

---

# **Overview of Changes to Local Government Revenues and State Aid**

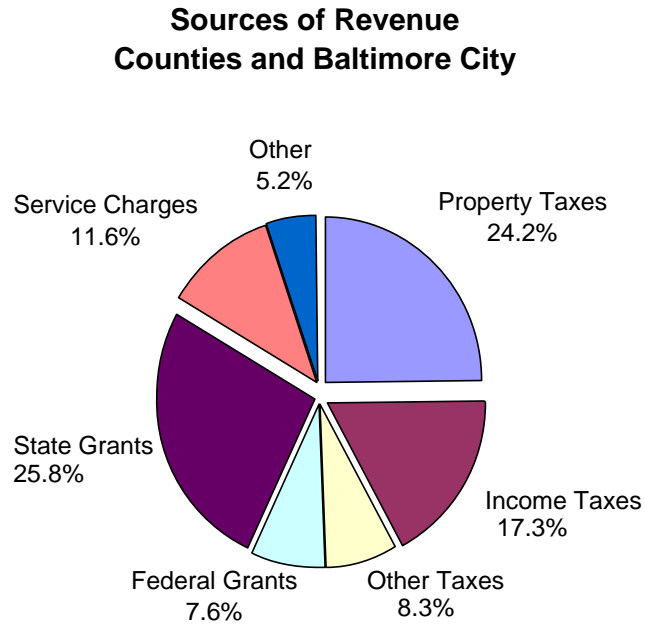
---

**Presentation to the  
Senate Budget and Taxation Committee  
and  
House Appropriations Committee**

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

**August 11, 2009**

## Growth in Local Tax Revenues Slowed in Fiscal 2009 and 2010



### Annual Percent Change

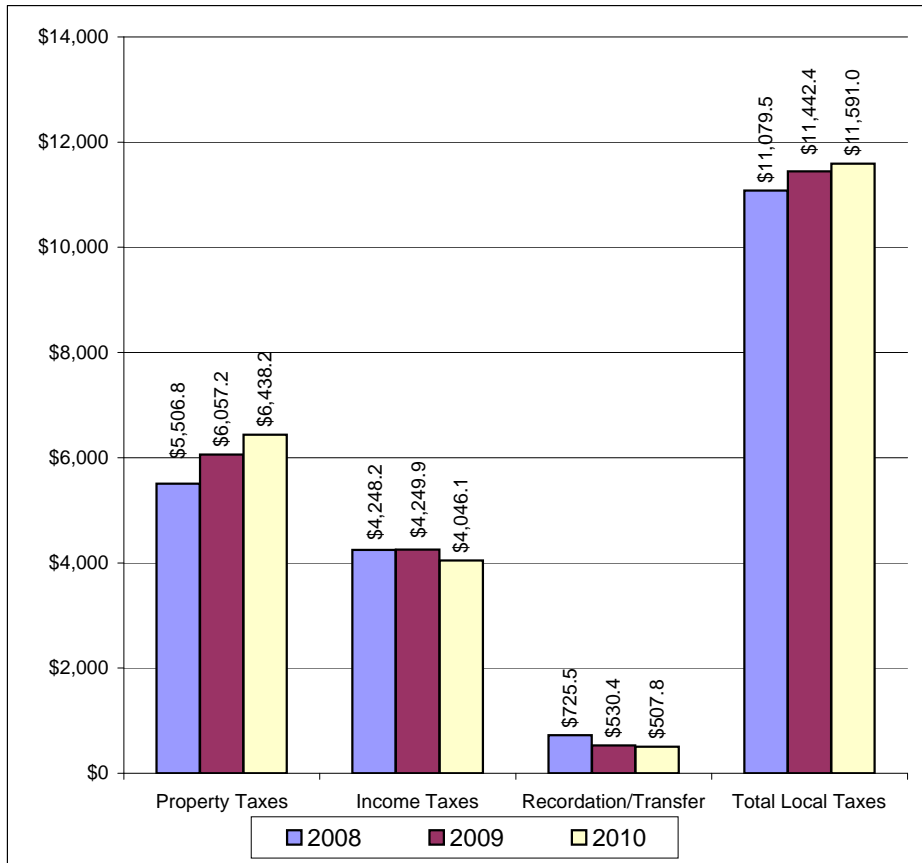
	<u>FY 2008-09</u>	<u>FY 2009-10</u>
Property Taxes	10.0%	6.3%
Income Taxes	0.0%	-4.8%
Recordation Taxes	-24.1%	-8.3%
Transfer Taxes	-29.5%	-0.2%
Hotel/Motel Taxes	-4.0%	0.3%
Admissions Taxes	-6.3%	0.5%
<hr/>		
Total Local Taxes	3.3%	1.3%
General Fund Revenues	2.0%	0.1%
<hr/>		
State Aid to Counties	-17.2%	-24.4%
State Aid to Public Schools	4.1%	2.4%
Total State Aid	0.9%	-0.7%

Source: Department of Legislative Services, County Budgets

## Property Taxes Remain Strong – Other Local Revenues Decline

### Fiscal 2008-2010

(\$ in Millions)



<b>Fiscal 2008</b>	
Property Taxes	5,506.8
Income Taxes	4,248.2
Recordation/Transfer	725.5
<b>Total Local Taxes</b>	<b>\$11,079.5</b>

<b>Fiscal 2009</b>	
Property Taxes	6,057.2
Income Taxes	4,249.9
Recordation/Transfer	530.4
<b>Total Local Taxes</b>	<b>\$11,442.4</b>

<b>Fiscal 2010</b>	
Property Taxes	6,438.2
Income Taxes	4,046.1
Recordation/Transfer	507.8
<b>Total Local Taxes</b>	<b>\$11,591.0</b>

Source: Department of Legislative Services, County Budgets

## Growth in County Assessable Base – Real and Personal Property Fiscal 2002-2011

<b>County</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010E</b>	<b>FY 2011E</b>
Allegany	-4.4%	-2.1%	1.5%	3.3%	4.3%	4.2%	9.3%	6.7%	11.3%	5.6%
Anne Arundel	5.6%	6.7%	8.3%	11.5%	14.2%	15.7%	18.0%	14.2%	5.0%	5.3%
Baltimore City	2.5%	2.8%	2.8%	6.8%	7.7%	8.6%	14.9%	15.6%	4.4%	3.8%
Baltimore	2.9%	3.5%	4.0%	5.5%	9.9%	12.4%	15.7%	13.3%	9.0%	6.2%
Calvert	2.1%	5.7%	7.6%	9.9%	12.2%	15.9%	19.8%	10.7%	8.6%	3.8%
Caroline	4.3%	5.0%	5.1%	9.3%	12.6%	16.9%	18.1%	16.4%	4.5%	4.8%
Carroll	5.1%	6.9%	6.5%	8.7%	13.0%	15.0%	16.1%	13.3%	5.8%	5.8%
Cecil	5.0%	6.6%	7.6%	10.9%	11.4%	14.2%	16.1%	13.7%	6.1%	0.0%
Charles	8.2%	5.8%	7.4%	8.2%	12.2%	17.7%	20.4%	16.0%	6.4%	-2.2%
Dorchester	2.9%	5.6%	10.2%	6.7%	11.1%	11.5%	17.8%	14.4%	9.4%	4.8%
Frederick	5.8%	6.5%	6.7%	9.4%	16.0%	17.5%	19.2%	13.4%	5.4%	9.2%
Garrett	4.7%	7.4%	8.8%	8.5%	14.3%	17.3%	14.6%	12.7%	7.1%	7.8%
Harford	5.0%	6.1%	5.8%	8.1%	11.2%	14.9%	15.3%	13.9%	8.6%	1.4%
Howard	8.5%	4.2%	7.8%	11.2%	14.2%	17.4%	16.1%	13.3%	-1.1%	-1.1%
Kent	3.8%	5.0%	7.0%	8.7%	13.0%	14.2%	16.3%	15.0%	2.8%	3.0%
Montgomery	4.6%	6.4%	9.3%	11.8%	16.2%	17.8%	15.5%	11.0%	0.2%	0.3%
Prince George's	3.0%	4.7%	4.6%	7.2%	11.1%	15.1%	18.7%	19.0%	12.0%	10.1%
Queen Anne's	6.6%	8.9%	11.4%	13.3%	14.3%	18.2%	19.2%	14.4%	0.7%	0.7%
St. Mary's	4.2%	5.9%	5.4%	6.5%	10.7%	19.6%	19.1%	18.4%	6.2%	12.2%
Somerset	1.8%	3.8%	5.3%	5.9%	13.3%	23.0%	18.5%	16.7%	8.5%	4.9%
Talbot	11.3%	8.8%	11.1%	13.6%	14.6%	14.7%	17.5%	15.5%	11.2%	9.9%
Washington	6.1%	2.3%	9.4%	3.2%	11.6%	14.4%	18.1%	15.3%	6.2%	6.8%
Wicomico	2.4%	3.9%	5.6%	5.9%	9.1%	12.2%	13.7%	12.9%	7.1%	6.4%
Worcester	6.3%	8.5%	16.0%	19.2%	17.6%	23.0%	19.7%	17.8%	-4.1%	-0.7%
<b>Statewide</b>	<b>4.5%</b>	<b>5.4%</b>	<b>7.0%</b>	<b>9.4%</b>	<b>13.1%</b>	<b>15.7%</b>	<b>16.8%</b>	<b>13.9%</b>	<b>4.8%</b>	<b>4.1%</b>

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

## County Tax Relief Due to Homestead Tax Credits

County	Fiscal 2008		Fiscal 2009		Fiscal 2010	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$463,968	1.7%	\$993,867	3.3%	\$1,734,561	5.1%
Anne Arundel	158,348,338	25.8%	206,907,030	29.5%	221,407,971	30.0%
Baltimore City	73,041,158	12.1%	118,402,581	16.8%	156,350,517	21.1%
Baltimore	119,234,882	15.8%	171,935,860	19.9%	205,326,763	21.7%
Calvert	9,253,035	9.8%	13,529,968	12.2%	13,452,792	11.1%
Caroline	1,784,584	8.7%	3,206,427	13.4%	4,319,689	17.2%
Carroll	23,376,849	12.9%	34,248,954	16.6%	39,026,491	17.8%
Cecil	5,438,588	6.5%	8,528,343	8.8%	8,612,941	8.4%
Charles	16,334,503	10.6%	26,479,287	14.7%	25,726,584	13.3%
Dorchester	2,126,385	8.9%	3,458,005	12.5%	4,344,900	14.2%
Frederick	41,154,269	14.8%	57,227,698	18.1%	59,603,791	17.8%
Garrett	1,001,145	2.7%	1,626,776	3.9%	2,114,084	4.7%
Harford	13,863,345	5.9%	22,433,285	8.3%	22,690,186	7.7%
Howard	92,766,251	20.0%	120,279,329	22.8%	121,686,725	23.3%
Kent	2,479,809	10.2%	3,524,323	12.6%	4,260,640	14.8%
Montgomery	203,070,315	12.3%	222,455,446	13.3%	140,738,097	8.4%
Prince George's	178,779,699	19.1%	259,491,019	23.1%	317,235,741	25.1%
Queen Anne's	7,469,363	13.4%	10,708,219	16.7%	11,685,168	18.1%
St. Mary's	10,017,885	12.3%	16,443,613	17.0%	20,023,462	19.5%
Somerset	652,545	5.2%	962,619	6.7%	994,425	6.4%
Talbot	9,330,019	25.0%	11,257,249	27.6%	13,303,240	29.3%
Washington	9,083,510	8.5%	16,714,485	13.4%	20,068,757	15.1%
Wicomico	1,933,914	3.8%	3,071,018	5.6%	3,410,538	5.8%
Worcester	7,418,342	6.3%	10,349,188	7.4%	11,114,680	8.3%
<b>Statewide</b>	<b>\$988,422,698</b>	<b>14.9%</b>	<b>\$1,344,234,590</b>	<b>17.8%</b>	<b>\$1,429,232,745</b>	<b>17.6%</b>

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

## Homestead Tax Credit Impact on Property Tax Sample Property Triennial Valuation History

---

### Actual Market Value of Assessed Property

<u>January 2000</u>	<u>January 2003</u>	<u>January 2006</u>	<u>January 2009</u>
\$200,000	\$245,000	\$455,000	\$425,000
	22.5%	85.7%	-6.6%

### Resulting Annual Tax Assessment Liability from 5% Homestead Tax Cap

<u>Tax Year</u>	<u>Phased-in Assessment</u>	<u>Taxable Assessment</u>	<u>Homestead Credit Assessment</u>
July 2002	\$200,000	\$200,000	\$0
July 2003	215,000	210,000	5,000
July 2004	230,000	220,500	9,500
July 2005	245,000	231,525	13,475
July 2006	315,000	243,101	71,899
July 2007	385,000	255,256	129,744
July 2008	455,000	268,019	186,981
July 2009	425,000	281,420	143,580
July 2010	425,000	295,491	129,509
July 2011	425,000	310,266	114,734

Source: Department of Legislative Services

## Homestead Tax Credit Impact on Property Tax Sample Property Triennial Valuation History

---

### Actual Market Value of Assessed Property

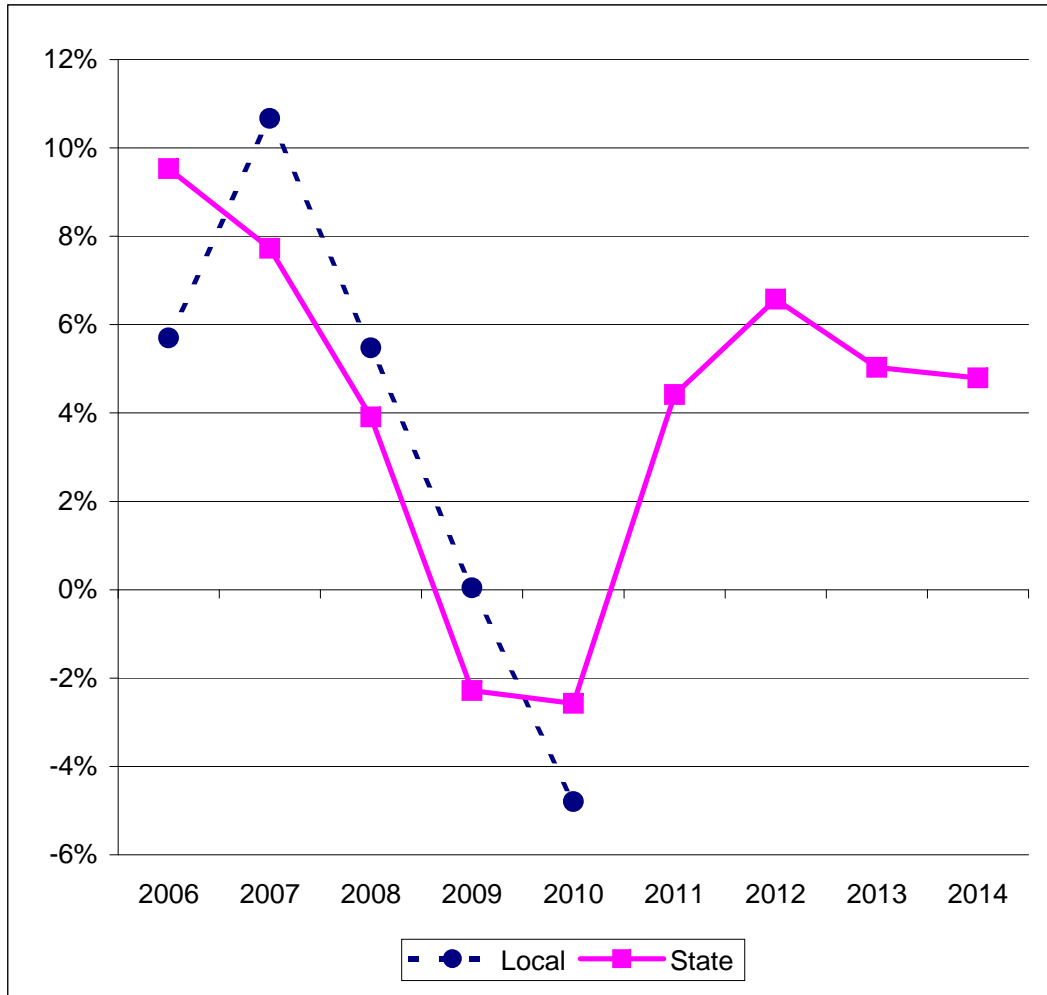
<u>January 2000</u>	<u>January 2003</u>	<u>January 2006</u>	<u>January 2009</u>
\$200,000	\$245,000	\$455,000	\$425,000
	22.5%	85.7%	-6.6%

### Resulting Annual Tax Assessment Liability from 10% Homestead Tax Cap

<u>Tax Year</u>	<u>Phased-in Assessment</u>	<u>Taxable Assessment</u>	<u>Homestead Credit Assessment</u>
July 2002	\$200,000	\$200,000	\$0
July 2003	215,000	215,000	0
July 2004	230,000	230,000	0
July 2005	245,000	245,000	0
July 2006	315,000	269,500	45,500
July 2007	385,000	296,450	88,550
July 2008	455,000	326,095	128,905
July 2009	425,000	358,705	66,296
July 2010	425,000	394,575	30,425
July 2011	425,000	425,000	0

Source: Department of Legislative Services

## Local Income Tax Revenues Mirror State Decline



### Local Income Tax Revenues

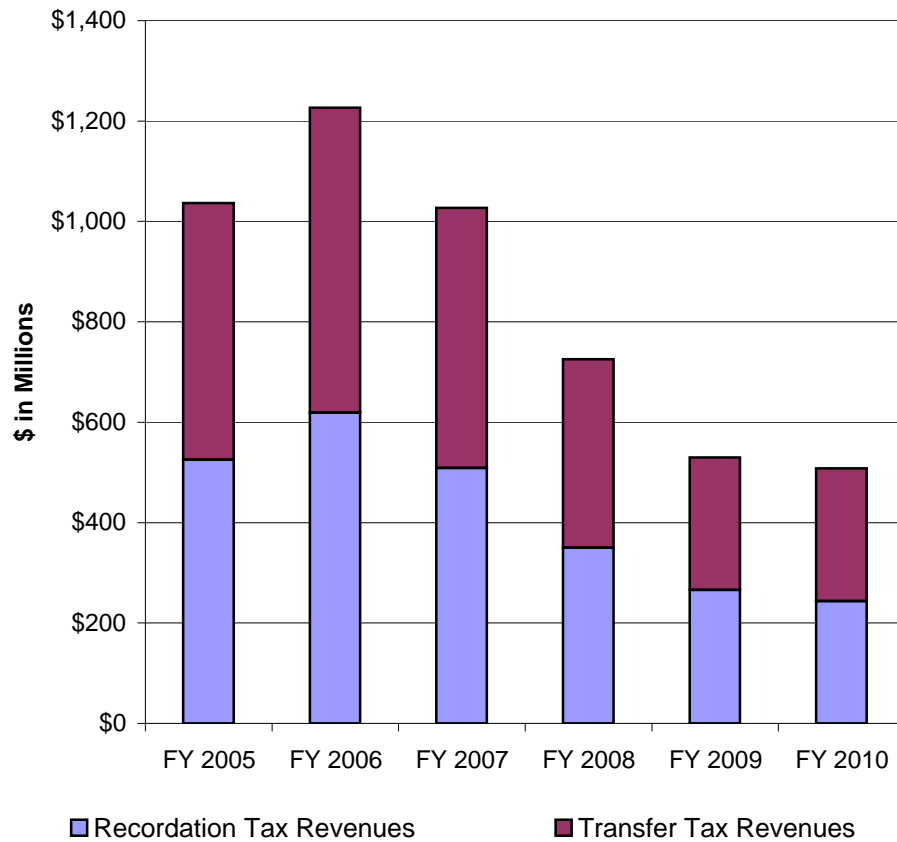
	(\$ in Millions)	
FY 2006	\$3,639.5	5.7%
FY 2007	4,027.8	10.7%
FY 2008	4,248.2	5.5%
FY 2009	4,249.9	0.0%
FY 2010	4,046.1	-4.8%

### State Income Tax Revenues

	(\$ in Millions)	
FY 2006	\$6,200.2	9.5%
FY 2007	6,679.2	7.7%
FY 2008	6,940.1	3.9%
FY 2009	6,781.5	-2.3%
FY 2010	6,607.0	-2.6%
FY 2011	6,898.7	4.4%
FY 2012	7,352.2	6.6%
FY 2013	7,722.3	5.0%
FY 2014	8,092.6	4.8%

Source: Department of Legislative Services, County Budgets

# Real Estate Meltdown Impacts Recordation and Transfer Taxes



## Local Recordation Tax Revenues (\$ in Millions)

FY 2005	\$525.4	
FY 2006	619.0	17.8%
FY 2007	508.5	-17.8%
FY 2008	350.1	-31.1%
FY 2009	265.7	-24.1%
FY 2010	243.6	-8.3%

## Local Transfer Tax Revenues (\$ in Millions)

FY 2005	\$511.4	
FY 2006	607.8	18.8%
FY 2007	518.3	-14.7%
FY 2008	375.4	-27.6%
FY 2009	264.7	-29.5%
FY 2010	264.2	-0.2%

Source: Department of Legislative Services, County Budgets

## State Aid Share of State Budget

**Fiscal 2010  
(\$ in Millions)**

	<u>General Funds</u>	<u>All State Funds</u>
State Aid to Local Governments	\$5,751.3	\$6,147.8
Total State Expenditures <sup>1</sup>	13,679.2	21,753.0
Total State Revenues <sup>2</sup>	13,002.6	18,733.4
Percent State Aid – Expenditures	42.0%	28.3%
Percent State Aid – Revenues	44.2%	32.8%

## State Expenditures – Fiscal 2010 Percent of Total

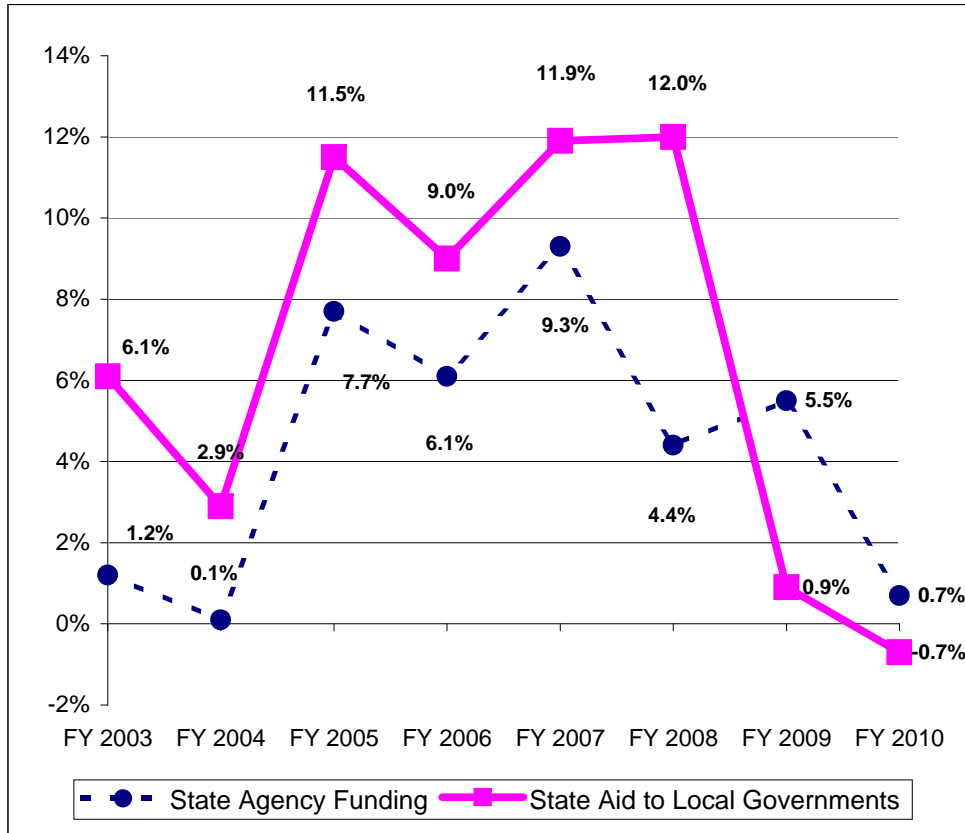
	<u>General Funds</u>	<u>All State Funds</u>
State Aid to Local Governments	42.0%	28.3%
Entitlements	14.7%	11.3%
State Agencies	43.2%	56.1%
Debt Service	0.0%	4.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

<sup>1</sup>Total State expenditures exclude reserve fund appropriations, PAYGO capital, and reversions.

<sup>2</sup>Total State revenues based on estimates from the Bureau of Revenue Estimates.

Source: Department of Legislative Services

## Growth in State Aid Slowed in Fiscal 2009 and 2010 General and Special Funds



### Average Annual Increase Fiscal 2002-2010

Public Schools	8.4%
Libraries	4.7%
Community Colleges	5.2%
Local Health Departments	0.0%
Counties/Municipalities	-2.8%
<b>Total State Aid</b>	<b>6.6%</b>
<hr/>	
State Agencies	4.3%
Entitlements	3.9%
<hr/>	
<b>Total State Expenditures</b>	<b>4.7%</b>

Source: Department of Legislative Services

## State Aid by Governmental Entity

---

### General and Special Funds (\$ in Millions)

	<u>FY 2010 State Aid Amount</u>	<u>Percent of Total</u>	<u>FY 2010 Aid Increase</u>	<u>Percent Increase</u>
Public Schools	\$5,507.3	85.2%	\$127.9	2.4%
Libraries	64.1	1.0%	0.3	0.5%
Community Colleges	267.3	4.1%	12.6	4.9%
Local Health Departments	57.4	0.9%	0.0	0.0%
Counties/Municipalities	567.4	8.8%	-183.4	-24.4%
<b>Total</b>	<b>\$6,463.4</b>	<b>100.0%</b>	<b>-\$42.6</b>	<b>-0.7%</b>

Source: Department of Legislative Services

---

## State Aid Trends by Governmental Entity

### State Aid Amounts (\$ in Millions)

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Public Schools	\$3,117.1	\$3,310.4	\$3,624.9	\$4,009.0	\$4,475.4	\$5,166.3	\$5,379.3	\$5,507.3
Libraries	47.5	49.3	50.3	50.6	55.5	64.1	63.8	64.1
Community Colleges	183.3	174.9	184.0	191.6	205.9	241.7	254.7	267.3
Health Departments	61.9	60.4	60.9	61.9	63.7	67.0	57.4	57.4
Counties/Municipalities	704.1	636.5	796.6	829.9	953.5	906.8	750.8	567.4
<b>Total</b>	<b>\$4,113.9</b>	<b>\$4,231.7</b>	<b>\$4,716.7</b>	<b>\$5,143.1</b>	<b>\$5,754.0</b>	<b>\$6,445.9</b>	<b>\$6,506.0</b>	<b>\$6,463.4</b>

### Percent Change in State Aid

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Public Schools	8.0%	6.2%	9.5%	10.6%	11.6%	15.4%	4.1%	2.4%
Libraries	7.3%	3.9%	1.9%	0.7%	9.6%	15.5%	-0.6%	0.5%
Community Colleges	2.7%	-4.6%	5.2%	4.1%	7.5%	17.4%	5.4%	4.9%
Health Departments	8.0%	-2.4%	0.7%	1.6%	2.9%	5.2%	-14.4%	0.0%
Counties/Municipalities	-1.0%	-9.6%	25.2%	4.2%	14.9%	-4.9%	-17.2%	-24.4%
<b>Total</b>	<b>6.1%</b>	<b>2.9%</b>	<b>11.5%</b>	<b>9.0%</b>	<b>11.9%</b>	<b>12.0%</b>	<b>0.9%</b>	<b>-0.7%</b>

Source: Department of Legislative Services

## Public Schools Receive Most of the Increases in State Aid

### Increase in State Aid (\$ in Millions)

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Public Schools	\$231.2	\$193.4	\$314.5	\$384.1	\$466.4	\$690.9	\$213.0	\$127.9
Libraries	3.2	1.8	0.9	0.4	4.9	8.6	-0.4	0.3
Community Colleges	4.8	-8.4	9.1	7.6	14.3	35.8	13.0	12.6
Health Departments	4.6	-1.5	0.4	1.0	1.8	3.3	-9.6	0.0
Counties/Municipalities	-7.2	-67.6	160.1	33.3	123.6	-46.8	-155.9	-183.4
<b>Total</b>	<b>\$236.6</b>	<b>\$117.7</b>	<b>\$485.1</b>	<b>\$426.4</b>	<b>\$610.9</b>	<b>\$691.9</b>	<b>\$60.1</b>	<b>-\$42.6</b>

### Share of State Aid Increase over Eight-year Period (\$ in Millions)

	<u>Aid Increase FY 2002-10</u>	<u>Annual Increase</u>	<u>Percent of Aid Increase</u>	<u>Share of FY 2002 Aid</u>	<u>Share of FY 2010 Aid</u>	<u>Percentage Point Difference</u>
Public Schools	\$2,621.4	8.4%	101.4%	74.4%	85.2%	10.8
Libraries	19.8	4.7%	0.8%	1.1%	1.0%	-0.2
Community Colleges	88.7	5.2%	3.4%	4.6%	4.1%	-0.5
Health Departments	0.0	0.0%	0.0%	1.5%	0.9%	-0.6
Counties/Municipalities	-143.9	-2.8%	-5.6%	18.3%	8.8%	-9.6
<b>Total</b>	<b>\$2,586.0</b>	<b>6.6%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0</b>

Source: Department of Legislative Services

## State Aid to Local Governments – Comparison by Per Capita Aid and Annual Growth Fiscal 2009 and 2010

County	Fiscal 2009	Fiscal 2010	Difference	Percent	Per Capita State Aid		Annual Growth in State Aid	
				Difference				
Allegany	\$117,459,850	\$116,349,092	-\$1,110,758	-0.9%	1. Baltimore City	\$1,875	1. Montgomery	6.5%
Anne Arundel	410,668,756	400,994,114	-9,674,642	-2.4%	2. Caroline	1,676	2. Wicomico	3.7%
Baltimore City	1,210,469,401	1,194,490,663	-15,978,738	-1.3%	3. Allegany	1,611	3. Howard	1.2%
Baltimore	698,902,362	682,189,843	-16,712,519	-2.4%	4. Wicomico	1,530	4. Somerset	0.3%
Calvert	109,714,633	109,552,835	-161,798	-0.1%	5. Prince George's	1,374	5. Calvert	-0.1%
Caroline	57,023,550	55,532,880	-1,490,670	-2.6%	6. Somerset	1,372	6. Prince George's	-0.2%
Carroll	189,264,479	185,632,628	-3,631,851	-1.9%	7. Garrett	1,354	7. Washington	-0.5%
Cecil	126,328,594	124,190,813	-2,137,781	-1.7%	8. Charles	1,340	8. Frederick	-0.9%
Charles	191,039,986	188,565,577	-2,474,409	-1.3%	9. Dorchester	1,329	9. Allegany	-0.9%
Dorchester	44,245,663	42,535,031	-1,710,632	-3.9%	10. Cecil	1,243	10. Charles	-1.3%
Frederick	266,045,557	263,714,846	-2,330,711	-0.9%	11. Calvert	1,235	11. Baltimore City	-1.3%
Garrett	41,554,946	40,196,814	-1,358,132	-3.3%	12. Washington	1,227	12. Harford	-1.6%
Harford	272,905,563	268,590,516	-4,315,047	-1.6%	13. Frederick	1,168	13. Cecil	-1.7%
Howard	277,048,927	280,274,243	3,225,316	1.2%	14. St. Mary's	1,145	14. Carroll	-1.9%
Kent	16,663,164	15,685,709	-977,455	-5.9%	15. Harford	1,117	15. St. Mary's	-2.3%
Montgomery	675,053,950	719,103,380	44,049,430	6.5%	16. Carroll	1,096	16. Anne Arundel	-2.4%
Prince George's	1,130,325,967	1,128,088,293	-2,237,674	-0.2%	17. Howard	1,019	17. Baltimore	-2.4%
Queen Anne's	44,410,311	43,010,029	-1,400,282	-3.2%	18. Queen Anne's	913	18. Caroline	-2.6%
St. Mary's	118,943,502	116,259,782	-2,683,720	-2.3%	19. Baltimore	868	19. Queen Anne's	-3.2%
Somerset	35,737,143	35,833,610	96,467	0.3%	20. Anne Arundel	782	20. Garrett	-3.3%
Talbot	20,522,651	19,097,495	-1,425,156	-6.9%	21. Kent	778	21. Dorchester	-3.9%
Washington	179,375,412	178,449,106	-926,306	-0.5%	22. Montgomery	756	22. Kent	-5.9%
Wicomico	138,690,883	143,876,767	5,185,884	3.7%	23. Worcester	633	23. Worcester	-6.7%
Worcester	33,392,480	31,169,525	-2,222,955	-6.7%	24. Talbot	527	24. Talbot	-6.9%
Unallocated	100,195,378	79,966,708	-20,228,670	-20.2%				
<b>Total</b>	<b>\$6,505,983,108</b>	<b>\$6,463,350,299</b>	<b>-\$42,632,809</b>	<b>-0.7%</b>	<b>Statewide Average</b>	<b>\$1,147</b>	<b>Statewide Average</b>	<b>-0.7%</b>

Source: Department of Legislative Services

Appendix 1  
**General Fund Revenues for County Governments – Fiscal 2008**

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$32,434,205	\$24,859,124	\$1,889,261	\$582,668	\$664,639	\$157,974	\$574,920	\$61,162,791	\$76,121,527
Anne Arundel	482,514,483	371,369,460	43,699,516	39,076,025	15,003,236	7,734,653	20,470,203	979,867,576	1,160,688,922
Baltimore City	623,126,313	267,624,939	39,186,698	36,495,044	17,195,252	9,775,308	76,312,426	1,069,715,980	1,325,615,502
Baltimore	710,342,614	640,984,540	33,363,849	58,446,098	8,845,974	7,175,726	37,108,439	1,496,267,240	1,630,949,432
Calvert	106,121,818	62,153,000	9,114,661	0	785,519	23,377	148,115	178,346,490	206,953,059
Caroline	19,369,182	11,646,303	2,453,682	675,093	0	0	88,505	34,232,765	43,377,697
Carroll	152,296,231	107,251,813	14,956,646	0	262,930	386,184	1,266,469	276,420,273	318,375,788
Cecil	86,506,000	50,192,279	6,464,010	27,493	44,407	177,496	425,529	143,837,214	155,305,369
Charles	160,927,882	81,823,096	15,525,128	0	1,010,901	821,653	0	260,108,660	312,839,170
Dorchester	26,057,854	11,523,663	2,915,333	1,234,965	252,598	3,038	295,426	42,282,877	54,518,844
Frederick	245,063,658	161,633,784	14,253,985	0	1,112,083	834,477	1,853,791	424,751,778	488,124,406
Garrett	36,564,188	11,110,742	2,986,155	2,014,036	1,563,698	657,269	658,132	55,554,220	72,554,254
Harford	210,655,219	164,337,261	12,501,375	13,866,038	0	503,188	3,393,158	405,256,239	421,659,780
Howard	426,159,926	316,724,547	18,006,347	25,019,956	3,511,884	2,039,900	572,277	792,034,837	888,774,624
Kent	23,105,492	12,100,529	1,668,608	795,826	101,932	20,981	169,181	37,962,549	41,585,982
Montgomery	1,105,756,420	1,291,339,613	54,658,577	80,380,388	17,783,194	2,201,957	151,426,114	2,703,546,263	2,897,350,549
Prince George's	609,733,020	404,188,793	38,372,071	98,353,526	5,441,278	12,190,674	162,411,182	1,330,690,544	1,486,496,514
Queen Anne's	49,975,236	34,767,725	3,825,394	1,578,912	503,979	167,425	0	90,818,671	99,452,346
St. Mary's	77,982,887	62,829,665	7,246,871	5,647,906	630,116	112,802	3,724,716	158,174,963	175,972,865
Somerset	13,153,229	7,082,322	760,231	0	63,197	26,524	0	21,085,503	37,100,791
Talbot	26,371,828	31,626,307	4,476,013	4,199,101	1,143,703	67,106	64,044	67,948,102	81,585,849
Washington	108,984,210	64,800,000	9,000,000	3,000,000	775,000	400,000	400,000	187,359,210	195,733,250
Wicomico	57,197,210	42,500,000	4,794,940	0	0	200,000	997,327	105,689,477	131,950,578
Worcester	116,356,479	13,684,600	8,026,476	3,984,963	11,284,976	597,615	2,411,719	156,346,828	176,810,493
<b>Total</b>	<b>\$5,506,755,584</b>	<b>\$4,248,154,105</b>	<b>\$350,145,827</b>	<b>\$375,378,038</b>	<b>\$87,980,496</b>	<b>\$46,275,327</b>	<b>\$464,771,673</b>	<b>\$11,079,461,050</b>	<b>\$12,479,897,591</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.  
Source: Department of Legislative Services, County Budgets

**Appendix 2**  
**General Fund Revenues for County Governments – Fiscal 2009**

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$35,204,253	\$23,060,000	\$1,850,000	\$675,000	\$660,000	\$150,000	\$621,000	\$62,220,253	\$77,695,530
Anne Arundel	520,783,000	376,101,000	28,000,000	27,000,000	14,515,000	7,590,000	19,326,000	993,315,000	1,120,363,900
Baltimore City	678,141,000	261,800,000	22,600,000	24,240,000	16,239,000	9,100,000	79,156,684	1,091,276,684	1,316,963,990
Baltimore	761,657,124	621,284,318	18,000,000	36,000,000	7,888,181	6,526,724	35,998,581	1,487,354,928	1,606,643,978
Calvert	123,885,292	63,694,140	8,500,000	0	700,000	40,000	140,000	196,959,432	221,339,044
Caroline	20,830,000	11,973,588	1,775,400	446,000	0	0	85,000	35,109,988	44,705,261
Carroll	180,165,300	106,000,000	9,000,000	0	311,350	400,000	1,225,000	297,101,650	345,500,000
Cecil	95,185,936	49,100,000	6,200,000	25,000	40,000	175,000	410,000	151,135,936	164,862,281
Charles	181,278,178	85,570,500	9,305,900	0	1,005,100	920,700	0	278,080,378	316,969,028
Dorchester	27,269,547	10,248,498	2,700,000	645,529	230,000	3,000	275,000	41,371,574	53,145,817
Frederick	271,855,482	163,282,000	13,250,000	0	1,100,000	893,000	1,933,000	452,313,482	511,848,713
Garrett	41,215,764	10,700,000	2,019,975	1,345,035	1,425,000	600,000	607,000	57,912,774	98,956,263
Harford	228,144,502	177,585,778	12,927,776	11,245,439	0	579,514	5,825,312	436,308,321	472,316,523
Howard	458,067,981	331,351,570	14,405,078	18,000,000	3,450,000	2,000,000	600,000	827,874,629	919,602,461
Kent	25,256,451	12,400,000	1,700,000	850,000	116,831	20,000	153,169	40,496,451	43,688,328
Montgomery	1,255,429,790	1,281,790,000	52,268,000	60,290,000	18,720,000	2,050,000	163,427,441	2,833,975,231	3,005,340,211
Prince George's	659,102,200	410,015,100	25,191,900	66,916,300	5,006,000	10,629,700	161,309,700	1,338,170,900	1,470,676,100
Queen Anne's	54,396,626	36,000,993	4,270,851	2,200,000	500,000	300,000	0	97,668,470	104,050,037
St. Mary's	85,510,182	63,752,100	8,800,000	5,000,000	575,000	120,000	2,451,000	166,208,282	191,126,363
Somerset	14,378,027	6,200,000	596,037	0	65,000	25,000	0	21,264,064	37,292,259
Talbot	26,865,000	24,663,600	4,500,000	4,410,000	1,100,000	45,000	63,000	61,646,600	82,000,000
Washington	119,775,890	68,000,000	8,000,000	2,600,000	0	400,000	425,000	199,200,890	199,629,340
Wicomico	59,481,721	42,000,000	4,000,000	0	0	175,000	963,154	106,619,875	129,535,922
Worcester	133,300,000	13,300,000	5,806,000	2,836,000	10,796,697	595,000	2,175,131	168,808,828	189,526,920
<b>Total</b>	<b>\$6,057,179,246</b>	<b>\$4,249,873,185</b>	<b>\$265,666,917</b>	<b>\$264,724,303</b>	<b>\$84,443,159</b>	<b>\$43,337,638</b>	<b>\$477,170,172</b>	<b>\$11,442,394,620</b>	<b>\$12,723,778,269</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.  
Source: Department of Legislative Services, County Budgets

Appendix 3  
**General Fund Revenues for County Governments – Fiscal 2010**

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$37,051,920	\$23,100,000	\$1,250,000	\$375,000	\$660,000	\$150,000	\$620,000	\$63,206,920	\$80,890,333
Anne Arundel	531,002,000	356,850,000	31,000,000	29,000,000	14,370,000	7,890,000	18,958,000	989,070,000	1,167,942,400
Baltimore City	723,571,000	251,683,000	22,600,000	24,240,000	15,323,000	9,100,000	74,522,000	1,121,039,000	1,347,474,000
Baltimore	818,868,340	597,630,678	19,000,000	38,000,000	7,361,347	6,900,000	36,818,461	1,524,578,826	1,621,794,847
Calvert	132,720,953	60,500,000	5,445,489	0	730,000	30,000	140,000	199,566,442	220,192,150
Caroline	22,670,000	11,700,000	1,300,000	59,808	0	0	185,000	35,914,808	43,650,333
Carroll	198,057,300	104,000,000	9,000,000	0	405,775	400,000	1,250,000	313,113,075	354,500,000
Cecil	100,272,412	49,400,000	3,555,144	23,000	40,500	175,000	448,000	153,914,056	164,954,097
Charles	192,268,500	87,651,000	10,000,000	0	1,049,000	951,000	0	291,919,500	323,206,500
Dorchester	29,228,392	9,700,000	1,781,386	646,678	250,000	3,000	235,000	41,844,456	53,018,481
Frederick	288,265,456	150,945,395	9,785,500	0	1,056,000	800,000	1,842,000	452,694,351	486,075,824
Garrett	44,347,958	10,500,000	2,000,000	1,300,000	1,500,000	600,000	690,750	60,938,708	70,986,452
Harford	254,501,782	155,293,037	4,970,000	8,176,000	0	500,000	4,901,344	428,342,163	449,442,081
Howard	492,457,453	300,650,000	14,000,000	18,000,000	3,400,000	2,000,000	600,000	831,107,453	889,079,314
Kent	28,158,827	12,400,000	1,000,000	450,000	117,400	20,000	140,000	42,286,227	45,094,624
Montgomery	1,325,601,759	1,214,770,000	58,389,000	64,970,000	20,014,000	2,130,000	165,387,993	2,851,262,752	3,021,449,658
Prince George's	705,299,400	392,197,300	25,191,900	66,916,300	5,056,100	10,433,600	158,783,900	1,363,878,500	1,479,368,700
Queen Anne's	59,326,899	36,033,311	2,929,614	800,000	480,000	268,000	0	99,837,824	110,048,956
St. Mary's	93,266,022	65,300,000	6,000,000	5,000,000	650,000	120,000	2,465,000	172,801,022	195,203,995
Somerset	15,739,922	5,600,000	257,216	0	50,000	25,000	0	21,672,138	38,936,880
Talbot	27,980,000	26,600,000	2,148,000	2,016,000	975,000	50,000	63,000	59,832,000	77,752,000
Washington	129,348,700	67,580,000	4,550,000	2,000,000	0	375,000	425,000	204,278,700	203,098,640
Wicomico	59,410,320	43,000,000	2,700,000	0	0	88,500	942,500	106,141,320	124,628,442
Worcester	128,757,607	13,000,000	4,750,000	2,250,000	11,250,000	560,000	1,150,000	161,717,607	173,591,023
<b>Total</b>	<b>\$6,438,172,922</b>	<b>\$4,046,083,721</b>	<b>\$243,603,249</b>	<b>\$264,222,786</b>	<b>\$84,738,122</b>	<b>\$43,569,100</b>	<b>\$470,567,948</b>	<b>\$11,590,957,848</b>	<b>\$12,742,379,730</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.  
Source: Department of Legislative Services, County Budgets

**Appendix 4**  
**Property Tax Revenue Trend for Fiscal 2008-2010**

<b>County</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2008-2009</b>		<b>FY 2009-2010</b>	
				<b>\$ Difference</b>	<b>% Difference</b>	<b>\$ Difference</b>	<b>% Difference</b>
Allegany	\$32,434,205	\$35,204,253	\$37,051,920	\$2,770,048	8.5%	\$1,847,667	5.2%
Anne Arundel	482,514,483	520,783,000	531,002,000	38,268,517	7.9%	10,219,000	2.0%
Baltimore City	623,126,313	678,141,000	723,571,000	55,014,687	8.8%	45,430,000	6.7%
Baltimore	710,342,614	761,657,124	818,868,340	51,314,510	7.2%	57,211,216	7.5%
Calvert	106,121,818	123,885,292	132,720,953	17,763,474	16.7%	8,835,661	7.1%
Caroline	19,369,182	20,830,000	22,670,000	1,460,818	7.5%	1,840,000	8.8%
Carroll	152,296,231	180,165,300	198,057,300	27,869,069	18.3%	17,892,000	9.9%
Cecil	86,506,000	95,185,936	100,272,412	8,679,936	10.0%	5,086,476	5.3%
Charles	160,927,882	181,278,178	192,268,500	20,350,296	12.6%	10,990,322	6.1%
Dorchester	26,057,854	27,269,547	29,228,392	1,211,693	4.7%	1,958,845	7.2%
Frederick	245,063,658	271,855,482	288,265,456	26,791,824	10.9%	16,409,974	6.0%
Garrett	36,564,188	41,215,764	44,347,958	4,651,576	12.7%	3,132,194	7.6%
Harford	210,655,219	228,144,502	254,501,782	17,489,283	8.3%	26,357,280	11.6%
Howard	426,159,926	458,067,981	492,457,453	31,908,055	7.5%	34,389,472	7.5%
Kent	23,105,492	25,256,451	28,158,827	2,150,959	9.3%	2,902,376	11.5%
Montgomery	1,105,756,420	1,255,429,790	1,325,601,759	149,673,370	13.5%	70,171,969	5.6%
Prince George's	609,733,020	659,102,200	705,299,400	49,369,180	8.1%	46,197,200	7.0%
Queen Anne's	49,975,236	54,396,626	59,326,899	4,421,390	8.8%	4,930,273	9.1%
St. Mary's	77,982,887	85,510,182	93,266,022	7,527,295	9.7%	7,755,840	9.1%
Somerset	13,153,229	14,378,027	15,739,922	1,224,798	9.3%	1,361,895	9.5%
Talbot	26,371,828	26,865,000	27,980,000	493,172	1.9%	1,115,000	4.2%
Washington	108,984,210	119,775,890	129,348,700	10,791,680	9.9%	9,572,810	8.0%
Wicomico	57,197,210	59,481,721	59,410,320	2,284,511	4.0%	-71,401	-0.1%
Worcester	116,356,479	133,300,000	128,757,607	16,943,521	14.6%	-4,542,393	-3.4%
<b>Total</b>	<b>\$5,506,755,584</b>	<b>\$6,057,179,246</b>	<b>\$6,438,172,922</b>	<b>\$550,423,662</b>	<b>10.0%</b>	<b>\$380,993,676</b>	<b>6.3%</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

**Appendix 5**  
**Local Income Tax Revenue Trend for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$24,859,124	\$23,060,000	\$23,100,000	-\$1,799,124	-7.2%	\$40,000	0.2%
Anne Arundel	371,369,460	376,101,000	356,850,000	4,731,540	1.3%	-19,251,000	-5.1%
Baltimore City	267,624,939	261,800,000	251,683,000	-5,824,939	-2.2%	-10,117,000	-3.9%
Baltimore	640,984,540	621,284,318	597,630,678	-19,700,222	-3.1%	-23,653,640	-3.8%
Calvert	62,153,000	63,694,140	60,500,000	1,541,140	2.5%	-3,194,140	-5.0%
Caroline	11,646,303	11,973,588	11,700,000	327,285	2.8%	-273,588	-2.3%
Carroll	107,251,813	106,000,000	104,000,000	-1,251,813	-1.2%	-2,000,000	-1.9%
Cecil	50,192,279	49,100,000	49,400,000	-1,092,279	-2.2%	300,000	0.6%
Charles	81,823,096	85,570,500	87,651,000	3,747,404	4.6%	2,080,500	2.4%
Dorchester	11,523,663	10,248,498	9,700,000	-1,275,165	-11.1%	-548,498	-5.4%
Frederick	161,633,784	163,282,000	150,945,395	1,648,216	1.0%	-12,336,605	-7.6%
Garrett	11,110,742	10,700,000	10,500,000	-410,742	-3.7%	-200,000	-1.9%
Harford	164,337,261	177,585,778	155,293,037	13,248,517	8.1%	-22,292,741	-12.6%
Howard	316,724,547	331,351,570	300,650,000	14,627,023	4.6%	-30,701,570	-9.3%
Kent	12,100,529	12,400,000	12,400,000	299,471	2.5%	0	0.0%
Montgomery	1,291,339,613	1,281,790,000	1,214,770,000	-9,549,613	-0.7%	-67,020,000	-5.2%
Prince George's	404,188,793	410,015,100	392,197,300	5,826,307	1.4%	-17,817,800	-4.3%
Queen Anne's	34,767,725	36,000,993	36,033,311	1,233,268	3.5%	32,318	0.1%
St. Mary's	62,829,665	63,752,100	65,300,000	922,435	1.5%	1,547,900	2.4%
Somerset	7,082,322	6,200,000	5,600,000	-882,322	-12.5%	-600,000	-9.7%
Talbot	31,626,307	24,663,600	26,600,000	-6,962,707	-22.0%	1,936,400	7.9%
Washington	64,800,000	68,000,000	67,580,000	3,200,000	4.9%	-420,000	-0.6%
Wicomico	42,500,000	42,000,000	43,000,000	-500,000	-1.2%	1,000,000	2.4%
Worcester	13,684,600	13,300,000	13,000,000	-384,600	-2.8%	-300,000	-2.3%
<b>Total</b>	<b>\$4,248,154,105</b>	<b>\$4,249,873,185</b>	<b>\$4,046,083,721</b>	<b>\$1,719,080</b>	<b>0.0%</b>	<b>-\$203,789,464</b>	<b>-4.8%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 6**  
**Recordation Tax Revenue Trend for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$1,889,261	\$1,850,000	\$1,250,000	-\$39,261	-2.1%	-\$600,000	-32.4%
Anne Arundel	43,699,516	28,000,000	31,000,000	-15,699,516	-35.9%	3,000,000	10.7%
Baltimore City	39,186,698	22,600,000	22,600,000	-16,586,698	-42.3%	0	0.0%
Baltimore	33,363,849	18,000,000	19,000,000	-15,363,849	-46.0%	1,000,000	5.6%
Calvert	9,114,661	8,500,000	5,445,489	-614,661	-6.7%	-3,054,511	-35.9%
Caroline	2,453,682	1,775,400	1,300,000	-678,282	-27.6%	-475,400	-26.8%
Carroll	14,956,646	9,000,000	9,000,000	-5,956,646	-39.8%	0	0.0%
Cecil	6,464,010	6,200,000	3,555,144	-264,010	-4.1%	-2,644,856	-42.7%
Charles	15,525,128	9,305,900	10,000,000	-6,219,228	-40.1%	694,100	7.5%
Dorchester	2,915,333	2,700,000	1,781,386	-215,333	-7.4%	-918,614	-34.0%
Frederick	14,253,985	13,250,000	9,785,500	-1,003,985	-7.0%	-3,464,500	-26.1%
Garrett	2,986,155	2,019,975	2,000,000	-966,180	-32.4%	-19,975	-1.0%
Harford	12,501,375	12,927,776	4,970,000	426,401	3.4%	-7,957,776	-61.6%
Howard	18,006,347	14,405,078	14,000,000	-3,601,269	-20.0%	-405,078	-2.8%
Kent	1,668,608	1,700,000	1,000,000	31,392	1.9%	-700,000	-41.2%
Montgomery	54,658,577	52,268,000	58,389,000	-2,390,577	-4.4%	6,121,000	11.7%
Prince George's	38,372,071	25,191,900	25,191,900	-13,180,171	-34.3%	0	0.0%
Queen Anne's	3,825,394	4,270,851	2,929,614	445,457	11.6%	-1,341,237	-31.4%
St. Mary's	7,246,871	8,800,000	6,000,000	1,553,129	21.4%	-2,800,000	-31.8%
Somerset	760,231	596,037	257,216	-164,194	-21.6%	-338,821	-56.8%
Talbot	4,476,013	4,500,000	2,148,000	23,987	0.5%	-2,352,000	-52.3%
Washington	9,000,000	8,000,000	4,550,000	-1,000,000	-11.1%	-3,450,000	-43.1%
Wicomico	4,794,940	4,000,000	2,700,000	-794,940	-16.6%	-1,300,000	-32.5%
Worcester	8,026,476	5,806,000	4,750,000	-2,220,476	-27.7%	-1,056,000	-18.2%
<b>Total</b>	<b>\$350,145,827</b>	<b>\$265,666,917</b>	<b>\$243,603,249</b>	<b>-\$84,478,910</b>	<b>-24.1%</b>	<b>-\$22,063,668</b>	<b>-8.3%</b>

Source: Department of Legislative Services, County Budgets

Appendix 7  
**Transfer Tax Revenue Trend for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$582,668	\$675,000	\$375,000	\$92,332	15.8%	-\$300,000	-44.4%
Anne Arundel	39,076,025	27,000,000	29,000,000	-12,076,025	-30.9%	2,000,000	7.4%
Baltimore City	36,495,044	24,240,000	24,240,000	-12,255,044	-33.6%	0	0.0%
Baltimore	58,446,098	36,000,000	38,000,000	-22,446,098	-38.4%	2,000,000	5.6%
Calvert	0	0	0	0	N/A	0	N/A
Caroline	675,093	446,000	59,808	-229,093	-33.9%	-386,192	-86.6%
Carroll	0	0	0	0	N/A	0	N/A
Cecil	27,493	25,000	23,000	-2,493	-9.1%	-2,000	-8.0%
Charles	0	0	0	0	N/A	0	N/A
Dorchester	1,234,965	645,529	646,678	-589,436	-47.7%	1,149	0.2%
Frederick	0	0	0	0	N/A	0	N/A
Garrett	2,014,036	1,345,035	1,300,000	-669,001	-33.2%	-45,035	-3.3%
Harford	13,866,038	11,245,439	8,176,000	-2,620,599	-18.9%	-3,069,439	-27.3%
Howard	25,019,956	18,000,000	18,000,000	-7,019,956	-28.1%	0	0.0%
Kent	795,826	850,000	450,000	54,174	6.8%	-400,000	-47.1%
Montgomery	80,380,388	60,290,000	64,970,000	-20,090,388	-25.0%	4,680,000	7.8%
Prince George's	98,353,526	66,916,300	66,916,300	-31,437,226	-32.0%	0	0.0%
Queen Anne's	1,578,912	2,200,000	800,000	621,088	39.3%	-1,400,000	-63.6%
St. Mary's	5,647,906	5,000,000	5,000,000	-647,906	-11.5%	0	0.0%
Somerset	0	0	0	0	N/A	0	N/A
Talbot	4,199,101	4,410,000	2,016,000	210,899	5.0%	-2,394,000	-54.3%
Washington	3,000,000	2,600,000	2,000,000	-400,000	-13.3%	-600,000	-23.1%
Wicomico	0	0	0	0	N/A	0	N/A
Worcester	3,984,963	2,836,000	2,250,000	-1,148,963	-28.8%	-586,000	-20.7%
<b>Total</b>	<b>\$375,378,038</b>	<b>\$264,724,303</b>	<b>\$264,222,786</b>	<b>-\$110,653,735</b>	<b>-29.5%</b>	<b>-\$501,517</b>	<b>-0.2%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 8**  
**Hotel/Motel Tax Revenue Trend for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$664,639	\$660,000	\$660,000	-\$4,639	-0.7%	\$0	0.0%
Anne Arundel	15,003,236	14,515,000	14,370,000	-488,236	-3.3%	-145,000	-1.0%
Baltimore City	17,195,252	16,239,000	15,323,000	-956,252	-5.6%	-916,000	-5.6%
Baltimore	8,845,974	7,888,181	7,361,347	-957,793	-10.8%	-526,834	-6.7%
Calvert	785,519	700,000	730,000	-85,519	-10.9%	30,000	4.3%
Caroline	0	0	0	0	N/A	0	N/A
Carroll	262,930	311,350	405,775	48,420	18.4%	94,425	30.3%
Cecil	44,407	40,000	40,500	-4,407	-9.9%	500	1.3%
Charles	1,010,901	1,005,100	1,049,000	-5,801	-0.6%	43,900	4.4%
Dorchester	252,598	230,000	250,000	-22,598	-8.9%	20,000	8.7%
Frederick	1,112,083	1,100,000	1,056,000	-12,083	-1.1%	-44,000	-4.0%
Garrett	1,563,698	1,425,000	1,500,000	-138,698	-8.9%	75,000	5.3%
Harford	0	0	0	0	N/A	0	N/A
Howard	3,511,884	3,450,000	3,400,000	-61,884	-1.8%	-50,000	-1.4%
Kent	101,932	116,831	117,400	14,899	14.6%	569	0.5%
Montgomery	17,783,194	18,720,000	20,014,000	936,806	5.3%	1,294,000	6.9%
Prince George's	5,441,278	5,006,000	5,056,100	-435,278	-8.0%	50,100	1.0%
Queen Anne's	503,979	500,000	480,000	-3,979	-0.8%	-20,000	-4.0%
St. Mary's	630,116	575,000	650,000	-55,116	-8.7%	75,000	13.0%
Somerset	63,197	65,000	50,000	1,803	2.9%	-15,000	-23.1%
Talbot	1,143,703	1,100,000	975,000	-43,703	-3.8%	-125,000	-11.4%
Washington	775,000	0	0	-775,000	-100.0%	0	N/A
Wicomico	0	0	0	0	N/A	0	N/A
Worcester	11,284,976	10,796,697	11,250,000	-488,279	-4.3%	453,303	4.2%
<b>Total</b>	<b>\$87,980,496</b>	<b>\$84,443,159</b>	<b>\$84,738,122</b>	<b>-\$3,537,337</b>	<b>-4.0%</b>	<b>\$294,963</b>	<b>0.3%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 9**  
**Admissions and Amusement Tax Revenue Trend for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$157,974	\$150,000	\$150,000	-\$7,974	-5.0%	\$0	0.0%
Anne Arundel	7,734,653	7,590,000	7,890,000	-144,653	-1.9%	300,000	4.0%
Baltimore City	9,775,308	9,100,000	9,100,000	-675,308	-6.9%	0	0.0%
Baltimore	7,175,726	6,526,724	6,900,000	-649,002	-9.0%	373,276	5.7%
Calvert	23,377	40,000	30,000	16,623	71.1%	-10,000	-25.0%
Caroline	0	0	0	0	N/A	0	N/A
Carroll	386,184	400,000	400,000	13,816	3.6%	0	0.0%
Cecil	177,496	175,000	175,000	-2,496	-1.4%	0	0.0%
Charles	821,653	920,700	951,000	99,047	12.1%	30,300	3.3%
Dorchester	3,038	3,000	3,000	-38	-1.3%	0	0.0%
Frederick	834,477	893,000	800,000	58,523	7.0%	-93,000	-10.4%
Garrett	657,269	600,000	600,000	-57,269	-8.7%	0	0.0%
Harford	503,188	579,514	500,000	76,326	15.2%	-79,514	-13.7%
Howard	2,039,900	2,000,000	2,000,000	-39,900	-2.0%	0	0.0%
Kent	20,981	20,000	20,000	-981	-4.7%	0	0.0%
Montgomery	2,201,957	2,050,000	2,130,000	-151,957	-6.9%	80,000	3.9%
Prince George's	12,190,674	10,629,700	10,433,600	-1,560,974	-12.8%	-196,100	-1.8%
Queen Anne's	167,425	300,000	268,000	132,575	79.2%	-32,000	-10.7%
St. Mary's	112,802	120,000	120,000	7,198	6.4%	0	0.0%
Somerset	26,524	25,000	25,000	-1,524	-5.7%	0	0.0%
Talbot	67,106	45,000	50,000	-22,106	-32.9%	5,000	11.1%
Washington	400,000	400,000	375,000	0	0.0%	-25,000	-6.3%
Wicomico	200,000	175,000	88,500	-25,000	-12.5%	-86,500	-49.4%
Worcester	597,615	595,000	560,000	-2,615	-0.4%	-35,000	-5.9%
<b>Total</b>	<b>\$46,275,327</b>	<b>\$43,337,638</b>	<b>\$43,569,100</b>	<b>-\$2,937,689</b>	<b>-6.3%</b>	<b>\$231,462</b>	<b>0.5%</b>

Source: Department of Legislative Services, County Budgets

Appendix 10  
**Total Local Taxes for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$61,162,791	\$62,220,253	\$63,206,920	\$1,057,462	1.7%	\$986,667	1.6%
Anne Arundel	979,867,576	993,315,000	989,070,000	13,447,424	1.4%	-4,245,000	-0.4%
Baltimore City	1,069,715,980	1,091,276,684	1,121,039,000	21,560,704	2.0%	29,762,316	2.7%
Baltimore	1,496,267,240	1,487,354,928	1,524,578,826	-8,912,312	-0.6%	37,223,898	2.5%
Calvert	178,346,490	196,959,432	199,566,442	18,612,942	10.4%	2,607,010	1.3%
Caroline	34,232,765	35,109,988	35,914,808	877,223	2.6%	804,820	2.3%
Carroll	276,420,273	297,101,650	313,113,075	20,681,377	7.5%	16,011,425	5.4%
Cecil	143,837,214	151,135,936	153,914,056	7,298,722	5.1%	2,778,120	1.8%
Charles	260,108,660	278,080,378	291,919,500	17,971,718	6.9%	13,839,122	5.0%
Dorchester	42,282,877	41,371,574	41,844,456	-911,303	-2.2%	472,882	1.1%
Frederick	424,751,778	452,313,482	452,694,351	27,561,704	6.5%	380,869	0.1%
Garrett	55,554,220	57,912,774	60,938,708	2,358,554	4.2%	3,025,934	5.2%
Harford	405,256,239	436,308,321	428,342,163	31,052,082	7.7%	-7,966,158	-1.8%
Howard	792,034,837	827,874,629	831,107,453	35,839,792	4.5%	3,232,824	0.4%
Kent	37,962,549	40,496,451	42,286,227	2,533,902	6.7%	1,789,776	4.4%
Montgomery	2,703,546,263	2,833,975,231	2,851,262,752	130,428,968	4.8%	17,287,521	0.6%
Prince George's	1,330,690,544	1,338,170,900	1,363,878,500	7,480,356	0.6%	25,707,600	1.9%
Queen Anne's	90,818,671	97,668,470	99,837,824	6,849,799	7.5%	2,169,354	2.2%
St. Mary's	158,174,963	166,208,282	172,801,022	8,033,319	5.1%	6,592,740	4.0%
Somerset	21,085,503	21,264,064	21,672,138	178,561	0.8%	408,074	1.9%
Talbot	67,948,102	61,646,600	59,832,000	-6,301,502	-9.3%	-1,814,600	-2.9%
Washington	187,359,210	199,200,890	204,278,700	11,841,680	6.3%	5,077,810	2.5%
Wicomico	105,689,477	106,619,875	106,141,320	930,398	0.9%	-478,555	-0.4%
Worcester	156,346,828	168,808,828	161,717,607	12,462,000	8.0%	-7,091,221	-4.2%
<b>Total</b>	<b>\$11,079,461,050</b>	<b>\$11,442,394,620</b>	<b>\$11,590,957,848</b>	<b>\$362,933,570</b>	<b>3.3%</b>	<b>\$148,563,228</b>	<b>1.3%</b>

Source: Department of Legislative Services, County Budgets

Appendix 11  
**Total General Fund Revenues for Fiscal 2008-2010**

<u>County</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2008-2009</u>		<u>FY 2009-2010</u>	
				<u>\$ Difference</u>	<u>% Difference</u>	<u>\$ Difference</u>	<u>% Difference</u>
Allegany	\$76,121,527	\$77,695,530	\$80,890,333	\$1,574,003	2.1%	\$3,194,803	4.1%
Anne Arundel	1,160,688,922	1,120,363,900	1,167,942,400	-40,325,022	-3.5%	47,578,500	4.2%
Baltimore City	1,325,615,502	1,316,963,990	1,347,474,000	-8,651,512	-0.7%	30,510,010	2.3%
Baltimore	1,630,949,432	1,606,643,978	1,621,794,847	-24,305,454	-1.5%	15,150,869	0.9%
Calvert	206,953,059	221,339,044	220,192,150	14,385,985	7.0%	-1,146,894	-0.5%
Caroline	43,377,697	44,705,261	43,650,333	1,327,564	3.1%	-1,054,928	-2.4%
Carroll	318,375,788	345,500,000	354,500,000	27,124,212	8.5%	9,000,000	2.6%
Cecil	155,305,369	164,862,281	164,954,097	9,556,912	6.2%	91,816	0.1%
Charles	312,839,170	316,969,028	323,206,500	4,129,858	1.3%	6,237,472	2.0%
Dorchester	54,518,844	53,145,817	53,018,481	-1,373,027	-2.5%	-127,336	-0.2%
Frederick	488,124,406	511,848,713	486,075,824	23,724,307	4.9%	-25,772,889	-5.0%
Garrett	72,554,254	98,956,263	70,986,452	26,402,009	36.4%	-27,969,811	-28.3%
Harford	421,659,780	472,316,523	449,442,081	50,656,743	12.0%	-22,874,442	-4.8%
Howard	888,774,624	919,602,461	889,079,314	30,827,837	3.5%	-30,523,147	-3.3%
Kent	41,585,982	43,688,328	45,094,624	2,102,346	5.1%	1,406,296	3.2%
Montgomery	2,897,350,549	3,005,340,211	3,021,449,658	107,989,662	3.7%	16,109,447	0.5%
Prince George's	1,486,496,514	1,470,676,100	1,479,368,700	-15,820,414	-1.1%	8,692,600	0.6%
Queen Anne's	99,452,346	104,050,037	110,048,956	4,597,691	4.6%	5,998,919	5.8%
St. Mary's	175,972,865	191,126,363	195,203,995	15,153,498	8.6%	4,077,632	2.1%
Somerset	37,100,791	37,292,259	38,936,880	191,468	0.5%	1,644,621	4.4%
Talbot	81,585,849	82,000,000	77,752,000	414,151	0.5%	-4,248,000	-5.2%
Washington	195,733,250	199,629,340	203,098,640	3,896,090	2.0%	3,469,300	1.7%
Wicomico	131,950,578	129,535,922	124,628,442	-2,414,656	-1.8%	-4,907,480	-3.8%
Worcester	176,810,493	189,526,920	173,591,023	12,716,427	7.2%	-15,935,897	-8.4%
<b>Total</b>	<b>\$12,479,897,591</b>	<b>\$12,723,778,269</b>	<b>\$12,742,379,730</b>	<b>\$243,880,678</b>	<b>2.0%</b>	<b>\$18,601,461</b>	<b>0.1%</b>

Source: Department of Legislative Services, County Budgets