Local Government Finances in Maryland

Fiscal Year Ending June 30, 1997

Forty-Ninth Report to the Governor and the General Assembly of Maryland

August 1998
Department of Legislative Services

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Department of Legislative Services
Office of the Executive Director
Maryland General Assembly

Karl S. Aro
Executive Director

August 11, 1998

To His Excellency,
Parris N. Glendening, Governor of the State of Maryland

To the Honorable,
General Assembly of Maryland

Presented herewith is the forty-ninth annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 1997. The information reasonably reflects the general financial condition of local governments in Maryland.

The material contained in this edition represents edited extracts from the uniform financial reports submitted by the counties, incorporated municipalities, and special districts. Data submitted by the State Highway Administration, the State Department of Education, the State Department of Health and Mental Hygiene, the library boards, and the community colleges also has been utilized. The Department of Legislative Services has adjusted the data contained in the uniform financial reports and reconciled them to audited financial statements for the year ended June 30, 1997.

In addition, selected pension plan disclosure is presented for each local government providing a pension plan for employees. A listing of the local governments participating in the Maryland State Retirement and Pension Systems is provided in the Notes to the Publication.

I thank the following members of the department's Office of Policy Analysis for their contributions to this report: Ms. Karen Benton who had primary responsibility for producing the report; Mr. Thomas Hickey who primarily compiled the pension plan information; Mr. John Rohrer who edited the report; and Ms. Nancy Scaggs for general publication coordination.

Lastly and most importantly, I thank those local officials whose cooperation ultimately made this report possible.

Respectfully submitted,

Karl S. Aro
Executive Director
Department of Legislative Services

KSA/ncs

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TABLE OF CONTENTS

I. LETTER OF TRANSMITTAL

II. COUNTIES

Table I	-	Financial Summaries	3
Table II	-	Statements of Revenue and Expenditures	33
Table III	-	Analyses of County Accounts With Boards of Education, Boards of Trustees for Community Colleges, and Library Boards	63
Table IV	-	Pension Plan Disclosures	93

III. MUNICIPALITIES/SPECIAL DISTRICTS - STATE CREATED

Table I	-	Financial Summaries	129
Table II	-	Statements of Revenue and Expenditures	163
Table III	-	Pension Plan Disclosures	255

IV. ANALYSES

Table I	-	Counties - Statements of Revenue and Expenditures - Five-Year Summary	291
Table II	-	Counties - Statements of Revenue and Expenditures - Percent of Total	321
Table III	-	Counties - Statements of Revenue and Expenditures - Per Capita	331
Table IV	-	Municipalities - Statements of Revenue and Expenditures - Five-Year Summary (by County)	341
Table V	-	Municipalities - Statements of Revenue and Expenditures - Percent of Total	365

V. APPENDICES

Appendix I	-	Population and Land Area	375
Appendix II	-	Property Tax Rates	377
Appendix III	-	Admissions and Amusement Tax Rates	379
Appendix IV	-	Income Tax Rates	382
Appendix V	-	Property Transfer Tax Rates	383
Appendix VI	-	Recordation Tax Rates	384
Appendix VII	-	Sales and Service Tax Rates	385
Appendix VIII	-	Trailer Park Tax Rates	386
Appendix IX	-	County Bond Ratings	387

VI. NOTES TO THE PUBLICATION 389

VII. INDEX OF LOCAL GOVERNMENTS 395

COUNTIES

TABLE I

FINANCIAL SUMMARIES

TABLE I - FINANCIAL SUMMARIES

These tables show each county's and Baltimore City's assessed property values (current and prior year's), amount (dollar and percent) of increase (decrease) in assessed property values, amount of public debt (amount outstanding, new issues, redeemed debt, and ratio of debt to assessable base), total revenues and expenditures for specific functional categories (county government, board of education, board of health, and so forth), and amount of excess or deficiency of revenues over expenditures.

Special notes are as follows:

- ***Assessable Base:*** Includes value of real property, business personal property, and public utility and railroad operating property.

- ***Debt Outstanding:*** Includes all forms of long and short-term indebtedness evidenced by bonds, notes, loans, and capital lease obligations. Excludes compensated absences payable and claims and judgements.

- ***Account with State Highway Administration:*** Includes county highway construction bond sinking fund withholdings and county transportation indebtedness to the State.

Year Ending June 30, 1997

Allegany County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Comm.	Total
Property Valuation								
Assessable Base - Current Year	1,177,239,580							1,177,239,580
Assessable Base - Prior Year	1,169,359,316							1,169,359,316
Increase/(Decrease)	7,880,264	0	0	0	0	0	0	7,880,264
% Increase/(Decrease)	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%
Assessable Base per Capita	16,285	0	0	0	0	0	0	16,285
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	30,727,873							30,727,873
Enterprise Fund Debt	1,645,447						16,080,000	17,725,447
State Loans	12,076,779	307,225						12,384,004
Short-term Debt								0
Subtotal	44,450,099	307,225	0	0	0	0	16,080,000	60,837,324
Plus: New Issues During the Year								
General Long-term Debt	7,051,160							7,051,160
Enterprise Fund Debt								0
State Loans	102,500							102,500
Short-term Debt								0
Subtotal	7,153,660	0	0	0	0	0	0	7,153,660
Less: Debt Redeemed During the Year								
General Long-term Debt	2,259,938							2,259,938
Enterprise Fund Debt	69,944						485,000	554,944
State Loans	413,317	99,186						512,503
Short-term Debt								0
Subtotal	2,743,199	99,186	0	0	0	0	485,000	3,327,385
Debt Outstanding, End of the Year								
General Long-term Debt	35,519,095	0	0	0	0	0	0	35,519,095
Enterprise Fund Debt	1,575,503	0	0	0	0	0	15,595,000	17,170,503
State Loans	11,765,962	208,039	0	0	0	0	0	11,974,001
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	48,860,560	208,039	0	0	0	0	15,595,000	64,663,599
Less: Sinking Fund Assets								0
Total Public Debt	48,860,560	208,039	0	0	0	0	15,595,000	64,663,599
Debt to Assessable Base	4.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.5%
Revenues and Expenditures								
Total Revenues	74,811,637	101,828	70,280,897	22,067,925	9,154,862	1,404,131	6,307,321	151,457,155
Total Expenditures	80,672,079	101,828	68,845,432	23,264,869	9,154,862	1,092,910	6,625,071	157,085,605
Excess of Revenues Over/ (Under) Expenditures	(5,860,442)	0	1,435,465	(1,196,944)	0	311,221	(317,750)	(5,628,450)

Year Ending June 30, 1997

Anne Arundel County

	County Council	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	13,398,657,053						13,398,657,053
Assessable Base - Prior Year	13,008,701,348						13,008,701,348
Increase/(Decrease)	389,955,705	0	0	0	0	0	389,955,705
% Increase/(Decrease)	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Assessable Base per Capita	28,506	0	0	0	0	0	28,506
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	358,173,563						358,173,563
Enterprise Fund Debt	317,469,208						317,469,208
State Loans	3,078,890	2,692,518					5,771,408
Short-term Debt							0
Subtotal	678,721,661	2,692,518	0	0	0	0	681,414,179
Plus: New Issues During the Year							
General Long-term Debt	32,000,000						32,000,000
Enterprise Fund Debt							0
State Loans	681,321						681,321
Short-term Debt							0
Subtotal	32,681,321	0	0	0	0	0	32,681,321
Less: Debt Redeemed During the Year							
General Long-term Debt	29,166,165						29,166,165
Enterprise Fund Debt	21,668,739						21,668,739
State Loans	164,986	334,691					499,677
Short-term Debt							0
Subtotal	50,999,890	334,691	0	0	0	0	51,334,581
Debt Outstanding, End of the Year							
General Long-term Debt	361,007,398	0	0	0	0	0	361,007,398
Enterprise Fund Debt	295,800,469	0	0	0	0	0	295,800,469
State Loans	3,595,225	2,357,827	0	0	0	0	5,953,052
Short-term Debt	0	0	0	0	0	0	0
Subtotal	660,403,092	2,357,827	0	0	0	0	662,760,919
Less: Sinking Fund Assets							0
Total Public Debt	660,403,092	2,357,827	0	0	0	0	662,760,919
Debt to Assessable Base	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	4.9%
Revenues and Expenditures							
Total Revenues	750,122,455	416,073	470,272,100	58,606,366	16,515,948	12,924,889	953,908,067
Total Expenditures	788,980,697	416,073	472,387,835	56,285,229	16,515,948	12,802,005	992,438,023
Excess of Revenues Over/ (Under) Expenditures	(38,858,242)	0	(2,115,735)	2,321,137	0	122,884	(38,529,956)

Baltimore City

	City Council	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	8,281,326,074					8,281,326,074
Assessable Base - Prior Year	8,250,101,085					8,250,101,085
Increase/(Decrease)	31,224,989	0	0	0	0	31,224,989
% Increase/(Decrease)	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%
Assessable Base per Capita	12,600	0	0	0	0	12,600
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	432,308,689					432,308,689
Enterprise Fund Debt	486,436,759					486,436,759
State Loans	12,672,448	21,518,974	78,345			34,269,767
Short-term Debt						0
Subtotal	931,417,896	21,518,974	78,345	0	0	953,015,215
Plus: New Issues During the Year						
General Long-term Debt	37,479,642					37,479,642
Enterprise Fund Debt	101,704,539					101,704,539
State Loans						0
Short-term Debt						0
Subtotal	139,184,181	0	0	0	0	139,184,181
Less: Debt Redeemed During the Year						
General Long-term Debt	13,751,198					13,751,198
Enterprise Fund Debt	106,359,663					106,359,663
State Loans	901,999	5,978,812	58,437			6,939,248
Short-term Debt						0
Subtotal	121,012,860	5,978,812	58,437	0	0	127,050,109
Debt Outstanding, End of the Year						
General Long-term Debt	456,037,133	0	0	0	0	456,037,133
Enterprise Fund Debt	481,781,635	0	0	0	0	481,781,635
State Loans	11,770,449	15,540,162	19,908	0	0	27,330,519
Short-term Debt	0	0	0	0	0	0
Subtotal	949,589,217	15,540,162	19,908	0	0	965,149,287
Less: Sinking Fund Assets						0
Total Public Debt	949,589,217	15,540,162	19,908	0	0	965,149,287
Debt to Assessable Base	11.5%	0.0%	0.0%	0.0%	0.0%	11.7%
Revenues and Expenditures						
Total Revenues	1,526,425,491	2,368,198	703,513,847	93,576,238	24,062,657	2,122,886,635
Total Expenditures	1,472,894,040	2,368,198	703,045,811	93,576,238	23,782,937	2,068,607,428
Excess of Revenues Over/ (Under) Expenditures	53,531,451	0	468,036	0	279,720	54,279,207

Year Ending June 30, 1997

Baltimore County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	17,079,226,967					17,079,226,967
Assessable Base - Prior Year	16,579,505,906					16,579,505,906
Increase/(Decrease)	499,721,061	0	0	0	0	499,721,061
% Increase/(Decrease)	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Assessable Base per Capita	23,699	0	0	0	0	23,699
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	942,566,197					942,566,197
Enterprise Fund Debt	350,000					350,000
State Loans		41,125				41,125
Short-term Debt						0
Subtotal	942,916,197	41,125	0	0	0	942,957,322
Plus: New Issues During the Year						
General Long-term Debt	11,609,194					11,609,194
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	11,609,194	0	0	0	0	11,609,194
Less: Debt Redeemed During the Year						
General Long-term Debt	71,549,444					71,549,444
Enterprise Fund Debt	40,000					40,000
State Loans		41,125				41,125
Short-term Debt						0
Subtotal	71,589,444	41,125	0	0	0	71,630,569
Debt Outstanding, End of the Year						
General Long-term Debt	882,625,947	0	0	0	0	882,625,947
Enterprise Fund Debt	310,000	0	0	0	0	310,000
State Loans	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	882,935,947	0	0	0	0	882,935,947
Less: Sinking Fund Assets						0
Total Public Debt	882,935,947	0	0	0	0	882,935,947
Debt to Assessable Base	5.2%	0.0%	0.0%	0.0%	0.0%	5.2%
Revenues and Expenditures						
Total Revenues	1,140,934,752	678,981,923	139,369,108	39,218,572	26,886,946	1,529,748,160
Total Expenditures	1,183,681,542	680,199,215	105,303,730	39,218,572	25,532,296	1,538,292,214
Excess of Revenues Over/ (Under) Expenditures	(42,746,790)	(1,217,292)	34,065,378	0	1,354,650	(8,544,054)

Year Ending June 30, 1997

Calvert County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	2,722,911,735					2,722,911,735
Assessable Base - Prior Year	2,535,334,300					2,535,334,300
Increase/(Decrease)	187,577,435	0	0	0	0	187,577,435
% Increase/(Decrease)	7.4%	0.0%	0.0%	0.0%	0.0%	7.4%
Assessable Base per Capita	39,228	0	0	0	0	39,228
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	36,621,079					36,621,079
Enterprise Fund Debt	13,165,269					13,165,269
State Loans	5,106,649	2,247,311				7,353,960
Short-term Debt						0
Subtotal	54,892,997	2,247,311	0	0	0	57,140,308
Plus: New Issues During the Year						
General Long-term Debt	18,346,216					18,346,216
Enterprise Fund Debt	353,784					353,784
State Loans	3,794,197					3,794,197
Short-term Debt						0
Subtotal	22,494,197	0	0	0	0	22,494,197
Less: Debt Redeemed During the Year						
General Long-term Debt	2,258,778					2,258,778
Enterprise Fund Debt	644,391					644,391
State Loans	407,370	339,513				746,883
Short-term Debt						0
Subtotal	3,310,539	339,513	0	0	0	3,650,052
Debt Outstanding, End of the Year						
General Long-term Debt	52,708,517	0	0	0	0	52,708,517
Enterprise Fund Debt	12,874,662	0	0	0	0	12,874,662
State Loans	8,493,476	1,907,798	0	0	0	10,401,274
Short-term Debt	0	0	0	0	0	0
Subtotal	74,076,655	1,907,798	0	0	0	75,984,453
Less: Sinking Fund Assets						0
Total Public Debt	74,076,655	1,907,798	0	0	0	75,984,453
Debt to Assessable Base	2.7%	0.0%	0.0%	0.0%	0.0%	2.8%
Revenues and Expenditures						
Total Revenues	133,722,449	404,686	85,154,489	5,124,082	1,578,668	169,798,056
Total Expenditures	111,813,984	404,686	89,691,205	5,124,082	1,580,566	152,428,205
Excess of Revenues Over/ (Under) Expenditures	21,908,465	0	(4,536,716)	0	(1,898)	17,369,851

Year Ending June 30, 1997

Caroline County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	464,564,915						464,564,915
Assessable Base - Prior Year	449,054,592						449,054,592
Increase/(Decrease)	15,510,323	0	0	0	0	0	15,510,323
% Increase/(Decrease)	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%
Assessable Base per Capita	15,734	0	0	0	0	0	15,734
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	8,875,144						8,875,144
Enterprise Fund Debt							0
State Loans	4,571,306	1,272,457	69,325				5,913,088
Short-term Debt	2,530,974						2,530,974
Subtotal	15,977,424	1,272,457	69,325	0	0	0	17,319,206
Plus: New Issues During the Year							
General Long-term Debt	6,541,869						6,541,869
Enterprise Fund Debt							0
State Loans							0
Short-term Debt	1,055,150						1,055,150
Subtotal	7,597,019	0	0	0	0	0	7,597,019
Less: Debt Redeemed During the Year							
General Long-term Debt	1,369,615						1,369,615
Enterprise Fund Debt							0
State Loans	1,916,127	141,917	53,864				2,111,908
Short-term Debt	2,126,297						2,126,297
Subtotal	5,412,039	141,917	53,864	0	0	0	5,607,820
Debt Outstanding, End of the Year							
General Long-term Debt	14,047,398	0	0	0	0	0	14,047,398
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	2,655,179	1,130,540	15,461	0	0	0	3,801,180
Short-term Debt	1,459,827	0	0	0	0	0	1,459,827
Subtotal	18,162,404	1,130,540	15,461	0	0	0	19,308,405
Less: Sinking Fund Assets							0
Total Public Debt	18,162,404	1,130,540	15,461	0	0	0	19,308,405
Debt to Assessable Base	3.9%	0.0%	0.0%	0.0%	0.0%	0.0%	4.2%
Revenues and Expenditures							
Total Revenues	31,478,210	180,297	30,498,936	2,143,570	2,814,519	1,634,773	56,051,074
Total Expenditures	29,011,701	180,297	30,692,968	1,848,556	2,814,519	1,692,565	53,541,375
Excess of Revenues Over/ (Under) Expenditures	2,466,509	0	(194,032)	295,014	0	(57,792)	2,509,699

Year Ending June 30, 1997

Carroll County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	3,354,352,138						3,354,352,138
Assessable Base - Prior Year	3,217,311,319						3,217,311,319
Increase/(Decrease)	137,040,819	0	0	0	0	0	137,040,819
% Increase/(Decrease)	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%
Assessable Base per Capita	22,829	0	0	0	0	0	22,829
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	134,825,714						134,825,714
Enterprise Fund Debt	28,967,338						28,967,338
State Loans	4,580,733	1,670,193					6,250,926
Short-term Debt							0
Subtotal	168,373,785	1,670,193	0	0	0	0	170,043,978
Plus: New Issues During the Year							
General Long-term Debt	29,225,000						29,225,000
Enterprise Fund Debt	1,300,000						1,300,000
State Loans	2,524,000						2,524,000
Short-term Debt							0
Subtotal	33,049,000	0	0	0	0	0	33,049,000
Less: Debt Redeemed During the Year							
General Long-term Debt	16,665,039						16,665,039
Enterprise Fund Debt	2,014,567						2,014,567
State Loans	255,530	208,505					464,035
Short-term Debt							0
Subtotal	18,935,136	208,505	0	0	0	0	19,143,641
Debt Outstanding, End of the Year							
General Long-term Debt	147,385,675	0	0	0	0	0	147,385,675
Enterprise Fund Debt	28,252,771	0	0	0	0	0	28,252,771
State Loans	6,849,203	1,461,688	0	0	0	0	8,310,891
Short-term Debt	0	0	0	0	0	0	0
Subtotal	182,487,649	1,461,688	0	0	0	0	183,949,337
Less: Sinking Fund Assets							0
Total Public Debt	182,487,649	1,461,688	0	0	0	0	183,949,337
Debt to Assessable Base	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.5%
Revenues and Expenditures							
Total Revenues	225,930,289	250,789	164,750,305	10,647,045	8,588,904	6,086,055	317,597,854
Total Expenditures	210,754,405	250,789	164,650,880	10,847,774	8,588,904	6,054,134	302,491,353
Excess of Revenues Over/ (Under) Expenditures	15,175,884	0	99,425	(200,729)	0	31,921	15,106,501

Year Ending June 30, 1997

Cecil County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	1,741,244,478						1,741,244,478
Assessable Base - Prior Year	1,688,032,949						1,688,032,949
Increase/(Decrease)	53,211,529	0	0	0	0	0	53,211,529
% Increase/(Decrease)	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	3.2%
Assessable Base per Capita	21,559	0	0	0	0	0	21,559
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	41,281,183						41,281,183
Enterprise Fund Debt	3,214,680						3,214,680
State Loans	1,230,218	6,932,735					8,162,953
Short-term Debt							0
Subtotal	45,726,081	6,932,735	0	0	0	0	52,658,816
Plus: New Issues During the Year							
General Long-term Debt	8,840,000						8,840,000
Enterprise Fund Debt							0
State Loans	400,000						400,000
Short-term Debt							0
Subtotal	9,240,000	0	0	0	0	0	9,240,000
Less: Debt Redeemed During the Year							
General Long-term Debt	2,753,359						2,753,359
Enterprise Fund Debt	1,139,002						1,139,002
State Loans	101,734	771,476					873,210
Short-term Debt							0
Subtotal	3,994,095	771,476	0	0	0	0	4,765,571
Debt Outstanding, End of the Year							
General Long-term Debt	47,367,824	0	0	0	0	0	47,367,824
Enterprise Fund Debt	2,075,678	0	0	0	0	0	2,075,678
State Loans	1,528,484	6,161,259	0	0	0	0	7,689,743
Short-term Debt	0	0	0	0	0	0	0
Subtotal	50,971,986	6,161,259	0	0	0	0	57,133,245
Less: Sinking Fund Assets							0
Total Public Debt	50,971,986	6,161,259	0	0	0	0	57,133,245
Debt to Assessable Base	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%
Revenues and Expenditures							
Total Revenues	93,031,316	1,014,531	90,025,025	11,796,589	7,677,056	1,386,523	152,768,649
Total Expenditures	92,111,054	1,014,531	89,491,823	11,497,609	7,677,056	1,363,334	150,993,016
Excess of Revenues Over/ (Under) Expenditures	920,262	0	533,202	298,980	0	23,189	1,775,633

Year Ending June 30, 1997

Charles County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	3,021,092,410						3,021,092,410
Assessable Base - Prior Year	2,865,195,420						2,865,195,420
Increase/(Decrease)	155,896,990	0	0	0	0	0	155,896,990
% Increase/(Decrease)	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%
Assessable Base per Capita	26,253	0	0	0	0	0	26,253
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	64,680,911						64,680,911
Enterprise Fund Debt	34,353,323						34,353,323
State Loans	1,616,828	9,651,379					11,268,207
Short-term Debt							0
Subtotal	100,651,062	9,651,379	0	0	0	0	110,302,441
Plus: New Issues During the Year							
General Long-term Debt	13,774,581						13,774,581
Enterprise Fund Debt	6,275,420						6,275,420
State Loans	8,349,825						8,349,825
Short-term Debt							0
Subtotal	28,399,826	0	0	0	0	0	28,399,826
Less: Debt Redeemed During the Year							
General Long-term Debt	4,909,675						4,909,675
Enterprise Fund Debt	2,977,355						2,977,355
State Loans	48,082	1,056,030					1,104,112
Short-term Debt							0
Subtotal	7,935,112	1,056,030	0	0	0	0	8,991,142
Debt Outstanding, End of the Year							
General Long-term Debt	73,545,817	0	0	0	0	0	73,545,817
Enterprise Fund Debt	37,651,388	0	0	0	0	0	37,651,388
State Loans	9,918,571	8,595,349	0	0	0	0	18,513,920
Short-term Debt	0	0	0	0	0	0	0
Subtotal	121,115,776	8,595,349	0	0	0	0	129,711,125
Less: Sinking Fund Assets							0
Total Public Debt	121,115,776	8,595,349	0	0	0	0	129,711,125
Debt to Assessable Base	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%
Revenues and Expenditures							
Total Revenues	184,708,075	1,329,849	137,821,023	29,714,748	5,941,539	1,862,078	279,761,847
Total Expenditures	177,853,488	1,329,849	136,322,072	27,562,989	5,941,539	1,853,844	269,248,316
Excess of Revenues Over/ (Under) Expenditures	6,854,587	0	1,498,951	2,151,759	0	8,234	10,513,531

Year Ending June 30, 1997

Dorchester County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Sanitary District	Roads Board	Total
Property Valuation									
Assessable Base - Current Year	648,697,824								648,697,824
Assessable Base - Prior Year	631,666,380								631,666,380
Increase/(Decrease)	17,031,444	0	0	0	0	0	0	0	17,031,444
% Increase/(Decrease)	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%
Assessable Base per Capita	21,701	0	0	0	0	0	0	0	21,701
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	18,877,528								18,877,528
Enterprise Fund Debt	439,500						25,000		464,500
State Loans	1,259,904	1,052,799	37,220				371,071	408,764	3,129,758
Short-term Debt									0
Subtotal	20,576,932	1,052,799	37,220	0	0	0	396,071	408,764	22,471,786
Plus: New Issues During the Year									
General Long-term Debt									0
Enterprise Fund Debt									0
State Loans	1,568,440								1,568,440
Short-term Debt									0
Subtotal	1,568,440	0	0	0	0	0	0	0	1,568,440
Less: Debt Redeemed During the Year									
General Long-term Debt	1,345,181								1,345,181
Enterprise Fund Debt	209,500						25,000		234,500
State Loans	56,746	179,248	17,312				6,979	17,217	277,502
Short-term Debt									0
Subtotal	1,611,427	179,248	17,312	0	0	0	31,979	17,217	1,857,183
Debt Outstanding, End of the Year									
General Long-term Debt	17,532,347	0	0	0	0	0	0	0	17,532,347
Enterprise Fund Debt	230,000	0	0	0	0	0	0	0	230,000
State Loans	2,771,598	873,551	19,908	0	0	0	364,092	391,547	4,420,696
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	20,533,945	873,551	19,908	0	0	0	364,092	391,547	22,183,043
Less: Sinking Fund Assets									0
Total Public Debt	20,533,945	873,551	19,908	0	0	0	364,092	391,547	22,183,043
Debt to Assessable Base	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.4%
Revenues and Expenditures									
Total Revenues	29,678,613	183,681	36,571,163	2,363,424	3,680,839	614,469	435,137	3,639,630	60,788,664
Total Expenditures	32,382,252	183,681	35,863,841	2,038,152	3,680,839	728,534	425,868	3,924,660	62,867,750
Excess of Revenues Over/ (Under) Expenditures	(2,703,639)	0	707,322	325,272	0	(114,065)	9,269	(285,030)	(2,079,086)

Year Ending June 30, 1997

Frederick County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	4,401,376,486						4,401,376,486
Assessable Base - Prior Year	4,203,222,992						4,203,222,992
Increase/(Decrease)	198,153,494	0	0	0	0	0	198,153,494
% Increase/(Decrease)	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%
Assessable Base per Capita	24,023	0	0	0	0	0	24,023
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	92,921,802						92,921,802
Enterprise Fund Debt	51,279,982						51,279,982
State Loans	22,422,027	644,737					23,066,764
Short-term Debt							0
Subtotal	166,623,811	644,737	0	0	0	0	167,268,548
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans	2,460,280						2,460,280
Short-term Debt							0
Subtotal	2,460,280	0	0	0	0	0	2,460,280
Less: Debt Redeemed During the Year							
General Long-term Debt	4,898,036						4,898,036
Enterprise Fund Debt	1,975,966						1,975,966
State Loans	1,058,625	644,737					1,703,362
Short-term Debt							0
Subtotal	7,932,627	644,737	0	0	0	0	8,577,364
Debt Outstanding, End of the Year							
General Long-term Debt	88,023,766	0	0	0	0	0	88,023,766
Enterprise Fund Debt	49,304,016	0	0	0	0	0	49,304,016
State Loans	23,823,682	0	0	0	0	0	23,823,682
Short-term Debt	0	0	0	0	0	0	0
Subtotal	161,151,464	0	0	0	0	0	161,151,464
Less: Sinking Fund Assets							0
Total Public Debt	161,151,464	0	0	0	0	0	161,151,464
Debt to Assessable Base	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%	3.7%
Revenues and Expenditures							
Total Revenues	227,094,073	644,737	196,424,908	19,980,814	8,771,060	2,948,441	335,782,654
Total Expenditures	231,094,625	644,737	195,120,443	20,151,476	8,771,060	2,750,823	338,451,785
Excess of Revenues Over/ (Under) Expenditures	(4,000,552)	0	1,304,465	(170,662)	0	197,618	(2,669,131)

Garrett County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	735,643,837					735,643,837
Assessable Base - Prior Year	687,249,101					687,249,101
Increase/(Decrease)	48,394,736	0	0	0	0	48,394,736
% Increase/(Decrease)	7.0%	0.0%	0.0%	0.0%	0.0%	7.0%
Assessable Base per Capita	24,928	0	0	0	0	24,928
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	10,868,516					10,868,516
Enterprise Fund Debt	5,576,518					5,576,518
State Loans	2,073,589					2,073,589
Short-term Debt	1,980,000					1,980,000
Subtotal	20,498,623	0	0	0	0	20,498,623
Plus: New Issues During the Year						
General Long-term Debt	5,483,482					5,483,482
Enterprise Fund Debt	1,374,373					1,374,373
State Loans	1,429,637					1,429,637
Short-term Debt	2,940,000					2,940,000
Subtotal	11,227,492	0	0	0	0	11,227,492
Less: Debt Redeemed During the Year						
General Long-term Debt	5,518,792					5,518,792
Enterprise Fund Debt	1,213,948					1,213,948
State Loans	285,232					285,232
Short-term Debt	1,980,000					1,980,000
Subtotal	8,997,972	0	0	0	0	8,997,972
Debt Outstanding, End of the Year						
General Long-term Debt	10,833,206	0	0	0	0	10,833,206
Enterprise Fund Debt	5,736,943	0	0	0	0	5,736,943
State Loans	3,217,994	0	0	0	0	3,217,994
Short-term Debt	2,940,000	0	0	0	0	2,940,000
Subtotal	22,728,143	0	0	0	0	22,728,143
Less: Sinking Fund Assets						0
Total Public Debt	22,728,143	0	0	0	0	22,728,143
Debt to Assessable Base	3.1%	0.0%	0.0%	0.0%	0.0%	3.1%
Revenues and Expenditures						
Total Revenues	41,209,611	30,810,558	7,382,607	3,910,555	706,174	68,991,100
Total Expenditures	42,787,717	30,467,529	7,433,029	3,910,555	633,681	70,204,106
Excess of Revenues Over/ (Under) Expenditures	(1,578,106)	343,029	(50,422)	0	72,493	(1,213,006)

Harford County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	4,571,335,684					4,571,335,684
Assessable Base - Prior Year	4,319,724,561					4,319,724,561
Increase/(Decrease)	251,611,123	0	0	0	0	251,611,123
% Increase/(Decrease)	5.8%	0.0%	0.0%	0.0%	0.0%	5.8%
Assessable Base per Capita	21,506	0	0	0	0	21,506
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	87,172,082					87,172,082
Enterprise Fund Debt	62,280,809					62,280,809
State Loans	54,024,693	37,220				54,061,913
Short-term Debt						0
Subtotal	203,477,584	37,220	0	0	0	203,514,804
Plus: New Issues During the Year						
General Long-term Debt	6,634,633					6,634,633
Enterprise Fund Debt						0
State Loans						0
Short-term Debt	1,576,087					1,576,087
Subtotal	8,210,720	0	0	0	0	8,210,720
Less: Debt Redeemed During the Year						
General Long-term Debt	6,451,741					6,451,741
Enterprise Fund Debt	5,408,582					5,408,582
State Loans	1,495,754	17,312				1,513,066
Short-term Debt						0
Subtotal	13,356,077	17,312	0	0	0	13,373,389
Debt Outstanding, End of the Year						
General Long-term Debt	87,354,974	0	0	0	0	87,354,974
Enterprise Fund Debt	56,872,227	0	0	0	0	56,872,227
State Loans	52,528,939	19,908	0	0	0	52,548,847
Short-term Debt	1,576,087	0	0	0	0	1,576,087
Subtotal	198,332,227	19,908	0	0	0	198,352,135
Less: Sinking Fund Assets						0
Total Public Debt	198,332,227	19,908	0	0	0	198,352,135
Debt to Assessable Base	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Revenues and Expenditures						
Total Revenues	283,904,052	221,338,090	27,171,350	10,006,002	7,046,480	415,953,407
Total Expenditures	293,573,831	221,310,264	26,787,859	10,006,002	6,963,077	425,128,466
Excess of Revenues Over/ (Under) Expenditures	(9,669,779)	27,826	383,491	0	83,403	(9,175,059)

Year Ending June 30, 1997

Howard County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	7,172,509,680					7,172,509,680
Assessable Base - Prior Year	6,846,429,730					6,846,429,730
Increase/(Decrease)	326,079,950	0	0	0	0	326,079,950
% Increase/(Decrease)	4.8%	0.0%	0.0%	0.0%	0.0%	4.8%
Assessable Base per Capita	31,349	0	0	0	0	31,349
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	539,087,301					539,087,301
Enterprise Fund Debt	117,271,624					117,271,624
State Loans	21,118,995					21,118,995
Short-term Debt						0
Subtotal	677,477,920	0	0	0	0	677,477,920
Plus: New Issues During the Year						
General Long-term Debt	74,016,510					74,016,510
Enterprise Fund Debt	5,817,228					5,817,228
State Loans	561,529					561,529
Short-term Debt						0
Subtotal	80,395,267	0	0	0	0	80,395,267
Less: Debt Redeemed During the Year						
General Long-term Debt	63,847,115					63,847,115
Enterprise Fund Debt	7,062,359					7,062,359
State Loans	661,361					661,361
Short-term Debt						0
Subtotal	71,570,835	0	0	0	0	71,570,835
Debt Outstanding, End of the Year						
General Long-term Debt	549,256,696	0	0	0	0	549,256,696
Enterprise Fund Debt	116,026,493	0	0	0	0	116,026,493
State Loans	21,019,163	0	0	0	0	21,019,163
Short-term Debt	0	0	0	0	0	0
Subtotal	686,302,352	0	0	0	0	686,302,352
Less: Sinking Fund Assets						0
Total Public Debt	686,302,352	0	0	0	0	686,302,352
Debt to Assessable Base	9.6%	0.0%	0.0%	0.0%	0.0%	9.6%
Revenues and Expenditures						
Total Revenues	475,879,775	288,767,162	30,684,312	9,109,313	8,983,962	580,832,535
Total Expenditures	480,847,481	292,675,986	30,477,293	9,109,313	9,166,592	589,684,676
Excess of Revenues Over/ (Under) Expenditures	(4,967,706)	(3,908,824)	207,019	0	(182,630)	(8,852,141)

Kent County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	517,090,157					517,090,157
Assessable Base - Prior Year	498,587,485					498,587,485
Increase/(Decrease)	18,502,672	0	0	0	0	18,502,672
% Increase/(Decrease)	3.7%	0.0%	0.0%	0.0%	0.0%	3.7%
Assessable Base per Capita	27,120	0	0	0	0	27,120
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	3,623,001					3,623,001
Enterprise Fund Debt	1,790,159					1,790,159
State Loans	1,014,094					1,014,094
Short-term Debt	4,085,559					4,085,559
Subtotal	10,512,813	0	0	0	0	10,512,813
Plus: New Issues During the Year						
General Long-term Debt	723,000					723,000
Enterprise Fund Debt	3,294,600					3,294,600
State Loans	105,617					105,617
Short-term Debt	3,031,611					3,031,611
Subtotal	7,154,828	0	0	0	0	7,154,828
Less: Debt Redeemed During the Year						
General Long-term Debt	293,956					293,956
Enterprise Fund Debt	48,780					48,780
State Loans	146,199					146,199
Short-term Debt	6,510,740					6,510,740
Subtotal	6,999,675	0	0	0	0	6,999,675
Debt Outstanding, End of the Year						
General Long-term Debt	4,052,045	0	0	0	0	4,052,045
Enterprise Fund Debt	5,035,979	0	0	0	0	5,035,979
State Loans	973,512	0	0	0	0	973,512
Short-term Debt	606,430	0	0	0	0	606,430
Subtotal	10,667,966	0	0	0	0	10,667,966
Less: Sinking Fund Assets						0
Total Public Debt	10,667,966	0	0	0	0	10,667,966
Debt to Assessable Base	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%
Revenues and Expenditures						
Total Revenues	25,736,841	18,434,524	1,429,047	3,032,809	438,363	36,988,452
Total Expenditures	25,642,873	18,630,516	1,232,371	3,032,809	431,565	36,887,002
Excess of Revenues Over/ (Under) Expenditures	93,968	(195,992)	196,676	0	6,798	101,450

Year Ending June 30, 1997

Montgomery County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & lanning Comm.	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
Property Valuation									
Assessable Base - Current Year	30,392,876,021								30,392,876,021
Assessable Base - Prior Year	29,575,004,490								29,575,004,490
Increase/(Decrease)	817,871,531	0	0	0	0	0	0	0	817,871,531
% Increase/(Decrease)	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%
Assessable Base per Capita	36,761	0	0	0	0	0	0	0	36,761
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	1,132,936,909					33,725,000			1,166,661,909
Enterprise Fund Debt	735,676,559					8,797,282	924,847,500		1,669,321,341
State Loans							10,948,000		10,948,000
Short-term Debt									0
Subtotal	1,868,613,468	0	0	0	0	42,522,282	935,795,500	0	2,846,931,250
Plus: New Issues During the Year									
General Long-term Debt	115,294,953								115,294,953
Enterprise Fund Debt	123,083,329						132,925,000		256,008,329
State Loans									0
Short-term Debt									0
Subtotal	238,378,282	0	0	0	0	0	132,925,000	0	371,303,282
Less: Debt Redeemed During the Year									
General Long-term Debt	193,388,095					2,370,000			195,758,095
Enterprise Fund Debt	123,589,318					1,358,610	139,067,500		264,015,428
State Loans							722,000		722,000
Short-term Debt									0
Subtotal	316,977,413	0	0	0	0	3,728,610	139,789,500	0	460,495,523
Debt Outstanding, End of the Year									
General Long-term Debt	1,054,843,767	0	0	0	0	31,355,000		0	1,086,198,767
Enterprise Fund Debt	735,170,570	0	0	0	0	7,438,672	918,705,000	0	1,661,314,242
State Loans	0	0	0	0	0	0	10,226,000	0	10,226,000
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	1,790,014,337	0	0	0	0	38,793,672	928,931,000	0	2,757,739,009
Less: Sinking Fund Assets									0
Total Public Debt	1,790,014,337	0	0	0	0	38,793,672	928,931,000	0	2,757,739,009
Debt to Assessable Base	5.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.1%
Revenues and Expenditures									
Total Revenues	1,864,312,055	1,055,522,974	115,433,864	44,202,279	28,379,190	77,553,721	205,528,500	124,359	2,447,907,324
Total Expenditures	1,990,811,122	1,054,400,685	112,883,720	44,202,279	23,555,844	82,323,271	174,200,500	111,815	2,539,380,958
Excess of Revenues Over/ (Under) Expenditures	(126,499,067)	1,122,289	2,550,144	0	4,823,346	(4,769,550)	31,328,000	12,544	(91,473,634)

Year Ending June 30, 1997

Prince George's County

	County Council	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
Property Valuation										
Assessable Base - Current Year	16,991,421,580									16,991,421,580
Assessable Base - Prior Year	16,678,955,890									16,678,955,890
Increase/(Decrease)	312,465,690	0	0	0	0	0	0	0	0	312,465,690
% Increase/(Decrease)	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%
Assessable Base per Capita	22,049	0	0	0	0	0	0	0	0	22,049
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	529,593,878						82,850,000			612,443,878
Enterprise Fund Debt	234,948,262						2,480,977	924,847,500		1,162,276,739
State Loans	3,505,788	25,386,169	78,345					10,948,000		39,918,302
Short-term Debt										0
Subtotal	768,047,928	25,386,169	78,345	0	0	0	85,330,977	935,795,500	0	1,814,638,919
Plus: New Issues During the Year										
General Long-term Debt	53,760,000						33,000,000			86,760,000
Enterprise Fund Debt	8,609,935							132,925,000		141,534,935
State Loans	14,500,000									14,500,000
Short-term Debt										0
Subtotal	76,869,935	0	0	0	0	0	33,000,000	132,925,000	0	242,794,935
Less: Debt Redeemed During the Year										
General Long-term Debt	46,649,635						4,685,000			51,334,635
Enterprise Fund Debt	17,749,981						197,417	139,067,500		157,014,898
State Loans	4,612,180	4,330,817	58,437					722,000		9,723,434
Short-term Debt										0
Subtotal	69,011,796	4,330,817	58,437	0	0	0	4,882,417	139,789,500	0	218,072,967
Debt Outstanding, End of the Year										
General Long-term Debt	536,704,243	0	0	0	0	0	111,165,000	0	0	647,869,243
Enterprise Fund Debt	225,808,216	0	0	0	0	0	2,283,560	918,705,000	0	1,146,796,776
State Loans	13,393,608	21,055,352	19,908	0	0	0	0	10,226,000	0	44,694,868
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	775,906,067	21,055,352	19,908	0	0	0	113,448,560	928,931,000	0	1,839,360,887
Less: Sinking Fund Assets										0
Total Public Debt	775,906,067	21,055,352	19,908	0	0	0	113,448,560	928,931,000	0	1,839,360,887
Debt to Assessable Base	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.8%
Revenues and Expenditures										
Total Revenues	1,126,334,631	5,029,873	782,244,334	52,865,914	24,673,096	17,438,260	123,123,243	205,528,500	15,616,405	1,904,534,326
Total Expenditures	1,076,927,402	5,029,873	781,691,235	51,952,471	24,673,096	16,973,779	118,806,646	174,200,500	17,595,691	1,819,530,763
Excess of Revenues Over/ (Under) Expenditures	49,407,229	0	553,099	913,443	0	464,481	4,316,597	31,328,000	(1,979,286)	85,003,563

Year Ending June 30, 1997

Queen Anne's County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	1,087,241,942						1,087,241,942
Assessable Base - Prior Year	1,041,424,125						1,041,424,125
Increase/(Decrease)	45,817,817	0	0	0	0	0	45,817,817
% Increase/(Decrease)	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	4.4%
Assessable Base per Capita	27,812	0	0	0	0	0	27,812
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	16,086,117						16,086,117
Enterprise Fund Debt	11,530,392						11,530,392
State Loans	9,332,852	179,838	30,080				9,542,770
Short-term Debt							0
Subtotal	36,949,361	179,838	30,080	0	0	0	37,159,279
Plus: New Issues During the Year							
General Long-term Debt	19,560,000						19,560,000
Enterprise Fund Debt							0
State Loans	566,217						566,217
Short-term Debt							0
Subtotal	20,126,217	0	0	0	0	0	20,126,217
Less: Debt Redeemed During the Year							
General Long-term Debt	701,650						701,650
Enterprise Fund Debt	852,944						852,944
State Loans	647,019	58,060	30,080				735,159
Short-term Debt							0
Subtotal	2,201,613	58,060	30,080	0	0	0	2,289,753
Debt Outstanding, End of the Year							
General Long-term Debt	34,944,467	0	0	0	0	0	34,944,467
Enterprise Fund Debt	10,677,448	0	0	0	0	0	10,677,448
State Loans	9,252,050	121,778	0	0	0	0	9,373,828
Short-term Debt	0	0	0	0	0	0	0
Subtotal	54,873,965	121,778	0	0	0	0	54,995,743
Less: Sinking Fund Assets							0
Total Public Debt	54,873,965	121,778	0	0	0	0	54,995,743
Debt to Assessable Base	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.1%
Revenues and Expenditures							
Total Revenues	79,170,409	59,662	46,508,255	2,638,240	2,786,441	983,031	102,191,789
Total Expenditures	60,613,890	59,662	45,595,433	2,275,146	2,786,441	979,340	82,355,663
Excess of Revenues Over/ (Under) Expenditures	18,556,519	0	912,822	363,094	0	3,691	19,836,126

Year Ending June 30, 1997

St. Mary's County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,767,937,915					1,767,937,915
Assessable Base - Prior Year	1,690,804,958					1,690,804,958
Increase/(Decrease)	77,132,957	0	0	0	0	77,132,957
% Increase/(Decrease)	4.6%	0.0%	0.0%	0.0%	0.0%	4.6%
Assessable Base per Capita	20,633	0	0	0	0	20,633
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	57,805,000					57,805,000
Enterprise Fund Debt	28,953,721					28,953,721
State Loans	3,428,762	3,960,779				7,389,541
Short-term Debt	111,928					111,928
Subtotal	90,299,411	3,960,779	0	0	0	94,260,190
Plus: New Issues During the Year						
General Long-term Debt						0
Enterprise Fund Debt	974,802					974,802
State Loans	2,426,413					2,426,413
Short-term Debt	1,106,363					1,106,363
Subtotal	4,507,578	0	0	0	0	4,507,578
Less: Debt Redeemed During the Year						
General Long-term Debt	4,060,000					4,060,000
Enterprise Fund Debt	939,115					939,115
State Loans	392,018	708,058				1,100,076
Short-term Debt						0
Subtotal	5,391,133	708,058	0	0	0	6,099,191
Debt Outstanding, End of the Year						
General Long-term Debt	53,745,000	0	0	0	0	53,745,000
Enterprise Fund Debt	28,989,408	0	0	0	0	28,989,408
State Loans	5,463,157	3,252,721	0	0	0	8,715,878
Short-term Debt	1,218,291	0	0	0	0	1,218,291
Subtotal	89,415,856	3,252,721	0	0	0	92,668,577
Less: Sinking Fund Assets	1,325,378					1,325,378
Total Public Debt	88,090,478	3,252,721	0	0	0	91,343,199
Debt to Assessable Base	5.0%	0.0%	0.0%	0.0%	0.0%	5.2%
Revenues and Expenditures						
Total Revenues	113,075,351	815,787	96,985,447	3,056,652	1,439,967	164,716,860
Total Expenditures	121,111,541	815,787	96,667,985	3,056,652	1,415,015	172,410,636
Excess of Revenues Over/ (Under) Expenditures	(8,036,190)	0	317,462	0	24,952	(7,693,776)

Year Ending June 30, 1997

Somerset County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	300,015,110					300,015,110
Assessable Base - Prior Year	286,609,022					286,609,022
Increase/(Decrease)	13,406,088	0	0	0	0	13,406,088
% Increase/(Decrease)	4.7%	0.0%	0.0%	0.0%	0.0%	4.7%
Assessable Base per Capita	12,259	0	0	0	0	12,259
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	2,012,364					2,012,364
Enterprise Fund Debt	7,771,555					7,771,555
State Loans	305,945	64,473				370,418
Short-term Debt	666,898					666,898
Subtotal	10,756,762	64,473	0	0	0	10,821,235
Plus: New Issues During the Year						
General Long-term Debt	5,068,827					5,068,827
Enterprise Fund Debt						0
State Loans						0
Short-term Debt	170,000					170,000
Subtotal	5,238,827	0	0	0	0	5,238,827
Less: Debt Redeemed During the Year						
General Long-term Debt	189,600					189,600
Enterprise Fund Debt	249,691					249,691
State Loans		64,473				64,473
Short-term Debt	60,720					60,720
Subtotal	500,011	64,473	0	0	0	564,484
Debt Outstanding, End of the Year						
General Long-term Debt	6,891,591	0	0	0	0	6,891,591
Enterprise Fund Debt	7,521,864	0	0	0	0	7,521,864
State Loans	305,945	0	0	0	0	305,945
Short-term Debt	776,178	0	0	0	0	776,178
Subtotal	15,495,578	0	0	0	0	15,495,578
Less: Sinking Fund Assets						0
Total Public Debt	15,495,578	0	0	0	0	15,495,578
Debt to Assessable Base	5.2%	0.0%	0.0%	0.0%	0.0%	5.2%
Revenues and Expenditures						
Total Revenues	22,718,307	64,473	22,554,329	2,995,975	465,359	41,501,134
Total Expenditures	23,852,271	64,473	22,440,419	2,995,975	442,354	42,498,183
Excess of Revenues Over/ (Under) Expenditures	(1,133,964)	0	113,910	0	23,005	(997,049)

Year Ending June 30, 1997

Talbot County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,182,597,813					1,182,597,813
Assessable Base - Prior Year	1,162,117,748					1,162,117,748
Increase/(Decrease)	20,480,065	0	0	0	0	20,480,065
% Increase/(Decrease)	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%
Assessable Base per Capita	35,778	0	0	0	0	35,778
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	8,173,204					8,173,204
Enterprise Fund Debt	1,049,511					1,049,511
State Loans	4,769,620					4,769,620
Short-term Debt						0
Subtotal	13,992,335	0	0	0	0	13,992,335
Plus: New Issues During the Year						
General Long-term Debt						0
Enterprise Fund Debt						0
State Loans	168,825					168,825
Short-term Debt						0
Subtotal	168,825	0	0	0	0	168,825
Less: Debt Redeemed During the Year						
General Long-term Debt	482,292					482,292
Enterprise Fund Debt	53,145					53,145
State Loans	117,230					117,230
Short-term Debt						0
Subtotal	652,667	0	0	0	0	652,667
Debt Outstanding, End of the Year						
General Long-term Debt	7,690,912	0	0	0	0	7,690,912
Enterprise Fund Debt	996,366	0	0	0	0	996,366
State Loans	4,821,215	0	0	0	0	4,821,215
Short-term Debt	0	0	0	0	0	0
Subtotal	13,508,493	0	0	0	0	13,508,493
Less: Sinking Fund Assets						0
Total Public Debt	13,508,493	0	0	0	0	13,508,493
Debt to Assessable Base	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Revenues and Expenditures						
Total Revenues	43,330,572	32,295,686	2,418,386	2,647,366	537,928	56,367,437
Total Expenditures	40,611,895	32,241,680	2,085,551	2,647,366	549,920	53,273,911
Excess of Revenues Over/ (Under) Expenditures	2,718,677	54,006	332,835	0	(11,992)	3,093,526

Washington County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	2,447,358,600						2,447,358,600
Assessable Base - Prior Year	2,263,164,927						2,263,164,927
Increase/(Decrease)	184,193,673	0	0	0	0	0	184,193,673
% Increase/(Decrease)	8.1%	0.0%	0.0%	0.0%	0.0%	0.0%	8.1%
Assessable Base per Capita	19,097	0	0	0	0	0	19,097
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	76,128,453						76,128,453
Enterprise Fund Debt	36,060,793						36,060,793
State Loans	18,852,477	4,628,414					23,480,891
Short-term Debt	881,100						881,100
Subtotal	131,922,823	4,628,414	0	0	0	0	136,551,237
Plus: New Issues During the Year							
General Long-term Debt	8,002,294						8,002,294
Enterprise Fund Debt							0
State Loans	955,103						955,103
Short-term Debt							0
Subtotal	8,957,397	0	0	0	0	0	8,957,397
Less: Debt Redeemed During the Year							
General Long-term Debt	4,625,000						4,625,000
Enterprise Fund Debt	503,156						503,156
State Loans	386,558	399,477					786,035
Short-term Debt	881,100						881,100
Subtotal	6,395,814	399,477	0	0	0	0	6,795,291
Debt Outstanding, End of the Year							
General Long-term Debt	79,505,747	0	0	0	0	0	79,505,747
Enterprise Fund Debt	35,557,637	0	0	0	0	0	35,557,637
State Loans	19,421,022	4,228,937	0	0	0	0	23,649,959
Short-term Debt	0	0	0	0	0	0	0
Subtotal	134,484,406	4,228,937	0	0	0	0	138,713,343
Less: Sinking Fund Assets							0
Total Public Debt	134,484,406	4,228,937	0	0	0	0	138,713,343
Debt to Assessable Base	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	5.7%
Revenues and Expenditures							
Total Revenues	131,111,576	580,892	116,669,732	15,476,529	8,486,225	2,659,330	212,252,559
Total Expenditures	128,157,083	580,892	116,867,282	15,367,584	8,486,225	2,519,023	209,246,364
Excess of Revenues Over/ (Under) Expenditures	2,954,493	0	(197,550)	108,945	0	140,307	3,006,195

Year Ending June 30, 1997

Wicomico County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,500,633,121					1,500,633,121
Assessable Base - Prior Year	1,420,846,914					1,420,846,914
Increase/(Decrease)	79,786,207	0	0	0	0	79,786,207
% Increase/(Decrease)	5.6%	0.0%	0.0%	0.0%	0.0%	5.6%
Assessable Base per Capita	18,919	0	0	0	0	18,919
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	40,890,485					40,890,485
Enterprise Fund Debt	6,248,727					6,248,727
State Loans	7,550,815	78,345				7,629,160
Short-term Debt						0
Subtotal	54,690,027	78,345	0	0	0	54,768,372
Plus: New Issues During the Year						
General Long-term Debt	6,386,159					6,386,159
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	6,386,159	0	0	0	0	6,386,159
Less: Debt Redeemed During the Year						
General Long-term Debt	4,972,411					4,972,411
Enterprise Fund Debt	664,819					664,819
State Loans	2,145,576	58,437				2,204,013
Short-term Debt						0
Subtotal	7,782,806	58,437	0	0	0	7,841,243
Debt Outstanding, End of the Year						
General Long-term Debt	42,304,233	0	0	0	0	42,304,233
Enterprise Fund Debt	5,583,908	0	0	0	0	5,583,908
State Loans	5,405,239	19,908	0	0	0	5,425,147
Short-term Debt	0	0	0	0	0	0
Subtotal	53,293,380	19,908	0	0	0	53,313,288
Less: Sinking Fund Assets	214,881					214,881
Total Public Debt	53,078,499	19,908	0	0	0	53,098,407
Debt to Assessable Base	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Revenues and Expenditures						
Total Revenues	89,260,808	86,296,553	6,596,177	7,222,848	1,623,575	149,824,457
Total Expenditures	87,156,316	85,929,609	6,570,666	7,222,848	1,604,794	147,308,729
Excess of Revenues Over/ (Under) Expenditures	2,104,492	366,944	25,511	0	18,781	2,515,728

Year Ending June 30, 1997

Worcester County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	2,380,191,243						2,380,191,243
Assessable Base - Prior Year	2,309,492,502						2,309,492,502
Increase/(Decrease)	70,698,741	0	0	0	0	0	70,698,741
% Increase/(Decrease)	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%
Assessable Base per Capita	56,516	0	0	0	0	0	56,516
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	20,342,934						20,342,934
Enterprise Fund Debt	18,035,865						18,035,865
State Loans	1,743,249						1,743,249
Short-term Debt	5,213						5,213
Subtotal	40,127,261	0	0	0	0	0	40,127,261
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt	290,797						290,797
State Loans							0
Short-term Debt							0
Subtotal	290,797	0	0	0	0	0	290,797
Less: Debt Redeemed During the Year							
General Long-term Debt	878,767						878,767
Enterprise Fund Debt	638,527						638,527
State Loans	214,359						214,359
Short-term Debt	2,538						2,538
Subtotal	1,734,191	0	0	0	0	0	1,734,191
Debt Outstanding, End of the Year							
General Long-term Debt	19,464,167	0	0	0	0	0	19,464,167
Enterprise Fund Debt	17,688,135	0	0	0	0	0	17,688,135
State Loans	1,528,890	0	0	0	0	0	1,528,890
Short-term Debt	2,675	0	0	0	0	0	2,675
Subtotal	38,683,867	0	0	0	0	0	38,683,867
Less: Sinking Fund Assets							0
Total Public Debt	38,683,867	0	0	0	0	0	38,683,867
Debt to Assessable Base	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%
Revenues and Expenditures							
Total Revenues	74,857,735	0	48,784,302	2,825,350	5,409,626	876,909	89,948,122
Total Expenditures	80,155,262	0	48,823,285	2,816,000	5,409,626	876,909	95,275,282
Excess of Revenues Over/ (Under) Expenditures	(5,297,527)	0	(38,983)	9,350	0	0	(5,327,160)

Cumulative Debt - All Counties

	County Government	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Roads Boards	Transit Commissions	Total
Property Valuation											
Assessable Base - Current Year	127,337,542,363										127,337,542,363
Assessable Base - Prior Year	123,377,897,060										123,377,897,060
Increase/(Decrease)	3,959,645,303	0	0	0	0	0	0	0	0	0	3,959,645,303
% Increase/(Decrease)	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.2%
Assessable Base per Capita	24,996	0	0	0	0	0	0	0	0	0	24,996
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	4,686,579,927	0	0				116,575,000	0	0	0	4,803,154,927
Enterprise Fund Debt	2,204,516,001	0	0				11,278,259	1,865,800,000	0	0	4,081,594,260
State Loans	196,336,661	82,210,001	450,005				0	22,267,071	408,764	0	301,672,502
Short-term Debt	10,261,672	0	0				0	0	0	0	10,261,672
Subtotal	7,097,694,261	82,210,001	450,005	0	0	0	127,853,259	1,888,067,071	408,764	0	9,196,683,361
Plus: New Issues During the Year											
General Long-term Debt	459,797,520	0	0				33,000,000	132,925,000	0	0	625,722,520
Enterprise Fund Debt	253,078,807	0	0				0	132,925,000	0	0	386,003,807
State Loans	40,593,904	0	0				0	0	0	0	40,593,904
Short-term Debt	9,879,211	0	0				0	0	0	0	9,879,211
Subtotal	763,349,442	0	0	0	0	0	33,000,000	265,850,000	0	0	1,062,199,442
Less: Debt Redeemed During the Year											
General Long-term Debt	482,985,482	0	0				7,055,000	139,067,500	0	0	629,107,982
Enterprise Fund Debt	296,073,492	0	0				1,556,027	140,299,500	0	0	437,929,019
State Loans	16,428,002	15,315,000	335,004				0	728,979	17,217	0	32,824,202
Short-term Debt	11,561,395	0	0				0	0	0	0	11,561,395
Subtotal	807,048,371	15,315,000	335,004	0	0	0	8,611,027	280,095,979	17,217	0	1,111,422,598
Debt Outstanding, End of the Year											
General Long-term Debt	4,663,391,965	0	0	0	0	0	142,520,000	0	0	0	4,799,769,465
Enterprise Fund Debt	2,161,521,316	0	0	0	0	0	9,722,232	1,853,005,000	0	0	4,029,669,048
State Loans	220,502,563	66,895,001	115,001	0	0	0	0	20,816,092	391,547	0	309,442,204
Short-term Debt	8,579,488	0	0	0	0	0	0	0	0	0	8,579,488
Subtotal	7,053,995,332	66,895,001	115,001	0	0	0	152,242,232	1,873,821,092	391,547	0	9,147,460,205
Less: Sinking Fund Assets	1,540,259	0	0	0	0	0	0	0	0	0	1,540,259
Total Public Debt	7,052,455,073	66,895,001	115,001	0	0	0	152,242,232	1,873,821,092	391,547	0	9,145,919,946
Debt to Assessable Base	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.2%
Revenues and Expenditures											
Total Revenues	8,788,839,083	13,445,356	5,511,506,562	534,065,103	328,602,806	152,968,158	200,676,964	417,799,458	3,639,630	15,740,763	12,375,012,054
Total Expenditures	8,863,498,551	13,445,356	5,514,053,433	518,682,074	328,602,806	145,345,841	198,276,116	355,451,939	3,907,443	17,707,505	12,366,758,790
Excess of Revenues Over/ (Under) Expenditures	(74,659,468)	0	(2,546,871)	15,383,029	0	7,622,317	2,400,848	62,347,519	(267,813)	(1,966,742)	8,253,264

TABLE II

STATEMENTS OF REVENUES AND EXPENDITURES

TABLE II - STATEMENTS OF REVENUES AND EXPENDITURES

These tables show revenues and expenditures by source and use for each functional category in each county and Baltimore City in fiscal 1997. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 20% to 60% of the State personal income tax liability.
- ***Other Local Taxes:*** Includes sales and service, admissions and amusements, recordation, property transfer, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues***: Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***County Contributions:*** Represent the county's appropriation to the respective local entity.
- ***Other Public Safety:*** Includes protective inspection services (building, plumbing, etc.), civil defense/emergency management services, traffic engineering services, animal control services, and other miscellaneous public safety services.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 1997

Allegany County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Commission	Total	% of Total	Per Capita
Revenues By Source													
Taxes - Local - Property	23,532,238		420,166	23,952,404							23,952,404	15.8%	331
Taxes - Local - Income	15,930,461			15,930,461							15,930,461	10.5%	220
Taxes - Local - Other	1,344,940		245,980	1,590,920							1,590,920	1.1%	22
Licenses and Permits	486,796			486,796							486,796	0.3%	7
Intergovernmental													
Federal Grants	2,648,787	1,313,335		3,962,122		6,769,378	2,711,128	2,896,894	39,805		16,379,327	10.8%	227
State Grants	6,605,805	1,678,143		8,283,948	101,828	36,583,327	6,256,578	5,531,251	482,535		57,239,467	37.8%	792
Other Grants	35,419		13,147	48,566		0	0		5,207		53,773	0.0%	1
Service Charges	1,310,860		8,603,056	9,913,916		0	6,364,395		30,843	6,304,716	22,613,870	14.9%	313
Fines and Forfeitures	58,689			58,689							58,689	0.0%	1
Miscellaneous	2,415,440	630,507	755,368	3,801,315		880,912	1,283,375		400,741	2,605	6,368,948	4.2%	88
Debt Proceeds	102,500	6,680,000		6,782,500		0	0		0		6,782,500	4.5%	94
County Contributions						26,047,280	5,452,449	726,717	445,000				
Total Revenues	54,471,935	10,301,985	10,037,717	74,811,637	101,828	70,280,897	22,067,925	9,154,862	1,404,131	6,307,321	151,457,155	100.0%	2,095
Expenditures By Function													
General Government	4,074,781	899,332		4,974,113							4,974,113	3.2%	69
Public Safety													
Police	1,338,507			1,338,507							1,338,507	0.9%	19
Fire	755,854			755,854							755,854	0.5%	10
Corrections	2,066,694	34,965		2,101,659							2,101,659	1.3%	29
Other	1,301,059	562,129		1,863,188							1,863,188	1.2%	26
Public Works													
Transportation	6,204,503	3,713,917		9,918,420							9,918,420	6.3%	137
Sewer/Solid Waste/Water	1,359,857	40,532	4,765,795	6,166,184						5,262,947	11,429,131	7.3%	158
Other				0							0	0.0%	0
Health	292,373			292,373				9,154,862			9,447,235	6.0%	131
Social Services	1,260,036		5,322,817	6,582,853							6,582,853	4.2%	91
Primary/Secondary Education	400			400		68,845,432					68,845,832	43.8%	952
Community Colleges				0			23,264,869				23,264,869	14.8%	322
Parks, Recreation, & Culture	252,053	23,716		275,769							275,769	0.2%	4
Libraries				0					1,092,910		1,092,910	0.7%	15
Natural Resources	178,638			178,638							178,638	0.1%	2
Community Dev. & Pub. Housing	1,062,078			1,062,078							1,062,078	0.7%	15
Economic Dev. & Opportunity	1,183,351	3,922,618		5,105,969							5,105,969	3.3%	71
Debt Service													
Principal	2,513,095			2,513,095	99,186	0	0		0		2,612,281	1.7%	36
Interest	2,059,164		431,215	2,490,379	2,642	0	0		0	1,362,124	3,855,145	2.5%	53
Intergovernmental	232,411			232,411							232,411	0.1%	3
Miscellaneous	715,170	1,433,573		2,148,743							2,148,743	1.4%	30
Transfers to Boards	26,764,810	5,906,636		32,671,446									
Total Expenditures	53,614,834	16,537,418	10,519,827	80,672,079	101,828	68,845,432	23,264,869	9,154,862	1,092,910	6,625,071	157,085,605	100.0%	2,173
Excess of Revenues Over/ (Under) Expenditures	857,101	(6,235,433)	(482,110)	(5,860,442)	0	1,435,465	(1,196,944)	0	311,221	(317,750)	(5,628,450)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Anne Arundel County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	300,947,465			300,947,465						300,947,465	31.5%	640
Taxes - Local - Income	184,179,736			184,179,736						184,179,736	19.3%	392
Taxes - Local - Other	58,066,729	246,173	3,415,304	61,728,206						61,728,206	6.5%	131
Licenses and Permits	12,682,202			12,682,202						12,682,202	1.3%	27
Intergovernmental												
Federal Grants	5,968,835	3,168,094		9,136,929		15,364,727	3,339,334	3,840,109	0	31,681,099	3.3%	67
State Grants	39,120,843	7,077,289		46,198,132	416,073	136,303,481	13,019,036	4,154,256	2,270,111	202,361,089	21.2%	431
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	19,931,017		90,573,005	110,504,022		0	13,558,878		652,946	124,715,846	13.1%	265
Fines and Forfeitures	524,846			524,846						524,846	0.1%	1
Miscellaneous	12,730,972	3,459,404	7,349,220	23,539,596		2,977,897	7,851,531		37,233	34,406,257	3.6%	73
Debt Proceeds	681,321			681,321		0	0		0	681,321	0.1%	1
County Contributions						315,625,995	20,837,587	8,521,583	9,964,599			
Total Revenues	634,833,966	13,950,960	101,337,529	750,122,455	416,073	470,272,100	58,606,366	16,515,948	12,924,889	953,908,067	100.0%	2,029
Expenditures By Function												
General Government	53,092,206	24,985,910		78,078,116						78,078,116	7.9%	166
Public Safety												
Police	49,659,019	14,902,473		64,561,492						64,561,492	6.5%	137
Fire	46,100,273			46,100,273						46,100,273	4.6%	98
Corrections	14,598,041			14,598,041						14,598,041	1.5%	31
Other	7,176,527			7,176,527						7,176,527	0.7%	15
Public Works												
Transportation	28,183,023	16,445,719		44,628,742						44,628,742	4.5%	95
Sewer/Solid Waste/Water	127,500		72,009,422	72,136,922						72,136,922	7.3%	153
Other				0						0	0.0%	0
Health	8,909,404			8,909,404				16,515,948		25,425,352	2.6%	54
Social Services	13,616,016			13,616,016						13,616,016	1.4%	29
Primary/Secondary Education				0		472,387,835				472,387,835	47.6%	1,005
Community Colleges				0			56,285,229			56,285,229	5.7%	120
Parks, Recreation, & Culture	8,739,219	6,595,807		15,335,026						15,335,026	1.5%	33
Libraries		652,653		652,653					12,802,005	13,454,658	1.4%	29
Natural Resources	139,414			139,414						139,414	0.0%	0
Community Dev. & Pub. Housing	116,500	4,122,914		4,239,414						4,239,414	0.4%	9
Economic Dev. & Opportunity	776,432			776,432						776,432	0.1%	2
Debt Service												
Principal	28,985,385			28,985,385	334,691	0	0		0	29,320,076	3.0%	62
Interest	18,765,204		13,202,606	31,967,810	81,382	0	0		0	32,049,192	3.2%	68
Intergovernmental				0						0	0.0%	0
Miscellaneous	2,129,266			2,129,266						2,129,266	0.2%	5
Transfers to Boards	302,512,260	52,437,504		354,949,764								
Total Expenditures	583,625,689	120,142,980	85,212,028	788,980,697	416,073	472,387,835	56,285,229	16,515,948	12,802,005	992,438,023	100.0%	2,111
Excess of Revenues Over/ (Under) Expenditures	51,208,277	(106,192,020)	16,125,501	(38,858,242)	0	(2,115,735)	2,321,137	0	122,884	(38,529,956)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Baltimore City

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	472,788,931			472,788,931					472,788,931	22.3%	719
Taxes - Local - Income	126,474,862			126,474,862					126,474,862	6.0%	192
Taxes - Local - Other	74,803,247			74,803,247					74,803,247	3.5%	114
Licenses and Permits	17,476,796			17,476,796					17,476,796	0.8%	27
Intergovernmental											
Federal Grants	159,575,374	18,252,503		177,827,877		99,987,228	37,493,880	658,726	315,967,711	14.9%	481
State Grants	246,724,612	16,114,053		262,838,665	2,368,198	387,041,226	51,149,895	9,738,585	713,136,569	33.6%	1,085
Other Grants	41,057,028			41,057,028		0		143,169	41,200,197	1.9%	63
Service Charges	33,543,161		207,428,428	240,971,589		0		275,225	241,246,814	11.4%	367
Fines and Forfeitures	1,788,576			1,788,576					1,788,576	0.1%	3
Miscellaneous	38,691,939	12,683,439	21,862,916	73,238,294		6,368,695		1,236,317	80,843,306	3.8%	123
Debt Proceeds		37,159,626		37,159,626		0		0	37,159,626	1.8%	57
County Contributions						210,116,698	4,932,463	12,010,635			
Total Revenues	1,212,924,526	84,209,621	229,291,344	1,526,425,491	2,368,198	703,513,847	93,576,238	24,062,657	2,122,886,635	100.0%	3,230
Expenditures By Function											
General Government	140,783,932	4,975,327		145,759,259					145,759,259	7.0%	222
Public Safety											
Police	194,588,953	13,694,035		208,282,988					208,282,988	10.1%	317
Fire	91,317,060	12,850,260		104,167,320					104,167,320	5.0%	158
Corrections				0					0	0.0%	0
Other	20,946,519			20,946,519					20,946,519	1.0%	32
Public Works											
Transportation	77,143,761	57,752,031	4,979,557	139,875,349					139,875,349	6.8%	213
Sewer/Solid Waste/Water	60,683,128	9,425,229	161,240,487	231,348,844					231,348,844	11.2%	352
Other				0					0	0.0%	0
Health	70,209,817			70,209,817			93,576,238		163,786,055	7.9%	249
Social Services	28,183,264			28,183,264					28,183,264	1.4%	43
Primary/Secondary Education	1,361,124			1,361,124		703,045,811			704,406,935	34.1%	1,072
Community Colleges				0					0	0.0%	0
Parks, Recreation, & Culture	41,139,363	3,970,932		45,110,295					45,110,295	2.2%	69
Libraries		472,253		472,253				23,782,937	24,255,190	1.2%	37
Natural Resources				0					0	0.0%	0
Community Dev. & Pub. Housing	5,999,038	39,924,823	1,397,582	47,321,443					47,321,443	2.3%	72
Economic Dev. & Opportunity	58,350,057	24,972,238	4,324,623	87,646,918					87,646,918	4.2%	133
Debt Service											
Principal	14,625,946			14,625,946	2,368,198	0		0	16,994,144	0.8%	26
Interest	27,492,948		23,779,379	51,272,327		0		0	51,272,327	2.5%	78
Intergovernmental				0					0	0.0%	0
Miscellaneous	49,210,810		39,768	49,250,578					49,250,578	2.4%	75
Transfers to Boards	216,145,098	10,914,698		227,059,796							
Total Expenditures	1,098,180,818	178,951,826	195,761,396	1,472,894,040	2,368,198	703,045,811	93,576,238	23,782,937	2,068,607,428	100.0%	3,147
Excess of Revenues Over/ (Under) Expenditures	114,743,708	(94,742,205)	33,529,948	53,531,451	0	468,036	0	279,720	54,279,207		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Baltimore County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	476,519,145			476,519,145						476,519,145	31.2%	661
Taxes - Local - Income	312,806,926			312,806,926						312,806,926	20.4%	434
Taxes - Local - Other	82,538,739			82,538,739						82,538,739	5.4%	115
Licenses and Permits	9,763,815			9,763,815						9,763,815	0.6%	14
Intergovernmental												
Federal Grants	41,653,915	8,069,672		49,723,587		34,838,800	9,734,031	6,700,135	172,948	101,169,501	6.6%	140
State Grants	40,676,511	5,313,382		45,989,893		197,666,630	27,133,447	23,750,075	3,392,915	297,932,960	19.5%	413
Other Grants		11,053,859		11,053,859		0	300,000		0	11,353,859	0.7%	16
Service Charges	97,056,339	14,500,084	748,593	112,305,016		0	25,755,965		2,661,485	140,722,466	9.2%	195
Fines and Forfeitures	2,569,987			2,569,987						2,569,987	0.2%	4
Miscellaneous	19,933,943	6,028,661	91,934	26,054,538		7,319,600	15,631,704		3,220,308	52,226,150	3.4%	72
Debt Proceeds	8,742,000	2,867,247		11,609,247		0	30,535,365		0	42,144,612	2.8%	58
County Contributions						439,156,893	30,278,596	8,768,362	17,439,290			
Total Revenues	1,092,261,320	47,832,905	840,527	1,140,934,752	0	678,981,923	139,369,108	39,218,572	26,886,946	1,529,748,160	100.0%	2,123
Expenditures By Function												
General Government	56,158,696	5,453,867		61,612,563						61,612,563	4.0%	85
Public Safety												
Police	85,994,171	26,213		86,020,384						86,020,384	5.6%	119
Fire	56,152,928	520,204		56,673,132						56,673,132	3.7%	79
Corrections	14,736,267			14,736,267						14,736,267	1.0%	20
Other	17,880,148			17,880,148						17,880,148	1.2%	25
Public Works												
Transportation	14,541,242	33,933,896		48,475,138						48,475,138	3.2%	67
Sewer/Solid Waste/Water	91,139,957	61,212,984		152,352,941						152,352,941	9.9%	211
Other				0						0	0.0%	0
Health	0			0				39,218,572		39,218,572	2.5%	54
Social Services	16,446,850	152,840		16,599,690						16,599,690	1.1%	23
Primary/Secondary Education	10,500			10,500		680,199,215				680,209,715	44.2%	944
Community Colleges				0			105,303,730			105,303,730	6.8%	146
Parks, Recreation, & Culture	10,071,217	8,327,578	901,130	19,299,925						19,299,925	1.3%	27
Libraries				0					25,532,296	25,532,296	1.7%	35
Natural Resources	4,637,142	4,841,831		9,478,973						9,478,973	0.6%	13
Community Dev. & Pub. Housing	30,326,355	900,629		31,226,984						31,226,984	2.0%	43
Economic Dev. & Opportunity	6,173,022		162,343	6,335,365						6,335,365	0.4%	9
Debt Service												
Principal	60,809,233			60,809,233		0	0		0	60,809,233	4.0%	84
Interest	37,680,570			37,680,570		0	0		0	37,680,570	2.4%	52
Intergovernmental				0						0	0.0%	0
Miscellaneous	68,846,588			68,846,588						68,846,588	4.5%	96
Transfers to Boards	468,128,168	27,514,973		495,643,141								
Total Expenditures	1,039,733,054	142,885,015	1,063,473	1,183,681,542	0	680,199,215	105,303,730	39,218,572	25,532,296	1,538,292,214	100.0%	2,135
Excess of Revenues Over/ (Under) Expenditures	52,528,266	(95,052,110)	(222,946)	(42,746,790)	0	(1,217,292)	34,065,378	0	1,354,650	(8,544,054)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Calvert County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	59,864,199			59,864,199					59,864,199	35.3%	862
Taxes - Local - Income	23,615,445			23,615,445					23,615,445	13.9%	340
Taxes - Local - Other	2,794,171		437,324	3,231,495					3,231,495	1.9%	47
Licenses and Permits	518,738			518,738					518,738	0.3%	7
Intergovernmental											
Federal Grants	1,056,591	185,129	153,300	1,395,020		3,144,710	668,138	0	5,207,868	3.1%	75
State Grants	4,859,649	3,805,667		8,665,316	404,686	27,395,420	3,255,585	267,493	39,988,500	23.6%	576
Other Grants	56,246	326,807		383,053		0		0	383,053	0.2%	6
Service Charges	4,812,234	155,204	6,286,163	11,253,601		0		38,473	11,292,074	6.7%	163
Fines and Forfeitures	152,998			152,998					152,998	0.1%	2
Miscellaneous	4,938,990	865,480	776,899	6,581,369		886,372		14,730	7,482,471	4.4%	108
Debt Proceeds		18,061,215		18,061,215		0		0	18,061,215	10.6%	260
County Contributions						53,727,987	1,200,359	1,257,972			
Total Revenues	102,669,261	23,399,502	7,653,686	133,722,449	404,686	85,154,489	5,124,082	1,578,668	169,798,056	100.0%	2,446
Expenditures By Function											
General Government	6,647,262	198,856		6,846,118					6,846,118	4.5%	99
Public Safety											
Police	3,756,056	1,107,807		4,863,863					4,863,863	3.2%	70
Fire	849,727	659,527		1,509,254					1,509,254	1.0%	22
Corrections	3,213,873			3,213,873					3,213,873	2.1%	46
Other	1,995,163			1,995,163					1,995,163	1.3%	29
Public Works											
Transportation	4,296,361	1,868,141		6,164,502					6,164,502	4.0%	89
Sewer/Solid Waste/Water		2,483,454	5,187,896	7,671,350					7,671,350	5.0%	111
Other				0					0	0.0%	0
Health	1,374,403			1,374,403			5,124,082		6,498,485	4.3%	94
Social Services	1,866,001	422,656		2,288,657					2,288,657	1.5%	33
Primary/Secondary Education	10,046			10,046		89,691,205			89,701,251	58.8%	1,292
Community Colleges	774,728			774,728					774,728	0.5%	11
Parks, Recreation, & Culture	2,582,152	739,972	1,986,433	5,308,557					5,308,557	3.5%	76
Libraries				0				1,580,566	1,580,566	1.0%	23
Natural Resources	345,721	57,600		403,321					403,321	0.3%	6
Community Dev. & Pub. Housing	474,895	16,535		491,430					491,430	0.3%	7
Economic Dev. & Opportunity	495,626	101,164	187,298	784,088					784,088	0.5%	11
Debt Service											
Principal	2,495,798			2,495,798	339,513	0		0	2,835,311	1.9%	41
Interest	2,531,082		828,066	3,359,148	65,173	0		0	3,424,321	2.2%	49
Intergovernmental				0					0	0.0%	0
Miscellaneous	6,073,367			6,073,367					6,073,367	4.0%	87
Transfers to Boards	49,962,706	6,223,612		56,186,318							
Total Expenditures	89,744,967	13,879,324	8,189,693	111,813,984	404,686	89,691,205	5,124,082	1,580,566	152,428,205	100.0%	2,196
Excess of Revenues Over/ (Under) Expenditures	12,924,294	9,520,178	(536,007)	21,908,465	0	(4,536,716)	0	(1,898)	17,369,851		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Caroline County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	11,221,584			11,221,584						11,221,584	20.0%	380
Taxes - Local - Income	6,554,426			6,554,426						6,554,426	11.7%	222
Taxes - Local - Other	640,184			640,184						640,184	1.1%	22
Licenses and Permits	221,098	203,754		424,852						424,852	0.8%	14
Intergovernmental												
Federal Grants	203,572			203,572		2,454,546	235,318	972,839	0	3,866,275	6.9%	131
State Grants	3,914,177	528,419		4,442,596	180,297	17,391,081	646,390	1,463,844	282,331	24,406,539	43.5%	827
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	369,475		594,845	964,320		0	509,200		10,666	1,484,186	2.6%	50
Fines and Forfeitures				0						0	0.0%	0
Miscellaneous	868,791	149,664	224,833	1,243,288		279,187	133,253		13,912	1,669,640	3.0%	57
Debt Proceeds	1,726,280	4,057,108		5,783,388		0	0		0	5,783,388	10.3%	196
County Contributions						10,374,122	619,409	377,836	1,327,864			
Total Revenues	25,719,587	4,938,945	819,678	31,478,210	180,297	30,498,936	2,143,570	2,814,519	1,634,773	56,051,074	100.0%	1,898
Expenditures By Function												
General Government	1,801,747	60,680		1,862,427						1,862,427	3.5%	63
Public Safety												
Police	813,077	105,524		918,601						918,601	1.7%	31
Fire	806,849	88,120		894,969						894,969	1.7%	30
Corrections	1,023,319	768,113		1,791,432						1,791,432	3.3%	61
Other	479,888		344,424	824,312						824,312	1.5%	28
Public Works												
Transportation	778,454	1,044,145	223,482	2,046,081						2,046,081	3.8%	69
Sewer/Solid Waste/Water	1,099,083			1,099,083						1,099,083	2.1%	37
Other				0						0	0.0%	0
Health	145,644	25,518		171,162				2,814,519		2,985,681	5.6%	101
Social Services	92,250			92,250						92,250	0.2%	3
Primary/Secondary Education	203,909			203,909		30,692,968				30,896,877	57.7%	1,046
Community Colleges				0			1,848,556			1,848,556	3.5%	63
Parks, Recreation, & Culture	262,188	3,650	135,159	400,997						400,997	0.7%	14
Libraries				0					1,692,565	1,692,565	3.2%	57
Natural Resources	156,350			156,350						156,350	0.3%	5
Community Dev. & Pub. Housing	316,324			316,324						316,324	0.6%	11
Economic Dev. & Opportunity	65,225			65,225						65,225	0.1%	2
Debt Service												
Principal	3,151,740			3,151,740	141,917	0	0		0	3,293,657	6.2%	112
Interest	706,446	24,476		730,922	38,380	0	0		0	769,302	1.4%	26
Intergovernmental	3,090			3,090						3,090	0.0%	0
Miscellaneous	1,397,549	186,047		1,583,596						1,583,596	3.0%	54
Transfers to Boards	11,843,317	855,914		12,699,231								
Total Expenditures	25,146,449	3,162,187	703,065	29,011,701	180,297	30,692,968	1,848,556	2,814,519	1,692,565	53,541,375	100.0%	1,813
Excess of Revenues Over/ (Under) Expenditures	573,138	1,776,758	116,613	2,466,509	0	(194,032)	295,014	0	(57,792)	2,509,699		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Carroll County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	84,049,934	2,672,000		86,721,934						86,721,934	27.3%	590
Taxes - Local - Income	46,914,134	6,975,887		53,890,021						53,890,021	17.0%	367
Taxes - Local - Other	5,701,737	12,027	568,040	6,281,804						6,281,804	2.0%	43
Licenses and Permits	2,468,578			2,468,578						2,468,578	0.8%	17
Intergovernmental												
Federal Grants	4,409,072	569,698		4,978,770		4,633,188	680,713	2,327,651	64,150	12,684,472	4.0%	86
State Grants	8,319,887	768,931		9,088,818	250,789	68,330,111	3,524,288	4,570,085	944,817	86,708,908	27.3%	590
Other Grants	11,997			11,997		0	0		0	11,997	0.0%	0
Service Charges	7,581,555		12,962,501	20,544,056		0	3,157,530		294,574	23,996,160	7.6%	163
Fines and Forfeitures	56,590			56,590						56,590	0.0%	0
Miscellaneous	7,824,888	1,351,853	1,806,999	10,983,740		2,135,628	377,262		376,779	13,873,409	4.4%	94
Debt Proceeds	11,528,981	19,375,000		30,903,981		0	0		0	30,903,981	9.7%	210
County Contributions						89,651,378	2,907,252	1,691,168	4,405,735			
Total Revenues	178,867,353	31,725,396	15,337,540	225,930,289	250,789	164,750,305	10,647,045	8,588,904	6,086,055	317,597,854	100.0%	2,161
Expenditures By Function												
General Government	14,129,669	5,785,437		19,915,106						19,915,106	6.6%	136
Public Safety												
Police	3,187,083			3,187,083						3,187,083	1.1%	22
Fire	3,350,215	2,880,281		6,230,496						6,230,496	2.1%	42
Corrections	2,400,192	78,247		2,478,439						2,478,439	0.8%	17
Other	2,458,399			2,458,399						2,458,399	0.8%	17
Public Works												
Transportation	9,148,195	9,291,573		18,439,768						18,439,768	6.1%	125
Sewer/Solid Waste/Water			6,914,925	6,914,925						6,914,925	2.3%	47
Other				0						0	0.0%	0
Health	858,210			858,210				8,588,904		9,447,114	3.1%	64
Social Services	3,066,692	1,479,029		4,545,721						4,545,721	1.5%	31
Primary/Secondary Education	3,300			3,300		164,650,880				164,654,180	54.4%	1,121
Community Colleges		4,572,387		4,572,387			10,847,774			15,420,161	5.1%	105
Parks, Recreation, & Culture	1,759,039	444,985	21,576	2,225,600						2,225,600	0.7%	15
Libraries				0					6,054,134	6,054,134	2.0%	41
Natural Resources	1,013,965	2,631,428		3,645,393						3,645,393	1.2%	25
Community Dev. & Pub. Housing	2,764,407			2,764,407						2,764,407	0.9%	19
Economic Dev. & Opportunity	1,703,513		4,855,782	6,559,295						6,559,295	2.2%	45
Debt Service												
Principal	8,592,416			8,592,416	208,505	0	0		0	8,800,921	2.9%	60
Interest	7,859,074		1,757,031	9,616,105	42,284	0	0		0	9,658,389	3.2%	66
Intergovernmental	1,530,675			1,530,675						1,530,675	0.5%	10
Miscellaneous	7,561,147			7,561,147						7,561,147	2.5%	51
Transfers to Boards	87,865,934	10,789,599		98,655,533								
Total Expenditures	159,252,125	37,952,966	13,549,314	210,754,405	250,789	164,650,880	10,847,774	8,588,904	6,054,134	302,491,353	100.0%	2,059
Excess of Revenues Over/ (Under) Expenditures	19,615,228	(6,227,570)	1,788,226	15,175,884	0	99,425	(200,729)	0	31,921	15,106,501		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Cecil County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	42,595,263			42,595,263						42,595,263	27.9%	527
Taxes - Local - Income	21,560,384			21,560,384						21,560,384	14.1%	267
Taxes - Local - Other	2,408,379			2,408,379						2,408,379	1.6%	30
Licenses and Permits	934,974			934,974						934,974	0.6%	12
Intergovernmental												
Federal Grants	2,954,554			2,954,554		3,914,068	743,296	1,125,144	16,425	8,753,487	5.7%	108
State Grants	5,330,551	179,200		5,509,751	1,014,531	40,988,872	2,869,856	4,603,181	396,653	55,382,844	36.3%	686
Other Grants				0		0	0		5,000	5,000	0.0%	0
Service Charges	855,990		4,885,569	5,741,559		0	2,652,696		73,716	8,467,971	5.5%	105
Fines and Forfeitures	77,237			77,237						77,237	0.1%	1
Miscellaneous	1,750,405	31,395	227,415	2,009,215		656,376	639,682		37,837	3,343,110	2.2%	41
Debt Proceeds	456,741	8,783,259		9,240,000		0	0		0	9,240,000	6.0%	114
County Contributions						44,465,709	4,891,059	1,948,731	856,892			
Total Revenues	78,924,478	8,993,854	5,112,984	93,031,316	1,014,531	90,025,025	11,796,589	7,677,056	1,386,523	152,768,649	100.0%	1,891
Expenditures By Function												
General Government	5,173,672	7,615		5,181,287						5,181,287	3.4%	64
Public Safety												
Police	2,748,082			2,748,082						2,748,082	1.8%	34
Fire	2,369,464			2,369,464						2,369,464	1.6%	29
Corrections	4,089,984	561,499		4,651,483						4,651,483	3.1%	58
Other	1,600,235			1,600,235						1,600,235	1.1%	20
Public Works												
Transportation	6,727,319	509,012		7,236,331						7,236,331	4.8%	90
Sewer/Solid Waste/Water			4,904,257	4,904,257						4,904,257	3.2%	61
Other				0						0	0.0%	0
Health	0			0				7,677,056		7,677,056	5.1%	95
Social Services	1,712,754			1,712,754						1,712,754	1.1%	21
Primary/Secondary Education	400			400		89,491,823				89,492,223	59.3%	1,108
Community Colleges	30,000	238,393		268,393			11,497,609			11,766,002	7.8%	146
Parks, Recreation, & Culture	163,655			163,655						163,655	0.1%	2
Libraries				0					1,363,334	1,363,334	0.9%	17
Natural Resources	228,118			228,118						228,118	0.2%	3
Community Dev. & Pub. Housing	2,847,299			2,847,299						2,847,299	1.9%	35
Economic Dev. & Opportunity	238,335			238,335						238,335	0.2%	3
Debt Service												
Principal	2,872,410			2,872,410	771,476	0	0		0	3,643,886	2.4%	45
Interest	2,171,856		174,103	2,345,959	243,055	0	0		0	2,589,014	1.7%	32
Intergovernmental	288,508			288,508						288,508	0.2%	4
Miscellaneous	289,057		2,636	291,693						291,693	0.2%	4
Transfers to Boards	43,901,378	8,261,013		52,162,391								
Total Expenditures	77,452,526	9,577,532	5,080,996	92,111,054	1,014,531	89,491,823	11,497,609	7,677,056	1,363,334	150,993,016	100.0%	1,869
Excess of Revenues Over/ (Under) Expenditures	1,471,952	(583,678)	31,988	920,262	0	533,202	298,980	0	23,189	1,775,633		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Charles County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	72,894,768			72,894,768						72,894,768	26.1%	633
Taxes - Local - Income	35,099,821			35,099,821						35,099,821	12.5%	305
Taxes - Local - Other	7,062,552		445,963	7,508,515						7,508,515	2.7%	65
Licenses and Permits	617,994		99,840	717,834						717,834	0.3%	6
Intergovernmental												
Federal Grants	6,078,017	123,339		6,201,356		4,988,222	2,934,416	1,658,259	0	15,782,253	5.6%	137
State Grants	6,221,818	1,820,818	95,013	8,137,649	1,329,849	58,298,714	7,062,661	3,176,368	504,927	78,510,168	28.1%	682
Other Grants	202,223			202,223		0	2,153,183		0	2,355,406	0.8%	20
Service Charges	885,211	10,850,711	20,814,930	32,550,852		0	9,368,525		90,996	42,010,373	15.0%	365
Fines and Forfeitures	291,866			291,866						291,866	0.1%	3
Miscellaneous	7,284,963		411,228	7,696,191		1,697,278	1,741,035		49,339	11,183,843	4.0%	97
Debt Proceeds		13,407,000		13,407,000		0	0		0	13,407,000	4.8%	117
County Contributions						72,836,809	6,454,928	1,106,912	1,216,816			
Total Revenues	136,639,233	26,201,868	21,866,974	184,708,075	1,329,849	137,821,023	29,714,748	5,941,539	1,862,078	279,761,847	100.0%	2,431
Expenditures By Function												
General Government	12,303,566	685,728		12,989,294						12,989,294	4.8%	113
Public Safety												
Police	13,933,563	196,614		14,130,177						14,130,177	5.2%	123
Fire	5,729,636			5,729,636						5,729,636	2.1%	50
Corrections	5,602,629	128,207		5,730,836						5,730,836	2.1%	50
Other	1,933,302			1,933,302						1,933,302	0.7%	17
Public Works												
Transportation	3,774,122	2,230,761		6,004,883						6,004,883	2.2%	52
Sewer/Solid Waste/Water		5,556,058	16,628,109	22,184,167						22,184,167	8.2%	193
Other				0						0	0.0%	0
Health	540,752	1,512,265		2,053,017				5,941,539		7,994,556	3.0%	69
Social Services	2,366,252	154,968		2,521,220						2,521,220	0.9%	22
Primary/Secondary Education	12,164			12,164		136,322,072				136,334,236	50.6%	1,185
Community Colleges				0			27,562,989			27,562,989	10.2%	240
Parks, Recreation, & Culture	1,942,373	1,995,827	1,744,480	5,682,680						5,682,680	2.1%	49
Libraries	128,138	707,910		836,048					1,853,844	2,689,892	1.0%	23
Natural Resources	409,686			409,686						409,686	0.2%	4
Community Dev. & Pub. Housing	4,477,393			4,477,393						4,477,393	1.7%	39
Economic Dev. & Opportunity	439,894			439,894						439,894	0.2%	4
Debt Service												
Principal	4,886,886			4,886,886	1,056,030	0	0		0	5,942,916	2.2%	52
Interest	3,671,159		2,065,700	5,736,859	273,819	0	0		0	6,010,678	2.2%	52
Intergovernmental				0						0	0.0%	0
Miscellaneous	301,304	175,455	3,122	479,881						479,881	0.2%	4
Transfers to Boards	70,154,128	11,461,337		81,615,465								
Total Expenditures	132,606,947	24,805,130	20,441,411	177,853,488	1,329,849	136,322,072	27,562,989	5,941,539	1,853,844	269,248,316	100.0%	2,340
Excess of Revenues Over/ (Under) Expenditures	4,032,286	1,396,738	1,425,563	6,854,587	0	1,498,951	2,151,759	0	8,234	10,513,531		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 1997

Dorchester County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Sanitary District	Roads Board	Total	% of Total	Per Capita
Revenues By Source														
Taxes - Local - Property	14,022,830			14,022,830								14,022,830	23.1%	469
Taxes - Local - Income	5,949,439			5,949,439								5,949,439	9.8%	199
Taxes - Local - Other	1,390,599			1,390,599						87,324		1,477,923	2.4%	49
Licenses and Permits	101,980		1,790	103,770							6,646	110,416	0.2%	4
Intergovernmental														
Federal Grants	908,107			908,107		3,325,189	259,454	1,127,903	900		201,883	5,823,436	9.6%	195
State Grants	1,868,532			1,868,532	183,681	18,075,978	712,687	1,829,903	190,856		2,964,975	25,826,612	42.5%	864
Other Grants			580	580		0	0		15,000			15,580	0.0%	1
Service Charges	1,211,302		1,473,293	2,684,595		0	561,426		9,883	327,195	220,661	3,803,760	6.3%	127
Fines and Forfeitures	32,566			32,566								32,566	0.1%	1
Miscellaneous	890,438	161,743	78,140	1,130,321		568,890	146,919		44,830	20,618	227,250	2,138,828	3.5%	72
Debt Proceeds	487,274	1,100,000		1,587,274		0	0		0			1,587,274	2.6%	53
County Contributions						14,601,106	682,938	723,033	353,000		18,215			
Total Revenues	26,863,067	1,261,743	1,553,803	29,678,613	183,681	36,571,163	2,363,424	3,680,839	614,469	435,137	3,639,630	60,788,664	100.0%	2,034
Expenditures By Function														
General Government	2,052,202	1,028,680		3,080,882								3,080,882	4.9%	103
Public Safety														
Police	1,118,009			1,118,009								1,118,009	1.8%	37
Fire	628,656			628,656								628,656	1.0%	21
Corrections	2,088,410			2,088,410								2,088,410	3.3%	70
Other	736,264			736,264								736,264	1.2%	25
Public Works														
Transportation	8,525		268,152	276,677							3,897,975	4,174,652	6.6%	140
Sewer/Solid Waste/Water			1,349,564	1,349,564						399,300		1,748,864	2.8%	59
Other				0								0	0.0%	0
Health				0				3,680,839				3,680,839	5.9%	123
Social Services	249,090			249,090								249,090	0.4%	8
Primary/Secondary Education	200			200		35,863,841						35,864,041	57.0%	1,200
Community Colleges				0			2,038,152					2,038,152	3.2%	68
Parks, Recreation, & Culture	474,246			474,246								474,246	0.8%	16
Libraries				0					728,534			728,534	1.2%	24
Natural Resources	250,827			250,827								250,827	0.4%	8
Community Dev. & Pub. Housing				0								0	0.0%	0
Economic Dev. & Opportunity	923,528			923,528								923,528	1.5%	31
Debt Service														
Principal	1,419,239			1,419,239	179,248	0	0		0		17,217	1,615,704	2.6%	54
Interest	1,673,964		20,875	1,694,839	4,433	0	0		0	26,568	9,468	1,735,308	2.8%	58
Intergovernmental	80,992			80,992								80,992	0.1%	3
Miscellaneous	1,650,752			1,650,752								1,650,752	2.6%	55
Transfers to Boards	14,385,874	1,974,203		16,360,077										
Total Expenditures	27,740,778	3,002,883	1,638,591	32,382,252	183,681	35,863,841	2,038,152	3,680,839	728,534	425,868	3,924,660	62,867,750	100.0%	2,103
Excess of Revenues Over/ (Under) Expenditures	(877,711)	(1,741,140)	(84,788)	(2,703,639)	0	707,322	325,272	0	(114,065)	9,269	(285,030)	(2,079,086)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Frederick County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	102,014,177			102,014,177						102,014,177	30.4%	557
Taxes - Local - Income	60,145,570			60,145,570						60,145,570	17.9%	328
Taxes - Local - Other	8,071,770			8,071,770						8,071,770	2.4%	44
Licenses and Permits	1,662,476			1,662,476						1,662,476	0.5%	9
Intergovernmental												
Federal Grants	1,543,915	502,006		2,045,921		5,971,130	934,460	1,882,834	0	10,834,345	3.2%	59
State Grants	13,400,847	325,251		13,726,098	644,737	75,794,200	4,438,432	5,445,819	759,384	100,808,670	30.0%	550
Other Grants	113,429			113,429		0	0		0	113,429	0.0%	1
Service Charges	9,061,906		20,287,717	29,349,623		0	6,090,222		123,090	35,562,935	10.6%	194
Fines and Forfeitures	116,154			116,154						116,154	0.0%	1
Miscellaneous	5,650,135	109,620	2,677,724	8,437,479		4,220,064	2,337,554		46,655	15,041,752	4.5%	82
Debt Proceeds	1,400,000	11,376		1,411,376		0	0		0	1,411,376	0.4%	8
County Contributions						110,439,514	6,180,146	1,442,407	2,019,312			
Total Revenues	203,180,379	948,253	22,965,441	227,094,073	644,737	196,424,908	19,980,814	8,771,060	2,948,441	335,782,654	100.0%	1,833
Expenditures By Function												
General Government	16,583,428	19,235		16,602,663						16,602,663	4.9%	91
Public Safety												
Police	5,627,023	18,613		5,645,636						5,645,636	1.7%	31
Fire	7,226,461			7,226,461						7,226,461	2.1%	39
Corrections	6,312,760	1,461,564		7,774,324						7,774,324	2.3%	42
Other	2,964,737	87,000		3,051,737						3,051,737	0.9%	17
Public Works												
Transportation	7,952,785	5,235,745		13,188,530						13,188,530	3.9%	72
Sewer/Solid Waste/Water		1,160,254	12,996,228	14,156,482						14,156,482	4.2%	77
Other				0						0	0.0%	0
Health	4,311,679			4,311,679				8,771,060		13,082,739	3.9%	71
Social Services	1,726,473		7,766,909	9,493,382						9,493,382	2.8%	52
Primary/Secondary Education	200			200		195,120,443				195,120,643	57.7%	1,065
Community Colleges				0			20,151,476			20,151,476	6.0%	110
Parks, Recreation, & Culture	1,592,965	688,081		2,281,046						2,281,046	0.7%	12
Libraries		83,527		83,527					2,750,823	2,834,350	0.8%	15
Natural Resources	784,409			784,409						784,409	0.2%	4
Community Dev. & Pub. Housing	1,740,844		26,706	1,767,550						1,767,550	0.5%	10
Economic Dev. & Opportunity	6,769,508			6,769,508						6,769,508	2.0%	37
Debt Service												
Principal	4,940,102			4,940,102	644,737	0	0		0	5,584,839	1.7%	30
Interest	4,991,988		2,989,412	7,981,400	0	0	0		0	7,981,400	2.4%	44
Intergovernmental	1,621,724			1,621,724						1,621,724	0.5%	9
Miscellaneous	1,296,501		2,036,385	3,332,886						3,332,886	1.0%	18
Transfers to Boards	109,936,819	10,144,560		120,081,379								
Total Expenditures	186,380,406	18,898,579	25,815,640	231,094,625	644,737	195,120,443	20,151,476	8,771,060	2,750,823	338,451,785	100.0%	1,847
Excess Revenues Over/ (Under) Expenditures	16,799,973	(17,950,326)	(2,850,199)	(4,000,552)	0	1,304,465	(170,662)	0	197,618	(2,669,131)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Garrett County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	17,986,405		790,294	18,776,699						18,776,699	27.2%	636
Taxes - Local - Income	5,080,161			5,080,161						5,080,161	7.4%	172
Taxes - Local - Other	2,600,130			2,600,130						2,600,130	3.8%	88
Licenses and Permits	179,274			179,274						179,274	0.3%	6
Intergovernmental												
Federal Grants	710,148		2,204	712,352		3,034,782	1,322,808	915,992	14,520	6,000,454	8.7%	203
State Grants	7,590,038		38,390	7,628,428		15,299,792	2,631,752	1,878,570	158,030	27,596,572	40.0%	935
Other Grants	9,653			9,653		0	0		0	9,653	0.0%	0
Service Charges	84,104		2,912,918	2,997,022		0	1,485,628		22,562	4,505,212	6.5%	153
Fines and Forfeitures	2,967			2,967						2,967	0.0%	0
Miscellaneous	1,028,926		113,723	1,142,649		300,572	605,419		111,062	2,159,702	3.1%	73
Debt Proceeds	2,080,276			2,080,276		0	0		0	2,080,276	3.0%	70
County Contributions						12,175,412	1,337,000	1,115,993	400,000			
Total Revenues	37,352,082	0	3,857,529	41,209,611	0	30,810,558	7,382,607	3,910,555	706,174	68,991,100	100.0%	2,338
Expenditures By Function												
General Government	2,322,830			2,322,830						2,322,830	3.3%	79
Public Safety												
Police	762,251			762,251						762,251	1.1%	26
Fire	587,243			587,243						587,243	0.8%	20
Corrections	488,940			488,940						488,940	0.7%	17
Other	260,729			260,729						260,729	0.4%	9
Public Works												
Transportation	13,686,733			13,686,733						13,686,733	19.5%	464
Sewer/Solid Waste/Water			4,465,220	4,465,220						4,465,220	6.4%	151
Other				0						0	0.0%	0
Health				0				3,910,555		3,910,555	5.6%	133
Social Services	75,000			75,000						75,000	0.1%	3
Primary/Secondary Education				0		30,467,529				30,467,529	43.4%	1,032
Community Colleges				0			7,433,029			7,433,029	10.6%	252
Parks, Recreation, & Culture	27,295			27,295						27,295	0.0%	1
Libraries				0					633,681	633,681	0.9%	21
Natural Resources	133,747			133,747						133,747	0.2%	5
Community Dev. & Pub. Housing				0						0	0.0%	0
Economic Dev. & Opportunity	1,206,090			1,206,090						1,206,090	1.7%	41
Debt Service												
Principal	1,530,918			1,530,918		0	0		0	1,530,918	2.2%	52
Interest	969,527		315,290	1,284,817		0	0		0	1,284,817	1.8%	44
Intergovernmental	5,205			5,205						5,205	0.0%	0
Miscellaneous	922,294			922,294						922,294	1.3%	31
Transfers to Boards	14,705,211	323,194		15,028,405								
Total Expenditures	37,684,013	323,194	4,780,510	42,787,717	0	30,467,529	7,433,029	3,910,555	633,681	70,204,106	100.0%	2,379
Excess of Revenues Over/ (Under) Expenditures	(331,931)	(323,194)	(922,981)	(1,578,106)	0	343,029	(50,422)	0	72,493	(1,213,006)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 1997

Harford County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	119,104,801			119,104,801						119,104,801	28.6%	560
Taxes - Local - Income	71,200,503			71,200,503						71,200,503	17.1%	335
Taxes - Local - Other	1,050,912	8,830,760	1,127,046	11,008,718						11,008,718	2.6%	52
Licenses and Permits	2,125,274			2,125,274						2,125,274	0.5%	10
Intergovernmental												
Federal Grants	6,102,164	5,868,402		11,970,566		8,889,694	1,892,724	2,057,899	48,539	24,859,422	6.0%	117
State Grants	11,398,471	6,445,451	341,588	18,185,510		94,178,908	6,180,038	6,144,379	1,285,967	125,974,802	30.3%	593
Other Grants				0		0	0		26,665	26,665	0.0%	0
Service Charges	9,613,684		20,034,060	29,647,744		0	6,135,759		243,435	36,026,938	8.7%	169
Fines and Forfeitures	221,536			221,536						221,536	0.1%	1
Miscellaneous	9,384,223	261,134	6,116,961	15,762,318		1,293,715	3,512,791		158,842	20,727,666	5.0%	98
Debt Proceeds	3,951,682	725,400		4,677,082		0	0		0	4,677,082	1.1%	22
County Contributions						116,975,773	9,450,038	1,803,724	5,283,032			
Total Revenues	234,153,250	22,131,147	27,619,655	283,904,052	0	221,338,090	27,171,350	10,006,002	7,046,480	415,953,407	100.0%	1,957
Expenditures By Function												
General Government	18,352,478	7,152,041		25,504,519						25,504,519	6.0%	120
Public Safety												
Police	13,742,165	8,322,145		22,064,310						22,064,310	5.2%	104
Fire	3,168,451	960,000		4,128,451						4,128,451	1.0%	19
Corrections	6,449,118			6,449,118						6,449,118	1.5%	30
Other	6,043,749			6,043,749						6,043,749	1.4%	28
Public Works												
Transportation	17,516,184	9,020,352		26,536,536						26,536,536	6.2%	125
Sewer/Solid Waste/Water	8,350,976	1,497,690	19,575,268	29,423,934						29,423,934	6.9%	138
Other				0						0	0.0%	0
Health				0				10,006,002		10,006,002	2.4%	47
Social Services	3,197,036		8,117,035	11,314,071						11,314,071	2.7%	53
Primary/Secondary Education	1,800			1,800		221,310,264				221,312,064	52.1%	1,041
Community Colleges				0			26,787,859			26,787,859	6.3%	126
Parks, Recreation, & Culture	3,538,464	3,229,574		6,768,038						6,768,038	1.6%	32
Libraries				0					6,963,077	6,963,077	1.6%	33
Natural Resources	404,067			404,067						404,067	0.1%	2
Community Dev. & Pub. Housing	3,998,953	39,210		4,038,163						4,038,163	0.9%	19
Economic Dev. & Opportunity	1,331,874			1,331,874						1,331,874	0.3%	6
Debt Service												
Principal	6,221,374			6,221,374		0	0		0	6,221,374	1.5%	29
Interest	3,870,846		4,054,272	7,925,118		0	0		0	7,925,118	1.9%	37
Intergovernmental	571,523			571,523						571,523	0.1%	3
Miscellaneous	1,334,619			1,334,619						1,334,619	0.3%	6
Transfers to Boards	119,614,138	13,898,429		133,512,567								
Total Expenditures	217,707,815	44,119,441	31,746,575	293,573,831	0	221,310,264	26,787,859	10,006,002	6,963,077	425,128,466	100.0%	2,000
Excess of Revenues Over/ (Under) Expenditures	16,445,435	(21,988,294)	(4,126,920)	(9,669,779)	0	27,826	383,491	0	83,403	(9,175,059)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Howard County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	199,447,857			199,447,857					199,447,857	34.3%	872
Taxes - Local - Income	114,991,957			114,991,957					114,991,957	19.8%	503
Taxes - Local - Other	14,985,972	10,844,288	14,354,619	40,184,879					40,184,879	6.9%	176
Licenses and Permits	5,147,424			5,147,424					5,147,424	0.9%	22
Intergovernmental											
Federal Grants	6,606,349			6,606,349	5,521,598	1,803,591	1,637,759	90,221	15,659,518	2.7%	68
State Grants	17,197,745	3,714,503		20,912,248	66,414,641	5,796,106	4,630,780	1,173,726	98,927,501	17.0%	432
Other Grants	1,885,034			1,885,034	0	0		0	1,885,034	0.3%	8
Service Charges	23,256,596		19,316,420	42,573,016	0	10,012,930		484,227	53,070,173	9.1%	232
Fines and Forfeitures	433,960			433,960					433,960	0.1%	2
Miscellaneous	16,198,676	4,898,645	4,726,119	25,823,440	4,708,618	2,553,435		125,128	33,210,621	5.7%	145
Debt Proceeds	1,472,611	16,401,000		17,873,611	0	0		0	17,873,611	3.1%	78
County Contributions					212,122,305	10,518,250	2,840,774	7,110,660			
Total Revenues	401,624,181	35,858,436	38,397,158	475,879,775	288,767,162	30,684,312	9,109,313	8,983,962	580,832,535	100.0%	2,539
Expenditures By Function											
General Government	29,283,783	3,243,722		32,527,505					32,527,505	5.5%	142
Public Safety											
Police	24,185,021			24,185,021					24,185,021	4.1%	106
Fire	16,697,772	3,119,759		19,817,531					19,817,531	3.4%	87
Corrections	6,252,775			6,252,775					6,252,775	1.1%	27
Other	8,198,087			8,198,087					8,198,087	1.4%	36
Public Works											
Transportation	12,711,894	12,562,009		25,273,903					25,273,903	4.3%	110
Sewer/Solid Waste/Water	9,548,221		30,687,130	40,235,351					40,235,351	6.8%	176
Other				0					0	0.0%	0
Health	3,701,039			3,701,039			9,109,313		12,810,352	2.2%	56
Social Services	8,880,218			8,880,218					8,880,218	1.5%	39
Primary/Secondary Education				0	292,675,986				292,675,986	49.6%	1,279
Community Colleges				0		30,477,293			30,477,293	5.2%	133
Parks, Recreation, & Culture	9,685,120	3,859,605	1,454,980	14,999,705					14,999,705	2.5%	66
Libraries				0				9,166,592	9,166,592	1.6%	40
Natural Resources	865,313			865,313					865,313	0.1%	4
Community Dev. & Pub. Housing	7,354,081			7,354,081					7,354,081	1.2%	32
Economic Dev. & Opportunity	1,885,068			1,885,068					1,885,068	0.3%	8
Debt Service											
Principal	22,897,780			22,897,780	0	0		0	22,897,780	3.9%	100
Interest	24,308,755		5,809,519	30,118,274	0	0		0	30,118,274	5.1%	132
Intergovernmental				0					0	0.0%	0
Miscellaneous	1,063,841			1,063,841					1,063,841	0.2%	5
Transfers to Boards	197,085,824	35,506,165		232,591,989							
Total Expenditures	384,604,592	58,291,260	37,951,629	480,847,481	292,675,986	30,477,293	9,109,313	9,166,592	589,684,676	100.0%	2,577
Excess of Revenues Over/ (Under) Expenditures	17,019,589	(22,432,824)	445,529	(4,967,706)	(3,908,824)	207,019	0	(182,630)	(8,852,141)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Kent County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	12,088,469			12,088,469						12,088,469	32.7%	634
Taxes - Local - Income	4,804,432			4,804,432						4,804,432	13.0%	252
Taxes - Local - Other	1,049,157			1,049,157						1,049,157	2.8%	55
Licenses and Permits	224,901			224,901						224,901	0.6%	12
Intergovernmental												
Federal Grants	2,349,041	76,431		2,425,472		1,346,068	156,879	613,185	51,191	4,592,795	12.4%	241
State Grants	1,846,950	4,923		1,851,873		6,242,128	430,927	1,736,845	97,147	10,358,920	28.0%	543
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	1,124,818		709,636	1,834,454		0	339,467		5,714	2,179,635	5.9%	114
Fines and Forfeitures	30,538			30,538						30,538	0.1%	2
Miscellaneous	227,422	420,560	56,563	704,545		137,377	88,835		5,848	936,605	2.5%	49
Debt Proceeds		723,000		723,000		0	0		0	723,000	2.0%	38
County Contributions						10,708,951	412,939	682,779	278,463			
Total Revenues	23,745,728	1,224,914	766,199	25,736,841	0	18,434,524	1,429,047	3,032,809	438,363	36,988,452	100.0%	1,940
Expenditures By Function												
General Government	2,025,791	337,191		2,362,982						2,362,982	6.4%	124
Public Safety												
Police	928,884			928,884						928,884	2.5%	49
Fire	508,882			508,882						508,882	1.4%	27
Corrections	1,062,667			1,062,667						1,062,667	2.9%	56
Other	636,017	153,038		789,055						789,055	2.1%	41
Public Works												
Transportation	1,894,502	19,373		1,913,875						1,913,875	5.2%	100
Sewer/Solid Waste/Water	1,116,169	23,849	821,389	1,961,407						1,961,407	5.3%	103
Other				0						0	0.0%	0
Health				0				3,032,809		3,032,809	8.2%	159
Social Services	460,311			460,311						460,311	1.2%	24
Primary/Secondary Education				0		18,630,516				18,630,516	50.5%	977
Community Colleges				0			1,232,371			1,232,371	3.3%	65
Parks, Recreation, & Culture	577,154	5,170		582,324						582,324	1.6%	31
Libraries				0					431,565	431,565	1.2%	23
Natural Resources	180,329			180,329						180,329	0.5%	9
Community Dev. & Pub. Housing	72,314	62,595		134,909						134,909	0.4%	7
Economic Dev. & Opportunity	1,634,120			1,634,120						1,634,120	4.4%	86
Debt Service												
Principal	8,362	264,297		272,659		0	0		0	272,659	0.7%	14
Interest	25,691	198,471	236,554	460,716		0	0		0	460,716	1.2%	24
Intergovernmental	90,664			90,664						90,664	0.2%	5
Miscellaneous	215,957			215,957						215,957	0.6%	11
Transfers to Boards	11,778,532	304,600		12,083,132								
Total Expenditures	23,216,346	1,368,584	1,057,943	25,642,873	0	18,630,516	1,232,371	3,032,809	431,565	36,887,002	100.0%	1,935
Excess of Revenues Over/ (Under) Expenditures	529,382	(143,670)	(291,744)	93,968	0	(195,992)	196,676	0	6,798	101,450		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Montgomery County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total
Revenues By Source													
Taxes - Local - Property	715,518,743		6,342,901	721,861,644					57,612,812			779,474,456	31.8%
Taxes - Local - Income	544,258,411			544,258,411								544,258,411	22.2%
Taxes - Local - Other	100,495,482	1,276,932		101,772,414						30,881,000		132,653,414	5.4%
Licenses and Permits	13,399,277		7,891,298	21,290,575								21,290,575	0.9%
Intergovernmental													
Federal Grants	25,644,024	3,690,611	40,907,435	70,242,070	30,527,505	6,569,850	4,547,700	178,906	512,764			112,578,795	4.6%
State Grants	127,265,635	5,400,634	319,123	132,985,392	159,580,500	25,289,092	21,960,466	2,992,925	1,954,592		77,962	344,840,929	14.1%
Other Grants	888,778	274,261	4,039,539	5,202,578	0	0		0		2,756,000		7,958,578	0.3%
Service Charges	29,964,807	1,776,605	115,803,612	147,545,024	0	32,898,840		1,073,075	9,702,185	154,362,500		345,581,624	14.1%
Fines and Forfeitures	4,017,781			4,017,781					22,356			4,040,137	0.2%
Miscellaneous	27,716,488	2,179,950	84,944,775	114,841,213	9,908,911	8,716,705		372,824	3,561,742	17,529,000	5,057	154,935,452	6.3%
Debt Proceeds	294,953			294,953	0	0		0				294,953	0.0%
County Contributions					855,506,058	41,959,377	17,694,113	23,761,460	4,187,270		41,340		
Total Revenues	1,589,464,379	14,598,993	260,248,683	1,864,312,055	1,055,522,974	115,433,864	44,202,279	28,379,190	77,553,721	205,528,500	124,359	2,447,907,324	100.0%
Expenditures By Function													
General Government	85,734,856	15,983,468	16,131,480	117,849,804					18,017,116			135,866,920	5.4%
Public Safety													
Police	98,586,496	150,465		98,736,961					7,568,220			106,305,181	4.2%
Fire	76,479,521	3,463,394		79,942,915								79,942,915	3.1%
Corrections	23,582,460	846,191		24,428,651								24,428,651	1.0%
Other	11,795,928	903,254		12,699,182								12,699,182	0.5%
Public Works													
Transportation	123,105,538	50,188,725	13,232,573	186,526,836							111,815	186,638,651	7.3%
Sewer/Solid Waste/Water		2,429,783	86,369,041	88,798,824						127,953,500		216,752,324	8.5%
Other				0								0	0.0%
Health	27,686,511	3,709,209		31,395,720			44,202,279					75,597,999	3.0%
Social Services	53,992,569			53,992,569								53,992,569	2.1%
Primary/Secondary Education				0	1,054,400,685							1,054,400,685	41.5%
Community Colleges				0		112,883,720						112,883,720	4.4%
Parks, Recreation, & Culture	21,001,073	13,643,244	6,822,872	41,467,189					52,158,852			93,626,041	3.7%
Libraries				0				23,555,844				23,555,844	0.9%
Natural Resources	215,258	347,989		563,247								563,247	0.0%
Community Dev. & Pub. Housing	7,742,020	8,076,277	75,136,511	90,954,808								90,954,808	3.6%
Economic Dev. & Opportunity	3,465,921			3,465,921								3,465,921	0.1%
Debt Service													
Principal	78,388,095			78,388,095	0	0		0	2,370,000			80,758,095	3.2%
Interest	60,093,770		44,969,034	105,062,804	0	0		0	2,209,083	46,247,000		153,518,887	6.0%
Intergovernmental	4,499,204			4,499,204								4,499,204	0.2%
Miscellaneous	28,930,114			28,930,114								28,930,114	1.1%
Transfers to Boards	822,619,179	120,489,099		943,108,278									
Total Expenditures	1,527,918,513	220,231,098	242,661,511	1,990,811,122	1,054,400,685	112,883,720	44,202,279	23,555,844	82,323,271	174,200,500	111,815	2,539,380,958	100.0%
Excess of Revenues Over/ (Under) Expenditures	61,545,866	(205,632,105)	17,587,172	(126,499,067)	1,122,289	2,550,144	0	4,823,346	(4,769,550)	31,328,000	12,544	(91,473,634)	

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Prince George's County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total	Per Capita
Revenues By Source															
Taxes - Local - Property	393,243,976		19,587,906	412,831,882						96,816,650		10,874,677	520,523,209	27.3%	675
Taxes - Local - Income	247,716,137			247,716,137									247,716,137	13.0%	321
Taxes - Local - Other	105,954,082			105,954,082							30,881,000		136,835,082	7.2%	178
Licenses and Permits	17,204,010		1,319,625	18,523,635									18,523,635	1.0%	24
Intergovernmental															
Federal Grants	24,610,927	1,428,538	39,728,805	65,768,270		42,275,642	5,568,444	7,669,296	53,504	2,014,689		43,760	123,393,605	6.5%	160
State Grants	75,624,471	1,384,211		77,008,682	5,029,873	304,784,443	15,095,017	10,085,723	6,357,251	2,844,342		3,325,132	424,530,463	22.3%	551
Other Grants	8,063,348	195,061		8,258,409		0	0		0		2,756,000		11,014,409	0.6%	14
Service Charges	16,526,471		73,788,203	90,314,674		0	19,429,950		758,666	8,732,664	154,362,500	1,263,705	274,862,159	14.4%	357
Fines and Forfeitures	1,135,787	174,922	197,847	1,508,556						21,938			1,530,494	0.1%	2
Miscellaneous	15,897,976	518,174	12,097,325	28,513,475		15,078,246	1,720,130		554,537	12,191,931	17,529,000	80,985	75,668,304	4.0%	98
Debt Proceeds	18,136,829	51,800,000		69,936,829		0	0		0				69,936,829	3.7%	91
County Contributions						420,106,003	11,052,373	6,918,077	9,714,302	501,029		28,146			
Total Revenues	924,114,014	55,500,906	146,719,711	1,126,334,631	5,029,873	782,244,334	52,865,914	24,673,096	17,438,260	123,123,243	205,528,500	15,616,405	1,904,534,326	100.0%	2,471
Expenditures By Function															
General Government	88,486,843	3,436,880		91,923,723						19,539,839			111,463,562	6.1%	145
Public Safety															
Police	91,248,195	330,520		91,578,715						7,795,967			99,374,682	5.5%	129
Fire	40,508,594	328,595		40,837,189									40,837,189	2.2%	53
Corrections	24,527,011	21,966		24,548,977									24,548,977	1.3%	32
Other	7,311,268			7,311,268									7,311,268	0.4%	9
Public Works															
Transportation	27,337,622	20,231,488	18,241,630	65,810,740						2,853,801		17,595,691	86,260,232	4.7%	112
Sewer/Solid Waste/Water			57,505,046	57,505,046							127,953,500		185,458,546	10.2%	241
Other				0									0	0.0%	0
Health	13,238,596	12,072		13,250,668				24,673,096					37,923,764	2.1%	49
Social Services	22,272,427			22,272,427									22,272,427	1.2%	29
Primary/Secondary Education	2,400			2,400		781,691,235							781,693,635	43.0%	1,014
Community Colleges		645,880		645,880			51,952,471						52,598,351	2.9%	68
Parks, Recreation, & Culture	86,431			86,431						79,589,879			79,676,310	4.4%	103
Libraries		587,632		587,632					16,973,779				17,561,411	1.0%	23
Natural Resources				0									0	0.0%	0
Community Dev. & Pub. Housing	214,637		38,114,562	38,329,199									38,329,199	2.1%	50
Economic Dev. & Opportunity	1,464,757			1,464,757									1,464,757	0.1%	2
Debt Service															
Principal	50,878,922			50,878,922	4,330,817	0	0		0	4,685,000			59,894,739	3.3%	78
Interest	28,906,134		9,097,189	38,003,323	699,056	0	0		0	4,342,160	46,247,000		89,291,539	4.9%	116
Intergovernmental	552,763			552,763									552,763	0.0%	1
Miscellaneous	79,973,469		3,043,943	83,017,412									83,017,412	4.6%	108
Transfers to Boards	426,790,196	21,529,734		448,319,930											
Total Expenditures	903,800,265	47,124,767	126,002,370	1,076,927,402	5,029,873	781,691,235	51,952,471	24,673,096	16,973,779	118,806,646	174,200,500	17,595,691	1,819,530,763	100.0%	2,361
Excess of Revenues Over/ (Under) Expenditures	20,313,749	8,376,139	20,717,341	49,407,229	0	553,099	913,443	0	464,481	4,316,597	31,328,000	(1,979,286)	85,003,563		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Queen Anne's County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	25,711,021			25,711,021						25,711,021	25.2%	658
Taxes - Local - Income	14,589,672			14,589,672						14,589,672	14.3%	373
Taxes - Local - Other	2,183,379	1,670,777		3,854,156						3,854,156	3.8%	99
Licenses and Permits	309,101			309,101						309,101	0.3%	8
Intergovernmental												
Federal Grants	454,087	510,716	623,352	1,588,155		1,971,758	289,623	833,963	0	4,683,499	4.6%	120
State Grants	4,290,787	249,713	6,748	4,547,248	59,662	16,234,929	795,557	1,409,770	153,515	23,200,681	22.7%	593
Other Grants				0		0	0		1,200	1,200	0.0%	0
Service Charges	1,351,754		4,980,898	6,332,652		0	626,708		48,909	7,008,269	6.9%	179
Fines and Forfeitures	13,595			13,595						13,595	0.0%	0
Miscellaneous	1,742,357	326,491	595,941	2,664,789		409,896	164,003		21,887	3,260,575	3.2%	83
Debt Proceeds	335,000	19,225,020		19,560,020		0	0		0	19,560,020	19.1%	500
County Contributions						27,891,672	762,349	542,708	757,520			
Total Revenues	50,980,753	21,982,717	6,206,939	79,170,409	59,662	46,508,255	2,638,240	2,786,441	983,031	102,191,789	100.0%	2,614
Expenditures By Function												
General Government	3,107,852	224,435		3,332,287						3,332,287	4.0%	85
Public Safety												
Police	1,585,803			1,585,803						1,585,803	1.9%	41
Fire	1,119,519			1,119,519						1,119,519	1.4%	29
Corrections	1,772,750			1,772,750						1,772,750	2.2%	45
Other	1,128,748			1,128,748						1,128,748	1.4%	29
Public Works												
Transportation	3,528,475	730,664	382,984	4,642,123						4,642,123	5.6%	119
Sewer/Solid Waste/Water	1,389,839	462,114	5,148,327	7,000,280						7,000,280	8.5%	179
Other				0						0	0.0%	0
Health	247,286			247,286				2,786,441		3,033,727	3.7%	78
Social Services	1,221,971	14,113		1,236,084						1,236,084	1.5%	32
Primary/Secondary Education				0		45,595,433				45,595,433	55.4%	1,166
Community Colleges				0			2,275,146			2,275,146	2.8%	58
Parks, Recreation, & Culture	3,435,252	426	396,384	3,832,062						3,832,062	4.7%	98
Libraries				0					979,340	979,340	1.2%	25
Natural Resources	298,714	28,027		326,741						326,741	0.4%	8
Community Dev. & Pub. Housing		357,350	1,139,979	1,497,329						1,497,329	1.8%	38
Economic Dev. & Opportunity	425,112			425,112						425,112	0.5%	11
Debt Service												
Principal	657,996			657,996	58,060	0	0		0	716,056	0.9%	18
Interest	850,378		200,443	1,050,821	1,602	0	0		0	1,052,423	1.3%	27
Intergovernmental	113,089			113,089						113,089	0.1%	3
Miscellaneous	691,611			691,611						691,611	0.8%	18
Transfers to Boards	24,013,137	5,941,112		29,954,249								
Total Expenditures	45,587,532	7,758,241	7,268,117	60,613,890	59,662	45,595,433	2,275,146	2,786,441	979,340	82,355,663	100.0%	2,107
Excess of Revenues Over/ (Under) Expenditures	5,393,221	14,224,476	(1,061,178)	18,556,519	0	912,822	363,094	0	3,691	19,836,126		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

St. Mary's County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	37,514,283	2,492,059		40,006,342						40,006,342	24.3%	467
Taxes - Local - Income	26,164,486			26,164,486						26,164,486	15.9%	305
Taxes - Local - Other	5,845,865		1,590,436	7,436,301						7,436,301	4.5%	87
Licenses and Permits	854,805			854,805						854,805	0.5%	10
Intergovernmental												
Federal Grants	823,712			823,712		5,597,242	0	618,322	3,671	7,042,947	4.3%	82
State Grants	6,893,116	4,608,916	90,288	11,592,320	815,787	41,692,658	0	1,676,895	435,089	56,212,749	34.1%	656
Other Grants	20,213			20,213		0	0		0	20,213	0.0%	0
Service Charges	3,794,027	1,535,812	16,397,658	21,727,497		0	0		76,536	21,804,033	13.2%	254
Fines and Forfeitures	93,855			93,855						93,855	0.1%	1
Miscellaneous	3,125,490	550,850	679,480	4,355,820		691,671	0		33,638	5,081,129	3.1%	59
Debt Proceeds				0		0	0		0	0	0.0%	0
County Contributions						49,003,876	0	761,435	891,033			
Total Revenues	85,129,852	9,187,637	18,757,862	113,075,351	815,787	96,985,447	0	3,056,652	1,439,967	164,716,860	100.0%	1,922
Expenditures By Function												
General Government	9,353,469	426,678		9,780,147						9,780,147	5.7%	114
Public Safety												
Police	6,507,721			6,507,721						6,507,721	3.8%	76
Fire	968,919			968,919						968,919	0.6%	11
Corrections	3,022,670	157,431		3,180,101						3,180,101	1.8%	37
Other	1,841,205			1,841,205						1,841,205	1.1%	21
Public Works												
Transportation	4,006,235	4,592,578		8,598,813						8,598,813	5.0%	100
Sewer/Solid Waste/Water	1,010,562	41,761	5,097,737	6,150,060						6,150,060	3.6%	72
Other				0						0	0.0%	0
Health	71,234			71,234				3,056,652		3,127,886	1.8%	37
Social Services	3,857,585	17,444	8,348,458	12,223,487						12,223,487	7.1%	143
Primary/Secondary Education	1,238,066			1,238,066		96,667,985				97,906,051	56.8%	1,143
Community Colleges	1,395,886	2,712,783		4,108,669			0			4,108,669	2.4%	48
Parks, Recreation, & Culture	1,354,726	835,418	2,193,708	4,383,852						4,383,852	2.5%	51
Libraries	314,321			314,321					1,415,015	1,729,336	1.0%	20
Natural Resources	206,542	47,014		253,556						253,556	0.1%	3
Community Dev. & Pub. Housing	138,613			138,613						138,613	0.1%	2
Economic Dev. & Opportunity	538,991		476,256	1,015,247						1,015,247	0.6%	12
Debt Service												
Principal	4,419,913			4,419,913	708,058	0	0		0	5,127,971	3.0%	60
Interest	2,779,644		1,762,572	4,542,216	107,729	0	0		0	4,649,945	2.7%	54
Intergovernmental	323,527			323,527						323,527	0.2%	4
Miscellaneous	395,530			395,530						395,530	0.2%	5
Transfers to Boards	40,283,680	10,372,664		50,656,344								
Total Expenditures	84,029,039	19,203,771	17,878,731	121,111,541	815,787	96,667,985	0	3,056,652	1,415,015	172,410,636	100.0%	2,012
Excess of Revenues Over/ (Under) Expenditures	1,100,813	(10,016,134)	879,131	(8,036,190)	0	317,462	0	0	24,952	(7,693,776)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Somerset County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	6,567,477			6,567,477					6,567,477	15.8%	268
Taxes - Local - Income	3,744,519			3,744,519					3,744,519	9.0%	153
Taxes - Local - Other	225,766	300,805		526,571					526,571	1.3%	22
Licenses and Permits	91,416			91,416					91,416	0.2%	4
Intergovernmental											
Federal Grants	611,249	1,439,781		2,051,030		2,696,981	816,938	58,435	5,623,384	13.5%	230
State Grants	4,616,167	724,863		5,341,030	64,473	12,783,600	1,949,805	167,049	20,305,957	48.9%	830
Other Grants	124,706			124,706		0		0	124,706	0.3%	5
Service Charges	1,455,931	22,645	1,631,323	3,109,899		0		7,969	3,117,868	7.5%	127
Fines and Forfeitures	26,243			26,243					26,243	0.1%	1
Miscellaneous	404,123	29,641	178,539	612,303		198,684		38,893	849,880	2.0%	35
Debt Proceeds	523,113			523,113		0		0	523,113	1.3%	21
County Contributions						6,875,064	229,232	193,013			
Total Revenues	18,390,710	2,517,735	1,809,862	22,718,307	64,473	22,554,329	2,995,975	465,359	41,501,134	100.0%	1,696
Expenditures By Function											
General Government	1,878,815			1,878,815					1,878,815	4.4%	77
Public Safety											
Police	546,219			546,219					546,219	1.3%	22
Fire	310,935			310,935					310,935	0.7%	13
Corrections	759,124			759,124					759,124	1.8%	31
Other	403,112			403,112					403,112	0.9%	16
Public Works											
Transportation	1,780,566			1,780,566					1,780,566	4.2%	73
Sewer/Solid Waste/Water	771,140	3,773,003	1,975,340	6,519,483					6,519,483	15.3%	266
Other				0					0	0.0%	0
Health	147,555			147,555			2,995,975		3,143,530	7.4%	128
Social Services	136,199			136,199					136,199	0.3%	6
Primary/Secondary Education				0		22,440,419			22,440,419	52.8%	917
Community Colleges	114,497			114,497					114,497	0.3%	5
Parks, Recreation, & Culture	503,517		812,451	1,315,968					1,315,968	3.1%	54
Libraries				0				442,354	442,354	1.0%	18
Natural Resources	51,837			51,837					51,837	0.1%	2
Community Dev. & Pub. Housing	637,762			637,762					637,762	1.5%	26
Economic Dev. & Opportunity	172,387			172,387					172,387	0.4%	7
Debt Service											
Principal	189,600	85,142		274,742	64,473	0		0	339,215	0.8%	14
Interest	177,830	192,416	312,291	682,537	0	0		0	682,537	1.6%	28
Intergovernmental	18,425			18,425					18,425	0.0%	1
Miscellaneous	804,799			804,799					804,799	1.9%	33
Transfers to Boards	6,871,327	425,982		7,297,309							
Total Expenditures	16,275,646	4,476,543	3,100,082	23,852,271	64,473	22,440,419	2,995,975	442,354	42,498,183	100.0%	1,736
Excess of Revenues Over/ (Under) Expenditures	2,115,064	(1,958,808)	(1,290,220)	(1,133,964)	0	113,910	0	23,005	(997,049)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Talbot County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	16,368,889			16,368,889						16,368,889	29.0%	495
Taxes - Local - Income	13,722,740			13,722,740						13,722,740	24.3%	415
Taxes - Local - Other	4,191,033			4,191,033						4,191,033	7.4%	127
Licenses and Permits	453,053			453,053						453,053	0.8%	14
Intergovernmental												
Federal Grants	192,977			192,977		1,449,792	265,487	673,597	0	2,581,853	4.6%	78
State Grants	2,449,495	24,818		2,474,313		7,112,109	729,261	1,482,445	95,200	11,893,328	21.1%	360
Other Grants				0		0	0		4,500	4,500	0.0%	0
Service Charges	832,512		4,030,667	4,863,179		0	574,482		35,487	5,473,148	9.7%	166
Fines and Forfeitures	14,438			14,438						14,438	0.0%	0
Miscellaneous	590,184	324,586	135,180	1,049,950		401,328	150,336		62,841	1,664,455	3.0%	50
Debt Proceeds				0		0	0		0	0	0.0%	0
County Contributions						23,332,457	698,820	491,324	339,900			
Total Revenues	38,815,321	349,404	4,165,847	43,330,572	0	32,295,686	2,418,386	2,647,366	537,928	56,367,437	100.0%	1,705
Expenditures By Function												
General Government	2,145,857	70,598		2,216,455						2,216,455	4.2%	67
Public Safety												
Police	395,810			395,810						395,810	0.7%	12
Fire	728,053			728,053						728,053	1.4%	22
Corrections	1,408,242			1,408,242						1,408,242	2.6%	43
Other	668,492			668,492						668,492	1.3%	20
Public Works												
Transportation	1,971,740		1,405,322	3,377,062						3,377,062	6.3%	102
Sewer/Solid Waste/Water	45,112		1,041,641	1,086,753						1,086,753	2.0%	33
Other				0						0	0.0%	0
Health	510,140			510,140				2,647,366		3,157,506	5.9%	96
Social Services	150,705			150,705						150,705	0.3%	5
Primary/Secondary Education	24,268			24,268		32,241,680				32,265,948	60.6%	976
Community Colleges				0			2,085,551			2,085,551	3.9%	63
Parks, Recreation, & Culture	225,637	112,160	1,871,662	2,209,459						2,209,459	4.1%	67
Libraries				0					549,920	549,920	1.0%	17
Natural Resources	127,879			127,879						127,879	0.2%	4
Community Dev. & Pub. Housing				0						0	0.0%	0
Economic Dev. & Opportunity	142,885			142,885						142,885	0.3%	4
Debt Service												
Principal	205,382			205,382		0	0		0	205,382	0.4%	6
Interest	250,131		157,532	407,663		0	0		0	407,663	0.8%	12
Intergovernmental	411,503			411,503						411,503	0.8%	12
Miscellaneous	1,674,291		4,352	1,678,643						1,678,643	3.2%	51
Transfers to Boards	20,108,078	4,754,423		24,862,501								
Total Expenditures	31,194,205	4,937,181	4,480,509	40,611,895	0	32,241,680	2,085,551	2,647,366	549,920	53,273,911	100.0%	1,612
Excess of Revenues Over/ (Under) Expenditures	7,621,116	(4,587,777)	(314,662)	2,718,677	0	54,006	332,835	0	(11,992)	3,093,526		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Washington County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	54,194,530			54,194,530						54,194,530	25.5%	423
Taxes - Local - Income	31,132,523			31,132,523						31,132,523	14.7%	243
Taxes - Local - Other	4,143,748			4,143,748						4,143,748	2.0%	32
Licenses and Permits	1,186,260			1,186,260						1,186,260	0.6%	9
Intergovernmental												
Federal Grants	1,881,219	1,729,025	208,094	3,818,338		6,995,409	1,552,620	1,652,118	0	14,018,485	6.6%	109
State Grants	9,258,955	2,672,151	464,257	12,395,363	580,892	53,950,301	3,386,039	3,983,659	1,113,829	75,410,083	35.5%	588
Other Grants				0		0	0		12,000	12,000	0.0%	0
Service Charges	4,519,280		7,663,623	12,182,903		0	5,082,778		88,337	17,354,018	8.2%	135
Fines and Forfeitures	76,703			76,703						76,703	0.0%	1
Miscellaneous	3,295,758	71,504	375,208	3,742,470		610,505	1,727,332		405,164	6,485,471	3.1%	51
Debt Proceeds	738,738	7,500,000		8,238,738		0	0		0	8,238,738	3.9%	64
County Contributions						55,113,517	3,727,760	2,850,448	1,040,000			
Total Revenues	110,427,714	11,972,680	8,711,182	131,111,576	580,892	116,669,732	15,476,529	8,486,225	2,659,330	212,252,559	100.0%	1,656
Expenditures By Function												
General Government	6,974,028	222,486		7,196,514						7,196,514	3.4%	56
Public Safety												
Police	2,334,836			2,334,836						2,334,836	1.1%	18
Fire	1,960,423			1,960,423						1,960,423	0.9%	15
Corrections	3,656,861	53,973		3,710,834						3,710,834	1.8%	29
Other	1,468,567	28,674		1,497,241						1,497,241	0.7%	12
Public Works												
Transportation	5,531,912	6,112,376	3,069,203	14,713,491						14,713,491	7.0%	115
Sewer/Solid Waste/Water	1,909,697	1,715,265	6,013,217	9,638,179						9,638,179	4.6%	75
Other				0						0	0.0%	0
Health	1,728,297			1,728,297				8,486,225		10,214,522	4.9%	80
Social Services	975,825			975,825						975,825	0.5%	8
Primary/Secondary Education	600			600		116,867,282				116,867,882	55.9%	912
Community Colleges		225,102		225,102			15,367,584			15,592,686	7.5%	122
Parks, Recreation, & Culture	1,323,216	373,390	911,817	2,608,423						2,608,423	1.2%	20
Libraries				0					2,519,023	2,519,023	1.2%	20
Natural Resources	210,270			210,270						210,270	0.1%	2
Community Dev. & Pub. Housing	372,380			372,380						372,380	0.2%	3
Economic Dev. & Opportunity	1,436,849			1,436,849						1,436,849	0.7%	11
Debt Service												
Principal	5,077,833			5,077,833	399,477	0	0		0	5,477,310	2.6%	43
Interest	4,229,950	142,032	2,570,941	6,942,923	181,415	0	0		0	7,124,338	3.4%	56
Intergovernmental	935,634			935,634						935,634	0.4%	7
Miscellaneous	3,859,704			3,859,704						3,859,704	1.8%	30
Transfers to Boards	55,850,945	6,880,780		62,731,725								
Total Expenditures	99,837,827	15,754,078	12,565,178	128,157,083	580,892	116,867,282	15,367,584	8,486,225	2,519,023	209,246,364	100.0%	1,633
Excess of Revenues Over/ (Under) Expenditures	10,589,887	(3,781,398)	(3,853,996)	2,954,493	0	(197,550)	108,945	0	140,307	3,006,195		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Wicomico County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	32,775,257			32,775,257					32,775,257	21.9%	413
Taxes - Local - Income	23,068,179			23,068,179					23,068,179	15.4%	291
Taxes - Local - Other	2,800,662		34,779	2,835,441					2,835,441	1.9%	36
Licenses and Permits	644,976			644,976					644,976	0.4%	8
Intergovernmental											
Federal Grants	174,497			174,497	5,374,557	850,423	1,977,467	125,977	8,502,921	5.7%	107
State Grants	5,955,929			5,955,929	42,245,068	1,980,241	3,746,724	478,345	54,406,307	36.3%	686
Other Grants	80,000			80,000	0	0		2,000	82,000	0.1%	1
Service Charges	5,760,892		7,698,643	13,459,535	0	1,875,167		50,923	15,385,625	10.3%	194
Fines and Forfeitures	178,042			178,042					178,042	0.1%	2
Miscellaneous	2,023,160		659,338	2,682,498	1,479,800	338,220		38,737	4,539,255	3.0%	57
Debt Proceeds	1,156,454	6,250,000		7,406,454	0	0		0	7,406,454	4.9%	93
County Contributions					37,197,128	1,552,126	1,498,657	927,593			
Total Revenues	74,618,048	6,250,000	8,392,760	89,260,808	86,296,553	6,596,177	7,222,848	1,623,575	149,824,457	100.0%	1,889
Expenditures By Function											
General Government	3,868,097			3,868,097					3,868,097	2.6%	49
Public Safety											
Police	2,435,070			2,435,070					2,435,070	1.7%	31
Fire	1,886,316			1,886,316					1,886,316	1.3%	24
Corrections	5,247,760	8,065		5,255,825					5,255,825	3.6%	66
Other	775,970			775,970					775,970	0.5%	10
Public Works											
Transportation	5,181,132		1,383,407	6,564,539					6,564,539	4.5%	83
Sewer/Solid Waste/Water	547,673	136,247	3,041,387	3,725,307					3,725,307	2.5%	47
Other				0					0	0.0%	0
Health	23,939			23,939			7,222,848		7,246,787	4.9%	91
Social Services	762,140		2,576,468	3,338,608					3,338,608	2.3%	42
Primary/Secondary Education	281			281	85,929,609				85,929,890	58.3%	1,083
Community Colleges				0		6,570,666			6,570,666	4.5%	83
Parks, Recreation, & Culture	3,951,489	316,906		4,268,395					4,268,395	2.9%	54
Libraries				0				1,604,794	1,604,794	1.1%	20
Natural Resources	299,399			299,399					299,399	0.2%	4
Community Dev. & Pub. Housing	283,499			283,499					283,499	0.2%	4
Economic Dev. & Opportunity	1,207,942			1,207,942					1,207,942	0.8%	15
Debt Service											
Principal	5,327,048			5,327,048	0	0		0	5,327,048	3.6%	67
Interest	3,035,328		356,616	3,391,944	0	0		0	3,391,944	2.3%	43
Intergovernmental				0					0	0.0%	0
Miscellaneous	3,246,645	81,988		3,328,633					3,328,633	2.3%	42
Transfers to Boards	34,381,417	6,794,087		41,175,504							
Total Expenditures	72,461,145	7,337,293	7,357,878	87,156,316	85,929,609	6,570,666	7,222,848	1,604,794	147,308,729	100.0%	1,857
Excess of Revenues Over/ (Under) Expenditures	2,156,903	(1,087,293)	1,034,882	2,104,492	366,944	25,511	0	18,781	2,515,728		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Worcester County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	38,743,562			38,743,562					38,743,562	43.1%	920
Taxes - Local - Income	7,430,145			7,430,145					7,430,145	8.3%	176
Taxes - Local - Other	10,819,686		901,076	11,720,762					11,720,762	13.0%	278
Licenses and Permits	1,400,038			1,400,038					1,400,038	1.6%	33
Intergovernmental											
Federal Grants	340,110			340,110	2,928,653	364,467	1,960,712	0	5,593,942	6.2%	133
State Grants	4,227,030			4,227,030	5,165,721	848,675	2,365,827	148,252	12,755,505	14.2%	303
Other Grants	265,003		13,400	278,403	0	0		0	278,403	0.3%	7
Service Charges	1,245,160		6,853,305	8,098,465	0	803,643		24,140	8,926,248	9.9%	212
Fines and Forfeitures	100,793			100,793					100,793	0.1%	2
Miscellaneous	1,369,796	526,145	622,486	2,518,427	335,346	144,951		0	2,998,724	3.3%	71
Debt Proceeds				0	0	0		0	0	0.0%	0
County Contributions					40,354,582	663,614	1,083,087	704,517			
Total Revenues	65,941,323	526,145	8,390,267	74,857,735	48,784,302	2,825,350	5,409,626	876,909	89,948,122	100.0%	2,136
Expenditures By Function											
General Government	4,173,651			4,173,651					4,173,651	4.4%	99
Public Safety											
Police	1,345,673			1,345,673					1,345,673	1.4%	32
Fire	1,399,335			1,399,335					1,399,335	1.5%	33
Corrections	2,216,568	101,658		2,318,226					2,318,226	2.4%	55
Other	583,944			583,944					583,944	0.6%	14
Public Works											
Transportation	2,990,390			2,990,390					2,990,390	3.1%	71
Sewer/Solid Waste/Water	22,714		8,022,786	8,045,500					8,045,500	8.4%	191
Other				0					0	0.0%	0
Health	157,303	250,043		407,346			5,409,626		5,816,972	6.1%	138
Social Services	712,905			712,905					712,905	0.7%	17
Primary/Secondary Education				0	48,823,285				48,823,285	51.2%	1,159
Community Colleges				0		2,816,000			2,816,000	3.0%	67
Parks, Recreation, & Culture	421,105	35,005		456,110					456,110	0.5%	11
Libraries				0				876,909	876,909	0.9%	21
Natural Resources	555,593			555,593					555,593	0.6%	13
Community Dev. & Pub. Housing	150,861			150,861					150,861	0.2%	4
Economic Dev. & Opportunity	456,422			456,422					456,422	0.5%	11
Debt Service											
Principal	1,088,079			1,088,079	0	0		0	1,088,079	1.1%	26
Interest	975,392	27,812	939,309	1,942,513	0	0		0	1,942,513	2.0%	46
Intergovernmental	7,679,495			7,679,495					7,679,495	8.1%	182
Miscellaneous	3,043,419			3,043,419					3,043,419	3.2%	72
Transfers to Boards	34,892,816	7,912,984		42,805,800							
Total Expenditures	62,865,665	8,327,502	8,962,095	80,155,262	48,823,285	2,816,000	5,409,626	876,909	95,275,282	100.0%	2,262
Excess of Revenues Over/ (Under) Expenditures	3,075,658	(7,801,357)	(571,828)	(5,297,527)	(38,983)	9,350	0	0	(5,327,160)		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

Year Ending June 30, 1997

Statewide Totals

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Roads Boards	Transit Commissions	Total	% of Total	Per Capita
Revenues By Source																
Taxes - Local - Property	3,329,715,804	5,164,059	27,141,267	3,362,021,130						154,429,462			10,874,677	3,527,325,269	28.5%	692
Taxes - Local - Income	1,947,135,069	6,975,887	0	1,954,110,956										1,954,110,956	15.8%	384
Taxes - Local - Other	501,168,921	23,181,762	23,120,567	547,471,250							61,849,324			609,320,574	4.9%	120
Licenses and Permits	90,155,256	203,754	9,312,553	99,671,563								6,646		99,678,209	0.8%	20
Intergovernmental																
Federal Grants	297,501,243	46,927,280	81,623,190	426,051,713		304,000,867	42,209,066	86,668,734	1,577,918	2,527,453		201,883	43,760	863,281,394	7.0%	169
State Grants	655,658,021	62,841,336	1,355,407	719,854,764	13,445,356	1,889,553,838	128,826,080	171,982,150	33,886,932	4,798,934		2,964,975	3,403,093	2,968,716,122	24.0%	583
Other Grants	52,813,077	11,849,988	4,066,666	68,729,731		0	2,453,183		214,741	0	5,512,000			76,909,655	0.6%	15
Service Charges	276,149,086	28,841,061	656,479,066	961,469,213		0	147,284,189		7,181,877	18,434,849	315,356,911	220,661	1,263,705	1,451,211,405	11.7%	285
Fines and Forfeitures	12,015,747	174,922	197,847	12,388,516						44,294		0		12,432,810	0.1%	2
Miscellaneous	185,985,483	35,579,446	147,564,314	369,129,243		63,545,568	49,864,472		7,408,082	15,753,673	35,081,223	227,250	86,042	541,095,553	4.4%	106
Debt Proceeds	53,814,753	214,126,251	0	267,941,004		0	2,989,103		0	0		0		270,930,107	2.2%	53
County Contributions						3,254,406,289	160,439,010	69,951,922	102,698,608	4,688,299		18,215	69,486			
Total Revenues	7,402,112,460	435,865,746	950,860,877	8,788,839,083	13,445,356	5,511,506,562	534,065,103	328,602,806	152,968,158	200,676,964	417,799,458	3,639,630	15,740,763	12,375,012,054	100.0%	2,429
Expenditures By Function																
General Government	570,509,511	75,198,166	16,131,480	661,839,157						37,556,955				699,396,112	5.7%	137
Public Safety																
Police	607,367,687	38,854,409	0	646,222,096						15,364,187				661,586,283	5.3%	130
Fire	361,611,086	24,870,140	0	386,481,226										386,481,226	3.1%	76
Corrections	136,579,115	4,221,879	0	140,800,994										140,800,994	1.1%	28
Other	100,588,057	1,734,095	344,424	102,666,576										102,666,576	0.8%	20
Public Works																
Transportation	380,001,213	235,482,505	43,186,310	658,670,028								3,897,975	17,707,505	680,275,508	5.5%	134
Sewer/Solid Waste/Water	179,121,628	89,958,223	515,760,212	784,840,063							261,569,247			1,046,409,310	8.5%	205
Other	0	0	0	0										0	0.0%	0
Health	134,154,182	5,509,107	0	139,663,289				328,602,806						468,266,095	3.8%	92
Social Services	167,280,569	2,241,050	32,131,687	201,653,306										201,653,306	1.6%	40
Primary/Secondary Education	2,869,658	0	0	2,869,658		5,514,053,433								5,516,923,091	44.6%	1,083
Community Colleges	2,315,111	8,394,545	0	10,709,656			518,682,074							529,391,730	4.3%	104
Parks, Recreation, & Culture	115,108,949	45,201,446	19,252,652	179,563,047						131,748,731				311,311,778	2.5%	61
Libraries	442,459	2,503,975	0	2,946,434					145,345,841					148,292,275	1.2%	29
Natural Resources	11,693,218	7,953,889	0	19,647,107										19,647,107	0.2%	4
Community Dev. & Pub. Housing	71,090,253	53,500,333	115,815,340	240,405,926										240,405,926	1.9%	47
Economic Dev. & Opportunity	92,486,909	28,996,020	10,006,302	131,489,231										131,489,231	1.1%	26
Debt Service																
Principal	312,183,552	349,439	0	312,532,991	11,704,386	0	0		0	7,055,000				331,292,377	2.7%	65
Interest	240,076,831	585,207	116,029,949	356,691,987	1,740,970	0	0		0	6,551,243	93,882,692	9,468		458,876,360	3.7%	90
Intergovernmental	18,958,432	0	0	18,958,432										18,958,432	0.2%	4
Miscellaneous	265,627,804	1,877,063	5,130,206	272,635,073										272,635,073	2.2%	54
Transfers to Boards	3,210,594,972	381,617,302	0	3,592,212,274												
Total Expenditures	6,980,661,196	1,009,048,793	873,788,562	8,863,498,551	13,445,356	5,514,053,433	518,682,074	328,602,806	145,345,841	198,276,116	355,451,939	3,907,443	17,707,505	12,366,758,790	100.0%	2,428
Excess of Revenues Over/ (Under) Expenditures	421,451,264	(573,183,047)	77,072,315	(74,659,468)	0	(2,546,871)	15,383,029	0	7,622,317	2,400,848	62,347,519	(267,813)	(1,966,742)	8,253,264		

"County contributions" represent a redistribution of county revenues. "Transfers to Boards" are included in expenditures of the boards and commissions. To avoid double counting, these amounts are not included in the county totals.

TABLE III

ANALYSIS OF COUNTY ACCOUNTS WITH BOARDS OF EDUCATION, BOARDS OF TRUSTEES FOR COMMUNITY COLLEGES, AND LIBRARY BOARDS

TABLE III - ANALYSES OF COUNTY ACCOUNTS WITH BOARDS OF EDUCATION, BOARDS OF TRUSTEES FOR COMMUNITY COLLEGES, AND LIBRARY BOARDS

These tables show operating and capital revenues and expenditures for each board of education, board of trustees for community college, and library board in fiscal 1997. Special notes are as follows:

- ***Service Charges:*** Includes tuition and fees in the community colleges; and fines and copying fees in the libraries.

- ***Miscellaneous Revenues:*** Includes net insurance recovery, sale of property and equipment, interest earnings, gifts and contributions, and other miscellaneous revenues.

Year Ended June 30, 1997

Allegany County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	6,769,378		6,769,378	2,711,128		2,711,128	39,805		39,805
State Grants	34,072,827	2,510,500	36,583,327	3,273,385	2,983,193	6,256,578	482,535		482,535
Other Grants			0			0	5,207		5,207
Service Charges			0	6,364,395		6,364,395	30,843		30,843
Miscellaneous	880,912		880,912	1,250,965	32,410	1,283,375	399,939	802	400,741
Debt Proceeds			0			0			0
County Contributions	21,693,093	4,354,187	26,047,280	3,900,000	1,552,449	5,452,449	445,000		445,000
Total Revenues	63,416,210	6,864,687	70,280,897	17,499,873	4,568,052	22,067,925	1,403,329	802	1,404,131
Expenditures by Function									
Primary/Secondary Ed.	62,006,181	6,839,251	68,845,432			0			0
Community Colleges			0	18,663,819	4,601,050	23,264,869			0
Libraries			0			0	1,092,910		1,092,910
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	62,006,181	6,839,251	68,845,432	18,663,819	4,601,050	23,264,869	1,092,910	0	1,092,910
Excess of Revenues Over/ (Under) Expenditures	1,410,029	25,436	1,435,465	(1,163,946)	(32,998)	(1,196,944)	310,419	802	311,221

Year Ended June 30, 1997

Anne Arundel County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	15,364,727		15,364,727	3,339,334		3,339,334			0
State Grants	131,073,848	5,229,633	136,303,481	13,019,036		13,019,036	2,270,111		2,270,111
Other Grants			0			0			0
Service Charges			0	13,558,878		13,558,878	652,946		652,946
Miscellaneous	2,977,897		2,977,897	7,842,573	8,958	7,851,531	37,233		37,233
Debt Proceeds			0			0			0
County Contributions	269,947,078	45,678,917	315,625,995	14,079,000	6,758,587	20,837,587	9,964,599		9,964,599
Total Revenues	419,363,550	50,908,550	470,272,100	51,838,821	6,767,545	58,606,366	12,924,889	0	12,924,889
Expenditures by Function									
Primary/Secondary Ed.	420,884,692	51,503,143	472,387,835			0			0
Community Colleges			0	49,396,894	6,888,335	56,285,229			0
Libraries			0			0	12,781,451	20,554	12,802,005
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	420,884,692	51,503,143	472,387,835	49,396,894	6,888,335	56,285,229	12,781,451	20,554	12,802,005
Excess of Revenues Over/ (Under) Expenditures	(1,521,142)	(594,593)	(2,115,735)	2,441,927	(120,790)	2,321,137	143,438	(20,554)	122,884

Year Ended June 30, 1997

Baltimore City

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	99,987,228		99,987,228			0	658,726		658,726
State Grants	373,866,591	13,174,635	387,041,226			0	9,738,585		9,738,585
Other Grants			0			0	143,169		143,169
Service Charges			0			0	275,225		275,225
Miscellaneous	6,368,695		6,368,695			0	1,236,317		1,236,317
Debt Proceeds			0			0			0
County Contributions	199,202,000	10,914,698	210,116,698			0	12,010,635		12,010,635
Total Revenues	679,424,514	24,089,333	703,513,847	0	0	0	24,062,657	0	24,062,657
Expenditures by Function									
Primary/Secondary Ed.	681,325,927	21,719,884	703,045,811			0			0
Community Colleges			0			0			0
Libraries			0			0	23,782,937		23,782,937
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	681,325,927	21,719,884	703,045,811	0	0	0	23,782,937	0	23,782,937
Excess of Revenues Over/ (Under) Expenditures	(1,901,413)	2,369,449	468,036	0	0	0	279,720	0	279,720

Year Ended June 30, 1997

Baltimore County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	34,838,800		34,838,800	9,734,031		9,734,031	172,948		172,948
State Grants	182,208,898	15,457,732	197,666,630	27,133,447		27,133,447	3,392,915		3,392,915
Other Grants			0	300,000		300,000			0
Service Charges			0	25,755,965		25,755,965	2,661,485		2,661,485
Miscellaneous	7,319,600		7,319,600	15,374,935		15,631,704	3,220,308		3,220,308
Debt Proceeds			0		256,769	30,535,365			0
County Contributions	414,631,023	24,525,870	439,156,893	27,289,493	2,989,103	30,278,596	17,439,290		17,439,290
Total Revenues	638,998,321	39,983,602	678,981,923	105,587,871	3,245,872	139,369,108	26,886,946	0	26,886,946
Expenditures by Function									
Primary/Secondary Ed.	640,215,613	39,983,602	680,199,215			0			0
Community Colleges			0	103,932,076	1,371,654	105,303,730			0
Libraries			0			0	25,532,296		25,532,296
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	640,215,613	39,983,602	680,199,215	103,932,076	1,371,654	105,303,730	25,532,296	0	25,532,296
Excess of Revenues Over/ (Under) Expenditures	(1,217,292)	0	(1,217,292)	1,655,795	1,874,218	34,065,378	1,354,650	0	1,354,650

Year Ended June 30, 1997

Calvert County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	3,144,710		3,144,710			0			0
State Grants	26,850,691	544,729	27,395,420			0	267,493		267,493
Other Grants			0			0			0
Service Charges			0			0	38,473		38,473
Miscellaneous	869,932	16,440	886,372			0	14,730		14,730
Debt Proceeds			0			0			0
County Contributions	47,504,375	6,223,612	53,727,987			0	1,257,972		1,257,972
Total Revenues	78,369,708	6,784,781	85,154,489	0	0	0	1,578,668	0	1,578,668
Expenditures by Function									
Primary/Secondary Ed.	77,922,864	11,768,341	89,691,205			0			0
Community Colleges			0			0			0
Libraries			0			0	1,578,666	1,900	1,580,566
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	77,922,864	11,768,341	89,691,205	0	0	0	1,578,666	1,900	1,580,566
Excess of Revenues Over/ (Under) Expenditures	446,844	(4,983,560)	(4,536,716)	0	0	0	2	(1,900)	(1,898)

Year Ended June 30, 1997

Caroline County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	2,454,546		2,454,546	235,318		235,318			0
State Grants	17,391,081		17,391,081	520,960	125,430	646,390	282,331		282,331
Other Grants			0			0			0
Service Charges			0	509,200		509,200	10,666		10,666
Miscellaneous	268,938	10,249	279,187	125,972	7,281	133,253	13,912		13,912
Debt Proceeds			0			0			0
County Contributions	10,119,587	254,535	10,374,122	619,409		619,409	726,485	601,379	1,327,864
Total Revenues	30,234,152	264,784	30,498,936	2,010,859	132,711	2,143,570	1,033,394	601,379	1,634,773
Expenditures by Function									
Primary/Secondary Ed.	30,219,268	473,700	30,692,968			0			0
Community Colleges			0	1,836,463	12,093	1,848,556			0
Libraries			0			0	1,091,186	601,379	1,692,565
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	30,219,268	473,700	30,692,968	1,836,463	12,093	1,848,556	1,091,186	601,379	1,692,565
Excess of Revenues Over/ (Under) Expenditures	14,884	(208,916)	(194,032)	174,396	120,618	295,014	(57,792)	0	(57,792)

Year Ended June 30, 1997

Carroll County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	4,633,188		4,633,188	680,713		680,713	64,150		64,150
State Grants	57,740,901	10,589,210	68,330,111	3,524,288		3,524,288	944,817		944,817
Other Grants			0			0			0
Service Charges			0	3,157,530		3,157,530	294,574		294,574
Miscellaneous	900,616	1,235,012	2,135,628	377,262		377,262	376,779		376,779
Debt Proceeds			0			0			0
County Contributions	78,861,779	10,789,599	89,651,378	2,907,252		2,907,252	4,405,735		4,405,735
Total Revenues	142,136,484	22,613,821	164,750,305	10,647,045	0	10,647,045	6,086,055	0	6,086,055
Expenditures by Function									
Primary/Secondary Ed.	142,037,059	22,613,821	164,650,880			0			0
Community Colleges			0	10,847,774		10,847,774			0
Libraries			0			0	6,054,134		6,054,134
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	142,037,059	22,613,821	164,650,880	10,847,774	0	10,847,774	6,054,134	0	6,054,134
Excess of Revenues Over/ (Under) Expenditures	99,425	0	99,425	(200,729)	0	(200,729)	31,921	0	31,921

Year Ended June 30, 1997

Cecil County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	3,914,068		3,914,068	743,296		743,296	16,425		16,425
State Grants	36,769,527	4,219,345	40,988,872	2,869,856		2,869,856	396,653		396,653
Other Grants			0			0	5,000		5,000
Service Charges			0	2,652,696		2,652,696	73,716		73,716
Miscellaneous	656,376		656,376	639,682		639,682	37,694	143	37,837
Debt Proceeds			0			0			0
County Contributions	36,957,918	7,507,791	44,465,709	4,137,837	753,222	4,891,059	856,892		856,892
Total Revenues	78,297,889	11,727,136	90,025,025	11,043,367	753,222	11,796,589	1,386,380	143	1,386,523
Expenditures by Function									
Primary/Secondary Ed.	77,738,161	11,753,662	89,491,823			0			0
Community Colleges			0	11,076,499	421,110	11,497,609			0
Libraries			0			0	1,363,334		1,363,334
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	77,738,161	11,753,662	89,491,823	11,076,499	421,110	11,497,609	1,363,334	0	1,363,334
Excess of Revenues Over/ (Under) Expenditures	559,728	(26,526)	533,202	(33,132)	332,112	298,980	23,046	143	23,189

Year Ended June 30, 1997

Charles County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	4,981,715	6,507	4,988,222	2,934,416		2,934,416			0
State Grants	50,407,264	7,891,450	58,298,714	5,708,379	1,354,282	7,062,661	504,927		504,927
Other Grants			0	2,153,183		2,153,183			0
Service Charges			0	9,368,525		9,368,525	90,996		90,996
Miscellaneous	1,697,278		1,697,278	1,178,520	562,515	1,741,035	49,339		49,339
Debt Proceeds			0			0			0
County Contributions	62,827,600	10,009,209	72,836,809	5,002,800	1,452,128	6,454,928	1,216,816		1,216,816
Total Revenues	119,913,857	17,907,166	137,821,023	26,345,823	3,368,925	29,714,748	1,862,078	0	1,862,078
Expenditures by Function									
Primary/Secondary Ed.	118,479,553	17,842,519	136,322,072			0			0
Community Colleges			0	24,127,109	3,435,880	27,562,989			0
Libraries			0			0	1,853,844		1,853,844
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	118,479,553	17,842,519	136,322,072	24,127,109	3,435,880	27,562,989	1,853,844	0	1,853,844
Excess of Revenues Over/ (Under) Expenditures	1,434,304	64,647	1,498,951	2,218,714	(66,955)	2,151,759	8,234	0	8,234

Year Ended June 30, 1997

Dorchester County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	3,325,189		3,325,189	259,454		259,454	900		900
State Grants	14,308,686	3,767,292	18,075,978	574,392	138,295	712,687	190,856		190,856
Other Grants			0			0	15,000		15,000
Service Charges			0	561,426		561,426	9,883		9,883
Miscellaneous	568,890		568,890	138,892	8,027	146,919	44,830		44,830
Debt Proceeds			0			0			0
County Contributions	12,626,903	1,974,203	14,601,106	682,938		682,938	353,000		353,000
Total Revenues	30,829,668	5,741,495	36,571,163	2,217,102	146,322	2,363,424	614,469	0	614,469
Expenditures by Function									
Primary/Secondary Ed.	30,122,346	5,741,495	35,863,841			0			0
Community Colleges			0	2,024,818	13,334	2,038,152			0
Libraries			0			0	728,534		728,534
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	30,122,346	5,741,495	35,863,841	2,024,818	13,334	2,038,152	728,534	0	728,534
Excess of Revenues Over/ (Under) Expenditures	707,322	0	707,322	192,284	132,988	325,272	(114,065)	0	(114,065)

Year Ended June 30, 1997

Frederick County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	5,971,130		5,971,130	934,460		934,460			0
State Grants	72,063,971	3,730,229	75,794,200	4,060,756	377,676	4,438,432	759,384		759,384
Other Grants			0			0			0
Service Charges			0	6,090,222		6,090,222	123,090		123,090
Miscellaneous	4,220,064		4,220,064	2,337,554		2,337,554	46,655		46,655
Debt Proceeds			0			0			0
County Contributions	100,756,401	9,683,113	110,439,514	5,718,699	461,447	6,180,146	2,019,312		2,019,312
Total Revenues	183,011,566	13,413,342	196,424,908	19,141,691	839,123	19,980,814	2,948,441	0	2,948,441
Expenditures by Function									
Primary/Secondary Ed.	181,707,101	13,413,342	195,120,443			0			0
Community Colleges			0	19,176,531	974,945	20,151,476			0
Libraries			0			0	2,750,823		2,750,823
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	181,707,101	13,413,342	195,120,443	19,176,531	974,945	20,151,476	2,750,823	0	2,750,823
Excess of Revenues Over/ (Under) Expenditures	1,304,465	0	1,304,465	(34,840)	(135,822)	(170,662)	197,618	0	197,618

Year Ended June 30, 1997

Garrett County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	3,034,782		3,034,782	1,322,808		1,322,808	14,520		14,520
State Grants	15,229,792	70,000	15,299,792	2,558,936	72,816	2,631,752	158,030		158,030
Other Grants			0			0			0
Service Charges			0	1,485,628		1,485,628	22,562		22,562
Miscellaneous	300,572		300,572	598,419	7,000	605,419	111,062		111,062
Debt Proceeds			0			0			0
County Contributions	11,852,218	323,194	12,175,412	1,337,000		1,337,000	400,000		400,000
Total Revenues	30,417,364	393,194	30,810,558	7,302,791	79,816	7,382,607	706,174	0	706,174
Expenditures by Function									
Primary/Secondary Ed.	30,074,334	393,195	30,467,529			0			0
Community Colleges			0	7,237,036	195,993	7,433,029			0
Libraries			0			0	633,681		633,681
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	30,074,334	393,195	30,467,529	7,237,036	195,993	7,433,029	633,681	0	633,681
Excess of Revenues Over/ (Under) Expenditures	343,030	(1)	343,029	65,755	(116,177)	(50,422)	72,493	0	72,493

Year Ended June 30, 1997

Harford County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	8,889,694		8,889,694	1,892,724		1,892,724	48,539		48,539
State Grants	86,402,373	7,776,535	94,178,908	5,859,825	320,213	6,180,038	1,285,967		1,285,967
Other Grants			0			0	26,665		26,665
Service Charges			0	6,135,759		6,135,759	243,435		243,435
Miscellaneous	1,293,715		1,293,715	3,512,791		3,512,791	158,842		158,842
Debt Proceeds			0			0			0
County Contributions	105,081,873	11,893,900	116,975,773	7,445,509	2,004,529	9,450,038	5,283,032		5,283,032
Total Revenues	201,667,655	19,670,435	221,338,090	24,846,608	2,324,742	27,171,350	7,046,480	0	7,046,480
Expenditures by Function									
Primary/Secondary Ed.	201,640,829	19,669,435	221,310,264			0			0
Community Colleges			0	24,463,117	2,324,742	26,787,859			0
Libraries			0			0	6,855,889	107,188	6,963,077
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	201,640,829	19,669,435	221,310,264	24,463,117	2,324,742	26,787,859	6,855,889	107,188	6,963,077
Excess of Revenues Over/ (Under) Expenditures	26,826	1,000	27,826	383,491	0	383,491	190,591	(107,188)	83,403

Year Ended June 30, 1997

Howard County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	5,406,856	114,742	5,521,598	1,803,591		1,803,591	90,221		90,221
State Grants	60,187,551	6,227,090	66,414,641	5,796,106		5,796,106	1,173,726		1,173,726
Other Grants			0			0			0
Service Charges			0	10,012,930		10,012,930	484,227		484,227
Miscellaneous	4,708,618		4,708,618	2,280,594	272,841	2,553,435	125,128		125,128
Debt Proceeds			0			0			0
County Contributions	177,425,140	34,697,165	212,122,305	9,709,250	809,000	10,518,250	7,110,660		7,110,660
Total Revenues	247,728,165	41,038,997	288,767,162	29,602,471	1,081,841	30,684,312	8,983,962	0	8,983,962
Expenditures by Function									
Primary/Secondary Ed.	250,568,074	42,107,912	292,675,986			0			0
Community Colleges			0	29,322,246	1,155,047	30,477,293			0
Libraries			0			0	9,166,592		9,166,592
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	250,568,074	42,107,912	292,675,986	29,322,246	1,155,047	30,477,293	9,166,592	0	9,166,592
Excess of Revenues Over/ (Under) Expenditures	(2,839,909)	(1,068,915)	(3,908,824)	280,225	(73,206)	207,019	(182,630)	0	(182,630)

Year Ended June 30, 1997

Kent County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	1,346,068		1,346,068	156,879		156,879	51,191		51,191
State Grants	6,003,139	238,989	6,242,128	347,307	83,620	430,927	97,147		97,147
Other Grants			0			0			0
Service Charges			0	339,467		339,467	5,714		5,714
Miscellaneous	133,999	3,378	137,377	83,981	4,854	88,835	5,848		5,848
Debt Proceeds			0			0			0
County Contributions	10,404,351	304,600	10,708,951	412,939		412,939	278,463		278,463
Total Revenues	17,887,557	546,967	18,434,524	1,340,573	88,474	1,429,047	438,363	0	438,363
Expenditures by Function									
Primary/Secondary Ed.	18,083,579	546,937	18,630,516			0			0
Community Colleges			0	1,224,309	8,062	1,232,371			0
Libraries			0			0	431,565		431,565
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	18,083,579	546,937	18,630,516	1,224,309	8,062	1,232,371	431,565	0	431,565
Excess of Revenues Over/ (Under) Expenditures	(196,022)	30	(195,992)	116,264	80,412	196,676	6,798	0	6,798

Year Ended June 30, 1997

Montgomery County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	30,527,505		30,527,505	6,569,850		6,569,850	178,906		178,906
State Grants	123,731,797	35,848,703	159,580,500	20,077,926	5,211,166	25,289,092	2,992,925		2,992,925
Other Grants			0			0			0
Service Charges			0	32,898,840		32,898,840	1,073,075		1,073,075
Miscellaneous	9,745,659	163,252	9,908,911	8,500,359	216,346	8,716,705	372,824		372,824
Debt Proceeds			0			0			0
County Contributions	740,923,425	114,582,633	855,506,058	36,052,911	5,906,466	41,959,377	23,761,460		23,761,460
Total Revenues	904,928,386	150,594,588	1,055,522,974	104,099,886	11,333,978	115,433,864	28,379,190	0	28,379,190
Expenditures by Function									
Primary/Secondary Ed.	903,806,097	150,594,588	1,054,400,685			0			0
Community Colleges			0	103,035,890	9,847,830	112,883,720			0
Libraries			0			0	23,555,844		23,555,844
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	903,806,097	150,594,588	1,054,400,685	103,035,890	9,847,830	112,883,720	23,555,844	0	23,555,844
Excess of Revenues Over/ (Under) Expenditures	1,122,289	0	1,122,289	1,063,996	1,486,148	2,550,144	4,823,346	0	4,823,346

Year Ended June 30, 1997

Prince George's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	42,275,642		42,275,642	5,568,444		5,568,444	53,504		53,504
State Grants	300,973,740	3,810,703	304,784,443	14,324,003	771,014	15,095,017	6,357,251		6,357,251
Other Grants			0			0			0
Service Charges			0	19,429,950		19,429,950	758,666		758,666
Miscellaneous	15,078,246		15,078,246	1,556,939	163,191	1,720,130	554,537		554,537
Debt Proceeds			0			0			0
County Contributions	399,095,246	21,010,757	420,106,003	10,533,396	518,977	11,052,373	9,714,302		9,714,302
Total Revenues	757,422,874	24,821,460	782,244,334	51,412,732	1,453,182	52,865,914	17,438,260	0	17,438,260
Expenditures by Function									
Primary/Secondary Ed.	757,153,305	24,537,930	781,691,235			0			0
Community Colleges			0	51,551,063	401,408	51,952,471			0
Libraries			0			0	16,973,779		16,973,779
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	757,153,305	24,537,930	781,691,235	51,551,063	401,408	51,952,471	16,973,779	0	16,973,779
Excess of Revenues Over/ (Under) Expenditures	269,569	283,530	553,099	(138,331)	1,051,774	913,443	464,481	0	464,481

Year Ended June 30, 1997

Queen Anne's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	1,971,758		1,971,758	289,623		289,623			0
State Grants	12,398,189	3,836,740	16,234,929	641,182	154,375	795,557	153,515		153,515
Other Grants			0			0	1,200		1,200
Service Charges			0	626,708		626,708	48,909		48,909
Miscellaneous	409,896		409,896	155,042	8,961	164,003	21,887		21,887
Debt Proceeds			0			0			0
County Contributions	21,950,560	5,941,112	27,891,672	762,349		762,349	757,520		757,520
Total Revenues	36,730,403	9,777,852	46,508,255	2,474,904	163,336	2,638,240	983,031	0	983,031
Expenditures by Function									
Primary/Secondary Ed.	35,824,199	9,771,234	45,595,433			0			0
Community Colleges			0	2,260,262	14,884	2,275,146			0
Libraries			0			0	979,340		979,340
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	35,824,199	9,771,234	45,595,433	2,260,262	14,884	2,275,146	979,340	0	979,340
Excess of Revenues Over/ (Under) Expenditures	906,204	6,618	912,822	214,642	148,452	363,094	3,691	0	3,691

Year Ended June 30, 1997

St. Mary's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	5,597,242		5,597,242			0	3,671		3,671
State Grants	35,108,848	6,583,810	41,692,658			0	435,089		435,089
Other Grants			0			0			0
Service Charges			0			0	76,536		76,536
Miscellaneous	691,671		691,671			0	33,638		33,638
Debt Proceeds			0			0			0
County Contributions	38,631,212	10,372,664	49,003,876			0	891,033		891,033
Total Revenues	80,028,973	16,956,474	96,985,447	0	0	0	1,439,967	0	1,439,967
Expenditures by Function									
Primary/Secondary Ed.	79,729,103	16,938,882	96,667,985			0			0
Community Colleges			0			0			0
Libraries			0			0	1,415,015		1,415,015
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	79,729,103	16,938,882	96,667,985	0	0	0	1,415,015	0	1,415,015
Excess of Revenues Over/ (Under) Expenditures	299,870	17,592	317,462	0	0	0	24,952	0	24,952

Year Ended June 30, 1997

Somerset County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	2,696,981		2,696,981			0	58,435		58,435
State Grants	10,530,897	2,252,703	12,783,600			0	167,049		167,049
Other Grants			0			0			0
Service Charges			0			0	7,969		7,969
Miscellaneous	198,684		198,684			0	38,893		38,893
Debt Proceeds			0			0			0
County Contributions	6,449,082	425,982	6,875,064			0	193,013		193,013
Total Revenues	19,875,644	2,678,685	22,554,329	0	0	0	465,359	0	465,359
Expenditures by Function									
Primary/Secondary Ed.	19,761,734	2,678,685	22,440,419			0			0
Community Colleges			0			0			0
Libraries			0			0	442,354		442,354
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	19,761,734	2,678,685	22,440,419	0	0	0	442,354	0	442,354
Excess of Revenues Over/ (Under) Expenditures	113,910	0	113,910	0	0	0	23,005	0	23,005

Year Ended June 30, 1997

Talbot County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	1,449,792		1,449,792	265,487		265,487			0
State Grants	4,402,915	2,709,194	7,112,109	587,750	141,511	729,261	95,200		95,200
Other Grants			0			0	4,500		4,500
Service Charges			0	574,482		574,482	35,487		35,487
Miscellaneous	401,328		401,328	142,122	8,214	150,336	62,841		62,841
Debt Proceeds			0			0			0
County Contributions	18,578,034	4,754,423	23,332,457	698,820		698,820	339,900		339,900
Total Revenues	24,832,069	7,463,617	32,295,686	2,268,661	149,725	2,418,386	537,928	0	537,928
Expenditures by Function									
Primary/Secondary Ed.	24,778,060	7,463,620	32,241,680			0			0
Community Colleges			0	2,071,907	13,644	2,085,551			0
Libraries			0			0	549,920		549,920
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	24,778,060	7,463,620	32,241,680	2,071,907	13,644	2,085,551	549,920	0	549,920
Excess of Revenues Over/ (Under) Expenditures	54,009	(3)	54,006	196,754	136,081	332,835	(11,992)	0	(11,992)

Year Ended June 30, 1997

Washington County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	6,995,409		6,995,409	1,552,620		1,552,620			0
State Grants	49,706,706	4,243,595	53,950,301	3,386,039		3,386,039	1,113,829		1,113,829
Other Grants			0			0	12,000		12,000
Service Charges			0	5,082,778		5,082,778	88,337		88,337
Miscellaneous	610,505		610,505	1,299,707	427,625	1,727,332	405,164		405,164
Debt Proceeds			0			0			0
County Contributions	48,232,737	6,880,780	55,113,517	3,727,760		3,727,760	1,040,000		1,040,000
Total Revenues	105,545,357	11,124,375	116,669,732	15,048,904	427,625	15,476,529	2,659,330	0	2,659,330
Expenditures by Function									
Primary/Secondary Ed.	105,300,402	11,566,880	116,867,282			0			0
Community Colleges			0	14,939,959	427,625	15,367,584			0
Libraries			0			0	2,519,023		2,519,023
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	105,300,402	11,566,880	116,867,282	14,939,959	427,625	15,367,584	2,519,023	0	2,519,023
Excess of Revenues Over/ (Under) Expenditures	244,955	(442,505)	(197,550)	108,945	0	108,945	140,307	0	140,307

Year Ended June 30, 1997

Wicomico County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	5,374,557		5,374,557	850,423		850,423	125,977		125,977
State Grants	36,420,103	5,824,965	42,245,068	1,980,241		1,980,241	478,345		478,345
Other Grants			0			0	2,000		2,000
Service Charges			0	1,875,167		1,875,167	50,923		50,923
Miscellaneous	1,479,800		1,479,800	338,220		338,220	38,737		38,737
Debt Proceeds			0			0			0
County Contributions	30,403,041	6,794,087	37,197,128	1,552,126		1,552,126	927,593		927,593
Total Revenues	73,677,501	12,619,052	86,296,553	6,596,177	0	6,596,177	1,623,575	0	1,623,575
Expenditures by Function									
Primary/Secondary Ed.	73,461,363	12,468,246	85,929,609			0			0
Community Colleges			0	6,570,666		6,570,666			0
Libraries			0			0	1,604,794		1,604,794
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	73,461,363	12,468,246	85,929,609	6,570,666	0	6,570,666	1,604,794	0	1,604,794
Excess of Revenues Over/ (Under) Expenditures	216,138	150,806	366,944	25,511	0	25,511	18,781	0	18,781

Year Ended June 30, 1997

Worcester County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	2,928,653		2,928,653	364,467		364,467			0
State Grants	5,017,480	148,241	5,165,721	848,675		848,675	148,252		148,252
Other Grants			0			0			0
Service Charges			0	803,643		803,643	24,140		24,140
Miscellaneous	335,346		335,346	144,951		144,951			0
Debt Proceeds			0			0			0
County Contributions	32,441,598	7,912,984	40,354,582	663,614		663,614	704,517		704,517
Total Revenues	40,723,077	8,061,225	48,784,302	2,825,350	0	2,825,350	876,909	0	876,909
Expenditures by Function									
Primary/Secondary Ed.	40,639,554	8,183,731	48,823,285			0			0
Community Colleges			0	2,816,000		2,816,000			0
Libraries			0			0	876,909		876,909
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	40,639,554	8,183,731	48,823,285	2,816,000	0	2,816,000	876,909	0	876,909
Excess of Revenues Over/ (Under) Expenditures	83,523	(122,506)	(38,983)	9,350	0	9,350	0	0	0

Year Ended June 30, 1997

Cumulative Total - All Counties

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	303,879,618	121,249	304,000,867	42,209,066	0	42,209,066	1,577,918	0	1,577,918
State Grants	1,742,867,815	146,686,023	1,889,553,838	117,092,489	11,733,591	128,826,080	33,886,932	0	33,886,932
Other Grants	0	0	0	2,453,183	0	2,453,183	214,741	0	214,741
Service Charges	0	0	0	147,284,189	0	147,284,189	7,181,877	0	7,181,877
Miscellaneous	62,117,237	1,428,331	63,545,568	47,879,480	1,984,992	49,864,472	7,407,137	945	7,408,082
Debt Proceeds	0	0	0	0	2,989,103	2,989,103	0	0	0
County Contributions	2,896,596,274	357,810,015	3,254,406,289	137,233,102	23,205,908	160,439,010	102,097,229	601,379	102,698,608
Total Revenues	5,005,460,944	506,045,618	5,511,506,562	494,151,509	39,913,594	534,065,103	152,365,834	602,324	152,968,158
Expenditures by Function									
Primary/Secondary Ed.	5,003,479,398	510,574,035	5,514,053,433	0	0	0	0	0	0
Community Colleges	0	0	0	486,574,438	32,107,636	518,682,074	0	0	0
Libraries	0	0	0	0	0	0	144,614,820	731,021	145,345,841
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Total Expenditures	5,003,479,398	510,574,035	5,514,053,433	486,574,438	32,107,636	518,682,074	144,614,820	731,021	145,345,841
Excess of Revenues Over/ (Under) Expenditures	1,981,546	(4,528,417)	(2,546,871)	7,577,071	7,805,958	15,383,029	7,751,014	(128,697)	7,622,317

TABLE IV

PENSION PLAN DISCLOSURES

TABLE IV - PENSION PLAN DISCLOSURES

These tables show the pension plans for each county and Baltimore City. Included is the type of plan, employees covered, contribution policies and actuarial assumptions, pension costs, and financial status of the plan (plan benefits and assets, excess or deficiency of benefits over or under assets, increase or decrease in benefits or assets from prior year, and percent of benefits funded). Please note that a change in accounting principles related to pensions is required to be implemented by fiscal 1998. However, many entities elected to implement the changes early. For those entities, the information included in this table includes the type of plan, coverage, policies, actual contribution, required contribution, and financial status (actuarial accrued liability, actuarial value of assets, unfunded liability, increase or decrease in liability, and percent of benefits funded). A special note is as follows:

- **Not Available** — Indicates that the applicable pension information was not available through the entity's audited financial statement or actuarial report.

ALLEGANY COUNTY

	Maryland State Retirement and Pension System	Optional Retirement Program		
Plan:	Defined benefit plan.	Defined contribution plan.		
Coverage:	Employees of the county government, board of education, library system, and community college that meet eligibility requirements may participate.	All full-time professional employees of the college who are not members of any State plans must participate.		
Policies:	Under the Retirement System, employees contribute 7% or 5% of their base salary, except for members of the State Police and Judges Retirement Systems who contribute 8% and 6%, respectively. Under the Pension System, the contribution is 5% of earnable compensation in excess of the Social Security Taxable Wage Base. The county's contribution (or employer contribution) is based on actuarial calculations. Under the Teachers' Retirement and Pension System, the State pays most of the employer's contributions to the plan. Significant actuarial assumptions include (1) 7.5% rate of return and (2) salary increases between 5% and 6% attributable to inflation.	Plan participants are not required to make contributions. State makes all employer contributions (7.25% of salary).		
Actual Contribution Made by Entity	$909,532	Not Available		
Annual Required Contribution	$909,532	Not Available		
Financial Status:	As of June 30, 1997			
Actuarial Accrued Liability	$25,383,206,000			
Actuarial Value of Assetts	$21,920,696,000			
Unfunded Actuarial Accrued Liability	$3,462,510,000			
Unfunded Actuarial Accrued Liability - Prior	$4,785,603,000			
Increase (+)/Decrease (-) in Unfunded Liability	($1,323,093,000)			
Percent of Benefits Funded	86.4%			

ANNE ARUNDEL COUNTY

	County Employees' Retirement Plan	Police Service Retirement Plan	Fire Service Retirement Plan	Detention Center Pension Plan
Plan:	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
Coverage:	All full-time employees, not included in any other plan, are eligible.	All full-time employees in police service are eligible.	All full-time fire service employees are eligible.	All full-time detention center officers and personnel are eligible.
Policies:	Employees contribute 4% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5.5% salary increases attributable to inflation, merit, and seniority.	Employees contribute 6% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5.5% salary increases attributable to inflation, merit, and seniority.	Employees contribute 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5.5% salary increases attributable to inflation, merit, and seniority	Employees contribute 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5.5% salary increases attributable to inflation, merit, and seniority.
Actual Contribution Made by Entity	$4,994,619	$5,492,888	$5,509,880	$1,440,868
Annual Required Contribution	$4,994,619	$5,492,888	$5,509,880	$1,440,868
Financial Status:	As of June 30, 1997	As of June 30, 1997	As of June 30, 1997	As of June 30, 1997
Actuarial Accrued Liability	$239,030,234	$206,154,980	$182,593,157	$20,041,238
Actuarial Value of Assetts	$214,676,343	$174,630,685	$149,030,187	$15,453,183
Unfunded Actuarial Accrued Liability	$24,353,891	$31,524,295	$32,562,970	$4,588,055
Unfunded Actuarial Accrued Liability - Prior	$19,201,005	$32,268,122	$33,605,158	$4,211,179
Increase (+)/Decrease (-) in Unfunded Liability	$5,152,886	($743,827)	($1,042,188)	$376,876
Percent of Benefits Funded	90%	85%	82%	77%

ANNE ARUNDEL COUNTY

	Appointed and Elected Officials Defined Contribution plan	Maryland State Retirement and Pension System	Optional Retirement Program	
Plan:	Defined contribution plan.	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.	
Coverage:	All primary government appointed and elected officials.	Substantially all employees of the board of education, library, and community college participate.	All full-time professional employees of the community college who are not members of any State plans must participate.	
Policies:	Employees contribute 4% of compensation. County contributes 4% of the covered payroll. Participants are allowed to contribute up to an additional 12% of their salary.			
Actual Contribution Made by Entity	Not Available	Not Available	Not Available	
Annual Required Contribution	Not Available			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				
Percent of Benefits Funded				

BALTIMORE CITY

	Maryland State Retirement and Pension System	Fire and Police Employees' Retirement System	Employees' Retirement System	Elected Officials Retirement System
Plan:	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
Coverage:	Professional employees of the library and the department of education participate.	Firemen and policemen, except those electing to remain in the Employees' Retirement System, the Maryland State Retirement System, or the Elected Officials' Retirement System are eligible.	Employees other than those in the other plans.	The mayor, comptroller, and president and all members of the city council are covered. All elected officials are required to join the system.
Policies:		Participants contribute 6% of their compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 8.25% and 6.8% rates of return depending on whether employee is retired and (2) varying salary increases.	Members who were hired on or after July 1, 1979, or members who elected to transfer to the non-contributory plan make no contributions. All other members contribute 4% of regular compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 8.25% and 6.8% rates of return depending on whether employee is retired and (2) varying salary increases.	Employees contribute 5% of regular compensation. The city funds the remaining amounts. Significant actuarial assumptions include (1) 7.5% and 6% rates of return depending on whether employee is retired and (2) 6.0% salary increases.
Actual Contribution Made by Entity	Not Available	$9,350,000	$19,680,000	$237,000
Annual Required Contribution		$9,350,000	$19,680,000	$237,000
Financial Status:		As of June 30, 1997	As of June 30, 1997	As of June 30, 1997
Actuarial Accrued Liability		$1,719,217,000	$1,077,066,000	$7,844,000
Actuarial Value of Assetts		$1,723,838,000	$1,055,278,000	$8,910,000
Unfunded Actuarial Accrued Liability		($4,621,000)	$21,788,000	($1,066,000)
Unfunded Actuarial Accrued Liability - Prior		$1,016,000	$15,045,000	$26,000
Increase (+)/Decrease (-) in Unfunded Liability		($5,637,000)	$6,743,000	($1,092,000)
Percent of Benefits Funded		100%	98%	114%

BALTIMORE CITY

	Fire and Police Department Retirement Plan			
Plan:	Defined benefit plan.			
Coverage:	Members of the fire and police departments hired before January 1, 1947 who did not join the other systems and their widows are eligible. All members are retired.			
Policies:	The plan is unfunded.			
Actual Contribution Made by Entity	$7,140,000			
Annual Required Contribution	$7,140,000			
Financial Status:	As of June 30, 1997			
Actuarial Accrued Liability	0			
Actuarial Value of Assetts	0			
Unfunded Actuarial Accrued Liability	$40,213,000			
Unfunded Actuarial Accrued Liability - Prior	$48,466,000			
Increase (+)/Decrease (-) in Unfunded Liability	($8,253,000)			
Percent of Benefits Funded	0%			

BALTIMORE COUNTY

	County Employees' Retirement System	Police, Fire and Widows' Pension Plan	Maryland State Retirement and Pension System	Optional Retirement Program
Plan:	Defined benefit plan.	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.
Coverage:	All employees, except direct appointees of the Governor, temporary employees, and employees for whom there are existing pension provisions, are eligible.	Policemen and firemen employed prior to October 1, 1959, and their widows are covered.	All full-time teachers, librarians, and professional personnel of the board of education, library, and community colleges, who are not members of the county retirement system, participate.	All full-time professional employees of the college who are not members of any State plans must participate.
Policies:	Employer contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7 7/8% rate of return and (2) salary increases ranging from 5.25% to 7.75% depending on age and employee classification.	County funds the plan through tax-exempt bonds.		
Actual Contribution Made by Entity	$23,634,000	Not Available	Not Available	Not Available
Annual Required Contribution	$23,634,000	Not Available		
Financial Status:	As of June 30, 1997			
Actuarial Accrued Liability	$1,303,806,772			
Actuarial Value of Assetts	$1,227,074,666			
Unfunded Actuarial Accrued Liability	$76,732,106			
Unfunded Actuarial Accrued Liability - Prior	$111,295,571			
Increase (+)/Decrease (-) in Unfunded Liability	($34,563,465)			
Percent of Benefits Funded	94.1%			

CALVERT COUNTY

	County Employee's Retirement System	Maryland State Retirement and Pension System	Volunteer Firemen & Rescue Squadsmen Retirement Plan	Sheriff's Department Plan
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.	Defined benefit plan.
Coverage:	All full-time employees and part-time employees who work 50% of a regular work week are eligible. Elected Officials and those hired as of June 30, 1996 may participate on a voluntary basis.	Employees of the county government and board of education participate.	Certified members of any volunteer fire and rescue company are eligible.	All full-time deputy sheriffs and correctional officers employed by the county, excluding those that remain in the State system, are eligible.
Policies:	Employer contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) salary increases of 5% compounded annually.		Contributions are based on actuarial valuations.	Employees contribute 8% of annual compensation. The county funds the remaining amounts.
Actual Contribution Made by Entity	0	$1,311,255	$200,000	$841,762
Annual Required Contribution	0	$1,311,255	$200,000	$841,762
Financial Status:	As of June 30, 1997		As of June 30, 1997	As of June 30, 1997
Actuarial Accrued Liability	$10,111,536		$2,817,208	$10,997,634
Actuarial Value of Assetts	$11,225,853		$1,433,810	$8,474,773
Unfunded Actuarial Accrued Liability	($1,114,317)		$1,383,398	$1,522,861
Unfunded Actuarial Accrued Liability - Prior	($1,165,847)		$1,560,889	$1,245,527
Increase (+)/Decrease (-) in Unfunded Liability	$51,530		($177,491)	$277,334
Percent of Benefits Funded	112.5%		50.9%	86.2%

CAROLINE COUNTY

	County Employees and Certain Appointed Officials Plan	Maryland State Retirement and Pension System		
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.		
Coverage:	All full-time employees, except employees of the library and board of education, and elected and certain appointed officials.	Employees of the board of education, library, election officials, and elected officials of the county participate.		
Policies:	County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) no salary increases attributable to inflation, seniority, and/or merit.			
Pension Cost:	$230,000	$21,025		
Financial Status	As of June 30, 1997	$21,025		
Present Value of Vested Plan Benefits - Current	$2,432,053			
Present Value of Non-vested Plan Benefits - Current	$1,681,727			
Subtotal - Plan Benefits	$4,113,780			
Less: Plan Assets - Current	$2,980,309			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$1,133,471			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$758,631			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	$374,840			
Percent of Benefits Funded	72.4%			

CARROLL COUNTY

	Maryland State Retirement and Pension System			
Plan:	See Allegany County - Maryland State Retirement and Pension System.			
Coverage:	Employees of the county government, board of education, and library participate.			
Policies:				
Actual Contribution Made by Entity	$652,073			
Annual Required Contribution	$652,073			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

CECIL COUNTY

	Maryland State Retirement and Pension System	Optional Retirement Program		
Plan:	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.		
Coverage:	Employees of the county government, board of education, library, and community college participate.	All full-time professional employees of the college who are not members of any State plans must participate.		
Policies:				
Actual Contribution Made by Entity	$848,939	Not Available		
Annual Required Contribution	$848,939			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

CHARLES COUNTY

	Sheriff's Department Plan	County Employees' Plan	Retirement Program for Volunteer Firemen & Rescue Squadsmen	Maryland State Retirement and Pension System
Plan:	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.
Coverage:	All employees of the sheriff's department who are classified as a sheriff, a sworn employee, or a communications' employee are eligible.	All full-time employees are eligible.	Qualified active volunteer members of fire companies and rescue squads.	Employees of the board of education and community college participate.
Policies:	Employees contribute 7% of earnings up to the social security taxable wage base, plus 10% of earnings in excess of the base. County contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return and (2) 5.5% salary increases.	Employees contribute 4% of earnings. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.5% rate of return and (2) 5.5% salary increases.	Under the retirement program, the plan is funded from the revenue derived from 1 cent of the fire and rescue tax levied by the county. The county is no longer required to contribute to the plan.	
Actual Contribution Made by Entity	$1,976,578	$1,141,082	$296,000	Not Available
Annual Required Contribution	$1,976,578	$1,141,082	N/A	
Financial Status:	As of June 30, 1997	As of July 1, 1997	As of June 30, 1997	
Actuarial Accrued Liability	$37,984,646	$20,355,560		
Actuarial Value of Assetts	$28,057,458	$22,205,866		
Unfunded Actuarial Accrued Liability	$9,927,188	($1,850,306)		
Unfunded Actuarial Accrued Liability - Prior	$9,187,011	$221,124		
Increase (+)/Decrease (-) in Unfunded Liability	$740,177	($2,071,430)		
Percent of Benefits Funded	74%	109%		

CHARLES COUNTY

	Optional Retirement Program			
Plan:	See Allegany County - Optional Retirement Program.			
Coverage:	All full-time professional employees of the college who are not members of any State plans must participate.			
Policies:				
Pension Cost:	Not Available			
Financial Status				
Present Value of Vested Plan Benefits - Current				
Present Value of Non-vested Plan Benefits - Current				
Subtotal - Plan Benefits				
Less: Plan Assets - Current				
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current				
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior				
Increase(+)/Decrease(-) in Net Plan Liability (Assets)				
Percent of Benefits Funded				

DORCHESTER COUNTY

	Maryland State Retirement and Pension System			
Plan:	See Allegany County - Maryland State Retirement and Pension System.			
Coverage:	Employees of the county government, board of education, library board, and roads board participate.			
Policies:				
Actual Contribution Made by Entity	$747,235			
Annual Required Contribution	$747,235			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

FREDERICK COUNTY

	Maryland State Retirement and Pension System	Optional Retirement Program	Frederick County Employees' Retirement Plan	
Plan:	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.	Defined benefit plan.	
Coverage:	All full-time and permanent part-time employees of the county government, board of education, and community college participate.	All full-time professional employees of the college who are not members of any State plans must participate.	All full-time and permanent part-time employees of the county hired on or after July 1, 1993, and current employees electing to transfer into the plan. Participation classification is based on an employee's status as either "uniformed" or "non-uniformed".	
Policies:			"Uniformed" employees contribute 7% of their base pay, while "non-uniformed" employees contribute 4% of their base pay. The county funds the remaining amounts.	
Actual Contribution Made by Entity	$511,441	Not Available	$2,772,916	
Annual Required Contribution	$505,343		$2,772,916	
Financial Status:			As of June 30, 1997	
Actuarial Accrued Liability			$35,028,758	
Actuarial Value of Assetts			$29,957,889	
Unfunded Actuarial Accrued Liability			5,070,869	
Unfunded Actuarial Accrued Liability - Prior			$6,480,724	
Increase (+)/Decrease (-) in Unfunded Liability			$1,409,855	
Percent of Benefits Funded			85%	

GARRETT COUNTY

	Maryland State Retirement and Pension System	Optional Retirement Program		
Plan:	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.		
Coverage:	Employees of the county government, sanitary district, board of education, library, and community college participate.	All full-time professional employees of the college who are not members of any State plans must participate.		
Policies:				
Actual Contribution Made by Entity	$486,533	Not Available		
Annual Required Contribution	$486,533			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				
Percent of Benefits Funded				

HARFORD COUNTY

	Maryland State Retirement and Pension System	Volunteer Firemen and Ambulance Personnel Pension Plan	Optional Retirement Program	
Plan:	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.	See Allegany County - Optional Retirement Program.	
Coverage:	Employees of the county government, board of education, library, and community college participate.	Fire and ambulance personnel are eligible upon accumulating 50 points.	Virtually all full-time professional employees of the college who are not members of any State plans must participate.	
Policies:		County contributions are based on actuarial valuations. A significant actuarial assumption includes a 6% rate of return.		
Actual Contribution Made by Entity	$3,056,318	$349,716	Not Available	
Annual Required Contribution	$3,056,318	$349,716		
Financial Status:		As of June 30, 1997		
Actuarial Accrued Liability		$6,572,944		
Actuarial Value of Assetts		$3,908,706		
Unfunded Actuarial Accrued Liability		$2,664,238		
Unfunded Actuarial Accrued Liability - Prior		$2,218,285		
Increase (+)/Decrease (-) in Unfunded Liability		$445,953		
Percent of Benefits Funded		59%		

HOWARD COUNTY

	Maryland State Retirement and Pension System	Police and Fire Plan	Optional Retirement Program	County Retirement Plan
Plan:	See Allegany County - Maryland State Retirement and Pension System	Defined benefit plan.	See Allegany County - Optional Retirement Program.	Defined benefit plan.
Coverage:	All employees, except certain policemen and firemen.	All full-time police and fire officers are eligible.	All full-time professional employees of the college who are not members of any State plans must participate.	All employees, except certain police and fire officers, participate.
Policies:		Employees contribute 7.7% of compensation. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return and (2) various salary increases.		Employees contribute 2% of their compensation, plus 2% of their compensation in excess of the Social Security Taxable Wage Base. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return and (2) various salary increases.
Actual Contribution Made by Entity	Not Available	$3,026,000	Not Available	$3,021,000
Annual Required Contribution		$3,026,000		$3,021,000
Financial Status:		As of June 30, 1997		As of June 30, 1997
Actuarial Accrued Liability		$69,897,430		$42,161,613
Actuarial Value of Assetts		$52,394,511		$44,575,614
Unfunded Actuarial Accrued Liability		$16,502,919		($2,414,001)
Unfunded Actuarial Accrued Liability - Prior		$19,203,410		($1,692,486)
Increase (+)/Decrease (-) in Unfunded Liability		($2,700,491)		($721,515)
Percent Benefits Funded		76%		105%

KENT COUNTY

	Retirement Trust	Maryland State Retirement and Pension System	Board of Education - Supportive Services	
Plan:	Defined contribution plan.	See Allegany County - State Retirement and Pension System.	Defined benefit plan.	
Coverage:	All full-time employees with at least 1,000 hours of service and who are at least 18 years old are covered by the plan.	All full-time employees of the board of education participate.	Support services personnel participate.	
Policies:	Contributions equal 6% of eligible compensation.		Contributions are based on actuarial valuations. Employees contribute 4% of their salaries. Significant actuarial assumptions include (1) 7% rate of return and (2) 5.5% annual salary increases.	
Actual Contribution Made by Entity	$209,684	Not Available	$22,639	
Annual Required Contribution	Not Available		$22,639	
Financial Status:			As of June 30, 1997	
Actuarial Accrued Liability			Not Available	
Actuarial Value of Assetts			$744,214	
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

MONTGOMERY COUNTY

	Employees' Retirement System	Maryland State Retirement and Pension System	Public Schools' Employees Retirement and Pension System	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.	Defined benefit plan.
Coverage:	Substantially all employees of the county government, revenue authority, Housing Opportunities Commission, independent fire/rescue corporations, Town of Chevy Chase, the Strathmore Hall Foundation, Inc., the Washington Suburban Transit Commission, certain employees of the State Department of Assessments and Taxation, and the District Court of Maryland are provided benefits under the system.	Professional and administrative employees of the board of education and employees of the community college participate. In addition, certain employees of the Maryland-National Capital Park and Planning Commission (M-NCPPC) participate.	Board of education employees other than professional and administrative employees are eligible. Also, the system provides supplemental benefits to members of the State system.	Commissioners, persons appointed by the M-NCPPC to full-time positions exempted from merit system, and all career full-time/part-time merit system employees are eligible.
Policies:	Employee contributions vary depending on their group classification: (1) Integrated Retirement Plan - 3% to 3.75% of annual compensation up to the social security base and 6% to 7.5% of earnings in excess of the base and (2) Optional Retirement Plan - 6% to 7.5% of annual compensation.		Under the Retirement System, employees contribute .5% (covered teachers) and 5.5% (other employees) of their salary. Under the Pension System, teachers and other employees contribute .5% and 5.5% of their salary in excess of the current maximum taxable wage base. The board funds the remaining amounts.	Participants contribute the following amounts: Plan A - 6% (employees enrolled on a voluntary basis prior to December 31, 1978); Plan B - 3% of base pay up to the social security wage base, plus 6% of base pay in excess (non-park police employees); Plan C - 7% of base pay (park police after July 1, 1993); and Plan D - 7% of base pay (park police effective through July 1, 1993). The commission funds the remaining amounts.
Actual Contribution Made by Entity	$49,762,655	$522,261	$18,426,000	$7,188,601 (entire commission)
Annual Required Contribution	$49,762,655	$522,261	$18,426,000	$7,188,601
Financial Status:	As of June 30, 1997		As of June 30, 1997	As of June 30, 1997
Actuarial Accrued Liability	$1,582,565,673		$504,367,000	$251,229,000
Actuarial Value of Assetts	$1,487,925,317		$432,866,000	$264,787,000
Unfunded Actuarial Accrued Liability	$94,640,356		$71,501,000	$13,558,000
Unfunded Actuarial Accrued Liability - Prior	$277,435,879		$99,365,000	$7,586,000
Increase (+)/Decrease (-) in Unfunded Liability	($182,795,523)		($27,864,000)	$5,972,000
Percent of Benefits Funded	94%		95%	105%

	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan			
Plan:	Defined benefit plan.			
Coverage:	Substantially all employees participate.			
Policies:	The plan requires employees under the Closed Version to contribute 6% of gross wages and employees under the Open Version to contribute 3% of gross wages as a condition of employment. The Open Version was created on July 1, 1978. The Open Version is mandatory for all new employees. Significant actuarial assumptions include (1) 8% rate of return; (2) 4.5% annual cost-of-living increases; and (3) 5.5% annual increases in salaries.			
Pension Cost:	$14,951,304			
Financial Status:	As of June 30, 1996			
Present Value of Vested Plan Benefits - Current	$427,698,741			
Present Value of Non-vested Plan Benefits - Current	$1,156,519			
Subtotal - Plan Benefits	$428,855,260			
Less: Plan Assets - Current	$366,817,796			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$62,037,464			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$88,159,961			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	($26,122,497)			
Percent of Benefits Funded	85.5%			

PRINCE GEORGE'S COUNTY

	Maryland State Retirement and Pension System	Optional Retirement Program	Police, Fire, and Supplemental Pension Plan			
Plan:	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.	Defined benefit plan.			
Coverage:	General service employees and officers of the county government, board of education, community college, library, housing authority, and Prince George's Community Television, Inc. In addition, certain employees of the Maryland-National Capital Park & Planning Commission (M-NCPPC) participate.	All full-time professional employees of the college who are not members of any State plans must participate.	All sworn police officers, firefighters (including paramedics) and supplementary pension plans for deputy sheriffs, correctional officers, AFSCME Local 241 (crossing guards), AFSCME Locals 1691, 2462, and 2735, general schedule employees, and fire and police civilians.			
Policies:			Employee contributions are as follows: 5.5% for police; 4% for firefighters; 3.53% for fire civilians; 3.5% for deputy sheriffs; 2.62% for correctional officers; 3.49% for AFSCME Local 241; 3.63% for AFSCME Locals 1691, 2462, and 2735; 3.7% for general schedule employees; and 4.82% for police civilians. The county funds the remaining amounts.			
Actual Contribution Made by Entity	$10,365,403	Not Available	Police	Fire	Supplemental Deputy Sheriff	Supplemental Other
			$14,589,000	$10,663,000	$127,629	$3,606,000
Annual Required Contribution			$14,589,000	$10,663,000	$127,629	$3,606,000
Financial Status:			As of 1/1/96	As of 1/1/96	As of 1/1/96	As of 1/1/96
Actuarial Accrued Liability			$468,940,600	$222,192,600	$3,967,100	$71,876,100
Actuarial Value of Assetts			$359,012,100	$165,074,400	$2,637,300	$28,489,700
Unfunded Actuarial Accrued Liability			$109,928,500	$57,118,200	$1,329,800	$43,386,400
Unfunded Actuarial Accrued Liability - Prior			$112,759,600	$53,112,600	$4,226,600	$58,681,100
Increase (+)/Decrease (-) in Unfunded Liability			($2,831,100)	$4,005,600	($2,896,800)	($15,294,700)
Percent of Benefits Funded			76.6%	74%	66.5%	21%

PRINCE GEORGE'S COUNTY

	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System			
Plan:	See Montgomery County - Maryland-National Capital Park and Planning Commission (M-NCPPC) Employees' Retirement System.			
Coverage:				
Policies:				
Actual Contribution Made by Entity	$7,188,601 (entire commission)			
Annual Required Contribution				
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

QUEEN ANNE'S COUNTY

	Maryland State Retirement and Pension System			
Plan:	See Allegany County - Maryland State Retirement and Pension System.			
Coverage:	Substantially all full-time employees of the county government, board of education, library, sanitary district, and roads boards are covered.			
Policies:				
Actual Contribution Made by Entity	$618,368			
Annual Required Contribution	$618,368			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

ST. MARY'S COUNTY

	Maryland State Retirement and Pension System	Sheriff's Department Plan	Metropolitan Commission	Volunteer Fire and Rescue Squadsmen
Plan:	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.	**Defined contribution plan.**	Defined benefit plan.
Coverage:	Substantially all employees of the county government, board of education, and library participate.	Police and correctional officers.	All employees with at least 6 months of service are eligible.	All qualified active volunteer members of the county volunteer fire companies and rescue squads are eligible after accumulating at least 50 points each calendar year in accordance with a point system.
Policies:		Members contribute 6% of annual salary. The county funds the remaining amounts.	Commission matches employee contributions to a tax deferred annuity account up to $750. Employees may contribute additional amounts up to 20% of their gross wages.	County funds and administers the plan.
Actual Contribution Made by Entity	$1,319,906	$490,641	$43,321	$264,150
Annual Required Contribution	$1,319,906	$490,641	N/A	N/A
Financial Status:		As of June 30, 1997	Not Available	As of June 30, 1997
Actuarial Accrued Liability		$11,986,552		
Actuarial Value of Assetts		$11,027,088		
Unfunded Actuarial Accrued Liability		$959,464		
Unfunded Actuarial Accrued Liability - Prior		$3,247,104		
Increase (+)/Decrease (-) in Unfunded Liability		($2,287,640)		
Percent of Benefits Funded		92%		

SOMERSET COUNTY

	Maryland State Retirement and Pension System			
Plan:	See Allegany County - Maryland State Retirement and Pension System.			
Coverage:	Substantially all full-time employees of the county government, board of education, library, and sanitary district participate.			
Policies:				
Actual Contribution Made by Entity	$708,000			
Annual Required Contribution	$708,000			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

TALBOT COUNTY

	Maryland State Retirement and Pension System			
Plan:	See Allegany County - Maryland State Retirement and Pension System.			
Coverage:	Employees of the county government, board of education, and library participate.			
Policies:				
Actual Contribution Made by Entity	$207,760			
Annual Required Contribution	$207,760			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assetts				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

WASHINGTON COUNTY

	County Pension Plan	Maryland State Retirement and Pension System		
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.		
Coverage:	All full-time employees are eligible.	Employees of the board of education, junior college, and library participate.		
Policies:	Employees contribute 5.5% of basic earnings. The county funds the remaining amounts. Significant actuarial assumptions include (1) 9% rate of return and (2) 5.5% salary increases.			
Pension Cost:	$504,517	$761,840		
Financial Status	As of June 30, 1995			
Present Value of Vested Plan Benefits - Current	N/A			
Present Value of Non-vested Plan Benefits - Current	N/A			
Subtotal - Plan Benefits	$19,913,289			
Less: Plan Assets - Current	$17,201,544			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$2,711,745			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$637,659			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	$2,074,086			
Percent of Benefits Funded	86.4%			

WICOMICO COUNTY

	County Employees Retirement Plan	Maryland State Retirement and Pension System	Pension Plan for the Employees of the Wicomico Liquor Board	Group Annuity Insurance Plan for Board of Education
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System	Defined contribution plan.	Defined benefit plan. This plan was merged with the county plan on January 1, 1994.
Coverage:	Substantially all employees are eligible upon attaining age 21 and completing three months of service, except employees of the nursing home, liquor board, board of education, and employees participating in the State plans.	Employees of the board of education and employees of the county who elected not to transfer to the county plan participate.	Liquor board employees.	Board of education employees not covered by State plans and who are at least 21 years of age and have completed three months of service are eligible.
Policies:	Employees contribute 2% of earnings up to $4,800, plus 4% of earnings in excess of $4,800. County contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return and (2) 5.5% salary increases.		Board contributes at least 3% of normal salaries.	Employees contribute 2% of earnings up to $4,800, plus 4% of earnings in excess of $4,800. Board contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return and (2) 5.5% salary increases.
Pension Cost:	$167,425	$20,042	$9,073	$193,344
Financial Status:	As of July 1, 1997		Not Available	As of July 1, 1997
Present Value of Vested Plan Benefits - Current	N/A			N/A
Present Value of Non-vested Plan Benefits - Current	N/A			N/A
Subtotal - Plan Benefits	$7,754,617			$7,292,090
Less: Plan Assets - Current	$5,753,119			$8,216,287
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$2,001,498			($924,197)
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$821,872			($667,934)
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	$1,179,626			($256,263)
Percent of Benefits Funded	74.2%			113%

	Maryland State Retirement and Pension System	Department of Water and Wastewater Services Plan		
Plan:	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.		
Coverage:	Substantially all regular employees of the county government and board of education participate.	Employees of the Department of Water and Wastewater Services participate.		
Policies:		Employees contribute 4% of their salaries. The county funds the remaining amounts. Significant actuarial assumptions include (1) 7% rate of return and (2) 5% annual salary increases.		
Pension Cost:	Not Available	$101,775		
Financial Status		As of June 30, 1996		
Present Value of Vested Plan Benefits - Current		N/A		
Present Value of Non-vested Plan Benefits - Current		N/A		
Subtotal - Plan Benefits		$2,156,368		
Less: Plan Assets - Current		$2,818,198		
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current		($661,830)		
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior		($591,208)		
Increase(+)/Decrease(-) in Net Plan Liability (Assets)		($70,622)		
Percent of Benefits Funded		131%		

MUNICIPALITIES/ SPECIAL DISTRICTS - STATE CREATED

TABLE I

FINANCIAL SUMMARIES

TABLE I - FINANCIAL SUMMARIES

These tables show each municipality's and State created special district's assessed property values (current and prior year's), amount (dollar and percent) of increase (decrease) in assessed property values, amount of public debt (amount outstanding, new issues, redeemed debt, and ratio of debt to assessable base), total revenues and expenditures, and amount of excess or deficiency of revenues over expenditures.

Special notes are as follows:

- ***Assessable Base:*** Includes value of real property, business personal property, and public utility and railroad operating property.

- ***Debt Outstanding:*** Includes all forms of long and short-term indebtedness evidenced by bonds, notes, loans, and capital lease obligations. Excludes compensated absences payable and claims and judgements.

Year Ending June 30, 1997

Allegany County

	Barton	Bel Air STA	Bowling Green & Roberts STA	Cresaptown	Cumberland	Ellerslie STA	Frostburg	Lavale Sanitary Commisison	Lonaconing	Luke	McCoole STA
Property Valuation											
Assessable Base - Current Year	3,607,070	18,694,500	9,685,944	12,428,730	260,489,449	4,013,570	73,760,894	135,614,944	8,740,204	81,702,546	2,564,630
Assessable Base - Prior Year	3,861,349	17,821,300	9,214,720	11,633,750	252,457,699	3,718,000	73,317,432	129,831,610	9,444,970	84,991,617	2,526,960
Increase/(Decrease)	(254,279)	873,200	471,224	794,980	8,031,750	295,570	443,462	5,783,334	(704,766)	(3,289,071)	37,670
% Increase/(Decrease)	-6.6%	4.9%	5.1%	6.8%	3.2%	7.9%	0.6%	4.5%	-7.5%	-3.9%	1.5%
Assessable Base per Capita	7,331	10,386	9,986	4,287	11,660	4,955	9,484	20,864	8,108	504,337	5,129
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt					1,560,410		866,042	0			
Enterprise Fund Debt					12,598,421		7,595,857	0	2,398,478		
State Loans							32,929	607,724			
Short-term Debt									18,653		
Subtotal	0	0	0	0	14,158,831	0	8,494,828	607,724	2,417,131	0	0
Plus: New Issues During the Year											
General Long-term Debt	20,000				3,179,555		590,000				
Enterprise Fund Debt					11,317,572		1,465,000				
State Loans											
Short-term Debt											
Subtotal	20,000	0	0	0	14,497,127	0	2,055,000	0	0	0	0
Less: Debt Redeemed During the Year											
General Long-term Debt	1,424				351,274		472,614				
Enterprise Fund Debt					413,358		74,229		24,405		
State Loans							6,556	135,818			
Short-term Debt									18,653		
Subtotal	1,424	0	0	0	764,632	0	553,399	135,818	43,058	0	0
Debt Outstanding, End of the Year											
General Long-term Debt	18,576	0	0	0	4,388,691	0	983,428	0	0	0	0
Enterprise Fund Debt	0	0	0	0	23,502,635	0	8,986,628	0	2,374,073	0	0
State Loans	0	0	0	0	0	0	26,373	471,906	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0	0
Subtotal	18,576	0	0	0	27,891,326	0	9,996,429	471,906	2,374,073	0	0
Less: Sinking Fund Assets								14,006			
Total Public Debt	18,576	0	0	0	27,891,326	0	9,996,429	457,900	2,374,073	0	0
Debt to Assessable Base	0.5%	0.0%	0.0%	0.0%	10.7%	0.0%	13.6%	0.3%	27.2%	0.0%	0.0%
Revenues and Expenditures											
Total Revenues	128,357	94,438	23,678	416,595	27,295,167	17,888	5,393,439	2,678,040	710,645	465,817	8,413
Total Expenditures	130,629	118,686	29,875	389,462	25,629,283	16,369	4,751,260	2,601,193	844,318	416,335	7,184
Excess of Revenues Over/ (Under) Expenditures	(2,272)	(24,248)	(6,197)	27,133	1,665,884	1,519	642,179	76,847	(133,673)	49,482	1,229

Year Ending June 30, 1997

Allegany County

	Midland	Mt. Savage STA	Potomac Park Cit. Comm.	Westernport
Property Valuation				
Assessable Base - Current Year	2,928,420	6,521,620	7,900,780	17,131,747
Assessable Base - Prior Year	2,975,335	6,529,000	7,494,050	17,026,379
Increase/(Decrease)	(46,915)	(7,380)	406,730	105,368
% Increase/(Decrease)	-1.6%	-0.1%	5.4%	0.6%
Assessable Base per Capita	5,344	4,573	7,248	7,210
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt				215,698
Enterprise Fund Debt				610,199
State Loans				525,449
Short-term Debt				
Subtotal	0	0	0	1,351,346
Plus: New Issues During the Year				
General Long-term Debt				41,500
Enterprise Fund Debt				
State Loans				
Short-term Debt				
Subtotal	0	0	0	41,500
Less: Debt Redeemed During the Year				
General Long-term Debt				61,565
Enterprise Fund Debt				28,772
State Loans				28,713
Short-term Debt				
Subtotal	0	0	0	119,050
Debt Outstanding, End of the Year				
General Long-term Debt	0	0	0	195,633
Enterprise Fund Debt	0	0	0	581,427
State Loans	0	0	0	496,736
Short-term Debt	0	0	0	0
Subtotal	0	0	0	1,273,796
Less: Sinking Fund Assets				
Total Public Debt	0	0	0	1,273,796
Debt to Assessable Base	0.0%	0.0%	0.0%	7.4%
Revenues and Expenditures				
Total Revenues	137,265	47,661	25,787	1,441,062
Total Expenditures	173,441	54,828	19,363	1,372,259
Excess of Revenues Over/ (Under) Expenditures	(36,176)	(7,167)	6,424	68,803

Year Ending June 30, 1997

Anne Arundel County

	Annapolis	Highland Beach
Property Valuation		
Assessable Base - Current Year	981,467,574	3,484,924
Assessable Base - Prior Year	966,682,634	3,266,675
Increase/(Decrease)	14,784,940	218,249
% Increase/(Decrease)	1.5%	6.7%
Assessable Base per Capita	29,532	33,190
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	14,650,816	2,952
Enterprise Fund Debt	17,055,931	
State Loans	2,033,315	
Short-term Debt	0	
Subtotal	33,740,062	2,952
Plus: New Issues During the Year		
General Long-term Debt	1,128,124	
Enterprise Fund Debt	104,900	
State Loans		
Short-term Debt		
Subtotal	1,233,024	0
Less: Debt Redeemed During the Year		
General Long-term Debt	1,154,599	1,476
Enterprise Fund Debt	2,041,013	
State Loans	58,460	
Short-term Debt		
Subtotal	3,254,072	1,476
Debt Outstanding, End of the Year		
General Long-term Debt	14,624,341	1,476
Enterprise Fund Debt	15,119,818	0
State Loans	1,974,855	0
Short-term Debt	0	0
Subtotal	31,719,014	1,476
Less: Sinking Fund Assets		
Total Public Debt	31,719,014	1,476
Debt to Assessable Base	3.2%	0.0%
Revenues and Expenditures		
Total Revenues	41,501,341	83,141
Total Expenditures	46,497,029	65,363
Excess of Revenues Over/ (Under) Expenditures	(4,995,688)	17,778

Year Ending June 30, 1997

Calvert County

	Chesapeake Beach	North Beach
Property Valuation		
Assessable Base - Current Year	66,785,630	29,854,456
Assessable Base - Prior Year	66,961,350	31,560,727
Increase/(Decrease)	(175,720)	(1,706,271)
% Increase/(Decrease)	-0.3%	-5.4%
Assessable Base per Capita	21,419	20,906
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	6,405,000	25,975
Enterprise Fund Debt	1,676,379	1,729,603
State Loans	1,456,296	2,058,666
Short-term Debt		367,000
Subtotal	9,537,675	4,181,244
Plus: New Issues During the Year		
General Long-term Debt		
Enterprise Fund Debt		
State Loans		
Short-term Debt		150,000
Subtotal	0	150,000
Less: Debt Redeemed During the Year		
General Long-term Debt	175,000	6,030
Enterprise Fund Debt	313,569	123,500
State Loans	130,116	79,443
Short-term Debt		367,000
Subtotal	618,685	575,973
Debt Outstanding, End of the Year		
General Long-term Debt	6,230,000	19,945
Enterprise Fund Debt	1,362,810	1,606,103
State Loans	1,326,180	1,979,223
Short-term Debt	0	150,000
Subtotal	8,918,990	3,755,271
Less: Sinking Fund Assets	30,000	
Total Public Debt	8,888,990	3,755,271
Debt to Assessable Base	13.3%	12.6%
Revenues and Expenditures		
Total Revenues	3,666,884	2,179,351
Total Expenditures	3,198,330	2,041,816
Excess of Revenues Over/ (Under) Expenditures	468,554	137,535

Year Ending June 30, 1997

Caroline County

	Denton	Federalsburg	Goldsboro	Greensboro	Henderson	Hillsboro	Marydel	Preston	Ridgely	Templeville
Property Valuation										
Assessable Base - Current Year	48,645,311	53,419,867	2,289,025	17,188,787	899,060	1,967,720	1,324,083	13,791,752	19,329,788	767,645
Assessable Base - Prior Year	47,447,040	59,311,643	2,304,458	16,458,791	826,870	1,858,791	1,246,265	12,550,112	18,282,294	711,940
Increase/(Decrease)	1,198,271	(5,891,776)	(15,433)	729,996	72,190	108,929	77,818	1,241,640	1,047,494	55,705
% Increase/(Decrease)	2.5%	-9.9%	-0.7%	4.4%	8.7%	5.9%	6.2%	9.9%	5.7%	7.8%
Assessable Base per Capita	16,401	21,023	12,932	11,797	12,844	12,695	9,808	28,146	16,041	10,966
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	1,226,199	353,801	65,082						27,118	
Enterprise Fund Debt	37,000	4,190,871		618,573	35,000			164,949	1,070,253	
State Loans	242,934	1,339,279		111,664				315,408		
Short-term Debt		183,587								
Subtotal	1,506,133	6,067,538	65,082	730,237	35,000	0	0	480,357	1,097,371	0
Plus: New Issues During the Year										
General Long-term Debt	273,281	18,960								
Enterprise Fund Debt										
State Loans		1,016,233		282,498						
Short-term Debt										
Subtotal	273,281	1,035,193	0	282,498	0	0	0	0	0	0
Less: Debt Redeemed During the Year										
General Long-term Debt	91,251	30,140	2,338						20,207	
Enterprise Fund Debt	12,333	59,638		8,139	107			12,068	17,311	
State Loans	18,181	654,203		29,511				5,920		
Short-term Debt		183,587								
Subtotal	121,765	927,568	2,338	37,650	107	0	0	17,988	37,518	0
Debt Outstanding, End of the Year										
General Long-term Debt	1,408,229	342,621	62,744	0	0	0	0	0	6,911	0
Enterprise Fund Debt	24,667	4,131,233	0	610,434	34,893	0	0	152,881	1,052,942	0
State Loans	224,753	1,701,309	0	364,651	0	0	0	309,488	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	1,657,649	6,175,163	62,744	975,085	34,893	0	0	462,369	1,059,853	0
Less: Sinking Fund Assets										
Total Public Debt	1,657,649	6,175,163	62,744	975,085	34,893	0	0	462,369	1,059,853	0
Debt to Assessable Base	3.4%	11.6%	2.7%	5.7%	3.9%	0.0%	0.0%	3.4%	5.5%	0.0%
Revenues and Expenditures										
Total Revenues	1,935,896	3,118,331	73,618	726,956	13,087	29,030	19,231	451,376	888,647	9,494
Total Expenditures	1,790,910	2,346,875	68,702	823,405	17,578	29,438	18,092	369,841	816,953	9,290
Excess of Revenues Over/ (Under) Expenditures	144,986	771,456	4,916	(96,449)	(4,491)	(408)	1,139	81,535	71,694	204

Year Ending June 30, 1997

Carroll County

	Hampstead	Manchester	Mount Airy	New Windsor	Sykesville	Taneytown	Union Bridge	Westminster
Property Valuation								
Assessable Base - Current Year	92,875,450	52,634,782	140,006,272	21,497,360	62,060,940	77,914,150	16,679,833	333,950,147
Assessable Base - Prior Year	85,854,368	51,313,391	129,502,191	19,092,392	56,231,512	72,998,985	18,636,699	319,355,662
Increase/(Decrease)	7,021,082	1,321,391	10,504,081	2,404,968	5,829,428	4,915,165	(1,956,866)	14,594,485
% Increase/(Decrease)	8.2%	2.6%	8.1%	12.6%	10.4%	6.7%	-10.5%	4.6%
Assessable Base per Capita	30,928	16,185	27,533	25,291	23,287	18,251	16,241	22,156
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt					336,170	515,336	537,647	
Enterprise Fund Debt		328,292	1,390,375	316,903		39,444		1,950,000
State Loans		11,553	86,942		161,066	801,442	35,668	1,472,380
Short-term Debt								
Subtotal	0	339,845	1,477,317	316,903	497,236	1,356,222	573,315	3,422,380
Plus: New Issues During the Year								
General Long-term Debt					85,708			
Enterprise Fund Debt	84,255							
State Loans								
Short-term Debt		90,000						
Subtotal	84,255	90,000	0	0	85,708	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt					116,359	7,753	31,134	
Enterprise Fund Debt	10,904	26,264	83,598	69,822		5,000		215,000
State Loans		11,553	12,714		6,957	43,408	577	69,354
Short-term Debt		20,000						
Subtotal	10,904	57,817	96,312	69,822	123,316	56,161	31,711	284,354
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	0	305,519	507,583	506,513	0
Enterprise Fund Debt	73,351	302,028	1,306,777	247,081	0	34,444	0	1,735,000
State Loans	0	0	74,228	0	154,109	758,034	35,091	1,403,026
Short-term Debt	0	70,000	0	0	0	0	0	0
Subtotal	73,351	372,028	1,381,005	247,081	459,628	1,300,061	541,604	3,138,026
Less: Sinking Fund Assets								198,160
Total Public Debt	73,351	372,028	1,381,005	247,081	459,628	1,300,061	541,604	2,939,866
Debt to Assessable Base	0.1%	0.7%	1.0%	1.1%	0.7%	1.7%	3.2%	0.9%
Revenues and Expenditures								
Total Revenues	1,528,083	1,480,714	3,195,154	529,497	1,431,645	1,933,889	519,285	12,261,054
Total Expenditures	1,581,335	1,378,866	2,415,319	447,090	1,262,168	1,736,784	445,851	12,453,055
Excess of Revenues Over/ (Under) Expenditures	(53,252)	101,848	779,835	82,407	169,477	197,105	73,434	(192,001)

Year Ending June 30, 1997

Cecil County

	Cecilton	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun
Property Valuation								
Assessable Base - Current Year	9,404,840	17,068,875	17,167,155	199,361,819	42,876,583	70,240,690	11,603,077	30,688,794
Assessable Base - Prior Year	8,805,439	16,410,043	16,054,322	188,192,870	38,454,142	50,376,227	10,411,606	28,873,109
Increase/(Decrease)	599,401	658,832	1,112,833	11,168,949	4,422,441	19,864,463	1,191,471	1,815,685
% Increase/(Decrease)	6.8%	4.0%	6.9%	5.9%	11.5%	39.4%	11.4%	6.3%
Assessable Base per Capita	17,514	22,850	21,758	19,340	20,359	25,852	15,938	21,843
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				783,063		456,318		
Enterprise Fund Debt	155,715	919,646	1,354,304	543,808	2,196,271	1,467,888	7,245	20,000
State Loans				460,747		378,119	86,942	455,435
Short-term Debt							35,000	
Subtotal	155,715	919,646	1,354,304	1,787,618	2,196,271	2,302,325	129,187	475,435
Plus: New Issues During the Year								
General Long-term Debt								
Enterprise Fund Debt								
State Loans								
Short-term Debt								
Subtotal	0	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt				96,414		237,840		
Enterprise Fund Debt	10,938	8,234	10,761	93,760	26,925	145,084	4,574	20,000
State Loans				9,386		14,617	12,714	21,591
Short-term Debt								
Subtotal	10,938	8,234	10,761	199,560	26,925	397,541	17,288	41,591
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	686,649	0	218,478	0	0
Enterprise Fund Debt	144,777	911,412	1,343,543	450,048	2,169,346	1,322,804	2,671	0
State Loans	0	0	0	451,361	0	363,502	74,228	433,844
Short-term Debt	0	0	0	0	0	0	35,000	0
Subtotal	144,777	911,412	1,343,543	1,588,058	2,169,346	1,904,784	111,899	433,844
Less: Sinking Fund Assets								
Total Public Debt	144,777	911,412	1,343,543	1,588,058	2,169,346	1,904,784	111,899	433,844
Debt to Assessable Base	1.5%	5.3%	7.8%	0.8%	5.1%	2.7%	1.0%	1.4%
Revenues and Expenditures								
Total Revenues	267,188	568,458	831,576	7,004,738	2,178,421	2,248,472	934,754	1,003,978
Total Expenditures	270,676	523,314	768,841	8,269,952	1,732,244	2,085,175	830,549	888,088
Excess of Revenues Over/ (Under) Expenditures	(3,488)	45,144	62,735	(1,265,214)	446,177	163,297	104,205	115,890

Year Ending June 30, 1997

Charles County

	Indian Head	La Plata	Port Tobacco
Property Valuation			
Assessable Base - Current Year	54,543,980	151,187,846	556,810
Assessable Base - Prior Year	54,299,140	148,131,846	524,320
Increase/(Decrease)	244,840	3,056,000	32,490
% Increase/(Decrease)	0.5%	2.1%	6.2%
Assessable Base per Capita	14,120	23,245	13,920
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	20,482		
Enterprise Fund Debt	665,194	85,000	
State Loans	1,555,379	973,000	
Short-term Debt			
Subtotal	2,241,055	1,058,000	0
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt	405,745		
State Loans	66,162	476,909	
Short-term Debt			
Subtotal	471,907	476,909	0
Less: Debt Redeemed During the Year			
General Long-term Debt	7,675		
Enterprise Fund Debt	42,812	40,000	
State Loans	67,349	85,000	
Short-term Debt			
Subtotal	117,836	125,000	0
Debt Outstanding, End of the Year			
General Long-term Debt	12,807	0	0
Enterprise Fund Debt	1,028,127	45,000	0
State Loans	1,554,192	1,364,909	0
Short-term Debt	0	0	0
Subtotal	2,595,126	1,409,909	0
Less: Sinking Fund Assets			
Total Public Debt	2,595,126	1,409,909	0
Debt to Assessable Base	4.8%	0.9%	0.0%
Revenues and Expenditures			
Total Revenues	1,825,595	4,328,404	28,131
Total Expenditures	2,064,667	3,769,252	11,393
Excess of Revenues Over/ (Under) Expenditures	(239,072)	559,152	16,738

Year Ending June 30, 1997

Dorchester County

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna
Property Valuation									
Assessable Base - Current Year	645,258	166,577,788	1,724,752	2,614,850	537,090	1,497,538	39,691,224	5,852,133	4,111,280
Assessable Base - Prior Year	667,830	159,289,347	1,691,526	2,378,863	568,700	1,497,462	30,819,260	5,361,130	3,902,500
Increase/(Decrease)	(22,572)	7,288,441	33,226	235,987	(31,610)	76	8,871,964	491,003	208,780
% Increase/(Decrease)	-3.4%	4.6%	2.0%	9.9%	-5.6%	0.0%	28.8%	9.2%	5.3%
Assessable Base per Capita	10,082	15,186	15,538	17,910	10,961	12,376	21,654	11,681	16,645
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt		1,001,622					417,407	16,000	
Enterprise Fund Debt		2,200,982		215,272			487,829	710,136	
State Loans		123,604					492,080	132,881	
Short-term Debt							50,000		30,200
Subtotal	0	3,326,208	0	215,272	0	0	1,447,316	859,017	30,200
Plus: New Issues During the Year									
General Long-term Debt							22,700		
Enterprise Fund Debt		39,920					100,000	50,000	
State Loans		571,233							76,000
Short-term Debt									
Subtotal	0	611,153	0	0	0	0	122,700	50,000	76,000
Less: Debt Redeemed During the Year									
General Long-term Debt		135,027					166,904	2,000	
Enterprise Fund Debt		515,639		4,550			54,192	12,181	
State Loans		2,175					23,376	10,917	
Short-term Debt							50,000		30,200
Subtotal	0	652,841	0	4,550	0	0	294,472	25,098	30,200
Debt Outstanding, End of the Year									
General Long-term Debt	0	866,595	0	0	0	0	273,203	14,000	0
Enterprise Fund Debt	0	1,725,263	0	210,722	0	0	533,637	747,955	0
State Loans	0	692,662	0	0	0	0	468,704	121,964	76,000
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	3,284,520	0	210,722	0	0	1,275,544	883,919	76,000
Less: Sinking Fund Assets		170,363							
Total Public Debt	0	3,114,157	0	210,722	0	0	1,275,544	883,919	76,000
Debt to Assessable Base	0.0%	1.9%	0.0%	8.1%	0.0%	0.0%	3.2%	15.1%	1.8%
Revenues and Expenditures									
Total Revenues	3,690	7,724,771	12,219	166,794	3,381	12,260	1,878,922	274,894	178,727
Total Expenditures	3,850	8,125,949	13,464	191,240	3,082	11,796	1,766,225	296,005	160,343
Excess of Revenues Over/ (Under) Expenditures	(160)	(401,178)	(1,245)	(24,446)	299	464	112,697	(21,111)	18,384

Year Ending June 30, 1997

Frederick County

	Brunswick	Burkittsville	Emmitsburg	Frederick	Middletown	Myersville	New Market	Rosemont
Property Valuation								
Assessable Base - Current Year	73,147,060	3,492,340	32,322,155	1,099,007,702	56,713,794	26,855,630	14,862,327	6,190,000
Assessable Base - Prior Year	72,420,587	4,458,390	29,330,790	1,064,668,654	51,365,552	25,251,539	14,620,347	6,032,170
Increase/(Decrease)	726,473	(966,050)	2,991,365	34,339,048	5,348,242	1,604,091	241,980	157,830
% Increase/(Decrease)	1.0%	-21.7%	10.2%	3.2%	10.4%	6.4%	1.7%	2.6%
Assessable Base per Capita	12,049	15,522	14,806	23,774	25,920	51,251	4,315	20,032
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt			749,684	39,924,266			4,279	
Enterprise Fund Debt	3,033,336			18,460,731	571,375	5,000		
State Loans			777,000	1,194,855	460,610	81,095		
Short-term Debt								
Subtotal	3,033,336	0	1,526,684	59,579,852	1,031,985	86,095	4,279	0
Plus: New Issues During the Year								
General Long-term Debt			81,000					
Enterprise Fund Debt								
State Loans	1,305,481			1,431,103				
Short-term Debt								
Subtotal	1,305,481	0	81,000	1,431,103	0	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt			60,075	2,912,266			4,279	
Enterprise Fund Debt	789,136			968,563	11,787	5,000		
State Loans			14,000	9,023	18,827	12,125		
Short-term Debt								
Subtotal	789,136	0	74,075	3,889,852	30,614	17,125	4,279	0
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	770,609	37,012,000	0	0	0	0
Enterprise Fund Debt	2,244,200	0	0	17,492,168	559,588	0	0	0
State Loans	1,305,481	0	763,000	2,616,935	441,783	68,970	0	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	3,549,681	0	1,533,609	57,121,103	1,001,371	68,970	0	0
Less: Sinking Fund Assets								
Total Public Debt	3,549,681	0	1,533,609	57,121,103	1,001,371	68,970	0	0
Debt to Assessable Base	4.9%	0.0%	4.7%	5.2%	1.8%	0.3%	0.0%	0.0%
Revenues and Expenditures								
Total Revenues	2,728,457	98,953	1,615,402	47,159,560	1,265,111	627,370	145,318	26,398
Total Expenditures	2,885,465	86,788	1,512,433	48,262,579	903,965	463,590	93,097	12,460
Excess of Revenues Over/ (Under) Expenditures	(157,008)	12,165	102,969	(1,103,019)	361,146	163,780	52,221	13,938

Year Ending June 30, 1997

Frederick County

	Thurmont	Walkersville	Woodsboro
Property Valuation			
Assessable Base - Current Year	111,720,678	131,038,000	17,252,631
Assessable Base - Prior Year	105,592,832	129,220,108	16,160,000
Increase/(Decrease)	6,127,846	1,817,892	1,092,631
% Increase/(Decrease)	5.8%	1.4%	6.8%
Assessable Base per Capita	34,610	26,108	28,517
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt			
Enterprise Fund Debt	1,789,159	533,000	678,761
State Loans	2,433,223		11,047
Short-term Debt			
Subtotal	4,222,382	533,000	689,808
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt	3,265,612		
State Loans			
Short-term Debt			
Subtotal	3,265,612	0	0
Less: Debt Redeemed During the Year			
General Long-term Debt			
Enterprise Fund Debt	69,034	52,000	6,165
State Loans	82,055		245
Short-term Debt			
Subtotal	151,089	52,000	6,410
Debt Outstanding, End of the Year			
General Long-term Debt	0	0	0
Enterprise Fund Debt	4,985,737	481,000	672,596
State Loans	2,351,168	0	10,802
Short-term Debt	0	0	0
Subtotal	7,336,905	481,000	683,398
Less: Sinking Fund Assets			
Total Public Debt	7,336,905	481,000	683,398
Debt to Assessable Base	6.6%	0.4%	4.0%
Revenues and Expenditures			
Total Revenues	5,493,476	1,853,275	375,294
Total Expenditures	5,923,307	1,749,487	439,403
Excess of Revenues Over/ (Under) Expenditures	(429,831)	103,788	(64,109)

Year Ending June 30, 1997

Garrett County

	Accident	Deer Park	Friendsville	Grantsville	Kitzmiller	Loch Lynn Heights	Mountain Lake Park	Oakland
Property Valuation								
Assessable Base - Current Year	5,885,257	3,365,649	4,974,710	9,899,867	2,238,100	4,122,930	23,172,242	34,392,524
Assessable Base - Prior Year	5,976,525	3,300,800	5,629,828	9,712,091	2,202,781	3,869,623	22,891,428	32,343,114
Increase/(Decrease)	(91,268)	64,849	(655,118)	187,776	35,319	253,307	280,814	2,049,410
% Increase/(Decrease)	-1.5%	2.0%	-11.6%	1.9%	1.6%	6.5%	1.2%	6.3%
Assessable Base per Capita	18,053	7,546	8,196	18,929	8,139	8,554	11,348	19,107
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	16,593				11,674		198,381	1,571,793
Enterprise Fund Debt	103,000			345,757			139,115	1,185,696
State Loans	62,572			237,136			339,525	508,287
Short-term Debt								
Subtotal	182,165	0	0	582,893	11,674	0	677,021	3,265,776
Plus: New Issues During the Year								
General Long-term Debt								86,791
Enterprise Fund Debt								
State Loans								
Short-term Debt	3,754							
Subtotal	3,754	0	0	0	0	0	0	86,791
Less: Debt Redeemed During the Year								
General Long-term Debt	4,055				3,540		60,572	134,387
Enterprise Fund Debt	4,000			3,651			129,396	10,057
State Loans	6,667			5,771				36,192
Short-term Debt								
Subtotal	14,722	0	0	9,422	3,540	0	189,968	180,636
Debt Outstanding, End of the Year								
General Long-term Debt	12,538	0	0	0	8,134	0	137,809	1,524,197
Enterprise Fund Debt	99,000	0	0	342,106	0	0	9,719	1,175,639
State Loans	55,905	0	0	231,365	0	0	339,525	472,095
Short-term Debt	3,754	0	0	0	0	0	0	0
Subtotal	171,197	0	0	573,471	8,134	0	487,053	3,171,931
Less: Sinking Fund Assets				38,867				
Total Public Debt	171,197	0	0	534,604	8,134	0	487,053	3,171,931
Debt to Assessable Base	2.9%	0.0%	0.0%	5.4%	0.4%	0.0%	2.1%	9.2%
Revenues and Expenditures								
Total Revenues	209,028	69,498	139,122	415,378	110,597	106,949	585,362	2,207,241
Total Expenditures	261,903	60,550	168,190	393,436	113,070	91,834	536,159	2,346,206
Excess of Revenues Over/ (Under) Expenditures	(52,875)	8,948	(29,068)	21,942	(2,473)	15,115	49,203	(138,965)

Year Ending June 30, 1997

Harford County

	Aberdeen	Bel Air	Havre de Grace
Property Valuation			
Assessable Base - Current Year	251,709,900	291,095,840	192,494,380
Assessable Base - Prior Year	229,229,108	280,181,546	173,183,140
Increase/(Decrease)	22,480,792	10,914,294	19,311,240
% Increase/(Decrease)	9.8%	3.9%	11.2%
Assessable Base per Capita	19,229	30,840	19,074
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	733,438	867,949	898,725
Enterprise Fund Debt	1,073,487	7,230,000	4,352,562
State Loans	1,329,335		18,000
Short-term Debt	1,980,000		
Subtotal	5,116,260	8,097,949	5,269,287
Plus: New Issues During the Year			
General Long-term Debt		86,746	
Enterprise Fund Debt			
State Loans	2,010,000	477,159	
Short-term Debt			
Subtotal	2,010,000	563,905	0
Less: Debt Redeemed During the Year			
General Long-term Debt	130,031	132,015	43,599
Enterprise Fund Debt	171,972	405,000	176,869
State Loans	165,062		1,200
Short-term Debt	1,980,000		
Subtotal	2,447,065	537,015	221,668
Debt Outstanding, End of the Year			
General Long-term Debt	603,407	822,680	855,126
Enterprise Fund Debt	901,515	6,825,000	4,175,693
State Loans	3,174,273	477,159	16,800
Short-term Debt	0	0	0
Subtotal	4,679,195	8,124,839	5,047,619
Less: Sinking Fund Assets			
Total Public Debt	4,679,195	8,124,839	5,047,619
Debt to Assessable Base	1.9%	2.8%	2.6%
Revenues and Expenditures			
Total Revenues	8,148,701	8,184,745	7,130,757
Total Expenditures	8,141,242	7,620,597	7,575,017
Excess of Revenues Over/ (Under) Expenditures	7,459	564,148	(444,260)

Year Ending June 30, 1997

Kent County

	Betterton	Chestertown	Galena	Millington	Rock Hall
Property Valuation					
Assessable Base - Current Year	10,723,750	98,568,269	7,419,437	6,479,552	37,621,875
Assessable Base - Prior Year	11,232,500	94,978,117	6,432,252	5,778,000	36,831,500
Increase/(Decrease)	(508,750)	3,590,152	987,185	701,552	790,375
% Increase/(Decrease)	-4.5%	3.8%	15.3%	12.1%	2.1%
Assessable Base per Capita	28,983	22,387	17,095	15,282	23,872
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt		384,104			134,350
Enterprise Fund Debt	383,155	1,687,109	519,542	92,000	2,082,683
State Loans					60,243
Short-term Debt		10,157			258,566
Subtotal	383,155	2,081,370	519,542	92,000	2,535,842
Plus: New Issues During the Year					
General Long-term Debt					
Enterprise Fund Debt					25,000
State Loans					
Short-term Debt					
Subtotal	0	0	0	0	25,000
Less: Debt Redeemed During the Year					
General Long-term Debt		23,089			3,549
Enterprise Fund Debt	40,361	58,814	4,629	21,528	50,895
State Loans					9,036
Short-term Debt		10,157			98,637
Subtotal	40,361	92,060	4,629	21,528	162,117
Debt Outstanding, End of the Year					
General Long-term Debt	0	361,015	0	0	130,801
Enterprise Fund Debt	342,794	1,628,295	514,913	70,472	2,056,788
State Loans	0	0	0	0	51,207
Short-term Debt	0	0	0	0	159,929
Subtotal	342,794	1,989,310	514,913	70,472	2,398,725
Less: Sinking Fund Assets					
Total Public Debt	342,794	1,989,310	514,913	70,472	2,398,725
Debt to Assessable Base	3.2%	2.0%	6.9%	1.1%	6.4%
Revenues and Expenditures					
Total Revenues	272,013	2,612,096	237,654	162,043	1,283,956
Total Expenditures	247,746	2,666,814	202,558	182,061	1,348,565
Excess of Revenues Over/ (Under) Expenditures	24,267	(54,718)	35,096	(20,018)	(64,609)

Year Ending June 30, 1997

Montgomery County

	Barnesville	Brookeville	Chevy Chase	Chevy Chase Section III	Chevy Chase Section V	Chevy Chase View	Chevy Chase Village
Property Valuation							
Assessable Base - Current Year	4,718,302	3,686,297	161,983,124	40,329,846	37,317,773	40,235,649	183,345,202
Assessable Base - Prior Year	4,585,453	3,427,143	156,256,970	38,001,069	31,585,970	39,295,874	184,409,713
Increase/(Decrease)	132,849	259,154	5,726,154	2,328,777	5,731,803	939,775	(1,064,511)
% Increase/(Decrease)	2.9%	7.6%	3.7%	6.1%	18.1%	2.4%	-0.6%
Assessable Base per Capita	25,925	64,672	56,757	53,346	55,286	44,706	82,662
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt			1,265,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	1,265,000	0	0	0	0
Plus: New Issues During the Year							
General Long-term Debt		285,953					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	285,953	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt			215,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	215,000	0	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	285,953	1,050,000	0	0	0	0
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	285,953	1,050,000	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	285,953	1,050,000	0	0	0	0
Debt to Assessable Base	0.0%	7.8%	0.6%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	36,729	485,990	1,617,724	345,283	262,686	250,252	2,075,703
Total Expenditures	25,913	600,045	1,704,836	445,508	130,202	257,295	2,086,544
Excess of Revenues Over/ (Under) Expenditures	10,816	(114,055)	(87,112)	(100,225)	132,484	(7,043)	(10,841)

Year Ending June 30, 1997

Montgomery County

	Drummond Cit. Comm.	Friendship Heights	Gaithersburg	Garrett Park	Glen Echo	Kensington	Laytonsville
Property Valuation							
Assessable Base - Current Year	8,362,890	206,506,205	1,605,553,370	38,296,278	10,808,937	108,884,940	13,583,120
Assessable Base - Prior Year	8,252,532	204,225,245	1,515,443,219	37,978,994	10,443,823	110,236,924	13,238,324
Increase/(Decrease)	110,358	2,280,960	90,110,151	317,284	365,114	(1,351,984)	344,796
% Increase/(Decrease)	1.3%	1.1%	5.9%	0.8%	3.5%	-1.2%	2.6%
Assessable Base per Capita	69,115	44,873	35,395	40,525	43,761	59,565	50,873
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		645,000					
Enterprise Fund Debt				45,730			
State Loans							
Short-term Debt							
Subtotal	0	645,000	0	45,730	0	0	0
Plus: New Issues During the Year							
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt		75,000					
Enterprise Fund Debt				45,730			
State Loans							
Short-term Debt							
Subtotal	0	75,000	0	45,730	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	570,000	0	0	0	0	0
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	570,000	0	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	570,000	0	0	0	0	0
Debt to Assessable Base	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	61,292	1,381,157	24,516,546	556,059	160,133	1,322,786	122,372
Total Expenditures	56,489	1,215,116	18,678,946	379,741	216,414	1,077,987	59,699
Excess of Revenues Over/ (Under) Expenditures	4,803	166,041	5,837,600	176,318	(56,281)	244,799	62,673

Year Ending June 30, 1997

Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove
Property Valuation								
Assessable Base - Current Year	45,817,525	22,419,784	6,830,134	118,121,190	1,984,461,708	68,103,857	318,957,768	13,800,716
Assessable Base - Prior Year	45,738,040	22,181,412	6,503,614	112,357,500	2,085,293,045	64,964,601	299,388,876	13,509,524
Increase/(Decrease)	79,485	238,372	326,520	5,763,690	(100,831,337)	3,139,256	19,568,892	291,192
% Increase/(Decrease)	0.2%	1.1%	5.0%	5.1%	-4.8%	4.8%	6.5%	2.2%
Assessable Base per Capita	52,543	48,633	37,945	28,810	43,123	60,807	17,927	30,002
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				50,323	26,296,731	97,260	315,000	150,000
Enterprise Fund Debt				517,294	11,697,208			
State Loans				1,039,340			607,393	
Short-term Debt								
Subtotal	0	0	0	1,606,957	37,993,939	97,260	922,393	150,000
Plus: New Issues During the Year								
General Long-term Debt							975,067	
Enterprise Fund Debt								
State Loans								
Short-term Debt								
Subtotal	0	0	0	0	0	0	975,067	0
Less: Debt Redeemed During the Year								
General Long-term Debt				16,324	2,479,845	97,260	2,500	15,000
Enterprise Fund Debt				39,628	1,112,804			
State Loans				45,268			67,060	
Short-term Debt								
Subtotal	0	0	0	101,220	3,592,649	97,260	69,560	15,000
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	33,999	23,816,886	0	1,287,567	135,000
Enterprise Fund Debt	0	0	0	477,666	10,584,404	0	0	0
State Loans	0	0	0	994,072	0	0	540,333	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	0	0	1,505,737	34,401,290	0	1,827,900	135,000
Less: Sinking Fund Assets					1,193,979			
Total Public Debt	0	0	0	1,505,737	33,207,311	0	1,827,900	135,000
Debt to Assessable Base	0.0%	0.0%	0.0%	1.3%	1.7%	0.0%	0.6%	1.0%
Revenues and Expenditures								
Total Revenues	359,630	134,130	30,116	2,535,469	44,873,063	716,108	11,887,772	220,333
Total Expenditures	421,291	113,839	12,627	2,077,903	43,638,642	540,154	11,924,697	204,404
Excess of Revenues Over/ (Under) Expenditures	(61,661)	20,291	17,489	457,566	1,234,421	175,954	(36,925)	15,929

Year Ending June 30, 1997

Prince George's County

	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capitol Heights	Cheverly	College Park	Colmar Manor	Cottage City
Property Valuation									
Assessable Base - Current Year	76,240,330	107,481,695	1,079,197,237	47,852,430	69,822,468	154,001,620	406,763,890	23,534,410	31,561,000
Assessable Base - Prior Year	74,344,440	118,083,279	1,059,548,529	46,939,530	63,688,542	152,239,290	408,750,790	22,713,060	27,622,873
Increase/(Decrease)	1,895,890	(10,601,584)	19,648,708	912,900	6,133,926	1,762,330	(1,986,900)	821,350	3,938,127
% Increase/(Decrease)	2.6%	-9.0%	1.9%	1.9%	9.6%	1.2%	-0.5%	3.6%	14.3%
Assessable Base per Capita	24,257	12,531	26,858	15,143	18,126	24,089	16,279	17,979	24,203
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	53,751	8,776	9,241,540	71,299	45,270	200,000		31,667	
Enterprise Fund Debt			4,003,460						
State Loans	101,136				386,598				
Short-term Debt									
Subtotal	154,887	8,776	13,245,000	71,299	431,868	200,000	0	31,667	0
Plus: New Issues During the Year									
General Long-term Debt	51,094				65,375				
Enterprise Fund Debt									
State Loans	162,738						750,000		
Short-term Debt									
Subtotal	213,832	0	0	0	65,375	0	750,000	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	40,476	3,272	1,374,100	16,058	45,369	200,000		10,000	
Enterprise Fund Debt			595,900						
State Loans	62,554				53,032				
Short-term Debt									
Subtotal	103,030	3,272	1,970,000	16,058	98,401	200,000	0	10,000	0
Debt Outstanding, End of the Year									
General Long-term Debt	64,369	5,504	7,867,440	55,241	65,276	0	0	21,667	0
Enterprise Fund Debt	0	0	3,407,560	0	0	0	0	0	0
State Loans	201,320	0	0	0	333,566	0	750,000	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	265,689	5,504	11,275,000	55,241	398,842	0	750,000	21,667	0
Less: Sinking Fund Assets									
Total Public Debt	265,689	5,504	11,275,000	55,241	398,842	0	750,000	21,667	0
Debt to Assessable Base	0.3%	0.0%	1.0%	0.1%	0.6%	0.0%	0.2%	0.1%	0.0%
Revenues and Expenditures									
Total Revenues	1,398,304	2,774,198	19,965,532	554,967	1,923,733	2,326,810	7,266,147	372,472	377,518
Total Expenditures	1,382,856	2,652,706	19,415,075	592,919	1,703,488	2,424,820	7,823,300	359,961	407,631
Excess of Revenues Over/ (Under) Expenditures	15,448	121,492	550,457	(37,952)	220,245	(98,010)	(557,153)	12,511	(30,113)

Year Ending June 30, 1997

Prince George's County

	District Heights	Eagle Harbor	Edmonston	Fairmount Heights	Forest Heights	Glenarden	Greenbelt	Hyattsville	Landover Hills
Property Valuation									
Assessable Base - Current Year	76,866,347	1,185,200	44,115,579	28,331,466	40,445,837	83,920,634	540,403,100	292,260,484	21,904,500
Assessable Base - Prior Year	78,428,138	1,147,067	41,495,479	27,674,800	39,059,608	82,029,000	539,645,200	288,552,602	23,904,800
Increase/(Decrease)	(1,561,791)	38,133	2,620,100	656,666	1,386,229	1,891,634	757,900	3,707,882	(2,000,300)
% Increase/(Decrease)	-2.0%	3.3%	6.3%	2.4%	3.5%	2.3%	0.1%	1.3%	-8.4%
Assessable Base per Capita	10,746	30,390	34,791	21,844	13,209	15,654	24,744	19,917	12,915
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt						184,953	11,543,728		34,603
Enterprise Fund Debt									97,846
State Loans						330,000	2,803,096	2,877,000	
Short-term Debt									
Subtotal	0	0	0	0	0	514,953	14,346,824	2,877,000	132,449
Plus: New Issues During the Year									
General Long-term Debt								96,656	
Enterprise Fund Debt									
State Loans	550,000								
Short-term Debt									
Subtotal	550,000	0	0	0	0	0	0	96,656	0
Less: Debt Redeemed During the Year									
General Long-term Debt						34,555	766,872	25,463	16,902
Enterprise Fund Debt									28,609
State Loans						60,000	56,899	248,000	
Short-term Debt									
Subtotal	0	0	0	0	0	94,555	823,771	273,463	45,511
Debt Outstanding, End of the Year									
General Long-term Debt	0	0	0	0	0	150,398	10,776,856	71,193	17,701
Enterprise Fund Debt	0	0	0	0	0	0	0	0	69,237
State Loans	550,000	0	0	0	0	270,000	2,746,197	2,629,000	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	550,000	0	0	0	0	420,398	13,523,053	2,700,193	86,938
Less: Sinking Fund Assets									
Total Public Debt	550,000	0	0	0	0	420,398	13,523,053	2,700,193	86,938
Debt to Assessable Base	0.7%	0.0%	0.0%	0.0%	0.0%	0.5%	2.5%	0.9%	0.4%
Revenues and Expenditures									
Total Revenues	2,114,988	27,728	580,160	353,501	501,266	1,599,183	14,925,678	6,358,848	539,618
Total Expenditures	1,463,472	21,138	626,419	409,561	517,246	1,715,839	15,136,494	5,998,411	508,364
Excess of Revenues Over/ (Under) Expenditures	651,516	6,590	(46,259)	(56,060)	(15,980)	(116,656)	(210,816)	360,437	31,254

Year Ending June 30, 1997

Prince George's County

	Laurel	Morningside	Mt. Rainier	New Carrollton	North Brentwood	Riverdale	Seat Pleasant	University Park	Upper Marlboro
Property Valuation									
Assessable Base - Current Year	514,440,707	20,959,358	81,752,232	186,997,912	10,267,638	109,983,840	73,034,775	72,690,827	31,200,277
Assessable Base - Prior Year	522,003,526	18,743,666	83,954,615	184,112,249	10,253,050	115,734,230	71,144,780	72,093,949	32,490,056
Increase/(Decrease)	(7,562,819)	2,215,692	(2,202,383)	2,885,663	14,588	(5,750,390)	1,889,995	596,878	(1,289,779)
% Increase/(Decrease)	-1.4%	11.8%	-2.6%	1.6%	0.1%	-5.0%	2.7%	0.8%	-4.0%
Assessable Base per Capita	27,484	15,975	9,723	14,597	19,085	21,481	12,827	30,749	39,544
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	15,928,637		198,064	970,492		894,771	159,938	1,550,000	72,000
Enterprise Fund Debt									
State Loans			310,300				1,000,122		
Short-term Debt									
Subtotal	15,928,637	0	508,364	970,492	0	894,771	1,160,060	1,550,000	72,000
Plus: New Issues During the Year									
General Long-term Debt	13,442,749					169,193			
Enterprise Fund Debt									
State Loans			722,709	225,000					
Short-term Debt									
Subtotal	13,442,749	0	722,709	225,000	0	169,193	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	11,828,530		45,507	83,724		163,430	44,150	77,699	9,000
Enterprise Fund Debt									
State Loans							124,188		
Short-term Debt									
Subtotal	11,828,530	0	45,507	83,724	0	163,430	168,338	77,699	9,000
Debt Outstanding, End of the Year									
General Long-term Debt	17,542,856	0	152,557	886,768	0	900,534	115,788	1,472,301	63,000
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	1,033,009	225,000	0	0	875,934	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	17,542,856	0	1,185,566	1,111,768	0	900,534	991,722	1,472,301	63,000
Less: Sinking Fund Assets									
Total Public Debt	17,542,856	0	1,185,566	1,111,768	0	900,534	991,722	1,472,301	63,000
Debt to Assessable Base	3.4%	0.0%	1.5%	0.6%	0.0%	0.8%	1.4%	2.0%	0.2%
Revenues and Expenditures									
Total Revenues	14,540,748	353,492	2,884,569	3,273,168	132,023	2,772,262	1,822,746	1,591,211	477,006
Total Expenditures	13,320,624	369,183	2,467,894	3,551,656	102,862	2,508,519	1,922,037	1,401,348	333,140
Excess of Revenues Over/ (Under) Expenditures	1,220,124	(15,691)	416,675	(278,488)	29,161	263,743	(99,291)	189,863	143,866

Year Ending June 30, 1997

Queen Anne's County

	Barclay	Centreville	Church Hill	Queen Anne	Queenstown	Sudlersville
Property Valuation						
Assessable Base - Current Year	7,309,470	33,654,134	6,806,024	2,419,750	40,568,400	8,161,438
Assessable Base - Prior Year	7,134,300	31,242,534	6,507,005	2,224,185	27,600,200	9,744,740
Increase/(Decrease)	175,170	2,411,600	299,019	195,565	12,968,200	(1,583,302)
% Increase/(Decrease)	2.5%	7.7%	4.6%	8.8%	47.0%	-16.2%
Assessable Base per Capita	38,880	16,578	13,216	10,521	83,819	17,476
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt			60,039			
Enterprise Fund Debt					77,206	
State Loans		86,493	104,814		80,161	127,850
Short-term Debt						
Subtotal	0	86,493	164,853	0	157,367	127,850
Plus: New Issues During the Year						
General Long-term Debt						
Enterprise Fund Debt						
State Loans						
Short-term Debt						
Subtotal	0	0	0	0	0	0
Less: Debt Redeemed During the Year						
General Long-term Debt			4,282			
Enterprise Fund Debt					17,389	
State Loans		3,342	5,739		13,886	11,188
Short-term Debt						
Subtotal	0	3,342	10,021	0	31,275	11,188
Debt Outstanding, End of the Year						
General Long-term Debt	0	0	55,757	0	0	0
Enterprise Fund Debt	0	0	0	0	59,817	0
State Loans	0	83,151	99,075	0	66,275	116,662
Short-term Debt	0	0	0	0	0	0
Subtotal	0	83,151	154,832	0	126,092	116,662
Less: Sinking Fund Assets						
Total Public Debt	0	83,151	154,832	0	126,092	116,662
Debt to Assessable Base	0.0%	0.2%	2.3%	0.0%	0.3%	1.4%
Revenues and Expenditures						
Total Revenues	23,551	1,648,168	235,353	30,396	546,306	171,723
Total Expenditures	12,188	1,212,652	209,635	27,020	383,334	111,205
Excess of Revenues Over/ (Under) Expenditures	11,363	435,516	25,718	3,376	162,972	60,518

Year Ending June 30, 1997

St. Mary's County

	Leonardtown
Property Valuation	
Assessable Base - Current Year	39,683,324
Assessable Base - Prior Year	38,366,817
Increase/(Decrease)	1,316,507
% Increase/(Decrease)	3.4%
Assessable Base per Capita	27,255
Public Debt	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	1,520,262
Short-term Debt	
Subtotal	1,520,262
Plus: New Issues During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	
Short-term Debt	
Subtotal	0
Less: Debt Redeemed During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	63,488
Short-term Debt	
Subtotal	63,488
Debt Outstanding, End of the Year	
General Long-term Debt	0
Enterprise Fund Debt	0
State Loans	1,456,774
Short-term Debt	0
Subtotal	1,456,774
Less: Sinking Fund Assets	
Total Public Debt	1,456,774
Debt to Assessable Base	3.7%
Revenues and Expenditures	
Total Revenues	1,479,083
Total Expenditures	1,580,881
Excess of Revenues Over/ (Under) Expenditures	(101,798)

Year Ending June 30, 1997

Somerset County

	Crisfield	Princess Anne
Property Valuation		
Assessable Base - Current Year	26,458,200	28,233,691
Assessable Base - Prior Year	26,075,067	27,822,379
Increase/(Decrease)	383,133	411,312
% Increase/(Decrease)	1.5%	1.5%
Assessable Base per Capita	9,586	14,743
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	104,043	562,804
Enterprise Fund Debt	955,370	
State Loans	706,919	259,330
Short-term Debt		
Subtotal	1,766,332	822,134
Plus: New Issues During the Year		
General Long-term Debt	52,500	
Enterprise Fund Debt	60,000	
State Loans	211,298	34,305
Short-term Debt		
Subtotal	323,798	34,305
Less: Debt Redeemed During the Year		
General Long-term Debt	60,848	32,898
Enterprise Fund Debt	222,065	
State Loans	24,000	
Short-term Debt		
Subtotal	306,913	32,898
Debt Outstanding, End of the Year		
General Long-term Debt	95,695	529,906
Enterprise Fund Debt	793,305	0
State Loans	894,217	293,635
Short-term Debt	0	0
Subtotal	1,783,217	823,541
Less: Sinking Fund Assets		
Total Public Debt	1,783,217	823,541
Debt to Assessable Base	6.7%	2.9%
Revenues and Expenditures		
Total Revenues	2,088,714	1,307,602
Total Expenditures	2,312,585	1,236,841
Excess of Revenues Over/ (Under) Expenditures	(223,871)	70,761

Year Ending June 30, 1997

Talbot County

	Easton	Oxford	St. Michaels	Trappe	Total
Property Valuation					
Assessable Base - Current Year	375,905,760	52,816,134	50,030,960	13,532,222	492,285,076
Assessable Base - Prior Year	347,056,100	51,874,032	48,184,905	13,323,793	460,438,830
Increase/(Decrease)	28,849,660	942,102	1,846,055	208,429	31,846,246
% Increase/(Decrease)	8.3%	1.8%	3.8%	1.6%	6.9%
Assessable Base per Capita	36,872	75,344	39,644	12,484	37,176
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	1,575,257		1,085,339	43,000	2,703,596
Enterprise Fund Debt	13,425,584			332,343	13,757,927
State Loans	1,672,124			76,028	1,748,152
Short-term Debt	575,000		17,870		592,870
Subtotal	17,247,965	0	1,103,209	451,371	18,802,545
Plus: New Issues During the Year					
General Long-term Debt	1,200,000				1,200,000
Enterprise Fund Debt	7,375,000				7,375,000
State Loans					0
Short-term Debt			58,882		58,882
Subtotal	8,575,000	0	58,882	0	8,633,882
Less: Debt Redeemed During the Year					
General Long-term Debt	259,379		21,043	5,000	285,422
Enterprise Fund Debt	2,914,964			7,801	2,922,765
State Loans				2,673	2,673
Short-term Debt	575,000				575,000
Subtotal	3,749,343	0	21,043	15,474	3,785,860
Debt Outstanding, End of the Year					
General Long-term Debt	2,515,878	0	1,064,296	38,000	3,618,174
Enterprise Fund Debt	17,885,620	0	0	324,542	18,210,162
State Loans	1,672,124	0	0	73,355	1,745,479
Short-term Debt	0	0	76,752	0	76,752
Subtotal	22,073,622	0	1,141,048	435,897	23,650,567
Less: Sinking Fund Assets					0
Total Public Debt	22,073,622	0	1,141,048	435,897	23,650,567
Debt to Assessable Base	5.9%	0.0%	2.3%	3.2%	4.8%
Revenues and Expenditures					
Total Revenues	37,092,555	817,552	1,832,257	357,922	40,100,286
Total Expenditures	30,044,300	774,655	1,480,425	319,189	32,618,569
Excess of Revenues Over/ (Under) Expenditures	7,048,255	42,897	351,832	38,733	7,481,717

Year Ending June 30, 1997

* No financial information submitted

Washington County

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	*Williamsport
Property Valuation									
Assessable Base - Current Year	40,038,500	6,012,125	12,149,250	573,049,353	29,987,500	9,931,780	8,773,760	31,467,070	
Assessable Base - Prior Year	38,587,167	5,744,176	12,047,454	538,585,177	31,081,688	8,742,175	8,609,778	28,061,350	
Increase/(Decrease)	1,451,333	267,949	101,796	34,464,176	(1,094,188)	1,189,605	163,982	3,405,720	0
% Increase/(Decrease)	3.8%	4.7%	0.8%	6.4%	-3.5%	13.6%	1.9%	12.1%	0.0%
Assessable Base per Capita	15,914	15,337	10,945	16,546	15,917	19,784	13,971	23,189	0
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	178,500		18,297	6,878,710	12,434				
Enterprise Fund Debt			375,984	9,298,848	158,382			321,553	
State Loans	400,693	117,178		288,000					
Short-term Debt				101,624					
Subtotal	579,193	117,178	394,281	16,567,182	170,816	0	0	321,553	0
Plus: New Issues During the Year									
General Long-term Debt				125,463					
Enterprise Fund Debt				3,784,537	410,805				
State Loans				803,048					
Short-term Debt									
Subtotal	0	0	0	4,713,048	410,805	0	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	45,950		1,633	483,685	3,647				
Enterprise Fund Debt			9,418	665,585	3,805			6,520	
State Loans	27,771	10,757							
Short-term Debt				35,352					
Subtotal	73,721	10,757	11,051	1,184,622	7,452	0	0	6,520	0
Debt Outstanding, End of the Year									
General Long-term Debt	132,550	0	16,664	6,520,488	8,787	0	0	0	0
Enterprise Fund Debt	0	0	366,566	12,417,800	565,382	0	0	315,033	0
State Loans	372,922	106,421	0	1,091,048	0	0	0	0	0
Short-term Debt	0	0	0	66,272	0	0	0	0	0
Subtotal	505,472	106,421	383,230	20,095,608	574,169	0	0	315,033	0
Less: Sinking Fund Assets									
Total Public Debt	505,472	106,421	383,230	20,095,608	574,169	0	0	315,033	0
Debt to Assessable Base	1.3%	1.8%	3.2%	3.5%	1.9%	0.0%	0.0%	1.0%	0.0%
Revenues and Expenditures									
Total Revenues	1,156,246	329,837	422,087	55,973,429	1,126,863	197,543	145,094	1,154,858	0
Total Expenditures	988,199	279,191	478,541	55,917,580	1,152,020	159,976	115,419	1,120,697	0
Excess of Revenues Over/ (Under) Expenditures	168,047	50,646	(56,454)	55,849	(25,157)	37,567	29,675	34,161	0

Year Ending June 30, 1997

Wicomico County

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville	Salisbury	Sharptown	Willards
Property Valuation								
Assessable Base - Current Year	13,702,170	46,519,285	6,794,600	3,884,970	11,257,639	569,351,240	7,914,452	8,411,610
Assessable Base - Prior Year	12,036,746	44,036,784	6,598,800	3,829,500	10,522,865	569,191,950	6,360,985	7,784,810
Increase/(Decrease)	1,665,424	2,482,501	195,800	55,470	734,774	159,290	1,553,467	626,800
% Increase/(Decrease)	13.8%	5.6%	3.0%	1.4%	7.0%	0.0%	24.4%	8.1%
Assessable Base per Capita	8,113	12,525	9,320	10,360	19,925	26,907	13,788	10,634
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt		769,686				10,045,587	5,820	
Enterprise Fund Debt		1,999,824	635,449		1,204,350	4,627,551	625,454	444,856
State Loans		275,096	230,895			4,327,378	76,455	
Short-term Debt								
Subtotal	0	3,044,606	866,344	0	1,204,350	19,000,516	707,729	444,856
Plus: New Issues During the Year								
General Long-term Debt		87,020				895,842		
Enterprise Fund Debt		20,010						
State Loans						20,984		
Short-term Debt								
Subtotal	0	107,030	0	0	0	916,826	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt		66,884				934,708	4,308	
Enterprise Fund Debt		71,097	6,199		19,448	398,544	13,038	14,488
State Loans		19,109	4,599			128,354	2,230	
Short-term Debt								
Subtotal	0	157,090	10,798	0	19,448	1,461,606	19,576	14,488
Debt Outstanding, End of the Year								
General Long-term Debt	0	789,822	0	0	0	10,006,721	1,512	0
Enterprise Fund Debt	0	1,948,737	629,250	0	1,184,902	4,229,007	612,416	430,368
State Loans	0	255,987	226,296	0	0	4,220,008	74,225	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	2,994,546	855,546	0	1,184,902	18,455,736	688,153	430,368
Less: Sinking Fund Assets						53,977		
Total Public Debt	0	2,994,546	855,546	0	1,184,902	18,401,759	688,153	430,368
Debt to Assessable Base	0.0%	6.4%	12.6%	0.0%	10.5%	3.2%	8.7%	5.1%
Revenues and Expenditures								
Total Revenues	684,513	1,944,843	308,965	48,924	491,605	21,728,148	315,453	288,164
Total Expenditures	638,911	2,028,116	260,759	38,690	585,754	26,309,009	413,794	0
Excess of Revenues Over/ (Under) Expenditures	45,602	(83,273)	48,206	10,234	(94,149)	(4,580,861)	(98,341)	288,164

Year Ending June 30, 1997

Worcester County

	Berlin	Ocean City	Pocomoke City	Snow Hill
Property Valuation				
Assessable Base - Current Year	44,890,764	1,455,856,320	53,988,182	26,571,030
Assessable Base - Prior Year	42,838,235	1,439,891,040	54,259,278	26,719,290
Increase/(Decrease)	2,052,529	15,965,280	(271,096)	(148,260)
% Increase/(Decrease)	4.8%	1.1%	-0.5%	-0.6%
Assessable Base per Capita	14,718	215,172	13,252	11,528
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	184,000	41,387,894	754,053	
Enterprise Fund Debt		30,784,694	3,610,659	1,569,635
State Loans	7,366,999	1,993,200	2,122,863	769,706
Short-term Debt	2,342,818		50,000	
Subtotal	9,893,817	74,165,788	6,537,575	2,339,341
Plus: New Issues During the Year				
General Long-term Debt		2,931,231		32,192
Enterprise Fund Debt		15,000,000		
State Loans	3,828,694		558,240	284,270
Short-term Debt	914,714		90,000	
Subtotal	4,743,408	17,931,231	648,240	316,462
Less: Debt Redeemed During the Year				
General Long-term Debt	88,000	17,528,714	73,776	4,150
Enterprise Fund Debt		4,095,382	37,912	41,326
State Loans	353,227	206,231	39,080	301,743
Short-term Debt	2,350,800		75,000	
Subtotal	2,792,027	21,830,327	225,768	347,219
Debt Outstanding, End of the Year				
General Long-term Debt	96,000	26,790,411	680,277	28,042
Enterprise Fund Debt	0	41,689,312	3,572,747	1,528,309
State Loans	10,842,466	1,786,969	2,642,023	752,233
Short-term Debt	906,732	0	65,000	0
Subtotal	11,845,198	70,266,692	6,960,047	2,308,584
Less: Sinking Fund Assets		519,708		
Total Public Debt	11,845,198	69,746,984	6,960,047	2,308,584
Debt to Assessable Base	26.4%	4.8%	12.9%	8.7%
Revenues and Expenditures				
Total Revenues	6,146,953	53,020,347	3,610,647	1,907,210
Total Expenditures	6,654,686	52,135,026	4,631,046	2,003,847
Excess of Revenues Over/ (Under) Expenditures	(507,733)	885,321	(1,020,399)	(96,637)

Year Ending June 30, 1997

Cumulative - Municipalities and Special Taxing Districts

	Allegany	Anne Arundel	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford
Property Valuation											
Assessable Base - Current Year	645,785,048	984,952,498	96,640,086	159,623,038	797,618,934	398,411,833	206,288,636	223,251,913	1,572,602,317	88,051,279	735,300,120
Assessable Base - Prior Year	632,844,171	969,949,309	98,522,077	160,998,204	752,985,200	357,577,758	202,955,306	206,176,618	1,519,120,969	85,926,190	682,593,794
Increase/(Decrease)	12,940,877	15,003,189	(1,881,991)	(1,375,166)	44,633,734	40,834,075	3,333,330	17,075,295	53,481,348	2,125,089	52,706,326
% Increase/(Decrease)	2.0%	1.5%	-1.9%	-0.9%	5.9%	11.4%	1.6%	8.3%	3.5%	2.5%	7.7%
Assessable Base per Capita	12,720	29,544	21,258	17,227	22,644	20,604	19,822	15,900	22,458	13,544	22,541
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	2,642,150	14,653,768	6,430,975	1,672,200	1,389,153	1239381	20,482	1,435,029	40,678,229	1,798,441	2,500,112
Enterprise Fund Debt	23,202,955	17,055,931	3,405,982	6,116,646	4,025,014	6664877	750,194	3,614,219	25,071,362	1,773,568	12,656,049
State Loans	1,166,102	2,033,315	3,514,962	2,009,285	2,569,051	1381243	2,528,379	748,565	4,957,830	1,147,520	1,347,335
Short-term Debt	18,653	0	367,000	183,587	0	35000	0	80,200	0	0	1,980,000
Subtotal	27,029,860	33,743,014	13,718,919	9,981,718	7,983,218	9,320,501	3,299,055	5,878,013	70,707,421	4,719,529	18,483,496
Plus: New Issues During the Year											
General Long-term Debt	3,831,055	1,128,124	0	292,241	85,708	0	0	22,700	81,000	86,791	86,746
Enterprise Fund Debt	12,782,572	104,900	0	0	84,255	0	405,745	189,920	3,265,612	0	0
State Loans	0	0	0	1,298,731	0	0	543,071	647,233	2,736,584	0	2,487,159
Short-term Debt	0	0	150,000	0	90,000	0	0	0	0	3,754	0
Subtotal	16,613,627	1,233,024	150,000	1,590,972	259,963	0	948,816	859,853	6,083,196	90,545	2,573,905
Less: Debt Redeemed During the Year											
General Long-term Debt	886,877	1,156,075	181,030	143,936	155,246	334,254	7,675	303,931	2,976,620	202,554	305,645
Enterprise Fund Debt	540,764	2,041,013	437,069	109,596	410,588	320,276	82,812	586,562	1,901,685	147,104	753,841
State Loans	171,087	58,460	209,559	707,815	144,563	58,308	152,349	36,468	136,275	48,630	166,262
Short-term Debt	18,653	0	367,000	183,587	20,000	0	0	80,200	0	0	1,980,000
Subtotal	1,617,381	3,255,548	1,194,658	1,144,934	730,397	712,838	242,836	1,007,161	5,014,580	398,288	3,205,748
Debt Outstanding, End of the Year											
General Long-term Debt	5,586,328	14,625,817	6,249,945	1,820,505	1,319,615	905,127	12,807	1,153,798	37,782,609	1,682,678	2,281,213
Enterprise Fund Debt	35,444,763	15,119,818	2,968,913	6,007,050	3,698,681	6,344,601	1,073,127	3,217,577	26,435,289	1,626,464	11,902,208
State Loans	995,015	1,974,855	3,305,403	2,600,201	2,424,488	1,322,935	2,919,101	1,359,330	7,558,139	1,098,890	3,668,232
Short-term Debt	0	0	150,000	0	70,000	35,000	0	0	0	3,754	0
Subtotal	42,026,106	31,720,490	12,674,261	10,427,756	7,512,784	8,607,663	4,005,035	5,730,705	71,776,037	4,411,786	17,851,653
Less: Sinking Fund Assets	14,006	0	30,000	0	198,160	0	0	170,363	0	38,867	0
Total Public Debt	42,012,100	31,720,490	12,644,261	10,427,756	7,314,624	8,607,663	4,005,035	5,560,342	71,776,037	4,372,919	17,851,653
Debt to Assessable Base	6.5%	3.2%	13.1%	6.5%	0.9%	2.2%	1.9%	2.5%	4.6%	5.0%	2.4%
Revenues and Expenditures											
Total Revenues	38,884,252	41,584,482	5,846,235	7,265,666	22,879,321	15,037,585	6,182,130	10,255,658	61,388,614	3,843,175	23,464,203
Total Expenditures	36,554,485	46,562,392	5,240,146	6,291,084	21,720,468	15,368,839	5,845,312	10,571,954	62,332,574	3,971,348	23,336,856
Excess of Revenues Over/ (Under) Expenditures	2,329,767	(4,977,910)	606,089	974,582	1,158,853	(331,254)	336,818	(316,296)	(943,960)	(128,173)	127,347

Year Ending June 30, 1997

Cumulative - Municipalities and Special Taxing Districts

	Kent	Montgomery	Prince George's	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico	Worcester
Property Valuation										
Assessable Base - Current Year	160,812,883	5,042,124,615	3,940,306,074	98,919,216	39,683,324	54,691,891	492,285,076	711,409,338	667,835,966	1,581,306,296
Assessable Base - Prior Year	155,252,369	5,007,317,865	3,914,934,133	84,452,964	38,366,817	53,897,446	460,438,830	671,458,965	660,362,440	1,563,707,843
Increase/(Decrease)	5,560,514	34,806,750	25,371,941	14,466,252	1,316,507	794,445	31,846,246	39,950,373	7,473,526	17,598,453
% Increase/(Decrease)	3.6%	0.7%	0.6%	17.1%	3.4%	1.5%	6.9%	5.9%	1.1%	1.1%
Assessable Base per Capita	22,313	38,193	20,621	25,273	27,255	11,699	37,176	15,802	22,564	97,642
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	518,454	28,819,314	38,512,780	60,039	0	666,847	2,703,596	7,087,941	10,821,093	42,325,947
Enterprise Fund Debt	4,764,489	12,260,232	4,101,306	77,206	0	955,370	13,757,927	10,154,767	9,537,484	35,964,988
State Loans	60,243	1,646,733	6,808,130	399,318	1,520,262	966,249	1,748,152	805,871	4,909,824	12,252,768
Short-term Debt	268,723	0	0	0	0	0	592,870	101,624	0	2,392,818
Subtotal	5,611,909	42,726,279	49,422,216	536,563	1,520,262	2,588,466	18,802,545	18,150,203	25,268,401	92,936,521
Plus: New Issues During the Year										
General Long-term Debt	0	1,261,020	13,655,874	0	0	52,500	1,200,000	125,463	982,862	2,963,423
Enterprise Fund Debt	25,000	0	0	0	0	60,000	7,375,000	4,195,342	20,010	15,000,000
State Loans	0	0	2,410,447	0	0	245,603	0	803,048	20,984	4,671,204
Short-term Debt	0	0	0	0	0	0	58,882	0	0	1,004,714
Subtotal	25,000	1,261,020	16,066,321	0	0	358,103	8,633,882	5,123,853	1,023,856	23,639,341
Less: Debt Redeemed During the Year										
General Long-term Debt	26,638	2,900,929	14,490,828	4,282	0	93,746	285,422	534,915	1,005,900	17,694,640
Enterprise Fund Debt	176,227	1,198,162	624,509	17,389	0	222,065	2,922,765	685,328	522,814	4,174,620
State Loans	9,036	112,328	480,485	34,155	63,488	24,000	2,673	38,528	154,292	900,281
Short-term Debt	108,794	0	0	0	0	0	575,000	35,352	0	2,425,800
Subtotal	320,695	4,211,419	15,595,822	55,826	63,488	339,811	3,785,860	1,294,123	1,683,006	25,195,341
Debt Outstanding, End of the Year										
General Long-term Debt	491,816	27,179,405	37,677,826	55,757	0	625,601	3,618,174	6,678,489	10,798,055	27,594,730
Enterprise Fund Debt	4,613,262	11,062,070	3,476,797	59,817	0	793,305	18,210,162	13,664,781	9,034,680	46,790,368
State Loans	51,207	1,534,405	8,738,092	365,163	1,456,774	1,187,852	1,745,479	1,570,391	4,776,516	16,023,691
Short-term Debt	159,929	0	0	0	0	0	76,752	66,272	0	971,732
Subtotal	5,316,214	39,775,880	49,892,715	480,737	1,456,774	2,606,758	23,650,567	21,979,933	24,609,251	91,380,521
Less: Sinking Fund Assets	0	1,193,979	0	0	0	0	0	0	53,977	519,708
Total Public Debt	5,316,214	38,581,901	49,892,715	480,737	1,456,774	2,606,758	23,650,567	21,979,933	24,555,274	90,860,813
Debt to Assessable Base	3.3%	0.8%	1.3%	0.5%	3.7%	4.8%	4.8%	3.1%	3.7%	5.7%
Revenues and Expenditures										
Total Revenues	4,567,762	93,951,333	91,807,876	2,655,497	1,479,083	3,396,316	40,100,286	60,505,957	25,810,615	64,685,157
Total Expenditures	4,647,744	85,868,292	89,136,963	1,956,034	1,580,881	3,549,426	32,618,569	60,211,623	30,275,033	65,424,605
Excess of Revenues Over/ (Under) Expenditures	(79,982)	8,083,041	2,670,913	699,463	(101,798)	(153,110)	7,481,717	294,334	(4,464,418)	(739,448)

TABLE II

STATEMENTS OF REVENUES AND EXPENDITURES

TABLE II - STATEMENTS OF REVENUES AND EXPENDITURES

These tables show each municipality's and State created special district's revenues and expenditures by source and use for each functional category in fiscal 1997. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 1997

Allegany County

	Barton						Bel Air STA					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	20,646			20,646	16.1%	42	18,575			18,575	19.7%	10
Taxes - Local - Income	21,986			21,986	17.1%	45	38,586			38,586	40.9%	21
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	761			761	0.6%	2				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	47,331			47,331	36.9%	96				0	0.0%	0
County Grants	341			341	0.3%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			30,346	30,346	32.1%	17
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	17,292			17,292	13.5%	35	6,931			6,931	7.3%	4
Debt Proceeds	20,000			20,000	15.6%	41				0	0.0%	0
Total Revenues	128,357	0	0	128,357	100.0%	261	64,092	0	30,346	94,438	100.0%	52
Expenditures By Function												
General Government	29,413			29,413	22.5%	60	2,098			2,098	1.8%	1
Public Safety												
Police	5,178			5,178	4.0%	11				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	78,155			78,155	59.8%	159	16,703			16,703	14.1%	3
Sewer/Solid Waste/Water				0	0.0%	0	62,195			62,195	52.4%	35
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,420			1,420	1.1%	3	3,773		33,817	37,590	31.7%	21
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,424			1,424	1.1%	3				0	0.0%	0
Interest	495			495	0.4%	1				0	0.0%	0
Miscellaneous	14,544			14,544	11.1%	30	100			100	0.1%	0
Total Expenditures	130,629	0	0	130,629	100.0%	266	84,869	0	33,817	118,686	100.0%	66
Excess of Revenues Over/ (Under) Expenditures	(2,272)	0	0	(2,272)			(20,777)	0	(3,471)	(24,248)		

Year Ending June 30, 1997

Allegany County

	Bowling Green & Roberts Place STA						Cresaptown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	7,817			7,817	33.0%	8	10,090			10,090	2.4%	3
Taxes - Local - Income	15,411			15,411	65.1%	16	52,225			52,225	12.5%	18
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants				0	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			338,273	338,273	81.2%	117
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	450			450	1.9%	0	16,007			16,007	3.8%	6
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	23,678	0	0	23,678	100.0%	24	78,322	0	338,273	416,595	100.0%	144
Expenditures By Function												
General Government	1,017			1,017	3.4%	1				0	0.0%	0
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	10,065			10,065	33.7%	10				0	0.0%	0
Sewer/Solid Waste/Water	18,693			18,693	62.6%	19	47,743		341,719	389,462	100.0%	134
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	100			100	0.3%	0				0	0.0%	0
Total Expenditures	29,875	0	0	29,875	100.0%	31	47,743	0	341,719	389,462	100.0%	134
Excess of Revenues Over/ (Under) Expenditures	(6,197)	0	0	(6,197)			30,579	0	(3,446)	27,133		

Year Ending June 30, 1997

Allegany County

	Cumberland						Ellerslie STA					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	6,728,964			6,728,964	24.7%	301	3,935			3,935	22.0%	5
Taxes - Local - Income	995,031			995,031	3.6%	45	13,227			13,227	73.9%	16
Taxes - Local - Other	103,236			103,236	0.4%	5				0	0.0%	0
Licenses and Permits	134,814			134,814	0.5%	6				0	0.0%	0
Intergovernmental												
Federal Grants	2,650,081			2,650,081	9.7%	119				0	0.0%	0
State Grants	2,694,744			2,694,744	9.9%	121				0	0.0%	0
County Grants	132,821			132,821	0.5%	6				0	0.0%	0
Other Grants	389,362			389,362	1.4%	17				0	0.0%	0
Service Charges	1,777,857		7,440,940	9,218,797	33.8%	413				0	0.0%	0
Fines and Forfeitures	5,628			5,628	0.0%	0				0	0.0%	0
Miscellaneous	647,716		490,781	1,138,497	4.2%	51	726			726	4.1%	1
Debt Proceeds	3,103,192			3,103,192	11.4%	139				0	0.0%	0
Total Revenues	19,363,446	0	7,931,721	27,295,167	100.0%	1,222	17,888	0	0	17,888	100.0%	22
Expenditures By Function												
General Government	2,641,734			2,641,734	10.3%	118	1,101			1,101	6.7%	1
Public Safety												
Police	3,229,531			3,229,531	12.6%	145				0	0.0%	0
Fire	3,208,244			3,208,244	12.5%	144	5,000			5,000	30.5%	6
Other	279,291			279,291	1.1%	13				0	0.0%	0
Public Works												
Transportation	3,478,419		210,791	3,689,210	14.4%	165	9,268			9,268	56.6%	11
Sewer/Solid Waste/Water	904,280		6,728,523	7,632,803	29.8%	342				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	668,104			668,104	2.6%	30	1,000			1,000	6.1%	1
Community Dev. & Pub. Housing	2,689,709			2,689,709	10.5%	120				0	0.0%	0
Economic Dev. & Opportunity	130,880			130,880	0.5%	6				0	0.0%	0
Debt Service												
Principal	351,274			351,274	1.4%	16				0	0.0%	0
Interest	137,785		620,935	758,720	3.0%	34				0	0.0%	0
Miscellaneous	349,783			349,783	1.4%	16				0	0.0%	0
Total Expenditures	18,069,034	0	7,560,249	25,629,283	100.0%	1,147	16,369	0	0	16,369	100.0%	20
Excess of Revenues Over/ (Under) Expenditures	1,294,412	0	371,472	1,665,884			1,519	0	0	1,519		

Year Ending June 30, 1997

Allegany County

	Frostburg						Lavale Sanitary Commission					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	917,952			917,952	17.0%	118			389,375	389,375	14.5%	60
Taxes - Local - Income	289,016			289,016	5.4%	37			260,909	260,909	9.7%	40
Taxes - Local - Other	81,682			81,682	1.5%	11			174,169	174,169	6.5%	27
Licenses and Permits	131,106			131,106	2.4%	17				0	0.0%	0
Intergovernmental												
Federal Grants	827,551			827,551	15.3%	106				0	0.0%	0
State Grants	384,091			384,091	7.1%	49				0	0.0%	0
County Grants	6,431			6,431	0.1%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,056,712		1,236,593	2,293,305	42.5%	295			1,814,093	1,814,093	67.7%	279
Fines and Forfeitures	38,821			38,821	0.7%	5				0	0.0%	0
Miscellaneous	90,058		148,426	238,484	4.4%	31			39,494	39,494	1.5%	6
Debt Proceeds	185,000			185,000	3.4%	24				0	0.0%	0
Total Revenues	4,008,420	0	1,385,019	5,393,439	100.0%	694	0	0	2,678,040	2,678,040	100.0%	412
Expenditures By Function												
General Government	246,652			246,652	5.2%	32				0	0.0%	0
Public Safety												
Police	517,373			517,373	10.9%	67				0	0.0%	0
Fire	84,150			84,150	1.8%	11				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	1,802,709			1,802,709	37.9%	232				0	0.0%	0
Sewer/Solid Waste/Water	576,062		948,533	1,524,595	32.1%	196			2,563,116	2,563,116	98.5%	394
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	96,127			96,127	2.0%	12				0	0.0%	0
Community Dev. & Pub. Housing	31,291			31,291	0.7%	4				0	0.0%	0
Economic Dev. & Opportunity	59,298			59,298	1.2%	8				0	0.0%	0
Debt Service												
Principal	74,172			74,172	1.6%	10				0	0.0%	0
Interest	67,422			67,422	1.4%	9			38,077	38,077	1.5%	6
Miscellaneous	247,471			247,471	5.2%	32				0	0.0%	0
Total Expenditures	3,802,727	0	948,533	4,751,260	100.0%	611	0	0	2,601,193	2,601,193	100.0%	400
Excess of Revenues Over/ (Under) Expenditures	205,693	0	436,486	642,179			0	0	76,847	76,847		

Year Ending June 30, 1997

Allegany County

	Lonaconing						Luke					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	68,961			68,961	9.7%	64	425,840			425,840	91.4%	2,629
Taxes - Local - Income	51,939			51,939	7.3%	48	4,590			4,590	1.0%	28
Taxes - Local - Other	9,306			9,306	1.3%	9				0	0.0%	0
Licenses and Permits	3,458			3,458	0.5%	3	1,400			1,400	0.3%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	77,237			77,237	10.9%	72	21,962			21,962	4.7%	136
County Grants	1,859			1,859	0.3%	2	250			250	0.1%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			488,486	488,486	68.7%	453				0	0.0%	0
Fines and Forfeitures	10			10	0.0%	0	220			220	0.0%	1
Miscellaneous	6,514		2,875	9,389	1.3%	9	11,555			11,555	2.5%	71
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	219,284	0	491,361	710,645	100.0%	659	465,817	0	0	465,817	100.0%	2,875
Expenditures By Function												
General Government	56,755			56,755	6.7%	53	104,890			104,890	25.2%	647
Public Safety												
Police	13,723			13,723	1.6%	13	58,829			58,829	14.1%	363
Fire	1,400			1,400	0.2%	1				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	91,919			91,919	10.9%	85	80,686			80,686	19.4%	498
Sewer/Solid Waste/Water			500,050	500,050	59.2%	464	39,729			39,729	9.5%	245
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	20,300			20,300	2.4%	19	15,363			15,363	3.7%	95
Community Dev. & Pub. Housing	26,000			26,000	3.1%	24				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			108,071	108,071	12.8%	100				0	0.0%	0
Miscellaneous	26,100			26,100	3.1%	24	116,838			116,838	28.1%	721
Total Expenditures	236,197	0	608,121	844,318	100.0%	783	416,335	0	0	416,335	100.0%	2,570
Excess of Revenues Over/ (Under) Expenditures	(16,913)	0	(116,760)	(133,673)			49,482	0	0	49,482		

Year Ending June 30, 1997

Allegany County

	McCoole STA						Midland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	2,838			2,838	33.7%	6	20,043			20,043	14.6%	37
Taxes - Local - Income	3,665			3,665	43.6%	7	20,474			20,474	14.9%	37
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	4,082			4,082	3.0%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	89,322			89,322	65.1%	163
County Grants				0	0.0%	0	879			879	0.6%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	1,910			1,910	22.7%	4	2,465			2,465	1.8%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	8,413	0	0	8,413	100.0%	17	137,265	0	0	137,265	100.0%	250
Expenditures By Function												
General Government	805			805	11.2%	2	14,578			14,578	8.4%	27
Public Safety												
Police				0	0.0%	0	2,246			2,246	1.3%	4
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	6,279			6,279	87.4%	13	129,858			129,858	74.9%	237
Sewer/Solid Waste/Water				0	0.0%	0	1,388			1,388	0.8%	3
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	100			100	1.4%	0	13,879			13,879	8.0%	25
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	11,492			11,492	6.6%	21
Total Expenditures	7,184	0	0	7,184	100.0%	14	173,441	0	0	173,441	100.0%	316
Excess of Revenues Over/ (Under) Expenditures	1,229	0	0	1,229			(36,176)	0	0	(36,176)		

Year Ending June 30, 1997

Allegany County

	Mt. Savage STA						Potomac Park Citizens Committee					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	6,504			6,504	13.6%	5	6,441			6,441	25.0%	6
Taxes - Local - Income	35,797			35,797	75.1%	25	15,051			15,051	58.4%	14
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants				0	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	5,360			5,360	11.2%	4	4,295			4,295	16.7%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	47,661	0	0	47,661	100.0%	33	25,787	0	0	25,787	100.0%	24
Expenditures By Function												
General Government	1,435			1,435	2.6%	1	1,623			1,623	8.4%	1
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire	25,000			25,000	45.6%	18	1,500			1,500	7.7%	1
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	15,724			15,724	28.7%	11	12,980			12,980	67.0%	12
Sewer/Solid Waste/Water				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	12,669			12,669	23.1%	9	1,510			1,510	7.8%	1
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	1,750			1,750	9.0%	2
Total Expenditures	54,828	0	0	54,828	100.0%	38	19,363	0	0	19,363	100.0%	18
Excess of Revenues Over/ (Under) Expenditures	(7,167)	0	0	(7,167)			6,424	0	0	6,424		

Year Ending June 30, 1997

Allegany County

Westernport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	284,828			284,828	19.8%	120
Taxes - Local - Income	91,754			91,754	6.4%	39
Taxes - Local - Other	2,140			2,140	0.1%	1
Licenses and Permits	20,812			20,812	1.4%	9
Intergovernmental						
Federal Grants	227,091			227,091	15.8%	96
State Grants	130,003			130,003	9.0%	55
County Grants	2,118			2,118	0.1%	1
Other Grants				0	0.0%	0
Service Charges	350		565,426	565,776	39.3%	238
Fines and Forfeitures	235			235	0.0%	0
Miscellaneous	64,438		10,367	74,805	5.2%	31
Debt Proceeds	41,500			41,500	2.9%	17
Total Revenues	865,269	0	575,793	1,441,062	100.0%	607
Expenditures By Function						
General Government	122,442			122,442	8.9%	52
Public Safety						
Police	205,703			205,703	15.0%	87
Fire	16,231			16,231	1.2%	7
Other				0	0.0%	0
Public Works						
Transportation	416,533			416,533	30.4%	175
Sewer/Solid Waste/Water			514,124	514,124	37.5%	216
Other				0	0.0%	0
Parks, Recreation, & Culture	11,543			11,543	0.8%	5
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	35,951			35,951	2.6%	15
Interest	2,681		39,999	42,680	3.1%	18
Miscellaneous	7,052			7,052	0.5%	3
Total Expenditures	818,136	0	554,123	1,372,259	100.0%	578
Excess of Revenues Over/ (Under) Expenditures	47,133	0	21,670	68,803		

Year Ending June 30, 1997

Anne Arundel County

	Annapolis						Highland Beach					
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	16,640,617			16,640,617	40.1%	501	46,001			46,001	55.3%	438
Taxes - Local - Income	2,437,815			2,437,815	5.9%	73	3,742			3,742	4.5%	36
Taxes - Local - Other	738,442			738,442	1.8%	22				0	0.0%	0
Licenses and Permits	1,228,644			1,228,644	3.0%	37	529			529	0.6%	5
Intergovernmental												
Federal Grants	510,193	30,319	176,220	716,732	1.7%	22				0	0.0%	0
State Grants	2,347,392	172,383	355,474	2,875,249	6.9%	87	11,257			11,257	13.5%	107
County Grants	1,803,634	10,000		1,813,634	4.4%	55				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,583,658		10,773,104	12,356,762	29.8%	372	2,978			2,978	3.6%	28
Fines and Forfeitures	1,081,303			1,081,303	2.6%	33				0	0.0%	0
Miscellaneous	1,409,450	73,796	30,323	1,513,569	3.6%	46	18,634			18,634	22.4%	177
Debt Proceeds	98,574			98,574	0.2%	3				0	0.0%	0
Total Revenues	29,879,722	286,498	11,335,121	41,501,341	100.0%	1,249	83,141	0	0	83,141	100.0%	792
Expenditures By Function												
General Government	2,929,610	486,135		3,415,745	7.3%	103	18,571			18,571	28.4%	177
Public Safety												
Police	6,943,507			6,943,507	14.9%	209				0	0.0%	0
Fire	4,795,839	31,000		4,826,839	10.4%	145				0	0.0%	0
Other	630,475			630,475	1.4%	19	9,734			9,734	14.9%	93
Public Works												
Transportation	2,292,660	2,016,431	3,778,527	8,087,618	17.4%	243	15,272			15,272	23.4%	145
Sewer/Solid Waste/Water		4,752,490	7,670,727	12,423,217	26.7%	374				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,364,798	33,105	471,134	1,869,037	4.0%	56	20,310			20,310	31.1%	193
Community Dev. & Pub. Housing	451,101	35,800		486,901	1.0%	15				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,167,474			1,167,474	2.5%	35	1,476			1,476	2.3%	14
Interest	897,059		898,957	1,796,016	3.9%	54				0	0.0%	0
Miscellaneous	4,796,324		53,876	4,850,200	10.4%	146				0	0.0%	0
Total Expenditures	26,268,847	7,354,961	12,873,221	46,497,029	100.0%	1,399	65,363	0	0	65,363	100.0%	623
Excess of Revenues Over/ (Under) Expenditures	3,610,875	(7,068,463)	(1,538,100)	(4,995,688)			17,778	0	0	17,778		

Year Ending June 30, 1997

Calvert County

	Chesapeake Beach						North Beach					
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	911,437			911,437	24.9%	292	629,348			629,348	28.9%	441
Taxes - Local - Income	158,754			158,754	4.3%	51	78,165			78,165	3.6%	55
Taxes - Local - Other	28,277		44,800	73,077	2.0%	23			54,083	54,083	2.5%	38
Licenses and Permits	6,761			6,761	0.2%	2	17,885			17,885	0.8%	13
Intergovernmental												
Federal Grants	8,162			8,162	0.2%	3	15,500			15,500	0.7%	11
State Grants	398,589			398,589	10.9%	128	155,747	311,640		467,387	21.4%	327
County Grants			853,416	853,416	23.3%	274	2,211		396,000	398,211	18.3%	279
Other Grants			221,531	221,531	6.0%	71				0	0.0%	0
Service Charges	2,760		757,951	760,711	20.7%	244	148,147		306,063	454,210	20.8%	318
Fines and Forfeitures				0	0.0%	0	1,221			1,221	0.1%	1
Miscellaneous	167,096		107,350	274,446	7.5%	88	56,090	3,940	3,311	63,341	2.9%	44
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,681,836	0	1,985,048	3,666,884	100.0%	1,176	1,104,314	315,580	759,457	2,179,351	100.0%	1,526
Expenditures By Function												
General Government	322,835			322,835	10.1%	104	297,078			297,078	14.5%	208
Public Safety												
Police	265,683			265,683	8.3%	85	221,398			221,398	10.8%	155
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	487,267			487,267	15.2%	156	152,006	76,566		228,572	11.2%	160
Sewer/Solid Waste/Water	116,357		653,055	769,412	24.1%	247	93,967		256,273	350,240	17.2%	245
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	161,809		319,206	481,015	15.0%	154	5,371	484,119		489,490	24.0%	343
Community Dev. & Pub. Housing	138,416			138,416	4.3%	44				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	23,096			23,096	1.1%	16
Debt Service												
Principal	237,896			237,896	7.4%	76	54,526			54,526	2.7%	38
Interest	399,616		71,727	471,343	14.7%	151	81,020		125,519	206,539	10.1%	145
Miscellaneous	24,463			24,463	0.8%	8	170,877			170,877	8.4%	120
Total Expenditures	2,154,342	0	1,043,988	3,198,330	100.0%	1,026	1,099,339	560,685	381,792	2,041,816	100.0%	1,430
Excess of Revenues Over/ (Under) Expenditures	(472,506)	0	941,060	468,554			4,975	(245,105)	377,665	137,535		

Year Ending June 30, 1997

Caroline County

	Denton						Federalsburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	537,074			537,074	27.7%	181	789,755			789,755	25.3%	311
Taxes - Local - Income	114,292			114,292	5.9%	39	79,264			79,264	2.5%	31
Taxes - Local - Other	147		52,850	52,997	2.7%	18	8,179			8,179	0.3%	3
Licenses and Permits	26,817			26,817	1.4%	9	5,513			5,513	0.2%	2
Intergovernmental												
Federal Grants	12,795			12,795	0.7%	4	36,063	55,901		91,964	2.9%	36
State Grants	230,407		75,222	305,629	15.8%	103	176,512	45,301		221,813	7.1%	87
County Grants	1,069			1,069	0.1%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	5,503		312,028	317,531	16.4%	107	5,469		650,293	655,762	21.0%	258
Fines and Forfeitures				0	0.0%	0	1,180			1,180	0.0%	0
Miscellaneous	185,315		109,096	294,411	15.2%	99	235,514	7,170	15,281	257,965	8.3%	102
Debt Proceeds	273,281			273,281	14.1%	92	960,000	46,936		1,006,936	32.3%	396
Total Revenues	1,386,700	0	549,196	1,935,896	100.0%	653	2,297,449	155,308	665,574	3,118,331	100.0%	1,227
Expenditures By Function												
General Government	122,402			122,402	6.8%	41	239,258			239,258	10.2%	94
Public Safety												
Police	422,861			422,861	23.6%	143	386,594			386,594	16.5%	152
Fire	12,000			12,000	0.7%	4	22,000			22,000	0.9%	9
Other	63,398			63,398	3.5%	21	30,992			30,992	1.3%	12
Public Works												
Transportation	279,083			279,083	15.6%	94	193,807	36,220		230,027	9.8%	91
Sewer/Solid Waste/Water			526,947	526,947	29.4%	178	131,016		507,972	638,988	27.2%	251
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	37,184			37,184	2.1%	13	34,629	157,321		191,950	8.2%	76
Community Dev. & Pub. Housing	127,985			127,985	7.1%	43				0	0.0%	0
Economic Dev. & Opportunity	34,187		7,172	41,359	2.3%	14	1,126			1,126	0.0%	0
Debt Service												
Principal	32,257			32,257	1.8%	11	77,882			77,882	3.3%	31
Interest	21,687		87,498	109,185	6.1%	37	96,233		263,829	360,062	15.3%	142
Miscellaneous	16,249			16,249	0.9%	5	167,996			167,996	7.2%	66
Total Expenditures	1,169,293	0	621,617	1,790,910	100.0%	604	1,381,533	193,541	771,801	2,346,875	100.0%	924
Excess of Revenues Over/ (Under) Expenditures	217,407	0	(72,421)	144,986			915,916	(38,233)	(106,227)	771,456		

Year Ending June 30, 1997

Caroline County

	Goldsboro						Greensboro					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	22,888			22,888	31.1%	129	238,448			238,448	32.8%	164
Taxes - Local - Income	8,054			8,054	10.9%	46	43,538			43,538	6.0%	30
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	362			362	0.5%	2	6,754			6,754	0.9%	5
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	10,668		23,702	34,370	46.7%	194	108,677			108,677	14.9%	75
County Grants	111			111	0.2%	1	554			554	0.1%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	27,061		272,862	299,923	41.3%	206
Fines and Forfeitures				0	0.0%	0	349			349	0.0%	0
Miscellaneous	7,833			7,833	10.6%	44	16,897		11,816	28,713	3.9%	20
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	49,916	0	23,702	73,618	100.0%	416	442,278	0	284,678	726,956	100.0%	499
Expenditures By Function												
General Government	15,896			15,896	23.1%	90	119,466			119,466	14.5%	82
Public Safety												
Police	9,000			9,000	13.1%	51	128,409			128,409	15.6%	88
Fire	929			929	1.4%	5	4,290			4,290	0.5%	3
Other	87			87	0.1%	0				0	0.0%	0
Public Works												
Transportation	3,507			3,507	5.1%	20	150,317			150,317	18.3%	103
Sewer/Solid Waste/Water	6,141		23,702	29,843	43.4%	169	67,011		271,814	338,825	41.1%	233
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,098			1,098	1.6%	6	45,842			45,842	5.6%	31
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	2,338			2,338	3.4%	13				0	0.0%	0
Interest	5,518			5,518	8.0%	31			36,256	36,256	4.4%	25
Miscellaneous	486			486	0.7%	3				0	0.0%	0
Total Expenditures	45,000	0	23,702	68,702	100.0%	388	515,335	0	308,070	823,405	100.0%	565
Excess of Revenues Over/ (Under) Expenditures	4,916	0	0	4,916			(73,057)	0	(23,392)	(96,449)		

Year Ending June 30, 1997

Caroline County

	Henderson						Hillsboro					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	4,496			4,496	34.4%	64	7,997			7,997	27.5%	52
Taxes - Local - Income	4,475			4,475	34.2%	64	4,003			4,003	13.8%	26
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	603			603	4.6%	9	20			20	0.1%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	3,289			3,289	25.1%	47	9,885			9,885	34.1%	64
County Grants				0	0.0%	0	32			32	0.1%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	224			224	1.7%	3	7,093			7,093	24.4%	46
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	13,087	0	0	13,087	100.0%	187	29,030	0	0	29,030	100.0%	187
Expenditures By Function												
General Government	11,983			11,983	68.2%	171	5,515			5,515	18.7%	36
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	1,600			1,600	5.4%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	1,618			1,618	9.2%	23	15,093			15,093	51.3%	97
Sewer/Solid Waste/Water	3,977			3,977	22.6%	57	6,877			6,877	23.4%	44
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	353			353	1.2%	2
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	17,578	0	0	17,578	100.0%	251	29,438	0	0	29,438	100.0%	190
Excess of Revenues Over/ (Under) Expenditures	(4,491)	0	0	(4,491)			(408)	0	0	(408)		

Year Ending June 30, 1997

Caroline County

	Marydel						Preston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	9,907			9,907	51.5%	73	112,799			112,799	25.0%	230
Taxes - Local - Income	8,678			8,678	45.1%	64	38,927			38,927	8.6%	79
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	404			404	2.1%	3	6,233			6,233	1.4%	13
Intergovernmental												
Federal Grants				0	0.0%	0	17,030			17,030	3.8%	35
State Grants				0	0.0%	0	112,717			112,717	25.0%	230
County Grants				0	0.0%	0	1,058			1,058	0.2%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			130,049	130,049	28.8%	265
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	242			242	1.3%	2	27,030		5,533	32,563	7.2%	66
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	19,231	0	0	19,231	100.0%	142	315,794	0	135,582	451,376	100.0%	921
Expenditures By Function												
General Government	10,943			10,943	60.5%	81	100,860			100,860	27.3%	206
Public Safety												
Police				0	0.0%	0	93,294			93,294	25.2%	190
Fire	250			250	1.4%	2	2,538			2,538	0.7%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,467			2,467	13.6%	18	13,821			13,821	3.7%	28
Sewer/Solid Waste/Water	3,846			3,846	21.3%	28			127,409	127,409	34.4%	260
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	586			586	3.2%	4				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			31,919	31,919	8.6%	65
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	18,092	0	0	18,092	100.0%	134	210,513	0	159,328	369,841	100.0%	755
Excess of Revenues Over/ (Under) Expenditures	1,139	0	0	1,139			105,281	0	(23,746)	81,535		

Year Ending June 30, 1997

Caroline County

	Ridgely						Templeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	272,276			272,276	30.6%	226	3,400			3,400	35.8%	49
Taxes - Local - Income	49,978			49,978	5.6%	41	942			942	9.9%	13
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	12,267			12,267	1.4%	10	37			37	0.4%	1
Intergovernmental												
Federal Grants	25,993			25,993	2.9%	22				0	0.0%	0
State Grants	89,262			89,262	10.0%	74	3,256			3,256	34.3%	47
County Grants	36			36	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	44,580		335,487	380,067	42.8%	315	1,779			1,779	18.7%	25
Fines and Forfeitures	690			690	0.1%	1				0	0.0%	0
Miscellaneous	42,350		15,728	58,078	6.5%	48	80			80	0.8%	1
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	537,432	0	351,215	888,647	100.0%	737	9,494	0	0	9,494	100.0%	136
Expenditures By Function												
General Government	114,565			114,565	14.0%	95	3,544			3,544	38.1%	51
Public Safety												
Police	137,853			137,853	16.9%	114				0	0.0%	0
Fire	6,214			6,214	0.8%	5				0	0.0%	0
Other	4,537			4,537	0.6%	4				0	0.0%	0
Public Works												
Transportation	77,458			77,458	9.5%	64	1,619			1,619	17.4%	23
Sewer/Solid Waste/Water	90,152		293,188	383,340	46.9%	318	3,477			3,477	37.4%	50
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	23,590			23,590	2.9%	20	650			650	7.0%	9
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			69,396	69,396	8.5%	58				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	454,369	0	362,584	816,953	100.0%	678	9,290	0	0	9,290	100.0%	133
Excess of Revenues Over/ (Under) Expenditures	83,063	0	(11,369)	71,694			204	0	0	204		

Year Ending June 30, 1997

Carroll County

	Hampstead						Manchester					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	416,551			416,551	27.3%	139	242,903			242,903	16.4%	75
Taxes - Local - Income	242,501			242,501	15.9%	81	148,226			148,226	10.0%	46
Taxes - Local - Other	29,754			29,754	1.9%	10	1,855			1,855	0.1%	1
Licenses and Permits	32,360			32,360	2.1%	11	19,744			19,744	1.3%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	210,637			210,637	13.8%	70	150,236			150,236	10.1%	46
County Grants	143,686			143,686	9.4%	48	135,617			135,617	9.2%	42
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,894		289,389	292,283	19.1%	97	10,350		654,503	664,853	44.9%	204
Fines and Forfeitures	420			420	0.0%	0	1,353			1,353	0.1%	0
Miscellaneous	142,770		17,121	159,891	10.5%	53	62,177		53,750	115,927	7.8%	36
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,221,573	0	306,510	1,528,083	100.0%	509	772,461	0	708,253	1,480,714	100.0%	455
Expenditures By Function												
General Government	329,898			329,898	20.9%	110	138,714			138,714	10.1%	43
Public Safety												
Police	261,583			261,583	16.5%	87	140,465			140,465	10.2%	43
Fire	10,000			10,000	0.6%	3	8,366			8,366	0.6%	3
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	181,047			181,047	11.4%	60	97,880			97,880	7.1%	30
Sewer/Solid Waste/Water	186,190		294,251	480,441	30.4%	160	108,295		689,620	797,915	57.9%	245
Other			3,008	3,008	0.2%	1				0	0.0%	0
Parks, Recreation, & Culture	58,836		38,363	97,199	6.1%	32	114,742			114,742	8.3%	35
Community Dev. & Pub. Housing	1,700			1,700	0.1%	1				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			4,022	4,022	0.3%	1			19,715	19,715	1.4%	6
Miscellaneous	104,167		108,270	212,437	13.4%	71	61,069			61,069	4.4%	19
Total Expenditures	1,133,421	0	447,914	1,581,335	100.0%	527	669,531	0	709,335	1,378,866	100.0%	424
Excess of Revenues Over/ (Under) Expenditures	88,152	0	(141,404)	(53,252)			102,930	0	(1,082)	101,848		

Year Ending June 30, 1997

Carroll County

	Mount Airy						New Windsor					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	832,161			832,161	26.0%	164	95,585			95,585	18.1%	112
Taxes - Local - Income	378,381			378,381	11.8%	74	59,620			59,620	11.3%	70
Taxes - Local - Other	10,285			10,285	0.3%	2	1,233			1,233	0.2%	1
Licenses and Permits	205,904			205,904	6.4%	40	5,446			5,446	1.0%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	230,426			230,426	7.2%	45	38,779			38,779	7.3%	46
County Grants	170,753			170,753	5.3%	34	37,621			37,621	7.1%	44
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	113,575		931,367	1,044,942	32.7%	205	15,620		234,037	249,657	47.1%	294
Fines and Forfeitures	2,915			2,915	0.1%	1				0	0.0%	0
Miscellaneous	149,913		169,474	319,387	10.0%	63	28,460		13,096	41,556	7.8%	49
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,094,313	0	1,100,841	3,195,154	100.0%	628	282,364	0	247,133	529,497	100.0%	623
Expenditures By Function												
General Government	506,532			506,532	21.0%	100	59,183			59,183	13.2%	70
Public Safety												
Police	298,768			298,768	12.4%	59	25,747			25,747	5.8%	30
Fire	66,199			66,199	2.7%	13				0	0.0%	0
Other	5,556			5,556	0.2%	1				0	0.0%	0
Public Works												
Transportation	178,993			178,993	7.4%	35	97,947			97,947	21.9%	115
Sewer/Solid Waste/Water	331,418		712,708	1,044,126	43.2%	205	40,442		144,826	185,268	41.4%	218
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	116,102			116,102	4.8%	23	60,596			60,596	13.6%	71
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			109,729	109,729	4.5%	22			8,447	8,447	1.9%	10
Miscellaneous	89,314			89,314	3.7%	18	9,902			9,902	2.2%	12
Total Expenditures	1,592,882	0	822,437	2,415,319	100.0%	475	293,817	0	153,273	447,090	100.0%	526
Excess of Revenues Over/ (Under) Expenditures	501,431	0	278,404	779,835			(11,453)	0	93,860	82,407		

Year Ending June 30, 1997

Carroll County

	Sykesville						Taneytown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	476,661			476,661	33.3%	179	611,532			611,532	31.6%	143
Taxes - Local - Income	286,227			286,227	20.0%	107	183,747			183,747	9.5%	43
Taxes - Local - Other	2,063			2,063	0.1%	1	1,562			1,562	0.1%	0
Licenses and Permits	21,359			21,359	1.5%	8	26,968			26,968	1.4%	6
Intergovernmental												
Federal Grants				0	0.0%	0	32,623			32,623	1.7%	8
State Grants	168,509			168,509	11.8%	63	235,694		40,000	275,694	14.3%	65
County Grants	121,016			121,016	8.5%	45	214,523			214,523	11.1%	50
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	129,623			129,623	9.1%	49	8,906		450,908	459,814	23.8%	108
Fines and Forfeitures	1,930			1,930	0.1%	1	3,995			3,995	0.2%	1
Miscellaneous	138,549			138,549	9.7%	52	74,419		49,012	123,431	6.4%	29
Debt Proceeds	85,708			85,708	6.0%	32				0	0.0%	0
Total Revenues	1,431,645	0	0	1,431,645	100.0%	537	1,393,969	0	539,920	1,933,889	100.0%	453
Expenditures By Function												
General Government	245,635			245,635	19.5%	92	182,822			182,822	10.5%	43
Public Safety												
Police	259,142			259,142	20.5%	97	294,066			294,066	16.9%	69
Fire	5,000			5,000	0.4%	2	17,500			17,500	1.0%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	152,244			152,244	12.1%	57	130,180			130,180	7.5%	30
Sewer/Solid Waste/Water	105,758			105,758	8.4%	40	173,831		611,709	785,540	45.2%	184
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	51,792			51,792	4.1%	19	53,777		43,442	97,219	5.6%	23
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	2,162			2,162	0.1%	1
Debt Service												
Principal	123,316			123,316	9.8%	46	7,753			7,753	0.4%	2
Interest	32,444			32,444	2.6%	12	37,617		31,255	68,872	4.0%	16
Miscellaneous	286,837			286,837	22.7%	108	150,670			150,670	8.7%	35
Total Expenditures	1,262,168	0	0	1,262,168	100.0%	474	1,050,378	0	686,406	1,736,784	100.0%	407
Excess of Revenues Over/ (Under) Expenditures	169,477	0	0	169,477			343,591	0	(146,486)	197,105		

Year Ending June 30, 1997

Carroll County

	Union Bridge						Westminster					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	125,891			125,891	24.2%	123	2,753,326			2,753,326	22.5%	183
Taxes - Local - Income	40,647			40,647	7.8%	40	895,073			895,073	7.3%	59
Taxes - Local - Other	1,352			1,352	0.3%	1	264,226			264,226	2.2%	18
Licenses and Permits	7,788			7,788	1.5%	8	209,397			209,397	1.7%	14
Intergovernmental												
Federal Grants				0	0.0%	0	1,454,717			1,454,717	11.9%	97
State Grants	50,561			50,561	9.7%	49	1,166,508			1,166,508	9.5%	77
County Grants	49,309			49,309	9.5%	48	559,719			559,719	4.6%	37
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	209,189			209,189	40.3%	204	316,203		3,794,381	4,110,584	33.5%	273
Fines and Forfeitures	2,996			2,996	0.6%	3	48,023			48,023	0.4%	3
Miscellaneous	31,552			31,552	6.1%	31	382,840		416,641	799,481	6.5%	53
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	519,285	0	0	519,285	100.0%	506	8,050,032	0	4,211,022	12,261,054	100.0%	813
Expenditures By Function												
General Government	111,045			111,045	24.9%	108	827,726			827,726	6.6%	55
Public Safety												
Police	30,277			30,277	6.8%	29	1,864,569			1,864,569	15.0%	124
Fire	1,060			1,060	0.2%	1	167,025			167,025	1.3%	11
Other				0	0.0%	0	44,443			44,443	0.4%	3
Public Works												
Transportation	44,188			44,188	9.9%	43	1,354,628			1,354,628	10.9%	90
Sewer/Solid Waste/Water	149,390			149,390	33.5%	145	610,165		4,314,388	4,924,553	39.5%	327
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	11,351			11,351	2.5%	11	597,897			597,897	4.8%	40
Community Dev. & Pub. Housing				0	0.0%	0	1,525,508			1,525,508	12.3%	101
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	31,712			31,712	7.1%	31				0	0.0%	0
Interest	28,800			28,800	6.5%	28			163,993	163,993	1.3%	11
Miscellaneous	38,028			38,028	8.5%	37	982,713			982,713	7.9%	65
Total Expenditures	445,851	0	0	445,851	100.0%	434	7,974,674	0	4,478,381	12,453,055	100.0%	826
Excess of Revenues Over/ (Under) Expenditures	73,434	0	0	73,434			75,358	0	(267,359)	(192,001)		

Year Ending June 30, 1997

Cecil County

	Cecilton						Charlestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	43,792			43,792	16.4%	82	130,462			130,462	23.0%	175
Taxes - Local - Income	19,143			19,143	7.2%	36	23,615			23,615	4.2%	32
Taxes - Local - Other	47			47	0.0%	0	1,680			1,680	0.3%	2
Licenses and Permits	4,343			4,343	1.6%	8	6,788			6,788	1.2%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	27,869			27,869	10.4%	52	60,856			60,856	10.7%	81
County Grants	7,612			7,612	2.8%	14	14,765			14,765	2.6%	20
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	21,320		117,890	139,210	52.1%	259	1,109		223,001	224,110	39.4%	300
Fines and Forfeitures				0	0.0%	0	325			325	0.1%	0
Miscellaneous	13,695		11,477	25,172	9.4%	47	83,765		22,092	105,857	18.6%	142
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	137,821	0	129,367	267,188	100.0%	498	323,365	0	245,093	568,458	100.0%	761
Expenditures By Function												
General Government	64,656			64,656	23.9%	120	141,762			141,762	27.1%	190
Public Safety												
Police				0	0.0%	0	17,414			17,414	3.3%	23
Fire				0	0.0%	0	4,407			4,407	0.8%	6
Other	1,412			1,412	0.5%	3				0	0.0%	0
Public Works												
Transportation	30,928			30,928	11.4%	58	49,083			49,083	9.4%	66
Sewer/Solid Waste/Water	23,993		121,013	145,006	53.6%	270			199,695	199,695	38.2%	267
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	21,922			21,922	8.1%	41	54,351			54,351	10.4%	73
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			6,752	6,752	2.5%	13			53,792	53,792	10.3%	72
Miscellaneous				0	0.0%	0	2,810			2,810	0.5%	4
Total Expenditures	142,911	0	127,765	270,676	100.0%	504	269,827	0	253,487	523,314	100.0%	701
Excess of Revenues Over/ (Under) Expenditures	(5,090)	0	1,602	(3,488)			53,538	0	(8,394)	45,144		

Year Ending June 30, 1997

Cecil County

	Chesapeake City						Elkton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	205,967			205,967	24.8%	261	1,898,559			1,898,559	27.1%	184
Taxes - Local - Income	69,800			69,800	8.4%	88	432,685			432,685	6.2%	42
Taxes - Local - Other	16,413			16,413	2.0%	21	101,824			101,824	1.5%	10
Licenses and Permits	13,182			13,182	1.6%	17	180,928			180,928	2.6%	18
Intergovernmental												
Federal Grants				0	0.0%	0	228,323			228,323	3.3%	22
State Grants	77,762			77,762	9.4%	99	663,148			663,148	9.5%	64
County Grants	14,260			14,260	1.7%	18	131,626			131,626	1.9%	13
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			397,535	397,535	47.8%	504	941,673		2,157,064	3,098,737	44.2%	301
Fines and Forfeitures	1,785			1,785	0.2%	2	43,382			43,382	0.6%	4
Miscellaneous	25,464		9,408	34,872	4.2%	44	151,868		73,658	225,526	3.2%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	424,633	0	406,943	831,576	100.0%	1,054	4,774,016	0	2,230,722	7,004,738	100.0%	680
Expenditures By Function												
General Government	126,490			126,490	16.5%	160	712,610			712,610	8.6%	69
Public Safety												
Police	30,818			30,818	4.0%	39	2,560,795			2,560,795	31.0%	248
Fire				0	0.0%	0	53,104			53,104	0.6%	5
Other				0	0.0%	0	211,308			211,308	2.6%	20
Public Works												
Transportation	66,987			66,987	8.7%	85	1,276,996			1,276,996	15.4%	124
Sewer/Solid Waste/Water	38,877		387,056	425,933	55.4%	540	1,407,165		1,695,893	3,103,058	37.5%	301
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	40,337			40,337	5.2%	51	89,724			89,724	1.1%	9
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	69,487			69,487	0.8%	7
Interest			78,276	78,276	10.2%	99	82,395		32,929	115,324	1.4%	11
Miscellaneous				0	0.0%	0	77,546			77,546	0.9%	8
Total Expenditures	303,509	0	465,332	768,841	100.0%	974	6,541,130	0	1,728,822	8,269,952	100.0%	802
Excess of Revenues Over/ (Under) Expenditures	121,124	0	(58,389)	62,735			(1,767,114)	0	501,900	(1,265,214)		

Year Ending June 30, 1997

Cecil County

	North East						Perryville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	509,471			509,471	23.4%	242	679,541			679,541	30.2%	250
Taxes - Local - Income	121,247			121,247	5.6%	58	107,916			107,916	4.8%	40
Taxes - Local - Other	11,493			11,493	0.5%	5	9,329			9,329	0.4%	3
Licenses and Permits	25,013			25,013	1.1%	12	23,669			23,669	1.1%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	244,763			244,763	11.2%	116	152,373			152,373	6.8%	56
County Grants	38,895			38,895	1.8%	18	50,692			50,692	2.3%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	90,272		977,399	1,067,671	49.0%	507	1,273		761,732	763,005	33.9%	281
Fines and Forfeitures	4,162			4,162	0.2%	2	225			225	0.0%	0
Miscellaneous	76,186		79,520	155,706	7.1%	74	274,050		187,672	461,722	20.5%	170
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,121,502	0	1,056,919	2,178,421	100.0%	1,034	1,299,068	0	949,404	2,248,472	100.0%	828
Expenditures By Function												
General Government	207,580			207,580	12.0%	99	210,375			210,375	10.1%	77
Public Safety												
Police	334,848			334,848	19.3%	159	207,259			207,259	9.9%	76
Fire				0	0.0%	0	7,500			7,500	0.4%	3
Other				0	0.0%	0	3,006			3,006	0.1%	1
Public Works												
Transportation	292,614			292,614	16.9%	139	229,372			229,372	11.0%	84
Sewer/Solid Waste/Water	95,600		672,851	768,451	44.4%	365	102,896		857,312	960,208	46.0%	353
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,008			5,008	0.3%	2	86,350			86,350	4.1%	32
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	237,840			237,840	11.4%	88
Interest	2,250		121,493	123,743	7.1%	59	57,090		86,175	143,265	6.9%	53
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	937,900	0	794,344	1,732,244	100.0%	823	1,141,688	0	943,487	2,085,175	100.0%	767
Excess of Revenues Over/ (Under) Expenditures	183,602	0	262,575	446,177			157,380	0	5,917	163,297		

Year Ending June 30, 1997

Cecil County

	Port Deposit						Rising Sun					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	182,758			182,758	19.6%	251	277,911			277,911	27.7%	198
Taxes - Local - Income	33,962			33,962	3.6%	47	107,990			107,990	10.8%	77
Taxes - Local - Other	4,881			4,881	0.5%	7	8,080			8,080	0.8%	6
Licenses and Permits	3,908			3,908	0.4%	5	7,126			7,126	0.7%	5
Intergovernmental												
Federal Grants	283,353			283,353	30.3%	389	22,443			22,443	2.2%	16
State Grants	56,967			56,967	6.1%	78	100,799			100,799	10.0%	72
County Grants	11,272			11,272	1.2%	15	26,143			26,143	2.6%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	29,152		252,103	281,255	30.1%	386	64,984		260,700	325,684	32.4%	232
Fines and Forfeitures	50			50	0.0%	0	385			385	0.0%	0
Miscellaneous	73,330		3,018	76,348	8.2%	105	116,813		10,604	127,417	12.7%	91
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	679,633	0	255,121	934,754	100.0%	1,284	732,674	0	271,304	1,003,978	100.0%	715
Expenditures By Function												
General Government	118,774			118,774	14.3%	163	245,986			245,986	27.7%	175
Public Safety												
Police	76,302			76,302	9.2%	105	182,908			182,908	20.6%	130
Fire	5,000			5,000	0.6%	7				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	85,373			85,373	10.3%	117	157,735			157,735	17.8%	112
Sewer/Solid Waste/Water	33,600		235,649	269,249	32.4%	370	87,600		168,876	256,476	28.9%	183
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	11,106			11,106	1.3%	15	22,244			22,244	2.5%	16
Community Dev. & Pub. Housing	260,181			260,181	31.3%	357				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			4,564	4,564	0.5%	6			22,739	22,739	2.6%	16
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	590,336	0	240,213	830,549	100.0%	1,141	696,473	0	191,615	888,088	100.0%	632
Excess of Revenues Over/ (Under) Expenditures	89,297	0	14,908	104,205			36,201	0	79,689	115,890		

Year Ending June 30, 1997

Charles County

	Indian Head						La Plata					
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	435,694			435,694	23.9%	113	980,519			980,519	22.7%	151
Taxes - Local - Income	160,215			160,215	8.8%	41	354,990			354,990	8.2%	55
Taxes - Local - Other	46		7,550	7,596	0.4%	2	15,819		32,179	47,998	1.1%	7
Licenses and Permits	15,733			15,733	0.9%	4	42,144		2,892	45,036	1.0%	7
Intergovernmental												
Federal Grants				0	0.0%	0	26,516			26,516	0.6%	4
State Grants	221,284		5,771	227,055	12.4%	59	262,130		2,000	264,130	6.1%	41
County Grants	2,000			2,000	0.1%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	69,765		871,478	941,243	51.6%	244	540,406	206,859	1,111,122	1,858,387	42.9%	286
Fines and Forfeitures				0	0.0%	0	2,257			2,257	0.1%	0
Miscellaneous	36,059			36,059	2.0%	9	208,235	29,675	49,161	287,071	6.6%	44
Debt Proceeds				0	0.0%	0	461,500			461,500	10.7%	71
Total Revenues	940,796	0	884,799	1,825,595	100.0%	473	2,894,516	236,534	1,197,354	4,328,404	100.0%	665
Expenditures By Function												
General Government	298,027			298,027	14.4%	77	599,074			599,074	15.9%	92
Public Safety												
Police	28,118			28,118	1.4%	7	337,277			337,277	8.9%	52
Fire	2,500			2,500	0.1%	1				0	0.0%	0
Other	22,205			22,205	1.1%	6	47,732			47,732	1.3%	7
Public Works												
Transportation	437,434			437,434	21.2%	113	514,704			514,704	13.7%	79
Sewer/Solid Waste/Water			996,374	996,374	48.3%	258	457,195	68,692	1,124,099	1,649,986	43.8%	254
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	106,154			106,154	5.1%	27	52,068			52,068	1.4%	8
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	27,562			27,562	1.3%	7				0	0.0%	0
Debt Service												
Principal	7,675			7,675	0.4%	2	71,000			71,000	1.9%	11
Interest	1,424		123,847	125,271	6.1%	32	82,527		25,643	108,170	2.9%	17
Miscellaneous	13,347			13,347	0.6%	3	385,693		3,548	389,241	10.3%	60
Total Expenditures	944,446	0	1,120,221	2,064,667	100.0%	534	2,547,270	68,692	1,153,290	3,769,252	100.0%	580
Excess of Revenues Over/ (Under) Expenditures	(3,650)	0	(235,422)	(239,072)			347,246	167,842	44,064	559,152		

Year Ending June 30, 1997

Charles County

Port Tobacco

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	557			557	2.0%	14
Taxes - Local - Income	24,572			24,572	87.3%	614
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	27			27	0.1%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,975			2,975	10.6%	74
Debt Proceeds				0	0.0%	0
Total Revenues	28,131	0	0	28,131	100.0%	703
Expenditures By Function						
General Government	4,825			4,825	42.4%	121
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	5,345			5,345	46.9%	134
Sewer/Solid Waste/Water	1,223			1,223	10.7%	31
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	11,393	0	0	11,393	100.0%	285
Excess of Revenues Over/ (Under) Expenditures	16,738	0	0	16,738		

Year Ending June 30, 1997

Dorchester County

	Brookview						Cambridge					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	2,437			2,437	66.0%	38	2,895,648			2,895,648	37.5%	264
Taxes - Local - Income	675			675	18.3%	11	281,961			281,961	3.7%	26
Taxes - Local - Other				0	0.0%	0	58,636			58,636	0.8%	5
Licenses and Permits				0	0.0%	0	97,368			97,368	1.3%	9
Intergovernmental												
Federal Grants				0	0.0%	0	117,726			117,726	1.5%	11
State Grants				0	0.0%	0	887,682		58,652	946,334	12.3%	86
County Grants	450			450	12.2%	7	217,121			217,121	2.8%	20
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	391,956		2,341,356	2,733,312	35.4%	249
Fines and Forfeitures				0	0.0%	0	29,571			29,571	0.4%	3
Miscellaneous	128			128	3.5%	2	159,724		187,370	347,094	4.5%	32
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,690	0	0	3,690	100.0%	58	5,137,393	0	2,587,378	7,724,771	100.0%	704
Expenditures By Function												
General Government	773			773	20.1%	12	595,417			595,417	7.3%	54
Public Safety												
Police				0	0.0%	0	1,737,975			1,737,975	21.4%	158
Fire				0	0.0%	0	314,552			314,552	3.9%	29
Other				0	0.0%	0	203,387			203,387	2.5%	19
Public Works												
Transportation	1,181			1,181	30.7%	18	663,241			663,241	8.2%	60
Sewer/Solid Waste/Water	1,896			1,896	49.2%	30	396,695		2,694,181	3,090,876	38.0%	282
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	36,885			36,885	0.5%	3
Community Dev. & Pub. Housing				0	0.0%	0	106,970			106,970	1.3%	10
Economic Dev. & Opportunity				0	0.0%	0	1,055			1,055	0.0%	0
Debt Service												
Principal				0	0.0%	0	135,027			135,027	1.7%	12
Interest				0	0.0%	0	54,650		176,451	231,101	2.8%	21
Miscellaneous				0	0.0%	0	1,008,770		693	1,009,463	12.4%	92
Total Expenditures	3,850	0	0	3,850	100.0%	60	5,254,624	0	2,871,325	8,125,949	100.0%	741
Excess of Revenues Over/ (Under) Expenditures	(160)	0	0	(160)			(117,231)	0	(283,947)	(401,178)		

Year Ending June 30, 1997

Dorchester County

	Church Creek						East New Market					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	5,204			5,204	42.6%	47	42,131			42,131	25.3%	289
Taxes - Local - Income	6,003			6,003	49.1%	54	12,569			12,569	7.5%	86
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	64			64	0.5%	1	685			685	0.4%	5
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	425			425	3.5%	4	1,535			1,535	0.9%	11
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	7,350		99,394	106,744	64.0%	731
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	523			523	4.3%	5	3,130			3,130	1.9%	21
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	12,219	0	0	12,219	100.0%	110	67,400	0	99,394	166,794	100.0%	1,142
Expenditures By Function												
General Government	5,037			5,037	37.4%	45	28,598			28,598	15.0%	196
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	4,728			4,728	2.5%	32
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,406			2,406	17.9%	22	3,154			3,154	1.6%	22
Sewer/Solid Waste/Water	6,021			6,021	44.7%	54	11,825		130,232	142,057	74.3%	973
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			10,386	10,386	5.4%	71
Miscellaneous				0	0.0%	0	2,317			2,317	1.2%	16
Total Expenditures	13,464	0	0	13,464	100.0%	121	50,622	0	140,618	191,240	100.0%	1,310
Excess of Revenues Over/ (Under) Expenditures	(1,245)	0	0	(1,245)			16,778	0	(41,224)	(24,446)		

Year Ending June 30, 1997

Dorchester County

	Eldorado						Galestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	2,251			2,251	66.6%	46	9,833			9,833	80.2%	81
Taxes - Local - Income	361			361	10.7%	7	547			547	4.5%	5
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	88			88	0.7%	1
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	425			425	12.6%	9	875			875	7.1%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	344			344	10.2%	7	917			917	7.5%	8
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,381	0	0	3,381	100.0%	69	12,260	0	0	12,260	100.0%	101
Expenditures By Function												
General Government	1,531			1,531	49.7%	31	2,523			2,523	21.4%	21
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	1,551			1,551	50.3%	32	2,443			2,443	20.7%	20
Sewer/Solid Waste/Water				0	0.0%	0	6,830			6,830	57.9%	56
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	3,082	0	0	3,082	100.0%	63	11,796	0	0	11,796	100.0%	97
Excess of Revenues Over/ (Under) Expenditures	299	0	0	299			464	0	0	464		

Year Ending June 30, 1997

Dorchester County

	Hurlock						Secretary					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	573,392			573,392	30.5%	313	45,428			45,428	16.5%	91
Taxes - Local - Income	62,493			62,493	3.3%	34	20,505			20,505	7.5%	41
Taxes - Local - Other				0	0.0%	0			18,328	18,328	6.7%	37
Licenses and Permits	12,563			12,563	0.7%	7	3,295			3,295	1.2%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	158,059			158,059	8.4%	86				0	0.0%	0
County Grants	8,950			8,950	0.5%	5	1,445			1,445	0.5%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	30,512		804,026	834,538	44.4%	455	10,795		163,593	174,388	63.4%	348
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	204,595		1,632	206,227	11.0%	113	3,573		7,932	11,505	4.2%	23
Debt Proceeds	22,700			22,700	1.2%	12				0	0.0%	0
Total Revenues	1,073,264	0	805,658	1,878,922	100.0%	1,025	85,041	0	189,853	274,894	100.0%	549
Expenditures By Function												
General Government	255,197			255,197	14.4%	139	27,832			27,832	9.4%	56
Public Safety												
Police	346,512			346,512	19.6%	189				0	0.0%	0
Fire	40,420			40,420	2.3%	22	3,500			3,500	1.2%	7
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	150,737			150,737	8.5%	82	7,018			7,018	2.4%	14
Sewer/Solid Waste/Water	115,138		577,431	692,569	39.2%	378	18,329		192,972	211,301	71.4%	422
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	31,011			31,011	1.8%	17	5,679			5,679	1.9%	11
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	350			350	0.0%	0				0	0.0%	0
Debt Service												
Principal	166,904			166,904	9.4%	91	2,000			2,000	0.7%	4
Interest	33,939		48,586	82,525	4.7%	45	920		37,755	38,675	13.1%	77
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	1,140,208	0	626,017	1,766,225	100.0%	964	65,278	0	230,727	296,005	100.0%	591
Excess of Revenues Over/ (Under) Expenditures	(66,944)	0	179,641	112,697			19,763	0	(40,874)	(21,111)		

Year Ending June 30, 1997

Dorchester County

Vienna

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	41,743			41,743	23.4%	169
Taxes - Local - Income	8,283			8,283	4.6%	34
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,477			1,477	0.8%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	25,491		5,025	30,516	17.1%	124
County Grants	1,732			1,732	1.0%	7
Other Grants				0	0.0%	0
Service Charges	652		79,566	80,218	44.9%	325
Fines and Forfeitures				0	0.0%	0
Miscellaneous	14,019		739	14,758	8.3%	60
Debt Proceeds				0	0.0%	0
Total Revenues	93,397	0	85,330	178,727	100.0%	724
Expenditures By Function						
General Government	27,372			27,372	17.1%	111
Public Safety						
Police				0	0.0%	0
Fire	5,000			5,000	3.1%	20
Other				0	0.0%	0
Public Works						
Transportation	8,454			8,454	5.3%	34
Sewer/Solid Waste/Water	14,573		96,026	110,599	69.0%	448
Other				0	0.0%	0
Parks, Recreation, & Culture	5,953			5,953	3.7%	24
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			533	533	0.3%	2
Miscellaneous	2,432			2,432	1.5%	10
Total Expenditures	63,784	0	96,559	160,343	100.0%	649
Excess of Revenues Over/ (Under) Expenditures	29,613	0	(11,229)	18,384		

Year Ending June 30, 1997

Frederick County

	Brunswick						Burkittsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	923,495			923,495	33.8%	152	13,161			13,161	13.3%	58
Taxes - Local - Income	202,850			202,850	7.4%	33	9,910			9,910	10.0%	44
Taxes - Local - Other	909			909	0.0%	0				0	0.0%	0
Licenses and Permits	27,073			27,073	1.0%	4	793			793	0.8%	4
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	241,266	1,741		243,007	8.9%	40	58,000	15,476		73,476	74.3%	327
County Grants	123,708			123,708	4.5%	20	742			742	0.7%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	147,522		942,142	1,089,664	39.9%	179				0	0.0%	0
Fines and Forfeitures	9,170			9,170	0.3%	2				0	0.0%	0
Miscellaneous	78,245		30,336	108,581	4.0%	18	719	152		871	0.9%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,754,238	1,741	972,478	2,728,457	100.0%	449	83,325	15,628	0	98,953	100.0%	440
Expenditures By Function												
General Government	189,880	1,366		191,246	6.6%	32	8,106			8,106	9.3%	36
Public Safety												
Police	486,799	1,500		488,299	16.9%	80				0	0.0%	0
Fire	37,500			37,500	1.3%	6	600			600	0.7%	3
Other				0	0.0%	0	1,138			1,138	1.3%	5
Public Works												
Transportation	520,974	103,275		624,249	21.6%	103		9,411		9,411	10.8%	42
Sewer/Solid Waste/Water	161,273		954,832	1,116,105	38.7%	184	7,343			7,343	8.5%	33
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	73,959	24,988		98,947	3.4%	16	59,422			59,422	68.5%	264
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	49,456			49,456	1.7%	8				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			201,241	201,241	7.0%	33				0	0.0%	0
Miscellaneous	78,422			78,422	2.7%	13	768			768	0.9%	3
Total Expenditures	1,598,263	131,129	1,156,073	2,885,465	100.0%	475	77,377	9,411	0	86,788	100.0%	386
Excess of Revenues Over/ (Under) Expenditures	155,975	(129,388)	(183,595)	(157,008)			5,948	6,217	0	12,165		

Year Ending June 30, 1997

Frederick County

	Emmitsburg						Frederick					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	176,496			176,496	10.9%	81	17,518,588			17,518,588	37.1%	379
Taxes - Local - Income	72,918			72,918	4.5%	33	1,775,124			1,775,124	3.8%	38
Taxes - Local - Other	12,560			12,560	0.8%	6	480,704			480,704	1.0%	10
Licenses and Permits	23,884			23,884	1.5%	11	706,444		142,240	848,684	1.8%	18
Intergovernmental										0		
Federal Grants		247,867		247,867	15.3%	114	3,127,493	375,615	22,536	3,525,644	7.5%	76
State Grants	78,017			78,017	4.8%	36	2,560,323	1,536,126		4,096,449	8.7%	89
County Grants	48,049			48,049	3.0%	22	1,427,761	1,490,440		2,918,201	6.2%	63
Other Grants				0	0.0%	0	29,820			29,820	0.1%	1
Service Charges	757,659			757,659	46.9%	347	2,321,747		8,744,216	11,065,963	23.5%	239
Fines and Forfeitures	5,577			5,577	0.3%	3	441,883			441,883	0.9%	10
Miscellaneous	34,375	77,000		111,375	6.9%	51	1,884,847	487,086	686,567	3,058,500	6.5%	66
Debt Proceeds		81,000		81,000	5.0%	37	1,400,000			1,400,000	3.0%	30
Total Revenues	1,209,535	405,867	0	1,615,402	100.0%	740	33,674,734	3,889,267	9,595,559	47,159,560	100.0%	1,020
Expenditures By Function												
General Government	150,552	24,647		175,199	11.6%	80	2,668,580	3,369,130		6,037,710	12.5%	131
Public Safety												
Police	113,291			113,291	7.5%	52	7,682,988	57,074		7,740,062	16.0%	167
Fire	13,489			13,489	0.9%	6	203,517			203,517	0.4%	4
Other				0	0.0%	0	806,522		127,368	933,890	1.9%	20
Public Works												
Transportation	181,413	169,774		351,187	23.2%	161	5,930,219	4,713,190		10,643,409	22.1%	230
Sewer/Solid Waste/Water	433,307			433,307	28.6%	198	2,271,764		6,190,327	8,462,091	17.5%	183
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	80,966	16,950		97,916	6.5%	45	2,679,949	1,118,348	887,951	4,686,248	9.7%	101
Community Dev. & Pub. Housing		136,730		136,730	9.0%	63	2,502,106	9,000	11,656	2,522,762	5.2%	55
Economic Dev. & Opportunity				0	0.0%	0	890,492			890,492	1.8%	19
Debt Service												
Principal	74,075			74,075	4.9%	34	2,921,289			2,921,289	6.1%	63
Interest	117,239			117,239	7.8%	54	2,131,267		1,019,153	3,150,420	6.5%	68
Miscellaneous				0	0.0%	0	54,935		15,754	70,689	0.1%	2
Total Expenditures	1,164,332	348,101	0	1,512,433	100.0%	693	30,743,628	9,266,742	8,252,209	48,262,579	100.0%	1,044
Excess of Revenues Over/ (Under) Expenditures	45,203	57,766	0	102,969			2,931,106	(5,377,475)	1,343,350	(1,103,019)		

Year Ending June 30, 1997

Frederick County

	Middletown						Myersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	321,312			321,312	25.4%	147	169,941			169,941	27.1%	324
Taxes - Local - Income	169,143			169,143	13.4%	77	67,255			67,255	10.7%	128
Taxes - Local - Other	1,198			1,198	0.1%	1				0	0.0%	0
Licenses and Permits	16,418			16,418	1.3%	8	4,487			4,487	0.7%	9
Intergovernmental												
Federal Grants				0	0.0%	0			25,765	25,765	4.1%	49
State Grants	121,878			121,878	9.6%	56	33,144			33,144	5.3%	63
County Grants	50,348			50,348	4.0%	23	3,133			3,133	0.5%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,145		502,722	504,867	39.9%	231			288,468	288,468	46.0%	551
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	38,640		41,307	79,947	6.3%	37	22,938		12,239	35,177	5.6%	67
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	721,082	0	544,029	1,265,111	100.0%	578	300,898	0	326,472	627,370	100.0%	1,197
Expenditures By Function												
General Government	142,936			142,936	15.8%	65	89,118			89,118	19.2%	170
Public Safety												
Police	61,812			61,812	6.8%	28				0	0.0%	0
Fire	5,000			5,000	0.6%	2	5,000			5,000	1.1%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	152,799			152,799	16.9%	70	40,303			40,303	8.7%	77
Sewer/Solid Waste/Water	68,907		346,520	415,427	46.0%	190	28,010		290,429	318,439	68.7%	608
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	36,883			36,883	4.1%	17	3,657			3,657	0.8%	7
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			49,265	49,265	5.4%	23			7,038	7,038	1.5%	13
Miscellaneous	39,843			39,843	4.4%	18	35			35	0.0%	0
Total Expenditures	508,180	0	395,785	903,965	100.0%	413	166,123	0	297,467	463,590	100.0%	885
Excess of Revenues Over/ (Under) Expenditures	212,902	0	148,244	361,146			134,775	0	29,005	163,780		

Year Ending June 30, 1997

Frederick County

	New Market						Rosemont					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	45,147			45,147	31.1%	13	6,229			6,229	23.6%	20
Taxes - Local - Income	54,187			54,187	37.3%	16	4,482			4,482	17.0%	15
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	6,143			6,143	4.2%	2	60			60	0.2%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	16,978			16,978	11.7%	5				0	0.0%	0
County Grants	1,667			1,667	1.1%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	441			441	0.3%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	20,755			20,755	14.3%	6	15,627			15,627	59.2%	51
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	145,318	0	0	145,318	100.0%	42	26,398	0	0	26,398	100.0%	85
Expenditures By Function												
General Government	39,609			39,609	42.5%	12	2,102			2,102	16.9%	7
Public Safety												
Police				0	0.0%	0	3,500			3,500	28.1%	11
Fire	250			250	0.3%	0	2,000			2,000	16.1%	6
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	16,500			16,500	17.7%	5	3,582			3,582	28.7%	12
Sewer/Solid Waste/Water	29,900			29,900	32.1%	9				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	850			850	6.8%	3
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	4,279			4,279	4.6%	1				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	2,559			2,559	2.7%	1	426			426	3.4%	1
Total Expenditures	93,097	0	0	93,097	100.0%	27	12,460	0	0	12,460	100.0%	40
Excess of Revenues Over/ (Under) Expenditures	52,221	0	0	52,221			13,938	0	0	13,938		

Year Ending June 30, 1997

Frederick County

	Thurmont						Walkersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	679,249			679,249	12.4%	210	525,403			525,403	28.3%	105
Taxes - Local - Income	210,162			210,162	3.8%	65	261,826			261,826	14.1%	52
Taxes - Local - Other	10,871			10,871	0.2%	3	7,597			7,597	0.4%	2
Licenses and Permits	36,659			36,659	0.7%	11	33,146			33,146	1.8%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	219,514			219,514	4.0%	68	166,630			166,630	9.0%	33
County Grants	106,410			106,410	1.9%	33	104,748			104,748	5.7%	21
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	31,602		4,104,463	4,136,065	75.3%	1,281	11,341		590,956	602,297	32.5%	120
Fines and Forfeitures	8,469			8,469	0.2%	3				0	0.0%	0
Miscellaneous	19,373		66,704	86,077	1.6%	27	95,512	1,472	54,644	151,628	8.2%	30
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,322,309	0	4,171,167	5,493,476	100.0%	1,702	1,206,203	1,472	645,600	1,853,275	100.0%	369
Expenditures By Function												
General Government	172,130			172,130	2.9%	53	305,928			305,928	17.5%	61
Public Safety												
Police	297,930			297,930	5.0%	92	194,606			194,606	11.1%	39
Fire	17,726			17,726	0.3%	5	25,000			25,000	1.4%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	256,750			256,750	4.3%	80	219,420			219,420	12.5%	44
Sewer/Solid Waste/Water	186,519		1,045,013	1,231,532	20.8%	382	110,517		698,956	809,473	46.3%	161
Other			3,458,645	3,458,645	58.4%	1,071				0	0.0%	0
Parks, Recreation, & Culture	65,437			65,437	1.1%	20	80,974			80,974	4.6%	16
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			284,522	284,522	4.8%	88			35,497	35,497	2.0%	7
Miscellaneous	138,635			138,635	2.3%	43	78,589			78,589	4.5%	16
Total Expenditures	1,135,127	0	4,788,180	5,923,307	100.0%	1,835	1,015,034	0	734,453	1,749,487	100.0%	349
Excess of Revenues Over/ (Under) Expenditures	187,182	0	(617,013)	(429,831)			191,169	1,472	(88,853)	103,788		

Year Ending June 30, 1997

Frederick County

Woodsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	65,935			65,935	17.6%	109
Taxes - Local - Income	38,525			38,525	10.3%	64
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	6,645			6,645	1.8%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	47,389			47,389	12.6%	78
County Grants	3,073			3,073	0.8%	5
Other Grants				0	0.0%	0
Service Charges	2,135		188,820	190,955	50.9%	316
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,757		17,015	22,772	6.1%	38
Debt Proceeds				0	0.0%	0
Total Revenues	169,459	0	205,835	375,294	100.0%	620
Expenditures By Function						
General Government	27,924			27,924	6.4%	46
Public Safety						
Police				0	0.0%	0
Fire	1,000			1,000	0.2%	2
Other	387			387	0.1%	1
Public Works						
Transportation	106,153			106,153	24.2%	175
Sewer/Solid Waste/Water	19,980		198,392	218,372	49.7%	361
Other				0	0.0%	0
Parks, Recreation, & Culture	34,095			34,095	7.8%	56
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			37,656	37,656	8.6%	62
Miscellaneous	13,816			13,816	3.1%	23
Total Expenditures	203,355	0	236,048	439,403	100.0%	726
Excess of Revenues Over/ (Under) Expenditures	(33,896)	0	(30,213)	(64,109)		

Year Ending June 30, 1997

Garrett County

	Accident						Deer Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	41,301			41,301	19.8%	127	25,660			25,660	36.9%	58
Taxes - Local - Income	16,043			16,043	7.7%	49	4,046			4,046	5.8%	9
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,337			3,337	1.6%	10	1,271			1,271	1.8%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	52,582			52,582	25.2%	161	32,476			32,476	46.7%	73
County Grants	84			84	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,736		85,151	87,887	42.0%	270				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	6,981		813	7,794	3.7%	24	6,045			6,045	8.7%	14
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	123,064	0	85,964	209,028	100.0%	641	69,498	0	0	69,498	100.0%	156
Expenditures By Function												
General Government	26,156			26,156	10.0%	80	29,294			29,294	48.4%	66
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire	625			625	0.2%	2				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	44,871			44,871	17.1%	138	18,644			18,644	30.8%	42
Sewer/Solid Waste/Water	12,955		146,815	159,770	61.0%	490	9,380			9,380	15.5%	21
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,959			6,959	2.7%	21				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	4,055			4,055	1.5%	12				0	0.0%	0
Interest	940		7,824	8,764	3.3%	27				0	0.0%	0
Miscellaneous	10,703			10,703	4.1%	33	3,232			3,232	5.3%	7
Total Expenditures	107,264	0	154,639	261,903	100.0%	803	60,550	0	0	60,550	100.0%	136
Excess of Revenues Over/ (Under) Expenditures	15,800	0	(68,675)	(52,875)			8,948	0	0	8,948		

Year Ending June 30, 1997

Garrett County

	Friendsville						Grantsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	30,224			30,224	21.7%	50	71,714			71,714	17.3%	137
Taxes - Local - Income	21,319			21,319	15.3%	35	37,161			37,161	8.9%	71
Taxes - Local - Other				0	0.0%	0	6,649			6,649	1.6%	13
Licenses and Permits	3,820			3,820	2.7%	6	4,129			4,129	1.0%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	73,269			73,269	52.7%	121	98,450			98,450	23.7%	188
County Grants	1,778			1,778	1.3%	3	4,532			4,532	1.1%	9
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	14,030		140,888	154,918	37.3%	296
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	8,712			8,712	6.3%	14	30,293		7,532	37,825	9.1%	72
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	139,122	0	0	139,122	100.0%	229	266,958	0	148,420	415,378	100.0%	794
Expenditures By Function												
General Government	54,334			54,334	32.3%	90	32,871			32,871	8.4%	63
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	94,330			94,330	56.1%	155	58,715			58,715	14.9%	112
Sewer/Solid Waste/Water				0	0.0%	0	19,361		181,081	200,442	50.9%	383
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,525			5,525	3.3%	9	29,134			29,134	7.4%	56
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	5,474			5,474	1.4%	10
Interest				0	0.0%	0	18,904		18,324	37,228	9.5%	71
Miscellaneous	14,001			14,001	8.3%	23	29,572			29,572	7.5%	57
Total Expenditures	168,190	0	0	168,190	100.0%	277	194,031	0	199,405	393,436	100.0%	752
Excess of Revenues Over/ (Under) Expenditures	(29,068)	0	0	(29,068)			72,927	0	(50,985)	21,942		

Year Ending June 30, 1997

Garrett County

	Kitzmiller						Loch Lynn Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	19,104			19,104	17.3%	69	15,742			15,742	14.7%	33
Taxes - Local - Income	6,539			6,539	5.9%	24	4,622			4,622	4.3%	10
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,104			1,104	1.0%	4	2,177			2,177	2.0%	5
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	59,823			59,823	54.1%	218	46,024			46,024	43.0%	95
County Grants	2,717			2,717	2.5%	10				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	5,016			5,016	4.5%	18	33,530			33,530	31.4%	70
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	16,294			16,294	14.7%	59	4,854			4,854	4.5%	10
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	110,597	0	0	110,597	100.0%	402	106,949	0	0	106,949	100.0%	222
Expenditures By Function												
General Government	23,574			23,574	20.8%	86	19,080			19,080	20.8%	40
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	46,174			46,174	40.8%	168	38,016			38,016	41.4%	79
Sewer/Solid Waste/Water	3,911			3,911	3.5%	14	27,525			27,525	30.0%	57
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	26,822			26,822	23.7%	98	98			98	0.1%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	3,540			3,540	3.1%	13				0	0.0%	0
Interest	641			641	0.6%	2				0	0.0%	0
Miscellaneous	8,408			8,408	7.4%	31	7,115			7,115	7.7%	15
Total Expenditures	113,070	0	0	113,070	100.0%	411	91,834	0	0	91,834	100.0%	191
Excess of Revenues Over/ (Under) Expenditures	(2,473)	0	0	(2,473)			15,115	0	0	15,115		

Year Ending June 30, 1997

Garrett County

	Mountain Lake Park						Oakland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	190,365			190,365	32.5%	93	437,015			437,015	19.8%	243
Taxes - Local - Income	37,251			37,251	6.4%	18	116,035			116,035	5.3%	64
Taxes - Local - Other	4,681			4,681	0.8%	2	32,438			32,438	1.5%	18
Licenses and Permits	15,092			15,092	2.6%	7	30,860			30,860	1.4%	17
Intergovernmental												
Federal Grants				0	0.0%	0	72,179			72,179	3.3%	40
State Grants	140,791			140,791	24.1%	69	443,392			443,392	20.1%	246
County Grants				0	0.0%	0	4,720			4,720	0.2%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	28,378		158,613	186,991	31.9%	92	29,960		791,641	821,601	37.2%	456
Fines and Forfeitures				0	0.0%	0	14,392			14,392	0.7%	8
Miscellaneous	9,387		804	10,191	1.7%	5	73,355		74,463	147,818	6.7%	82
Debt Proceeds				0	0.0%	0	86,791			86,791	3.9%	48
Total Revenues	425,945	0	159,417	585,362	100.0%	287	1,341,137	0	866,104	2,207,241	100.0%	1,226
Expenditures By Function												
General Government	133,854			133,854	25.0%	66	164,180			164,180	7.0%	91
Public Safety												
Police	9,062			9,062	1.7%	4	217,470			217,470	9.3%	121
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	173,980			173,980	32.4%	85	427,738			427,738	18.2%	238
Sewer/Solid Waste/Water	57,756		69,623	127,379	23.8%	62	43,598		928,820	972,418	41.4%	540
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	675			675	0.1%	0	88,940			88,940	3.8%	49
Community Dev. & Pub. Housing				0	0.0%	0	135,591			135,591	5.8%	75
Economic Dev. & Opportunity				0	0.0%	0	15,357			15,357	0.7%	9
Debt Service												
Principal	58,043			58,043	10.8%	28	134,386			134,386	5.7%	75
Interest	11,777		4,818	16,595	3.1%	8	85,359		84,012	169,371	7.2%	94
Miscellaneous	16,571			16,571	3.1%	8	20,755			20,755	0.9%	12
Total Expenditures	461,718	0	74,441	536,159	100.0%	263	1,333,374	0	1,012,832	2,346,206	100.0%	1,303
Excess of Revenues Over/ (Under) Expenditures	(35,773)	0	84,976	49,203			7,763	0	(146,728)	(138,965)		

Year Ending June 30, 1997

Harford County

	Aberdeen						Bel Air					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,209,496			3,209,496	39.4%	245	3,181,294			3,181,294	38.9%	337
Taxes - Local - Income	508,099			508,099	6.2%	39	620,582			620,582	7.6%	66
Taxes - Local - Other	134,531			134,531	1.7%	10	208,624			208,624	2.5%	22
Licenses and Permits	129,617			129,617	1.6%	10	156,530			156,530	1.9%	17
Intergovernmental												
Federal Grants				0	0.0%	0	23,519			23,519	0.3%	2
State Grants	818,026			818,026	10.0%	62	762,429			762,429	9.3%	81
County Grants	230,130			230,130	2.8%	18	254,491			254,491	3.1%	27
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	124,786	50,548	2,701,528	2,876,862	35.3%	220	307,894		1,819,695	2,127,589	26.0%	225
Fines and Forfeitures	11,150			11,150	0.1%	1				0	0.0%	0
Miscellaneous	148,249	10,113	72,428	230,790	2.8%	18	198,304		87,478	285,782	3.5%	30
Debt Proceeds				0	0.0%	0	563,905			563,905	6.9%	60
Total Revenues	5,314,084	60,661	2,773,956	8,148,701	100.0%	623	6,277,572	0	1,907,173	8,184,745	100.0%	867
Expenditures By Function												
General Government	709,674			709,674	8.7%	54	1,268,843			1,268,843	16.7%	134
Public Safety												
Police	1,969,183			1,969,183	24.2%	150	1,601,022			1,601,022	21.0%	170
Fire	56,200			56,200	0.7%	4	81,076			81,076	1.1%	9
Other				0	0.0%	0	21,652			21,652	0.3%	2
Public Works												
Transportation	999,003	24,205		1,023,208	12.6%	78	626,115		419,872	1,045,987	13.7%	111
Sewer/Solid Waste/Water	287,451		2,875,469	3,162,920	38.9%	242	889,124		866,330	1,755,454	23.0%	186
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	63,773	18,248		82,021	1.0%	6	304,144			304,144	4.0%	32
Community Dev. & Pub. Housing				0	0.0%	0	18,466			18,466	0.2%	2
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	157,384			157,384	1.9%	12	132,015			132,015	1.7%	14
Interest	66,354		197,362	263,716	3.2%	20	72,831		415,464	488,295	6.4%	52
Miscellaneous	716,936			716,936	8.8%	55	903,643			903,643	11.9%	96
Total Expenditures	5,025,958	42,453	3,072,831	8,141,242	100.0%	622	5,918,931	0	1,701,666	7,620,597	100.0%	807
Excess of Revenues Over/ (Under) Expenditures	288,126	18,208	(298,875)	7,459			358,641	0	205,507	564,148		

Year Ending June 30, 1997

Harford County

Havre de Grace

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	2,725,197			2,725,197	38.2%	270
Taxes - Local - Income	358,356			358,356	5.0%	36
Taxes - Local - Other	62,535			62,535	0.9%	6
Licenses and Permits	181,885			181,885	2.6%	18
Intergovernmental						
Federal Grants	300,326			300,326	4.2%	30
State Grants	513,232	88,764	104,085	706,081	9.9%	70
County Grants	166,276			166,276	2.3%	16
Other Grants				0	0.0%	0
Service Charges	44,083		2,258,503	2,302,586	32.3%	228
Fines and Forfeitures	7,806			7,806	0.1%	1
Miscellaneous	175,736		143,973	319,709	4.5%	32
Debt Proceeds				0	0.0%	0
Total Revenues	4,535,432	88,764	2,506,561	7,130,757	100.0%	707
Expenditures By Function						
General Government	873,037			873,037	11.5%	87
Public Safety						
Police	1,502,559			1,502,559	19.8%	149
Fire	90,161			90,161	1.2%	9
Other				0	0.0%	0
Public Works						
Transportation	1,231,796	79,719		1,311,515	17.3%	130
Sewer/Solid Waste/Water	182,615		2,673,877	2,856,492	37.7%	283
Other				0	0.0%	0
Parks, Recreation, & Culture	58,544	88,764	278,483	425,791	5.6%	42
Community Dev. & Pub. Housing	75,631			75,631	1.0%	7
Economic Dev. & Opportunity		22,258		22,258	0.3%	2
Debt Service						
Principal	46,174			46,174	0.6%	5
Interest	57,981		221,793	279,774	3.7%	28
Miscellaneous	91,625			91,625	1.2%	9
Total Expenditures	4,210,123	190,741	3,174,153	7,575,017	100.0%	751
Excess of Revenues Over/ (Under) Expenditures	325,309	(101,977)	(667,592)	(444,260)		

Year Ending June 30, 1997

Kent County

	Betterton						Chestertown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	86,752			86,752	31.9%	234	905,616			905,616	34.7%	206
Taxes - Local - Income	9,361			9,361	3.4%	25	200,491			200,491	7.7%	46
Taxes - Local - Other			36,740	36,740	13.5%	99	12,961			12,961	0.5%	3
Licenses and Permits	3,298			3,298	1.2%	9	61,378			61,378	2.3%	14
Intergovernmental												
Federal Grants				0	0.0%	0	211,315			211,315	8.1%	48
State Grants	23,636			23,636	8.7%	64	276,827			276,827	10.6%	63
County Grants	11,944			11,944	4.4%	32	73,928			73,928	2.8%	17
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	250		90,684	90,934	33.4%	246	45,022		713,361	758,383	29.0%	172
Fines and Forfeitures				0	0.0%	0	13,892			13,892	0.5%	3
Miscellaneous	4,193		5,155	9,348	3.4%	25	22,100		75,205	97,305	3.7%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	139,434	0	132,579	272,013	100.0%	735	1,823,530	0	788,566	2,612,096	100.0%	593
Expenditures By Function												
General Government	64,964			64,964	26.2%	176	238,678			238,678	8.9%	54
Public Safety												
Police				0	0.0%	0	521,188			521,188	19.5%	118
Fire	2,500			2,500	1.0%	7	36,190			36,190	1.4%	8
Other	2,949			2,949	1.2%	8				0	0.0%	0
Public Works												
Transportation	39,633			39,633	16.0%	107	575,524			575,524	21.6%	131
Sewer/Solid Waste/Water	18,940		96,236	115,176	46.5%	311	139,127		739,941	879,068	33.0%	200
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	3,377			3,377	1.4%	9	36,257			36,257	1.4%	8
Community Dev. & Pub. Housing				0	0.0%	0	203,125		63,567	266,692	10.0%	61
Economic Dev. & Opportunity				0	0.0%	0	7,905			7,905	0.3%	2
Debt Service												
Principal				0	0.0%	0	15,399			15,399	0.6%	3
Interest			19,147	19,147	7.7%	52	8,188		81,725	89,913	3.4%	20
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	132,363	0	115,383	247,746	100.0%	670	1,781,581	0	885,233	2,666,814	100.0%	606
Excess of Revenues Over/ (Under) Expenditures	7,071	0	17,196	24,267			41,949	0	(96,667)	(54,718)		

Year Ending June 30, 1997

Kent County

	Galena						Millington					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	45,237			45,237	19.0%	104	43,087			43,087	26.6%	102
Taxes - Local - Income	17,049			17,049	7.2%	39	17,315			17,315	10.7%	41
Taxes - Local - Other				0	0.0%	0	372			372	0.2%	1
Licenses and Permits	6,177			6,177	2.6%	14	4,919			4,919	3.0%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	19,955			19,955	8.4%	46	22,338			22,338	13.8%	53
County Grants	5,744			5,744	2.4%	13	6,968			6,968	4.3%	16
Other Grants				0	0.0%	0			16,466	16,466	10.2%	39
Service Charges	126		122,949	123,075	51.8%	284			43,447	43,447	26.8%	102
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	15,027		5,390	20,417	8.6%	47	6,244		887	7,131	4.4%	17
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	109,315	0	128,339	237,654	100.0%	548	101,243	0	60,800	162,043	100.0%	382
Expenditures By Function												
General Government	33,434			33,434	16.5%	77	54,440			54,440	29.9%	128
Public Safety												
Police				0	0.0%	0	2,088			2,088	1.1%	5
Fire	1,550			1,550	0.8%	4	1,525			1,525	0.8%	4
Other	2,164			2,164	1.1%	5				0	0.0%	0
Public Works												
Transportation	18,278			18,278	9.0%	42	29,033			29,033	15.9%	68
Sewer/Solid Waste/Water	17,795		100,932	118,727	58.6%	274	13,784		77,759	91,543	50.3%	216
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			28,405	28,405	14.0%	65			3,432	3,432	1.9%	8
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	73,221	0	129,337	202,558	100.0%	467	100,870	0	81,191	182,061	100.0%	429
Excess of Revenues Over/ (Under) Expenditures	36,094	0	(998)	35,096			373	0	(20,391)	(20,018)		

Year Ending June 30, 1997

Kent County

Rock Hall

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	320,183			320,183	24.9%	203
Taxes - Local - Income	41,118			41,118	3.2%	26
Taxes - Local - Other	29,513		19,762	49,275	3.8%	31
Licenses and Permits	17,757			17,757	1.4%	11
Intergovernmental						
Federal Grants	4,707			4,707	0.4%	3
State Grants	113,404			113,404	8.8%	72
County Grants	19,928			19,928	1.6%	13
Other Grants				0	0.0%	0
Service Charges	2,278		682,191	684,469	53.3%	434
Fines and Forfeitures				0	0.0%	0
Miscellaneous	24,545		8,570	33,115	2.6%	21
Debt Proceeds				0	0.0%	0
Total Revenues	573,433	0	710,523	1,283,956	100.0%	815
Expenditures By Function						
General Government	141,925			141,925	10.5%	90
Public Safety						
Police	171,491			171,491	12.7%	109
Fire	5,000			5,000	0.4%	3
Other	2,326			2,326	0.2%	1
Public Works						
Transportation	135,987			135,987	10.1%	86
Sewer/Solid Waste/Water	63,060		696,945	760,005	56.4%	482
Other				0	0.0%	0
Parks, Recreation, & Culture	7,885			7,885	0.6%	5
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	3,549			3,549	0.3%	2
Interest	6,613		113,834	120,447	8.9%	76
Miscellaneous	(50)			(50)	-0.0%	(0)
Total Expenditures	537,786	0	810,779	1,348,565	100.0%	856
Excess of Revenues Over/ (Under) Expenditures	35,647	0	(100,256)	(64,609)		

Year Ending June 30, 1997

Montgomery County

	Barnesville						Brookeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	9,437			9,437	25.7%	52	12,840			12,840	2.6%	225
Taxes - Local - Income	23,352			23,352	63.6%	128	26,226			26,226	5.4%	460
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	420			420	1.1%	2	178			178	0.0%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	4,671			4,671	1.0%	82
County Grants	346			346	0.9%	2	153,683			153,683	31.6%	2,696
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	3,174			3,174	8.6%	17	2,439			2,439	0.5%	43
Debt Proceeds				0	0.0%	0	285,953			285,953	58.8%	5,017
Total Revenues	36,729	0	0	36,729	100.0%	202	485,990	0	0	485,990	100.0%	8,526
Expenditures By Function												
General Government	7,674			7,674	29.6%	42	587,338			587,338	97.9%	10,304
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	4,107			4,107	15.8%	23	6,866			6,866	1.1%	120
Sewer/Solid Waste/Water	8,690			8,690	33.5%	48	5,841			5,841	1.0%	102
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,120			5,120	19.8%	28				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	322			322	1.2%	2				0	0.0%	0
Total Expenditures	25,913	0	0	25,913	100.0%	142	600,045	0	0	600,045	100.0%	10,527
Excess of Revenues Over/ (Under) Expenditures	10,816	0	0	10,816			(114,055)	0	0	(114,055)		

Year Ending June 30, 1997

Montgomery County

	Chevy Chase						Chevy Chase Section III					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	304,191			304,191	18.8%	107	86,674			86,674	25.1%	115
Taxes - Local - Income	624,368			624,368	38.6%	219	183,695			183,695	53.2%	243
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	6,331			6,331	0.4%	2	230			230	0.1%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	123,938			123,938	7.7%	43	23,662			23,662	6.9%	31
County Grants	108,169			108,169	6.7%	38	19,609			19,609	5.7%	26
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	53,134			53,134	3.3%	19	1,764			1,764	0.5%	2
Fines and Forfeitures	6,129			6,129	0.4%	2	555			555	0.2%	1
Miscellaneous	380,781	10,683		391,464	24.2%	137	29,094			29,094	8.4%	38
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,607,041	10,683	0	1,617,724	100.0%	567	345,283	0	0	345,283	100.0%	457
Expenditures By Function												
General Government	284,008			284,008	16.7%	100	39,516			39,516	8.9%	52
Public Safety												
Police				0	0.0%	0	12,216			12,216	2.7%	16
Fire				0	0.0%	0				0	0.0%	0
Other	52,267			52,267	3.1%	18				0	0.0%	0
Public Works												
Transportation	65,593			65,593	3.8%	23	308,295			308,295	69.2%	408
Sewer/Solid Waste/Water	563,007			563,007	33.0%	197	82,728			82,728	18.6%	109
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	14,051	351,730		365,781	21.5%	128				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	215,000			215,000	12.6%	75				0	0.0%	0
Interest	71,096			71,096	4.2%	25				0	0.0%	0
Miscellaneous	88,084			88,084	5.2%	31	2,753			2,753	0.6%	4
Total Expenditures	1,353,106	351,730	0	1,704,836	100.0%	597	445,508	0	0	445,508	100.0%	589
Excess of Revenues Over/ (Under) Expenditures	253,935	(341,047)	0	(87,112)			(100,225)	0	0	(100,225)		

Year Ending June 30, 1997

Montgomery County

	Chevy Chase Section V						Chevy Chase View					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	33,595			33,595	12.8%	50	32,138			32,138	12.8%	36
Taxes - Local - Income	134,559			134,559	51.2%	199	131,360			131,360	52.5%	146
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	769			769	0.3%	1	1,761			1,761	0.7%	2
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	18,178			18,178	6.9%	27	29,174			29,174	11.7%	32
County Grants	12,817			12,817	4.9%	19	28,326			28,326	11.3%	31
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	11,934			11,934	4.5%	18				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	50,834			50,834	19.4%	75	27,493			27,493	11.0%	31
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	262,686	0	0	262,686	100.0%	389	250,252	0	0	250,252	100.0%	278
Expenditures By Function												
General Government	49,352			49,352	37.9%	73	76,088			76,088	29.6%	85
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	30,009			30,009	23.0%	44	101,583			101,583	39.5%	113
Sewer/Solid Waste/Water	48,845			48,845	37.5%	72	79,624			79,624	30.9%	88
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	1,996			1,996	1.5%	3				0	0.0%	0
Total Expenditures	130,202	0	0	130,202	100.0%	193	257,295	0	0	257,295	100.0%	286
Excess of Revenues Over/ (Under) Expenditures	132,484	0	0	132,484			(7,043)	0	0	(7,043)		

Year Ending June 30, 1997

Montgomery County

	Chevy Chase Village						Drummond Citizens' Committee					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	681,540			681,540	32.8%	307	12,544			12,544	20.5%	104
Taxes - Local - Income	822,524			822,524	39.6%	371	29,822			29,822	48.7%	246
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	14,291			14,291	0.7%	6				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	153,817			153,817	7.4%	69	3,992			3,992	6.5%	33
County Grants	74,761			74,761	3.6%	34	3,041			3,041	5.0%	25
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	78,663			78,663	3.8%	35				0	0.0%	0
Fines and Forfeitures	5,235			5,235	0.3%	2				0	0.0%	0
Miscellaneous	244,872			244,872	11.8%	110	11,893			11,893	19.4%	98
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,075,703	0	0	2,075,703	100.0%	936	61,292	0	0	61,292	100.0%	507
Expenditures By Function												
General Government	649,719			649,719	31.1%	293	4,453			4,453	7.9%	37
Public Safety												
Police	637,682			637,682	30.6%	288				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	28,158			28,158	1.3%	13	38,854			38,854	68.8%	321
Sewer/Solid Waste/Water	568,211			568,211	27.2%	256	13,182			13,182	23.3%	109
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	202,774			202,774	9.7%	91				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	2,086,544	0	0	2,086,544	100.0%	941	56,489	0	0	56,489	100.0%	467
Excess of Revenues Over/ (Under) Expenditures	(10,841)	0	0	(10,841)			4,803	0	0	4,803		

Year Ending June 30, 1997

Montgomery County

	Friendship Heights						Gaithersburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	475,694			475,694	34.4%	103	10,603,264			10,603,264	43.2%	234
Taxes - Local - Income	524,354			524,354	38.0%	114	4,165,365			4,165,365	17.0%	92
Taxes - Local - Other				0	0.0%	0	666,474			666,474	2.7%	15
Licenses and Permits	16,874			16,874	1.2%	4	1,750,621			1,750,621	7.1%	39
Intergovernmental												
Federal Grants				0	0.0%	0	131,614	46,263		177,877	0.7%	4
State Grants	72,078			72,078	5.2%	16	1,410,645			1,410,645	5.8%	31
County Grants	66,726			66,726	4.8%	14	754,145			754,145	3.1%	17
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	12,670			12,670	0.9%	3	2,410,019			2,410,019	9.8%	53
Fines and Forfeitures	131,244			131,244	9.5%	29	80,409			80,409	0.3%	2
Miscellaneous	81,517			81,517	5.9%	18	1,986,727	511,000		2,497,727	10.2%	55
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,381,157	0	0	1,381,157	100.0%	300	23,959,283	557,263	0	24,516,546	100.0%	540
Expenditures By Function												
General Government	579,628			579,628	47.7%	126	3,331,630	380,479		3,712,109	19.9%	82
Public Safety												
Police	120,707			120,707	9.9%	26	2,217,528			2,217,528	11.9%	49
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0	1,201,444			1,201,444	6.4%	26
Public Works												
Transportation	188,259			188,259	15.5%	41	1,502,849	1,385,630		2,888,479	15.5%	64
Sewer/Solid Waste/Water	21,319			21,319	1.8%	5	1,171,564	71,347		1,242,911	6.7%	27
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	155,915			155,915	12.8%	34	4,738,140	588,279		5,326,419	28.5%	117
Community Dev. & Pub. Housing	25,445			25,445	2.1%	6	1,069,599			1,069,599	5.7%	24
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	75,000			75,000	6.2%	16				0	0.0%	0
Interest	47,275			47,275	3.9%	10				0	0.0%	0
Miscellaneous	1,568			1,568	0.1%	0	1,020,457			1,020,457	5.5%	22
Total Expenditures	1,215,116	0	0	1,215,116	100.0%	264	16,253,211	2,425,735	0	18,678,946	100.0%	412
Excess of Revenues Over/ (Under) Expenditures	166,041	0	0	166,041			7,706,072	(1,868,472)	0	5,837,600		

Year Ending June 30, 1997

Montgomery County

	Garrett Park						Glen Echo					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	210,517			210,517	37.9%	223	42,575			42,575	26.6%	172
Taxes - Local - Income	132,352			132,352	23.8%	140	54,052			54,052	33.8%	219
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,133			2,133	0.4%	2	851			851	0.5%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	35,519			35,519	6.4%	38	13,304			13,304	8.3%	54
County Grants	31,459			31,459	5.7%	33	13,691			13,691	8.5%	55
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	60,055			60,055	10.8%	64				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	24,552	6,267	53,205	84,024	15.1%	89	35,660			35,660	22.3%	144
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	496,587	6,267	53,205	556,059	100.0%	588	160,133	0	0	160,133	100.0%	648
Expenditures By Function												
General Government	154,944			154,944	40.8%	164	131,959			131,959	61.0%	534
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	70,485	2,500		72,985	19.2%	77	52,206			52,206	24.1%	211
Sewer/Solid Waste/Water	74,220			74,220	19.5%	79	30,574			30,574	14.1%	124
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	15,854			15,854	4.2%	17	1,675			1,675	0.8%	7
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			3,017	3,017	0.8%	3				0	0.0%	0
Miscellaneous	25,114		33,607	58,721	15.5%	62				0	0.0%	0
Total Expenditures	340,617	2,500	36,624	379,741	100.0%	402	216,414	0	0	216,414	100.0%	876
Excess of Revenues Over/ (Under) Expenditures	155,970	3,767	16,581	176,318			(56,281)	0	0	(56,281)		

Year Ending June 30, 1997

Montgomery County

	Kensington						Laytonsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	528,918			528,918	40.0%	289	47,633			47,633	38.9%	178
Taxes - Local - Income	269,951			269,951	20.4%	148	38,189			38,189	31.2%	143
Taxes - Local - Other	533			533	0.0%	0	12			12	0.0%	0
Licenses and Permits	17,338			17,338	1.3%	9	1,859			1,859	1.5%	7
Intergovernmental												
Federal Grants	264,833			264,833	20.0%	145				0	0.0%	0
State Grants	78,197			78,197	5.9%	43		11,323		11,323	9.3%	42
County Grants	114,528			114,528	8.7%	63	8,566			8,566	7.0%	32
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	4,482			4,482	3.7%	17
Fines and Forfeitures	656			656	0.0%	0	9,121			9,121	7.5%	34
Miscellaneous	47,832			47,832	3.6%	26		1,187		1,187	1.0%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,322,786	0	0	1,322,786	100.0%	724	109,862	12,510	0	122,372	100.0%	458
Expenditures By Function												
General Government	567,251			567,251	52.6%	310	22,804			22,804	38.2%	85
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	3,000			3,000	0.3%	2				0	0.0%	0
Public Works												
Transportation	281,276			281,276	26.1%	154	6,888	3,527		10,415	17.4%	39
Sewer/Solid Waste/Water	196,836			196,836	18.3%	108	26,480			26,480	44.4%	99
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	29,624			29,624	2.7%	16				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	1,077,987	0	0	1,077,987	100.0%	590	56,172	3,527	0	59,699	100.0%	224
Excess of Revenues Over/ (Under) Expenditures	244,799	0	0	244,799			53,690	8,983	0	62,673		

Year Ending June 30, 1997

Montgomery County

	Martin's Additions						North Chevy Chase					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	91,639			91,639	25.5%	105	29,146			29,146	21.7%	63
Taxes - Local - Income	175,242			175,242	48.7%	201	68,484			68,484	51.1%	149
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,569			2,569	0.7%	3				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	25,033			25,033	7.0%	29	13,442			13,442	10.0%	29
County Grants	17,700			17,700	4.9%	20	15,784			15,784	11.8%	34
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures	1,946			1,946	0.5%	2				0	0.0%	0
Miscellaneous	45,501			45,501	12.7%	52	7,274			7,274	5.4%	16
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	359,630	0	0	359,630	100.0%	412	134,130	0	0	134,130	100.0%	291
Expenditures By Function												
General Government	92,069			92,069	21.9%	106	44,558			44,558	39.1%	97
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	16,695			16,695	4.0%	19				0	0.0%	0
Public Works												
Transportation	234,466			234,466	55.7%	269	10,729			10,729	9.4%	23
Sewer/Solid Waste/Water	78,061			78,061	18.5%	90	56,814			56,814	49.9%	123
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	1,738			1,738	1.5%	4
Total Expenditures	421,291	0	0	421,291	100.0%	483	113,839	0	0	113,839	100.0%	247
Excess of Revenues Over/ (Under) Expenditures	(61,661)	0	0	(61,661)			20,291	0	0	20,291		

Year Ending June 30, 1997

Montgomery County

	Oakmont STA						Poolesville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	10,238			10,238	34.0%	57	792,004			792,004	31.2%	193
Taxes - Local - Income	13,460			13,460	44.7%	75	342,453			342,453	13.5%	84
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	25,971			25,971	1.0%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	3,383			3,383	11.2%	19	161,082			161,082	6.4%	39
County Grants	2,158			2,158	7.2%	12	153,518			153,518	6.1%	37
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	82,378		746,756	829,134	32.7%	202
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	877			877	2.9%	5	200,574		30,733	231,307	9.1%	56
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	30,116	0	0	30,116	100.0%	167	1,757,980	0	777,489	2,535,469	100.0%	618
Expenditures By Function												
General Government	5,971			5,971	47.3%	33	239,806			239,806	11.5%	58
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	3,308			3,308	26.2%	18	352,361			352,361	17.0%	86
Sewer/Solid Waste/Water	2,034			2,034	16.1%	11	223,616		898,142	1,121,758	54.0%	274
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,314			1,314	10.4%	7	264,512			264,512	12.7%	65
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	16,323			16,323	0.8%	4
Interest				0	0.0%	0	2,841		80,302	83,143	4.0%	20
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	12,627	0	0	12,627	100.0%	70	1,099,459	0	978,444	2,077,903	100.0%	507
Excess of Revenues Over/ (Under) Expenditures	17,489	0	0	17,489			658,521	0	(200,955)	457,566		

Year Ending June 30, 1997

Montgomery County

	Rockville						Somerset					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	17,208,131			17,208,131	38.3%	374	232,706			232,706	32.5%	208
Taxes - Local - Income	4,094,265			4,094,265	9.1%	89	342,436			342,436	47.8%	306
Taxes - Local - Other	885,025			885,025	2.0%	19				0	0.0%	0
Licenses and Permits	1,027,971			1,027,971	2.3%	22	5,424			5,424	0.8%	5
Intergovernmental												
Federal Grants	318,793			318,793	0.7%	7				0	0.0%	0
State Grants	2,008,906	111,652	75,000	2,195,558	4.9%	48	40,545			40,545	5.7%	36
County Grants	1,687,367	17,126		1,704,493	3.8%	37	34,218			34,218	4.8%	31
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,899,348	126,316	11,774,187	13,799,851	30.8%	300	16,504	1,998		18,502	2.6%	17
Fines and Forfeitures	66,475			66,475	0.1%	1				0	0.0%	0
Miscellaneous	1,731,081	114,296	1,727,124	3,572,501	8.0%	78	13,159	29,118		42,277	5.9%	38
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	30,927,362	369,390	13,576,311	44,873,063	100.0%	975	684,992	31,116	0	716,108	100.0%	639
Expenditures By Function												
General Government	8,775,886			8,775,886	20.1%	191	162,741	21,736		184,477	34.2%	165
Public Safety												
Police	2,636,908			2,636,908	6.0%	57				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	1,174,575			1,174,575	2.7%	26				0	0.0%	0
Public Works												
Transportation	2,477,898	1,454,272	691,952	4,624,122	10.6%	100	21,427	3,609		25,036	4.6%	22
Sewer/Solid Waste/Water			8,127,728	8,127,728	18.6%	177	70,054			70,054	13.0%	63
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,152,640	2,166,103	1,847,148	10,165,891	23.3%	221	105,947	123,087		229,034	42.4%	204
Community Dev. & Pub. Housing	318,793			318,793	0.7%	7				0	0.0%	0
Economic Dev. & Opportunity	559,401	36,384	54,351	650,136	1.5%	14				0	0.0%	0
Debt Service												
Principal	2,479,845			2,479,845	5.7%	54				0	0.0%	0
Interest	1,398,733		695,543	2,094,276	4.8%	46				0	0.0%	0
Miscellaneous	2,590,482			2,590,482	5.9%	56	31,553			31,553	5.8%	28
Total Expenditures	28,565,161	3,656,759	11,416,722	43,638,642	100.0%	948	391,722	148,432	0	540,154	100.0%	482
Excess of Revenues Over/ (Under) Expenditures	2,362,201	(3,287,369)	2,159,589	1,234,421			293,270	(117,316)	0	175,954		

Year Ending June 30, 1997

Montgomery County

	Takoma Park						Washington Grove					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	5,607,448			5,607,448	47.2%	315	109,238			109,238	49.6%	237
Taxes - Local - Income	1,053,022			1,053,022	8.9%	59	45,873			45,873	20.8%	100
Taxes - Local - Other	29,465			29,465	0.2%	2				0	0.0%	0
Licenses and Permits	61,850			61,850	0.5%	3	1,094			1,094	0.5%	2
Intergovernmental												
Federal Grants	104,930			104,930	0.9%	6				0	0.0%	0
State Grants	742,090			742,090	6.2%	42	22,774			22,774	10.3%	50
County Grants	2,096,012			2,096,012	17.6%	118	23,383			23,383	10.6%	51
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	706,905			706,905	5.9%	40	3,538			3,538	1.6%	8
Fines and Forfeitures	106,559			106,559	0.9%	6				0	0.0%	0
Miscellaneous	404,424			404,424	3.4%	23	14,433			14,433	6.6%	31
Debt Proceeds	975,067			975,067	8.2%	55				0	0.0%	0
Total Revenues	11,887,772	0	0	11,887,772	100.0%	668	220,333	0	0	220,333	100.0%	479
Expenditures By Function												
General Government	1,728,300			1,728,300	14.5%	97	36,757	3,840		40,597	19.9%	88
Public Safety												
Police	2,809,114			2,809,114	23.6%	158				0	0.0%	0
Fire	801,388			801,388	6.7%	45				0	0.0%	0
Other	222,287			222,287	1.9%	12				0	0.0%	0
Public Works												
Transportation	2,044,139			2,044,139	17.1%	115	36,074			36,074	17.6%	78
Sewer/Solid Waste/Water	715,223			715,223	6.0%	40	43,581			43,581	21.3%	95
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,194,120			1,194,120	10.0%	67	54,835			54,835	26.8%	119
Community Dev. & Pub. Housing	542,860			542,860	4.6%	31				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	69,559			69,559	0.6%	4	15,000			15,000	7.3%	33
Interest	68,681			68,681	0.6%	4	7,658			7,658	3.7%	17
Miscellaneous	1,729,026			1,729,026	14.5%	97	6,659			6,659	3.3%	14
Total Expenditures	11,924,697	0	0	11,924,697	100.0%	670	200,564	3,840	0	204,404	100.0%	444
Excess of Revenues Over/ (Under) Expenditures	(36,925)	0	0	(36,925)			19,769	(3,840)	0	15,929		

Year Ending June 30, 1997

Prince George's County

	Berwyn Heights						Bladensburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	783,967			783,967	56.1%	249	1,565,738			1,565,738	56.4%	183
Taxes - Local - Income	128,796			128,796	9.2%	41	289,013			289,013	10.4%	34
Taxes - Local - Other				0	0.0%	0	15,261			15,261	0.6%	2
Licenses and Permits	33,516			33,516	2.4%	11	96,041			96,041	3.5%	11
Intergovernmental												
Federal Grants	50,757			50,757	3.6%	16	44,202			44,202	1.6%	5
State Grants	152,302			152,302	10.9%	48	292,426			292,426	10.5%	34
County Grants	8,231			8,231	0.6%	3	67,986			67,986	2.5%	8
Other Grants	1,000			1,000	0.1%	0	48,591			48,591	1.8%	6
Service Charges	35,839			35,839	2.6%	11				0	0.0%	0
Fines and Forfeitures	9,097			9,097	0.7%	3	284,867			284,867	10.3%	33
Miscellaneous	32,061			32,061	2.3%	10	70,073			70,073	2.5%	8
Debt Proceeds	162,738			162,738	11.6%	52				0	0.0%	0
Total Revenues	1,398,304	0	0	1,398,304	100.0%	445	2,774,198	0	0	2,774,198	100.0%	323
Expenditures By Function												
General Government	186,981			186,981	13.5%	59	394,611			394,611	14.9%	46
Public Safety												
Police	248,241			248,241	18.0%	79	1,212,001			1,212,001	45.7%	141
Fire				0	0.0%	0				0	0.0%	0
Other	18,055			18,055	1.3%	6	75,066			75,066	2.8%	9
Public Works												
Transportation	334,647			334,647	24.2%	106	410,985			410,985	15.5%	48
Sewer/Solid Waste/Water	200,116			200,116	14.5%	64	157,553			157,553	5.9%	18
Other				0	0.0%	0	4,814			4,814	0.2%	1
Parks, Recreation, & Culture	12,444			12,444	0.9%	4				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	103,030			103,030	7.5%	33	3,272			3,272	0.1%	0
Interest	52,893			52,893	3.8%	17	1,395			1,395	0.1%	0
Miscellaneous	226,449			226,449	16.4%	72	393,009			393,009	14.8%	46
Total Expenditures	1,382,856	0	0	1,382,856	100.0%	440	2,652,706	0	0	2,652,706	100.0%	309
Excess of Revenues Over/ (Under) Expenditures	15,448	0	0	15,448			121,492	0	0	121,492		

Year Ending June 30, 1997

Prince George's County

	Bowie						Brentwood					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	7,702,426			7,702,426	38.6%	192	285,068			285,068	51.4%	90
Taxes - Local - Income	3,777,779			3,777,779	18.9%	94	74,842			74,842	13.5%	24
Taxes - Local - Other	(255,306)			(255,306)	-1.3%	(6)	2,313			2,313	0.4%	1
Licenses and Permits	774,509			774,509	3.9%	19	19,738			19,738	3.6%	6
Intergovernmental												
Federal Grants	109,335			109,335	0.5%	3				0	0.0%	0
State Grants	1,768,086	492,142	8,595	2,268,823	11.4%	56	95,864			95,864	17.3%	30
County Grants	92,700			92,700	0.5%	2	32,103			32,103	5.8%	10
Other Grants	71,500			71,500	0.4%	2				0	0.0%	0
Service Charges	300,663		3,310,572	3,611,235	18.1%	90	23,649			23,649	4.3%	7
Fines and Forfeitures	20,541			20,541	0.1%	1	75			75	0.0%	0
Miscellaneous	1,275,329	315,893	200,768	1,791,990	9.0%	45	21,315			21,315	3.8%	7
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	15,637,562	808,035	3,519,935	19,965,532	100.0%	497	554,967	0	0	554,967	100.0%	176
Expenditures By Function												
General Government	3,539,472	601,857		4,141,329	21.3%	103	198,711			198,711	33.5%	63
Public Safety												
Police	360,760			360,760	1.9%	9	61,975			61,975	10.5%	20
Fire	49,637			49,637	0.3%	1	28,288			28,288	4.8%	9
Other	310,486	9,290		319,776	1.6%	8	22,331			22,331	3.8%	7
Public Works												
Transportation	1,835,410	353,159		2,188,569	11.3%	54	133,967			133,967	22.6%	42
Sewer/Solid Waste/Water	2,993,828	78,200	3,007,429	6,079,457	31.3%	151	59,365			59,365	10.0%	19
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,074,839	939,236	419,460	2,433,535	12.5%	61	5,855			5,855	1.0%	2
Community Dev. & Pub. Housing	123,257			123,257	0.6%	3	23,022			23,022	3.9%	7
Economic Dev. & Opportunity	81,087			81,087	0.4%	2				0	0.0%	0
Debt Service												
Principal	1,374,091			1,374,091	7.1%	34	16,058			16,058	2.7%	5
Interest	452,446		202,265	654,711	3.4%	16	4,790			4,790	0.8%	2
Miscellaneous	1,608,866			1,608,866	8.3%	40	38,557			38,557	6.5%	12
Total Expenditures	13,804,179	1,981,742	3,629,154	19,415,075	100.0%	483	592,919	0	0	592,919	100.0%	188
Excess of Revenues Over/ (Under) Expenditures	1,833,383	(1,173,707)	(109,219)	550,457			(37,952)	0	0	(37,952)		

Year Ending June 30, 1997

Prince George's County

	Capitol Heights						Cheverly					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	792,051			792,051	41.2%	206	1,338,328			1,338,328	57.5%	209
Taxes - Local - Income	187,314			187,314	9.7%	49	414,048			414,048	17.8%	65
Taxes - Local - Other	92,852			92,852	4.8%	24	7			7	0.0%	0
Licenses and Permits	30,046			30,046	1.6%	8	50,261			50,261	2.2%	8
Intergovernmental												
Federal Grants	267,830			267,830	13.9%	70	14,384			14,384	0.6%	2
State Grants	155,214			155,214	8.1%	40	278,902			278,902	12.0%	44
County Grants	10,130			10,130	0.5%	3	142,147			142,147	6.1%	22
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	240,704			240,704	12.5%	62	4,333			4,333	0.2%	1
Fines and Forfeitures	11,500			11,500	0.6%	3	14,570			14,570	0.6%	2
Miscellaneous	70,719			70,719	3.7%	18	69,830			69,830	3.0%	11
Debt Proceeds	65,373			65,373	3.4%	17				0	0.0%	0
Total Revenues	1,923,733	0	0	1,923,733	100.0%	499	2,326,810	0	0	2,326,810	100.0%	364
Expenditures By Function												
General Government	445,818			445,818	26.2%	116	373,342			373,342	15.4%	58
Public Safety												
Police	433,791			433,791	25.5%	113	472,578			472,578	19.5%	74
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	252,974			252,974	14.9%	66	992,452			992,452	40.9%	155
Sewer/Solid Waste/Water	247,916			247,916	14.6%	64	20,444			20,444	0.8%	3
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing	220,623			220,623	13.0%	57	71,157			71,157	2.9%	11
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	98,401			98,401	5.8%	26	200,000			200,000	8.2%	31
Interest	3,965			3,965	0.2%	1	8,500			8,500	0.4%	1
Miscellaneous				0	0.0%	0	286,347			286,347	11.8%	45
Total Expenditures	1,703,488	0	0	1,703,488	100.0%	442	2,424,820	0	0	2,424,820	100.0%	379
Excess of Revenues Over/ (Under) Expenditures	220,245	0	0	220,245			(98,010)	0	0	(98,010)		

Year Ending June 30, 1997

Prince George's County

	College Park						Colmar Manor					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	2,341,033			2,341,033	32.2%	94	263,687			263,687	70.8%	201
Taxes - Local - Income	949,509			949,509	13.1%	38	34,792			34,792	9.3%	27
Taxes - Local - Other	456,476			456,476	6.3%	18	26			26	0.0%	0
Licenses and Permits	237,780			237,780	3.3%	10	17,236			17,236	4.6%	13
Intergovernmental												
Federal Grants				0	0.0%	0	1,350			1,350	0.4%	1
State Grants	684,038	196,286		880,324	12.1%	35	37,787			37,787	10.1%	29
County Grants	89,379			89,379	1.2%	4	3,483			3,483	0.9%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	344,590		18,574	363,164	5.0%	15				0	0.0%	0
Fines and Forfeitures	929,687			929,687	12.8%	37				0	0.0%	0
Miscellaneous	268,795			268,795	3.7%	11	14,111			14,111	3.8%	11
Debt Proceeds	750,000			750,000	10.3%	30				0	0.0%	0
Total Revenues	7,051,287	196,286	18,574	7,266,147	100.0%	291	372,472	0	0	372,472	100.0%	285
Expenditures By Function												
General Government	1,313,632	1,261,492		2,575,124	32.9%	103	135,260			135,260	37.6%	103
Public Safety												
Police				0	0.0%	0	95,571			95,571	26.6%	73
Fire				0	0.0%	0	1,000			1,000	0.3%	1
Other	885,565	86,355		971,920	12.4%	39				0	0.0%	0
Public Works												
Transportation	1,423,502	248,541		1,672,043	21.4%	67	55,985			55,985	15.6%	43
Sewer/Solid Waste/Water	1,771,331		35,074	1,806,405	23.1%	72	60,013			60,013	16.7%	46
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	445,662			445,662	5.7%	18				0	0.0%	0
Community Dev. & Pub. Housing	62,328	159,792		222,120	2.8%	9	280			280	0.1%	0
Economic Dev. & Opportunity	70,915			70,915	0.9%	3				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	10,000			10,000	2.8%	8
Interest	15,978		4,125	20,103	0.3%	1	1,852			1,852	0.5%	1
Miscellaneous	39,008			39,008	0.5%	2				0	0.0%	0
Total Expenditures	6,027,921	1,756,180	39,199	7,823,300	100.0%	313	359,961	0	0	359,961	100.0%	275
Excess of Revenues Over/ (Under) Expenditures	1,023,366	(1,559,894)	(20,625)	(557,153)			12,511	0	0	12,511		

Year Ending June 30, 1997

Prince George's County

	Cottage City						District Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	254,320			254,320	67.4%	195	848,829			848,829	40.1%	119
Taxes - Local - Income	31,129			31,129	8.2%	24	289,940			289,940	13.7%	41
Taxes - Local - Other				0	0.0%	0	14			14	0.0%	0
Licenses and Permits	12,598			12,598	3.3%	10	43,733			43,733	2.1%	6
Intergovernmental												
Federal Grants				0	0.0%	0	32,132			32,132	1.5%	4
State Grants	57,572			57,572	15.3%	44	241,040			241,040	11.4%	34
County Grants	3,446			3,446	0.9%	3	19,130			19,130	0.9%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	13,115			13,115	0.6%	2
Fines and Forfeitures	2,314			2,314	0.6%	2	8,109			8,109	0.4%	1
Miscellaneous	16,139			16,139	4.3%	12	68,946			68,946	3.3%	10
Debt Proceeds				0	0.0%	0		550,000		550,000	26.0%	77
Total Revenues	377,518	0	0	377,518	100.0%	290	1,564,988	550,000	0	2,114,988	100.0%	296
Expenditures By Function												
General Government	100,127			100,127	24.6%	77	408,529			408,529	27.9%	57
Public Safety												
Police	197,528			197,528	48.5%	151	384,144			384,144	26.2%	54
Fire	1,000			1,000	0.2%	1				0	0.0%	0
Other				0	0.0%	0	2,055			2,055	0.1%	0
Public Works												
Transportation	45,987			45,987	11.3%	35	305,332			305,332	20.9%	43
Sewer/Solid Waste/Water	62,989			62,989	15.5%	48	230,616			230,616	15.8%	32
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	87,890			87,890	6.0%	12
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0		16,200		16,200	1.1%	2
Miscellaneous				0	0.0%	0	28,706			28,706	2.0%	4
Total Expenditures	407,631	0	0	407,631	100.0%	313	1,447,272	16,200	0	1,463,472	100.0%	205
Excess of Revenues Over/ (Under) Expenditures	(30,113)	0	0	(30,113)			117,716	533,800	0	651,516		

Year Ending June 30, 1997

Prince George's County

	Eagle Harbor						Edmonston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	8,891			8,891	32.1%	228	323,178			323,178	55.7%	255
Taxes - Local - Income	399			399	1.4%	10	51,211			51,211	8.8%	40
Taxes - Local - Other				0	0.0%	0	11,927			11,927	2.1%	9
Licenses and Permits	600			600	2.2%	15	28,290			28,290	4.9%	22
Intergovernmental												
Federal Grants				0	0.0%	0	39,781			39,781	6.9%	31
State Grants	14,245			14,245	51.4%	365	81,928			81,928	14.1%	65
County Grants	106			106	0.4%	3	3,343			3,343	0.6%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	760			760	2.7%	19				0	0.0%	0
Fines and Forfeitures				0	0.0%	0	9,130			9,130	1.6%	7
Miscellaneous	2,727			2,727	9.8%	70	31,372			31,372	5.4%	25
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	27,728	0	0	27,728	100.0%	711	580,160	0	0	580,160	100.0%	458
Expenditures By Function												
General Government	14,121			14,121	66.8%	362	135,695			135,695	21.7%	107
Public Safety												
Police				0	0.0%	0	334,343			334,343	53.4%	264
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation				0	0.0%	0	88,730			88,730	14.2%	70
Sewer/Solid Waste/Water	7,017			7,017	33.2%	180	67,651			67,651	10.8%	53
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	21,138	0	0	21,138	100.0%	542	626,419	0	0	626,419	100.0%	494
Excess of Revenues Over/ (Under) Expenditures	6,590	0	0	6,590			(46,259)	0	0	(46,259)		

Year Ending June 30, 1997

Prince George's County

	Fairmount Heights						Forest Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	227,360			227,360	64.3%	175	216,327			216,327	43.2%	71
Taxes - Local - Income	41,316			41,316	11.7%	32	115,150			115,150	23.0%	38
Taxes - Local - Other	4,254			4,254	1.2%	3				0	0.0%	0
Licenses and Permits	17,545			17,545	5.0%	14	16,786			16,786	3.3%	5
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	48,204			48,204	13.6%	37	128,519			128,519	25.6%	42
County Grants	3,402			3,402	1.0%	3	8,931			8,931	1.8%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	3,446			3,446	1.0%	3				0	0.0%	0
Fines and Forfeitures	422			422	0.1%	0	3,040			3,040	0.6%	1
Miscellaneous	7,552			7,552	2.1%	6	12,513			12,513	2.5%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	353,501	0	0	353,501	100.0%	273	501,266	0	0	501,266	100.0%	164
Expenditures By Function												
General Government	141,615			141,615	34.6%	109	81,991			81,991	15.9%	27
Public Safety												
Police	49,845			49,845	12.2%	38	200,779			200,779	38.8%	66
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	36,275			36,275	8.9%	28	106,693			106,693	20.6%	35
Sewer/Solid Waste/Water	146,422			146,422	35.8%	113	84,136			84,136	16.3%	27
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	4,290			4,290	1.0%	3	964			964	0.2%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	31,114			31,114	7.6%	24	42,683			42,683	8.3%	14
Total Expenditures	409,561	0	0	409,561	100.0%	316	517,246	0	0	517,246	100.0%	169
Excess of Revenues Over/ (Under) Expenditures	(56,060)	0	0	(56,060)			(15,980)	0	0	(15,980)		

Year Ending June 30, 1997

Prince George's County

	Glenarden						Greenbelt					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	795,854			795,854	49.8%	148	7,340,076			7,340,076	49.2%	336
Taxes - Local - Income	143,091			143,091	8.9%	27	1,249,465			1,249,465	8.4%	57
Taxes - Local - Other	5,737			5,737	0.4%	1	1,346,853			1,346,853	9.0%	62
Licenses and Permits	57,860			57,860	3.6%	11	454,478			454,478	3.0%	21
Intergovernmental												
Federal Grants	79,156			79,156	4.9%	15	205,947			205,947	1.4%	9
State Grants	248,134			248,134	15.5%	46	993,927	54,471		1,048,398	7.0%	48
County Grants	5,847			5,847	0.4%	1	158,411			158,411	1.1%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	29,156		123,998	153,154	9.6%	29	1,606,465		952,950	2,559,415	17.1%	117
Fines and Forfeitures	4,975			4,975	0.3%	1	220,543			220,543	1.5%	10
Miscellaneous	99,344	1,288	4,743	105,375	6.6%	20	278,361	18,479	45,252	342,092	2.3%	16
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,469,154	1,288	128,741	1,599,183	100.0%	298	13,854,526	72,950	998,202	14,925,678	100.0%	683
Expenditures By Function												
General Government	315,033			315,033	18.4%	59	1,317,159			1,317,159	8.7%	60
Public Safety												
Police	317,533			317,533	18.5%	59	4,589,440	23,769		4,613,209	30.5%	211
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0	393,937			393,937	2.6%	18
Public Works												
Transportation	318,080			318,080	18.5%	59	1,428,746	1,008,938		2,437,684	16.1%	112
Sewer/Solid Waste/Water	257,945			257,945	15.0%	48	522,332			522,332	3.5%	24
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	130,394		98,662	229,056	13.3%	43	3,058,241	168,439		3,226,680	21.3%	148
Community Dev. & Pub. Housing				0	0.0%	0			740,815	740,815	4.9%	34
Economic Dev. & Opportunity				0	0.0%	0	265,350			265,350	1.8%	12
Debt Service												
Principal	108,539			108,539	6.3%	20	766,872			766,872	5.1%	35
Interest	21,210			21,210	1.2%	4	619,551		200,803	820,354	5.4%	38
Miscellaneous	148,443			148,443	8.7%	28	30,922	1,180		32,102	0.2%	1
Total Expenditures	1,617,177	0	98,662	1,715,839	100.0%	320	12,992,550	1,202,326	941,618	15,136,494	100.0%	693
Excess of Revenues Over/ (Under) Expenditures	(148,023)	1,288	30,079	(116,656)			861,976	(1,129,376)	56,584	(210,816)		

Year Ending June 30, 1997

Prince George's County

	Hyattsville						Landover Hills					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,615,465			3,615,465	56.9%	246	230,090			230,090	42.6%	136
Taxes - Local - Income	781,523			781,523	12.3%	53	89,759			89,759	16.6%	53
Taxes - Local - Other	7,479			7,479	0.1%	1	8,677			8,677	1.6%	5
Licenses and Permits	236,453			236,453	3.7%	16	8,465			8,465	1.6%	5
Intergovernmental												
Federal Grants	156,160			156,160	2.5%	11	43,332			43,332	8.0%	26
State Grants	609,839			609,839	9.6%	42	67,214			67,214	12.5%	40
County Grants	364,249			364,249	5.7%	25	13,758			13,758	2.5%	8
Other Grants	4,000			4,000	0.1%	0				0	0.0%	0
Service Charges	97,483			97,483	1.5%	7			65,340	65,340	12.1%	39
Fines and Forfeitures	72,872			72,872	1.1%	5				0	0.0%	0
Miscellaneous	413,325			413,325	6.5%	28	12,983			12,983	2.4%	8
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	6,358,848	0	0	6,358,848	100.0%	433	474,278	0	65,340	539,618	100.0%	318
Expenditures By Function												
General Government	835,354			835,354	13.9%	57	89,374			89,374	17.6%	53
Public Safety												
Police	1,536,584			1,536,584	25.6%	105	184,889			184,889	36.4%	109
Fire	35,500			35,500	0.6%	2				0	0.0%	0
Other	154,415			154,415	2.6%	11				0	0.0%	0
Public Works												
Transportation	712,786	55,989		768,775	12.8%	52	68,640			68,640	13.5%	40
Sewer/Solid Waste/Water	471,050			471,050	7.9%	32			79,568	79,568	15.7%	47
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	312,844	16,341		329,185	5.5%	22				0	0.0%	0
Community Dev. & Pub. Housing	287,688			287,688	4.8%	20				0	0.0%	0
Economic Dev. & Opportunity	52,840			52,840	0.9%	4	1,186			1,186	0.2%	1
Debt Service												
Principal	248,000			248,000	4.1%	17	16,902			16,902	3.3%	10
Interest	194,401			194,401	3.2%	13	1,317		4,752	6,069	1.2%	4
Miscellaneous	1,084,619			1,084,619	18.1%	74	61,736			61,736	12.1%	36
Total Expenditures	5,926,081	72,330	0	5,998,411	100.0%	409	424,044	0	84,320	508,364	100.0%	300
Excess of Revenues Over/ (Under) Expenditures	432,767	(72,330)	0	360,437			50,234	0	(18,980)	31,254		

Year Ending June 30, 1997

Prince George's County

	Laurel						Morningside					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	7,182,084			7,182,084	49.4%	384	210,261			210,261	59.5%	160
Taxes - Local - Income	1,517,917			1,517,917	10.4%	81	50,118			50,118	14.2%	38
Taxes - Local - Other	556,862			556,862	3.8%	30				0	0.0%	0
Licenses and Permits	383,365			383,365	2.6%	20	19,803			19,803	5.6%	15
Intergovernmental												
Federal Grants	88,600			88,600	0.6%	5				0	0.0%	0
State Grants	938,982			938,982	6.5%	50	55,523			55,523	15.7%	42
County Grants	155,193	52,980		208,173	1.4%	11	3,817			3,817	1.1%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	445,386			445,386	3.1%	24	278			278	0.1%	0
Fines and Forfeitures	73,082			73,082	0.5%	4	1,072			1,072	0.3%	1
Miscellaneous	276,242	420		276,662	1.9%	15	12,620			12,620	3.6%	10
Debt Proceeds	1,693,613	1,176,022		2,869,635	19.7%	153				0	0.0%	0
Total Revenues	13,311,326	1,229,422	0	14,540,748	100.0%	777	353,492	0	0	353,492	100.0%	269
Expenditures By Function												
General Government	2,475,638	151,832		2,627,470	19.7%	140	80,382			80,382	21.8%	61
Public Safety												
Police	2,881,960			2,881,960	21.6%	154	207,598			207,598	56.2%	158
Fire	280,000			280,000	2.1%	15				0	0.0%	0
Other	197,327			197,327	1.5%	11	29			29	0.0%	0
Public Works												
Transportation	1,001,796	277,439		1,279,235	9.6%	68	13,394			13,394	3.6%	10
Sewer/Solid Waste/Water	907,450			907,450	6.8%	48	60,132			60,132	16.3%	46
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	705,743			705,743	5.3%	38	5,000			5,000	1.4%	4
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	954,250			954,250	7.2%	51				0	0.0%	0
Interest	2,263,783			2,263,783	17.0%	121				0	0.0%	0
Miscellaneous	1,223,406			1,223,406	9.2%	65	2,648			2,648	0.7%	2
Total Expenditures	12,891,353	429,271	0	13,320,624	100.0%	712	369,183	0	0	369,183	100.0%	281
Excess of Revenues Over/ (Under) Expenditures	419,973	800,151	0	1,220,124			(15,691)	0	0	(15,691)		

Year Ending June 30, 1997

Prince George's County

	Mt. Rainier						New Carrollton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	985,118			985,118	34.2%	117	1,706,860			1,706,860	52.1%	133
Taxes - Local - Income	293,839			293,839	10.2%	35	568,542			568,542	17.4%	44
Taxes - Local - Other	560			560	0.0%	0	154,962			154,962	4.7%	12
Licenses and Permits	124,684			124,684	4.3%	15	90,981			90,981	2.8%	7
Intergovernmental												
Federal Grants	174,448			174,448	6.0%	21				0	0.0%	0
State Grants	276,752			276,752	9.6%	33	324,909			324,909	9.9%	25
County Grants	28,733			28,733	1.0%	3	33,467			33,467	1.0%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	98,832			98,832	3.4%	12	41,390			41,390	1.3%	3
Fines and Forfeitures	103,674			103,674	3.6%	12	3,233			3,233	0.1%	0
Miscellaneous	75,220			75,220	2.6%	9	123,824			123,824	3.8%	10
Debt Proceeds		722,709		722,709	25.1%	86	225,000			225,000	6.9%	18
Total Revenues	2,161,860	722,709	0	2,884,569	100.0%	343	3,273,168	0	0	3,273,168	100.0%	255
Expenditures By Function												
General Government	457,516			457,516	18.5%	54	839,081			839,081	23.6%	65
Public Safety												
Police	892,590	260,702		1,153,292	46.7%	137	250,374			250,374	7.0%	20
Fire	1,626			1,626	0.1%	0				0	0.0%	0
Other	131,106			131,106	5.3%	16	77,326			77,326	2.2%	6
Public Works												
Transportation	335,586			335,586	13.6%	40	1,132,127			1,132,127	31.9%	88
Sewer/Solid Waste/Water	183,205			183,205	7.4%	22	581,420			581,420	16.4%	45
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	218,269			218,269	6.1%	17
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	45,507			45,507	1.8%	5	83,882			83,882	2.4%	7
Interest	32,255			32,255	1.3%	4	67,655			67,655	1.9%	5
Miscellaneous	105,092	22,709		127,801	5.2%	15	301,522			301,522	8.5%	24
Total Expenditures	2,184,483	283,411	0	2,467,894	100.0%	294	3,551,656	0	0	3,551,656	100.0%	277
Excess of Revenues Over/ (Under) Expenditures	(22,623)	439,298	0	416,675			(278,488)	0	0	(278,488)		

Year Ending June 30, 1997

Prince George's County

	North Brentwood						Riverdale					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	89,058			89,058	67.5%	166	1,524,999			1,524,999	55.0%	298
Taxes - Local - Income	14,581			14,581	11.0%	27	226,864			226,864	8.2%	44
Taxes - Local - Other				0	0.0%	0	5,758			5,758	0.2%	1
Licenses and Permits	3,160			3,160	2.4%	6	108,970			108,970	3.9%	21
Intergovernmental												
Federal Grants				0	0.0%	0	219,184			219,184	7.9%	43
State Grants	19,256			19,256	14.6%	36	308,188			308,188	11.1%	60
County Grants	1,428			1,428	1.1%	3	24,649			24,649	0.9%	5
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	16			16	0.0%	0
Fines and Forfeitures				0	0.0%	0	37,994			37,994	1.4%	7
Miscellaneous	4,540			4,540	3.4%	8	146,447			146,447	5.3%	29
Debt Proceeds				0	0.0%	0	169,193			169,193	6.1%	33
Total Revenues	132,023	0	0	132,023	100.0%	245	2,772,262	0	0	2,772,262	100.0%	541
Expenditures By Function												
General Government	23,428			23,428	22.8%	44	371,087			371,087	14.8%	72
Public Safety												
Police	14,603			14,603	14.2%	27	1,103,728			1,103,728	44.0%	216
Fire				0	0.0%	0				0	0.0%	0
Other	67			67	0.1%	0				0	0.0%	0
Public Works												
Transportation	15,724			15,724	15.3%	29	443,124			443,124	17.7%	87
Sewer/Solid Waste/Water	35,140			35,140	34.2%	65	331,735			331,735	13.2%	65
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	34,968			34,968	1.4%	7
Community Dev. & Pub. Housing				0	0.0%	0	109,537			109,537	4.4%	21
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	72,709			72,709	2.9%	14
Interest				0	0.0%	0	41,631			41,631	1.7%	8
Miscellaneous	13,900			13,900	13.5%	26				0	0.0%	0
Total Expenditures	102,862	0	0	102,862	100.0%	191	2,508,519	0	0	2,508,519	100.0%	490
Excess of Revenues Over/ (Under) Expenditures	29,161	0	0	29,161			263,743	0	0	263,743		

Year Ending June 30, 1997

Prince George's County

	Seat Pleasant						University Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	984,529			984,529	54.0%	173	1,056,302			1,056,302	66.4%	447
Taxes - Local - Income	107,014			107,014	5.9%	19	229,612			229,612	14.4%	97
Taxes - Local - Other	3,027			3,027	0.2%	1				0	0.0%	0
Licenses and Permits	20,928			20,928	1.1%	4	25,919			25,919	1.6%	11
Intergovernmental												
Federal Grants	49,516			49,516	2.7%	9				0	0.0%	0
State Grants	182,689			182,689	10.0%	32	147,047			147,047	9.2%	62
County Grants	14,943			14,943	0.8%	3	16,511	9,610		26,121	1.6%	11
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	110,505		215,640	326,145	17.9%	57	1,886			1,886	0.1%	1
Fines and Forfeitures	35,733			35,733	2.0%	6	3,260			3,260	0.2%	1
Miscellaneous	98,222			98,222	5.4%	17	101,064			101,064	6.4%	43
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,607,106	0	215,640	1,822,746	100.0%	320	1,581,601	9,610	0	1,591,211	100.0%	673
Expenditures By Function												
General Government	505,707			505,707	26.3%	89	176,151			176,151	12.6%	75
Public Safety												
Police	414,260			414,260	21.6%	73	330,862			330,862	23.6%	140
Fire				0	0.0%	0	2,500			2,500	0.2%	1
Other				0	0.0%	0	10,120			10,120	0.7%	4
Public Works												
Transportation	308,805			308,805	16.1%	54	162,555	158,140		320,695	22.9%	136
Sewer/Solid Waste/Water			203,984	203,984	10.6%	36	336,824			336,824	24.0%	142
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	96,384			96,384	5.0%	17	20,900			20,900	1.5%	9
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	211,801			211,801	11.0%	37	77,699			77,699	5.5%	33
Interest	40,613			40,613	2.1%	7	83,961			83,961	6.0%	36
Miscellaneous	140,483			140,483	7.3%	25	41,636			41,636	3.0%	18
Total Expenditures	1,718,053	0	203,984	1,922,037	100.0%	338	1,243,208	158,140	0	1,401,348	100.0%	593
Excess of Revenues Over/ (Under) Expenditures	(110,947)	0	11,656	(99,291)			338,393	(148,530)	0	189,863		

Year Ending June 30, 1997

Prince George's County

Upper Marlboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	172,533			172,533	36.2%	219
Taxes - Local - Income	69,521			69,521	14.6%	88
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,068			4,068	0.9%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	34,564			34,564	7.2%	44
County Grants	14,912			14,912	3.1%	19
Other Grants				0	0.0%	0
Service Charges	36,341			36,341	7.6%	46
Fines and Forfeitures	64,730			64,730	13.6%	82
Miscellaneous	80,337			80,337	16.8%	102
Debt Proceeds				0	0.0%	0
Total Revenues	477,006	0	0	477,006	100.0%	605
Expenditures By Function						
General Government	51,920			51,920	15.6%	66
Public Safety						
Police	89,127			89,127	26.8%	113
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	65,235			65,235	19.6%	83
Sewer/Solid Waste/Water	69,259			69,259	20.8%	88
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	9,000			9,000	2.7%	11
Interest				0	0.0%	0
Miscellaneous	48,599			48,599	14.6%	62
Total Expenditures	333,140	0	0	333,140	100.0%	422
Excess of Revenues Over/ (Under) Expenditures	143,866	0	0	143,866		

Year Ending June 30, 1997

Queen Anne's County

	Barclay						Centreville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	5,507			5,507	23.4%	29	277,134			277,134	16.8%	137
Taxes - Local - Income	7,082			7,082	30.1%	38	108,050			108,050	6.6%	53
Taxes - Local - Other				0	0.0%	0	225			225	0.0%	0
Licenses and Permits	113			113	0.5%	1	23,981			23,981	1.5%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	5,588			5,588	23.7%	30	221,147			221,147	13.4%	109
County Grants	2,066			2,066	8.8%	11	44,005			44,005	2.7%	22
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	83,375		554,354	637,729	38.7%	314
Fines and Forfeitures				0	0.0%	0	6,092			6,092	0.4%	3
Miscellaneous	3,195			3,195	13.6%	17	314,062		15,743	329,805	20.0%	162
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	23,551	0	0	23,551	100.0%	125	1,078,071	0	570,097	1,648,168	100.0%	812
Expenditures By Function												
General Government	4,613			4,613	37.8%	25	165,287			165,287	13.6%	81
Public Safety												
Police				0	0.0%	0	282,730			282,730	23.3%	139
Fire				0	0.0%	0	7,500			7,500	0.6%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	3,030			3,030	24.9%	16	281,455			281,455	23.2%	139
Sewer/Solid Waste/Water	4,545			4,545	37.3%	24	92,430		284,672	377,102	31.1%	186
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	33,284			33,284	2.7%	16
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			5,276	5,276	0.4%	3
Miscellaneous				0	0.0%	0	60,018			60,018	4.9%	30
Total Expenditures	12,188	0	0	12,188	100.0%	65	922,704	0	289,948	1,212,652	100.0%	597
Excess of Revenues Over/ (Under) Expenditures	11,363	0	0	11,363			155,367	0	280,149	435,516		

Year Ending June 30, 1997

Queen Anne's County

	Church Hill						Queen Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	57,852			57,852	24.6%	112	13,160			13,160	43.3%	57
Taxes - Local - Income	18,308			18,308	7.8%	36	10,504			10,504	34.6%	46
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	11,981			11,981	5.1%	23	507			507	1.7%	2
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	28,038			28,038	11.9%	54	1,859			1,859	6.1%	8
County Grants	6,835			6,835	2.9%	13				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	7,880		85,025	92,905	39.5%	180				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	13,889		5,545	19,434	8.3%	38	4,366			4,366	14.4%	19
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	144,783	0	90,570	235,353	100.0%	457	30,396	0	0	30,396	100.0%	132
Expenditures By Function												
General Government	52,979			52,979	25.3%	103	12,085			12,085	44.7%	53
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	8,515			8,515	4.1%	17				0	0.0%	0
Public Works												
Transportation	36,989			36,989	17.6%	72	4,274			4,274	15.8%	19
Sewer/Solid Waste/Water	14,701		73,360	88,061	42.0%	171	9,132			9,132	33.8%	40
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	1,529			1,529	5.7%	7
Community Dev. & Pub. Housing	2,157			2,157	1.0%	4				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	4,282			4,282	2.0%	8				0	0.0%	0
Interest	3,849		7,000	10,849	5.2%	21				0	0.0%	0
Miscellaneous	5,803			5,803	2.8%	11				0	0.0%	0
Total Expenditures	129,275	0	80,360	209,635	100.0%	407	27,020	0	0	27,020	100.0%	117
Excess of Revenues Over/ (Under) Expenditures	15,508	0	10,210	25,718			3,376	0	0	3,376		

Year Ending June 30, 1997

Queen Anne's County

	Queenstown						Sudlersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	203,183			203,183	37.2%	420	38,537			38,537	22.4%	83
Taxes - Local - Income	41,714			41,714	7.6%	86	17,022			17,022	9.9%	36
Taxes - Local - Other			9,565	9,565	1.8%	20				0	0.0%	0
Licenses and Permits	36,932			36,932	6.8%	76	2,577			2,577	1.5%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	33,667			33,667	6.2%	70	23,581			23,581	13.7%	50
County Grants	24,295			24,295	4.4%	50	11,097			11,097	6.5%	24
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			142,830	142,830	26.1%	295	2,249		60,234	62,483	36.4%	134
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	27,409		26,711	54,120	9.9%	112	15,422		1,004	16,426	9.6%	35
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	367,200	0	179,106	546,306	100.0%	1,129	110,485	0	61,238	171,723	100.0%	368
Expenditures By Function												
General Government	73,598			73,598	19.2%	152	24,088			24,088	21.7%	52
Public Safety												
Police	6,636			6,636	1.7%	14				0	0.0%	0
Fire	6,000			6,000	1.6%	12	1,100			1,100	1.0%	2
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	78,472			78,472	20.5%	162	16,620			16,620	14.9%	36
Sewer/Solid Waste/Water	28,724		169,491	198,215	51.7%	410	10,953		43,032	53,985	48.5%	116
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	9,574			9,574	2.5%	20	8,279			8,279	7.4%	18
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	500			500	0.1%	1				0	0.0%	0
Interest	297		9,112	9,409	2.5%	19			7,133	7,133	6.4%	15
Miscellaneous	930			930	0.2%	2				0	0.0%	0
Total Expenditures	204,731	0	178,603	383,334	100.0%	792	61,040	0	50,165	111,205	100.0%	238
Excess of Revenues Over/ (Under) Expenditures	162,469	0	503	162,972			49,445	0	11,073	60,518		

Year Ending June 30, 1997

St. Mary's County

Leonardtown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	148,315			148,315	10.0%	102
Taxes - Local - Income	101,708			101,708	6.9%	70
Taxes - Local - Other	1,400			1,400	0.1%	1
Licenses and Permits	27,715			27,715	1.9%	19
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	72,248			72,248	4.9%	50
County Grants	35,477			35,477	2.4%	24
Other Grants			138,734	138,734	9.4%	95
Service Charges	655		865,338	865,993	58.5%	595
Fines and Forfeitures				0	0.0%	0
Miscellaneous	87,493			87,493	5.9%	60
Debt Proceeds				0	0.0%	0
Total Revenues	475,011	0	1,004,072	1,479,083	100.0%	1,016
Expenditures By Function						
General Government	194,527			194,527	12.3%	134
Public Safety						
Police	11,720			11,720	0.7%	8
Fire	1,000			1,000	0.1%	1
Other	1,130			1,130	0.1%	1
Public Works						
Transportation	130,424			130,424	8.3%	90
Sewer/Solid Waste/Water	14,812		1,064,718	1,079,530	68.3%	741
Other				0	0.0%	0
Parks, Recreation, & Culture	33,299			33,299	2.1%	23
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	19,797			19,797	1.3%	14
Debt Service						
Principal				0	0.0%	0
Interest			101,224	101,224	6.4%	70
Miscellaneous	8,230			8,230	0.5%	6
Total Expenditures	414,939	0	1,165,942	1,580,881	100.0%	1,086
Excess of Revenues Over/ (Under) Expenditures	60,072	0	(161,870)	(101,798)		

Year Ending June 30, 1997

Somerset County

	Crisfield						Princess Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	419,053			419,053	20.1%	152	595,090			595,090	45.5%	311
Taxes - Local - Income	42,135			42,135	2.0%	15	64,550			64,550	4.9%	34
Taxes - Local - Other			30,931	30,931	1.5%	11				0	0.0%	0
Licenses and Permits	41,572			41,572	2.0%	15	24,066			24,066	1.8%	13
Intergovernmental												
Federal Grants	456,837			456,837	21.9%	166	348,686			348,686	26.7%	182
State Grants	247,137			247,137	11.8%	90	154,044			154,044	11.8%	80
County Grants	5,260			5,260	0.3%	2	15,257			15,257	1.2%	8
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	53,503		740,748	794,251	38.0%	288	27,790			27,790	2.1%	15
Fines and Forfeitures	1,780			1,780	0.1%	1	6,513			6,513	0.5%	3
Miscellaneous	19,636		30,122	49,758	2.4%	18	33,264	4,037		37,301	2.9%	19
Debt Proceeds				0	0.0%	0		34,305		34,305	2.6%	18
Total Revenues	1,286,913	0	801,801	2,088,714	100.0%	757	1,269,260	38,342	0	1,307,602	100.0%	683
Expenditures By Function												
General Government	135,239			135,239	5.8%	49	155,021			155,021	12.5%	81
Public Safety												
Police	321,960			321,960	13.9%	117	397,069			397,069	32.1%	207
Fire	37,730			37,730	1.6%	14	7,000			7,000	0.6%	4
Other	36,110			36,110	1.6%	13				0	0.0%	0
Public Works												
Transportation	173,134			173,134	7.5%	63	65,189	45,411		110,600	8.9%	58
Sewer/Solid Waste/Water	83,168		696,920	780,088	33.7%	283	129,808			129,808	10.5%	68
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	440,907			440,907	19.1%	160	828			828	0.1%	0
Community Dev. & Pub. Housing	5,216		31,512	36,728	1.6%	13	336,499			336,499	27.2%	176
Economic Dev. & Opportunity	11,194		33,500	44,694	1.9%	16		1,601		1,601	0.1%	1
Debt Service												
Principal	16,000			16,000	0.7%	6	32,898			32,898	2.7%	17
Interest	15,609		56,493	72,102	3.1%	26	37,331			37,331	3.0%	19
Miscellaneous	217,893			217,893	9.4%	79	28,186			28,186	2.3%	15
Total Expenditures	1,494,160	0	818,425	2,312,585	100.0%	838	1,189,829	47,012	0	1,236,841	100.0%	646
Excess of Revenues Over/ (Under) Expenditures	(207,247)	0	(16,624)	(223,871)			79,431	(8,670)	0	70,761		

Year Ending June 30, 1997

Talbot County

	Easton						Oxford					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,577,965			3,577,965	9.6%	351	297,528			297,528	36.4%	424
Taxes - Local - Income	801,599			801,599	2.2%	79	100,341			100,341	12.3%	143
Taxes - Local - Other	26,015			26,015	0.1%	3	26,606			26,606	3.3%	38
Licenses and Permits	149,422			149,422	0.4%	15	8,606		1,598	10,204	1.2%	15
Intergovernmental												
Federal Grants	515,520		32,102	547,622	1.5%	54				0	0.0%	0
State Grants	882,992		15,840	898,832	2.4%	88	59,923			59,923	7.3%	85
County Grants	170,543			170,543	0.5%	17	1,837			1,837	0.2%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	492,834		20,739,506	21,232,340	57.2%	2,083	11,697		233,140	244,837	29.9%	349
Fines and Forfeitures	86,919			86,919	0.2%	9	595			595	0.1%	1
Miscellaneous	881,206	7,933	942,332	1,831,471	4.9%	180	48,673		27,008	75,681	9.3%	108
Debt Proceeds	7,769,827			7,769,827	20.9%	762				0	0.0%	0
Total Revenues	15,354,842	7,933	21,729,780	37,092,555	100.0%	3,638	555,806	0	261,746	817,552	100.0%	1,166
Expenditures By Function												
General Government	589,982	52,417		642,399	2.1%	63	92,654			92,654	12.0%	132
Public Safety												
Police	2,243,062	63,956		2,307,018	7.7%	226	99,650			99,650	12.9%	142
Fire	167,393	34,910		202,303	0.7%	20	12,500			12,500	1.6%	18
Other	202,970	11,238		214,208	0.7%	21				0	0.0%	0
Public Works												
Transportation	973,854	423,451		1,397,305	4.7%	137	141,422			141,422	18.3%	202
Sewer/Solid Waste/Water	771,616	15,709	1,766,943	2,554,268	8.5%	251	53,675		255,027	308,702	39.9%	440
Other			18,058,571	18,058,571	60.1%	1,771				0	0.0%	0
Parks, Recreation, & Culture	111,224	51,653		162,877	0.5%	16	46,208			46,208	6.0%	66
Community Dev. & Pub. Housing	639,984		67,991	707,975	2.4%	69	3,919			3,919	0.5%	6
Economic Dev. & Opportunity	62,206		158,827	221,033	0.7%	22	6,900			6,900	0.9%	10
Debt Service												
Principal	1,309,839			1,309,839	4.4%	128				0	0.0%	0
Interest	907,517		1,101,767	2,009,284	6.7%	197				0	0.0%	0
Miscellaneous	257,220			257,220	0.9%	25	62,700			62,700	8.1%	89
Total Expenditures	8,236,867	653,334	21,154,099	30,044,300	100.0%	2,947	519,628	0	255,027	774,655	100.0%	1,105
Excess of Revenues Over/ (Under) Expenditures	7,117,975	(645,401)	575,681	7,048,255			36,178	0	6,719	42,897		

Year Ending June 30, 1997

Talbot County

	St. Michaels						Trappe					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	403,375			403,375	22.0%	320	69,318			69,318	19.4%	64
Taxes - Local - Income	68,741			68,741	3.8%	54	48,830			48,830	13.6%	45
Taxes - Local - Other	214,793			214,793	11.7%	170				0	0.0%	0
Licenses and Permits	15,402			15,402	0.8%	12	4,530			4,530	1.3%	4
Intergovernmental												
Federal Grants	26,411			26,411	1.4%	21				0	0.0%	0
State Grants	121,485			121,485	6.6%	96	42,604			42,604	11.9%	39
County Grants	9,615			9,615	0.5%	8	194			194	0.1%	0
Other Grants	10,384			10,384	0.6%	8				0	0.0%	0
Service Charges	346,701			346,701	18.9%	275	1,003		170,749	171,752	48.0%	158
Fines and Forfeitures	1,428			1,428	0.1%	1				0	0.0%	0
Miscellaneous	303,922		310,000	613,922	33.5%	486	8,824		11,870	20,694	5.8%	19
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,522,257	0	310,000	1,832,257	100.0%	1,452	175,303	0	182,619	357,922	100.0%	330
Expenditures By Function												
General Government	280,667			280,667	19.0%	222	37,155			37,155	11.6%	34
Public Safety												
Police	406,655			406,655	27.5%	322	9,087			9,087	2.8%	8
Fire	18,012			18,012	1.2%	14	11,329			11,329	3.5%	10
Other				0	0.0%	0	740			740	0.2%	1
Public Works												
Transportation	306,580			306,580	20.7%	243	21,254			21,254	6.7%	20
Sewer/Solid Waste/Water	247,147			247,147	16.7%	196	50,692		144,373	195,065	61.1%	180
Other			103,801	103,801	7.0%	82				0	0.0%	0
Parks, Recreation, & Culture	24,791			24,791	1.7%	20				0	0.0%	0
Community Dev. & Pub. Housing	1,360			1,360	0.1%	1				0	0.0%	0
Economic Dev. & Opportunity	11,000			11,000	0.7%	9				0	0.0%	0
Debt Service												
Principal	21,043			21,043	1.4%	17	5,000			5,000	1.6%	5
Interest	55,300			55,300	3.7%	44	1,662		20,892	22,554	7.1%	21
Miscellaneous	4,069			4,069	0.3%	3	17,005			17,005	5.3%	16
Total Expenditures	1,376,624	0	103,801	1,480,425	100.0%	1,173	153,924	0	165,265	319,189	100.0%	294
Excess of Revenues Over/ (Under) Expenditures	145,633	0	206,199	351,832			21,379	0	17,354	38,733		

Year Ending June 30, 1997

Washington County

	Boonsboro						Clear Spring					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	238,502			238,502	20.6%	95	29,728			29,728	9.0%	76
Taxes - Local - Income	119,456			119,456	10.3%	47	32,822			32,822	10.0%	84
Taxes - Local - Other	3,640			3,640	0.3%	1	974			974	0.3%	2
Licenses and Permits	9,684			9,684	0.8%	4	3,990			3,990	1.2%	10
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	119,806			119,806	10.4%	48	21,119			21,119	6.4%	54
County Grants	56,562			56,562	4.9%	22	2,154			2,154	0.7%	5
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	37,711		376,190	413,901	35.8%	165	1,568		191,815	193,383	58.6%	493
Fines and Forfeitures	3,036			3,036	0.3%	1	1,112			1,112	0.3%	3
Miscellaneous	118,882		72,777	191,659	16.6%	76	13,931		30,624	44,555	13.5%	114
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	707,279	0	448,967	1,156,246	100.0%	460	107,398	0	222,439	329,837	100.0%	841
Expenditures By Function												
General Government	114,066			114,066	11.5%	45	36,160			36,160	13.0%	92
Public Safety												
Police	73,724			73,724	7.5%	29	3,520			3,520	1.3%	9
Fire	28,000			28,000	2.8%	11	2,000			2,000	0.7%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	109,937			109,937	11.1%	44	9,047			9,047	3.2%	23
Sewer/Solid Waste/Water	102,631		389,187	491,818	49.8%	195	16,269		207,131	223,400	80.0%	570
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	37,524			37,524	3.8%	15				0	0.0%	0
Community Dev. & Pub. Housing		9,581		9,581	1.0%	4				0	0.0%	0
Economic Dev. & Opportunity	2,550			2,550	0.3%	1				0	0.0%	0
Debt Service												
Principal	53,321			53,321	5.4%	21				0	0.0%	0
Interest	11,133		30,995	42,128	4.3%	17			5,064	5,064	1.8%	13
Miscellaneous	25,550			25,550	2.6%	10				0	0.0%	0
Total Expenditures	558,436	9,581	420,182	988,199	100.0%	393	66,996	0	212,195	279,191	100.0%	712
Excess of Revenues Over/ (Under) Expenditures	148,843	(9,581)	28,785	168,047			40,402	0	10,244	50,646		

Year Ending June 30, 1997

Washington County

	Funkstown						Hagerstown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	66,541			66,541	15.8%	60	10,275,484			10,275,484	18.4%	297
Taxes - Local - Income	24,736			24,736	5.9%	22	1,310,299			1,310,299	2.3%	38
Taxes - Local - Other	9,603			9,603	2.3%	9	1,357,128			1,357,128	2.4%	39
Licenses and Permits	5,345			5,345	1.3%	5	408,524			408,524	0.7%	12
Intergovernmental												
Federal Grants				0	0.0%	0	2,079,660	57,382		2,137,042	3.8%	62
State Grants	48,515			48,515	11.5%	44	2,213,169	630,088		2,843,257	5.1%	82
County Grants	5,750			5,750	1.4%	5	778,574			778,574	1.4%	22
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	28,417		218,825	247,242	58.6%	223	826,812		30,312,597	31,139,409	55.6%	899
Fines and Forfeitures	5,400			5,400	1.3%	5	171,262			171,262	0.3%	5
Miscellaneous			8,955	8,955	2.1%	8	2,610,995	83,553	1,860,743	4,555,291	8.1%	132
Debt Proceeds				0	0.0%	0		997,159		997,159	1.8%	29
Total Revenues	194,307	0	227,780	422,087	100.0%	380	22,031,907	1,768,182	32,173,340	55,973,429	100.0%	1,616
Expenditures By Function												
General Government	89,994			89,994	18.8%	81	2,741,856	201,821		2,943,677	5.3%	85
Public Safety												
Police				0	0.0%	0	6,269,758	191,786		6,461,544	11.6%	187
Fire	2,000			2,000	0.4%	2	2,847,178	21,641		2,868,819	5.1%	83
Other				0	0.0%	0	680,515	114,753		795,268	1.4%	23
Public Works												
Transportation	46,860			46,860	9.8%	42	1,360,462	928,498	341,993	2,630,953	4.7%	76
Sewer/Solid Waste/Water	39,722		243,741	283,463	59.2%	255	1,039,458		11,463,501	12,502,959	22.4%	361
Other				0	0.0%	0			20,099,630	20,099,630	35.9%	580
Parks, Recreation, & Culture	2,036			2,036	0.4%	2	1,395,085	1,510,165	228,904	3,134,154	5.6%	90
Community Dev. & Pub. Housing				0	0.0%	0	1,669,956			1,669,956	3.0%	48
Economic Dev. & Opportunity				0	0.0%	0	622,430		152,894	775,324	1.4%	22
Debt Service												
Principal				0	0.0%	0	483,685			483,685	0.9%	14
Interest			31,905	31,905	6.7%	29	398,830		649,165	1,047,995	1.9%	30
Miscellaneous	22,283			22,283	4.7%	20	503,616			503,616	0.9%	15
Total Expenditures	202,895	0	275,646	478,541	100.0%	431	20,012,829	2,968,664	32,936,087	55,917,580	100.0%	1,615
Excess of Revenues Over/ (Under) Expenditures	(8,588)	0	(47,866)	(56,454)			2,019,078	(1,200,482)	(762,747)	55,849		

Year Ending June 30, 1997

Washington County

	Hancock						Keedysville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	276,013			276,013	24.5%	147	43,407			43,407	22.0%	86
Taxes - Local - Income	53,472			53,472	4.7%	28	35,121			35,121	17.8%	70
Taxes - Local - Other	11,501			11,501	1.0%	6				0	0.0%	0
Licenses and Permits	19,697			19,697	1.7%	10	1,939			1,939	1.0%	4
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	117,034			117,034	10.4%	62	59,858			59,858	30.3%	119
County Grants	43,563			43,563	3.9%	23	2,966			2,966	1.5%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	58,198		445,396	503,594	44.7%	267			39,819	39,819	20.2%	79
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	91,334		10,655	101,989	9.1%	54	14,166		267	14,433	7.3%	29
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	670,812	0	456,051	1,126,863	100.0%	598	157,457	0	40,086	197,543	100.0%	394
Expenditures By Function												
General Government	118,802			118,802	10.3%	63	10,197			10,197	6.4%	20
Public Safety												
Police	165,790			165,790	14.4%	88	2,498			2,498	1.6%	5
Fire	5,780			5,780	0.5%	3				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	210,704			210,704	18.3%	112	22,001			22,001	13.8%	44
Sewer/Solid Waste/Water			433,905	433,905	37.7%	230	22,732		41,476	64,208	40.1%	128
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	133,539	24,606		158,145	13.7%	84	57,908			57,908	36.2%	115
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	1,984	45,129		47,113	4.1%	25				0	0.0%	0
Debt Service												
Principal	3,647			3,647	0.3%	2				0	0.0%	0
Interest	264		7,870	8,134	0.7%	4				0	0.0%	0
Miscellaneous				0	0.0%	0	3,164			3,164	2.0%	6
Total Expenditures	640,510	69,735	441,775	1,152,020	100.0%	611	118,500	0	41,476	159,976	100.0%	319
Excess of Revenues Over/ (Under) Expenditures	30,302	(69,735)	14,276	(25,157)			38,957	0	(1,390)	37,567		

Year Ending June 30, 1997

Washington County

	Sharpsburg						Smithsburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	37,844			37,844	26.1%	60	212,239			212,239	18.4%	156
Taxes - Local - Income	36,684			36,684	25.3%	58	60,782			60,782	5.3%	45
Taxes - Local - Other				0	0.0%	0	707			707	0.1%	1
Licenses and Permits	4,291			4,291	3.0%	7	13,908			13,908	1.2%	10
Intergovernmental												
Federal Grants				0	0.0%	0	32,684			32,684	2.8%	24
State Grants	46,879			46,879	32.3%	75	359,292			359,292	31.1%	265
County Grants	3,895			3,895	2.7%	6	28,369			28,369	2.5%	21
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	314			314	0.2%	1	51,385		338,321	389,706	33.7%	287
Fines and Forfeitures				0	0.0%	0	3,897			3,897	0.3%	3
Miscellaneous	15,187			15,187	10.5%	24	19,443		33,831	53,274	4.6%	39
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	145,094	0	0	145,094	100.0%	231	782,706	0	372,152	1,154,858	100.0%	851
Expenditures By Function												
General Government	25,809			25,809	22.4%	41	86,297			86,297	7.7%	64
Public Safety												
Police	3,632			3,632	3.1%	6	79,406			79,406	7.1%	59
Fire	8,000			8,000	6.9%	13	3,000			3,000	0.3%	2
Other				0	0.0%	0	12,069			12,069	1.1%	9
Public Works												
Transportation	13,782			13,782	11.9%	22	132,280			132,280	11.8%	97
Sewer/Solid Waste/Water	39,117			39,117	33.9%	62	58,488		393,283	451,771	40.3%	333
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	18,069			18,069	15.7%	29	296,564			296,564	26.5%	219
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	1,399			1,399	0.1%	1
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			15,815	15,815	1.4%	12
Miscellaneous	7,010			7,010	6.1%	11	42,096			42,096	3.8%	31
Total Expenditures	115,419	0	0	115,419	100.0%	184	711,599	0	409,098	1,120,697	100.0%	826
Excess of Revenues Over/ (Under) Expenditures	29,675	0	0	29,675			71,107	0	(36,946)	34,161		

Year Ending June 30, 1997

* No financial information submitted

Washington County

***Williamsport**

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property				0	0.0%	0
Taxes - Local - Income				0	0.0%	0
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous				0	0.0%	0
Debt Proceeds				0	0.0%	0
Total Revenues	0	0	0	0	0.0%	0
Expenditures By Function						
General Government				0	0.0%	0
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation				0	0.0%	0
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	0	0	0	0	0.0%	0
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0		

Year Ending June 30, 1997

Wicomico County

	Delmar						Fruitland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	232,668			232,668	34.0%	138	583,496			583,496	30.0%	157
Taxes - Local - Income	69,241			69,241	10.1%	41	123,109			123,109	6.3%	33
Taxes - Local - Other				0	0.0%	0	33,100		216,781	249,881	12.8%	67
Licenses and Permits	17,377			17,377	2.5%	10	38,606			38,606	2.0%	10
Intergovernmental												
Federal Grants	128,607			128,607	18.8%	76	39,351			39,351	2.0%	11
State Grants	100,963			100,963	14.7%	60	215,720			215,720	11.1%	58
County Grants				0	0.0%	0	810			810	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	68,394			68,394	10.0%	40	151,989		414,256	566,245	29.1%	152
Fines and Forfeitures	717			717	0.1%	0				0	0.0%	0
Miscellaneous	66,546			66,546	9.7%	39	29,058		11,567	40,625	2.1%	11
Debt Proceeds				0	0.0%	0	87,000			87,000	4.5%	23
Total Revenues	684,513	0	0	684,513	100.0%	405	1,302,239	0	642,604	1,944,843	100.0%	524
Expenditures By Function												
General Government	95,364			95,364	14.9%	56	223,160			223,160	11.0%	60
Public Safety												
Police	202,308			202,308	31.7%	120	341,783			341,783	16.9%	92
Fire	14,700			14,700	2.3%	9	12,038			12,038	0.6%	3
Other				0	0.0%	0	16,993			16,993	0.8%	5
Public Works												
Transportation	29,446			29,446	4.6%	17	297,376			297,376	14.7%	80
Sewer/Solid Waste/Water	77,527			77,527	12.1%	46	133,654		579,822	713,476	35.2%	192
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,858			6,858	1.1%	4	5,872			5,872	0.3%	2
Community Dev. & Pub. Housing	116,329			116,329	18.2%	69				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	10,000			10,000	0.5%	3
Debt Service												
Principal				0	0.0%	0	66,855			66,855	3.3%	18
Interest				0	0.0%	0	42,713		123,687	166,400	8.2%	45
Miscellaneous	96,379			96,379	15.1%	57	174,163			174,163	8.6%	47
Total Expenditures	638,911	0	0	638,911	100.0%	378	1,324,607	0	703,509	2,028,116	100.0%	546
Excess of Revenues Over/ (Under) Expenditures	45,602	0	0	45,602			(22,368)	0	(60,905)	(83,273)		

Year Ending June 30, 1997

Wicomico County

	Hebron						Mardela Springs					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	68,452			68,452	22.2%	94	19,498			19,498	39.9%	52
Taxes - Local - Income	37,778			37,778	12.2%	52	19,836			19,836	40.5%	53
Taxes - Local - Other			83,151	83,151	26.9%	114				0	0.0%	0
Licenses and Permits	8,333			8,333	2.7%	11	3,516			3,516	7.2%	9
Intergovernmental												
Federal Grants	1,391			1,391	0.5%	2				0	0.0%	0
State Grants				0	0.0%	0	425			425	0.9%	1
County Grants	534			534	0.2%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	350		92,105	92,455	29.9%	127				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	5,143		11,728	16,871	5.5%	23	5,649			5,649	11.5%	15
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	121,981	0	186,984	308,965	100.0%	424	48,924	0	0	48,924	100.0%	130
Expenditures By Function												
General Government	44,478			44,478	17.1%	61	12,051			12,051	31.1%	32
Public Safety												
Police	3,600			3,600	1.4%	5	2,200			2,200	5.7%	6
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	8,876			8,876	3.4%	12	9,076			9,076	23.5%	24
Sewer/Solid Waste/Water	23,196		124,213	147,409	56.5%	202	14,668			14,668	37.9%	39
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	695			695	1.8%	2
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			52,675	52,675	20.2%	72				0	0.0%	0
Miscellaneous	3,721			3,721	1.4%	5				0	0.0%	0
Total Expenditures	83,871	0	176,888	260,759	100.0%	358	38,690	0	0	38,690	100.0%	103
Excess of Revenues Over/ (Under) Expenditures	38,110	0	10,096	48,206			10,234	0	0	10,234		

Year Ending June 30, 1997

Wicomico County

	Pittsville						Salisbury					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	100,685			100,685	20.5%	178	9,165,334			9,165,334	42.2%	433
Taxes - Local - Income	27,023			27,023	5.5%	48	1,017,619			1,017,619	4.7%	48
Taxes - Local - Other			105,337	105,337	21.4%	186	325,076		52,894	377,970	1.7%	18
Licenses and Permits	12,464			12,464	2.5%	22	529,662			529,662	2.4%	25
Intergovernmental												
Federal Grants				0	0.0%	0	182,867			182,867	0.8%	9
State Grants				0	0.0%	0	1,435,576	35,818	80,432	1,551,826	7.1%	73
County Grants	357			357	0.1%	1	754,386		23,375	777,761	3.6%	37
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	70		235,619	235,689	47.9%	417	1,926,180		5,240,686	7,166,866	33.0%	339
Fines and Forfeitures				0	0.0%	0	107,256			107,256	0.5%	5
Miscellaneous	2,992		7,058	10,050	2.0%	18	543,786	103,236	203,965	850,987	3.9%	40
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	143,591	0	348,014	491,605	100.0%	870	15,987,742	139,054	5,601,352	21,728,148	100.0%	1,027
Expenditures By Function												
General Government	62,640			62,640	10.7%	111	1,132,843	7,645		1,140,488	4.3%	54
Public Safety												
Police	2,400			2,400	0.4%	4	5,150,323	635,649		5,785,972	22.0%	273
Fire	3,600			3,600	0.6%	6	2,888,001			2,888,001	11.0%	136
Other				0	0.0%	0	706,166			706,166	2.7%	33
Public Works												
Transportation	17,420			17,420	3.0%	31	3,469,882	1,807,984		5,277,866	20.1%	249
Sewer/Solid Waste/Water	45,178		381,404	426,582	72.8%	755	1,152,674		6,063,979	7,216,653	27.4%	341
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	760,259		126,938	887,197	3.4%	42
Community Dev. & Pub. Housing				0	0.0%	0		45,594	130,837	176,431	0.7%	8
Economic Dev. & Opportunity				0	0.0%	0	10,475			10,475	0.0%	0
Debt Service												
Principal				0	0.0%	0	718,640			718,640	2.7%	34
Interest			69,376	69,376	11.8%	123	486,664		332,223	818,887	3.1%	39
Miscellaneous	3,736			3,736	0.6%	7	682,233			682,233	2.6%	32
Total Expenditures	134,974	0	450,780	585,754	100.0%	1,037	17,158,160	2,496,872	6,653,977	26,309,009	100.0%	1,243
Excess of Revenues Over/ (Under) Expenditures	8,617	0	(102,766)	(94,149)			(1,170,418)	(2,357,818)	(1,052,625)	(4,580,861)		

Year Ending June 30, 1997

Wicomico County

	Sharptown						Willards					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	126,737			126,737	40.2%	221	94,728			94,728	32.9%	120
Taxes - Local - Income	25,939			25,939	8.2%	45	28,757			28,757	10.0%	36
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	520			520	0.2%	1	12,035			12,035	4.2%	15
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	1,643			1,643	0.5%	3	415			415	0.1%	1
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	6,413		147,671	154,084	48.8%	268			138,683	138,683	48.1%	175
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	3,665		2,865	6,530	2.1%	11	12,532		1,014	13,546	4.7%	17
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	164,917	0	150,536	315,453	100.0%	550	148,467	0	139,697	288,164	100.0%	364
Expenditures By Function												
General Government	72,550			72,550	17.5%	126	34,050			34,050	12.8%	43
Public Safety												
Police				0	0.0%	0	2,400			2,400	0.9%	3
Fire				0	0.0%	0	1,500			1,500	0.6%	2
Other	1,028			1,028	0.2%	2	6,551			6,551	2.5%	8
Public Works												
Transportation	11,165			11,165	2.7%	19	14,709			14,709	5.5%	19
Sewer/Solid Waste/Water	27,650		237,108	264,758	64.0%	461	25,139		135,028	160,167	60.4%	202
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,040			5,040	1.2%	9	5,500			5,500	2.1%	7
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	4,309			4,309	1.0%	8				0	0.0%	0
Interest	300		43,746	44,046	10.6%	77			22,063	22,063	8.3%	28
Miscellaneous	10,898			10,898	2.6%	19	18,129			18,129	6.8%	23
Total Expenditures	132,940	0	280,854	413,794	100.0%	721	107,978	0	157,091	265,069	100.0%	335
Excess of Revenues Over/ (Under) Expenditures	31,977	0	(130,318)	(98,341)			40,489	0	(17,394)	23,095		

Year Ending June 30, 1997

Worcester County

	Berlin						Ocean City					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	787,850			787,850	12.8%	258	17,908,484			17,908,484	33.8%	2,647
Taxes - Local - Income	144,324			144,324	2.3%	47	520,070			520,070	1.0%	77
Taxes - Local - Other	17,571			17,571	0.3%	6	819,800		1,540,702	2,360,502	4.5%	349
Licenses and Permits	52,306			52,306	0.9%	17	2,734,685			2,734,685	5.2%	404
Intergovernmental												
Federal Grants	37,338			37,338	0.6%	12	153,888	93,278	166,305	413,471	0.8%	61
State Grants	160,375			160,375	2.6%	53	1,236,028		389,455	1,625,483	3.1%	240
County Grants	11,581			11,581	0.2%	4	5,199,222	10,000	30,000	5,239,222	9.9%	774
Other Grants			118,244	118,244	1.9%	39				0	0.0%	0
Service Charges	93,625		4,608,361	4,701,986	76.5%	1,542	4,729,432		15,542,349	20,271,781	38.2%	2,996
Fines and Forfeitures	2,669			2,669	0.0%	1	636,227			636,227	1.2%	94
Miscellaneous	68,320		38,389	106,709	1.7%	35	1,236,756		73,666	1,310,422	2.5%	194
Debt Proceeds	6,000			6,000	0.1%	2				0	0.0%	0
Total Revenues	1,381,959	0	4,764,994	6,146,953	100.0%	2,015	35,174,592	103,278	17,742,477	53,020,347	100.0%	7,836
Expenditures By Function												
General Government	313,199			313,199	4.7%	103	3,005,241			3,005,241	5.8%	444
Public Safety												
Police	687,728			687,728	10.3%	225	8,640,520	324,269		8,964,789	17.2%	1,325
Fire	151,332			151,332	2.3%	50	2,555,458			2,555,458	4.9%	378
Other				0	0.0%	0	750,383			750,383	1.4%	111
Public Works												
Transportation	218,815			218,815	3.3%	72	3,223,308	420,948	3,760,006	7,404,262	14.2%	1,094
Sewer/Solid Waste/Water	98,726		1,341,953	1,440,679	21.6%	472	4,114,043		8,556,007	12,670,050	24.3%	1,873
Other			3,104,542	3,104,542	46.7%	1,018				0	0.0%	0
Parks, Recreation, & Culture	4,255			4,255	0.1%	1	4,156,534	101,759	1,399,534	5,657,827	10.9%	836
Community Dev. & Pub. Housing	13,333			13,333	0.2%	4				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	3,315,022		1,820,930	5,135,952	9.9%	759
Debt Service												
Principal	114,699			114,699	1.7%	38	2,734,945			2,734,945	5.2%	404
Interest	20,252		585,852	606,104	9.1%	199	1,675,941		1,541,778	3,217,719	6.2%	476
Miscellaneous				0	0.0%	0	38,400			38,400	0.1%	6
Total Expenditures	1,622,339	0	5,032,347	6,654,686	100.0%	2,182	34,209,795	846,976	17,078,255	52,135,026	100.0%	7,705
Excess of Revenues Over/ (Under) Expenditures	(240,380)	0	(267,353)	(507,733)			964,797	(743,698)	664,222	885,321		

Year Ending June 30, 1997

Worcester County

	Pocomoke City						Snow Hill					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	995,897			995,897	27.6%	244	481,673			481,673	25.3%	209
Taxes - Local - Income	129,127			129,127	3.6%	32	73,381			73,381	3.8%	32
Taxes - Local - Other	2,152			2,152	0.1%	1	5,359		211,460	216,819	11.4%	94
Licenses and Permits	109,570			109,570	3.0%	27	19,357			19,357	1.0%	8
Intergovernmental												
Federal Grants	741,450			741,450	20.5%	182	200,355			200,355	10.5%	87
State Grants	250,032			250,032	6.9%	61	187,660			187,660	9.8%	81
County Grants	110,177			110,177	3.1%	27	77,980			77,980	4.1%	34
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	211,280		614,072	825,352	22.9%	203	10,212		521,225	531,437	27.9%	231
Fines and Forfeitures	3,775			3,775	0.1%	1	997			997	0.1%	0
Miscellaneous	347,265		37,610	384,875	10.7%	94	83,395		1,964	85,359	4.5%	37
Debt Proceeds		58,240		58,240	1.6%	14	32,192			32,192	1.7%	14
Total Revenues	2,900,725	58,240	651,682	3,610,647	100.0%	886	1,172,561	0	734,649	1,907,210	100.0%	827
Expenditures By Function												
General Government	226,179			226,179	4.9%	56	168,151			168,151	8.4%	73
Public Safety												
Police	585,853			585,853	12.7%	144	376,417			376,417	18.8%	163
Fire	188,984			188,984	4.1%	46	112,166			112,166	5.6%	49
Other	559			559	0.0%	0				0	0.0%	0
Public Works												
Transportation	207,536			207,536	4.5%	51	173,837			173,837	8.7%	75
Sewer/Solid Waste/Water	149,499		1,758,079	1,907,578	41.2%	468	104,329		580,188	684,517	34.2%	297
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	136,988			136,988	3.0%	34	241,052			241,052	12.0%	105
Community Dev. & Pub. Housing	720,436			720,436	15.6%	177	91,529			91,529	4.6%	40
Economic Dev. & Opportunity	11,922	58,240		70,162	1.5%	17				0	0.0%	0
Debt Service												
Principal	72,060			72,060	1.6%	18				0	0.0%	0
Interest	107,632		48,075	155,707	3.4%	38			156,178	156,178	7.8%	68
Miscellaneous	359,004			359,004	7.8%	88				0	0.0%	0
Total Expenditures	2,766,652	58,240	1,806,154	4,631,046	100.0%	1,137	1,267,481	0	736,366	2,003,847	100.0%	869
Excess of Revenues Over/ (Under) Expenditures	134,073	0	(1,154,472)	(1,020,399)			(94,920)	0	(1,717)	(96,637)		

TABLE III

PENSION PLAN DISCLOSURES

TABLE III - PENSION PLAN DISCLOSURES

These tables show the pension plans for each municipality and State created special district. Included are the type of plan, employees covered, contribution policies and actuarial assumptions, pension costs, and financial status of the plan (plan benefits and assets, excess or deficiency of benefits over or under assets, increase or decrease in benefits or assets from prior year, and percent of benefits funded). Please note that a change in accounting principles related to pensions is required to be implemented by fiscal 1998. However, many entities elected to implement the changes early. For those entities, the information included in this table includes the type of plan, coverage, policies, actual contribution, required contribution, and financial status (actuarial accrued liability, actuarial value of assets, unfunded liability, increase or decrease in liability, and percent of benefits funded). A special note is as follows:

- **Not Available** — Indicates that the applicable pension information was not available through the entity's audited financial statement or actuarial report.

ALLEGANY COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Cresaptown	Cumberland	Frostburg		
Plan:	Defined benefit plan - Maryland State Retirement and Pension System.	See Allegany County - Cresaptown	Money purchase plan (MPPP) and a defined benefit plan (DBPP).		
Coverage:	Substantially all employees participate.	Substantially all employees participate.	Substantially all employees participate.		
Policies:	Under the Retirement System, employees contribute 7% or 5% of their base salary, except for members of the State Police Retirement System who contribute 8%. Under the Pensison System, the contributions are 5% of earnable compensation in excess of the Social Security Wage Base. Significant actuarial assumptions include (1) 7.5% rate of return and (2) varying salary increases.		Under the MPPP, contributions equal 9% of total compensation for employees. Employees must be at least 21 years old, have at least one year of service (at least 1,000 hours), and may not be union members.		
			DBPP	MPPP	
Actual Contribution Made by Entity	$3,023	$671,018	$0	$76,772	
Annual Required Contribuiton	$3,023	$671,018	$0	N\A	
Financial Status	As of June 30, 1997	As of June 30, 1997	As of 10/31/95	As of 6/30/97	
Actuarial Accrued Liability	$25,383,206,000		$64,176	N\A	
Actuarial Value of Assets	$21,920,696,000		$103,754	$1,365,071	
Unfunded Actuarial Accrued Liability	$3,462,510,000		($39,578)	N\A	
Unfunded Actuarial Accrued Liability - Prior	$4,785,603,000		($15,247)	N\A	
Increase (+)/Decrease (-) in Unfunded Liability	($1,323,093,000)		($24,331)	N\A	
Percent of Benefits Funded	86.4%		162%	N\A	

ALLEGANY COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	LaVale Sanitary Commission		Luke	Westernport
Plan:	Defined benefit plan.	**Plan:**	Defined benefit plan.	Defined benefit plan.
Coverage:	Substantially all employees participate.	**Coverage:**	Substantially all full-time employees who meet length of service and hours requirements participate.	Four retired employees.
Policies:	Commission contributions are based on actuarially determined amounts. Significant assumptions include (1) 8.5% rate of return and (2) 4% annual salary increases.	**Policies:**	Town's contributions are based on actuarially determined amounts. A significant assumption includes a 6% annual rate of return.	Monthly payments are based on the length of service.
Pension Cost:	$35,684	**Actual Contribution Made by Entity**	$10,177	$6,300
Financial Status	As of January 10, 1997	**Annual Required Contribuiton**	$10,177	Not Available
Present Value of Vested Plan Benefits - Current	$323,294	**Financial Status**	As of June 30,1997	
Present Value of Non-vested Plan Benefits - Current	$21,710	**Actuarial Accrued Liability**	$179,910	
Subtotal - Plan Benefits	$345,004	**Actuarial Value of Assets**	$311,856	
Less: Plan Assets - Current	$405,316	**Unfunded Actuarial Accrued Liability**	($131,946)	
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	($60,312)	**Unfunded Actuarial Accrued Liability - Prior**	($101,810)	
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$28,234	**Increase (+)/Decrease (-) in Unfunded Liability**	($30,136)	
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	($88,546)	**Percent of Benefits Funded**	173%	

ANNE ARUNDEL COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Annapolis Police and Fire Personnel	Annapolis Maryland State Retirement and Pension System		
Plan:	Defined benefit plan.	See Allegany County - Cresaptown.		
Coverage:	Policemen and firemen participate.	All employees, except policemen and firemen, participate.		
Policies:	Participants in the original plan are required to contribute 3% of their salary, while revised plan participants (after July 1, 1980) contribute 6.5% of their salary. The city funds the remaining amount. Significant actuarial assumptions include (1) 7.5% rate of return and (2) 6% annual salary increases.			
Actual Contribution Made by Entity	$766,985	$709,359		
Annual Required Contribuiton	$516,551	$709,359		
Financial Status	As of July 1, 1997			
Actuarial Accrued Liability	$77,319,805			
Actuarial Value of Assets	$84,665,065			
Unfunded Actuarial Accrued Liability	$(7,345,260)			
Unfunded Actuarial Accrued Liability - Prior	$(3,142,639)			
Increase (+)/Decrease (-) in Unfunded Liability	($4,202,621)			
Percent of Benefits Funded	109%			

CALVERT COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Chesapeake Beach	North Beach		
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.		
Coverage:	Eligible employees who are at least 21 years old and have worked at least 3 years of the preceding 5 years may participate.	Substantially all employees participate.		
Policies:	Discretionary contributions each year to individual retirement accounts of all eligible employees.			
Actual Contribution Made by Entity	$9,198	$27,499		
Annual Required Contribuiton	N/A	$27,499		
Financial Status	Not Available			
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

CAROLINE COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Denton	Federalsburg	Preston	Ridgely
Plan:	Defined contribution plan.	Defined contribution plan.	See Allegany County - Cresaptown.	Defined contribution plan.
Coverage:	All full-time employees who have completed six months of service may participate.	Qualified full-time employees.	Substantially all employees participate.	Substantially all employees participate.
Policies:	Contributions equal 5% of covered payroll. Employee contributions are not permitted.	The required contributions were 6% of covered payroll.		Contributions equal 3% of annual compensation.
Actual Contribution Made by Entity	$23,635	$0	$9,991	$5,613
Annual Required Contribuiton	N/A	$35,355	$9,991	N/A
Financial Status	Not Available	Not Available		Not Available
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

CARROLL COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Manchester	Mt. Airy	Sykesville
Plan:	See Allegany County - Cresaptown.	Defined contribution plan.	Defined contribution plan.
Coverage:	Substantially all employees participate.	All full-time employees who have at least one year of service and are over the age of 21 may participate.	Substantially all full-time employees participate.
Policies:		Contributions equal 10% of annual compensation.	Employees have a total of 5% of their budgeted salaries contributed to the plan.
Actual Contribution Made by Entity	$36,176	$43,686	$17,624
Annual Required Contribuiton	$36,176	N/A	N/A
Financial Status		Not Available	Not Available
Actuarial Accrued Liability			
Actuarial Value of Assets			
Unfunded Actuarial Accrued Liability			
Unfunded Actuarial Accrued Liability - Prior			
Increase (+)/Decrease (-) in Unfunded Liability			
Percent of Benefits Funded			

CARROLL COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Taneytown	Westminster		
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.		
Coverage:	Substantially all full-time employees who have at least six months of service participate.	Substantially all employees participate.		
Policies:	Employees have a total of 10% of their salaries contributed to the plan. The city contributes between 6% and 10% depending on years of service. The remaining amount, if any, is contributed by the employee.			
Actual Contribution Made by Entity	$24,479	$319,249		
Annual Required Contribuiton	N/A	$319,249		
Financial Status	Not Available			
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

CECIL COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Elkton	Perryville	Rising Sun	
Plan:	See Allegany County - Cresaptown.	Individual Retirement Account.	Defined contribution plan.	
Coverage:	Substantially all employees participate.	Substantially all full-time employees participate.	Substantially all full-time employees who are at least 21 years of age and have completed one year of service may participate.	
Policies:		Contributions equal $500 per year per employee.	Contributions equal 5% of annual salary. Employees are not obligated to contribute to the plan.	
Actual Contribution Made by Entity	$147,735	$6,000	$11,855	
Annual Required Contribuiton	$147,735	Not Available	N/A	
Financial Status			Not Available	
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

CHARLES COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Indian Head			
Plan:	Defined contribution plan.			
Coverage:	Full-time employees who have completed at least 6 months of service may participate.			
Policies:	Employees contribute 3% of their compensation, which is matched by the employer.			
Actual Contribution Made by Entity	$23,663			
Annual Required Contribuiton	N/A			
Financial Status	Not Available			
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

DORCHESTER COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Cambridge	Hurlock		
Plan:	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.		
Coverage:	Substantially all employees participate.	Substantially all employees participate.		
Policies:				
Actual Contribution Made by Entity	$203,869	$34,600		
Annual Required Contribuiton	$203,869	$34,600		
Financial Status				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

FREDERICK COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Brunswick	Emmitsburg	City of Frederick 30-Year Pension System	City of Frederick 25-Year Pension System
Plan:	MD State Retirement and Pension System. See Allegany County - Cresaptown.	Defined contribution plan.	Defined benefit plan.	Defined benefit plan.
Coverage:	All full-time employees participate.	All full-time employees with at least one year of service may participate.	Substantially all employees, other than those electing to be in the 25-year plan or the 22-year plan, participate. Employees are eligible after attaining 21 years of age and having one year of service.	Full-time employees are eligible.
Policies:		Contributions equal $425 annually for each eligible employee, plus the town matches the employee's contribution up to 2.5% of annual gross salary. Employees may make contributions to the plan.	City's contributions are based on actuarial valuations. Significant assumptions include (1) 8.5% annual rate of return and (2) 6% annual salary increases. Employees contribute 5% of their earnings above the Social Security Taxable Wage Base.	Contributions are based on actuarial valuations. Significant assumptions include (1) 8.5% rate of return and (2) 6% annual salary increases. Also, employee contributions range from 5% to 7% depending upon the date of employment.
Actual Contribution Made by Entity	$64,620	$6,611	$271,600	$1,303,030
Annual Required Contribution	$64,620	N/A	$257,691	$1,236,296
Financial Status		Not Available	As of July 1, 1997	As of July 1, 1997
Actuarial Accrued Liability			$3,545,341	$29,306,564
Actuarial Value of Assets			$4,089,262	$24,047,430
Unfunded Actuarial Accrued Liability			$(543,921)	$5,259,134
Unfunded Actuarial Accrued Liability - Prior			$(79,184)	$8,733,592
Increase (+)/Decrease (-) in Unfunded Liability			($464,737)	$(3,474,458)
Percent of Benefits Funded			115.3%	82.05%

FREDERICK COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	City of Frederick 22-Year Pension System	Middletown	Thurmont	Walkersville
Plan:	Defined benefit plan.	MD State Retirement and Pension System. See Allegany County - Cresaptown.	Defined benefit plan.	See Allegany County - Cresaptown.
Coverage:	Substantially all sworn police officers participate. All newly hired full-time sworn officers up to the rank of captain are required to participate.	Substantially all employees participate.	Full-time employees who are at least 25 years old and have completed 2 years of service may participate.	Substantially all employees participate.
Policies:	Effective July 1, 1995, employees contribute 8% of their earnings. The city contributes the remaining amounts based on actuarial valuations. Significant actuarial assumptions include (1) 8.5% rate of return and (2) 6% annual salary increases.		Contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7% rate of return and (2) 5.5% annual salary increases.	
Actual Contribution Made by Entity	$995,641	$13,048	$43,258	$44,500
Annual Required Contribution	$944,650	$13,048	$42,177	$44,500
Financial Status	As of July 1, 1997		As of April 1, 1997	
Actuarial Accrued Liability	$12,746,656		$647,643	
Actuarial Value of Assets	$6,322,792		$673,254	
Unfunded Actuarial Accrued Liability	$6,423,864		$(25,611)	
Unfunded Actuarial Accrued Liability - Prior	$6,801,121		$(50,444)	
Increase (+)/Decrease (-) in Unfunded Liability	$(377,257)		$24,833	
Percent of Benefits Funded	49.6%		103.96%	

GARRETT COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Oakland			
Plan:	Defined contribution plan and direct pension payments plan (resulting from previously unfunded pension benefits plan payments to four retired employees).			
Coverage:	Substantially all current employees are covered by the defined contribution plan, except the four retirees.			
Policies:	Contributions equal 5% of the employee's base salary. Employees are not required to contribute to the plan.			
Actual Contribution Made by Entity	$46,160			
Annual Required Contribution	N/A			
Financial Status	Not Available			
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

HARFORD COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Aberdeen	Bel Air		Havre de Grace
Plan:	Defined benefit plan.	Defined contribution plan.	**Plan:**	Defined benefit plan.
Coverage:	All employees with a minimum of 1,000 hours of service anticipate.	Substantially all employees who have at least one year of service and are at least 18 years of age may participate.	**Coverage:**	Substantially all employees with at least 36 months of credited service. General employees and police employees are covered under separate plans.
Policies:	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.5% rate of return and (2) annual salary increases ranging from 4.8% to 8.1%.	Contributions equal 8% of employee's annual salary.	**Policies:**	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 6% annual rate of return and (2) no salary increases.
Actual Contribution Made by Entity	$83,250	$194,181	**Pension Cost:**	$149,295
Annual Required Contribution	$154,599	N/A	**Financial Status**	As of February 1, 1997
Financial Status	As of June 30, 1997	Not Available	**Present Value of Vested Plan Benefits - Current**	$576,187
Actuarial Accrued Liability	$2,331,941		**Present Value of Non-vested Plan Benefits - Current**	$300,192
Actuarial Value of Assets	$2,331,941		**Subtotal - Plan Benefits**	$876,379
Unfunded Actuarial Accrued Liability	$0		**Less: Plan Assets - Current**	$1.058,866
Unfunded Actuarial Accrued Liability - Prior	$0		**Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current**	($182,487)
Increase (+)/Decrease (-) in Unfunded Liability	N/A		**Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior**	($95,526)
Percent of Benefits Funded	100%		**Increase(+)/Decrease(-) in Net Plan Liability (Assets)**	($86,961)
			Percent of Benefits Funded	110%

KENT COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Chestertown			
Plan:	Defined contribution plan. Previous defined benefit plan was eliminated.			
Coverage:	Substantially all employees who are at least 21 years of age and have completed at least 12 months of service are eligible to participate.			
Policies:	Contributions equal 5% of the employee's annual salary.			
Actual Contribution Made by Entity	$32,129			
Annual Required Contribution	N/A			
Financial Status	Not Available			
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

MONTGOMERY COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Chevy Chase	Chevy Chase Village	Gaithersburg	Kensington
Plan:	Employees Retirement System of Montgomery County and Retirment Savings Plan of Mongtomery County.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan.
Coverage:	Six full-time employees participate (Four in the first plan, two in the second).	Employees who have completed 12 months of service (with a minimum of 1,000 hours worked each year) and who are at least 21 years old may participate.	Full-time employees with at least one year of service may participate.	Full-time employees may participate.
Policies:	For the first plan, contributions equal 9.75% of eligible employees' compensation (changed to 9.11% as of July 1997). Employees contribute 3% of their salaries. For the second plan, contributions equal 6% of the employee's salary with a .75% administration fee.	Contributions equal 10% of annual compensation. Active participants may make nondeductible voluntary contributions up to 10% of their annual compensation.	Contributions equal 8% of annual compensation. In addition, the city contributes health insurance premium benefits waived by employees, plus an amount equal to 5.7% of salaries in excess of the FICA wage base.	Contribution are based on actuarial valuations. Significant actuarial assumptions include (1) 7% investment rate of return and (2) 5% salary increases per year.
Actual Contribution Made by Entity	$16,107	$49,190	$534,348	$0
Annual Required Contribution	N/A	N/A	N /A	$30,479
Financial Status	Not Available	Not Available	Not Available	As of June 30, 1996
Actuarial Accrued Liability				$522,708
Actuarial Value of Assets				$295,371
Unfunded Actuarial Accrued Liability				$227,337
Unfunded Actuarial Accrued Liability - Prior				$128,389
Increase (+)/Decrease (-) in Unfunded Liability				$98,948
Percent of Benefits Funded				56.5%

MONTGOMERY COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Poolesville	Rockville - Retirement Plan	Takoma Park	
Plan:	Defined contribution plan.	Defined benefit/contribution plans (defined benefit option is not available for members after April 14, 1986).	See Allegany County - Cresaptown.	
Coverage:	All employees, except temporary or seasonal employees, may participate.	Substantially all employees participate.	Substantially all employees participate.	
Policies:	Contributions equal at least 10% of employee's base compensation. In addition, the amount could increase to a maximum of 15% depending upon the employee's election for coverage under the town's medical insurance program.	Under the defined benefit plan, union employees contribute 4.2% of their salaries (5.2% for administrative employees and 8.5% for police personnel). Under the defined contribution plan, employees may contribute up to 5% of their earnings. The city matches $.50 for each $1 contributed by employees.		
Actual Contribution Made by Entity	$49,602	$728,264	$369,757	
Annual Required Contribution	N/A	$728,264	$369,757	
Financial Status	Not Available	As of April 1, 1997		
Actuarial Accrued Liability		$25,764,412		
Actuarial Value of Assets		$31,166,006		
Unfunded Actuarial Accrued Liability		$(5,401,594)		
Unfunded Actuarial Accrued Liability - Prior		$(4,327,842)		
Increase (+)/Decrease (-) in Unfunded Liability		$(1,073,752)		
Percent of Benefits Funded		121.0%		

PRINCE GEORGE'S COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Berwyn Heights	Bladensburg	Bowie	Capitol Heights
Plan:	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan.
Coverage:	Full-time employees with at least one year of service may participate.	Substantially all employees participate.	All full-time employees with at least one year of service may participate.	All elected officials and all other employees who work at least 20 hours per week and six months per year may participate.
Policies:	Contributions equal 5% of annual compensation.	Contributions equal 5% of annual compensation. The town also matches 50% of employees' basic contributions. Employees may make basic contribution up to 8% of compensation and additional unmatched contributions up to 10%.	City matches employee contributions on a variable scale, based upon years of service, up to 6%. The city also contributes an additional 4% for all employees with at least one year of service who complete 1,000 hours of service during the year and are employed at the end of the plan year. No employee contributions are required to receive this contribution.	Employees contribute 2.5% of their salaries. The town funds the remaining amounts.
Actual Contribution Made by Entity	$24,017	$82,615	$405,867	$30,000
Annual Required Contribution	N/A	N/A	N/A	$46,552
Financial Status	Not Available	Not Available	Not Available	As of January 1, 1996
Actuarial Accrued Liability				$321,374
Actuarial Value of Assets				$79,146
Unfunded Actuarial Accrued Liability				$242,228
Unfunded Actuarial Accrued Liability - Prior				$243,297
Increase (+)/Decrease (-) in Unfunded Liability				$(1,069)
Percent of Benefits Funded				24.6%

PRINCE GEORGE'S COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Cheverly	College Park	District Heights	Forest Heights
Plan:	See Allegany County - Cresaptown.	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.
Coverage:	Substantially all employees participate.	Employees with at least one year of service and who are at least 21 years old may participate.	All employees who are at least 18 years of age and who have six months of service may participate.	All employees who have completed at least six months of service with 501 hours of paid service and who are at least 20 1/2 years old may participate.
Policies:		Contributions equal 5% of employees' compensation for those participants who have worked at least 910 hours in the year. Voluntary contributions by employees, not exceeding 10% of after-tax pay, and roll-overs from other plans are permitted.	Contributions equal 3% of employees' salaries.	Contributions equal 6% of employees' salaries.
Actual Contribution Made by Entity	$78,259	$111,680	$17,193	$8,251
Annual Required Contribution	$78,259	N/A	N/A	N/A
Financial Status		Not Available	Not Available	Not Available
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

PRINCE GEORGE'S COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Glenarden	Greenbelt	Hyattsville	Laurel
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.	Defined benefit plans - City of Laurel Police Retirement Plan and the City of Laurel Employees (administrative and maintenance) Retirement Plan.
Coverage:	All employees who have worked for at least 90 days and have at least 1,000 hours of service are eligible.	All employees whose positions are considered classified (adopted in budget) and all certified police officers may participate.	Substantially all employees participate.	All full-time employees are eligible to participate after serving one month.
Policies:	Contributions equal 2.5% of annual compensation. No contributions are required by the employees.			Employees contribute 4.5% (administrative and maintenance) and 8.8% (police) of basic compensation. City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 4.5% annual salary increases and (2) 7.5% rate of return.
Actual Contribution Made by Entity	$13,123	$594,492	$192,690	$175,341
Annual Required Contribution	N/A	$594,492	$192,690	$175,341
Financial Status	Not Available			As of July 1, 1997
Actuarial Accrued Liability				$9,522,571
Actuarial Value of Assets				$7,878,679
Unfunded Actuarial Accrued Liability				$1,643,892
Unfunded Actuarial Accrued Liability - Prior				Not Available
Increase (+)/Decrease (-) in Unfunded Liability				Not Available
Percent of Benefits Funded				82.7%

PRINCE GEORGE'S COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Morningside	Mt. Rainier	New Carrollton	Riverdale
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.	Defined contribution plan.
Coverage:	Substantially all employees participate.	Substantially all employees participate.	Substantially all employees participate.	Full-time employees may participate.
Policies:	Contributions equal 7.5% of annual gross wages. The maximum contribution amount is $30,000.			Contributions equal 5% of employees' annual compensation.
Actual Contribution Made by Entity	$10,207	$70,913	$80,855	$31,625
Annual Required Contribution	N/A	$70,913	$80,855	N/A
Financial Status	Not Available			Not Available
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

PRINCE GEORGE'S COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	University Park	Upper Marlboro		
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.		
Coverage:	Substantially all employees participate.	Substantially all employees participate.		
Policies:	Employees may contribute up to 16% of salaries. Town matches these contributions up to 1% of regular salary. Also, the town may contribute a discretionary amount determined on a year to year basis.			
Actual Contribution Made by Entity	$19,636	$9,398		
Annual Required Contribution	N/A	$9,398		
Financial Status	Not Available			
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

QUEEN ANNE'S COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Centreville			
Plan:	Defined benefit plan.			
Coverage:	Substantially all full-time employees over the age of 21 who have completed one year of service participate.			
Policies:	Contributions are based on actuarial valuations. Employee contributions are not required. A significant actuarial assumption includes a 7% rate of return.			
Actual Contribution Made by Entity	$19,525			
Annual Required Contribution	$19,525			
Financial Status	As of June 30, 1997			
Actuarial Accrued Liability	$314,568			
Actuarial Value of Assets	$293,164			
Unfunded Actuarial Accrued Liability	$21,404			
Unfunded Actuarial Accrued Liability - Prior	$9,009			
Increase (+)/Decrease (-) in Unfunded Liability	$12,395			
Percent of Benefits Funded	93.2%			

SOMERSET COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Crisfield	Princess Anne		
Plan:	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.		
Coverage:	Substantially all full-time employees participate.	Substantially all full-time employees participate.		
Policies:				
Actual Contribution Made by Entity	$63,385	$30,229		
Annual Required Contribution	$63,385	$30,229		
Financial Status				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

TALBOT COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Easton	Oxford	St. Michael's	
Plan:	Defined benefit plan.	Defined contribution plan.	See Allegany County - Cresaptown.	
Coverage:	Substantially all full-time employees of the town and the Easton Utilities Commission participate.	Substantially all employees participate.	All full-time employees participate.	
Policies:	Town contributions are based on actuarial valuations. Sworn police officers must contribute 4% or 5% depending upon their length of service. Significant actuarial assumptions include (1) 8% annual rate of return and (2) 5% annual salary increases.	Town matches employees' contributions up to a maximum of $10 per week per employee.		
Actual Contribution Made by Entity	$513,742	Not Available	$43,105	
Annual Required Contribution	$513,742	Not Available	$43,105	
Financial Status	As of August 1, 1996			
Actuarial Accrued Liability	$9,503,600			
Actuarial Value of Assets	$7,577,007			
Unfunded Actuarial Accrued Liability	$1,926,593			
Unfunded Actuarial Accrued Liability - Prior	$2,048,542			
Increase (+)/Decrease (-) in Unfunded Liability	$(121,949)			
Percent of Benefits Funded	79.7%			

WASHINGTON COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Boonsboro	Clear Spring	Funkstown	Hagerstown
Plan:	Defined contribution plan.	Washington County Commissioners Retirement Plan.	Defined contribution plan.	See Allegany County - Cresaptown.
Coverage:	All employees who have completed six months of service may participate.	All full-time employees participate.	Employees who are over 21 years of age and have worked at least 3 of the immediately preceding 5 years are eligible.	Substantially all employees participate.
Policies:	Contributions equal 7% of employees' compensation. Employee contributions are optional.	Employees contribute 5.5% of their compensation. The town contributes the remaining amounts necessary.	Contributions equal 5% of gross salaries. The contribution is limited to the lesser of $30,000 or 15% of total compensation.	
Actual Contribution Made by Entity	$13,313	$546	$4,499	$1,119,211
Annual Required Contribution	N/A	$546	N/A	$1,119,211
Financial Status	Not Available	Not Available	Not Available	
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

WASHINGTON COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Hancock	Smithsburg	Williamsport	
Plan:	Defined contribution plan.	Defined contribution plan.	Defined benefit plan.	
Coverage:	All full-time employees who have completed one year of service and are at least 21 years of age may participate.	Employees must have worked for at least one year in order to participate.	All employees who have completed six months of service and are at least 21 years of age may participate.	
Policies:	Contributions equal 5% of employees' annual compensation. Employees may make contributions to the plan.	Contributions equal $1,500 for each employee.	Contributions equal 5% of covered payroll. Participants are not required to contribute to the plan.	
Actual Contribution Made by Entity	$16,672	$4,455	Not Available - No financial information submitted.	
Annual Required Contribution	N /A	N/A		
Financial Status	Not Available	Not Available		
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

WICOMICO COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Delmar	Fruitland	Salisbury	Willards
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.	Defined contribution plan.
Coverage:	All full-time employees who have completed 1/2 year of service and are at least 18 years of age may participate. In the police pension fund, officers who are at least 21 years of age and have completed at least six months of continuous service may participate.	Substantially all employees participate.	Substantially all full-time employees participate.	Substantially all employees participate.
Policies:	Contributions equal 4% of total compensation for regular employees. For police officers, the contributions equal 16.02% of annual compensation.			Contributions equal 15% of all eligible employees' wages.
Actual Contribution Made by Entity	$41,972	$49,192	$917,031	$6,746
Annual Required Contribution	N/A	$49,192	$917,031	N/A
Financial Status	Not Available			Not Available
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

WORCESTER COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Berlin	Ocean City - General Employees Retirement System	Ocean City - Public Employees Retirement System	Ocean City- Wastewater Employees Plan
Plan:	See Allegany County - Cresaptown.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan - Worcester County - Department of Water and Wastewater Services Plan.
Coverage:	Substantially all full-time employees participate.	The plan covers all non-public safety employees and wastewater employees hired after July 1, 1994.	The plan covers all full-time police officers, firefighters, and emergency medical techicians.	39 wastewater employees participate.
Policies:		The town's contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return, (2) 3% salary increase attributable to inflation, and (3) 2.5% salary increase attributable to seniority/merit.	The Towns contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return, (2) 3% salary increase attributabnle to inflation, and (3)2.5% salary increase attributable to seniority/merit. The participants are required to contribute 7% of their salary.	Employees contribute 4% of annual salary, while the town contributes the remaining amounts. Significant actuarial assumptions include (1) 7% rate of return and (2) 5% annual salary increases.
Actual Contribution Made by Entity	$45,304	$545,149	$344,650	$106,102
Annual Required Contribution	$45,304	$545,149	$344,650	$106,102
Financial Status		As of April 1, 1997	As of April 1, 1997	Not available
Actuarial Accrued Liability		$7,304,754	$7,632,687	
Actuarial Value of Assets		$6,176,010	$6,040,066	
Unfunded Actuarial Accrued Liability		$1,128,744	$1,592,621	
Unfunded Actuarial Accrued Liability - Prior		$1,080,714	$1,639,248	
Increase (+)/Decrease (-) in Unfunded Liability		$48,030	($46,627)	
Percent of Benefits Funded		84.5%	79.1%	

WORCESTER COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Pocomoke City	Snow Hill		
Plan:	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.		
Coverage:	Substantially all employees participate.	Substantially all employees participate.		
Policies:				
Actual Contribution Made by Entity	$45,304	$31,785		
Annual Required Contribution	$45,304	$31,785		
Financial Status				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

ANALYSES

TABLE I - COUNTIES

STATEMENTS OF REVENUES AND EXPENDITURES

FIVE-YEAR SUMMARY

TABLE I - COUNTIES - STATEMENTS OF REVENUES AND EXPENDITURES - FIVE-YEAR SUMMARY

These tables show revenues and expenditures for each county and Baltimore City for the past five years. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 20% to 60% of the State personal income tax liability.
- ***Other Local Taxes:*** Includes sales and service, admissions and amusements, recordation, property transfer, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Public Works:*** Due to a reporting change in fiscal 1995, expenditures for prior years (1993-1994) are not comparable. Beginning in fiscal 1995, airport, transit, and water services are not reported under other public works. Airport and transit services are reported under transportation, while water services are reported under sewer/solid waste/water.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Fiscal 1997 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	23,952,404	15,930,461	1,590,920	41,473,785	486,796	16,379,327	57,239,467	53,773
Anne Arundel	300,947,465	184,179,736	61,728,206	546,855,407	12,682,202	31,681,099	202,361,089	0
Baltimore City	472,788,931	126,474,862	74,803,247	674,067,040	17,476,796	315,967,711	713,136,569	41,200,197
Baltimore	476,519,145	312,806,926	82,538,739	871,864,810	9,763,815	101,169,501	297,932,960	11,353,859
Calvert	59,864,199	23,615,445	3,231,495	86,711,139	518,738	5,207,868	39,988,500	383,053
Caroline	11,221,584	6,554,426	640,184	18,416,194	424,852	3,866,275	24,406,539	0
Carroll	86,721,934	53,890,021	6,281,804	146,893,759	2,468,578	12,684,472	86,708,908	11,997
Cecil	42,595,263	21,560,384	2,408,379	66,564,026	934,974	8,753,487	55,382,844	5,000
Charles	72,894,768	35,099,821	7,508,515	115,503,104	717,834	15,782,253	78,510,168	2,355,406
Dorchester	14,022,830	5,949,439	1,477,923	21,450,192	110,416	5,823,436	25,826,612	15,580
Frederick	102,014,177	60,145,570	8,071,770	170,231,517	1,662,476	10,834,345	100,808,670	113,429
Garrett	18,776,699	5,080,161	2,600,130	26,456,990	179,274	6,000,454	27,596,572	9,653
Harford	119,104,801	71,200,503	11,008,718	201,314,022	2,125,274	24,859,422	125,974,802	26,665
Howard	199,447,857	114,991,957	40,184,879	354,624,693	5,147,424	15,659,518	98,927,501	1,885,034
Kent	12,088,469	4,804,432	1,049,157	17,942,058	224,901	4,592,795	10,358,920	0
Montgomery	779,474,456	544,258,411	132,653,414	1,456,386,281	21,290,575	112,578,795	344,840,929	7,958,578
Prince George's	520,523,209	247,716,137	136,835,082	905,074,428	18,523,635	123,393,605	424,530,463	11,014,409
Queen Anne's	25,711,021	14,589,672	3,854,156	44,154,849	309,101	4,683,499	23,200,681	1,200
St. Mary's	40,006,342	26,164,486	7,436,301	73,607,129	854,805	7,042,947	56,212,749	20,213
Somerset	6,567,477	3,744,519	526,571	10,838,567	91,416	5,623,384	20,305,957	124,706
Talbot	16,368,889	13,722,740	4,191,033	34,282,662	453,053	2,581,853	11,893,328	4,500
Washington	54,194,530	31,132,523	4,143,748	89,470,801	1,186,260	14,018,485	75,410,083	12,000
Wicomico	32,775,257	23,068,179	2,835,441	58,678,877	644,976	8,502,921	54,406,307	82,000
Worcester	38,743,562	7,430,145	11,720,762	57,894,469	1,400,038	5,593,942	12,755,505	278,403
Statewide	3,527,325,269	1,954,110,956	609,320,574	6,090,756,799	99,678,209	863,281,394	2,968,716,122	76,909,655

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Fiscal 1997 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	73,672,567	22,613,870	58,689	6,368,948	6,782,500	151,457,155
Anne Arundel	234,042,188	124,715,846	524,846	34,406,257	681,321	953,908,067
Baltimore City	*1,070,304,477*	241,246,814	1,788,576	80,843,306	37,159,626	*2,122,886,635*
Baltimore	410,456,320	140,722,466	2,569,987	*51,969,381*	*11,866,016*	*1,499,212,795*
Calvert	45,579,421	11,292,074	152,998	7,482,471	18,061,215	169,798,056
Caroline	28,272,814	1,484,186	0	1,669,640	5,783,388	56,051,074
Carroll	99,405,377	*23,996,160*	56,590	13,873,409	30,903,981	*317,597,854*
Cecil	64,141,331	8,467,971	77,237	3,343,110	9,240,000	152,768,649
Charles	96,647,827	42,010,373	291,866	11,183,843	13,407,000	279,761,847
Dorchester	*31,665,628*	3,803,760	32,566	2,138,828	1,587,274	*60,788,664*
Frederick	111,756,444	35,562,935	116,154	*15,041,752*	1,411,376	*335,782,654*
Garrett	33,606,679	4,505,212	2,967	2,159,702	2,080,276	68,991,100
Harford	150,860,889	36,026,938	221,536	20,727,666	4,677,082	415,953,407
Howard	116,472,053	53,070,173	433,960	33,210,621	17,873,611	580,832,535
Kent	14,951,715	2,179,635	30,538	936,605	723,000	36,988,452
Montgomery	465,378,302	345,581,624	4,040,137	154,935,452	294,953	2,447,907,324
Prince George's	*558,938,477*	274,862,159	1,530,494	75,668,304	69,936,829	*1,904,534,326*
Queen Anne's	27,885,380	7,008,269	13,595	3,260,575	19,560,020	102,191,789
St. Mary's	63,275,909	21,804,033	93,855	*5,081,129*	0	*164,716,860*
Somerset	26,054,047	3,117,868	26,243	849,880	523,113	41,501,134
Talbot	14,479,681	5,473,148	14,438	1,664,455	0	56,367,437
Washington	89,440,568	17,354,018	76,703	6,485,471	8,238,738	212,252,559
Wicomico	62,991,228	15,385,625	178,042	4,539,255	7,406,454	149,824,457
Worcester	18,627,850	8,926,248	100,793	2,998,724	0	89,948,122
Statewide	*3,908,907,171*	*1,451,211,405*	12,432,810	*540,838,784*	*268,197,773*	*12,372,022,951*

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Fiscal 1997 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,974,113	1,338,507	755,854	2,101,659	1,863,188	6,059,208	9,918,420	11,429,131
Anne Arundel	78,078,116	64,561,492	46,100,273	14,598,041	7,176,527	132,436,333	44,628,742	72,136,922
Baltimore City	145,759,259	208,282,988	104,167,320	0	20,946,519	333,396,827	139,875,349	231,348,844
Baltimore	61,612,563	86,020,384	56,673,132	14,736,267	17,880,148	175,309,931	48,475,138	152,352,941
Calvert	6,846,118	4,863,863	1,509,254	3,213,873	1,995,163	11,582,153	6,164,502	7,671,350
Caroline	1,862,427	918,601	894,969	1,791,432	824,312	4,429,314	2,046,081	1,099,083
Carroll	19,915,106	3,187,083	6,230,496	2,478,439	2,458,399	14,354,417	18,439,768	6,914,925
Cecil	5,181,287	2,748,082	2,369,464	4,651,483	1,600,235	11,369,264	7,236,331	4,904,257
Charles	12,989,294	14,130,177	5,729,636	5,730,836	1,933,302	27,523,951	6,004,883	22,184,167
Dorchester	3,080,882	1,118,009	628,656	2,088,410	736,264	4,571,339	4,174,652	1,748,864
Frederick	16,602,663	5,645,636	7,226,461	7,774,324	3,051,737	23,698,158	13,188,530	14,156,482
Garrett	2,322,830	762,251	587,243	488,940	260,729	2,099,163	13,686,733	4,465,220
Harford	25,504,519	22,064,310	4,128,451	6,449,118	6,043,749	38,685,628	26,536,536	29,423,934
Howard	32,527,505	24,185,021	19,817,531	6,252,775	8,198,087	58,453,414	25,273,903	40,235,351
Kent	2,362,982	928,884	508,882	1,062,667	789,055	3,289,488	1,913,875	1,961,407
Montgomery	135,866,920	106,305,181	79,942,915	24,428,651	12,699,182	223,375,929	186,638,651	216,752,324
Prince George's	111,463,562	99,374,682	40,837,189	24,548,977	7,311,268	172,072,116	86,260,232	185,458,546
Queen Anne's	3,332,287	1,585,803	1,119,519	1,772,750	1,128,748	5,606,820	4,642,123	7,000,280
St. Mary's	9,780,147	6,507,721	968,919	3,180,101	1,841,205	12,497,946	8,598,813	6,150,060
Somerset	1,878,815	546,219	310,935	759,124	403,112	2,019,390	1,780,566	6,519,483
Talbot	2,216,455	395,810	728,053	1,408,242	668,492	3,200,597	3,377,062	1,086,753
Washington	7,196,514	2,334,836	1,960,423	3,710,834	1,497,241	9,503,334	14,713,491	9,638,179
Wicomico	3,868,097	2,435,070	1,886,316	5,255,825	775,970	10,353,181	6,564,539	3,725,307
Worcester	4,173,651	1,345,673	1,399,335	2,318,226	583,944	5,647,178	2,990,390	8,045,500
Statewide	699,396,112	661,586,283	386,481,226	140,800,994	102,666,576	1,291,535,079	683,129,309	1,046,409,310

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proctive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Fiscal 1997 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	21,347,551	9,447,235	6,582,853	68,845,832	23,264,869	275,769	1,092,910
Anne Arundel	0	116,765,664	25,425,352	13,616,016	472,387,835	56,285,229	15,335,026	13,454,658
Baltimore City	0	371,224,193	163,786,055	28,183,264	704,406,935	0	45,110,295	24,255,190
Baltimore	0	200,828,079	39,218,572	16,599,690	680,209,715	105,303,730	19,299,925	25,532,296
Calvert	0	13,835,852	6,498,485	2,288,657	89,701,251	774,728	5,308,557	1,580,566
Caroline	0	3,145,164	2,985,681	92,250	30,896,877	1,848,556	400,997	1,692,565
Carroll	0	25,354,693	9,447,114	4,545,721	164,654,180	15,420,161	2,225,600	6,054,134
Cecil	0	12,140,588	7,677,056	1,712,754	89,492,223	11,766,002	163,655	1,363,334
Charles	0	28,189,050	7,994,556	2,521,220	136,334,236	27,562,989	5,682,680	2,689,892
Dorchester	0	5,923,516	3,680,839	249,090	35,864,041	2,038,152	474,246	728,534
Frederick	0	27,345,012	13,082,739	9,493,382	195,120,643	20,151,476	2,281,046	2,834,350
Garrett	0	18,151,953	3,910,555	75,000	30,467,529	7,433,029	27,295	633,681
Harford	0	55,960,470	10,006,002	11,314,071	221,312,064	26,787,859	6,768,038	6,963,077
Howard	0	65,509,254	12,810,352	8,880,218	292,675,986	30,477,293	14,999,705	9,166,592
Kent	0	3,875,282	3,032,809	460,311	18,630,516	1,232,371	582,324	431,565
Montgomery	0	403,390,975	75,597,999	53,992,569	1,054,400,685	112,883,720	93,626,041	23,555,844
Prince George's	0	271,718,778	37,923,764	22,272,427	781,693,635	52,598,351	79,676,310	17,561,411
Queen Anne's	0	11,642,403	3,033,727	1,236,084	45,595,433	2,275,146	3,832,062	979,340
St. Mary's	0	14,748,873	3,127,886	12,223,487	97,906,051	4,108,669	4,383,852	1,729,336
Somerset	0	8,300,049	3,143,530	136,199	22,440,419	114,497	1,315,968	442,354
Talbot	0	4,463,815	3,157,506	150,705	32,265,948	2,085,551	2,209,459	549,920
Washington	0	24,351,670	10,214,522	975,825	116,867,882	15,592,686	2,608,423	2,519,023
Wicomico	0	10,289,846	7,246,787	3,338,608	85,929,890	6,570,666	4,268,395	1,604,794
Worcester	0	11,035,890	5,816,972	712,905	48,823,285	2,816,000	456,110	876,909
Statewide	0	1,729,538,619	468,266,095	201,653,306	5,516,923,091	529,391,730	311,311,778	148,292,275

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Other Public Works" represents expenditures for gas, electricity, lights, and power.

Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

Social Services" expenditures do not include federal and State contributions to the social services boards.

Fiscal 1997 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	178,638	1,062,078	5,105,969	6,467,426	232,411	2,148,743	157,085,605
Anne Arundel	139,414	4,239,414	776,432	61,369,268	0	2,129,266	992,438,023
Baltimore City	0	47,321,443	87,646,918	68,266,471	0	49,250,578	2,068,607,428
Baltimore	9,478,973	31,226,984	6,335,365	98,489,803	0	68,846,588	1,538,292,214
Calvert	403,321	491,430	784,088	6,259,632	0	6,073,367	152,428,205
Caroline	156,350	316,324	65,225	4,062,959	3,090	1,583,596	53,541,375
Carroll	3,645,393	2,764,407	6,559,295	18,459,310	1,530,675	7,561,147	302,491,353
Cecil	228,118	2,847,299	238,335	6,232,900	288,508	291,693	150,993,016
Charles	409,686	4,477,393	439,894	11,953,594	0	479,881	269,248,316
Dorchester	250,827	0	923,528	3,351,012	80,992	1,650,752	62,867,750
Frederick	784,409	1,767,550	6,769,508	13,566,239	1,621,724	3,332,886	338,451,785
Garrett	133,747	0	1,206,090	2,815,735	5,205	922,294	70,204,106
Harford	404,067	4,038,163	1,331,874	14,146,492	571,523	1,334,619	425,128,466
Howard	865,313	7,354,081	1,885,068	53,016,054	0	1,063,841	589,684,676
Kent	180,329	134,909	1,634,120	733,375	90,664	215,957	36,887,002
Montgomery	563,247	90,954,808	3,465,921	234,276,982	4,499,204	28,930,114	2,539,380,958
Prince George's	0	38,329,199	1,464,757	149,186,278	552,763	83,017,412	1,819,530,763
Queen Anne's	326,741	1,497,329	425,112	1,768,479	113,089	691,611	82,355,663
St. Mary's	253,556	138,613	1,015,247	9,777,916	323,527	395,530	172,410,636
Somerset	51,837	637,762	172,387	1,021,752	18,425	804,799	42,498,183
Talbot	127,879	0	142,885	613,045	411,503	1,678,643	53,273,911
Washington	210,270	372,380	1,436,849	12,601,648	935,634	3,859,704	209,246,364
Wicomico	299,399	283,499	1,207,942	8,718,992	0	3,328,633	147,308,729
Worcester	555,593	150,861	456,422	3,030,592	7,679,495	3,043,419	95,275,282
Statewide	19,647,107	240,405,926	131,489,231	790,185,954	18,958,432	272,635,073	12,369,629,808

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Fiscal 1996 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	23,306,490	14,946,947	2,066,837	40,320,274	469,666	16,603,862	56,440,666	118,498
Anne Arundel	289,993,753	169,988,539	63,645,064	523,627,356	12,238,078	32,379,231	186,331,035	0
Baltimore City	463,143,152	121,191,868	67,902,030	652,237,050	16,351,215	288,640,991	673,355,098	23,079,720
Baltimore	459,436,082	290,903,092	78,801,191	829,140,365	9,381,515	88,361,272	273,330,524	360,000
Calvert	55,309,196	21,904,232	2,935,703	80,149,131	469,087	4,676,314	37,372,501	300,595
Caroline	11,127,345	5,566,279	703,626	17,397,250	201,922	3,909,637	23,528,683	0
Carroll	74,693,368	47,057,183	5,951,412	127,701,963	2,726,209	12,276,759	73,310,731	18,344
Cecil	41,132,612	20,271,681	2,264,435	63,668,728	744,608	8,880,727	53,933,959	10,000
Charles	68,740,369	33,405,482	7,129,382	109,275,233	735,762	14,594,950	67,181,431	1,878,330
Dorchester	13,865,160	5,632,251	1,433,274	20,930,685	63,624	4,915,287	21,929,245	14,000
Frederick	97,915,629	55,115,274	7,339,649	160,370,552	1,684,517	12,402,194	104,250,333	98,956
Garrett	15,847,299	4,894,310	1,912,997	22,654,606	169,071	5,765,757	24,682,366	19,754
Harford	113,039,398	66,242,492	9,458,467	188,740,357	2,031,046	20,991,539	114,089,616	25,130
Howard	189,763,638	106,717,196	38,202,986	334,683,820	4,771,360	15,381,704	97,067,254	1,606,353
Kent	11,636,596	4,516,339	812,615	16,965,550	220,608	2,909,677	10,476,131	0
Montgomery	760,947,382	480,813,128	122,819,842	1,364,580,352	18,953,089	106,062,416	288,697,154	5,316,865
Prince George's	513,802,608	241,857,964	133,164,457	888,825,029	18,491,165	108,842,092	388,228,331	10,330,313
Queen Anne's	22,656,467	13,321,433	3,891,736	39,869,636	244,893	4,841,746	18,724,109	1,200
St. Mary's	36,217,572	23,778,459	9,230,494	69,226,525	837,359	6,893,584	49,281,053	12,255
Somerset	6,191,642	3,528,074	486,009	10,205,725	87,343	5,334,157	18,952,088	65,307
Talbot	11,005,617	12,813,513	4,242,500	28,061,630	438,323	2,377,806	10,500,686	4,500
Washington	50,238,997	29,119,832	3,557,692	82,916,521	898,258	13,930,715	67,825,420	12,000
Wicomico	31,314,610	22,126,486	2,774,680	56,215,776	637,334	8,047,269	49,136,382	82,000
Worcester	37,850,832	9,834,969	10,785,291	58,471,092	1,367,775	5,591,271	11,537,059	286,752
Statewide	3,399,175,814	1,805,547,023	581,512,369	5,786,235,206	94,213,827	794,610,957	2,720,161,854	43,640,872

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 1996

Fiscal 1996 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	73,163,026	22,111,036	40,052	7,052,971	14,383,234	157,540,259
Anne Arundel	218,710,266	120,746,651	455,832	35,931,997	49,655,997	961,366,177
Baltimore City	985,075,809	222,949,283	1,626,664	109,788,975	50,377,985	2,038,406,981
Baltimore	362,051,796	141,840,504	2,460,254	48,287,107	184,985,792	1,578,147,333
Calvert	42,349,410	10,235,691	114,947	6,288,821	0	139,607,087
Caroline	27,438,320	1,412,682	0	1,856,527	2,552,561	50,859,262
Carroll	85,605,834	20,093,759	56,453	10,800,723	32,015,468	279,000,409
Cecil	62,824,686	8,264,531	99,682	3,370,877	5,094,283	144,067,395
Charles	83,654,711	34,991,869	196,150	8,892,320	7,020,000	244,766,045
Dorchester	26,858,532	3,240,789	42,507	4,122,347	3,041,322	58,299,806
Frederick	116,751,483	34,255,427	80,607	13,733,862	1,022,736	327,899,184
Garrett	30,467,877	3,353,213	4,205	1,929,142	5,011,773	63,589,887
Harford	135,106,285	34,366,081	303,366	19,920,848	28,238,025	408,706,008
Howard	114,055,311	41,646,616	316,219	48,973,824	74,399,346	618,846,496
Kent	13,385,808	1,564,373	41,813	637,166	2,582,217	35,397,535
Montgomery	400,076,435	338,086,088	3,881,205	153,174,976	138,179,446	2,416,931,591
Prince George's	507,400,736	271,265,535	1,647,946	75,583,861	42,231,206	1,805,445,478
Queen Anne's	23,567,055	9,090,786	10,152	3,963,659	664,503	77,410,684
St. Mary's	56,186,892	20,492,041	106,117	7,918,885	270,795	155,038,614
Somerset	24,351,552	2,863,549	56,376	1,670,379	923,984	40,158,908
Talbot	12,882,992	5,002,036	12,750	2,529,468	0	48,927,199
Washington	81,768,135	16,710,050	74,332	11,227,273	8,000,000	201,594,569
Wicomico	57,265,651	14,821,501	40,282	4,152,191	1,916,196	135,048,931
Worcester	17,415,082	8,176,873	96,681	3,426,325	8,026,261	96,980,089
Statewide	3,558,413,683	1,387,580,964	11,764,592	585,234,524	660,593,130	12,084,035,926

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"State grants" do not include State contributions to the social services boards.

Fiscal 1996 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	5,232,783	1,203,477	769,689	2,169,570	1,199,276	5,342,012	8,062,360	11,784,541
Anne Arundel	72,928,459	52,047,092	46,635,084	13,806,881	7,059,277	119,548,334	42,828,524	85,447,217
Baltimore City	148,383,091	202,698,989	108,087,961	0	17,084,631	327,871,581	140,700,111	226,388,156
Baltimore	66,095,817	80,768,430	55,700,557	14,345,582	12,104,650	162,919,219	49,450,625	132,288,003
Calvert	7,081,565	3,542,651	1,765,460	2,980,717	1,974,424	10,263,252	7,238,586	6,259,015
Caroline	1,822,171	852,485	981,420	2,176,557	633,688	4,644,150	1,968,583	1,153,227
Carroll	13,756,171	3,192,997	7,926,516	2,286,910	2,380,765	15,787,188	16,741,202	5,874,349
Cecil	5,313,952	2,544,829	1,230,645	4,285,330	2,379,403	10,440,207	6,061,449	4,834,761
Charles	11,813,985	13,136,288	5,048,466	5,357,128	1,855,181	25,397,063	4,836,140	16,656,649
Dorchester	3,316,462	1,074,740	511,620	2,059,413	414,745	4,060,518	3,607,862	1,660,673
Frederick	16,416,457	5,539,116	6,526,318	9,988,658	2,886,935	24,941,027	12,833,283	13,732,399
Garrett	2,340,080	884,171	564,049	472,791	253,099	2,174,110	9,641,223	3,848,862
Harford	19,180,216	16,397,083	4,865,438	5,895,789	3,595,035	30,753,345	25,621,630	28,579,315
Howard	33,014,076	24,053,408	17,354,387	6,091,525	7,132,504	54,631,824	28,511,574	39,927,121
Kent	2,008,171	678,723	543,338	882,752	866,885	2,971,698	1,534,499	2,889,688
Montgomery	126,732,938	102,652,639	83,747,517	22,596,925	15,948,411	224,945,492	177,091,714	207,633,735
Prince George's	111,769,372	91,167,579	41,071,153	23,533,786	7,318,289	163,090,807	52,036,862	179,706,923
Queen Anne's	3,336,643	1,398,859	917,983	1,726,424	1,021,589	5,064,855	4,343,619	6,344,820
St. Mary's	7,882,083	5,926,581	891,647	2,984,498	1,745,652	11,548,378	8,924,515	6,408,316
Somerset	2,162,113	473,131	312,842	745,785	340,498	1,872,256	2,676,851	5,130,778
Talbot	2,176,437	358,758	719,855	1,376,433	657,046	3,112,092	2,938,610	1,487,014
Washington	6,930,576	2,642,471	2,269,317	3,561,896	1,451,541	9,925,225	12,768,823	10,344,381
Wicomico	3,473,766	2,583,866	1,777,593	5,133,469	726,218	10,221,146	6,211,429	3,139,877
Worcester	4,097,276	1,114,910	1,303,306	2,084,797	590,557	5,093,570	2,678,368	7,859,361
Statewide	677,264,660	616,933,273	391,522,161	136,543,616	91,620,299	1,236,619,349	629,308,441	1,009,379,181

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electrical, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Fiscal 1996 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	19,846,901	9,061,620	6,222,190	66,571,370	20,501,117	363,605	966,797
Anne Arundel	0	128,275,741	25,561,817	10,299,363	443,100,582	51,198,656	12,876,059	13,576,176
Baltimore City	0	367,088,267	148,265,877	29,572,090	658,974,917	0	47,444,184	23,162,750
Baltimore	0	181,738,628	32,804,381	15,295,736	633,298,377	109,811,046	14,501,594	26,176,380
Calvert	0	13,497,601	5,398,792	1,999,886	85,386,878	720,332	5,316,826	1,614,371
Caroline	0	3,121,810	3,094,531	105,250	29,329,277	1,682,028	503,140	1,795,281
Carroll	0	22,615,551	9,174,234	5,476,141	147,377,206	12,551,332	2,926,645	5,937,890
Cecil	0	10,896,210	7,444,067	1,473,269	87,626,519	11,168,545	496,203	1,337,620
Charles	0	21,492,789	6,204,550	2,730,907	124,865,736	25,746,112	4,370,566	2,215,467
Dorchester	0	5,268,535	3,785,570	201,582	30,502,902	1,899,655	721,516	677,270
Frederick	0	26,565,682	12,466,869	9,888,524	196,092,716	22,027,293	2,555,457	2,550,023
Garrett	0	13,490,085	2,911,492	94,100	29,440,706	7,166,304	10,208	465,337
Harford	0	54,200,945	10,438,749	10,568,579	208,354,478	25,431,749	5,903,581	6,778,689
Howard	0	68,438,695	12,524,016	8,798,944	292,970,848	29,873,546	23,104,764	9,105,835
Kent	0	4,424,187	2,675,717	456,394	18,396,242	1,135,431	541,084	383,408
Montgomery	0	384,725,449	64,678,124	46,875,210	983,211,401	110,587,294	77,897,302	22,816,747
Prince George's	0	231,743,785	38,248,164	25,207,789	746,403,197	49,331,645	77,941,469	17,260,747
Queen Anne's	0	10,688,439	3,156,386	1,125,196	37,383,484	2,419,039	1,777,292	933,347
St. Mary's	0	15,332,831	2,697,284	11,711,418	82,728,042	6,183,696	3,441,105	1,640,771
Somerset	0	7,807,629	3,120,540	135,091	21,860,409	107,223	1,267,387	386,780
Talbot	0	4,425,624	2,866,955	147,620	26,585,115	2,070,098	2,121,062	526,225
Washington	0	23,113,204	7,782,808	1,171,882	107,711,968	14,057,436	2,800,039	2,460,143
Wicomico	0	9,351,306	7,310,473	3,146,137	72,655,451	5,812,517	7,995,740	1,372,920
Worcester	0	10,537,729	5,372,119	567,251	39,362,185	2,623,645	486,099	828,003
Statewide	0	1,638,687,622	427,045,135	193,270,549	5,170,190,006	514,105,739	297,362,927	144,968,977

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation; sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Fiscal 1996 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	176,383	1,059,215	7,000,127	6,788,400	28,704	816,301	149,977,525
Anne Arundel	129,253	4,660,015	1,344,733	59,660,268	0	2,146,160	945,305,616
Baltimore City	0	39,478,466	131,447,776	78,062,816	0	42,302,501	2,042,054,316
Baltimore	7,957,152	33,195,065	8,019,349	102,090,957	0	64,228,056	1,458,131,757
Calvert	805,506	477,770	615,866	5,715,245	0	5,526,002	144,419,892
Caroline	164,930	220,488	28,600	2,109,195	174,148	1,446,805	50,241,804
Carroll	1,889,124	2,837,360	2,357,697	15,796,862	1,574,918	8,263,290	268,321,609
Cecil	263,526	3,020,541	279,028	5,082,153	313,473	81,481	145,236,794
Charles	483,952	4,154,095	421,787	11,386,558	0	307,969	241,591,536
Dorchester	233,241	0	372,360	4,257,175	110,544	1,307,972	56,715,302
Frederick	1,038,524	1,713,310	5,950,754	12,416,357	1,471,011	2,290,391	338,384,395
Garrett	173,989	105,082	633,634	2,166,673	5,205	762,286	61,939,291
Harford	403,021	4,609,089	1,011,219	12,123,693	582,109	650,919	390,990,381
Howard	818,660	12,710,036	2,343,679	48,584,360	0	1,262,563	598,181,846
Kent	167,997	56,207	97,931	381,166	126,299	1,150,223	34,972,155
Montgomery	2,100,999	97,581,828	1,769,623	236,520,428	4,438,890	24,081,108	2,408,962,833
Prince George's	0	37,502,136	1,727,605	147,672,011	758,957	84,141,326	1,732,799,010
Queen Anne's	293,932	1,705,060	363,298	1,791,178	84,432	744,218	70,866,799
St. Mary's	524,314	214,719	1,002,779	10,660,899	31,346	445,133	156,044,798
Somerset	42,802	54,390	882,920	890,318	26,829	795,317	41,412,004
Talbot	122,898	0	118,838	1,378,234	381,288	843,310	46,875,796
Washington	266,047	447,936	813,963	11,565,862	869,785	4,016,536	193,933,410
Wicomico	207,133	228,884	3,069,714	8,137,671	0	3,375,462	136,358,320
Worcester	573,315	809,316	314,057	2,565,574	6,599,967	3,517,326	83,347,432
Statewide	18,836,698	246,841,008	171,987,337	787,804,053	17,577,905	254,502,655	11,797,064,620

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Fiscal 1995 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	22,712,015	14,663,028	1,657,802	39,032,845	424,306	13,169,573	53,882,836	203,599
Anne Arundel	275,252,489	160,559,550	60,215,007	496,027,046	11,031,117	33,762,073	175,919,197	0
Baltimore City	470,495,107	118,945,097	65,209,175	654,649,379	17,295,888	295,685,043	655,233,676	13,194,231
Baltimore	442,481,155	284,699,875	81,001,958	808,182,988	9,518,362	93,434,129	258,427,581	400,000
Calvert	53,583,259	20,518,148	2,842,595	76,944,002	422,950	4,413,446	33,878,747	1,356,185
Caroline	10,768,929	5,237,476	790,012	16,796,417	201,102	4,118,101	23,266,979	0
Carroll	71,476,479	42,121,375	5,541,872	119,139,726	1,823,254	15,403,174	77,207,911	37,905
Cecil	39,576,288	19,106,976	2,043,313	60,726,577	708,532	8,395,812	54,226,097	20,000
Charles	65,090,676	32,201,725	6,657,170	103,949,571	814,480	15,348,083	70,488,610	1,763,785
Dorchester	13,485,880	5,648,029	1,184,008	20,317,917	93,686	4,612,296	21,074,408	30,623
Frederick	93,755,590	52,447,821	7,204,251	153,407,662	1,428,056	10,210,742	107,273,230	99,634
Garrett	14,858,423	4,727,785	1,728,283	21,314,491	159,590	5,154,206	23,525,224	7,630
Harford	107,145,436	62,757,153	8,712,824	178,615,413	2,093,009	18,364,599	110,054,811	23,824
Howard	180,519,935	99,641,071	36,819,505	316,980,511	4,438,751	14,061,205	94,152,700	1,908,757
Kent	11,129,570	4,239,631	782,591	16,151,792	218,384	2,846,643	9,504,760	0
Montgomery	745,924,380	466,239,117	153,806,877	1,365,970,374	16,978,242	100,197,280	271,586,873	4,759,266
Prince George's	502,261,244	237,531,886	129,643,837	869,436,967	19,852,123	107,226,025	377,088,244	10,876,020
Queen Anne's	21,489,868	12,011,728	3,551,923	37,053,519	227,845	6,141,520	19,650,057	1,200
St. Mary's	34,961,530	22,723,853	7,836,727	65,522,110	763,042	8,582,792	42,256,526	357,304
Somerset	5,957,416	3,327,892	479,865	9,765,173	83,681	4,253,157	17,044,068	76,093
Talbot	7,377,348	13,299,283	4,978,286	25,654,917	469,412	2,197,494	8,435,160	4,500
Washington	47,376,253	27,396,624	3,300,397	78,073,274	687,585	13,281,791	68,280,498	12,000
Wicomico	28,927,361	21,436,959	2,010,167	52,374,487	621,617	8,424,978	46,956,358	81,894
Worcester	37,141,227	6,193,430	9,410,086	52,744,743	1,357,239	4,560,903	11,376,083	288,431
Statewide	3,303,747,858	1,737,675,512	597,408,531	5,638,831,901	91,712,253	793,845,065	2,630,790,634	35,502,881

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 1995

Fiscal 1995 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	67,256,008	20,830,625	43,282	5,386,839	1,286,953	134,260,858
Anne Arundel	209,681,270	102,870,518	593,095	34,379,136	66,005,000	920,587,182
Baltimore City	964,112,950	217,179,051	1,558,868	79,302,544	148,329,704	2,082,428,384
Baltimore	352,261,710	145,886,031	2,345,571	48,160,477	48,885,523	1,415,240,662
Calvert	39,648,378	9,193,691	108,193	6,876,803	0	133,194,017
Caroline	27,385,080	1,161,944	0	1,902,933	1,567,000	49,014,476
Carroll	92,648,990	18,752,473	63,121	10,028,556	24,625,788	267,081,908
Cecil	62,641,909	8,013,323	66,395	3,286,988	0	135,443,724
Charles	87,600,478	33,247,163	206,699	9,441,293	14,160,000	249,419,684
Dorchester	25,717,327	3,630,937	50,600	2,354,911	7,000,240	59,165,618
Frederick	117,583,606	32,988,953	85,526	14,110,896	26,380,998	345,985,697
Garrett	28,687,060	3,083,425	5,169	1,682,269	1,000,000	55,932,004
Harford	128,443,234	33,067,009	304,306	17,938,200	0	360,461,171
Howard	110,122,662	40,792,977	364,762	30,227,948	75,010,418	577,938,029
Kent	12,351,403	1,681,775	28,165	628,432	375,000	31,434,951
Montgomery	376,543,419	302,714,531	2,906,471	138,515,358	5,000,000	2,208,628,395
Prince George's	495,190,289	243,909,732	1,581,724	79,153,331	83,395,496	1,792,519,662
Queen Anne's	25,792,777	7,147,351	14,455	3,794,000	405,408	74,435,355
St. Mary's	51,196,622	11,380,159	136,232	7,587,688	11,990,000	148,575,853
Somerset	21,373,318	2,503,848	24,354	989,933	982,965	35,723,272
Talbot	10,637,154	5,183,844	19,567	985,754	0	42,950,648
Washington	81,574,289	18,195,594	82,189	7,555,976	9,425,000	195,593,907
Wicomico	55,463,230	13,119,469	56,766	3,495,546	18,105,764	143,236,879
Worcester	16,225,417	8,034,087	111,008	2,511,377	0	80,983,871
Statewide	3,460,138,580	1,284,568,510	10,756,518	510,297,188	543,931,257	11,540,236,207

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"State grants" do not include State contributions to the social services boards.

Year Ending June 30, 1995

Fiscal 1995 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,247,739	1,158,503	714,196	2,180,783	1,107,080	5,160,562	5,748,928	12,521,731
Anne Arundel	61,693,485	47,871,553	43,963,791	13,510,571	7,018,846	112,364,761	38,608,661	111,654,592
Baltimore City	133,626,087	192,775,718	94,071,853	87,097	20,630,255	307,564,923	136,047,836	220,597,653
Baltimore	64,351,596	75,814,045	58,067,407	13,876,052	11,676,302	159,433,806	37,223,738	133,650,534
Calvert	6,904,289	3,816,177	2,096,095	2,907,664	1,905,067	10,725,003	5,407,526	4,174,388
Caroline	2,099,375	684,876	732,007	2,535,366	666,512	4,618,761	1,813,231	1,297,781
Carroll	14,901,826	3,200,784	3,108,165	2,070,300	2,312,020	10,691,269	16,644,412	7,486,558
Cecil	5,261,897	2,238,983	1,267,560	3,783,015	2,516,289	9,805,847	5,063,624	4,705,240
Charles	11,455,867	11,842,869	4,905,113	7,448,977	1,281,400	25,478,359	5,317,693	15,670,162
Dorchester	4,968,179	878,064	453,176	1,828,604	307,293	3,467,137	3,860,390	841,187
Frederick	17,548,334	5,360,471	6,562,177	8,404,818	4,624,566	24,952,032	14,294,995	11,798,702
Garrett	1,847,057	595,461	466,383	355,511	431,758	1,849,113	11,788,482	4,382,300
Harford	17,548,239	12,102,143	5,342,360	5,949,648	3,661,441	27,055,592	23,722,776	26,188,211
Howard	37,455,165	22,613,805	15,330,532	6,423,926	6,912,654	51,280,917	22,083,532	35,774,316
Kent	1,610,134	755,227	485,013	888,801	836,909	2,965,950	1,596,895	1,698,056
Montgomery	123,037,120	89,775,934	75,936,632	20,925,218	16,829,314	203,467,098	184,341,427	184,580,942
Prince George's	119,438,013	94,098,029	45,462,442	25,523,315	9,202,023	174,285,809	60,370,094	190,018,859
Queen Anne's	3,251,453	1,422,816	903,970	1,672,418	967,238	4,966,442	3,854,243	5,369,460
St. Mary's	7,896,512	5,468,091	813,678	2,681,840	1,788,955	10,752,564	9,104,020	5,428,152
Somerset	2,312,855	471,110	293,985	730,473	333,174	1,828,742	1,987,834	3,744,124
Talbot	2,030,662	329,153	819,195	1,377,518	652,630	3,178,496	2,977,882	900,900
Washington	6,657,565	2,536,988	1,858,869	5,911,758	1,481,856	11,789,471	12,772,003	16,160,557
Wicomico	3,772,323	2,222,121	1,623,996	5,163,824	880,552	9,890,493	6,886,819	3,090,603
Worcester	3,734,904	1,053,586	1,283,293	2,231,182	752,008	5,320,069	2,976,462	5,246,901
Statewide	657,650,676	579,086,507	366,561,888	138,468,679	98,776,142	1,182,893,216	614,493,503	1,006,981,909

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electrical, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Fiscal 1995 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	18,270,659	8,938,456	5,678,672	61,335,892	23,588,994	213,754	977,555
Anne Arundel	0	150,263,253	24,047,785	9,778,553	435,120,141	42,979,255	12,712,114	13,126,881
Baltimore City	0	356,645,489	156,286,305	24,073,849	635,020,435	0	48,641,402	20,290,624
Baltimore	0	170,874,272	33,115,178	15,166,422	625,469,806	108,562,048	15,530,125	23,620,726
Calvert	0	9,581,914	5,635,078	1,897,598	76,352,013	668,029	9,125,963	1,052,412
Caroline	0	3,111,012	2,876,423	84,094	28,134,301	1,616,743	582,598	1,845,833
Carroll	0	24,130,970	9,092,893	2,991,920	146,701,459	10,758,968	3,265,429	5,229,014
Cecil	0	9,768,864	6,268,024	1,502,825	82,489,476	10,587,216	568,867	1,839,276
Charles	0	20,987,855	8,679,069	2,691,615	132,982,184	23,789,413	4,496,849	1,557,131
Dorchester	0	4,701,577	3,144,635	427,350	29,091,393	2,593,876	358,327	535,386
Frederick	0	26,093,697	9,563,167	8,796,388	200,438,961	27,488,039	2,830,317	2,318,883
Garrett	0	16,170,782	2,688,371	46,500	28,452,817	5,481,882	101,959	437,838
Harford	0	49,910,987	9,003,026	10,002,060	198,253,952	26,987,273	7,158,011	5,784,435
Howard	0	57,857,848	10,583,316	8,131,523	267,818,871	30,226,718	19,839,934	8,214,642
Kent	0	3,294,951	2,628,770	369,100	17,755,501	1,053,812	598,858	336,510
Montgomery	0	368,922,369	76,437,167	37,884,772	901,144,727	107,804,728	78,152,371	20,762,758
Prince George's	0	250,388,953	51,322,187	27,186,432	753,136,911	45,329,512	87,235,095	17,755,061
Queen Anne's	0	9,223,703	2,927,390	951,659	40,217,669	3,326,031	1,737,327	942,454
St. Mary's	0	14,532,172	4,570,741	3,394,466	77,259,548	1,713,459	3,218,255	1,505,392
Somerset	0	5,731,958	2,526,887	132,067	19,426,339	89,909	1,581,084	330,821
Talbot	0	3,878,782	2,690,896	140,960	25,190,555	2,089,383	1,910,332	493,144
Washington	0	28,932,560	6,719,375	1,311,866	110,262,206	15,385,494	2,913,792	2,191,020
Wicomico	0	9,977,422	7,897,922	3,211,215	74,283,309	5,562,305	3,337,507	1,345,575
Worcester	0	8,223,363	5,107,943	487,412	38,227,761	2,430,564	507,496	730,568
Statewide	0	1,621,475,412	452,751,004	166,339,318	5,004,566,227	500,113,651	306,617,766	133,223,939

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation; sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Fiscal 1995 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Inter Governmental	Miscellaneous	Total
Allegany	177,333	1,372,768	1,608,184	6,266,895	28,704	610,773	138,476,940
Anne Arundel	137,053	4,764,385	1,172,424	55,944,553	0	2,096,187	926,200,830
Baltimore City	0	35,026,285	129,225,709	93,512,449	0	40,871,622	1,980,785,179
Baltimore	8,719,155	30,650,037	10,324,867	101,654,619	0	64,957,035	1,432,429,692
Calvert	785,870	389,048	1,051,189	5,771,206	0	5,389,690	135,329,302
Caroline	147,939	827,158	31,126	2,327,068	209,563	1,515,703	50,027,697
Carroll	1,953,156	2,813,476	2,179,894	13,462,665	1,391,505	6,027,768	255,592,212
Cecil	221,420	2,651,210	251,521	4,728,355	320,222	5,852	136,270,872
Charles	449,568	4,183,160	417,887	11,217,590	0	302,724	248,689,271
Dorchester	230,239	0	178,263	2,074,412	80,544	1,147,841	52,999,159
Frederick	1,268,225	1,457,936	6,342,852	11,313,054	1,325,742	677,213	342,414,840
Garrett	137,279	112,358	881,796	1,075,680	5,205	722,113	60,010,750
Harford	410,112	4,369,622	405,673	12,301,715	624,824	439,936	370,255,457
Howard	896,063	6,680,792	3,348,953	46,110,544	0	1,722,028	550,167,314
Kent	262,579	153,508	84,782	289,485	14,754	1,012,928	32,431,622
Montgomery	1,657,770	83,662,296	1,620,829	230,553,277	4,883,730	27,546,171	2,267,537,183
Prince George's	625,610	35,860,328	1,721,113	141,306,737	728,912	89,489,011	1,795,809,684
Queen Anne's	686,146	3,589,245	358,123	2,354,507	81,537	653,562	75,267,248
St. Mary's	572,689	347,287	1,035,116	9,212,366	43,125	252,894	136,306,586
Somerset	58,259	34,919	470,624	523,123	19,568	733,562	35,800,717
Talbot	161,395	0	146,452	1,353,863	356,466	1,045,924	44,667,310
Washington	269,001	472,735	808,419	10,970,878	791,296	4,331,720	203,807,398
Wicomico	235,017	525,971	3,817,486	6,745,923	0	3,181,721	133,784,189
Worcester	613,574	160,002	237,742	2,661,992	5,854,271	3,773,826	78,071,487
Statewide	20,675,452	220,104,526	167,721,024	773,732,956	16,759,968	258,507,804	11,483,132,939

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Fiscal 1994 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	21,553,240	14,053,000	1,618,497	37,224,737	402,143	14,866,620	46,035,435	224,654
Anne Arundel	265,709,572	153,262,212	59,087,118	478,058,902	12,160,961	27,932,819	168,583,285	0
Baltimore City	474,995,610	121,858,027	67,608,174	664,461,811	15,569,243	270,729,893	628,681,769	7,886,310
Baltimore	421,380,026	278,256,180	83,731,154	783,367,360	8,032,630	80,640,915	251,925,375	754,573
Calvert	49,487,846	19,481,098	2,872,195	71,841,139	164,317	4,573,100	32,782,512	469,996
Caroline	10,199,856	4,844,302	721,402	15,765,560	220,299	3,352,318	20,917,642	75,554
Carroll	66,060,534	40,096,398	5,194,481	111,351,413	1,838,742	12,917,863	69,648,349	0
Cecil	36,613,167	18,182,576	2,209,536	57,005,279	789,101	8,226,907	47,639,619	20,410
Charles	61,039,186	30,238,558	7,383,645	98,661,389	4,345,113	13,810,770	67,340,633	204,819
Dorchester	13,189,674	5,206,317	945,120	19,341,111	59,132	5,144,382	19,749,831	12,300
Frederick	85,573,652	49,194,102	8,338,411	143,106,165	1,393,683	9,581,056	87,319,239	99,766
Garrett	14,306,603	4,096,152	1,669,125	20,071,880	160,711	5,738,359	23,473,287	70,002
Harford	99,288,427	59,191,507	8,759,007	167,238,941	1,786,682	22,525,156	100,476,391	583,869
Howard	171,287,684	94,227,993	38,061,107	303,576,784	3,274,092	12,316,443	76,351,597	3,474,580
Kent	10,593,722	4,640,852	640,122	15,874,696	198,291	2,371,788	10,625,362	0
Montgomery	729,696,118	460,075,077	170,371,307	1,360,142,502	16,941,373	53,007,423	235,486,195	3,646,057
Prince George's	487,913,142	227,698,107	133,771,444	849,382,693	15,504,489	71,150,954	346,541,146	10,863,496
Queen Anne's	20,550,232	9,946,701	3,416,073	33,913,006	467,975	4,553,347	17,646,850	322,258
St. Mary's	34,153,912	19,146,951	7,695,736	60,996,599	741,170	6,578,968	44,572,764	430,000
Somerset	5,823,168	3,227,642	455,274	9,506,084	36,412	3,145,309	16,225,677	20,697
Talbot	7,224,268	12,853,040	4,291,537	24,368,845	412,773	2,250,260	9,787,317	4,500
Washington	44,725,940	25,673,329	3,532,851	73,932,120	719,967	13,771,748	59,918,858	10,000
Wicomico	28,236,718	17,645,245	2,009,465	47,891,428	824,139	8,886,682	43,363,277	92,238
Worcester	36,927,790	6,186,940	8,334,426	51,449,156	1,408,995	4,417,500	10,396,148	26,629
Statewide	3,196,530,087	1,679,282,306	622,717,207	5,498,529,600	87,452,433	662,490,580	2,435,488,558	29,292,708

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Fiscal 1994 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	61,126,709	20,102,582	46,925	6,697,761	7,582,599	133,183,456
Anne Arundel	196,516,104	99,415,851	911,399	29,676,804	72,173,206	888,913,227
Baltimore City	907,297,972	239,731,312	1,933,641	89,202,023	42,105,717	1,960,301,719
Baltimore	333,320,863	142,309,522	1,397,789	30,011,942	100,879,360	1,399,319,466
Calvert	37,825,608	9,146,219	143,212	5,072,929	12,176,500	136,369,924
Caroline	24,345,514	1,042,320	0	2,217,548	2,299,198	45,890,439
Carroll	82,566,212	17,072,739	58,123	7,790,786	13,306,695	233,984,710
Cecil	55,886,936	8,088,588	102,915	2,458,625	8,075,000	132,406,444
Charles	81,356,222	27,525,230	248,563	9,791,747	13,000,000	234,928,264
Dorchester	24,906,513	3,394,314	18,113	2,849,002	230,278	50,798,463
Frederick	97,000,061	30,113,305	86,022	8,522,502	1,439,578	281,661,316
Garrett	29,281,648	2,672,595	14,184	1,495,151	0	53,696,169
Harford	123,585,416	31,845,887	261,085	16,494,506	17,234,986	358,447,503
Howard	92,142,620	40,761,788	371,726	21,700,644	0	461,827,654
Kent	12,997,150	731,627	20,447	503,839	515,125	30,841,175
Montgomery	292,139,675	292,598,808	2,432,859	74,880,523	111,400,000	2,150,535,740
Prince George's	428,555,596	255,698,088	1,272,019	57,895,319	85,200,000	1,693,508,204
Queen Anne's	22,522,455	5,248,744	3,548	2,198,204	6,650,323	71,004,255
St. Mary's	51,581,732	11,282,010	153,370	7,245,999	124,640	132,125,520
Somerset	19,391,683	2,215,338	34,630	972,099	163,254	32,319,500
Talbot	12,042,077	4,984,888	26,659	780,023	2,900,000	45,515,265
Washington	73,700,606	18,530,376	102,013	5,622,585	9,000,000	181,607,667
Wicomico	52,342,197	11,940,929	138,138	5,387,792	9,678,670	128,203,293
Worcester	14,840,277	11,502,570	107,699	3,397,357	0	82,706,054
Statewide	3,127,271,846	1,287,955,630	9,885,079	392,865,710	516,135,129	10,920,095,427

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"State grants" do not include State contributions to the social services boards.

Fiscal 1994 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,555,206	1,030,071	643,358	1,929,848	1,065,465	4,668,742	4,359,678	9,991,877
Anne Arundel	56,455,942	44,016,592	41,553,067	12,049,035	6,655,231	104,273,925	39,220,304	26,702,144
Baltimore City	179,063,396	183,312,809	96,465,138	39,804	21,909,615	301,727,366	110,341,866	149,363,201
Baltimore	60,363,812	69,346,541	50,274,777	11,238,646	10,964,344	141,824,308	33,731,030	97,630,399
Calvert	6,957,584	3,727,852	1,783,649	3,485,952	1,267,851	10,265,304	5,855,921	4,254,064
Caroline	3,081,874	577,704	863,354	1,118,534	180,564	2,740,156	1,318,102	414,818
Carroll	15,502,484	3,698,494	3,181,410	1,703,212	1,678,606	10,261,722	9,467,416	4,590,320
Cecil	4,780,866	2,212,343	1,103,302	4,151,948	1,976,544	9,444,137	4,167,786	3,842,123
Charles	9,422,101	11,565,391	4,518,722	12,730,716	1,112,830	29,927,659	6,815,208	10,896,446
Dorchester	1,999,631	723,981	333,254	1,593,101	341,775	2,992,111	4,338,374	732,210
Frederick	14,191,772	4,649,393	6,349,028	4,911,928	2,929,663	18,840,012	9,837,072	7,893,578
Garrett	1,681,352	547,236	532,119	353,694	218,465	1,651,514	8,506,552	3,088,693
Harford	17,194,470	10,973,702	6,463,101	5,056,442	3,717,468	26,210,713	26,245,320	18,372,080
Howard	28,535,048	20,096,930	15,030,827	8,309,229	8,461,641	51,898,627	17,177,951	40,040,672
Kent	2,497,540	707,199	657,044	642,497	373,516	2,380,256	1,254,930	1,008,877
Montgomery	114,136,975	93,990,645	71,636,696	19,308,090	16,220,144	201,155,575	73,393,062	122,419,104
Prince George's	99,636,615	85,108,347	43,564,108	23,925,640	10,183,668	162,781,763	63,520,990	128,523,461
Queen Anne's	3,447,150	1,178,632	1,198,795	1,581,781	578,682	4,537,890	3,419,113	4,286,832
St. Mary's	6,537,700	4,614,159	737,880	2,467,683	1,788,205	9,607,927	7,135,406	3,679,869
Somerset	1,796,596	348,269	287,700	648,617	309,892	1,594,478	1,656,633	2,480,649
Talbot	1,642,394	295,321	557,250	1,293,358	731,558	2,877,487	1,605,850	1,319,867
Washington	8,508,623	2,055,207	1,715,682	2,788,929	1,901,552	8,461,370	7,471,146	10,156,579
Wicomico	3,522,749	1,919,815	1,960,556	4,473,538	367,038	8,720,947	4,055,416	3,024,968
Worcester	3,086,736	997,762	1,283,482	2,236,690	558,029	5,075,963	2,526,970	9,883,249
Statewide	648,598,616	547,694,395	352,694,299	128,038,912	95,492,346	1,123,919,952	447,422,096	664,596,080

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electrical, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Fiscal 1994 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	3,064,549	17,416,104	8,306,246	5,294,491	59,061,806	17,021,229	178,605	797,402
Anne Arundel	55,758,999	121,681,447	21,235,051	2,990,483	402,328,287	45,251,199	12,250,525	12,190,654
Baltimore City	64,795,335	324,500,402	143,691,148	13,695,657	615,631,731	0	51,389,783	20,310,632
Baltimore	13,404,170	144,765,599	34,943,809	8,241,538	566,881,470	106,511,098	14,585,176	23,900,953
Calvert	669,095	10,779,080	5,148,944	1,082,402	87,363,733	0	4,631,574	1,001,812
Caroline	524,112	2,257,032	2,705,593	87,221	25,677,818	1,544,691	702,658	823,191
Carroll	4,156,239	18,213,975	7,694,258	2,336,147	130,021,852	8,425,940	3,253,855	5,081,720
Cecil	565,184	8,575,093	5,821,746	1,317,531	71,914,607	10,167,673	159,807	1,417,884
Charles	2,779,947	20,491,601	13,091,274	2,637,679	114,356,496	20,564,704	4,294,722	1,414,778
Dorchester	580,547	5,651,131	3,043,579	344,142	27,070,017	1,892,209	457,887	473,400
Frederick	4,768,320	22,498,970	7,800,106	8,067,784	162,684,823	21,029,880	2,536,810	1,933,834
Garrett	622,585	12,217,830	2,337,321	384,993	26,300,873	5,024,032	13,275	382,551
Harford	6,718,715	51,336,115	8,088,427	10,097,573	186,972,903	24,811,518	3,920,155	5,753,803
Howard	4,766,969	61,985,592	8,808,655	8,147,435	245,477,403	25,609,554	15,321,688	12,087,864
Kent	178,582	2,442,389	2,634,327	312,604	16,974,279	1,025,431	398,022	313,171
Montgomery	144,800,073	340,612,239	66,410,071	34,518,369	866,732,288	97,011,323	67,282,967	21,555,931
Prince George's	70,641,018	262,685,469	41,791,932	21,268,255	690,425,450	44,540,027	77,534,030	17,177,823
Queen Anne's	822,604	8,528,549	3,075,173	954,120	33,635,580	2,068,320	1,651,721	779,050
St. Mary's	1,744,469	12,559,744	4,920,668	2,958,263	79,531,606	0	3,356,410	1,132,622
Somerset	474,826	4,612,108	2,508,808	128,761	18,545,242	0	185,082	307,252
Talbot	1,191,419	4,117,136	2,526,056	130,910	24,954,298	2,242,413	1,713,322	548,196
Washington	3,734,189	21,361,914	6,137,176	1,013,709	99,877,255	15,838,884	2,275,896	2,142,335
Wicomico	2,946,803	10,027,187	6,139,516	2,958,048	67,317,615	5,017,330	2,649,514	1,262,368
Worcester	543,053	12,953,272	5,762,293	522,425	37,372,648	1,927,633	421,425	719,821
Statewide	390,251,802	1,502,269,978	414,622,177	129,490,540	4,657,110,080	457,525,088	271,164,909	133,509,047

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for water; transit; airports; and gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation; sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Fiscal 1994 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Inter Governmental	Miscellaneous	Total
Allegany	184,351	1,203,246	6,142,515	7,718,326	28,704	142,265	132,719,238
Anne Arundel	140,201	3,039,596	877,702	49,783,766	0	11,137,831	843,636,609
Baltimore City	0	81,749,433	62,072,246	111,478,865	0	9,313,072	1,914,623,731
Baltimore	5,549,528	26,429,094	8,192,474	106,910,343	0	39,199,787	1,288,298,989
Calvert	235,674	235,517	1,846,383	6,539,554	0	5,230,890	141,318,451
Caroline	145,305	2,124,656	136,964	2,522,710	201,402	1,244,850	45,996,121
Carroll	1,999,551	2,321,821	2,113,383	11,593,767	1,284,810	3,864,178	223,969,463
Cecil	242,329	2,460,979	337,905	4,856,180	279,684	171,664	121,948,085
Charles	371,378	3,468,506	339,801	8,918,787	0	753,796	230,053,282
Dorchester	186,068	0	269,556	2,994,000	83,115	1,062,579	48,519,425
Frederick	364,378	1,726,829	6,378,289	12,052,380	1,053,866	1,138,171	282,297,904
Garrett	186,179	1,357,518	508,491	981,629	5,205	744,561	53,777,324
Harford	243,145	3,253,485	3,463,667	12,510,206	598,336	2,061,315	356,515,831
Howard	713,837	7,481,490	2,486,314	37,700,765	0	1,389,632	507.643,904
Kent	269,428	241,790	68,101	219,978	14,754	1,076,438	30,868,508
Montgomery	165828	12,974,847	2,082,583	186,459,354	7,026,094	26,082,802	2,044,207,246
Prince George's	586,951	8,041,822	1,284,336	118,001,870	761,108	83,122,494	1,629,639,945
Queen Anne's	330,230	1,454,981	371,722	1,959,681	69,307	648,245	63,511,719
St. Mary's	279,793	249,326	367,667	9,075,355	42,468	1,038,533	131,658,082
Somerset	43,352	53,753	102,041	574,232	24,829	689,651	31,166,185
Talbot	74,334	0	72,904	1,473,647	321,931	741,575	43,436,603
Washington	228,154	431,124	272,976	8,854,876	769,914	3,505,440	179,679,646
Wicomico	331,127	1,109,389	1,995,369	8,250,812	0	3,637,101	122,939,072
Worcester	605,435	227,892	222,042	3,279,236	5,497,030	2,720,087	80,393,938
Statewide	13,476,556	161,637,094	102,005,431	714,710,319	18,062,557	200,716,957	10,548,819,301

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

Year Ending June 30, 1993

Fiscal 1993 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	20,021,232	13,749,086	1,401,241	35,171,559	376,779	16,512,128	42,527,196	78,948
Anne Arundel	264,179,973	144,961,103	56,505,818	465,646,894	10,745,245	26,790,159	176,306,147	0
Baltimore City	475,663,454	122,041,931	65,412,146	663,117,531	15,148,690	238,021,540	580,346,225	9,108,784
Baltimore	407,242,097	273,985,792	75,158,376	756,386,265	7,575,628	59,247,303	239,956,419	4,875,910
Calvert	45,566,506	17,912,351	2,721,985	66,200,842	148,355	4,549,888	29,926,940	206,704
Caroline	9,567,542	4,301,338	667,470	14,536,350	197,830	2,723,054	18,971,426	291,124
Carroll	60,352,639	36,557,200	4,585,706	101,495,545	1,674,018	10,874,466	67,873,453	50,000
Cecil	33,851,243	17,343,129	1,835,939	53,030,311	795,252	7,509,116	43,597,571	18,000
Charles	56,355,893	28,745,455	6,227,302	91,328,650	3,318,418	11,912,620	59,768,168	212,494
Dorchester	12,459,363	5,109,920	540,034	18,109,317	64,576	4,496,373	18,858,266	8,950
Frederick	78,756,006	45,984,822	7,965,098	132,705,926	1,582,969	9,347,892	85,064,016	0
Garrett	13,435,332	4,383,597	1,292,142	19,111,071	164,914	5,332,778	21,551,256	0
Harford	92,386,099	56,893,997	4,851,851	154,131,947	1,656,938	21,185,077	104,576,759	417,961
Howard	161,680,793	89,202,605	33,983,422	284,866,820	2,788,055	10,113,839	75,516,795	2,355,898
Kent	9,880,787	3,858,407	587,572	14,326,766	193,912	2,250,264	9,386,367	0
Montgomery	692,481,223	398,063,420	166,768,997	1,257,313,640	17,117,060	51,576,381	241,506,293	4,116,052
Prince George's	467,704,080	234,257,230	123,696,668	825,657,978	15,420,036	63,852,104	339,630,537	11,458,207
Queen Anne's	19,069,524	9,907,785	2,120,141	31,097,450	421,451	3,711,342	16,776,584	393,600
St. Mary's	32,048,809	17,531,432	8,928,269	58,508,510	734,700	6,461,221	45,986,193	0
Somerset	5,723,099	2,625,308	483,250	8,831,657	38,985	2,984,028	14,892,743	16,558
Talbot	7,132,808	12,501,742	3,403,501	23,038,051	323,179	2,223,083	8,978,740	4,500
Washington	41,906,556	24,975,676	2,833,619	69,715,851	624,254	11,791,594	63,189,352	67,584
Wicomico	28,075,862	16,734,938	1,699,129	46,509,929	581,701	7,439,172	40,605,230	91,802
Worcester	34,139,741	3,857,974	8,298,474	46,296,189	1,015,128	4,039,912	10,113,872	7,935
Statewide	3,069,680,661	1,585,486,238	581,968,150	5,237,135,049	82,708,073	584,945,334	2,355,906,548	33,781,011

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 1993

Fiscal 1993 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	59,118,272	19,339,596	112,859	8,270,073	6,198,835	128,587,973
Anne Arundel	203,096,306	88,769,034	1,222,810	32,985,073	700,000	803,165,362
Baltimore City	827,476,549	218,592,099	4,682,366	80,664,655	87,376,000	1,897,057,890
Baltimore	304,079,632	135,856,014	1,640,530	31,418,530	6,255,373	1,243,211,972
Calvert	34,683,532	7,852,861	108,551	5,109,743	0	114,103,884
Caroline	21,985,604	1,089,052	0	1,355,013	305,000	39,468,849
Carroll	78,797,919	14,919,636	92,188	6,186,354	17,306,601	220,472,261
Cecil	51,124,687	7,575,826	116,958	4,679,507	0	117,322,541
Charles	71,893,282	22,734,154	292,575	9,527,421	8,300,000	207,394,500
Dorchester	23,363,589	2,396,074	17,354	1,961,656	440,000	46,352,566
Frederick	94,411,908	26,861,894	87,084	11,116,692	15,232,342	281,998,815
Garrett	26,884,034	2,660,176	1,860	1,709,098	125,000	50,656,153
Harford	126,179,797	30,485,433	254,097	15,831,526	16,111,227	344,650,965
Howard	87,986,532	36,617,985	244,747	18,977,379	117,696,490	549,178,008
Kent	11,636,631	743,078	21,230	918,749	129,848	27,970,214
Montgomery	297,198,726	257,510,891	2,104,194	58,871,705	62,800,000	1,952,916,216
Prince George's	414,940,848	233,011,231	2,035,827	57,485,198	88,532,050	1,637,083,168
Queen Anne's	20,881,526	3,964,947	0	2,727,144	0	59,092,518
St. Mary's	52,447,414	10,064,244	114,946	4,994,740	8,578,550	135,443,104
Somerset	17,893,329	1,579,936	40,675	1,163,014	74,796	29,622,392
Talbot	11,206,323	4,056,762	24,434	924,552	0	39,573,301
Washington	75,048,530	14,908,292	66,190	6,443,561	9,249,293	176,055,971
Wicomico	48,136,204	10,827,093	18,367	3,912,270	5,600,000	115,585,564
Worcester	14,161,719	10,172,929	91,764	3,564,804	3,370,000	78,672,533
Statewide	2,974,632,893	1,162,589,237	13,391,606	370,798,457	454,381,405	10,295,636,720

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"State grants" do not include State contributions to the social services boards.

Fiscal 1993 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	3,821,390	941,106	573,183	1,441,787	912,171	3,868,247	4,544,389	11,724,293
Anne Arundel	52,671,875	42,017,540	40,059,047	11,591,068	6,879,618	100,547,273	39,615,894	43,860,756
Baltimore City	173,143,707	175,440,460	91,548,431	165,733	26,184,803	293,339,427	110,246,974	139,670,548
Baltimore	49,051,359	68,171,049	51,406,305	10,884,976	11,865,442	142,327,772	33,460,447	107,129,597
Calvert	8,193,133	3,387,980	1,572,347	4,236,017	815,046	10,011,390	4,614,979	3,366,309
Caroline	1,835,383	476,664	781,158	768,438	376,339	2,402,599	792,059	452,866
Carroll	16,029,661	3,442,489	3,138,404	1,583,452	1,230,442	9,394,787	6,148,583	5,282,150
Cecil	4,424,725	2,006,909	1,006,576	3,906,653	2,005,885	8,926,023	2,271,278	3,861,010
Charles	7,857,200	11,052,913	4,379,287	3,420,558	1,129,493	19,982,251	5,725,766	9,514,094
Dorchester	1,724,277	810,574	330,911	1,538,360	845,488	3,525,333	3,987,824	587,803
Frederick	12,448,739	4,070,206	5,956,079	4,575,713	3,630,250	18,232,248	9,407,433	5,994,584
Garrett	1,976,218	530,810	514,327	313,143	195,718	1,553,998	6,095,253	2,778,529
Harford	16,758,837	10,220,196	3,804,422	4,438,449	3,325,338	21,788,405	19,485,525	18,064,541
Howard	62,540,739	18,467,692	13,295,143	4,394,884	5,851,354	42,009,073	17,959,649	35,538,321
Kent	1,496,915	669,326	637,851	451,731	300,743	2,059,651	1,133,389	948,009
Montgomery	82,762,418	84,698,009	66,291,318	18,910,678	16,295,573	186,195,578	71,081,740	108,484,642
Prince George's	75,920,215	71,576,035	41,858,378	22,225,920	9,153,485	144,813,818	43,793,878	101,006,399
Queen Anne's	4,105,765	904,553	1,060,706	1,317,126	434,552	3,716,937	3,021,307	4,059,784
St. Mary's	6,154,480	4,495,152	743,154	2,439,289	1,942,042	9,619,637	6,087,824	3,384,188
Somerset	1,753,548	381,237	289,376	586,321	291,861	1,548,795	1,602,802	2,090,303
Talbot	1,539,630	260,899	316,996	1,382,843	557,858	2,518,596	1,072,102	793,074
Washington	6,219,697	1,893,846	1,819,765	3,630,720	1,101,135	8,445,466	5,393,080	8,733,311
Wicomico	3,505,652	1,824,727	1,851,618	4,224,645	221,226	8,122,216	3,848,905	2,323,106
Worcester	2,544,012	861,934	1,236,886	1,773,723	542,695	4,415,238	2,221,187	9,501,840
Statewide	598,479,575	508,602,306	334,471,668	110,202,227	96,088,557	1,049,364,758	403,612,267	629,150,057

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electrical, gas, and other protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Year Ending June 30, 1993

Fiscal 1993 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	2,416,666	18,685,348	7,545,799	4,895,985	54,758,357	15,439,363	172,488	686,206
Anne Arundel	55,318,955	138,795,605	20,703,837	2,595,870	385,422,360	40,360,567	14,377,086	10,459,769
Baltimore City	60,767,960	310,685,482	126,279,148	14,140,692	601,883,467	0	48,561,179	18,235,321
Baltimore	13,567,039	154,157,083	37,549,331	7,833,415	540,455,767	100,275,193	12,424,272	24,076,181
Calvert	424,425	8,405,713	4,068,537	2,171,998	64,365,303	0	2,864,925	874,305
Caroline	546,420	1,791,345	2,901,312	77,595	24,233,011	1,497,155	328,964	669,060
Carroll	3,207,224	14,637,957	7,356,699	2,168,727	121,552,108	7,082,875	4,202,884	4,055,824
Cecil	545,133	6,677,421	4,646,671	1,309,823	64,546,718	8,985,411	208,744	1,016,453
Charles	2,598,226	17,838,086	6,954,019	1,760,572	107,116,311	17,566,898	3,238,217	1,362,462
Dorchester	362,540	4,938,167	2,734,878	337,313	25,109,709	1,506,926	285,756	436,498
Frederick	4,816,611	20,218,628	7,424,116	7,301,725	155,195,979	15,783,142	2,299,202	1,745,588
Garrett	1,034,436	9,908,218	1,899,587	387,906	25,532,355	4,528,321	1,500	343,582
Harford	5,656,158	43,206,224	6,589,974	9,764,998	172,165,641	22,066,324	4,305,331	6,425,835
Howard	4,375,646	57,873,616	7,214,571	7,345,727	226,963,349	22,194,916	9,408,270	11,272,296
Kent	527,192	2,608,590	2,473,119	300,428	14,847,889	946,901	339,132	293,151
Montgomery	164,572,381	344,138,763	65,675,695	32,474,146	822,702,698	95,310,426	89,583,609	19,615,611
Prince George's	89,209,476	234,009,753	42,321,446	12,352,238	645,429,961	41,850,163	86,933,432	16,271,567
Queen Anne's	605,083	7,686,174	2,959,330	773,726	31,311,736	1,806,897	1,565,911	856,865
St. Mary's	1,464,392	10,936,404	4,018,855	3,993,692	76,641,951	0	2,701,505	1,365,749
Somerset	618,815	4,311,920	2,046,321	112,289	17,647,827	0	6,286	324,466
Talbot	1,072,419	2,937,595	2,272,649	112,365	20,603,057	2,149,246	1,538,209	384,446
Washington	5152948	19,279,339	5,415,544	871,920	105,157,919	12,927,442	2,221,860	1,976,439
Wicomico	1,998,372	8,170,383	5,020,320	2,929,696	63,521,937	4,280,359	2,717,188	1,171,853
Worcester	431,181	12,154,208	7,581,154	745,807	34,200,574	1,758,584	377,821	648,487
Statewide	421,289,698	1,454,052,022	383,652,912	116,758,653	4,401,365,984	418,317,109	290,663,771	124,568,014

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for water; transit; airports; and gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation; sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 1993

Fiscal 1993 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Inter Governmental	Miscellaneous	Total
Allegany	154,904	1,025,639	3,183,225	8,685,306	28,704	214,130	123,165,091
Anne Arundel	148,320	1,622,209	913,343	49,296,087	0	11,789,563	829,703,764
Baltimore City	0	49,205,623	53,602,398	110,836,342	0	12,500,905	1,812,413,691
Baltimore	4,171,856	23,167,498	7,037,632	102,127,470	0	36,218,763	1,240,873,592
Calvert	828,327	240,331	1,846,701	5,211,891	0	4,500,859	113,583,413
Caroline	204,264	24,031	45,719	1,945,797	169,514	855,546	38,981,295
Carroll	1,471,334	2,107,891	1,942,240	14,591,589	1,242,171	3,186,924	211,023,671
Cecil	226,917	2,428,395	327,719	4,365,572	350,150	378,132	108,818,874
Charles	366,478	3,010,055	250,230	8,996,807	0	660,263	196,959,849
Dorchester	170,237	0	150,599	2,188,564	80,544	1,063,549	44,252,350
Frederick	1,398,623	1,650,474	5,542,917	12,208,502	979,617	1,546,568	263,976,068
Garrett	129,996	935,013	128,147	988,059	5,205	578,887	48,896,992
Harford	216,898	3,065,450	4,194,011	12,366,229	482,095	2,277,682	325,673,934
Howard	720,127	5,787,812	3,084,971	36,999,114	0	1,622,385	495,036,966
Kent	184,936	312,620	35,844	329,035	14,754	926,053	27,169,018
Montgomery	159,142	14,794,146	1,584,659	174,776,177	6,768,027	21,396,956	1,957,938,051
Prince George's	597,435	6,588,679	1,460,084	108,723,703	753,279	80,727,205	1,498,752,978
Queen Anne's	277,898	1,184,841	345,177	2,145,120	70,658	622,946	59,429,981
St. Mary's	503,756	1,030,420	474,177	8,290,433	40,870	862,979	126,634,908
Somerset	44,871	260,370	188,199	502,108	24,828	566,770	29,338,598
Talbot	72,950	0	58,373	1,453,760	285,840	719,515	36,646,231
Washington	254,839	771,551	241,189	8,737,874	800,931	3,136,824	176,458,834
Wicomico	121,398	97,181	80,740	5,915,630	0	3,715,773	109,370,326
Worcester	361,742	64,573	191,393	2,744,315	4,857,998	3,474,804	76,120,710
Statewide	12,787,248	119,374,802	86,909,687	684,425,484	16,955,185	193,543,981	9,951,219,185

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

TABLE II - COUNTIES

STATEMENTS OF REVENUES AND EXPENDITURES

PERCENT OF TOTAL

TABLE II - COUNTIES - STATEMENTS OF REVENUES AND EXPENDITURES - PERCENT OF TOTAL

This table shows the revenues and expenditures as a percent of their respective totals for each county and Baltimore City in fiscal 1997. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 20% to 60% of the State personal income tax liability.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 1997

Fiscal 1997 County Revenues By Source (Percent Of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	15.8%	10.5%	1.1%	27.4%	0.3%	10.8%	37.8%
Anne Arundel	31.5%	19.3%	6.5%	57.3%	1.3%	3.3%	21.2%
Baltimore City	22.3%	6.0%	3.5%	31.8%	0.8%	14.9%	33.6%
Baltimore	31.2%	20.4%	5.4%	57.0%	0.6%	6.6%	19.5%
Calvert	35.3%	13.9%	1.9%	51.1%	0.3%	3.1%	23.6%
Caroline	20.0%	11.7%	1.1%	32.9%	0.8%	6.9%	43.5%
Carroll	27.3%	17.0%	2.0%	46.3%	0.8%	4.0%	27.3%
Cecil	27.9%	14.1%	1.6%	43.6%	0.6%	5.7%	36.3%
Charles	26.1%	12.5%	2.7%	41.3%	0.3%	5.6%	28.1%
Dorchester	23.1%	9.8%	2.4%	35.3%	0.2%	9.6%	42.5%
Frederick	30.4%	17.9%	2.4%	50.7%	0.5%	3.2%	30.0%
Garrett	27.2%	7.4%	3.8%	38.3%	0.3%	8.7%	40.0%
Harford	28.6%	17.1%	2.6%	48.4%	0.5%	6.0%	30.3%
Howard	34.3%	19.8%	6.9%	61.1%	0.9%	2.7%	17.0%
Kent	32.7%	13.0%	2.8%	48.5%	0.6%	12.4%	28.0%
Montgomery	31.8%	22.2%	5.4%	59.5%	0.9%	4.6%	14.1%
Prince George's	27.3%	13.0%	7.2%	47.5%	1.0%	6.5%	22.3%
Queen Anne's	25.2%	14.3%	3.8%	43.2%	0.3%	4.6%	22.7%
St. Mary's	24.3%	15.9%	4.5%	44.7%	0.5%	4.3%	34.1%
Somerset	15.8%	9.0%	1.3%	26.1%	0.2%	13.5%	48.9%
Talbot	29.0%	24.3%	7.4%	60.8%	0.8%	4.6%	21.1%
Washington	25.5%	14.7%	2.0%	42.2%	0.6%	6.6%	35.5%
Wicomico	21.9%	15.4%	1.9%	39.2%	0.4%	5.7%	36.3%
Worcester	43.1%	8.3%	13.0%	64.4%	1.6%	6.2%	14.2%
Statewide	28.4%	15.8%	4.9%	49.1%	0.8%	7.0%	23.9%

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes; recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Year Ending June 30, 1997

Fiscal 1997 County Revenues By Source (Percent Of Total)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	0.0%	48.6%	14.9%	0.0%	4.2%	4.5%	100.0%
Anne Arundel	0.0%	24.5%	13.1%	0.1%	3.6%	0.1%	100.0%
Baltimore City	1.9%	50.4%	11.4%	0.1%	3.8%	1.8%	100.0%
Baltimore	0.7%	26.8%	9.2%	0.2%	3.4%	2.8%	100.0%
Calvert	0.2%	26.8%	6.7%	0.1%	4.4%	10.6%	100.0%
Caroline	0.0%	50.4%	2.6%	0.0%	3.0%	10.3%	100.0%
Carroll	0.0%	31.3%	7.6%	0.0%	4.4%	9.7%	100.0%
Cecil	0.0%	42.0%	5.5%	0.1%	2.2%	6.0%	100.0%
Charles	0.8%	34.5%	15.0%	0.1%	4.0%	4.8%	100.0%
Dorchester	0.0%	52.1%	6.3%	0.1%	3.5%	2.6%	100.0%
Frederick	0.0%	33.3%	10.6%	0.0%	4.5%	0.4%	100.0%
Garrett	0.0%	48.7%	6.5%	0.0%	3.1%	3.0%	100.0%
Harford	0.0%	36.3%	8.7%	0.1%	5.0%	1.1%	100.0%
Howard	0.3%	20.1%	9.1%	0.1%	5.7%	3.1%	100.0%
Kent	0.0%	40.4%	5.9%	0.1%	2.5%	2.0%	100.0%
Montgomery	0.3%	19.0%	14.1%	0.2%	6.3%	0.0%	100.0%
Prince George's	0.6%	29.3%	14.4%	0.1%	4.0%	3.7%	100.0%
Queen Anne's	0.0%	27.3%	6.9%	0.0%	3.2%	19.1%	100.0%
St. Mary's	0.0%	38.4%	13.2%	0.1%	3.1%	0.0%	100.0%
Somerset	0.3%	62.8%	7.5%	0.1%	2.0%	1.3%	100.0%
Talbot	0.0%	25.7%	9.7%	0.0%	3.0%	0.0%	100.0%
Washington	0.0%	42.1%	8.2%	0.0%	3.1%	3.9%	100.0%
Wicomico	0.1%	42.0%	10.3%	0.1%	3.0%	4.9%	100.0%
Worcester	0.3%	20.7%	9.9%	0.1%	3.3%	0.0%	100.0%
Statewide	0.6%	31.5%	11.7%	0.1%	4.4%	2.4%	100.0%

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function (Percent of Total)

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	3.2%	0.9%	0.5%	1.3%	1.2%	3.9%	6.3%	7.3%
Anne Arundel	7.9%	6.5%	4.6%	1.5%	0.7%	13.3%	4.5%	7.3%
Baltimore City	7.0%	10.1%	5.0%	0.0%	1.0%	16.1%	6.8%	11.2%
Baltimore	4.0%	5.6%	3.7%	1.0%	1.2%	11.4%	3.2%	9.9%
Calvert	4.5%	3.2%	1.0%	2.1%	1.3%	7.6%	4.0%	5.0%
Caroline	3.5%	1.7%	1.7%	3.3%	1.5%	8.3%	3.8%	2.1%
Carroll	6.6%	1.1%	2.1%	0.8%	0.8%	4.7%	6.1%	2.3%
Cecil	3.4%	1.8%	1.6%	3.1%	1.1%	7.5%	4.8%	3.2%
Charles	4.8%	5.2%	2.1%	2.1%	0.7%	10.2%	2.2%	8.2%
Dorchester	4.9%	1.8%	1.0%	3.3%	1.2%	7.3%	6.6%	2.8%
Frederick	4.9%	1.7%	2.1%	2.3%	0.9%	7.0%	3.9%	4.2%
Garrett	3.3%	1.1%	0.8%	0.7%	0.4%	3.0%	19.5%	6.4%
Harford	6.0%	5.2%	1.0%	1.5%	1.4%	9.1%	6.2%	6.9%
Howard	5.5%	4.1%	3.4%	1.1%	1.4%	9.9%	4.3%	6.8%
Kent	6.4%	2.5%	1.4%	2.9%	2.1%	8.9%	5.2%	5.3%
Montgomery	5.4%	4.2%	3.1%	1.0%	0.5%	8.8%	7.3%	8.5%
Prince George's	6.1%	5.5%	2.2%	1.3%	0.4%	9.5%	4.7%	10.2%
Queen Anne's	4.0%	1.9%	1.4%	2.2%	1.4%	6.8%	5.6%	8.5%
St. Mary's	5.7%	3.8%	0.6%	1.8%	1.1%	7.2%	5.0%	3.6%
Somerset	4.4%	1.3%	0.7%	1.8%	0.9%	4.8%	4.2%	15.3%
Talbot	4.2%	0.7%	1.4%	2.6%	1.3%	6.0%	6.3%	2.0%
Washington	3.4%	1.1%	0.9%	1.8%	0.7%	4.5%	7.0%	4.6%
Wicomico	2.6%	1.7%	1.3%	3.6%	0.5%	7.0%	4.5%	2.5%
Worcester	4.4%	1.4%	1.5%	2.4%	0.6%	5.9%	3.1%	8.4%
Statewide	5.7%	5.3%	3.1%	1.1%	0.8%	10.4%	5.5%	8.5%

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proctive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Fiscal 1997 County Expenditures By Function (Percent of Total)

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0.0%	13.6%	6.0%	4.2%	43.8%	14.8%	0.2%	0.7%
Anne Arundel	0.0%	11.8%	2.6%	1.4%	47.6%	5.7%	1.5%	1.4%
Baltimore City	0.0%	17.9%	7.9%	1.4%	34.1%	0.0%	2.2%	1.2%
Baltimore	0.0%	13.1%	2.5%	1.1%	44.2%	6.8%	1.3%	1.7%
Calvert	0.0%	9.1%	4.3%	1.5%	58.8%	0.5%	3.5%	1.0%
Caroline	0.0%	5.9%	5.6%	0.2%	57.7%	3.5%	0.7%	3.2%
Carroll	0.0%	8.4%	3.1%	1.5%	54.4%	5.1%	0.7%	2.0%
Cecil	0.0%	8.0%	5.1%	1.1%	59.3%	7.8%	0.1%	0.9%
Charles	0.0%	10.5%	3.0%	0.9%	50.6%	10.2%	2.1%	1.0%
Dorchester	0.0%	9.4%	5.9%	0.4%	57.0%	3.2%	0.8%	1.2%
Frederick	0.0%	8.1%	3.9%	2.8%	57.7%	6.0%	0.7%	0.8%
Garrett	0.0%	25.9%	5.6%	0.1%	43.4%	10.6%	0.0%	0.9%
Harford	0.0%	13.2%	2.4%	2.7%	52.1%	6.3%	1.6%	1.6%
Howard	0.0%	11.1%	2.2%	1.5%	49.6%	5.2%	2.5%	1.6%
Kent	0.0%	10.5%	8.2%	1.2%	50.5%	3.3%	1.6%	1.2%
Montgomery	0.0%	15.9%	3.0%	2.1%	41.5%	4.4%	3.7%	0.9%
Prince George's	0.0%	14.9%	2.1%	1.2%	43.0%	2.9%	4.4%	1.0%
Queen Anne's	0.0%	14.1%	3.7%	1.5%	55.4%	2.8%	4.7%	1.2%
St. Mary's	0.0%	8.6%	1.8%	7.1%	56.8%	2.4%	2.5%	1.0%
Somerset	0.0%	19.5%	7.4%	0.3%	52.8%	0.3%	3.1%	1.0%
Talbot	0.0%	8.4%	5.9%	0.3%	60.6%	3.9%	4.1%	1.0%
Washington	0.0%	11.6%	4.9%	0.5%	55.9%	7.5%	1.2%	1.2%
Wicomico	0.0%	7.0%	4.9%	2.3%	58.3%	4.5%	2.9%	1.1%
Worcester	0.0%	11.6%	6.1%	0.7%	51.2%	3.0%	0.5%	0.9%
Statewide	0.0%	14.0%	3.8%	1.6%	44.6%	4.3%	2.5%	1.2%

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function (Percent of Total)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	0.1%	0.7%	3.3%	4.1%	0.1%	1.4%	100.0%
Anne Arundel	0.0%	0.4%	0.1%	6.2%	0.0%	0.2%	100.0%
Baltimore City	0.0%	2.3%	4.2%	3.3%	0.0%	2.4%	100.0%
Baltimore	0.6%	2.0%	0.4%	6.4%	0.0%	4.5%	100.0%
Calvert	0.3%	0.3%	0.5%	4.1%	0.0%	4.0%	100.0%
Caroline	0.3%	0.6%	0.1%	7.6%	0.0%	3.0%	100.0%
Carroll	1.2%	0.9%	2.2%	6.1%	0.5%	2.5%	100.0%
Cecil	0.2%	1.9%	0.2%	4.1%	0.2%	0.2%	100.0%
Charles	0.2%	1.7%	0.2%	4.4%	0.0%	0.2%	100.0%
Dorchester	0.4%	0.0%	1.5%	5.3%	0.1%	2.6%	100.0%
Frederick	0.2%	0.5%	2.0%	4.0%	0.5%	1.0%	100.0%
Garrett	0.2%	0.0%	1.7%	4.0%	0.0%	1.3%	100.0%
Harford	0.1%	0.9%	0.3%	3.3%	0.1%	0.3%	100.0%
Howard	0.1%	1.2%	0.3%	9.0%	0.0%	0.2%	100.0%
Kent	0.5%	0.4%	4.4%	2.0%	0.2%	0.6%	100.0%
Montgomery	0.0%	3.6%	0.1%	9.2%	0.2%	1.1%	100.0%
Prince George's	0.0%	2.1%	0.1%	8.2%	0.0%	4.6%	100.0%
Queen Anne's	0.4%	1.8%	0.5%	2.1%	0.1%	0.8%	100.0%
St. Mary's	0.1%	0.1%	0.6%	5.7%	0.2%	0.2%	100.0%
Somerset	0.1%	1.5%	0.4%	2.4%	0.0%	1.9%	100.0%
Talbot	0.2%	0.0%	0.3%	1.2%	0.8%	3.2%	100.0%
Washington	0.1%	0.2%	0.7%	6.0%	0.4%	1.8%	100.0%
Wicomico	0.2%	0.2%	0.8%	5.9%	0.0%	2.3%	100.0%
Worcester	0.6%	0.2%	0.5%	3.2%	8.1%	3.2%	100.0%
Statewide	0.2%	1.9%	1.1%	6.4%	0.2%	2.2%	100.0%

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

TABLE III - COUNTIES

STATEMENTS OF REVENUES AND EXPENDITURES

PER CAPITA

TABLE III - COUNTIES - STATEMENTS OF REVENUES AND EXPENDITURES - PER CAPITA

This table shows the revenues and expenditures on a per capita basis for each county and Baltimore City in fiscal 1997. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the counties and Baltimore City from locally imposed income taxes. State law allows counties to set their rates within a range of 20% to 60% of the State personal income tax liability.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 1997

Fiscal 1997 County Revenues By Source (Per Capita)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	331	220	22	574	7	227	792
Anne Arundel	640	392	131	1,163	27	67	431
Baltimore City	719	192	114	1,026	27	481	1,085
Baltimore	661	434	115	1,210	14	140	413
Calvert	862	340	47	1,249	7	75	576
Caroline	380	222	22	624	14	131	827
Carroll	590	367	43	1,000	17	86	590
Cecil	527	267	30	824	12	108	686
Charles	633	305	65	1,004	6	137	682
Dorchester	469	199	49	718	4	195	864
Frederick	557	328	44	929	9	59	550
Garrett	636	172	88	897	6	203	935
Harford	560	335	52	947	10	117	593
Howard	872	503	176	1,550	22	68	432
Kent	634	252	55	941	12	241	543
Montgomery	943	658	160	1,762	26	136	417
Prince George's	675	321	178	1,174	24	160	551
Queen Anne's	658	373	99	1,129	8	120	593
St. Mary's	467	305	87	859	10	82	656
Somerset	268	153	22	443	4	230	830
Talbot	495	415	127	1,037	14	78	360
Washington	423	243	32	698	9	109	588
Wicomico	413	291	36	740	8	107	686
Worcester	920	176	278	1,375	33	133	303
Statewide	692	384	120	1,196	20	169	583

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

"Other Local Taxes" represents revenue from sales and service taxes; admission and amusement taxes; front foot assessments; public utility taxes recordation taxes; and other local taxes (not elsewhere classified).

"Federal grants" do not include federal contributions to the social services boards.

Fiscal 1997 County Revenues By Source (Per Capita)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	1	1,019	313	1	88	94	2,095
Anne Arundel	0	498	265	1	73	1	2,029
Baltimore City	63	1,628	367	3	123	57	3,230
Baltimore	16	570	195	4	72	58	2,123
Calvert	6	657	163	2	108	260	2,446
Caroline	0	958	50	0	57	196	1,898
Carroll	0	677	163	0	94	210	2,161
Cecil	0	794	105	1	41	114	1,891
Charles	20	840	365	3	97	117	2,431
Dorchester	1	1,059	127	1	72	53	2,034
Frederick	1	610	194	1	82	8	1,833
Garrett	0	1,139	153	0	73	70	2,338
Harford	0	710	169	1	98	22	1,957
Howard	8	509	232	2	145	78	2,539
Kent	0	784	114	2	49	38	1,940
Montgomery	10	563	418	5	187	0	2,961
Prince George's	14	725	357	2	98	91	2,471
Queen Anne's	0	713	179	0	83	500	2,614
St. Mary's	0	738	254	1	59	0	1,922
Somerset	5	1,065	127	1	35	21	1,696
Talbot	0	438	166	0	50	0	1,705
Washington	0	698	135	1	51	64	1,656
Wicomico	1	794	194	2	57	93	1,889
Worcester	7	442	212	2	71	0	2,136
Statewide	15	767	285	2	106	59	2,435

Notes:

Revenues collected by the Washington Suburban Sanitary Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These revenues include other local taxes, service charges, and miscellaneous.

Fiscal 1997 County Expenditures By Function (Per Capita)

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	69	19	10	29	26	84	137	158
Anne Arundel	166	137	98	31	15	282	95	153
Baltimore City	222	317	158	0	32	507	213	352
Baltimore	85	119	79	20	25	243	67	211
Calvert	99	70	22	46	29	167	89	111
Caroline	63	31	30	61	28	150	69	37
Carroll	136	22	42	17	17	98	125	47
Cecil	64	34	29	58	20	141	90	61
Charles	113	123	50	50	17	239	52	193
Dorchester	103	37	21	70	25	153	140	59
Frederick	91	31	39	42	17	129	72	77
Garrett	79	26	20	17	9	71	464	151
Harford	120	104	19	30	28	182	125	138
Howard	142	106	87	27	36	255	110	176
Kent	124	49	27	56	41	173	100	103
Montgomery	164	129	97	30	15	270	226	262
Prince George's	145	129	53	32	9	223	112	241
Queen Anne's	85	41	29	45	29	143	119	179
St. Mary's	114	76	11	37	21	146	100	72
Somerset	77	22	13	31	16	83	73	266
Talbot	67	12	22	43	20	97	102	33
Washington	56	18	15	29	12	74	115	75
Wicomico	49	31	24	66	10	131	83	47
Worcester	99	32	33	55	14	134	71	191
Statewide	137	130	76	28	20	254	134	205

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Safety" represents expenditures for building, plumbing, electric, gas, and other proctive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

"Total Public Safety" represents expenditures for police and fire protection, corrections, and other public safety.

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function (Per Capita)

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	295	131	91	952	322	4	15
Anne Arundel	0	248	54	29	1,005	120	33	29
Baltimore City	0	565	249	43	1,072	0	69	37
Baltimore	0	279	54	23	944	146	27	35
Calvert	0	199	94	33	1,292	11	76	23
Caroline	0	107	101	3	1,046	63	14	57
Carroll	0	173	64	31	1,121	105	15	41
Cecil	0	150	95	21	1,108	146	2	17
Charles	0	245	69	22	1,185	240	49	23
Dorchester	0	198	123	8	1,200	68	16	24
Frederick	0	149	71	52	1,065	110	12	15
Garrett	0	615	133	3	1,032	252	1	21
Harford	0	263	47	53	1,041	126	32	33
Howard	0	286	56	39	1,279	133	66	40
Kent	0	203	159	24	977	65	31	23
Montgomery	0	488	91	65	1,275	137	113	28
Prince George's	0	353	49	29	1,014	68	103	23
Queen Anne's	0	298	78	32	1,166	58	98	25
St. Mary's	0	172	37	143	1,143	48	51	20
Somerset	0	339	128	6	917	5	54	18
Talbot	0	135	96	5	976	63	67	17
Washington	0	190	80	8	912	122	20	20
Wicomico	0	130	91	42	1,083	83	54	20
Worcester	0	262	138	17	1,159	67	11	21
Statewide	0	340	92	40	1,083	104	61	29

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid waste, and water services; and debt service payments.

"Other Public Works" represents expenditures for gas, electricity, lights, and power.

"Total Public Works" represents expenditures for transportation, sewer, solid waste, and water services; and other public works.

"Social Services" expenditures do not include federal and State contributions to the social services boards.

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function (Per Capita)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	2	15	71	89	3	30	2,173
Anne Arundel	0	9	2	131	0	5	2,111
Baltimore City	0	72	133	104	0	75	3,147
Baltimore	13	43	9	137	0	96	2,135
Calvert	6	7	11	90	0	87	2,196
Caroline	5	11	2	138	0	54	1,813
Carroll	25	19	45	126	10	51	2,059
Cecil	3	35	3	77	4	4	1,869
Charles	4	39	4	104	0	4	2,340
Dorchester	8	0	31	112	3	55	2,103
Frederick	4	10	37	74	9	18	1,847
Garrett	5	0	41	95	0	31	2,379
Harford	2	19	6	67	3	6	2,000
Howard	4	32	8	232	0	5	2,577
Kent	9	7	86	38	5	11	1,935
Montgomery	1	110	4	283	5	35	3,071
Prince George's	0	50	2	194	1	108	2,361
Queen Anne's	8	38	11	45	3	18	2,107
St. Mary's	3	2	12	114	4	5	2,012
Somerset	2	26	7	42	1	33	1,736
Talbot	4	0	4	19	12	51	1,612
Washington	2	3	11	98	7	30	1,633
Wicomico	4	4	15	110	0	42	1,857
Worcester	13	4	11	72	182	72	2,262
Statewide	4	47	26	155	4	54	2,428

Notes:

Expenditures by the Washington Suburban Sanitary Commission and the Washington Suburban Transit Commission are apportioned to Montgomery and Prince George's counties on a 50/50 basis. These expenditures include outlays for transit services; sewer, solid

TABLE IV - MUNICIPALITIES

STATEMENTS OF REVENUES AND EXPENDITURES

FIVE-YEAR SUMMARY
(BY COUNTY)

TABLE IV - MUNICIPALITIES - STATEMENTS OF REVENUES AND EXPENDITURES - FIVE-YEAR SUMMARY (BY COUNTY)

These tables show revenues and expenditures for the municipalities and State created special districts on a county-by-county basis for the past five years. Special notes are as follows:

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Public Works:*** Due to a reporting change in fiscal 1995, expenditures for prior years (1993-1994) are not comparable. Beginning in fiscal 1995, airport, transit, and water services are not reported under other public works. Airport and transit services are reported under transportation, while water services are reported under sewer/solid waste/water.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Fiscal 1997 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	8,912,809	1,909,661	370,533	11,193,003	296,433	3,704,723	3,444,690	144,699
Anne Arundel	16,686,618	2,441,557	738,442	19,866,617	1,229,173	716,732	2,886,506	1,813,634
Calvert	1,540,785	236,919	127,160	1,904,864	24,646	23,662	865,976	1,251,627
Caroline	1,999,040	352,151	61,176	2,412,367	59,010	147,782	888,898	2,860
Carroll	5,554,610	2,234,422	312,330	8,101,362	528,966	1,487,340	2,291,350	1,432,244
Cecil	3,928,461	916,358	153,747	4,998,566	264,957	534,119	1,384,537	295,265
Charles	1,416,770	539,777	55,594	2,012,141	60,796	26,516	491,185	2,000
Dorchester	3,618,067	393,397	76,964	4,088,428	115,540	117,726	1,134,909	232,958
Frederick	20,444,956	2,866,382	513,839	23,825,177	1,003,992	3,799,276	5,096,482	3,360,079
Garrett	831,125	243,016	43,768	1,117,909	61,790	72,179	946,807	13,831
Harford	9,115,987	1,487,037	405,690	11,008,714	468,032	323,845	2,286,536	650,897
Kent	1,400,875	285,334	99,348	1,785,557	93,529	216,022	456,160	118,512
Montgomery	37,162,110	13,295,404	1,581,509	52,039,023	2,938,535	866,433	5,182,405	5,437,133
Prince George's	42,844,432	11,727,084	2,417,739	56,989,255	2,917,813	1,576,114	8,994,645	1,383,025
Queen Anne's	595,373	202,680	9,790	807,843	76,091	0	313,880	88,298
St. Mary's	148,315	101,708	1,400	251,423	27,715	0	72,248	35,477
Somerset	1,014,143	106,685	30,931	1,151,759	65,638	805,523	401,181	20,517
Talbot	4,348,186	1,019,511	267,414	5,635,111	179,558	574,033	1,122,844	182,189
Washington	11,179,758	1,673,372	1,383,553	14,236,683	467,378	2,169,726	3,615,760	921,833
Wicomico	10,391,598	1,349,302	816,339	12,557,239	622,513	352,216	1,868,934	781,520
Worcester	20,173,904	866,902	2,597,044	23,637,850	2,915,918	1,392,614	2,223,550	5,438,960
Statewide	203,307,922	44,248,659	12,064,310	259,620,891	14,418,023	18,906,581	45,969,483	23,607,558

Year Ending June 30, 1997

Fiscal 1997 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	389,362	7,683,474	14,749,076	44,914	1,567,660	3,349,692	38,884,252
Anne Arundel	0	5,416,872	12,359,740	1,081,303	1,532,203	98,574	41,584,482
Calvert	221,531	2,362,796	1,214,921	1,221	337,787	0	5,846,235
Caroline	0	1,039,540	1,785,111	2,219	687,202	1,280,217	7,265,666
Carroll	0	5,210,934	7,160,945	61,632	1,729,774	85,708	22,879,321
Cecil	0	2,213,921	6,297,207	50,314	1,212,620	0	15,037,585
Charles	0	519,701	2,799,630	2,257	326,105	461,500	6,182,130
Dorchester	0	1,485,593	3,929,200	29,571	584,626	22,700	10,255,658
Frederick	29,820	12,285,657	18,636,379	465,099	3,691,310	1,481,000	61,388,614
Garrett	0	1,032,817	1,289,943	14,392	239,533	86,791	3,843,175
Harford	0	3,261,278	7,307,037	18,956	836,281	563,905	23,464,203
Kent	16,466	807,160	1,700,308	13,892	167,316	0	4,567,762
Montgomery	0	11,485,971	17,990,651	408,329	7,827,804	1,261,020	93,951,333
Prince George's	125,091	12,078,875	8,121,911	1,914,520	4,270,854	5,514,648	91,807,876
Queen Anne's	0	402,178	935,947	6,092	427,346	0	2,655,497
St. Mary's	138,734	246,459	865,993	0	87,493	0	1,479,083
Somerset	0	1,227,221	822,041	8,293	87,059	34,305	3,396,316
Talbot	10,384	1,889,450	21,995,630	88,942	2,541,768	7,769,827	40,100,286
Washington	0	6,707,319	32,927,368	184,707	4,985,343	997,159	60,505,957
Wicomico	0	3,002,670	8,422,416	107,973	1,010,804	87,000	25,810,615
Worcester	118,244	9,173,368	26,330,556	643,668	1,887,365	96,432	64,685,157
Statewide	1,049,632	89,533,254	197,642,010	5,148,294	36,038,253	23,190,478	625,591,203

Fiscal 1997 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	3,224,543	4,032,583	3,341,525	279,291	7,653,399	6,360,089	13,246,155	0
Anne Arundel	3,434,316	6,943,507	4,826,839	640,209	12,410,555	8,102,890	12,423,217	0
Calvert	619,913	487,081	0	0	487,081	715,839	1,119,652	0
Caroline	744,432	1,178,011	49,821	99,014	1,326,846	775,010	2,063,529	0
Carroll	2,401,555	3,174,617	275,150	49,999	3,499,766	2,237,107	8,472,991	3,008
Cecil	1,828,233	3,410,344	70,011	215,726	3,696,081	2,189,088	6,128,076	0
Charles	901,926	365,395	2,500	69,937	437,832	957,483	2,647,583	0
Dorchester	944,280	2,084,487	368,200	203,387	2,656,074	840,185	4,262,149	0
Frederick	7,192,008	8,899,500	311,082	935,415	10,145,997	12,423,763	13,041,989	3,458,645
Garrett	483,343	226,532	625	0	227,157	902,468	1,500,825	0
Harford	2,851,554	5,072,764	227,437	21,652	5,321,853	3,380,710	7,774,866	0
Kent	533,441	694,767	46,765	7,439	748,971	798,455	1,964,519	0
Montgomery	17,978,507	8,434,155	801,388	2,670,268	11,905,811	11,407,320	13,177,721	0
Prince George's	17,022,916	17,149,575	399,551	2,373,530	19,922,656	14,131,743	13,270,144	4,814
Queen Anne's	332,650	289,366	14,600	8,515	312,481	420,840	731,040	0
St. Mary's	194,527	11,720	1,000	1,130	13,850	130,424	1,079,530	0
Somerset	290,260	719,029	44,730	36,110	799,869	283,734	909,896	0
Talbot	1,052,875	2,822,410	244,144	214,948	3,281,502	1,866,561	3,305,182	18,162,372
Washington	3,425,002	6,790,114	2,917,599	807,337	10,515,050	3,175,564	14,490,641	20,099,630
Wicomico	1,684,781	6,340,663	2,919,839	730,738	9,991,240	5,665,934	9,021,240	0
Worcester	3,712,770	10,614,787	3,007,940	750,942	14,373,669	8,004,450	16,702,824	3,104,542
Statewide	70,853,832	89,741,407	19,870,746	10,115,587	119,727,740	84,769,657	147,333,769	44,833,011

Year Ending June 30, 1997

Fiscal 1997 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Miscellaneous	Total
Allegany	19,606,244	879,605	2,747,000	190,178	1,478,286	775,230	36,554,485
Anne Arundel	20,526,107	1,889,347	486,901	0	2,964,966	4,850,200	46,562,392
Calvert	1,835,491	970,505	138,416	23,096	970,304	195,340	5,240,146
Caroline	2,838,539	301,253	127,985	42,485	724,813	184,731	6,291,084
Carroll	10,713,106	1,146,898	1,527,208	2,162	598,803	1,830,970	21,720,468
Cecil	8,317,164	331,042	260,181	0	855,782	80,356	15,368,839
Charles	3,605,066	158,222	0	27,562	312,116	402,588	5,845,312
Dorchester	5,102,334	79,528	106,970	1,405	667,151	1,014,212	10,571,954
Frederick	28,924,397	5,164,429	2,659,492	939,948	6,882,521	423,782	62,332,574
Garrett	2,403,293	158,153	135,591	15,357	438,097	110,357	3,971,348
Harford	11,155,576	811,956	94,097	22,258	1,367,358	1,712,204	23,336,856
Kent	2,762,974	47,519	266,692	7,905	280,292	(50)	4,647,744
Montgomery	24,585,041	18,012,868	1,956,697	650,136	5,245,873	5,533,359	85,868,292
Prince George's	27,406,701	7,856,825	1,798,499	471,378	8,736,354	5,921,634	89,136,963
Queen Anne's	1,151,880	52,666	2,157	0	37,449	66,751	1,956,034
St. Mary's	1,209,954	33,299	0	19,797	101,224	8,230	1,580,881
Somerset	1,193,630	441,735	373,227	46,295	158,331	246,079	3,549,426
Talbot	23,334,115	233,876	713,254	238,933	3,423,020	340,994	32,618,569
Washington	37,765,835	3,704,400	1,679,537	826,386	1,691,694	603,719	60,211,623
Wicomico	14,687,174	911,162	292,760	20,475	1,963,251	989,259	30,540,102
Worcester	27,811,816	6,040,122	825,298	5,206,114	7,057,412	397,404	65,424,605
Statewide	276,936,437	49,225,410	16,191,962	8,751,870	45,955,097	25,687,349	613,329,697

Fiscal 1996 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	8,635,129	1,770,048	417,229	10,822,406	272,421	3,632,632	2,919,442	189,370
Anne Arundel	16,689,109	2,106,211	848,816	19,644,136	1,176,499	1,126,525	5,482,984	1,600,595
Calvert	1,304,332	211,567	131,443	1,647,342	34,552	180,002	302,432	349,800
Caroline	2,033,618	334,340	53,339	2,421,297	42,307	802,628	1,215,223	183,625
Carroll	5,316,602	1,918,326	356,783	7,591,711	482,293	1,565,434	2,289,568	1,447,443
Cecil	3,421,973	733,607	113,596	4,269,176	184,035	871,139	1,209,478	268,593
Charles	1,400,969	571,705	46,846	2,019,520	83,729	19,352	428,579	5,900
Dorchester	3,285,857	412,394	74,846	3,773,097	126,105	641,770	1,213,707	210,750
Frederick	19,191,510	2,856,208	486,426	22,534,144	930,300	9,277,841	4,578,619	2,717,928
Garrett	748,670	260,312	47,676	1,056,658	52,796	83,052	1,076,710	10,711
Harford	8,457,479	1,592,993	440,778	10,491,250	493,548	121,299	2,422,580	574,943
Kent	1,393,067	301,210	69,360	1,763,637	80,879	35,528	595,374	126,272
Montgomery	34,575,284	12,428,355	1,578,991	48,582,630	2,598,266	1,346,170	5,717,065	7,968,462
Prince George's	41,257,054	11,064,599	2,866,525	55,188,178	2,831,316	1,928,977	9,275,388	1,817,477
Queen Anne's	516,008	246,799	11,361	774,168	44,403	1,092	314,037	79,640
St. Mary's	143,176	119,132	0	262,308	22,143	0	63,199	31,346
Somerset	981,868	98,404	20,040	1,100,312	57,207	802,564	392,081	16,699
Talbot	4,215,010	954,075	245,141	5,414,226	215,843	577,367	893,145	184,245
Washington	9,960,052	1,595,796	1,279,715	12,835,563	534,537	2,283,626	2,854,067	1,247,492
Wicomico	10,062,543	1,167,087	848,860	12,078,490	1,007,440	1,480,837	2,000,761	810,883
Worcester	20,139,283	838,462	1,032,193	22,009,938	2,737,255	812,189	2,690,641	5,637,852
Statewide	193,728,593	41,581,630	10,969,964	246,280,187	14,007,874	27,590,024	47,935,080	25,480,026

Year Ending June 30, 1996

Fiscal 1996 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	415,070	7,156,514	14,068,747	46,639	1,460,424	122,166	33,949,317
Anne Arundel	0	8,210,104	12,747,978	682,674	2,184,732	223,400	44,869,523
Calvert	229,061	1,061,295	1,182,629	1,199	370,304	129,290	4,426,611
Caroline	0	2,201,476	1,728,509	1,715	644,282	4,141	7,043,727
Carroll	0	5,302,445	6,833,792	64,056	1,641,096	0	21,915,393
Cecil	0	2,349,210	4,709,154	61,126	680,837	0	12,253,538
Charles	0	453,831	2,944,201	3,658	381,847	0	5,886,786
Dorchester	0	2,066,227	3,588,364	27,488	812,225	538,366	10,931,872
Frederick	22,066	16,596,454	17,871,491	399,247	5,403,669	1,022,736	64,758,041
Garrett	0	1,170,473	1,364,488	16,568	220,927	546,172	4,428,082
Harford	0	3,118,822	7,224,125	13,953	1,333,800	205,814	22,881,312
Kent	15,711	772,885	1,575,151	8,015	228,031	0	4,428,598
Montgomery	0	15,031,697	17,635,829	361,949	7,110,826	465,000	91,786,197
Prince George's	143,666	13,165,508	7,784,723	1,501,259	4,435,702	2,094,815	87,001,501
Queen Anne's	0	394,769	707,514	0	427,966	0	2,348,820
St. Mary's	75,512	170,057	753,277	0	71,182	0	1,278,967
Somerset	0	1,211,344	805,846	5,550	161,364	259,330	3,600,953
Talbot	4,026	1,658,783	22,265,420	83,902	2,045,949	0	31,684,123
Washington	0	6,385,185	33,301,971	151,277	4,390,452	385,000	57,983,985
Wicomico	0	4,292,481	7,642,860	93,896	1,317,347	673,121	27,105,635
Worcester	0	9,140,682	23,879,806	447,186	2,390,431	15,593,185	76,198,483
Statewide	905,112	101,910,242	190,615,875	3,971,357	37,713,393	22,262,536	616,761,464

Fiscal 1996 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	2,820,053	3,808,227	2,874,476	334,637	7,017,340	4,391,866	12,689,495	0
Anne Arundel	3,212,924	6,909,496	4,781,842	626,562	12,317,900	10,591,859	8,598,086	0
Calvert	598,352	347,527	0	0	347,527	428,114	1,251,341	0
Caroline	670,356	1,227,204	58,621	107,474	1,393,299	927,983	1,897,716	0
Carroll	2,546,897	2,949,502	217,502	29,841	3,196,845	2,659,900	8,303,541	0
Cecil	1,236,294	2,073,432	64,665	205,126	2,343,223	1,451,153	4,521,852	0
Charles	877,072	375,611	5,500	78,779	459,890	893,383	2,628,871	0
Dorchester	1,351,358	1,979,966	340,259	162,808	2,483,033	1,098,906	4,036,783	0
Frederick	4,642,583	8,459,041	314,774	993,385	9,767,200	14,111,916	12,927,390	3,448,131
Garrett	547,204	227,264	625	0	227,889	1,283,111	1,656,780	0
Harford	2,201,583	5,213,041	255,876	21,186	5,490,103	3,334,966	7,424,586	0
Kent	600,868	606,776	41,319	5,658	653,753	811,619	1,934,076	0
Montgomery	18,434,157	8,113,923	781,383	3,007,139	11,902,445	12,773,001	14,930,915	0
Prince George's	15,281,884	15,813,666	417,364	2,124,866	18,355,896	13,169,482	13,134,835	0
Queen Anne's	334,572	316,075	22,469	343	338,887	400,390	698,801	0
St. Mary's	188,478	11,215	1,000	0	12,215	160,300	921,962	0
Somerset	435,928	584,453	47,293	37,820	669,566	286,603	883,072	0
Talbot	992,326	2,993,145	273,908	254,459	3,521,512	1,555,134	3,254,565	16,857,736
Washington	3,471,426	6,305,833	2,727,920	683,259	9,717,012	3,756,826	14,059,524	19,149,233
Wicomico	1,653,591	7,963,217	2,157,187	624,784	10,745,188	3,391,659	8,769,726	0
Worcester	3,664,473	9,863,186	2,991,345	455,296	13,309,827	7,877,321	14,146,720	3,399,140
Statewide	65,762,359	86,141,800	18,375,328	9,753,422	114,270,550	85,355,492	138,670,637	42,854,240

Year Ending June 30, 1996

Fiscal 1996 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Miscellaneous	Total
Allegany	17,081,361	940,916	2,882,278	196,257	1,577,629	1,000,335	33,516,169
Anne Arundel	19,189,945	1,793,217	718,910	0	2,931,948	4,895,249	45,060,093
Calvert	1,679,455	829,846	783,885	31,172	891,410	117,989	5,279,636
Caroline	2,825,699	310,418	760,517	35,169	655,358	159,898	6,810,714
Carroll	10,963,441	1,156,180	1,531,707	0	549,236	1,556,306	21,500,612
Cecil	5,973,005	343,484	645,893	0	914,380	67,544	11,523,823
Charles	3,522,254	192,084	0	0	248,639	381,611	5,681,550
Dorchester	5,135,689	79,968	177,728	446,843	813,123	1,043,321	11,531,043
Frederick	30,487,437	6,022,420	8,400,623	1,111,899	7,677,770	495,000	68,604,932
Garrett	2,939,891	82,636	373,409	14,292	381,286	93,473	4,660,080
Harford	10,759,552	970,605	16,252	0	1,520,306	1,673,039	22,631,440
Kent	2,745,695	58,046	82,754	2,191	473,042	7,486	4,623,835
Montgomery	27,703,916	16,347,075	1,022,862	815,529	5,370,787	4,828,321	86,425,092
Prince George's	26,304,317	9,762,970	1,461,745	402,022	7,170,106	5,447,012	84,185,952
Queen Anne's	1,099,191	83,498	8,205	0	40,514	62,842	1,967,709
St. Mary's	1,082,262	0	3,639	0	104,949	3,000	1,394,543
Somerset	1,169,675	70,513	408,159	316,020	195,219	205,670	3,470,750
Talbot	21,667,435	597,526	573,512	210,698	3,310,634	363,449	31,237,092
Washington	36,965,583	2,072,618	1,921,086	549,172	1,641,155	644,541	56,982,593
Wicomico	12,161,385	880,368	1,097,422	62,284	1,908,167	2,005,968	30,514,373
Worcester	25,423,181	6,241,278	533,340	7,693,920	6,707,904	382,179	63,956,102
Statewide	266,880,369	48,835,666	23,403,926	11,887,468	45,083,562	25,434,233	601,558,133

Fiscal 1995 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	8,314,130	1,834,456	414,716	10,563,302	274,626	3,536,981	2,578,435	184,971
Anne Arundel	16,612,829	1,908,609	789,460	19,310,898	1,128,997	1,183,908	3,277,587	1,171,271
Calvert	1,191,165	182,153	124,507	1,497,825	43,350	995,740	379,345	612,008
Caroline	1,921,895	269,720	55,167	2,246,782	48,469	549,309	828,243	186,065
Carroll	5,033,757	1,496,673	311,974	6,842,404	429,322	1,472,896	2,171,627	1,311,241
Cecil	3,729,036	713,529	118,035	4,560,600	193,723	557,204	1,146,478	298,970
Charles	1,393,773	498,326	45,982	1,938,081	67,434	0	450,696	4,000
Dorchester	3,311,883	389,045	62,193	3,763,121	131,692	400,247	1,263,817	209,294
Frederick	18,418,603	2,623,095	552,693	21,594,391	865,909	6,490,409	5,933,873	3,712,779
Garrett	697,548	213,701	37,216	948,465	61,016	90,843	804,582	26,334
Harford	8,211,796	1,417,122	384,830	10,013,748	430,094	807,989	2,059,233	729,486
Kent	1,290,567	258,156	61,928	1,610,651	71,282	10,340	406,053	123,911
Montgomery	33,694,333	11,912,988	1,343,062	46,950,383	2,481,219	589,025	4,893,928	6,442,430
Prince George's	41,713,269	10,508,954	2,473,970	54,696,193	3,098,965	1,072,255	8,864,483	2,966,988
Queen Anne's	481,092	175,136	2,165	658,393	47,006	0	298,646	77,623
St. Mary's	139,999	79,743	3,628	223,370	20,178	0	76,526	43,125
Somerset	945,562	86,010	0	1,031,572	46,570	1,165,950	485,197	14,699
Talbot	4,145,837	799,597	239,689	5,185,123	179,877	622,787	929,128	181,813
Washington	10,289,846	1,701,721	1,198,193	13,189,760	580,865	1,964,035	2,950,346	1,365,542
Wicomico	9,948,651	999,934	793,414	11,741,999	920,685	1,360,638	2,202,473	687,802
Worcester	19,584,191	721,133	1,013,274	21,318,598	2,647,130	761,828	2,185,988	5,148,313
Statewide	191,069,762	38,789,801	10,026,096	239,885,659	13,768,409	23,632,384	44,186,684	25,498,665

Year Ending June 30, 1995

Fiscal 1995 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	413,091	6,713,478	13,791,767	51,717	1,204,825	17,647	32,617,362
Anne Arundel	0	5,632,766	12,019,530	653,162	1,632,247	2,720,234	43,097,834
Calvert	206,867	2,193,960	777,335	532	813,921	5,661,750	10,988,673
Caroline	0	1,563,617	1,675,591	3,079	754,893	619,156	6,911,587
Carroll	0	4,955,764	6,581,228	53,379	1,583,990	0	20,446,087
Cecil	0	2,002,652	5,125,725	18,844	1,004,193	123,000	13,028,737
Charles	0	454,696	2,923,123	3,454	340,154	0	5,726,942
Dorchester	0	1,873,358	3,299,297	31,097	339,961	201,500	9,640,026
Frederick	50,457	16,187,518	16,099,828	432,115	4,573,394	11,598,397	71,351,552
Garrett	83,535	1,005,294	1,298,846	18,679	358,379	1,031,110	4,721,789
Harford	0	3,596,708	6,762,347	6,324	1,179,183	500,205	22,488,609
Kent	15,853	556,157	1,456,221	6,651	274,605	0	3,975,567
Montgomery	183	11,925,566	17,276,762	421,949	7,242,466	0	86,298,345
Prince George's	136,145	13,039,871	7,797,868	1,593,398	4,672,016	1,302,393	86,200,704
Queen Anne's	0	376,269	632,992	0	308,377	0	2,023,037
St. Mary's	105,096	224,747	743,371	0	57,006	0	1,268,672
Somerset	0	1,665,846	779,607	8,013	126,823	0	3,658,431
Talbot	30,772	1,764,500	19,652,914	64,205	2,082,276	500,000	29,428,895
Washington	0	6,279,923	30,424,839	234,375	4,130,820	200,000	55,040,582
Wicomico	0	4,250,913	7,215,125	117,377	1,187,468	257,900	25,691,467
Worcester	0	8,096,129	23,208,340	556,399	2,166,945	790,147	58,783,688
Statewide	1,041,999	94,359,732	179,542,656	4,274,749	36,033,942	25,523,439	593,388,586

Fiscal 1995 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	2,722,047	3,515,721	2,621,746	373,002	6,510,469	3,080,578	11,821,473	0
Anne Arundel	2,740,469	7,341,750	4,172,362	598,334	12,112,446	7,320,863	7,464,052	0
Calvert	545,422	359,359	0	0	359,359	829,765	1,137,850	0
Caroline	742,446	1,065,946	49,029	115,052	1,230,027	1,041,318	1,966,994	0
Carroll	1,963,687	2,841,581	210,654	36,532	3,088,767	2,891,633	7,638,568	0
Cecil	1,469,540	1,873,687	57,055	156,976	2,087,718	1,895,634	5,394,724	0
Charles	815,943	374,709	3,500	72,188	450,397	443,515	2,632,076	0
Dorchester	849,884	2,117,553	768,876	153,647	3,040,076	965,381	3,291,588	0
Frederick	10,492,725	8,182,063	289,305	881,494	9,352,862	15,181,538	12,272,797	2,979,345
Garrett	671,847	181,308	300	0	181,608	1,736,064	1,676,171	0
Harford	2,240,999	4,968,251	208,297	23,440	5,199,988	3,009,693	7,143,328	0
Kent	528,042	562,831	46,991	4,948	614,770	756,023	1,875,900	0
Montgomery	16,097,438	7,696,086	822,794	2,575,581	11,094,461	14,112,283	14,150,142	0
Prince George's	13,520,719	15,481,844	1,354,479	2,150,232	18,986,555	12,911,285	13,989,188	0
Queen Anne's	370,739	321,312	22,000	722	344,034	334,921	677,221	0
St. Mary's	169,340	17,579	1,000	0	18,579	124,281	886,910	0
Somerset	323,277	616,446	48,613	30,630	695,689	220,894	946,663	0
Talbot	930,718	2,464,171	742,381	186,556	3,393,108	1,353,089	3,025,387	14,738,314
Washington	3,687,072	6,064,064	2,575,082	761,583	9,400,729	4,693,087	14,906,423	15,850,938
Wicomico	1,602,082	5,652,728	2,392,164	733,147	8,778,039	3,087,931	8,098,711	0
Worcester	3,559,089	9,362,552	2,939,912	427,832	12,730,296	7,897,610	13,423,685	3,310,340
Statewide	65,586,628	80,668,908	19,324,040	9,281,896	109,274,844	83,457,365	133,629,840	36,878,937

Year Ending June 30, 1995

Fiscal 1995 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Miscellaneous	Total
Allegany	14,902,051	913,043	3,514,939	54,555	2,141,528	1,077,834	31,836,466
Anne Arundel	14,784,915	1,755,014	503,104	237,063	2,980,537	4,766,904	39,880,452
Calvert	1,967,615	4,020,487	876,239	19,812	2,749,272	128,125	10,666,331
Caroline	3,008,312	278,355	532,470	186,581	2,257,955	176,960	8,413,106
Carroll	10,530,201	750,965	1,475,844	0	580,813	1,383,158	19,773,435
Cecil	7,290,358	138,684	544,208	0	1,056,605	73,697	12,660,810
Charles	3,075,591	204,548	0	0	259,031	385,112	5,190,622
Dorchester	4,256,969	228,818	91,351	240,300	760,366	895,251	10,363,015
Frederick	30,433,680	4,428,737	4,343,729	725,896	7,898,309	430,349	68,106,287
Garrett	3,412,235	141,780	155,101	18,775	263,534	104,366	4,949,246
Harford	10,153,021	1,707,379	28,009	0	1,389,878	1,755,962	22,475,236
Kent	2,631,923	34,463	64,752	3,310	324,496	6,975	4,208,731
Montgomery	28,262,425	15,244,519	727,904	468,043	5,692,110	4,621,244	82,208,144
Prince George's	26,900,473	12,717,914	1,511,275	420,895	7,196,009	5,370,599	86,624,439
Queen Anne's	1,012,142	81,033	6,806	0	47,450	46,134	1,908,338
St. Mary's	1,011,191	0	0	0	109,376	2,950	1,311,436
Somerset	1,167,557	2,380	497,944	1,104,962	204,001	202,243	4,198,053
Talbot	19,116,790	177,915	522,208	124,863	1,311,199	357,281	25,934,082
Washington	35,450,448	2,337,609	1,367,316	576,426	1,527,631	712,530	55,059,761
Wicomico	11,186,642	959,750	1,431,808	14,476	2,059,192	1,909,138	27,941,127
Worcester	24,631,635	6,117,127	690,287	5,633,250	6,079,989	922,003	60,363,676
Statewide	253,966,142	51,955,891	18,287,879	9,829,207	46,695,762	25,163,104	580,759,457

Year Ending June 30, 1994

Fiscal 1994 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	8,028,753	1,690,614	380,881	10,100,248	277,464	2,846,022	2,331,398	206,057
Anne Arundel	16,140,706	1,802,228	806,345	18,749,279	998,485	792,039	2,736,114	1,767,554
Calvert	982,047	184,683	112,255	1,278,985	25,828	244,417	301,253	363,091
Caroline	1,811,627	233,787	54,163	2,099,577	57,621	20,168	685,551	225,290
Carroll	4,747,915	1,404,610	292,128	6,444,653	373,726	1,512,517	1,821,829	1,187,834
Cecil	3,447,623	615,465	120,212	4,183,300	204,922	393,838	1,231,534	291,382
Charles	1,299,855	449,412	58,437	1,807,704	76,458	0	353,100	4,000
Dorchester	3,174,357	354,893	35,217	3,564,467	138,263	55,685	1,012,486	184,563
Frederick	17,471,419	2,450,572	431,879	20,353,870	643,500	2,573,246	5,300,671	2,090,475
Garrett	679,292	217,454	40,548	937,294	55,267	20,466	667,412	20,492
Harford	7,704,449	1,222,191	320,927	9,247,567	398,574	81,527	1,747,328	570,698
Kent	1,272,768	242,835	64,879	1,580,482	74,051	14,006	402,894	115,019
Montgomery	34,299,947	10,936,060	2,193,310	47,429,317	2,331,467	697,079	4,336,424	5,796,380
Prince George's	38,654,386	10,771,521	2,089,600	51,515,507	2,693,057	1,523,780	7,158,729	2,247,972
Queen Anne's	460,609	136,158	958	597,725	41,972	0	379,879	70,471
St. Mary's	202,410	71,161	4,895	278,466	36,203	0	53,963	42,468
Somerset	991,877	88,732	0	1,080,609	51,302	56,496	836,474	14,699
Talbot	3,891,067	640,996	214,409	4,746,472	198,960	599,012	905,076	162,275
Washington	9,587,485	1,508,767	1,137,190	12,233,442	454,802	877,626	2,589,827	1,071,769
Wicomico	9,768,873	1,004,589	768,940	11,542,402	899,359	812,290	2,772,434	752,367
Worcester	20,394,959	626,251	982,303	22,003,513	2,617,670	934,837	1,746,977	4,805,022
Statewide	185,012,424	36,652,979	10,109,476	231,774,879	12,648,951	14,055,051	39,371,353	21,989,878

Year Ending June 30, 1994

Fiscal 1994 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	447,538	5,831,015	13,006,816	44,504	1,124,465	821,844	31,206,356
Anne Arundel	0	5,295,707	11,746,040	644,075	1,550,010	625,500	39,609,096
Calvert	258,737	1,167,498	690,381	3,727	235,455	0	3,401,874
Caroline	16,507	947,516	1,587,519	1,868	789,965	0	5,484,066
Carroll	0	4,522,180	6,546,182	38,735	1,599,553	127,826	19,652,855
Cecil	0	1,916,754	5,311,685	25,873	573,306	600,000	12,815,840
Charles	0	357,100	2,794,516	2,479	330,860	0	5,369,117
Dorchester	0	1,252,734	3,177,152	17,904	258,460	79,978	8,488,958
Frederick	48,710	10,013,102	15,023,798	420,323	3,556,621	303,572	50,314,786
Garrett	0	708,370	1,285,031	14,994	231,333	0	3,232,289
Harford	0	2,399,553	6,670,901	6,205	1,351,689	512,357	20,586,846
Kent	16,408	548,327	1,478,164	7,820	158,870	0	3,847,714
Montgomery	0	10,829,883	16,960,427	382,263	4,929,291	3,345,000	86,207,648
Prince George's	104,132	11,034,613	7,403,850	1,513,415	4,007,810	6,044,772	84,213,024
Queen Anne's	0	450,350	940,896	0	354,946	0	2,385,889
St. Mary's	93,643	190,074	738,968	0	42,019	0	1,285,730
Somerset	14,096	921,765	785,443	9,746	368,606	9,435	3,226,906
Talbot	25,352	1,691,715	19,783,207	54,396	1,864,023	13,119	28,351,892
Washington	0	4,539,222	30,356,482	165,279	3,625,396	1,214,238	52,588,861
Wicomico	0	4,337,091	6,325,289	90,956	1,668,337	7,004,140	31,867,574
Worcester	0	7,486,836	17,918,226	451,731	2,004,757	473,321	52,956,054
Statewide	1,025,123	76,441,405	170,530,973	3,896,293	30,625,772	21,175,102	547,093,375

Fiscal 1994 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	2,501,800	3,190,549	2,578,976	298,731	6,068,256	3,250,570	6,011,407	7,057,366
Anne Arundel	3,080,904	6,719,169	4,169,099	602,604	11,490,872	1,928,379	8,037,817	5,621,670
Calvert	485,538	359,943	0	0	359,943	413,459	995,721	670,892
Caroline	554,197	1,128,535	66,710	97,492	1,292,737	963,550	1,331,452	604,930
Carroll	2,028,226	3,255,715	176,038	26,742	3,458,495	2,331,002	4,626,736	2,505,591
Cecil	1,815,387	1,760,620	51,482	132,570	1,944,672	1,071,256	4,132,918	1,908,343
Charles	683,291	311,890	2,000	70,670	384,560	380,630	1,817,918	986,071
Dorchester	669,795	1,949,209	97,023	138,101	2,184,333	902,305	1,866,912	1,192,662
Frederick	2,990,514	7,122,687	234,653	561,076	7,918,416	6,411,031	7,005,003	13,025,726
Garrett	464,453	185,361	200	0	185,561	864,691	1,060,602	510,573
Harford	1,579,629	4,708,854	214,281	19,173	4,942,308	2,912,114	4,921,238	2,738,344
Kent	523,336	504,788	44,585	4,331	553,704	611,240	1,586,696	94,677
Montgomery	15,529,444	7,367,312	765,888	2,455,573	10,588,773	10,417,231	11,328,650	3,793,567
Prince George's	15,660,448	15,120,900	358,310	2,128,759	17,607,969	10,846,707	13,233,996	2,589,251
Queen Anne's	337,435	268,107	22,500	346	290,953	270,804	714,302	25,383
St. Mary's	521,369	15,136	8,100	73	23,309	102,884	763,514	180,540
Somerset	269,038	561,406	55,051	29,205	645,662	250,020	634,343	388,140
Talbot	1,032,583	2,395,728	271,544	138,833	2,806,105	882,814	2,912,947	15,502,287
Washington	3,657,912	5,667,404	2,742,385	662,995	9,072,784	4,606,916	8,658,744	22,613,296
Wicomico	1,440,576	4,242,354	1,953,064	658,132	6,853,550	2,483,021	5,728,799	3,558,141
Worcester	3,459,109	13,032,887	3,018,036	322,680	16,373,603	3,420,608	4,841,313	11,976,671
Statewide	59,284,984	79,868,554	16,829,925	8,348,086	105,046,565	55,321,232	92,211,028	97,544,121

Year Ending June 30, 1994

Fiscal 1994 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Miscellaneous	Total
Allegany	16,319,343	740,086	3,520,659	45,706	1,822,392	1,309,213	32,327,455
Anne Arundel	15,587,866	1,296,913	395,472	0	2,473,273	5,660,139	39,985,439
Calvert	2,080,072	15,453	0	16,369	615,048	178,474	3,750,897
Caroline	2,899,932	103,821	84,989	50,114	923,502	156,430	6,065,722
Carroll	9,463,329	737,551	1,534,942	0	516,028	1,334,979	19,073,550
Cecil	7,112,517	512,396	387,468	0	593,238	90,003	12,455,681
Charles	3,184,619	247,482	0	0	353,295	432,085	5,285,332
Dorchester	3,961,879	180,929	11,500	241,618	778,876	903,369	8,932,299
Frederick	26,441,760	3,470,099	2,257,077	564,628	6,295,038	481,358	50,418,890
Garrett	2,435,866	84,802	0	0	241,184	97,967	3,509,833
Harford	10,571,696	528,973	51,096	6,154	1,435,041	1,755,186	20,870,083
Kent	2,292,613	28,980	235,206	578	291,028	11,253	3,936,698
Montgomery	25,539,448	14,214,280	520,433	1,980,631	6,469,292	4,931,241	79,773,542
Prince George's	26,669,954	9,115,144	1,902,763	671,756	6,786,807	5,762,953	84,177,794
Queen Anne's	1,010,489	35,483	17,282	0	58,859	81,485	1,831,986
St. Mary's	1,046,938	0	0	0	110,443	4,762	1,706,821
Somerset	1,272,503	2,979	478,236	105,149	208,288	273,799	3,255,654
Talbot	19,298,048	187,522	571,394	96,656	1,179,648	371,729	25,543,685
Washington	35,878,956	2,185,407	685,873	225,430	2,481,541	596,311	54,784,214
Wicomico	11,769,961	1,052,350	1,367,198	35,139	1,762,747	1,910,864	26,192,385
Worcester	20,238,592	8,911,310	563,009	537,328	5,181,897	957,986	56,222,834
Statewide	245,076,381	43,651,960	14,584,597	4,577,256	40,577,465	27,301,586	540,100,794

Year Ending June 30, 1993

Fiscal 1993 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	7,254,255	1,662,548	397,479	9,314,282	240,907	2,668,171	1,724,028	197,145
Anne Arundel	15,910,069	1,571,045	737,551	18,218,665	955,110	834,201	2,085,171	1,789,760
Calvert	893,823	170,581	110,072	1,174,476	35,010	83,345	332,519	347,353
Caroline	1,739,158	216,809	56,579	2,012,546	64,780	182,108	529,811	174,881
Carroll	4,270,974	1,221,264	309,262	5,801,500	381,243	1,339,968	1,511,357	1,107,600
Cecil	3,241,010	623,285	126,975	3,991,270	251,253	3,053	884,611	198,039
Charles	1,193,789	418,043	57,242	1,669,074	99,293	0	353,730	7,094
Dorchester	3,027,762	330,795	53,641	3,412,198	106,353	588,138	904,408	174,695
Frederick	16,743,927	2,222,104	347,732	19,313,763	744,577	2,977,087	4,337,441	2,174,409
Garrett	626,244	172,858	33,359	832,461	58,693	10,008	578,560	27,236
Harford	7,203,077	1,179,783	298,784	8,681,644	374,478	83,076	1,397,389	492,647
Kent	1,173,755	205,428	57,997	1,437,180	61,392	2,250	603,155	112,989
Montgomery	32,757,586	10,014,751	974,537	43,746,874	2,215,939	648,459	3,690,837	6,169,460
Prince George's	37,297,842	10,719,149	1,760,753	49,777,744	2,481,629	749,349	6,270,916	2,090,161
Queen Anne's	398,810	117,130	0	515,940	41,942	13,528	226,960	70,173
St. Mary's	210,428	55,029	11,574	277,031	25,662	0	55,136	40,870
Somerset	844,282	81,063	0	925,345	55,333	48,920	712,557	21,279
Talbot	3,666,925	618,408	187,620	4,472,953	173,821	801,260	662,583	143,838
Washington	9,219,152	1,399,920	1,206,054	11,825,126	423,904	2,336,034	1,999,758	679,366
Wicomico	9,688,040	915,309	728,148	11,331,497	861,944	363,076	3,057,322	802,518
Worcester	19,579,911	727,240	904,095	21,211,246	2,508,265	902,194	1,568,607	4,121,529
Statewide	176,940,819	34,642,542	8,359,454	219,942,815	12,161,528	14,634,225	33,486,856	20,943,042

Year Ending June 30, 1993

Fiscal 1993 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	375,268	4,964,612	11,601,463	52,400	1,435,939	0	27,609,603
Anne Arundel	0	4,709,132	12,752,622	658,984	1,608,101	1,354,843	40,257,457
Calvert	188,124	951,341	584,307	4,150	267,100	250,794	3,267,178
Caroline	0	886,800	1,463,445	2,958	606,538	206,644	5,243,711
Carroll	0	3,958,925	5,616,165	52,918	1,337,338	187,600	17,335,689
Cecil	0	1,085,703	4,156,430	18,541	607,666	0	10,110,863
Charles	0	360,824	3,049,517	5,279	506,396	50,000	5,740,383
Dorchester	113,945	1,781,186	3,022,343	28,200	315,768	125,022	8,791,070
Frederick	145,540	9,634,477	13,663,220	452,813	2,475,865	577,860	46,862,575
Garrett	1,000	616,804	1,222,839	14,131	259,211	0	3,004,139
Harford	0	1,973,112	6,422,912	9,152	1,139,924	888,714	19,489,936
Kent	17,399	735,793	1,295,045	7,895	149,675	17,232	3,704,212
Montgomery	3,218	10,511,974	16,362,129	404,957	4,578,801	0	77,820,674
Prince George's	103,862	9,214,288	6,844,731	1,256,372	4,208,560	46,315	73,829,639
Queen Anne's	0	310,661	617,462	0	339,211	0	1,825,216
St. Mary's	91,646	187,652	720,415	0	52,717	0	1,263,477
Somerset	955	783,711	730,819	8,883	98,496	115,904	2,718,491
Talbot	10,505	1,618,186	18,147,403	72,790	1,637,645	0	26,122,798
Washington	0	5,015,158	27,958,708	221,409	3,152,385	2,600,000	51,196,690
Wicomico	2,000	4,224,916	5,588,999	87,220	1,866,790	76,310	24,037,676
Worcester	0	6,592,330	15,884,009	569,085	1,381,880	373,917	48,520,732
Statewide	1,053,462	70,117,585	157,704,983	3,928,137	28,026,006	6,871,155	498,752,209

Year Ending June 30, 1993

Fiscal 1993 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	2,726,596	3,070,176	2,425,131	317,902	5,813,209	2,575,072	5,731,553	4,632,594
Anne Arundel	3,474,866	7,218,949	4,575,604	545,061	12,339,614	1,849,237	8,428,489	5,143,090
Calvert	466,511	451,882	0	45,328	497,210	365,823	1,001,788	376,873
Caroline	528,468	828,960	47,345	93,748	970,053	478,520	1,115,574	565,933
Carroll	1,448,244	3,130,646	162,893	25,739	3,319,278	1,552,978	4,423,490	2,161,175
Cecil	1,105,961	1,727,899	47,358	137,661	1,912,918	1,145,943	3,539,697	1,602,091
Charles	688,274	293,430	2,000	65,855	361,285	348,530	1,706,206	769,692
Dorchester	728,617	1,943,851	94,991	115,873	2,154,715	1,058,423	1,700,309	1,044,988
Frederick	2,625,376	6,868,561	250,435	497,363	7,616,359	5,584,680	6,412,629	12,508,381
Garrett	608,097	154,948	700	250	155,898	773,729	1,054,405	458,844
Harford	2,232,347	4,425,308	218,325	17,234	4,660,867	3,821,672	5,026,260	2,425,276
Kent	493,459	491,925	46,375	4,477	542,777	569,487	1,330,681	68,783
Montgomery	14,890,497	6,035,187	764,334	2,364,618	9,164,139	11,766,680	11,237,423	3,459,890
Prince George's	13,955,034	13,759,525	325,699	1,935,001	16,020,225	10,440,301	12,484,555	2,025,119
Queen Anne's	323,905	234,316	22,000	1,493	257,809	237,673	599,886	30,382
St. Mary's	232,331	13,876	600	221	14,697	100,117	700,305	153,818
Somerset	287,757	545,763	42,500	34,891	623,154	165,065	658,821	247,714
Talbot	820,014	2,219,025	260,550	151,437	2,631,012	906,576	2,773,208	14,971,316
Washington	3,254,417	5,494,560	3,257,888	692,511	9,444,959	3,890,528	8,394,676	20,730,951
Wicomico	1,322,015	3,801,108	1,732,027	639,777	6,172,912	2,246,496	5,082,941	3,301,797
Worcester	3,281,464	11,692,644	2,717,706	353,013	14,763,363	4,811,989	4,725,956	10,981,621
Statewide	55,494,250	74,402,539	16,994,461	8,039,453	99,436,453	54,689,519	88,128,852	87,660,328

Year Ending June 30, 1993

Fiscal 1993 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Miscellaneous	Total
Allegany	12,939,219	793,040	2,735,816	47,920	1,867,634	773,060	27,696,494
Anne Arundel	15,420,816	1,381,173	393,436	0	2,654,799	5,924,171	41,588,875
Calvert	1,744,484	20,099	0	18,553	603,285	181,838	3,531,980
Caroline	2,160,027	127,045	446,335	75,020	641,844	157,998	5,106,790
Carroll	8,137,643	782,350	1,371,094	0	425,317	1,181,115	16,665,041
Cecil	6,287,731	121,451	0	0	556,260	218,360	10,202,681
Charles	2,824,428	154,770	0	0	361,967	476,119	4,866,843
Dorchester	3,803,720	78,695	13,892	1,177	821,202	1,034,061	8,636,079
Frederick	24,505,690	3,160,410	2,511,557	370,570	6,815,659	429,127	48,034,748
Garrett	2,286,978	72,305	0	0	152,961	138,300	3,414,539
Harford	11,273,208	355,869	75,289	7,091	1,428,820	1,579,836	21,613,327
Kent	1,968,951	29,280	163,115	25,000	234,251	4,733	3,461,566
Montgomery	26,463,993	13,288,540	794,491	453,021	6,095,478	4,623,930	75,774,089
Prince George's	24,949,975	7,337,633	1,162,034	718,382	6,250,127	4,531,472	74,924,882
Queen Anne's	867,941	23,712	18,382	0	38,858	49,221	1,579,828
St. Mary's	954,240	0	0	0	90,824	3,749	1,295,841
Somerset	1,071,600	9,492	437,772	64,423	219,161	288,861	3,002,220
Talbot	18,651,100	137,001	740,078	420,123	1,253,895	283,907	24,937,130
Washington	33,016,155	2,263,126	2,190,291	271,840	1,409,963	518,255	52,369,006
Wicomico	10,631,234	1,362,220	878,159	17,394	1,868,274	1,790,045	24,042,253
Worcester	20,519,566	7,997,348	541,259	314,393	5,051,712	951,772	53,420,877
Statewide	230,478,699	39,495,559	14,473,000	2,804,907	38,842,291	25,139,930	506,165,089

TABLE V - MUNICIPALITIES

STATEMENTS OF REVENUES AND EXPENDITURES

PERCENT OF TOTAL

TABLE V - MUNICIPALITIES - STATEMENTS OF REVENUES AND EXPENDITURES - PERCENT OF TOTAL (BY COUNTY)

This table shows revenues and expenditures for the municipalities and State-created special districts on a county-by-county basis on a percent of total basis in fiscal 1997. Special notes are as follows:

- ***Property Taxes:*** Includes value of real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 1997

Fiscal 1997 Municipal Revenues By County By Source (% of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	22.9%	4.9%	1.0%	28.8%	0.8%	9.5%	8.9%	0.4%
Anne Arundel	40.1%	5.9%	1.8%	47.8%	3.0%	1.7%	6.9%	4.4%
Calvert	26.4%	4.1%	2.2%	32.6%	0.4%	0.4%	14.8%	21.4%
Caroline	27.5%	4.8%	0.8%	33.2%	0.8%	2.0%	12.2%	0.0%
Carroll	24.3%	9.8%	1.4%	35.4%	2.3%	6.5%	10.0%	6.3%
Cecil	26.1%	6.1%	1.0%	33.2%	1.8%	3.6%	9.2%	2.0%
Charles	22.9%	8.7%	0.9%	32.5%	1.0%	0.4%	7.9%	0.0%
Dorchester	35.3%	3.8%	0.8%	39.9%	1.1%	1.1%	11.1%	2.3%
Frederick	33.3%	4.7%	0.8%	38.8%	1.6%	6.2%	8.3%	5.5%
Garrett	21.6%	6.3%	1.1%	29.1%	1.6%	1.9%	24.6%	0.4%
Harford	38.9%	6.3%	1.7%	46.9%	2.0%	1.4%	9.7%	2.8%
Kent	30.7%	6.2%	2.2%	39.1%	2.0%	4.7%	10.0%	2.6%
Montgomery	39.6%	14.2%	1.7%	55.4%	3.1%	0.9%	5.5%	5.8%
Prince George's	46.7%	12.8%	2.6%	62.1%	3.2%	1.7%	9.8%	1.5%
Queen Anne's	22.4%	7.6%	0.4%	30.4%	2.9%	0.0%	11.8%	3.3%
St. Mary's	10.0%	6.9%	0.1%	17.0%	1.9%	0.0%	4.9%	2.4%
Somerset	29.9%	3.1%	0.9%	33.9%	1.9%	23.7%	11.8%	0.6%
Talbot	10.8%	2.5%	0.7%	14.1%	0.4%	1.4%	2.8%	0.5%
Washington	18.5%	2.8%	2.3%	23.5%	0.8%	3.6%	6.0%	1.5%
Wicomico	40.3%	5.2%	3.2%	48.7%	2.4%	1.4%	7.2%	3.0%
Worcester	31.2%	1.3%	4.0%	36.5%	4.5%	2.2%	3.4%	8.4%
Statewide	32.5%	7.1%	1.9%	41.5%	2.3%	3.0%	7.3%	3.8%

Year Ending June 30, 1997

Fiscal 1997 Municipal Revenues By County By Source (% of Total)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	1.0%	19.8%	37.9%	0.1%	4.0%	8.6%	100.0%
Anne Arundel	0.0%	13.0%	29.7%	2.6%	3.7%	0.2%	100.0%
Calvert	3.8%	40.4%	20.8%	0.0%	5.8%	0.0%	100.0%
Caroline	0.0%	14.3%	24.6%	0.0%	9.5%	17.6%	100.0%
Carroll	0.0%	22.8%	31.3%	0.3%	7.6%	0.4%	100.0%
Cecil	0.0%	14.7%	41.9%	0.3%	8.1%	0.0%	100.0%
Charles	0.0%	8.4%	45.3%	0.0%	5.3%	7.5%	100.0%
Dorchester	0.0%	14.5%	38.3%	0.3%	5.7%	0.2%	100.0%
Frederick	0.0%	20.0%	30.4%	0.8%	6.0%	2.4%	100.0%
Garrett	0.0%	26.9%	33.6%	0.4%	6.2%	2.3%	100.0%
Harford	0.0%	13.9%	31.1%	0.1%	3.6%	2.4%	100.0%
Kent	0.4%	17.7%	37.2%	0.3%	3.7%	0.0%	100.0%
Montgomery	0.0%	12.2%	19.1%	0.4%	8.3%	1.3%	100.0%
Prince George's	0.1%	13.2%	8.8%	2.1%	4.7%	6.0%	100.0%
Queen Anne's	0.0%	15.1%	35.2%	0.2%	16.1%	0.0%	100.0%
St. Mary's	9.4%	16.7%	58.5%	0.0%	5.9%	0.0%	100.0%
Somerset	0.0%	36.1%	24.2%	0.2%	2.6%	1.0%	100.0%
Talbot	0.0%	4.7%	54.9%	0.2%	6.3%	19.4%	100.0%
Washington	0.0%	11.1%	54.4%	0.3%	8.2%	1.6%	100.0%
Wicomico	0.0%	11.6%	32.6%	0.4%	3.9%	0.3%	100.0%
Worcester	0.2%	14.2%	40.7%	1.0%	2.9%	0.1%	100.0%
Statewide	0.2%	14.3%	31.6%	0.8%	5.8%	3.7%	100.0%

Year Ending June 30, 1997

Fiscal 1997 Municipal Expenditures By County By Function (% of Total)

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	8.8%	11.0%	9.1%	0.8%	20.9%	17.4%	36.2%	0.0%
Anne Arundel	7.4%	14.9%	10.4%	1.4%	26.7%	17.4%	26.7%	0.0%
Calvert	11.8%	9.3%	0.0%	0.0%	9.3%	13.7%	21.4%	0.0%
Caroline	11.8%	18.7%	0.8%	1.6%	21.1%	12.3%	32.8%	0.0%
Carroll	11.1%	14.6%	1.3%	0.2%	16.1%	10.3%	39.0%	0.0%
Cecil	11.9%	22.2%	0.5%	1.4%	24.0%	14.2%	39.9%	0.0%
Charles	15.4%	6.3%	0.0%	1.2%	7.5%	16.4%	45.3%	0.0%
Dorchester	8.9%	19.7%	3.5%	1.9%	25.1%	7.9%	40.3%	0.0%
Frederick	11.5%	14.3%	0.5%	1.5%	16.3%	19.9%	20.9%	5.5%
Garrett	12.2%	5.7%	0.0%	0.0%	5.7%	22.7%	37.8%	0.0%
Harford	12.2%	21.7%	1.0%	0.1%	22.8%	14.5%	33.3%	0.0%
Kent	11.5%	14.9%	1.0%	0.2%	16.1%	17.2%	42.3%	0.0%
Montgomery	20.9%	9.8%	0.9%	3.1%	13.9%	13.3%	15.3%	0.0%
Prince George's	19.1%	19.2%	0.4%	2.7%	22.4%	15.9%	14.9%	0.0%
Queen Anne's	17.0%	14.8%	0.7%	0.4%	16.0%	21.5%	37.4%	0.0%
St. Mary's	12.3%	0.7%	0.1%	0.1%	0.9%	8.3%	68.3%	0.0%
Somerset	8.2%	20.3%	1.3%	1.0%	22.5%	8.0%	25.6%	0.0%
Talbot	2.6%	7.0%	0.6%	0.5%	8.1%	4.6%	8.2%	44.9%
Washington	5.7%	11.3%	4.8%	1.3%	17.5%	5.3%	24.1%	33.4%
Wicomico	5.5%	20.8%	9.6%	2.4%	32.7%	18.6%	29.5%	0.0%
Worcester	5.7%	16.2%	4.6%	1.1%	22.0%	12.2%	25.5%	4.7%
Statewide	11.4%	14.4%	3.2%	1.6%	19.3%	13.6%	23.7%	7.2%

Year Ending June 30, 1997

Fiscal 1997 Municipal Expenditures By County By Function (% of Total)

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Debt Service	Miscellaneous	Total
Allegany	53.6%	2.4%	7.5%	0.5%	4.0%	2.1%	100.0%
Anne Arundel	44.1%	4.1%	1.0%	0.0%	6.4%	10.4%	100.0%
Calvert	35.0%	18.5%	2.6%	0.4%	18.5%	3.7%	100.0%
Caroline	45.1%	4.8%	2.0%	0.7%	11.5%	2.9%	100.0%
Carroll	49.3%	5.3%	7.0%	0.0%	2.8%	8.4%	100.0%
Cecil	54.1%	2.2%	1.7%	0.0%	5.6%	0.5%	100.0%
Charles	61.7%	2.7%	0.0%	0.5%	5.3%	6.9%	100.0%
Dorchester	48.3%	0.8%	1.0%	0.0%	6.3%	9.6%	100.0%
Frederick	46.4%	8.3%	4.3%	1.5%	11.0%	0.7%	100.0%
Garrett	60.5%	4.0%	3.4%	0.4%	11.0%	2.8%	100.0%
Harford	47.8%	3.5%	0.4%	0.1%	5.9%	7.3%	100.0%
Kent	59.4%	1.0%	5.7%	0.2%	6.0%	-0.0%	100.0%
Montgomery	28.6%	21.0%	2.3%	0.8%	6.1%	6.4%	100.0%
Prince George's	30.7%	8.8%	2.0%	0.5%	9.8%	6.6%	100.0%
Queen Anne's	58.9%	2.7%	0.1%	0.0%	1.9%	3.4%	100.0%
St. Mary's	76.5%	2.1%	0.0%	1.3%	6.4%	0.5%	100.0%
Somerset	33.6%	12.4%	10.5%	1.3%	4.5%	6.9%	100.0%
Talbot	71.5%	0.7%	2.2%	0.7%	10.5%	1.0%	100.0%
Washington	62.7%	6.2%	2.8%	1.4%	2.8%	1.0%	100.0%
Wicomico	48.1%	3.0%	1.0%	0.1%	6.4%	3.2%	100.0%
Worcester	42.5%	9.2%	1.3%	8.0%	10.8%	0.6%	100.0%
Statewide	45.2%	8.0%	2.6%	1.4%	7.5%	4.2%	100.0%

APPENDICES

Appendix I
POPULATION AND LAND AREA

	Population[1]	Land Area[2]
ALLEGANY COUNTY	72,289	428.00
Barton	492	5.00
Bel Air Special Tax Area		Not Available
Bowling Green - Roberts Pl. STA		1.70
Cresaptown		6.00
Cumberland	22,341	8.60
Ellerslie - Spe. Tax Area		1.50
Frostburg	7,777	2.92
Lavale Sanitary Commission		18.00
Lonaconing	1,078	0.50
Luke	162	0.28
McCoole Special Tax Area		Not Available
Midland	548	1.25
Mt. Savage Special Tax Area		39.00
Potomac Park Citizens Comm.		12.00
Westernport	2,376	0.90
ANNE ARUNDEL COUNTY	470,028	418.00
Annapolis	33,234	7.20
Highland Beach	105	0.08
BALTIMORE CITY	657,256	80.30
BALTIMORE COUNTY	720,662	612.00
CALVERT COUNTY	69,413	219.00
Chesapeake Beach	3,118	2.03
North Beach	1,428	0.30
CAROLINE COUNTY	29,527	325.00
Denton	2,966	2.30
Federalsburg	2,541	1.90
Goldsboro	177	0.50
Greensboro	1,457	0.50
Henderson	70	0.12
Hillsboro	155	0.10
Marydel	135	Not Available
Preston	490	0.53
Ridgely	1,205	1.25
Templeville	70	0.03
CARROLL COUNTY	146,936	452.00
Hampstead	3,003	2.70
Manchester	3,252	1.90
Mount Airy	5,085	3.54
New Windsor	850	0.50
Sykesville	2,665	1.56
Taneytown	4,269	2.71
Union Bridge	1,027	1.10
Westminster	15,073	5.28
CECIL COUNTY	80,768	360.00
Cecilton	537	1.00
Charlestown	747	0.80
Chesapeake City	789	0.50
Elkton	10,308	8.00
North East	2,106	5.40
Perryville	2,717	11.50
Port Deposit	728	1.50
Rising Sun	1,405	2.50
CHARLES COUNTY	115,075	502.00
Indian Head	3,863	1.10
La Plata	6,504	6.45
Port Tobacco	40	0.10
DORCHESTER COUNTY	29,893	688.00
Brookview	64	0.05
Cambridge	10,969	6.40
Church Creek	111	1.00
East New Market	146	0.20
Eldorado	49	0.10
Galestown	121	0.26
Hurlock	1,833	2.05
Secretary	501	0.26
Vienna	247	1.50
FREDERICK COUNTY	183,215	663.00
Brunswick	6,071	4.00
Burkittsville	225	0.56
Emmitsburg	2,183	1.45
Frederick	46,227	18.20
Middletown	2,188	0.90
Myersville	524	1.02
New Market	3,444	0.50
Rosemont	309	0.40
Thurmont	3,228	4.20
Walkersville	5,019	12.00
Woodsboro	605	Not Available
GARRETT COUNTY	29,511	668.00
Accident	326	0.50
Deer Park	446	1.00
Friendsville	607	4.00
Grantzville	523	2.72
Kitzmiller	275	14.00
Loch Lynn Heights	482	0.30
Mountain Lake Park	2,042	2.00
Oakland	1,800	2.20
HARFORD COUNTY	212,560	448.00
Aberdeen	13,090	6.05
Bel Air	9,439	2.90
Havre de Grace	10,092	3.63
HOWARD COUNTY	228.,797	251.00

	Population[1]	Land Area[2]
KENT COUNTY	19,067	278.00
Betterton	370	11.00
Chestertown	4,403	2.50
Galena	434	3.50
Millington	424	2.00
Rock Hall	1,576	1.90
MONTGOMERY COUNTY	826,766	506.00
Barnesville	182	0.40
Brookville	57	0.05
Chevy Chase	2,854	0.45
Chevy Chase - Section Three	756	0.11
Chevy Chase - Section Five	675	0.80
Chevy Chase View	900	0.50
Chevy Chase Village	2,218	0.05
Drummond Citizens Comm.		0.10
Friendship Heights		0.10
Gaithersburg	45,361	9.91
Garrett Park	945	0.20
Glen Echo	247	0.11
Kensington	1,828	0.50
Laytonsville	267	1.00
Martin's Additions	872	1.00
North Chevy Chase		1.00
Oakmont Special Tax Area		0.10
Poolesville	4,100	3.30
Rockville	46,019	11.80
Somerset	1,120	0.30
Takoma Park	17,792	2.20
Washington Grove	460	0.30
PRINCE GEORGE'S COUNTY	770,633	487.00
Berwyn Heights	3,143	0.80
Bladensburg	8,577	0.90
Bowie	40,181	14.86
Brentwood	3,160	0.38
Capitol Heights	3,852	0.74
Cheverly	6,393	1.20
College Park	24,987	5.00
Colmar Manor	1,309	0.80
Cottage City	1,304	0.30
District Heights	7,153	0.80
Eagle Harbor	39	0.10
Edmonston	1,268	6.20
Fairmont Heights	1,297	0.89
Forest Heights	3,062	0.49
Glenarden	5,361	2.50
Greenbelt	21,840	6.00
Hyattsville	14,674	3.80
Landover Hills	1,696	0.20
Laurel	18,718	3.30
Morningside	1,312	0.30
Mount Rainier	8,408	5.00
New Carrollton	12,811	1.49
North Brentwood	538	2.40
Riverdale	5,120	2.20
Seat Pleasant	5,694	1.00
University Park	2,364	5.00
Upper Marlboro	789	1.00
QUEEN ANNE'S COUNTY	39,093	408.00
Barclay	188	0.26
Centreville	2,030	1.58
Church Hill	515	0.42
Queen Anne	230	0.06
Queenstown	484	0.44
Sudlersville	467	0.25
ST. MARY'S COUNTY	85,684	373.00
Leonardtown	1,456	6.40
SOMERSET COUNTY	24,474	341.00
Crisfield	2,760	2.20
Princess Anne	1,815	5.70
TALBOT	33,054	279.00
Easton	10,195	8.19
Oxford	701	0.41
St. Michaels	1,262	0.87
Trappe	1,084	0.74
WASHINGTON COUNTY	128,155	487.00
Boonsboro	2,516	1.10
Clear Spring	392	0.50
Funkstown	1,110	0.30
Hagerstown	34,633	9.87
Hancock	1,884	4.00
Keedysville	502	0.70
Sharpsburg	628	6.50
Smithburg	1,357	0.90
Williamsport	1,998	1.00
WICOMICO COUNTY	79,318	379.00
Delmar	1,689	0.40
Fruitland	3,714	3.00
Hebron	729	4.00
Mardela Spring	375	1.10
Pittsville	565	1.50
Salisbury	21,160	10.90
Sharptown	574	1.10
Willards	791	0.96
WORCESTER COUNTY	42,115	483.00
Berlin	3,050	1.90
Ocean City	6,766	5.00
Pocomoke City	4,074	2.34
Snow Hill	2,305	1.21

[1] County data based on July 1997 U.S. Census Bureau estimates. Municipality data based on July 1996 U.S. Census Bureau estimates. Special taxing district data based on the latest figures reported by each district to the Department of Legislative Services.

[2] Square miles.

Appendix II

PROPERTY TAX RATES

(PER $100 OF ASSESSED VALUE)
Year Ended June 30, 1997

	County	Municipal
*+ALLEGANY	$2.47	
Barton	$2.37	$0.58
Cumberland	$2.26	$2.62
Frostburg	$2.28	$1.25
Lonaconing	$2.33	$0.85
Luke	$2.31	$0.53
Midland	$2.37	$0.70
Westernport	$2.33	$1.50
*+ANNE ARUNDEL	$2.38	
City of Annapolis	$1.37	$1.69
Highland Beach	$2.38	$1.02
*BALTIMORE CITY	$5.85	
Downtown Surcharge		**$0.2675**
Charles Village		**$0.30**
*BALTIMORE	$2.855	
+CALVERT	$2.23	
Chesapeake Beach	$1.39	$1.34
North Beach	$1.39	$1.94
+CAROLINE	$2.48	
Denton	$2.18	$1.25
Personal Property	$2.18	0.00
Federalsburg	$2.18	$1.50
Goldsboro	$2.38	$1.00
Greensboro	$2.18	$1.40
Henderson	$2.38	$0.50
Hillsboro	$2.38	$0.40
Marydel	$2.38	$0.75
-Preston	$2.18	$0.90
Personal Property	$2.18	$0.70
Ridgely	$2.18	$1.40
Templeville	$2.38	$0.44
(Also in Q.A. Co.)		
CARROLL	$2.62	
Hampstead		$0.45
Manchester		$0.46
Mount Airy		$0.60
(Also in Fred. Co.)		
New Windsor		$0.45
Sykesville		$0.79
Taneytown		$0.78
Union Bridge		$0.75
Westminster		$0.83
*CECIL	$2.45	
Cecilton		$0.46
Charlestown		$0.80
Chesapeake City		$1.18
Elkton		$1.12
North East		$1.20
Perryville		$0.94
-Port Deposit		$1.50
Personal Property		$2.00
Rising Sun		$0.90
*+CHARLES	$2.44	
Indian Head	$2.38	$0.80
La Plata	$2.27	$0.65
Port Tobacco	$2.44	$0.10
DORCHESTER	$2.21	
Brookview		$0.40
Cambridge		$1.69
Church Creek		$0.30
East New Market		$1.60
Eldorado		$0.38
Galestown		$0.65
Hurlock		$1.40
Secretary		$0.80
Vienna		$1.00
*FREDERICK	$2.26	
Brunswick		$1.27
Burkittsville		$0.40
Emmitsburg		$0.53
Frederick City		$1.61
Middletown		$0.58
Mount Airy		$0.60
(Also in Carroll Co.)		
Myersville		$0.64
New Market		$0.30
Rosemont		$0.10
Thurmont		$0.62
Walkersville		$0.40
Woodsboro		$0.38
*GARRETT	$2.59	
Accident		$0.58
Deer Park		$0.75
Friendsville		$0.61
Grantsville		$0.76
Kitzmiller		$0.90
Loch Lynn Heights		$0.48
Mountain Lake Park		$0.80
Oakland		$1.20
*+HARFORD	$2.73	
Aberdeen	$2.34	$1.28
Bel Air	$2.34	$1.10
Havre de Grace	$2.34	$1.55
*HOWARD	$2.59	
KENT	$2.33	
Betterton		$0.80
Chestertown		$0.90
Galena		$0.60
Millington		$0.70
(Also in Q.A. Co.)		
Rock Hall		$0.80
*MONTGOMERY	$1.99	
Barnesville		$0.20
~ Battery Park		$0.11
Brookeville		$0.35
Chevy Chase		$0.19
Chevy Chase, Sec. 3		$0.22
Chevy Chase, Sec. 5		$0.09
Chevy Chase View		$0.08
Chevy Chase Village		$0.37
~ Drummond		$0.15
~ Friendship Heights		$0.23
Gaithersburg		$0.53
Garrett Park		$0.55
Glen Echo		$0.35
Personal Property		$0.75
Kensington		$0.50
Laytonsville		$0.35
Martin's Additions		$0.20
North Chevy Chase		$0.13
Now a Municipal Government		
~ Oakmont		$0.15
Poolesville		$0.67
Rockville - Primary Rate		$0.82
Somerset		$0.34
Takoma Park	$1.741	$1.76
(Also in P.G. Co.)		
Washington Grove		$0.63
*+PRINCE GEORGE'S	$2.426	
Berwyn Heights	$2.106	$1.04
Bladensburg	$2.046	$1.47
^Bowie	$2.296	$0.69
Brentwood	$2.316	$0.62
Capitol Heights	$2.186	$1.10
Cheverly	$2.066	$0.87
College Park	$2.236	$0.57
Colmar Manor	$2.246	$0.91
Personal Property	$2.246	$1.48
Cottage City	$2.086	$0.80
District Heights	$2.086	$1.10
Eagle Harbor	$2.186	$0.75
Edmonston	$2.106	$0.73
Fairmont Heights	$2.236	$0.75
Forest Heights	$2.076	$0.53
^Glenarden	$2.116	$0.63
Greenbelt	$2.056	$1.43
^Hyattsville	$2.056	$1.25
Landover Hills	$2.126	$1.00
Laurel	$2.046	$1.42
Morningside	$2.096	$1.00
Mount Rainier	$1.986	$1.24
New Carrollton	$2.266	$0.91
North Brentwood	$2.306	$0.72
C & I Real Prop.	$2.306	$1.20
Riverdale	$2.056	$1.23
Seat Pleasant	$2.196	$1.00
Takoma Park	$2.276	$1.76
(Also in Mont. Co.)		
University Park	$2.096	$1.45
Upper Marlboro	$2.236	$0.60

	County	Municipal
QUEEN ANNE'S	$2.35	
Barclay		$0.25
Centreville		$0.75
Church Hill		$0.85
Millington		$0.70
(Also in Kent Co.)		
Queen Anne		$0.55
(Also in Talbot Co.)		
Queenstown		$0.50
Sudlersville		$0.47
Templeville		$0.44
(Also in Caroline Co.)		
***ST. MARY'S**	$2.11	
Leonardtown		$0.37
SOMERSET	$2.15	
Crisfield		$1.50
Princess Anne		$1.95
TALBOT	$1.39	
Easton	1.364	$1.00
Oxford	1.377	$0.58
Queen Anne	1.39	$0.55
(Also in Q.A. Co.)		
-St. Michaels	1.377	$0.90
Personal Property of Utilities		
Other Pers. Prop.		$0.45
Trappe	1.39	$0.54
***WASHINGTON**	$2.21	
Boonsboro		$0.60
Clear Spring		$0.50
Funkstown		$0.55
Hagerstown		$1.70
Hancock		$0.91
Keedysville		$0.45
Sharpsburg		$0.44
Smithsburg		$0.70
Williamsport		$1.00
***WICOMICO**	$2.25	
Delmar		$1.69
Fruitland		$1.26
Hebron		$1.00
Mardela Springs		$0.50
Pittsville		$0.90
Salisbury		$1.65
Sharptown		$1.55
Willards		$1.15
WORCESTER	$1.68	
Berlin		$1.70
Ocean City		$1.25
Pocomoke City		$1.80
-Snow Hill		$1.80
Personal Property		$1.82
STATE		
Real Property	$0.21	
Personal Property	$0.00	

* Does not include tax rates for special taxing districts.
\- Different business personal property rate.
^ Different rate in town tax class.
~ Special taxing district.

Source: Department of Assessments and Taxation

Appendix III

ADMISSIONS AND AMUSEMENT TAX RATES AS Of DECEMBER 1, 1997

TAX AREA	ACTIVITIES	TAX % RATE
ALLEGANY COUNTY		
Barton	All Activities	4.5
Cumberland	All Activities	*10.0
Frostburg	All Activities	*10.0
Lanaconing, Luke	All Activities	5.0
Midland, Westernport	All Activities	*7.5
County Area	All Activities	*7.5
ANNE ARUNDEL COUNTY		
Annapolis	Billiard Parlors (J)	3.5
	Movies	7.5
	Rental of Sports or Recreational Equipment	5.0
	Sales	5.0
	All Other Activities	*10.0
County Area (A)(B)(C)	Bingo & Movies	7.5
	All Other Activities	*10.0
BALTIMORE CITY (A)(E)	Movies on Historic Register	5.0
	Single-Screen Movie Theaters	5.0
	All Other Activities	*10.0
Maryland Stadium Authority	Admissions	8.0
BALTIMORE COUNTY	All Activities	*10.0
CALVERT COUNTY		
Chesapeake Beach	All Activities	0.5
North Beach	All Activities	1.5
County Area	All Activities	1.0
CAROLINE COUNTY		
Denton	All Activities	5.0
Federalsburg	All Activities	4.5
Goldsboro, Greensboro, Henderson, Hillsboro, Marydell, Preston, Ridgely, Templeville & County Area	All Activities	Exempt
CARROLL COUNTY		
Hampstead (D)	Hampstead Swim Pool	Exempt
	All Activities	5.0
Manchester	All Activities	*10.0
Mt. Airy	Use & Rental of Sports or Recreational Equip.	5.0
	All Other Activities	*10.0
New Windsor	All Activities	5.0
Sykesville	All Activities	*10.0
Taneytown	All Activities	4.5
Union Bridge	All Activities	5.0
Westminster	All Activities	*10.0
County Area	All Activities	*10.0

TAX AREA	ACTIVITIES	TAX % RATE
CECIL COUNTY		
Cecilton	All Activities	*6.5
Charlestown, Port Deposit	All Activities	*10.0
Chesapeake City, North East(H), Rising Sun	All Activities	*6.0
Elkton	All Activities	5.0
Perryville (D)	All Activities	*8.5
County Area	All Activities	*6.0
CHARLES COUNTY		
Indian Head	All Activities	5.0
La Plata	All Activities	4.5
County Area	All Activities	*10.0
DORCHESTER COUNTY		
Cambridge	All Activities	4.0
Brookview, Church Creek, East New Market, Eldorado, Galestown, Hurlock, Secretary, Vienna, County Area	All Activities	0.5
FREDERICK COUNTY		
Brunswick	All Activities	*10.0
Burkittsville, Emmitsburg	Sales	0.5
	All Other Activities	5.0
Frederick City	Sales	0.5
	Movies, Outdoor Theatres, Miniature Golf	5.0
	All Other Activities	*10.0
Middletown	All Activities	5.0
Rosemont, Myersville	Sales	0.5
	All Other Activities	5.0
New Market	Sales	0.5
	All Other Activities	*10.0
Thurmont, Walkersville, Woodboro	All Activities	5.0
County Area	Sales	0.5
	All Other Activities	5.0
GARRETT COUNTY		
Accident (D), Deer Park (D), Kitzmiller (D), Loch Lynn Heights (D)	All Activities	4.5
Friendsville, Grantsville (D), Mt. Lake Park, Oakland	All Activities	*10.0
County Area (D)	All Activities	4.5
HARFORD COUNTY		
Aberdeen (A)(B)(D)(F)	All Activities	*10.0
Bel Air	All Activities	*10.0
Havre de Grace	All Activities	5.0
	Coin-Op Amuse. Dev.	10.0
County Area	Coin-Op Amuse. Dev.	10.0
	Night Club & Cabaret Admissions	2.0
	Sales	2.0
	All Other Activities	1.0

TAX AREA	ACTIVITIES	TAX % RATE
HOWARD COUNTY (A)(D)	Concerts, Operas & Live Theater, Indoor Athletic Fac. for Tennis, Baseball, Basketball Soccer and Volleyball	5.0
	All Other Activities	*7.5
KENT COUNTY		
Betterton, Galena, Millington	All Activities	4.5
Chestertown	All Activities	4.0
Rock Hall	All Activities	*10.0
County Area	All Activities	4.5
MONTGOMERY COUNTY		
Brookville (A)(B)(D), Chevy Chase View (A)(B)(D), Chevy Chase Village (A)(B)(D), Drummond (A)(B)(D), Friendship Heights (A)(B)(D), Garrett Park (A)(B)(D), Martin's Addition (A)(B)(D), North Chevy Chase (A)(B)(D), Oakmont (A)(B)(D), Washington Grove (A)(B)(D)	All Activities	*7.0
Barnesville	All Activities	4.0
Chevy Chase (D)	All Activities	4.0
Gaithersburg (B)(D)	Coin-Op Amuse. Dev.	10.0
	All Activities	*7.0
Glen Echo	All Activities	*10.0
Kensington, Laytonsville	All Activities	4.5
Poolesville	All Activities	0.5
Rockville (I)	Miniature Golf Fac.	7.0
	All Other Activities	*10.0
Somerset	All Activities	Exempt
Takoma Park (A)(B)	All Activities	*10.0
County Area (A)(B)(D)	All Activities	*7.0
PRINCE GEORGE'S COUNTY		
Berwyn Heights	All Activities	*9.0
Bladensburg, Bowie, Brentwood, Cheverly (D), Cottage City, District Heights, Fairmount Heights, Glenarden, Hyattsville, Landover Hills, Mount Rainier, Seat Pleasant	All Activities	*10.0
Capitol Heights, Colmar Manor, Riverdale	All Activities	5.0
College Park	Coin-Op. Amuse. Dev.	10.0
	All Other Activities	4.5
Eagle Harbor (B), Forest Heights (B), North Brentwood (B), University Park(B), Upper Marlboro (B)	Sales	0.5
	Coin-Op. Amuse. Dev.	5.0
	All Other Activities	*10.0
Edmonston (D)	All Activities	4.0

TAX AREA	ACTIVITIES	TAX % RATE
PRINCE GEORGE'S COUNTY (CONT'D.)		
Greenbelt (B)	Sales	5.0
	All Other Activities	*10.0
Laurel (D)	Movies & Coin-Op. Amuse. Devices	10.0
	All Other Activities	5.0
Morningside	All Activities	4.5
New Carrollton	Movies & Coin-Op. Amuse. Devices	10.0
	Swimming Pools	4.5
	All Other Activities	*6.0
County Area (B)	Sales	0.5
	Coin-Op. Amuse Dev.	5.0
	All Other Activities	*10.0
QUEEN ANNE'S COUNTY		
Barclay, Centreville	All Activities	5.0
Church Hill	All Activities	2.0
Queen Anne	All Activities	0.5
Queenstown, Suddlersville, Templeville	All Activities	5.0
County Area	All Activities	5.0
ST. MARY'S COUNTY		
Leonardtown	Movies	1.0
	All Other Activities	*10.0
County Area (D)	All Activities	2.0
SOMERSET COUNTY		
Crisfield, Princess Anne, County Area	All Activities	4.0
TALBOT COUNTY		
Easton, Oxford	All Activities	0.5
St. Michaels	Shows and Exhibits	
	Carnival Rides, Boat Rides, Fishing & Excursions	*10.0
	All Other Activities	4.0
Trappe (A)	All Activities	5.0
County Area (A)	All Activities	5.0
WASHINGTON COUNTY		
Boonsboro (D)	All Activities	4.0
Clear Spring	All Activities	*5.5
Funkstown	All Activities	5.0
Hagerstown	Bingo, Theatres, Operas, Concerts	3.0
	Concessions, Beaches, Carnivals, Shows, Exhibits	5.0
	All Other Activities	*10.0
	City & County Activities	Exempt
Hancock, Williamsport	All Activities	*10.0
Keedysville(D)(G), Sharpsburg(D)(G)	All Activities	5.0

TAX AREA	ACTIVITIES	TAX % RATE
WASHINGTON COUNTY (CONT'D.)		
Smithburg (D)	Amusement Rides, Bingo, Concessions	1.0
	All Other Activities	5.0
County Area (D)(G)	Coin-Op Amusement Devices	Exempt
	Bingo	3.0
	All Other Activities	5.0
WICOMICO COUNTY		
Delmar (D), Hebron (D), Mardella Springs (D), Pittsville (D), Sharpstown (D), Willards (D)	All Activities	4.5
Fruitland (D)	All Activities	4.0
Salisbury	Movies	5.0
	All Other Activities	4.5
County Area (D)	All Activities	4.5
WORCESTER COUNTY		
Berlin, Ocean City, Pocomoke City, Snow Hill	All Activities	2.0
County Area	All Activities	2.0

* Use a 5% rate for an admissions and amusement tax activity that is also subject to sales and use tax.

(A) Tax area exempts non-profit community associations.
(B) Tax area exempts non-profit groups organized to present the performing arts.
(C) Tax area exempts non-profit athletic organizations.
(D) Tax area does not impose the 5-10-15 cent tax on free passes and reduced rate admissions.
(E) Tax area exempts restaurants which provide non-amplified roving performers as entertainment.
(F) Tax area exempts bingo sponsored and operated by charitable organizations.
(G) Tax area exempts gross receipts derived from coin-operated amusement devices.
(H) Tax rate does not apply if the 5-10-15 cent tax on free passes and reduced rate admissions is paid.
(I) Tax area exempts non-profit community swimming pools.
(J) Includes the use of sporting or recreational facilities or equipment located in billiard parlors.

Source: Comptroller of the Treasury, Sales Tax Unit.

Appendix IV

INCOME TAX RATES

(As a Percentage of the State Income Tax Liability)
Year Ended June 30, 1997

ALLEGANY	60%
ANNE ARUNDEL	50%
BALTIMORE CITY	50%
BALTIMORE	55%
CALVERT	50%
CAROLINE	60%
CARROLL	58%
CECIL	50%
CHARLES	50%
DORCHESTER	50%
FREDERICK	50%
GARRETT	50%
HARFORD	50%
HOWARD	50%
KENT	50%
MONTGOMERY	60%
PRINCE GEORGE'S	60%
QUEEN ANNE'S	55%
ST. MARY'S	60%
SOMERSET	60%
TALBOT	55% in calendar 1996 / 40% in calendar 1997
WASHINGTON	50%
WICOMICO	60%
WORCESTER	30%

Sources: *Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1998)*
Department of Legislative Services

Appendix V

PROPERTY TRANSFER TAX RATES*

Year Ended June 30, 1997

ALLEGANY	$2.00 per $1,000 (.2%)
ANNE ARUNDEL	$10.00 per $1,000 (1%)
BALTIMORE CITY	$15.00 per $1,000 (1.5%)
BALTIMORE	$15.00 per $1,000 (1.5%)
CAROLINE	$5.00 per $1,000 (.5%)
CECIL	$10.00 per deed
DORCHESTER	$10.00 per $1,000 (1%)
GARRETT	$5.00 per $1,000 (1%)
HARFORD	$10.00 per $1,000 (1.0%)
HOWARD	$10.00 per $1,000 (1.0%)
KENT	$5.00 per $1,000 (.5%)
MONTGOMERY[1]	$5.00 per $1,000 (1% - 6%)
PRINCE GEORGE'S	$15.00 per $1,000 (1.4%)
QUEEN ANNE'S	$5.00 per $1,000 (.5%)
ST. MARY'S	$10.00 per $1,000 (1%)
TALBOT[2]	$10.00 per $1,000 (1%)
WORCESTER	$5.00 per $1,000 (.5%)

*These rates are in addition to the State transfer tax (0.5%)

[1]The rate varies for improved residential.
[2]The first $50,000 of consideration is exempt from taxation.

Sources: *Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1998)*
Department of Legislative Services

Appendix VI

RECORDATION TAX RATES

(PER $500 OF CONSIDERATION PAID)
Year Ended June 30, 1997

ALLEGANY	$2.20
ANNE ARUNDEL	$3.50
BALTIMORE CITY	$2.75
BALTIMORE	$2.50
CALVERT	$3.30
CAROLINE	$3.30
CARROLL	$3.50
CECIL	$2.20
CHARLES	$5.00
DORCHESTER	$3.30
FREDERICK	$3.50
GARRETT	$3.50
HARFORD	$3.30
HOWARD	$2.50
KENT	$3.30
MONTGOMERY	$2.20
PRINCE GEORGE'S	$2.20
QUEEN ANNE'S	$3.30
ST. MARY'S	$3.30
SOMERSET	$1.65
TALBOT	$3.30
WASHINGTON	$3.80
WICOMICO	$2.30
WORCESTER	$2.20

Source: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1998)

Appendix VII

SALES AND SERVICE TAX RATES

Year Ended June 30, 1997

SUBDIVISION	ITEM	TAX RATE
ALLEGANY	hotels/motels	5%
	coal tax	$.30/ton
ANNE ARUNDEL	miscellaneous fuels:	
	steam	$160/mil lbs.
	liquified petroleum	$.015/gallon
	fuel oil	$.02/ gallon
	telephone	8%
	electricity	3.91%
	natural gas	$0.00589/therm.
	boat slips	4%
	parking lots	$.15/space per day
	hotels/motels	7%
BALTIMORE CITY	telephone	12%
	electricity	8%
	hotels/motels	7.5%
	parking lots	$.60/day; $3.25/week
	steam	8%
	fuel oil	8%
	natural gas	8%
	liquefied petroleum	8%
BALTIMORE	telephone	8%
	electricity	7.5%
	hotels/motels	8%
CAROLINE	boat slips	$264-$300/year
CECIL(1)	hotels/motels	5%
CHARLES	hotels/motels	5%
DORCHESTER	hotels/motels	4%
	boat slips	$162.50-$245/year
GARRETT	natural gas	7% of wholesale market value
	hotels/motels	3%
HOWARD	hotels/motels	5%
KENT	hotels/motels	3%
MONTGOMERY	telephone	$.925 per mo. per resid. or bus. access line; $.092 per centrex access line
	electricity	$.0027571/k.w. hr(non-res); $.0010404/k.w. hr(res.)
	fuel oil	Varies
	gas (natural)	$.0093864/therm. (res.) $.0248740/therm (non-res.)
	steam	$.0117360/therm (res.) $.0311004/therm.(non-res.)
	coal	$2.436/ton (res.) $6.455/ton (non-res.)
	liquified petroleum	$.002028 /lb. (res.) $.0053742/lb. (non-res.)
	hotels/motels	7%
PRINCE GEORGE'S	hotels/motels	5%
	electricity	7.5%
	natural gas	7.5%
QUEEN ANNE'S	hotels/motels	3%
ST. MARY'S	fuel oil	$.049/gallon
	electricity	$.0395/k.w. hour
	liquefied petroleum	$0.05606/lb.
SOMERSET	hotels/motels	3%
TALBOT	hotels/motels	3%
WASHINGTON	hotels/motels	3%
WICOMICO	hotels/motels	5%
WORCESTER(2)	hotels/motels	3%

(1) Distributed entirely to the Town of Elkton.

(2) Tax collected by the county within Ocean City limits only. The county remits the taxes to Ocean City in full, less administrative expenses.

Source: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1998)

Appendix VIII

TRAILER PARK TAX RATES

Year Ended June 30, 1997

ALLEGANY	15% of rental charges
ANNE ARUNDEL	15% of gross rent
BALTIMORE CITY	--
BALTIMORE	10% of rental charges
CALVERT	20% of gross rent
CAROLINE	$15.00 per month per trailer
CARROLL	--
CECIL	$20.00 per month per trailer
CHARLES	$25 per year, plus $15 per month per trailer
DORCHESTER	15% of rental charges
FREDERICK	$15 per month per lot
GARRETT	15% of rental charges
HARFORD	$10.00 per month per lot
HOWARD	10% applied to first $3,600 in rent and 5% to any excess amounts
KENT	20% of rental charges
MONTGOMERY	--
PRINCE GEORGE'S	$5.00 per month per lot
QUEEN ANNE'S	--
ST. MARY'S	10% of rental charges
SOMERSET	--
TALBOT	$40 per quarter per unit
WASHINGTON	15% of rental charges
WICOMICO	15% of rental charges
WORCESTER	15% of rental charges

Source: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1998)

Appendix IX
COUNTY BOND RATING

SUBDIVISION	MOODY'S November 1997	STANDARD & POORS November 1997
ALLEGANY	Baa2	A-
ANNE ARUNDEL	Aa	AA+
BALTIMORE CITY	A1	A
BALTIMORE	Aaa	AAA
CALVERT	Aa	AA-
CAROLINE	A	Not Rated
CARROLL	Aa3	AA
CECIL	A	A+
CHARLES	Aa3	AA-
DORCHESTER	A	A
FREDERICK	Aa2	AA
GARRETT	Aaa	AAA
HARFORD	Aa	AA-
HOWARD	Aaa	AA+
KENT	A	Not Rated
MONTGOMERY	Aaa	AAA
PRINCE GEORGE'S	A1	AA-
QUEEN ANNE'S	A1	A
ST. MARY'S	A1	A+
SOMERSET	Not Rated	Not Rated
TALBOT	A1	Not Rated
WASHINGTON	A1	A+
WICOMICO	A1	A+
WORCESTER	Aa	Not Rated

Source: Maryland Association of Counties(Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1998)

NOTES TO PUBLICATION

NOTES TO THE PUBLICATION

Year Ended June 30, 1997

I. SIGNIFICANT POLICIES OF PRESENTATION

A. Governmental Operations - Operating

The amounts presented were compiled from the respective entity's general fund, special revenue fund, and debt service fund. The general fund represents the entity's general operating fund. Special revenue fund(s) represents the fund(s) used to account for the proceeds of specified revenue sources (other than debt service, major capital projects, or trust fund revenues) that are legally restricted to expenditures for specified purposes. The debt service fund represents the fund used to account for the accumulation of resources for, and the payment of, certain general long-term debt principal, interest, and related costs.

The measurement focus is upon the determination of changes in financial position, rather than upon net income determination.

B. Governmental Operations - Capital

The amounts presented were compiled from the respective entity's capital projects fund, which is used to account for financial resources to be used for the acquisition or construction of major capital facilities. As with the governmental operations - operating category, this fund's measurement focus is upon the determination of changes in financial position.

C. Enterprise Operations

This category includes the respective entity's enterprise funds, which account for operations (1) that are financed and operated in a manner similar to a private business enterprise - where the intent of the entity is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily from service charges; or (2) where the entity has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

In contrast to governmental operations - operating and capital categories, enterprise operations capitalize and depreciate fixed assets. Further, debt service principal payments are not recorded as expenses.

D. Component Units

In addition, the fiscal 1997 data includes revenues, expenditures, and debt information for component units. Component unit data was reported according to each unit's basis of accounting, accrual or modified accrual. Component units utilizing the accrual basis were reported in the enterprise operations category, while component units utilizing the modified accrual basis were reported in the governmental-operations operating category. If a component unit had a capital projects fund, the financial information pertaining to this fund was reported in the governmental operations - capital category.

II. REPORTING CHANGES

This year's report continues with the changes made in the 1995 report. These changes were as follows:

- **State Grants:** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.

- **Public Works:** Includes transportation services, sewer/solid waste/water services, and other public works services. Prior to fiscal 1995 this category contained highways and streets, sanitation and waste control, and other public works.
- **Transportation:** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
- **Sewer/Solid Waste/ Water:** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
- **Other Public Works:** Includes expenditures related to the operation of gas, electric, light, and power plants. Prior to fiscal 1995 this category contained airport services, transit services, water services, and gas/electric/light/power services.
- **Health:** Includes health and hospital expenditures. Prior to fiscal 1995 hospital expenditures were reported separately.
- **Primary/Secondary Education:** Includes expenditures for operating and maintaining public schools and other educational facilities, including tuition and fees paid by a county for residents attending the Maryland School for the Blind. Prior to fiscal 1995 these expenditures were reported under education.
- **Community College:** Includes expenditures for operating and maintaining community colleges. Prior to fiscal 1995 these expenditures were reported under education.
- **Economic Development Opportunity:** Includes expenditures incurred in the promotion of economic development, growth, and opportunity. Prior to fiscal 1995 these expenditures were reported separately.

III. REPORTING JURISDICTIONS

There were no changes in reporting jurisdictions for the year ended June 30, 1997.

IV. APPORTIONMENT OF FINANCIAL DATA OF JURISDICTIONS INDICATED IN OR SERVICING MORE THAN ONE COUNTY

A. <u>The following towns, located in more than one county, have been included in the following counties</u>:

Templeville (Caroline and Queen Anne's)	Caroline
Mt. Airy (Carroll and Frederick)	Carroll
Millington (Kent and Queen Anne's)	Kent
Takoma Park (Montgomery and Prince George's)	Montgomery
Queen Anne (Queen Anne's and Talbot)	Queen Anne's
Hampstead (Carroll and Baltimore)	Carroll

The Town of Delmar, located in both Wicomico County, Maryland and the State of Delaware, has reported data applicable to Wicomico County only.

B. Washington Suburban Transit Commission (WSTC) and Washington Suburban Sanitary Commission (WSSC)

Financial information for these entities was apportioned equally between Montgomery and Prince George's counties.

Although the public debt for the WSSC was apportioned equally between the two counties, this apportionment does not reflect each county's respective obligation for WSSC debt as guarantors. At June 30, 1997, the counties were liable as follows for nonself-supporting WSSC debt:

	Montgomery	Prince George's
As guarantor		$25,330,000
As co-guarantor	$15,000	10,000
	$15,000	$25,340,000

C. Chesapeake Community College

Financial information, excluding outstanding debt and debt service payments, was apportioned among the following counties on the basis of contributions to the board of trustees, as follows:

Caroline	19.5%
Dorchester	21.5%
Kent	13.0%
Queen Anne's	24.0%
Talbot	22.0%
	100.0%

D. Wor-Wic Tech Community College

Financial information, excluding outstanding debt and debt service payments, was apportioned among Wicomico and Worcester counties on the basis of contributions to the board of trustees, as follows:

Wicomico	70.0%
Worcester	30.0%
	100.0%

E. Northeast Maryland Waste Disposal Authority

The authority's financial information was not apportioned among any of the subdivisions that organized the entity (Baltimore City and Anne Arundel, Baltimore, Carroll, Harford, Howard, and Montgomery counties). For the year ending June 30, 1997, the authority incurred total expenses for waste control of $61,502,221 and recognized revenues of $62,280,744. In addition, the authority had $360,645,000 in long-term debt outstanding at the end of the fiscal year.

V. COMMUNITY COLLEGES

Amounts shown in the capital column include revenues/additions and expenditures/deductions to the plant fund.

VI. LOCAL GOVERNMENTS PARTICIPATING IN THE EMPLOYEES' RETIREMENT AND PENSION SYSTEMS OF THE STATE OF MARYLAND.

The following local governments were members of the Employees' Retirement and Pension Systems of the State of Maryland as of June 30, 1997 according to the Maryland State Retirement Agency:

1. Allegany Community College
2. Allegany County Board of Education
3. Allegany County Commission
4. Allegany County Housing Authority
5. Allegany County Library
6. Allegany County Transit Authority
7. Annapolis, City of
8. Anne Arundel County Bd. of Education
9. Anne Arundel Co.Community College
10. Berlin, Town of
11. Brunswick, Town of
12. Calvert County Board of Education
13. Cambridge, City of
14. Caroline County Board of Education
15. Carroll County Board of Education
16. Carroll Co. Public Library Employees
17. Cecil County Board of Education
18. Cecil County Commission
19. Cecil County Library
20. Charles County Community College
21. Cheverly, Town of
22. Cresaptown Civic Improvement Assoc.
23. Crisfield, City of
24. Crisfield Housing Authority
25. Cumberland, City of
26. Cumberland, City of - Police Dept.
27. Dorchester County Board of Education
28. Dorchester County Commission
29. Dorchester County Roads Board
30. Elkton, Town of
31. Frederick County Board of Education
32 Fruitland, City of
33. Garrett County Board of Education
34. Garrett County Commission
35. Garrett Co. Community Action Comm.
36. Garrett County Roads Board
37. Greenbelt, City of
38. Hagerstown, City of
39. Hagerstown Junior College
40. Harford Community College
41. Harford County Board of Education
42. Harford County Government
43. Harford County Library
44 Housing Authority of Cambridge
45. Howard Community College
46. Howard County Board of Education
47. Howard Co. Community Action Comm.
48. Hurlock, Town of
49. Hyattsville, City of
50. Manchester, Town of
51. Middletown, Town of
52. Montgomery College
53. Mount Rainier, City of
54. New Carrollton, City of
55. North Beach, Town of
56. Northeast Maryland Waste Disposal Authority
57. Pocomoke City
58. Preston, Town of
59. Prince George's Comm. College
60. Prince George's Co. Board of Ed.
61. Prince George's Co. Crossing Guards
62. Prince George's Co. Government
63. Prince George's Co. Memorial Library
64. Princess Anne, Town of
65. Queen Anne's Co. Board of Ed.
66. Queen Anne's County Commission
67. St. Mary's Co. Board of Education
68. St. Mary's County Commission
69. Salisbury, City of
70. Snow Hill, Town of
71. Somerset Co. Board of Education
72. Somerset County Commission
73. Somerset Co. Sanitary District, Inc.
74. Southern Md. Tri-County Community Action Committee
75. St. Michaels, Commissioners of
76. Takoma Park, City of
77. Talbot County Board of Education
78. Talbot County Council
79. Tri-County Council of Western Md.
80. Upper Marlboro, Town of
81. Walkersville, Town of
82. Washington County Board of Education
83. Washington County Library
84. Westminster, City of
85. Worcester County Board of Education
86. Worcester County Commission
87. Worcester County Liquor Board
88. Wor-Wic Tech Community College

INDEX OF LOCAL GOVERNMENTS

INDEX OF LOCAL GOVERNMENTS

	Page
Aberdeen	145,207,272
Accident	144,203
Allegany County	7, 37, 67, 97, 133, 134, 259
Annapolis	135, 175, 261
Anne Arundel County	8, 38, 68, 98, 99, 135, 261
Baltimore City	9, 39, 69, 100
Baltimore County	10, 40, 70, 102
Barclay	153, 237
Barnesville	147, 212
Barton	133, 167
Bel Air	145, 207, 272
Bel Air Special Taxing Area	133, 167
Berlin	159, 253, 287
Berwyn Heights	150, 223, 276
Betterton	146, 209
Bladensburg	150, 223, 276
Boonsboro	157, 244, 284
Bowie	150, 224, 276
Bowling Green & Roberts Place Special Taxing Area	133, 168
Brentwood	150, 224
Brookeville	147, 212
Brookview	141, 192
Brunswick	142, 197, 269
Burkittsville	142, 197
Calvert County	11, 41, 71, 103, 136, 262
Cambridge	141, 192, 268
Capitol Heights	150, 225, 276
Caroline County	12, 42, 72, 104, 137, 263
Carroll County	13, 43, 73, 105, 138, 264
Cecil County	14, 44, 74, 106, 139, 266
Cecilton	139, 186
Centreville	153, 237, 281
Charles County	15, 45, 75, 107, 108, 140, 267
Charlestown	139, 186
Chesapeake Beach	136, 176, 262
Chesapeake City	139, 187
Chestertown	146, 209, 273
Cheverly	150, 225, 277
Chevy Chase, Town of	147, 213, 274
Chevy Chase - Section 3	147, 213
Chevy Chase - Section 5	147, 214
Chevy Chase View	147, 214
Chevy Chase Village	147, 215, 274
Church Creek	141, 193
Church Hill	153, 238
Clear Spring	157, 244, 284
College Park	150, 226, 277
Colmar Manor	150 226
Cottage City	150 227
Cresaptown	133, 168, 259
Crisfield	155, 241, 282
Cumberland	133, 169, 259
Deer Park	144, 203
Delmar	158, 249, 286
Denton	137, 177, 263
District Heights	151, 227, 277
Dorchester County	16, 46, 76, 109, 141, 268
Drummond	148, 215
Eagle Harbor	151, 228
East New Market	142, 193
Easton	156, 242, 283
Edmonston	151, 228
Eldorado	141, 194
Ellerslie Special Taxing Area	133, 169
Elkton	139, 187, 266
Emmitsburg	142, 198, 269
Fairmount Heights	151, 229
Federalsburg	137, 177, 263
Forest Heights	151, 229, 277
Frederick, City of	142, 198, 269
Frederick County	17, 47, 77, 110, 142, 269
Friendship Heights	148, 216
Friendsville	144, 204
Frostburg	133, 170, 259
Fruitland	158, 286
Funkstown	157, 245, 284
Gaithersburg	148, 216, 274
Galena	146, 210
Galestown	141, 194
Garrett County	18, 48, 78, 111, 144, 271
Garrett Park	148, 217
Glenarden	151, 230, 278
Glen Echo	148, 217
Goldsboro	137, 178
Grantsville	144, 204
Greenbelt	151, 230, 278
Greensboro	137, 178
Hagerstown	157, 248, 284

	Page
Hampstead	138, 182, 264
Hancock	157, 246, 285
Harford County	19, 49, 79, 112, 145, 272
Havre de Grace	145, 208, 272
Hebron	158, 250
Henderson	137, 179
Highland Beach	135, 175
Hillsboro	137, 179
Howard County	20, 50, 80, 113
Hurlock	141, 195, 268
Hyattsville	151, 231, 278
Indian Head	140, 190, 267
Keedysville	157, 246
Kent County	21, 51, 81, 114, 146, 273
Kensington	148, 218, 274
Kitzmiller	144, 205
Landover Hills	152, 231
La Plata	140, 190
La Vale Sanitary Commission	133, 170, 260
Laurel	152, 232, 278
Laytonsville	148, 218
Leonardtown	154, 240
Loch Lynn Heights	144, 205
Lonaconing	133, 171
Luke	133, 171, 260
Manchester	138, 182, 264
Martin's Addition, Village of	149, 219
Mardela Springs	158, 250
Marydel	137, 180
Maryland-National Capital Park & Planning Commission	22, 23, 52, 53, 116, 118
McCoole Special Taxing Area	133, 172
Middletown	142, 199, 270
Midland	134, 172
Millington	146, 210
Montgomery County	22, 52, 82, 115, 116, 147, 274
Morningside	152, 232, 279
Mountain Lake Park	144, 206
Mt. Airy	138, 183, 264
Mt. Rainier	152, 233, 279
Mt. Savage Special Taxing Area	134, 173
Myersville	142, 199
New Carrollton	152, 233, 279
New Market	142, 200
New Windsor	138, 183
North Beach	136, 176, 262
North Brentwood	152, 234
North Chevy Chase	149, 219
North East	139, 188
Oakland	144, 206, 271
Oakmont	149, 220
Ocean City	159, 253, 287
Oxford	156, 242, 283
Perryville	139, 188, 266
Pittsville	158, 251
Pocomoke City	159, 254, 288
Poolesville	149, 220, 275
Port Deposit	139, 189
Port Tobacco	140, 191
Potomac Park	134, 173
Preston	137, 180, 263
Prince George's County	23, 53, 83, 117, 118, 150, 276
Princess Anne	155, 241, 282
Queen Anne	153, 238
Queen Anne's County	24, 54, 84, 119, 153, 281
Queenstown	153, 239
Ridgely	137, 181, 263
Rising Sun	139, 189, 266
Riverdale	152, 234, 279
Rock Hall	146, 211
Rockville	149, 221, 275
Rosemont	142, 200
St. Mary's County	25, 55, 85, 120, 154
St. Michaels	156, 243, 283
Salisbury	158, 251, 286
Seat Pleasant	152, 235
Secretary	141, 195
Sharpsburg	157, 247
Sharptown	158, 242
Smithsburg	157, 247, 285
Snow Hill	159, 254, 288
Somerset	149, 221
Somerset County	26, 56, 86, 121, 155, 282
Sudlersville	153, 239
Sykesville	138, 184, 264
Takoma Park	149, 222, 275
Talbot County	27, 57, 87, 122, 156, 283

	Page
Taneytown	138, 184, 265
Templeville	137, 181
Thurmont	142, 201, 270
Trappe	156, 243
Union Bridge	138, 185
University Park	152, 235, 280
Upper Marlboro	152, 236, 280
Upper Potomac River Comm.	7, 36
Vienna	141, 196
Walkersville	142, 201, 270
Washington County	28, 58, 8, 128, 157, 284
Washington Grove	149, 222
Washington Suburban Sanitary Comm.	22, 23, 52, 53, 116
Washington Suburban Tran. Comm.	22, 23, 52, 53
Westernport	134, 174, 260
Westminster	13, 185, 265
Wicomico County	29, 59, 89, 124, 158, 286
Willards	158, 252, 286
Williamsport	157, 248, 285
Woodsboro	142, 202
Worcester County	30, 60, 90, 125, 159, 287