, sponsors, and Medicare only).

Maryland Initial Unemployment Insurance Claims as a Percent of the Labor Force*
January 1989 to November 2006

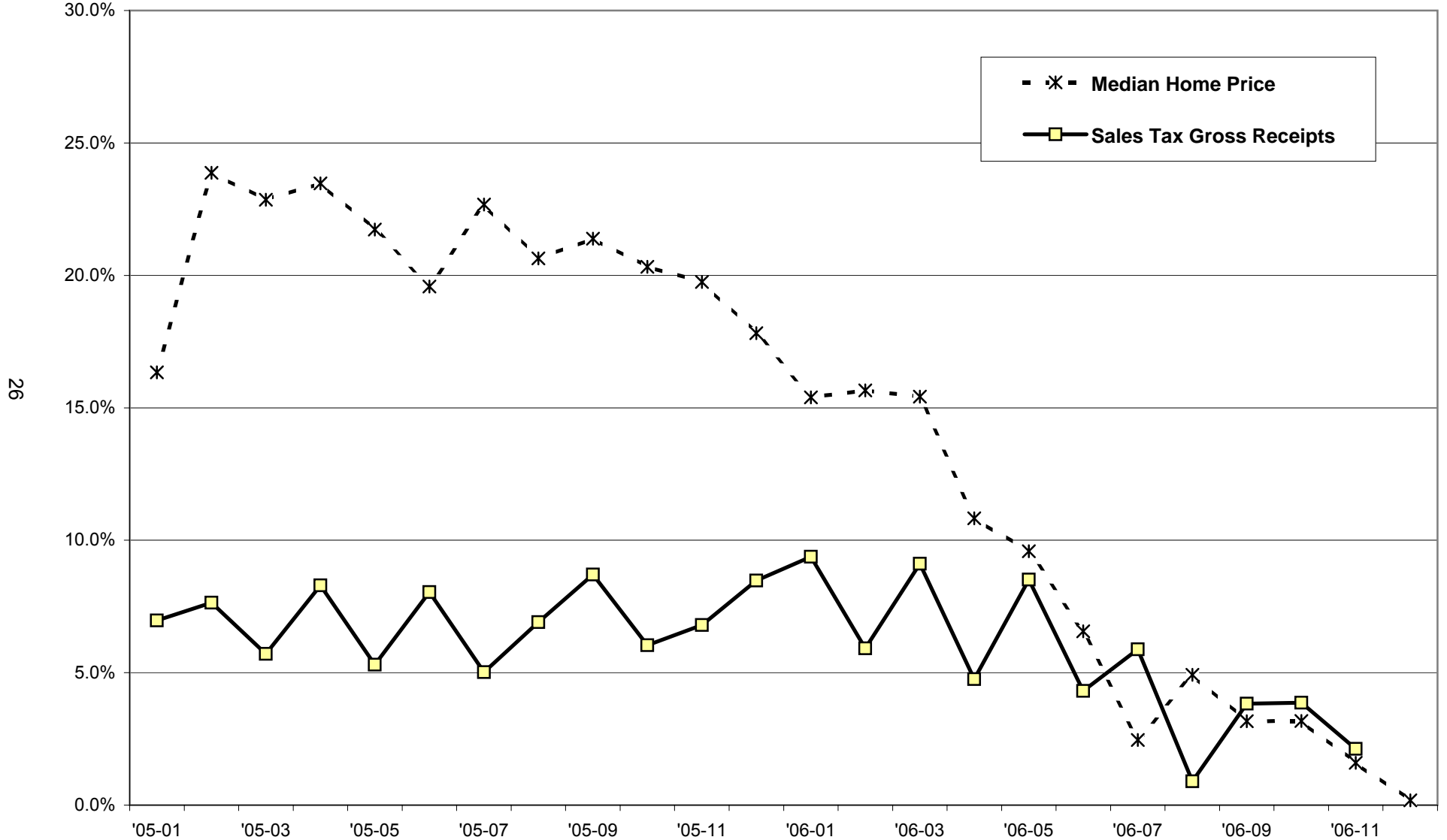


Maryland Existing Home Sales and Median Home Price*
Year-over-Year Percent Change



* data from the Maryland Association of Realtors

Maryland Median Home Price and Sales Tax Revenue: January 2005 to December 2006 Year-over-Year Percent Change



Note: Sales tax data excludes assessments and is adjusted for law changes. Median home price data is from the Maryland Association of Realtors

Positions

Regular Full-time Equivalent Positions Fiscal 2007 Working Appropriation and 2008 Allowance

<u>Department/Service Area</u>	<u>FY 2007 Wkg. Approp.</u>	<u>FY 2008 Allowance</u>	<u>Change FY 07-08</u>	
			<u>FTEs</u>	<u>%</u>
Legislative Branch	747	747	0	0.0%
Judicial Branch	3,397	3,584	187	5.5%
Executive Branch:				
Legal	1,586	1,602	16	1.0%
Executive & Administrative Control	1,665	1,689	25	1.5%
Financial & Revenue Administration	2,026	2,025	-1	0.0%
Budget & Management	442	445	3	0.7%
Retirement	189	191	2	1.1%
General Services	636	646	10	1.6%
Transportation	9,021	9,097	76	0.8%
Natural Resources	1,369	1,367	-2	-0.1%
Agriculture	436	448	12	2.8%
Health & Mental Hygiene	7,680	7,674	-6	-0.1%
Human Resources	7,021	7,054	33	0.5%
Labor, Licensing, & Regulation	1,475	1,480	6	0.4%
Public Safety & Correctional Services	11,503	11,709	206	1.8%
MSDE and Other Education	2,198	2,211	13	0.6%
Housing & Community Development	316	316	0	0.0%
Business & Economic Development	292	290	-2	-0.7%
Environment	951	955	4	0.4%
Juvenile Services	2,080	2,089	9	0.4%
Police & Fire Marshal	2,472	2,475	3	0.1%
Non-higher Education Executive Branch Subtotal	53,354	53,761	407	0.8%
Higher Education	22,783	23,261	477	2.1%
Total	80,282	81,353	1,071	1.3%

Contractual Full-time Equivalent Positions Fiscal 2007 Working Appropriation and 2008 Allowance

<u>Department/Service Area</u>	<u>FY 2007 Wkg. Approp.</u>	<u>FY 2008 Allowance</u>	<u>Change FY 07-08</u>	
			<u>FTEs</u>	<u>%</u>
Judiciary	371	354	-17	-4.6%
Executive Branch:				
Legal	114	98	-17	-14.6%
Executive & Administrative Control	168	165	-4	-2.3%
Financial & Revenue Administration	39	40	1	2.3%
Budget & Management	16	22	6	37.5%
Retirement	29	29	0	0.0%
General Services	28	26	-2	-7.0%
Transportation	176	182	7	3.7%
Natural Resources	374	420	46	12.3%
Agriculture	42	47	4	10.1%
Health & Mental Hygiene	458	479	21	4.6%
Human Resources	136	135	-1	-0.8%
Labor, Licensing, & Regulation	191	177	-14	-7.4%
Public Safety & Correctional Services	411	396	-16	-3.9%
MSDE and Other Education	225	247	22	9.7%
Housing & Community Development	40	40	0	0.0%
Business & Economic Development	33	33	0	-1.2%
Environment	38	45	7	18.7%
Juvenile Services	144	144	0	0.0%
Police & Fire Marshal	49	37	-12	-24.1%
Non-higher Education Executive Branch Subtotal	2,712	2,760	48	1.8%
Higher Education	5,929	6,274	345	5.8%
Total	9,011	9,387	376	4.2%

The State Workforce: Where Are the New Positions in 2008?

Higher Education	477
Department of Public Safety and Correctional Services: Positions are primarily new correctional officer, recreational officer, and chaplain posts created in the Division of Corrections in response to new security assessments and a recalculation of the relief factor (177). Also includes 23 new correctional officer positions for the Division of Pretrial and Detention Services and 8 new clerical and maintenance positions for the Police and Correctional Training Commissions.	209
The Judiciary: Positions are primarily for criminal, civil, traffic, and juvenile courtroom clerk positions (128). There are also 25 positions requested that include 2 new circuit court judges and 2 new District Court judges, with supporting personnel.	187
Maryland Department of Transportation: Positions include 15 contractual conversions for a Maryland Transit Administration reservation center for the mobility program and replacement for 30 bus operators that have been transferred to the program, 13 to implement a departmentwide environmental management system, 8 for a Spanish-speaking unit at the Gaithersburg office, and 5 for the Coordinated Highway Action Response Team (CHART) program.	76
Department of Human Resources: The allowance includes 38 positions in Child Support Enforcement; the work these positions will provide is currently provided through a contractual arrangement. In addition, 6 positions will be used to track Medicaid dollars used for non-room and board expenses in the foster care system and, in response to a JCR report, 4 positions will provide group home licensing and monitoring.	48
Executive and Administrative Agencies: Positions (11) are primarily in the Maryland Emergency Management Agency to staff the Maryland Joint Operations Center and in the Maryland Insurance Administration (5) to address workload issues.	28
The Office of the Attorney General (OAG): Positions are for attorneys and staff for the OAG's criminal appeals division and gang prosecution, environmental crimes, consumer protection, gun trafficking, and identity theft units.	17
Other Agencies	101
Total New Positions¹	1,143

¹ New positions are offset by 71 abolitions spread across the allowance, for a net addition of 1,071 positions.

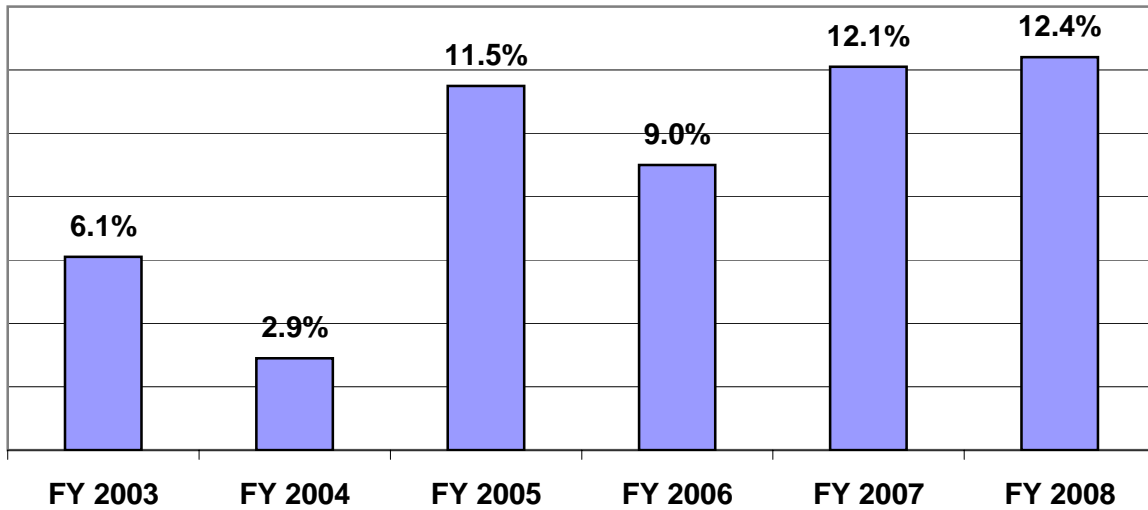
Vacant Positions, Turnover Rate, and Necessary Vacancies Fiscal 2008 Allowance

<u>Department/Service Area</u>	<u>12.28.06 Vacancy Rate</u>	<u>2008 Allowance Turnover Rate</u>	<u>2008 Necessary Vacancies</u>	<u>Funded/ (Unfunded) Vacancies</u>
Legislative Branch	1.9%	1.5%	12	5
Judicial Branch	4.4%	3.1%	112	38
Executive Branch				
Legal	8.7%	6.5%	105	31
Executive and Administrative Control	9.4%	3.6%	61	92
Financial and Revenue Administration	6.1%	3.5%	71	50
Budget and Management	11.5%	4.1%	18	33
Retirement	6.6%	5.9%	11	1
General Services	7.4%	5.8%	37	4
Transportation	5.9%	5.3%	484	52
Natural Resources	7.5%	5.0%	68	33
Agriculture	8.6%	7.0%	31	5
Health and Mental Hygiene	9.7%	4.9%	378	348
Human Resources	6.7%	4.8%	336	116
Labor, Licensing, and Regulation	7.3%	3.8%	56	51
Public Safety and Correctional Services	9.6%	3.8%	450	648
MSDE and Other Education	7.5%	5.5%	120	40
Housing and Community Development	6.6%	3.0%	9	12
Business and Economic Development	3.8%	4.0%	12	-3
Environment	7.7%	6.5%	62	9
Juvenile Services	6.5%	3.0%	63	68
Police and Fire Marshal	6.8%	4.6%	115	53
Subtotal	7.9%	4.6%	2,489	1,639
Higher Education*	4.3%	3.3%	719	193
Subtotal Executive Branch	6.8%	4.1%	3,208	1,832
Total State	6.6%	4.1%	3,243	1,965

* Vacancies and turnover data are for the University System of Maryland and Baltimore City Community College only; Morgan State University and St. Mary's College are excluded from the vacancy rate calculation.

Local Aid

State Aid to Local Governments Continues to Increase Annual Percentage Increase



Increase in State Aid by Governmental Entity State Funds (\$ in Millions)

	<u>FY 2002</u>	<u>FY 2008</u>	<u>Difference</u>	<u>Average Annual Increase</u>
Public Schools	\$2,885.9	\$5,162.2	\$2,276.2	10.2%
Libraries	44.3	61.6	17.4	5.7%
Community Colleges	178.5	243.7	65.2	5.3%
Local Health	57.3	66.6	9.2	2.5%
County/Municipal	711.3	945.4	234.1	4.9%
Total	\$3,877.3	\$6,479.4	\$2,602.1	8.9%

State Aid Share of State Budget
Fiscal 2008
(\$ in Millions)

	<u>General Funds</u>	<u>State Funds</u>
State Aid to Local Governments	\$5,779.5	\$6,479.4
Total State Expenditures ¹	14,361.8	21,686.5
Total State Revenues ²	13,452.8	20,777.5
Percent State Aid – Expenditures	40.2%	29.9%
Percent State Aid – Revenues	43.0%	31.2%

State Aid Increases Exceed Most State Programs
State Funds – Fiscal 2008
(\$ in Millions)

	<u>\$ Change</u>	<u>% Change</u>
Total State Aid to Local Governments	\$713.0	12.4%
Public School Funding	682.7	15.2%
Medical Assistance	157.5	6.8%
State Agencies	492.0	4.5%
Total State Expenditures	1,371.3	6.8%

¹ Total State expenditures exclude reserve fund appropriations, PAYGO capital, reversions, and contingent reductions.

² Total State revenues based on BRE estimates.

**State Aid by Governmental Entity
Amount and Percent of Total
State Funds
(\$ in Millions)**

	<u>FY 2008 State Aid Amount</u>	<u>Percent of Total</u>
Public Schools	\$5,162.2	79.7%
Libraries	61.6	1.0%
Community Colleges	243.7	3.8%
Local Health	66.6	1.0%
County/Municipal	945.4	14.6%
Total	\$6,479.4	100.0%

**Increase in State Aid by
Governmental Entity
State Funds
(\$ in Millions)**

	<u>FY 2008 Aid Increase</u>	<u>Percent Increase</u>
Public Schools	\$682.7	15.2%
Libraries	6.2	11.2%
Community Colleges	37.8	18.4%
Local Health	2.9	4.5%
County/Municipal	-16.7	-1.7%
Total	\$713.0	12.4%

State Aid by Governmental Entity and Program
State Funds
(\$ in Millions)

	<u>FY 2007</u>	<u>FY 2008</u>	<u>Difference</u>	<u>Percent Difference</u>
Public Schools				
Foundation Program	\$2,493.2	\$2,782.0	\$288.8	11.6%
Compensatory Aid	726.7	902.4	175.8	24.2%
Student Transportation	202.1	219.0	16.9	8.4%
Special Education – Formula	231.8	271.9	40.1	17.3%
Special Education – Nonpublic	116.5	125.2	8.7	7.4%
Limited English Proficiency	88.8	126.2	37.3	42.0%
Guaranteed Tax Base	60.5	78.9	18.4	30.3%
Geographic Cost Index	0.0	0.0	0.0	
Other Education Programs	113.7	90.1	-23.6	-20.7%
Subtotal Direct Aid	\$4,033.3	\$4,595.7	\$562.4	13.9%
Retirement Payments	446.1	566.4	120.3	27.0%
Total Public School Aid	\$4,479.4	\$5,162.2	\$682.7	15.2%
Libraries				
Library Aid Formula	\$31.0	\$33.9	\$2.9	9.4%
State Library Network	15.2	16.3	1.0	6.9%
Subtotal Direct Aid	\$46.2	\$50.2	\$4.0	8.5%
Retirement Payments	9.2	11.5	2.3	24.8%
Total Library Aid	\$55.4	\$61.6	\$6.2	11.2%
Community Colleges				
Community College Formula	\$164.8	\$196.5	\$31.6	19.2%
Other Programs	23.5	24.9	1.5	6.3%
Subtotal Direct Aid	\$188.3	\$221.4	\$33.1	17.6%
Retirement Payments	17.6	22.3	4.7	26.8%
Total Community College Aid	\$205.9	\$243.7	\$37.8	18.4%
Local Health Grants	\$63.7	\$66.6	\$2.9	4.5%
County/Municipal Aid				
Transportation	\$562.8	\$573.9	\$11.1	2.0%
Public Safety	107.1	108.5	1.4	1.3%
Program Open Space/Critical Areas	136.4	97.8	-38.6	-28.3%
Disparity Grant	109.5	114.8	5.3	4.9%
Utility Restructuring Grant	30.6	30.6	0.0	0.0%
Other Grants	13.8	17.7	3.9	28.6%
Subtotal Direct Aid	\$960.2	\$943.4	-\$16.8	-1.8%
Retirement Payments	1.8	2.0	0.2	9.6%
Total County/Municipal Aid	\$962.0	\$945.4	-\$16.7	-1.7%
Total State Aid	\$5,766.4	\$6,479.4	\$713.0	12.4%

State Aid to Local Governments – Rankings for Fiscal 2008 Allowance

County	State Aid Amount	Per Capita Aid Amount	Percent Change Over Fiscal 2007
Allegany	\$114,962,170	\$1,561	13.6%
Anne Arundel	410,935,638	804	10.4%
Baltimore City	1,242,520,827	1,954	9.4%
Baltimore	706,365,281	899	13.4%
Calvert	113,843,883	1,295	12.8%
Caroline	56,176,623	1,765	10.9%
Carroll	189,340,765	1,123	11.8%
Cecil	125,915,719	1,288	12.5%
Charles	188,080,010	1,355	12.0%
Dorchester	43,504,344	1,385	11.9%
Frederick	258,893,317	1,173	15.5%
Garrett	42,220,143	1,412	6.2%
Harford	273,323,982	1,142	11.3%
Howard	266,853,814	990	15.2%
Kent	16,811,553	845	4.5%
Montgomery	649,846,781	701	14.4%
Prince George's	1,122,742,926	1,327	13.8%
Queen Anne's	43,854,361	961	9.7%
St. Mary's	113,376,120	1,175	11.4%
Somerset	36,588,671	1,416	8.7%
Talbot	21,662,797	607	2.2%
Washington	176,287,751	1,242	18.2%
Wicomico	133,416,399	1,476	14.2%
Worcester	34,590,281	710	4.9%
Unallocated	97,319,419		12.2%
Total	\$6,479,433,575	\$1,157	12.4%

Highest to Lowest Rankings		Highest to Lowest Rankings	
County	Per Capita State Aid	County	Percent Change
1. Baltimore City	\$1,954	1. Washington	18.2%
2. Caroline	1,765	2. Frederick	15.5%
3. Allegany	1,561	3. Howard	15.2%
4. Wicomico	1,476	4. Montgomery	14.4%
5. Somerset	1,416	5. Wicomico	14.2%
6. Garrett	1,412	6. Prince George's	13.8%
7. Dorchester	1,385	7. Allegany	13.6%
8. Charles	1,355	8. Baltimore	13.4%
9. Prince George's	1,327	9. Calvert	12.8%
10. Calvert	1,295	10. Cecil	12.5%
11. Cecil	1,288	11. Charles	12.0%
12. Washington	1,242	12. Dorchester	11.9%
13. St. Mary's	1,175	13. Carroll	11.8%
14. Frederick	1,173	14. St. Mary's	11.4%
15. Harford	1,142	15. Harford	11.3%
16. Carroll	1,123	16. Caroline	10.9%
17. Howard	990	17. Anne Arundel	10.4%
18. Queen Anne's	961	18. Queen Anne's	9.7%
19. Baltimore	899	19. Baltimore City	9.4%
20. Kent	845	20. Somerset	8.7%
21. Anne Arundel	804	21. Garrett	6.2%
22. Worcester	710	22. Worcester	4.9%
23. Montgomery	701	23. Kent	4.5%
24. Talbot	607	24. Talbot	2.2%

State Aid to Local Governments
Dollar Difference Between Fiscal 2008 Allowance and Fiscal 2007 Working Appropriation
(\$ in Thousands)

County	County – Municipal	Community Colleges	Direct State Aid			Subtotal	Retirement	Total
			Public Schools	Libraries	Health			
Allegany	-\$788	\$794	\$12,095	\$67	\$87	\$12,255	\$1,546	\$13,802
Anne Arundel	-4,452	4,438	28,061	97	244	28,389	10,339	38,729
Baltimore City	7,404	0	86,083	534	509	94,530	11,889	106,419
Baltimore	-4,862	4,823	66,867	538	302	67,668	15,653	83,321
Calvert	-363	540	10,036	37	23	10,273	2,604	12,877
Caroline	-67	121	4,635	26	54	4,770	750	5,520
Carroll	-886	1,118	15,658	95	107	16,092	3,894	19,986
Cecil	-406	852	11,140	81	70	11,735	2,286	14,022
Charles	-647	928	16,190	75	83	16,629	3,526	20,155
Dorchester	496	126	3,271	31	41	3,965	660	4,625
Frederick	-913	1,574	28,444	92	129	29,326	5,342	34,668
Garrett	-395	344	1,774	1	43	1,768	693	2,460
Harford	-1,362	1,454	21,763	160	147	22,163	5,501	27,664
Howard	-2,127	2,112	26,510	61	86	26,643	8,554	35,196
Kent	-135	69	370	12	34	350	379	729
Montgomery	-6,883	7,217	55,340	201	162	56,037	25,766	81,803
Prince George's	-2,108	3,081	116,744	517	349	118,583	17,597	136,180
Queen Anne's	-170	224	2,787	0	38	2,879	1,010	3,890
St. Mary's	-402	200	9,442	56	73	9,369	2,232	11,601
Somerset	-137	68	2,519	14	42	2,505	438	2,943
Talbot	-272	194	-121	9	30	-162	634	472
Washington	-640	1,310	23,331	110	127	24,237	2,882	27,119
Wicomico	-391	706	14,004	87	87	14,492	2,124	16,616
Worcester	-609	281	737	9	23	442	1,173	1,615
Unallocated	4,272	530	4,738	1,043	0	10,582	0	10,582
Total	-\$16,842	\$33,104	\$562,418	\$3,952	\$2,889	\$585,521	\$127,472	\$712,993

Note: County/Municipal includes the municipal share of police aid, highway user revenue, and fire aid.

Capital

**Capital Budget
Total General Obligation and General Fund Variances
Fiscal 2007-2008**

	<u>FY 2007</u>	<u>FY 2008</u>	<u>Variance</u>
<u>Uses</u>			
State Facilities	\$33.6	\$33.9	\$0.3
Health/Social	28.9	23.1	-5.8
Environment	58.0	56.7	-1.3
Public Safety	41.9 *	57.6	15.7
Education	325.3 **	392.6	67.3
Higher Education	258.4	224.7	-33.7
Housing	42.9	21.0	-21.9
Economic Development	38.9	34.0	-4.9
Local Projects	105.7	61.5	-44.2
Total	\$933.6	\$905.1	-\$28.5
<u>Funds</u>			
General	\$166.2	\$75.3	-\$90.9
General Obligation	712.8	829.8	117.0
Annuity Bond Fund	54.6	0.0	-54.6
Total	\$933.6	\$905.1	-\$28.5

*Includes \$38.6 million for projects funded from the Annuity Bond Fund as special funds. Includes proposed \$1.4 million deficiency appropriation.

**Includes \$16.0 million for projects funded from the Annuity Bond Fund.

Capital Budget Highlights

The capital program is funded by debt in the amount of \$959 million and current PAYGO funds in the amount of \$585 million.

General Obligation Bond Funds: The capital program includes \$810 million in GO bonds. Deauthorizations in the amount of \$19.8 million increase the total new GO debt authorized to \$829.8 million.

Revenue Bonds: \$30 million in Academic Revenue Bonds for various USM projects; \$50 million in Enhanced Nutrient Removal (ENR) Program Chesapeake Bay bonds; and \$50 million for the Water Quality Revolving Loan Program.

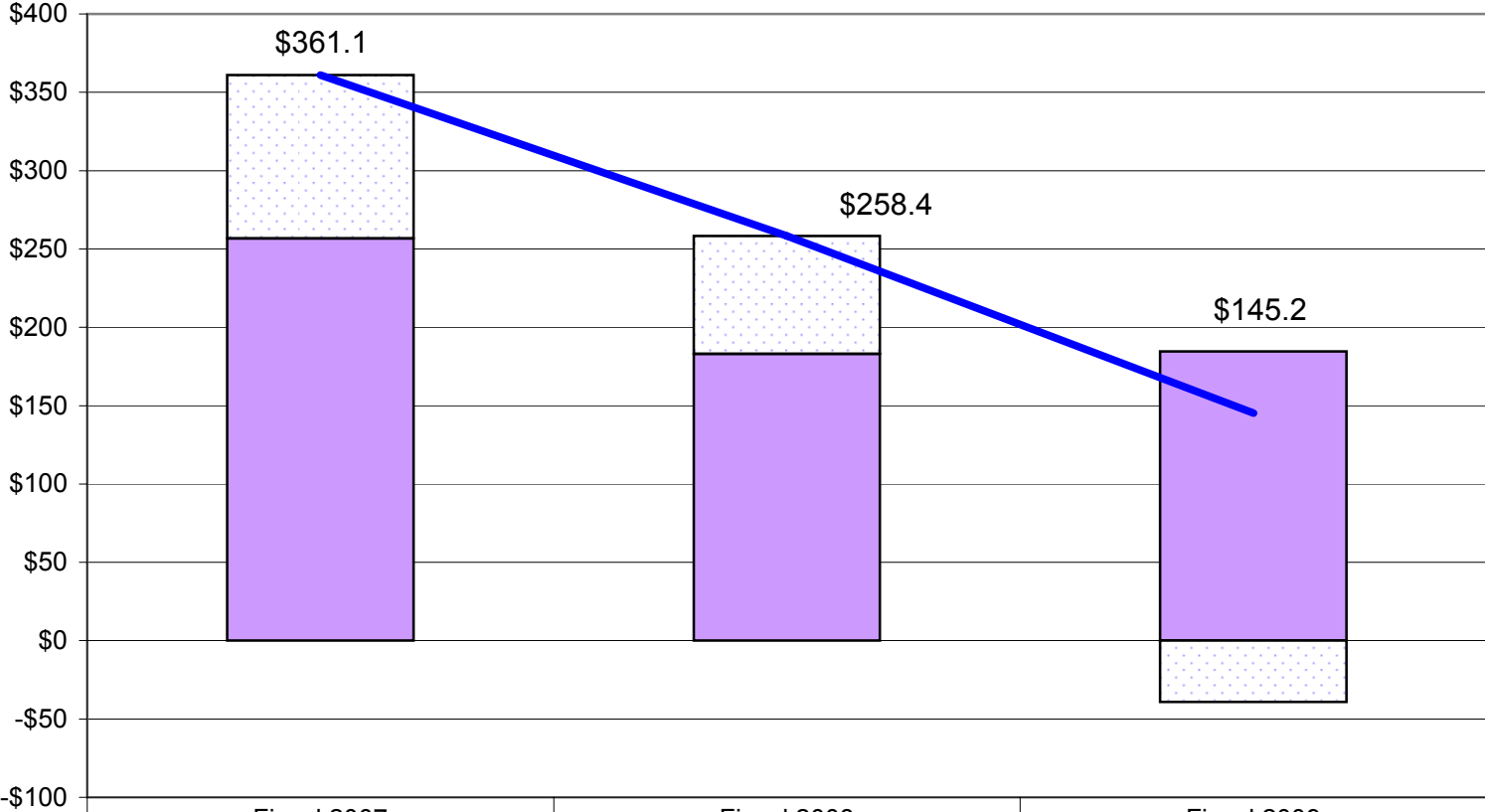
General Funds: One-time grants eliminated; DGS Facility Renewal Program funded with GO bonds.

Special Funds: Decline in transfer tax revenues and ENR partially funded with revenue bonds.

<u>Major Programs/Projects</u>	<u>Amount</u>
• Public School Construction	\$388.2
• Higher Education: including \$110 million for Coppin State University Physical Education Complex, \$56.4 million for Community College Grant Program, \$8 million for MICUA private college grants, and \$10 million for UMMS	254.5
• DNR: Program Open Space State and Local	176.6
• MDE: Water Quality Revolving Loan Program	110.0
• MDE: Chesapeake Bay Restoration	85.0
• MDA: Agricultural Land Preservation	70.0
• DHCD: Community Development and Housing Programs	66.0
• Planning: Heritage Tax Credit Program	30.0
• DBED: Economic Development and Rural Broad Band Network	24.0

DBED: Department of Business and Economic Development
 DGS: Department of General Services
 DHCD: Department of Housing and Community Development
 DNR: Department of Natural Resources
 DPSCS: Department of Public Safety and Correctional Services
 GO: General Obligation
 MDA: Maryland Department of Agriculture
 MDE: Maryland Department of the Environment
 MICUA: Maryland Independent College and University Association
 PAYGO: Pay-as-you-go
 UMMS: University of Maryland Medical System
 USM: University System of Maryland

**Budgeted Transfer Taxes on the Decline
Negative Attainment Adjustment Expected in Fiscal 2009
(\$ in Millions)**



	Fiscal 2007	Fiscal 2008	Fiscal 2009
Attainment Adjustment	\$104.5	\$75.5	-\$39.4
Estimated Revenue	\$256.6	\$182.9	\$184.6
Budget	\$361.1	\$258.4	\$145.2

Notable Omissions for Fiscal 2008
(\$ in Millions)

<u>Projects Planned for Fiscal 2008 in 2006 CIP</u>	<u>FY 2008 Planned</u>	<u>Comments</u>
DHMH: Public Health Laboratory	10.4	Round two of planning funds deferred – round one planning funds authorized in 2006 MCCBL to be deauthorized
DHMH: New Office of Chief Medical Examiners Building	40.0	Most of construction funding deferred to FY 2009
New Juvenile Detention Facility	2.5	Round two planning funds deleted from capital program
Military: Salisbury Armory	2.7	Deferred to FY 2009
Morgan: Campuswide Utility Upgrades	6.0	Deferred to FY 2009
Morgan: Lillie Carroll Jackson Museum	1.9	Deferred to FY 2009
DPSCS: BCDC Youth Detention Facility	2.5	Deferred to FY 2009
DPCSC: BCDC Women's Detention Facility	3.8	Deferred to FY 2009
DPSCS: Training Center Simulated Environment	3.2	Deferred to FY 2011
DPSCS: WCI New Warehouse	6.6	Deferred to FY 2009
BPW: 2100 Guilford Avenue State Office Building	12.8	Deferred to FY 2009
BPW: State Archeological Equipment Facility	2.5	Deferred to FY 2011
BPW: Centreville District Court Renovation	3.7	Funded in FY 2007
BPW: Cumberland District Court – Property Acquisition	0.8	Deferred to FY 2009
St. Mary's College – Student Services Building	0.8	Deferred to FY 2009
DSP: Hagerstown Barrack and Garage	12.1	Deferred to FY 2009
USM: UMCP Tawes Building Conversion	24.2	Deferred to FY 2009
USM: UMCP Golf Course Storm Drainage	1.4	Deleted from CIP
USM: TU Campus Safety and Circulation Upgrades	14.0	Deferred to FY 2009
USM: CSU Science and Technology Center	15.0	Deferred to FY 2009
USM: Center Environmental Science – Horn Point	7.0	Deferred to FY 2010
Misc: Maryland Zoo in Baltimore Elephant Facilities	5.0	Deferred to FY 2009

Notable Additions for Fiscal 2008

(\$ in Millions)

<u>Projects Planned for Fiscal 2008 in 2006 CIP</u>	<u>FY 2008 Amount</u>	<u>Comments</u>
Public School Construction	235.0	Amount over planned amount
MSDE: Public Library Capital Grant Program	5.0	Mandated by Chapter 494 of 2006
DPSCS: Baltimore City Detention Center – Acquisition	1.1	Added to complete property acquisition
DPSCS: Baltimore Complex Site Utilities Upgrades	0.9	Moved up two years in CIP
BPW: State House Replacement Piping	3.6	Supplemental construction funds
USM: TU College of Liberal Arts Complex	12.0	Supplemental construction funds
USM: CSU Physical Education Complex	21.4	Supplemental construction funds
USM: Salisbury University Teacher Education Center	6.0	Supplemental construction funds
MHEC: Community College Construction	12.5	Amount over 2006 CIP

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BCDC: Baltimore City Detention Center
 BPW: Board of Public Works
 CIP: *Capital Improvement Program*
 CSU: Coppin State University
 DHMH: Department of Health and Mental Hygiene
 DPSCS: Department of Public Safety and Correctional Services
 MCCBL: Maryland Consolidated Capital Bond Loan
 MHEC: Maryland Higher Education Commission
 MSDE: Maryland State Department of Education
 TU: Towson University
 UMCP: University of Maryland, College Park
 USM: University System of Maryland
 WCI: Western Correctional Institution

Appendix

Operating Budget Affordability Limit
Revised 2006 Base
(\$ in Millions)

<u>Funds</u>	<u>2006 Session</u>	<u>2007 Session</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$13,286.6	\$14,436.0	\$1,149.4	8.65%
Special	3,261.8	3,447.7	185.9	5.70%
Higher Education	1,805.7	1,871.0	65.3	3.62%
Estimated Budget Growth	\$18,354.0	\$19,754.6	\$1,400.6	7.63%
SAC Limit	\$18,354.0	\$19,804.0	\$1,450.0	7.90%
Variance			-\$49.3	-0.27%

Base Adjustments Adding \$39.1 Million Include:

- * \$42.4 million added to recognize taxable GO debt moved into PAYGO program.
- * \$6.0 million added to reflect AIDS Administration accounting change.
- * \$9.4 million subtracted to recognize exclusion for the Central Collection Unit.

GO: General Obligation

PAYGO: Pay-as-you-go

SAC: Spending Affordability Committee

State Expenditures – Special and Higher Education Funds *
(\$ in Millions)

<u>Category</u>	<u>Actual</u> <u>FY 2006</u>	<u>Work. Appr.</u> <u>FY 2007</u>	<u>Allowance</u> <u>FY 2008</u>	<u>FY 2007 to FY 2008</u>	
				<u>\$ Change</u>	<u>% Change</u>
Debt Service	\$766.1	\$774.6	\$777.5	\$3.0	0.4%
Aid to Local Governments					
County/Municipal	619.4	760.2	699.9	-60.3	-7.9%
Community Colleges	0.0	0.0	0.0	0.0	n/a
Education/Libraries	0.0	0.0	0.0	0.0	n/a
Health	0.0	0.0	0.0	0.0	n/a
	619.4	760.2	699.9	-60.3	-7.9%
Entitlements					
Foster Care Payments	0.1	0.4	0.1	-0.3	-72.8%
Assistance Payments	16.9	13.3	13.3	0.0	0.0%
Medical Assistance	133.9	155.4	206.1	50.8	32.7%
Property Tax Credits	0.0	0.0	0.0	0.0	n/a
	151.0	169.1	219.5	50.5	29.9%
State Agencies					
Health	169.4	230.2	234.2	4.1	1.8%
Human Resources	55.0	64.3	81.1	16.8	26.1%
Systems Reform Initiative	0.6	0.6	0.6	0.0	0.0%
Juvenile Justice	2.2	4.1	0.2	-3.9	-95.1%
Public Safety/Police	181.5	182.3	198.3	16.1	8.8%
Higher Education	2,777.7	2,979.7	3,051.6	71.9	2.4%
Other Education	23.9	35.1	36.1	1.0	3.0%
Transportation	1,222.9	1,240.8	1,340.3	99.5	8.0%
Agric./Natl Res./Environment	113.8	136.6	136.6	-0.1	0.0%
Other Executive Agencies	396.0	495.2	505.2	10.0	2.0%
Judicial/Legislative	37.8	45.2	43.6	-1.7	-3.7%
	4,980.8	5,414.1	5,627.7	213.6	3.9%
Subtotal	\$6,517.3	\$7,117.9	\$7,324.7	\$206.8	2.9%
Deficiencies	0.0	90.2	0.0	-90.2	-100.0%
Total Operating	\$6,517.3	\$7,208.1	\$7,324.7	\$116.6	1.6%
Capital	1,084.8	1,348.2	1,313.8	-34.4	-2.6%
Appropriations	\$7,602.1	\$8,556.3	\$8,638.5	\$82.2	1.0%
Reserve Funds	9.2	0.0	0.0	0.0	n/a
Grand Total	\$7,611.3	\$8,556.3	\$8,638.5	\$82.2	1.0%

* Includes higher education fund (current unrestricted and current restricted) net of general and special funds.

State Expenditures – Federal Funds
(\$ in Millions)

<u>Category</u>	<u>Actual</u> <u>FY 2006</u>	<u>Work. Appr.</u> <u>FY 2007</u>	<u>Allowance</u> <u>FY 2008</u>	<u>FY 2007 to FY 2008</u>	
				<u>\$ Change</u>	<u>% Change</u>
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	n/a
Aid to Local Governments					
County/Municipal	68.2	54.6	60.7	6.1	11.1%
Community Colleges	0.0	0.0	0.0	0.0	n/a
Education/Libraries	735.5	777.2	728.2	-49.0	-6.3%
Health	4.5	4.5	4.5	0.0	0.0%
	<u>808.2</u>	<u>836.3</u>	<u>793.3</u>	<u>-42.9</u>	<u>-5.1%</u>
Entitlements					
Foster Care Payments	101.6	96.8	104.6	7.8	8.1%
Assistance Payments	414.8	407.7	444.8	37.1	9.1%
Medical Assistance	2,180.8	2,294.0	2,431.6	137.6	6.0%
Property Tax Credits	0.0	0.0	0.0	0.0	n/a
	<u>2,697.2</u>	<u>2,798.5</u>	<u>2,981.1</u>	<u>182.5</u>	<u>6.5%</u>
State Agencies					
Health	698.3	757.0	825.7	68.7	9.1%
Human Resources	475.2	519.8	505.1	-14.7	-2.8%
Systems Reform Initiative	19.5	14.9	14.9	0.0	0.0%
Juvenile Justice	14.2	15.0	14.7	-0.3	-1.8%
Public Safety/Police	17.2	19.2	14.7	-4.5	-23.5%
Higher Education	0.0	0.0	0.0	0.0	n/a
Other Education	139.4	233.0	226.0	-6.9	-3.0%
Transportation	70.8	77.6	78.1	0.5	0.6%
Agric./Natl Res./Environment	51.4	55.8	57.0	1.1	2.0%
Other Executive Agencies	420.7	463.8	405.2	-58.7	-12.6%
Judicial/Legislative	2.5	3.6	3.3	-0.3	-7.4%
	<u>1,909.1</u>	<u>2,159.7</u>	<u>2,144.8</u>	<u>-15.0</u>	<u>-0.7%</u>
Subtotal	\$5,414.5	\$5,794.5	\$5,919.2	\$124.6	2.2%
Deficiencies	0.0	12.3	0.0	-12.3	-100.0%
Total Operating	\$5,414.5	\$5,806.8	\$5,919.2	\$112.3	1.9%
Capital	792.0	769.2	790.0	20.7	2.7%
Grand Total	\$6,206.5	\$6,576.1	\$6,709.1	\$133.1	2.0%

Note: Fiscal 2007 deficiencies include \$12.3 million in operating and \$3.2 million in capital for total federal fund deficiencies of \$15.5 million.

State Expenditures – State Funds

(\$ in Millions)

<u>Category</u>	<u>Actual</u>	<u>Work. Appr.</u>	<u>Allowance</u>	<u>FY 2007 to FY 2008</u>	
	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
Debt Service	\$766.1	\$774.6	\$821.0	\$46.5	6.0%
Aid to Local Governments					
County/Municipal	830.3	991.3	945.4	-45.9	-4.6%
Community Colleges	191.6	205.9	243.7	37.8	18.4%
Education/Libraries	4,058.1	4,534.8	5,223.8	689.0	15.2%
Health	61.9	63.7	66.6	2.9	4.5%
	5,141.9	5,795.7	6,479.4	683.8	11.8%
Entitlements					
Foster Care Payments	212.3	249.2	248.4	-0.7	-0.3%
Assistance Payments	63.7	56.8	56.8	0.0	0.0%
Medical Assistance	2,194.8	2,325.3	2,482.8	157.5	6.8%
Property Tax Credits	50.1	70.0	62.4	-7.7	-10.9%
	2,521.0	2,701.4	2,850.4	149.1	5.5%
State Agencies					
Health	1,428.3	1,563.7	1,628.9	65.2	4.2%
Human Resources	346.9	345.5	365.5	19.9	5.8%
Systems Reform Initiative	34.8	32.8	53.3	20.5	62.6%
Juvenile Justice	196.5	220.8	222.9	2.1	0.9%
Public Safety/Police	1,238.4	1,349.7	1,395.7	46.0	3.4%
Higher Education	3,690.1	4,027.1	4,172.5	145.4	3.6%
Other Education	358.1	431.8	451.2	19.4	4.5%
Transportation	1,222.9	1,240.8	1,340.3	99.5	8.0%
Agric./Nat'l Res./Environment	237.7	277.6	281.7	4.1	1.5%
Other Executive Agencies	918.8	1,111.0	1,149.2	38.2	3.4%
Judicial/Legislative	397.3	442.9	474.6	31.6	7.1%
	10,069.8	11,043.6	11,535.6	492.0	4.5%
Subtotal	\$18,498.7	\$20,315.2	\$21,686.5	\$1,371.3	6.8%
Deficiencies	0.0	201.8	0.0	-201.8	-100.0%
Targeted Reversions	0.0	-62.1	0.0	62.1	-100.0%
Total Operating	\$18,498.7	\$20,454.9	\$21,686.5	\$1,231.6	6.0%
Capital/Heritage Reserve Fund	1,110.4	1,514.4	1,389.1	-125.3	-8.3%
Transfer to MdTA	50.0	53.0	53.0	0.0	0.0%
Contingent Reductions	0.0	0.0	-54.3	-54.3	n/a
Reversions	0.0	-20.0	-30.0	-10.0	50.0%
Appropriations	\$19,659.1	\$22,002.3	\$23,044.3	\$1,042.0	4.7%
Reserve Funds ⁽¹⁾	308.6	718.4	262.8	-455.6	-63.4%
Grand Total	\$19,967.7	\$22,720.6	\$23,307.1	\$586.5	2.6%

⁽¹⁾ Excludes \$50 million in fiscal 2006 and \$53 million in fiscal 2007 and 2008 appropriated to the Dedicated Purpose Account that is to be transferred to the Maryland Transportation Authority (MdTA). These monies are included in the transfer to MdTA line.

Note: Fiscal 2007 deficiencies include \$201.8 million in operating and \$1.4 million in capital for total deficiencies of \$203.2 million.

State Expenditures – All Funds
(\$ in Millions)

<u>Category</u>	<u>Actual FY 2006</u>	<u>Work. Appr. FY 2007</u>	<u>Allowance FY 2008</u>	<u>FY 2007 to FY 2008</u>	
				<u>\$ Change</u>	<u>% Change</u>
Debt Service	\$766.1	\$774.6	\$821.0	\$46.5	6.0%
Aid to Local Governments					
County/Municipal	898.5	1,045.9	1,006.0	-39.8	-3.8%
Community Colleges	191.6	205.9	243.7	37.8	18.4%
Education/Libraries	4,793.6	5,312.0	5,952.0	639.9	12.0%
Health	66.4	68.2	71.1	2.9	4.2%
	5,950.1	6,631.9	7,272.8	640.8	9.7%
Entitlements					
Foster Care Payments	314.0	346.0	353.1	7.1	2.0%
Assistance Payments	478.5	464.6	501.7	37.1	8.0%
Medical Assistance	4,375.6	4,619.3	4,914.4	295.1	6.4%
Property Tax Credits	50.1	70.0	62.4	-7.7	-10.9%
	5,218.2	5,499.9	5,831.5	331.6	6.0%
State Agencies					
Health	2,126.6	2,320.7	2,454.7	133.9	5.8%
Human Resources	822.1	865.3	870.5	5.3	0.6%
Systems Reform Initiative	54.3	47.7	68.2	20.5	43.0%
Juvenile Justice	210.7	235.8	237.6	1.8	0.8%
Public Safety/Police	1,255.6	1,368.9	1,410.4	41.5	3.0%
Higher Education	3,690.1	4,027.1	4,172.5	145.4	3.6%
Other Education	497.5	664.8	677.3	12.5	1.9%
Transportation	1,293.7	1,318.4	1,418.4	100.0	7.6%
Agric./Natl Res./Environment	289.0	333.4	338.6	5.2	1.6%
Other Executive Agencies	1,339.6	1,574.8	1,554.4	-20.4	-1.3%
Judicial/Legislative	399.8	446.5	477.9	31.4	7.0%
	11,978.9	13,203.4	13,680.4	477.0	3.6%
Subtotal	\$23,913.2	\$26,109.7	\$27,605.7	\$1,495.9	5.7%
Deficiencies	0.0	214.0	0.0	-214.0	-100.0%
Targeted Reversions	0.0	-62.1	0.0	62.1	-100.0%
Total Operating	\$23,913.2	\$26,261.7	\$27,605.7	\$1,343.9	5.1%
Capital/Heritage Reserve Fund	1,902.4	2,283.6	2,179.0	-104.6	-4.6%
Transfer to MdTA	50.0	53.0	53.0	0.0	0.0%
Contingent Reductions	0.0	0.0	-54.3	-54.3	n/a
Reversions	0.0	-20.0	-30.0	-10.0	50.0%
Appropriations	\$25,865.6	\$28,578.3	\$29,753.4	\$1,175.1	4.1%
Reserve Funds ⁽¹⁾	308.6	718.4	262.8	-455.6	-63.4%
Grand Total	\$26,174.2	\$29,296.7	\$30,016.2	\$719.5	2.5%

(1) Excludes \$50 million in fiscal 2006 and \$53 million in fiscal 2007 and 2008 appropriated to the Dedicated Purpose Account that is to be transferred to the Maryland Transportation Authority (MdTA). These monies are included in the transfer to MdTA line.

Note: Fiscal 2007 deficiencies include \$214 million in operating and \$4.6 million in capital for total deficiencies of \$218.6 million.

Expenditures for State Agencies – All Funds
(\$ in Millions)

	<u>Work. Appr.</u> <u>FY 2007</u>	<u>Allowance</u> <u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
State Agencies				
Health	\$2,320.7	\$2,454.7	\$133.9	5.8%
Human Resources	865.3	870.5	5.3	0.6%
Systems Reform Initiative	47.7	68.2	20.5	43.0%
Juvenile Justice	235.8	237.6	1.8	0.8%
Public Safety/Police	1,368.9	1,410.4	41.5	3.0%
Higher Education	4,027.1	4,172.5	145.4	3.6%
Other Education	664.8	677.3	12.5	1.9%
Transportation	1,318.4	1,418.4	100.0	7.6%
Agric./Natl Res./Environment	333.4	338.6	5.2	1.6%
Other Executive Agencies	1,574.8	1,554.4	-20.4	-1.3%
Judicial/Legislative	446.5	477.9	31.4	7.0%
Total	\$13,203.4	\$13,680.4	\$477.0	3.6%

Adjust Fiscal 2007 for Retiree Health Costs and Health Insurance Reversion

	<u>FY 2007</u>	<u>FY 2008</u>	<u>\$ Change</u>	<u>% Change</u>
State Agencies				
Health	\$2,292.5	\$2,454.7	\$162.1	7.1%
Human Resources	841.6	870.5	28.9	3.4%
Systems Reform Initiative	47.7	68.2	20.5	43.0%
Juvenile Justice	229.0	237.6	8.6	3.8%
Public Safety/Police	1,313.4	1,410.4	97.0	7.4%
Higher Education	3,982.2	4,172.5	190.3	4.8%
Other Education	656.8	677.3	20.4	3.1%
Transportation	1,293.1	1,418.4	125.3	9.7%
Agric./Natl Res./Environment	323.1	338.6	15.5	4.8%
Other Executive Agencies	1,547.0	1,554.4	7.4	0.5%
Judicial/Legislative	432.3	477.9	45.6	10.5%
Total	\$12,958.7	\$13,680.4	\$721.8	5.6%

Note: Fiscal 2007 does not include deficiencies.

State Reserve Fund Activity – Fiscal 2007 and 2008
(\$ in Millions)

	Rainy Day Fund	Dedicated Purpose Acct.	Catastrophic Event Acct.	Joseph Fund Acct.
Estimated Balances 6/30/06	\$758.8	\$31.5 ¹	\$8.3	\$0.0
Fiscal 2007 Appropriations	593.3	178.1	0.0	0.0
Expenditures				
Fund Projects and Programs	-15.7			
Reimburse Transportation and Support ICC		-53.0		
Energy Subsidies for Low-income Residents		0.0		
2006 Election Voting Machines		-11.0		
Substance Abuse Case Mgmt. Compact		-1.0		
Transfers to General Fund	0.0			
Estimated Interest	78.8			0.0
Estimated Balances 6/30/07	1,415.2	144.7	8.3	0.0
Fiscal 2008 Appropriations	162.8	153.0	0.0	0.0
Expenditures				
Reimburse Transportation and Support ICC		-53.0		
Energy Subsidies for Low-income Residents		-26.5		
Substance Abuse Case Mgmt. Compact		-1.0		
Transfers to Rainy Day Fund	11.0	-11.0		
Transfers to General Fund	-978.0			
Estimated Interest	62.7			
Estimated Balances 6/30/08	\$673.7	\$206.1 ⁴	\$8.3	\$0.0
Balance in Excess of 5% GF Revenues	\$1.0			

¹ This includes \$22 million for voting equipment, \$7.5 million for energy assistance, and \$2 million for substance abuse services.

² By law, the Administration is required to appropriate at least \$50 million for the ICC each year until fiscal 2010. The appropriation totals \$53 million. The Administration's plan assumes that legislation relaxing this requirement will be enacted.

³ The Dedicated Purpose Account includes \$11 million for election equipment. The budget proposes transferring these remaining funds to the general fund through the Rainy Day Fund.

⁴ The remainder is \$200 million appropriated to reduce the unfunded OPEB liability and \$6.1 million for energy assistance.

ICC: InterCounty Connector

OPEB: Other Post-employment Benefits

State Aid to Local Governments
Fiscal 2008 Allowance
(\$ in Thousands)

County	County – Municipal	Community Colleges	Direct State Aid				Subtotal	Retirement	Total	Change Over FY 2007	Percent Change
			Public Schools	Libraries	Health						
Allegany	\$16,891	\$6,052	\$82,360	\$764	\$1,615	\$107,681	\$7,281	\$114,962	\$13,802	13.6%	
Anne Arundel	60,245	28,846	266,167	1,941	5,613	362,811	48,125	410,936	38,729	10.4%	
Baltimore City	339,038	0	828,166	6,594	11,888	1,185,687	56,834	1,242,521	106,419	9.4%	
Baltimore	69,881	38,904	510,838	5,222	7,700	632,544	73,821	706,365	83,321	13.4%	
Calvert	15,050	2,007	83,601	423	665	101,747	12,097	113,844	12,877	12.8%	
Caroline	8,274	1,343	41,770	267	956	52,610	3,567	56,177	5,520	10.9%	
Carroll	19,250	7,320	141,287	981	2,196	171,033	18,307	189,341	19,986	11.8%	
Cecil	10,720	5,142	97,241	695	1,440	115,239	10,677	125,916	14,022	12.5%	
Charles	16,959	7,324	144,745	839	1,777	171,643	16,437	188,080	20,155	12.0%	
Dorchester	9,240	1,030	29,100	245	762	40,378	3,127	43,504	4,625	11.9%	
Frederick	25,111	8,178	196,687	1,105	2,698	233,779	25,115	258,893	34,668	15.5%	
Garrett	9,707	3,061	25,236	160	776	38,940	3,280	42,220	2,460	6.2%	
Harford	24,770	10,211	207,927	1,544	3,100	247,552	25,771	273,324	27,664	11.3%	
Howard	27,430	13,032	183,384	754	2,176	226,776	40,078	266,854	35,196	15.2%	
Kent	3,784	546	9,996	101	596	15,023	1,789	16,812	729	4.5%	
Montgomery	82,397	40,174	396,589	2,597	5,417	527,175	122,672	649,847	81,803	14.4%	
Prince George's	101,645	22,894	898,638	6,566	8,940	1,038,683	84,060	1,122,743	136,180	13.8%	
Queen Anne's	7,366	1,597	29,250	126	744	39,083	4,771	43,854	3,890	9.7%	
St. Mary's	10,474	2,221	88,138	626	1,444	102,903	10,473	113,376	11,601	11.4%	
Somerset	8,874	728	23,900	265	760	34,527	2,062	36,589	2,943	8.7%	
Talbot	6,221	1,466	10,292	100	585	18,665	2,998	21,663	472	2.2%	
Washington	16,679	7,504	135,093	1,103	2,462	162,841	13,447	176,288	27,119	18.2%	
Wicomico	12,193	4,586	104,242	770	1,688	123,480	9,937	133,416	16,616	14.2%	
Worcester	9,574	1,880	16,941	137	560	29,091	5,499	34,590	1,615	4.9%	
Unallocated	31,581	5,353	44,123	16,263	0	97,319	0	97,319	10,582	12.2%	
Total	\$943,355	\$221,397	\$4,595,709	\$50,192	\$66,557	\$5,877,211	\$602,223	\$6,479,434	\$712,993	12.4%	

Note: County/Municipal includes the municipal share of police aid, highway user revenue, and fire aid.

State Aid to Local Governments
Percent Change: Fiscal 2008 Allowance over Fiscal 2007 Working Appropriation

County	<i>Direct State Aid</i>						Retirement	Total
	County – Municipal	Community Colleges	Public Schools	Libraries	Health	Subtotal		
Allegany	-4.5%	15.1%	17.2%	9.6%	5.7%	12.8%	27.0%	13.6%
Anne Arundel	-6.9%	18.2%	11.8%	5.3%	4.5%	8.5%	27.4%	10.4%
Baltimore City	2.2%	n/a	11.6%	8.8%	4.5%	8.7%	26.5%	9.4%
Baltimore	-6.5%	14.2%	15.1%	11.5%	4.1%	12.0%	26.9%	13.4%
Calvert	-2.4%	36.8%	13.6%	9.5%	3.6%	11.2%	27.4%	12.8%
Caroline	-0.8%	9.9%	12.5%	10.9%	6.0%	10.0%	26.6%	10.9%
Carroll	-4.4%	18.0%	12.5%	10.7%	5.1%	10.4%	27.0%	11.8%
Cecil	-3.7%	19.8%	12.9%	13.1%	5.1%	11.3%	27.2%	12.5%
Charles	-3.7%	14.5%	12.6%	9.8%	4.9%	10.7%	27.3%	12.0%
Dorchester	5.7%	14.0%	12.7%	14.3%	5.7%	10.9%	26.8%	11.9%
Frederick	-3.5%	23.8%	16.9%	9.1%	5.0%	14.3%	27.0%	15.5%
Garrett	-3.9%	12.6%	7.6%	0.9%	5.9%	4.8%	26.8%	6.2%
Harford	-5.2%	16.6%	11.7%	11.6%	5.0%	9.8%	27.1%	11.3%
Howard	-7.2%	19.3%	16.9%	8.8%	4.1%	13.3%	27.1%	15.2%
Kent	-3.5%	14.5%	3.8%	13.0%	6.1%	2.4%	26.9%	4.5%
Montgomery	-7.7%	21.9%	16.2%	8.4%	3.1%	11.9%	26.6%	14.4%
Prince George's	-2.0%	15.5%	14.9%	8.6%	4.1%	12.9%	26.5%	13.8%
Queen Anne's	-2.3%	16.4%	10.5%	-0.2%	5.4%	8.0%	26.9%	9.7%
St. Mary's	-3.7%	9.9%	12.0%	9.8%	5.3%	10.0%	27.1%	11.4%
Somerset	-1.5%	10.3%	11.8%	5.5%	5.8%	7.8%	27.0%	8.7%
Talbot	-4.2%	15.2%	-1.2%	9.7%	5.3%	-0.9%	26.8%	2.2%
Washington	-3.7%	21.1%	20.9%	11.1%	5.4%	17.5%	27.3%	18.2%
Wicomico	-3.1%	18.2%	15.5%	12.7%	5.4%	13.3%	27.2%	14.2%
Worcester	-6.0%	17.6%	4.6%	7.2%	4.3%	1.5%	27.1%	4.9%
Unallocated	15.6%	11.0%	12.0%	6.9%	n/a	12.2%	n/a	12.2%
Total	-1.8%	17.6%	13.9%	8.5%	4.5%	11.1%	26.9%	12.4%

Note: County/Municipal includes the municipal share of police aid, highway user revenue, and fire aid.