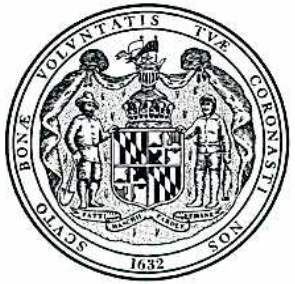
Local Government Finances in Maryland

Fiscal Year Ending June 30, 1998

Fiftieth Report to the Governor and the General Assembly of Maryland



August 1999

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 6, 1999

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

To the Honorable,
General Assembly of Maryland

Presented herewith is the fiftieth annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 1998. 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, 1998. In recent years the department has made several changes in reporting this information which could affect comparability with previous years. See the Notes to the Publication for a summary of these changes.

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. 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

Legislative Services Building • 90 State Circle • Annapolis, Maryland 21401-1991
410-946-5200 • FAX 410-946-5205 • TDD 410-946-5401
301-970-5200 • FAX 301-970-5205 • TDD 301-970-5401

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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.

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	1,170,199,460							1,170,199,460
Assessable Base - Prior Year	1,177,239,580							1,177,239,580
Increase/(Decrease)	(7,040,120)	0	0	0	0	0	0	(7,040,120)
% Increase/(Decrease)	-0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.6%
Assessable Base per Capita	16,405	0	0	0	0	0	0	16,405
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	35,519,095							35,519,095
Enterprise Fund Debt	1,575,503						15,595,000	17,170,503
State Loans	11,765,962	208,038						11,974,000
Short-term Debt								0
Subtotal	48,860,560	208,038	0	0	0	0	15,595,000	64,663,598
Plus: New Issues During the Year								
General Long-term Debt								0
Enterprise Fund Debt	339,500							339,500
State Loans	207,625							207,625
Short-term Debt								0
Subtotal	547,125	0	0	0	0	0	0	547,125
Less: Debt Redeemed During the Year								
General Long-term Debt	2,460,184							2,460,184
Enterprise Fund Debt	72,246						495,000	567,246
State Loans	435,755	102,408						538,163
Short-term Debt								0
Subtotal	2,968,185	102,408	0	0	0	0	495,000	3,565,593
Debt Outstanding, End of the Year								
General Long-term Debt	33,058,911	0	0	0	0	0	0	33,058,911
Enterprise Fund Debt	1,842,757	0	0	0	0	0	15,100,000	16,942,757
State Loans	11,537,832	105,630	0	0	0	0	0	11,643,462
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	46,439,500	105,630	0	0	0	0	15,100,000	61,645,130
Less: Sinking Fund Assets								0
Total Public Debt	46,439,500	105,630	0	0	0	0	15,100,000	61,645,130
Debt to Assessable Base	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%
Revenues and Expenditures								
Total Revenues	72,005,186	103,059	69,175,751	19,447,516	6,967,187	1,263,754	6,288,764	145,492,205
Total Expenditures	75,289,656	103,059	69,321,151	20,839,087	6,967,187	1,201,295	6,482,594	150,445,017
Excess of Revenues Over/ (Under) Expenditures	(3,284,470)	0	(145,400)	(1,391,571)	0	62,459	(193,830)	(4,952,812)

Year Ending June 30, 1998

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	13,702,108,737						13,702,108,737
Assessable Base - Prior Year	13,398,657,053						13,398,657,053
Increase/(Decrease)	303,451,684	0	0	0	0	0	303,451,684
% Increase/(Decrease)	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%
Assessable Base per Capita	28,782	0	0	0	0	0	28,782
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	329,007,398						329,007,398
Enterprise Fund Debt	295,800,469						295,800,469
State Loans	3,595,225	2,357,826					5,953,051
Short-term Debt	32,000,000						32,000,000
Subtotal	660,403,092	2,357,826	0	0	0	0	662,760,918
Plus: New Issues During the Year							
General Long-term Debt	67,000,000						67,000,000
Enterprise Fund Debt	23,875,660						23,875,660
State Loans	316,288						316,288
Short-term Debt	35,000,000						35,000,000
Subtotal	126,191,948	0	0	0	0	0	126,191,948
Less: Debt Redeemed During the Year							
General Long-term Debt	29,652,608						29,652,608
Enterprise Fund Debt	20,967,578						20,967,578
State Loans	199,749	348,337					548,086
Short-term Debt	67,000,000						67,000,000
Subtotal	117,819,935	348,337	0	0	0	0	118,168,272
Debt Outstanding, End of the Year							
General Long-term Debt	366,354,790	0	0	0	0	0	366,354,790
Enterprise Fund Debt	298,708,551	0	0	0	0	0	298,708,551
State Loans	3,711,764	2,009,489	0	0	0	0	5,721,253
Short-term Debt	0	0	0	0	0	0	0
Subtotal	668,775,105	2,009,489	0	0	0	0	670,784,594
Less: Sinking Fund Assets	79,172,541						79,172,541
Total Public Debt	589,602,564	2,009,489	0	0	0	0	591,612,053
Debt to Assessable Base	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%
Revenues and Expenditures							
Total Revenues	852,748,161	428,977	485,223,927	56,769,842	21,194,460	14,256,842	1,081,460,253
Total Expenditures	817,805,397	428,977	486,112,645	56,364,289	21,194,460	14,130,892	1,046,874,704
Excess of Revenues Over/ (Under) Expenditures	34,942,764	0	(888,718)	405,553	0	125,950	34,585,549

Baltimore City

	City Council	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	8,126,886,473					8,126,886,473
Assessable Base - Prior Year	8,281,326,074					8,281,326,074
Increase/(Decrease)	(154,439,601)	0	0	0	0	(154,439,601)
% Increase/(Decrease)	-1.9%	0.0%	0.0%	0.0%	0.0%	-1.9%
Assessable Base per Capita	12,588	0	0	0	0	12,588
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	454,880,750					454,880,750
Enterprise Fund Debt	481,781,635					481,781,635
State Loans	11,770,449	15,540,162	19,908			27,330,519
Short-term Debt						0
Subtotal	948,432,834	15,540,162	19,908	0	0	963,992,904
Plus: New Issues During the Year						
General Long-term Debt	70,601,987					70,601,987
Enterprise Fund Debt	176,304,975					176,304,975
State Loans						0
Short-term Debt						0
Subtotal	246,906,962	0	0	0	0	246,906,962
Less: Debt Redeemed During the Year						
General Long-term Debt	58,976,464					58,976,464
Enterprise Fund Debt	107,880,388					107,880,388
State Loans	1,067,027	6,313,329	19,908			7,400,264
Short-term Debt						0
Subtotal	167,923,879	6,313,329	19,908	0	0	174,257,116
Debt Outstanding, End of the Year						
General Long-term Debt	466,506,273	0	0	0	0	466,506,273
Enterprise Fund Debt	550,206,222	0	0	0	0	550,206,222
State Loans	10,703,422	9,226,833	0	0	0	19,930,255
Short-term Debt	0	0	0	0	0	0
Subtotal	1,027,415,917	9,226,833	0	0	0	1,036,642,750
Less: Sinking Fund Assets						0
Total Public Debt	1,027,415,917	9,226,833	0	0	0	1,036,642,750
Debt to Assessable Base	12.6%	0.0%	0.0%	0.0%	0.0%	12.8%
Revenues and Expenditures						
Total Revenues	1,622,121,455	380,126	763,756,579	70,375,932	26,890,913	2,254,188,189
Total Expenditures	1,543,941,024	380,126	769,574,802	70,375,932	24,633,033	2,179,568,101
Excess of Revenues Over/ (Under) Expenditures	78,180,431	0	(5,818,223)	0	2,257,880	74,620,088

Baltimore County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	17,410,000,933					17,410,000,933
Assessable Base - Prior Year	17,079,226,967					17,079,226,967
Increase/(Decrease)	330,773,966	0	0	0	0	330,773,966
% Increase/(Decrease)	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%
Assessable Base per Capita	24,118	0	0	0	0	24,118
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	882,625,947					882,625,947
Enterprise Fund Debt	310,000					310,000
State Loans						0
Short-term Debt						0
Subtotal	882,935,947	0	0	0	0	882,935,947
Plus: New Issues During the Year						
General Long-term Debt	236,140,457					236,140,457
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	236,140,457	0	0	0	0	236,140,457
Less: Debt Redeemed During the Year						
General Long-term Debt	196,096,090					196,096,090
Enterprise Fund Debt	103,333					103,333
State Loans						0
Short-term Debt						0
Subtotal	196,199,423	0	0	0	0	196,199,423
Debt Outstanding, End of the Year						
General Long-term Debt	922,670,314	0	0	0	0	922,670,314
Enterprise Fund Debt	206,667	0	0	0	0	206,667
State Loans	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	922,876,981	0	0	0	0	922,876,981
Less: Sinking Fund Assets	2,500,000					2,500,000
Total Public Debt	920,376,981	0	0	0	0	920,376,981
Debt to Assessable Base	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Revenues and Expenditures						
Total Revenues	1,303,606,564	733,191,222	112,979,701	28,875,135	27,104,989	1,672,135,458
Total Expenditures	1,262,868,396	737,343,724	110,985,772	28,875,135	27,114,829	1,633,565,703
Excess of Revenues Over/ (Under) Expenditures	40,738,168	(4,152,502)	1,993,929	0	(9,840)	38,569,755

Calvert County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	2,836,686,900					2,836,686,900
Assessable Base - Prior Year	2,722,911,735					2,722,911,735
Increase/(Decrease)	113,775,165	0	0	0	0	113,775,165
% Increase/(Decrease)	4.2%	0.0%	0.0%	0.0%	0.0%	4.2%
Assessable Base per Capita	39,466	0	0	0	0	39,466
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	52,709,918					52,709,918
Enterprise Fund Debt	12,874,662					12,874,662
State Loans	8,493,476	1,907,798				10,401,274
Short-term Debt						0
Subtotal	74,078,056	1,907,798	0	0	0	75,985,854
Plus: New Issues During the Year						
General Long-term Debt						0
Enterprise Fund Debt						0
State Loans	1,537,189					1,537,189
Short-term Debt						0
Subtotal	1,537,189	0	0	0	0	1,537,189
Less: Debt Redeemed During the Year						
General Long-term Debt	2,872,859					2,872,859
Enterprise Fund Debt	687,096					687,096
State Loans	2,133,479	352,617				2,486,096
Short-term Debt						0
Subtotal	5,693,434	352,617	0	0	0	6,046,051
Debt Outstanding, End of the Year						
General Long-term Debt	49,837,059	0	0	0	0	49,837,059
Enterprise Fund Debt	12,187,566	0	0	0	0	12,187,566
State Loans	7,897,186	1,555,181	0	0	0	9,452,367
Short-term Debt	0	0	0	0	0	0
Subtotal	69,921,811	1,555,181	0	0	0	71,476,992
Less: Sinking Fund Assets						0
Total Public Debt	69,921,811	1,555,181	0	0	0	71,476,992
Debt to Assessable Base	2.5%	0.0%	0.0%	0.0%	0.0%	2.5%
Revenues and Expenditures						
Total Revenues	122,857,928	408,066	87,323,105	3,222,395	1,678,258	160,802,294
Total Expenditures	122,215,412	408,066	86,381,181	3,222,395	1,676,519	159,216,115
Excess of Revenues Over/ (Under) Expenditures	642,516	0	941,924	0	1,739	1,586,179

Year Ending June 30, 1998

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	484,746,691						484,746,691
Assessable Base - Prior Year	464,564,915						464,564,915
Increase/(Decrease)	20,181,776	0	0	0	0	0	20,181,776
% Increase/(Decrease)	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%
Assessable Base per Capita	16,438	0	0	0	0	0	16,438
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	14,047,398						14,047,398
Enterprise Fund Debt							0
State Loans	2,655,179	1,130,540	15,461				3,801,180
Short-term Debt	1,459,827						1,459,827
Subtotal	18,162,404	1,130,540	15,461	0	0	0	19,308,405
Plus: New Issues During the Year							
General Long-term Debt	8,761,203						8,761,203
Enterprise Fund Debt							0
State Loans							0
Short-term Debt	1,040,173						1,040,173
Subtotal	9,801,376	0	0	0	0	0	9,801,376
Less: Debt Redeemed During the Year							
General Long-term Debt	1,614,208						1,614,208
Enterprise Fund Debt							0
State Loans	174,955	147,262	15,461				337,678
Short-term Debt	1,500,000						1,500,000
Subtotal	3,289,163	147,262	15,461	0	0	0	3,451,886
Debt Outstanding, End of the Year							
General Long-term Debt	21,194,393	0	0	0	0	0	21,194,393
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	2,480,224	983,278	0	0	0	0	3,463,502
Short-term Debt	1,000,000	0	0	0	0	0	1,000,000
Subtotal	24,674,617	983,278	0	0	0	0	25,657,895
Less: Sinking Fund Assets							0
Total Public Debt	24,674,617	983,278	0	0	0	0	25,657,895
Debt to Assessable Base	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%
Revenues and Expenditures							
Total Revenues	36,496,779	152,530	32,636,077	2,470,949	3,019,040	1,228,943	62,725,041
Total Expenditures	30,543,694	152,530	32,855,632	2,104,689	3,019,040	1,214,522	56,610,830
Excess of Revenues Over/ (Under) Expenditures	5,953,085	0	(219,555)	366,260	0	14,421	6,114,211

Year Ending June 30, 1998

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	3,446,926,740						3,446,926,740
Assessable Base - Prior Year	3,354,352,138						3,354,352,138
Increase/(Decrease)	92,574,602	0	0	0	0	0	92,574,602
% Increase/(Decrease)	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%
Assessable Base per Capita	23,026	0	0	0	0	0	23,026
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	147,385,677						147,385,677
Enterprise Fund Debt	28,252,772						28,252,772
State Loans	6,849,203	1,461,688					8,310,891
Short-term Debt							0
Subtotal	182,487,652	1,461,688	0	0	0	0	183,949,340
Plus: New Issues During the Year							
General Long-term Debt	20,835,000						20,835,000
Enterprise Fund Debt	1,800,000						1,800,000
State Loans							0
Short-term Debt							0
Subtotal	22,635,000	0	0	0	0	0	22,635,000
Less: Debt Redeemed During the Year							
General Long-term Debt	8,853,930						8,853,930
Enterprise Fund Debt	1,881,185						1,881,185
State Loans	143,535	217,851					361,386
Short-term Debt							0
Subtotal	10,878,650	217,851	0	0	0	0	11,096,501
Debt Outstanding, End of the Year							
General Long-term Debt	159,366,747	0	0	0	0	0	159,366,747
Enterprise Fund Debt	28,171,587	0	0	0	0	0	28,171,587
State Loans	6,705,668	1,243,837	0	0	0	0	7,949,505
Short-term Debt	0	0	0	0	0	0	0
Subtotal	194,244,002	1,243,837	0	0	0	0	195,487,839
Less: Sinking Fund Assets							0
Total Public Debt	194,244,002	1,243,837	0	0	0	0	195,487,839
Debt to Assessable Base	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	5.7%
Revenues and Expenditures							
Total Revenues	222,752,760	254,645	175,839,619	12,221,213	8,216,513	6,432,095	313,274,560
Total Expenditures	217,526,139	254,645	173,938,360	12,429,125	8,216,513	6,203,380	306,125,877
Excess of Revenues Over/ (Under) Expenditures	5,226,621	0	1,901,259	(207,912)	0	228,715	7,148,683

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	1,814,050,240						1,814,050,240
Assessable Base - Prior Year	1,741,244,478						1,741,244,478
Increase/(Decrease)	72,805,762	0	0	0	0	0	72,805,762
% Increase/(Decrease)	4.2%	0.0%	0.0%	0.0%	0.0%	0.0%	4.2%
Assessable Base per Capita	21,983	0	0	0	0	0	21,983
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	43,409,491						43,409,491
Enterprise Fund Debt	6,034,011						6,034,011
State Loans	1,528,484	6,161,259					7,689,743
Short-term Debt							0
Subtotal	50,971,986	6,161,259	0	0	0	0	57,133,245
Plus: New Issues During the Year							
General Long-term Debt	4,850,000						4,850,000
Enterprise Fund Debt							0
State Loans							0
Short-term Debt							0
Subtotal	4,850,000	0	0	0	0	0	4,850,000
Less: Debt Redeemed During the Year							
General Long-term Debt	2,534,656						2,534,656
Enterprise Fund Debt	1,129,150						1,129,150
State Loans	784,963	803,249					1,588,212
Short-term Debt							0
Subtotal	4,448,769	803,249	0	0	0	0	5,252,018
Debt Outstanding, End of the Year							
General Long-term Debt	45,724,835	0	0	0	0	0	45,724,835
Enterprise Fund Debt	4,904,861	0	0	0	0	0	4,904,861
State Loans	743,521	5,358,010	0	0	0	0	6,101,531
Short-term Debt	0	0	0	0	0	0	0
Subtotal	51,373,217	5,358,010	0	0	0	0	56,731,227
Less: Sinking Fund Assets							0
Total Public Debt	51,373,217	5,358,010	0	0	0	0	56,731,227
Debt to Assessable Base	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%
Revenues and Expenditures							
Total Revenues	94,749,070	1,024,455	93,781,371	16,897,221	5,454,037	1,553,098	157,302,672
Total Expenditures	99,104,765	1,024,455	93,688,551	12,104,360	5,454,037	1,564,516	156,784,104
Excess of Revenues Over/ (Under) Expenditures	(4,355,695)	0	92,820	4,792,861	0	(11,418)	518,568

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	3,125,929,530						3,125,929,530
Assessable Base - Prior Year	3,021,092,410						3,021,092,410
Increase/(Decrease)	104,837,120	0	0	0	0	0	104,837,120
% Increase/(Decrease)	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%
Assessable Base per Capita	26,499	0	0	0	0	0	26,499
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	73,545,813						73,545,813
Enterprise Fund Debt	37,651,389						37,651,389
State Loans	9,918,570	8,595,349					18,513,919
Short-term Debt							0
Subtotal	121,115,772	8,595,349	0	0	0	0	129,711,121
Plus: New Issues During the Year							
General Long-term Debt	5,364,936						5,364,936
Enterprise Fund Debt	760,064						760,064
State Loans							0
Short-term Debt							0
Subtotal	6,125,000	0	0	0	0	0	6,125,000
Less: Debt Redeemed During the Year							
General Long-term Debt	5,801,485						5,801,485
Enterprise Fund Debt	3,537,456						3,537,456
State Loans	527,737	1,107,458					1,635,195
Short-term Debt							0
Subtotal	9,866,678	1,107,458	0	0	0	0	10,974,136
Debt Outstanding, End of the Year							
General Long-term Debt	73,109,264	0	0	0	0	0	73,109,264
Enterprise Fund Debt	34,873,997	0	0	0	0	0	34,873,997
State Loans	9,390,833	7,487,891	0	0	0	0	16,878,724
Short-term Debt	0	0	0	0	0	0	0
Subtotal	117,374,094	7,487,891	0	0	0	0	124,861,985
Less: Sinking Fund Assets							0
Total Public Debt	117,374,094	7,487,891	0	0	0	0	124,861,985
Debt to Assessable Base	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%
Revenues and Expenditures							
Total Revenues	184,191,203	1,050,159	140,997,129	31,539,268	6,271,562	2,023,844	285,575,513
Total Expenditures	174,880,718	1,050,159	139,266,786	30,434,990	6,271,562	1,871,794	273,278,357
Excess of Revenues Over/ (Under) Expenditures	9,310,485	0	1,730,343	1,104,278	0	152,050	12,297,156

Dorchester County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Sanitary District	Total
Property Valuation								
Assessable Base - Current Year	667,954,135							667,954,135
Assessable Base - Prior Year	648,697,824							648,697,824
Increase/(Decrease)	19,256,311	0	0	0	0	0	0	19,256,311
% Increase/(Decrease)	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Assessable Base per Capita	22,640	0	0	0	0	0	0	22,640
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	17,532,348							17,532,348
Enterprise Fund Debt	230,000							230,000
State Loans	3,163,145	873,551					364,092	4,400,788
Short-term Debt								0
Subtotal	20,925,493	873,551	0	0	0	0	364,092	22,163,136
Plus: New Issues During the Year								
General Long-term Debt	563,211							563,211
Enterprise Fund Debt								0
State Loans	438,100							438,100
Short-term Debt								0
Subtotal	1,001,311	0	0	0	0	0	0	1,001,311
Less: Debt Redeemed During the Year								
General Long-term Debt	1,427,877							1,427,877
Enterprise Fund Debt	7,500							7,500
State Loans	102,731	160,520					7,753	271,004
Short-term Debt								0
Subtotal	1,538,108	160,520	0	0	0	0	7,753	1,706,381
Debt Outstanding, End of the Year								
General Long-term Debt	16,667,682	0	0	0	0	0	0	16,667,682
Enterprise Fund Debt	222,500	0	0	0	0	0	0	222,500
State Loans	3,498,514	713,031	0	0	0	0	356,339	4,567,884
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	20,388,696	713,031	0	0	0	0	356,339	21,458,066
Less: Sinking Fund Assets								0
Total Public Debt	20,388,696	713,031	0	0	0	0	356,339	21,458,066
Debt to Assessable Base	3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.2%
Revenues and Expenditures								
Total Revenues	34,683,433	154,483	34,954,040	2,795,415	3,554,247	983,107	432,814	60,856,483
Total Expenditures	37,645,948	154,483	34,682,233	2,381,061	3,554,247	672,406	430,667	62,819,989
Excess of Revenues Over/ (Under) Expenditures	(2,962,515)	0	271,807	414,354	0	310,701	2,147	(1,963,506)

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	4,575,825,500						4,575,825,500
Assessable Base - Prior Year	4,401,376,486						4,401,376,486
Increase/(Decrease)	174,449,014	0	0	0	0	0	174,449,014
% Increase/(Decrease)	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%
Assessable Base per Capita	24,499	0	0	0	0	0	24,499
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	88,023,766						88,023,766
Enterprise Fund Debt	49,304,016						49,304,016
State Loans	23,823,682						23,823,682
Short-term Debt							0
Subtotal	161,151,464	0	0	0	0	0	161,151,464
Plus: New Issues During the Year							
General Long-term Debt	44,745,075						44,745,075
Enterprise Fund Debt	22,754,925						22,754,925
State Loans	3,291,106						3,291,106
Short-term Debt							0
Subtotal	70,791,106	0	0	0	0	0	70,791,106
Less: Debt Redeemed During the Year							
General Long-term Debt	5,420,170						5,420,170
Enterprise Fund Debt	2,068,957						2,068,957
State Loans	1,113,041						1,113,041
Short-term Debt							0
Subtotal	8,602,168	0	0	0	0	0	8,602,168
Debt Outstanding, End of the Year							
General Long-term Debt	127,348,671	0	0	0	0	0	127,348,671
Enterprise Fund Debt	69,989,984	0	0	0	0	0	69,989,984
State Loans	26,001,747	0	0	0	0	0	26,001,747
Short-term Debt	0	0	0	0	0	0	0
Subtotal	223,340,402	0	0	0	0	0	223,340,402
Less: Sinking Fund Assets							0
Total Public Debt	223,340,402	0	0	0	0	0	223,340,402
Debt to Assessable Base	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	4.9%
Revenues and Expenditures							
Total Revenues	300,348,509	0	218,244,415	20,288,156	11,161,828	3,606,114	421,352,512
Total Expenditures	258,395,499	0	215,877,964	18,230,311	11,161,828	3,353,979	374,723,071
Excess of Revenues Over/ (Under) Expenditures	41,953,010	0	2,366,451	2,057,845	0	252,135	46,629,441

Garrett County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	753,776,389					753,776,389
Assessable Base - Prior Year	735,643,837					735,643,837
Increase/(Decrease)	18,132,552	0	0	0	0	18,132,552
% Increase/(Decrease)	2.5%	0.0%	0.0%	0.0%	0.0%	2.5%
Assessable Base per Capita	25,781	0	0	0	0	25,781
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	10,833,207					10,833,207
Enterprise Fund Debt	5,736,943					5,736,943
State Loans	3,217,994					3,217,994
Short-term Debt	2,940,000					2,940,000
Subtotal	22,728,144	0	0	0	0	22,728,144
Plus: New Issues During the Year						
General Long-term Debt	2,016,672					2,016,672
Enterprise Fund Debt	1,379,290					1,379,290
State Loans	1,234,339					1,234,339
Short-term Debt						0
Subtotal	4,630,301	0	0	0	0	4,630,301
Less: Debt Redeemed During the Year						
General Long-term Debt	1,161,822					1,161,822
Enterprise Fund Debt	1,253,639					1,253,639
State Loans	383,368					383,368
Short-term Debt	2,940,000					2,940,000
Subtotal	5,738,829	0	0	0	0	5,738,829
Debt Outstanding, End of the Year						
General Long-term Debt	11,688,057	0	0	0	0	11,688,057
Enterprise Fund Debt	5,862,594	0	0	0	0	5,862,594
State Loans	4,068,965	0	0	0	0	4,068,965
Short-term Debt	0	0	0	0	0	0
Subtotal	21,619,616	0	0	0	0	21,619,616
Less: Sinking Fund Assets						0
Total Public Debt	21,619,616	0	0	0	0	21,619,616
Debt to Assessable Base	2.9%	0.0%	0.0%	0.0%	0.0%	2.9%
Revenues and Expenditures						
Total Revenues	41,229,065	31,822,759	8,354,313	4,742,889	644,920	70,737,224
Total Expenditures	39,379,385	31,745,051	8,177,675	4,742,889	590,047	68,578,325
Excess of Revenues Over/ (Under) Expenditures	1,849,680	77,708	176,638	0	54,873	2,158,899

Year Ending June 30, 1998

Harford County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	4,813,436,537					4,813,436,537
Assessable Base - Prior Year	4,571,335,684					4,571,335,684
Increase/(Decrease)	242,100,853	0	0	0	0	242,100,853
% Increase/(Decrease)	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Assessable Base per Capita	22,423	0	0	0	0	22,423
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	87,763,474					87,763,474
Enterprise Fund Debt	56,872,227					56,872,227
State Loans	56,572,446					56,572,446
Short-term Debt	1,576,087	19,908				1,595,995
Subtotal	202,784,234	19,908	0	0	0	202,804,142
Plus: New Issues During the Year						
General Long-term Debt	35,139,667					35,139,667
Enterprise Fund Debt	16,645,000					16,645,000
State Loans	1,330,688					1,330,688
Short-term Debt	669,939					669,939
Subtotal	53,785,294	0	0	0	0	53,785,294
Less: Debt Redeemed During the Year						
General Long-term Debt	6,378,751					6,378,751
Enterprise Fund Debt	4,712,598					4,712,598
State Loans	2,868,745					2,868,745
Short-term Debt	2,246,026	19,908				2,265,934
Subtotal	16,206,120	19,908	0	0	0	16,226,028
Debt Outstanding, End of the Year						
General Long-term Debt	116,524,390	0	0	0	0	116,524,390
Enterprise Fund Debt	68,804,629	0	0	0	0	68,804,629
State Loans	55,034,389	0	0	0	0	55,034,389
Short-term Debt	0	0	0	0	0	0
Subtotal	240,363,408	0	0	0	0	240,363,408
Less: Sinking Fund Assets						0
Total Public Debt	240,363,408	0	0	0	0	240,363,408
Debt to Assessable Base	5.0%	0.0%	0.0%	0.0%	0.0%	5.0%
Revenues and Expenditures						
Total Revenues	289,295,914	231,515,695	28,284,720	7,225,845	7,890,048	423,873,878
Total Expenditures	298,712,939	230,676,913	26,975,210	7,225,845	7,632,436	430,884,999
Excess of Revenues Over/ (Under) Expenditures	(9,417,025)	838,782	1,309,510	0	257,612	(7,011,121)

Howard County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	7,480,407,870					7,480,407,870
Assessable Base - Prior Year	7,172,509,680					7,172,509,680
Increase/(Decrease)	307,898,190	0	0	0	0	307,898,190
% Increase/(Decrease)	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Assessable Base per Capita	31,645	0	0	0	0	31,645
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	549,256,697					549,256,697
Enterprise Fund Debt	116,026,493					116,026,493
State Loans	21,019,163					21,019,163
Short-term Debt						0
Subtotal	686,302,353	0	0	0	0	686,302,353
Plus: New Issues During the Year						
General Long-term Debt	162,415,590					162,415,590
Enterprise Fund Debt	19,475,000					19,475,000
State Loans	453,988					453,988
Short-term Debt						0
Subtotal	182,344,578	0	0	0	0	182,344,578
Less: Debt Redeemed During the Year						
General Long-term Debt	189,098,793					189,098,793
Enterprise Fund Debt	17,030,656					17,030,656
State Loans	693,538					693,538
Short-term Debt						0
Subtotal	206,822,987	0	0	0	0	206,822,987
Debt Outstanding, End of the Year						
General Long-term Debt	522,573,494	0	0	0	0	522,573,494
Enterprise Fund Debt	118,470,837	0	0	0	0	118,470,837
State Loans	20,779,613	0	0	0	0	20,779,613
Short-term Debt	0	0	0	0	0	0
Subtotal	661,823,944	0	0	0	0	661,823,944
Less: Sinking Fund Assets						0
Total Public Debt	661,823,944	0	0	0	0	661,823,944
Debt to Assessable Base	8.8%	0.0%	0.0%	0.0%	0.0%	8.8%
Revenues and Expenditures						
Total Revenues	495,579,048	293,038,634	33,141,516	7,608,130	9,159,264	610,787,319
Total Expenditures	507,968,198	290,763,605	33,238,194	7,608,130	9,242,514	621,081,368
Excess of Revenues Over/ (Under) Expenditures	(12,389,150)	2,275,029	(96,678)	0	(83,250)	(10,294,049)

Year Ending June 30, 1998

Kent County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	530,589,045					530,589,045
Assessable Base - Prior Year	517,090,157					517,090,157
Increase/(Decrease)	13,498,888	0	0	0	0	13,498,888
% Increase/(Decrease)	2.6%	0.0%	0.0%	0.0%	0.0%	2.6%
Assessable Base per Capita	28,036	0	0	0	0	28,036
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	4,052,045					4,052,045
Enterprise Fund Debt	5,035,979					5,035,979
State Loans	973,512					973,512
Short-term Debt	606,430					606,430
Subtotal	10,667,966	0	0	0	0	10,667,966
Plus: New Issues During the Year						
General Long-term Debt	1,824,000					1,824,000
Enterprise Fund Debt						0
State Loans						0
Short-term Debt	1,040,269					1,040,269
Subtotal	2,864,269	0	0	0	0	2,864,269
Less: Debt Redeemed During the Year						
General Long-term Debt	518,738					518,738
Enterprise Fund Debt	61,159					61,159
State Loans	42,509					42,509
Short-term Debt	855,933					855,933
Subtotal	1,478,339	0	0	0	0	1,478,339
Debt Outstanding, End of the Year						
General Long-term Debt	5,357,307	0	0	0	0	5,357,307
Enterprise Fund Debt	4,974,820	0	0	0	0	4,974,820
State Loans	931,003	0	0	0	0	931,003
Short-term Debt	790,766	0	0	0	0	790,766
Subtotal	12,053,896	0	0	0	0	12,053,896
Less: Sinking Fund Assets						0
Total Public Debt	12,053,896	0	0	0	0	12,053,896
Debt to Assessable Base	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Revenues and Expenditures						
Total Revenues	26,962,968	19,837,551	1,559,942	2,897,053	417,075	39,371,601
Total Expenditures	26,973,205	21,523,124	1,328,718	2,897,053	418,322	40,837,434
Excess of Revenues Over/ (Under) Expenditures	(10,237)	(1,685,573)	231,224	0	(1,247)	(1,465,833)

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	30,929,092,105								30,929,092,105
Assessable Base - Prior Year	30,392,876,021								30,392,876,021
Increase/(Decrease)	536,216,084	0	0	0	0	0	0	0	536,216,084
% Increase/(Decrease)	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%
Assessable Base per Capita	36,782	0	0	0	0	0	0	0	36,782
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	1,054,844,797					31,355,000			1,086,199,797
Enterprise Fund Debt	734,566,335					7,438,672	918,705,000		1,660,710,007
State Loans							10,226,000		10,226,000
Short-term Debt									0
Subtotal	1,789,411,132	0	0	0	0	38,793,672	928,931,000	0	2,757,135,804
Plus: New Issues During the Year									
General Long-term Debt	409,911,606								409,911,606
Enterprise Fund Debt	112,778,032					7,891,118	102,107,500		222,776,650
State Loans									0
Short-term Debt									0
Subtotal	522,689,638	0	0	0	0	7,891,118	102,107,500	0	632,688,256
Less: Debt Redeemed During the Year									
General Long-term Debt	260,388,324					1,905,000			262,293,324
Enterprise Fund Debt	103,724,142					5,479,270	119,477,500		228,680,912
State Loans							722,000		722,000
Short-term Debt									0
Subtotal	364,112,466	0	0	0	0	7,384,270	120,199,500	0	491,696,236
Debt Outstanding, End of the Year									
General Long-term Debt	1,204,368,079	0	0	0	0	29,450,000		0	1,233,818,079
Enterprise Fund Debt	743,620,225	0	0	0	0	9,850,520	901,335,000	0	1,654,805,745
State Loans	0	0	0	0	0	0	9,504,000	0	9,504,000
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	1,947,988,304	0	0	0	0	39,300,520	910,839,000	0	2,898,127,824
Less: Sinking Fund Assets									0
Total Public Debt	1,947,988,304	0	0	0	0	39,300,520	910,839,000	0	2,898,127,824
Debt to Assessable Base	6.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.4%
Revenues and Expenditures									
Total Revenues	2,179,551,157	1,057,073,054	118,221,872	36,789,240	30,790,588	82,136,543	216,762,000	125,646	2,797,193,092
Total Expenditures	1,953,437,129	1,058,406,758	119,060,326	36,789,240	29,034,203	80,844,515	172,551,500	116,588	2,526,025,965
Excess of Revenues Over/ (Under) Expenditures	226,114,028	(1,333,704)	(838,454)	0	1,756,385	1,292,028	44,210,500	9,058	271,167,127

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	17,159,141,300									17,159,141,300
Assessable Base - Prior Year	16,991,421,580									16,991,421,580
Increase/(Decrease)	167,719,720	0	0	0	0	0	0	0	0	167,719,720
% Increase/(Decrease)	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%
Assessable Base per Capita	22,061	0	0	0	0	0	0	0	0	22,061
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	536,704,243						111,165,000			647,869,243
Enterprise Fund Debt	225,808,216						2,283,560	918,705,000		1,146,796,776
State Loans	17,831,758	21,055,352	19,908					10,226,000		49,133,018
Short-term Debt										0
Subtotal	780,344,217	21,055,352	19,908	0	0	0	113,448,560	928,931,000	0	1,843,799,037
Plus: New Issues During the Year										
General Long-term Debt	209,484						28,325,000			28,534,484
Enterprise Fund Debt	4,691							102,107,500		102,112,191
State Loans										0
Short-term Debt										0
Subtotal	214,175	0	0	0	0	0	28,325,000	102,107,500	0	130,646,675
Less: Debt Redeemed During the Year										
General Long-term Debt	42,422,322						12,835,000			55,257,322
Enterprise Fund Debt	14,145,047						211,134	119,477,500		133,833,681
State Loans	1,187,586	4,505,632	19,908					722,000		6,435,126
Short-term Debt										0
Subtotal	57,754,955	4,505,632	19,908	0	0	0	13,046,134	120,199,500	0	195,526,129
Debt Outstanding, End of the Year										
General Long-term Debt	494,491,405	0	0	0	0	0	126,655,000	0	0	621,146,405
Enterprise Fund Debt	211,667,860	0	0	0	0	0	2,072,426	901,335,000	0	1,115,075,286
State Loans	16,644,172	16,549,720	0	0	0	0	0	9,504,000	0	42,697,892
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	722,803,437	16,549,720	0	0	0	0	128,727,426	910,839,000	0	1,778,919,583
Less: Sinking Fund Assets										0
Total Public Debt	722,803,437	16,549,720	0	0	0	0	128,727,426	910,839,000	0	1,778,919,583
Debt to Assessable Base	4.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.4%
Revenues and Expenditures										
Total Revenues	1,066,746,344	4,929,780	860,863,073	62,241,486	23,523,599	17,247,799	119,172,700	216,762,000	17,301,101	1,922,010,663
Total Expenditures	1,096,293,968	4,929,780	858,295,924	63,189,362	23,523,599	17,396,555	127,205,136	172,551,500	17,836,090	1,914,444,695
Excess of Revenues Over/ (Under) Expenditures	(29,547,624)	0	2,567,149	(947,876)	0	(148,756)	(8,032,436)	44,210,500	(534,990)	7,565,968

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	1,126,218,547						1,126,218,547
Assessable Base - Prior Year	1,087,241,942						1,087,241,942
Increase/(Decrease)	38,976,605	0	0	0	0	0	38,976,605
% Increase/(Decrease)	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%
Assessable Base per Capita	28,388	0	0	0	0	0	28,388
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	34,944,467						34,944,467
Enterprise Fund Debt	10,677,448						10,677,448
State Loans	9,252,060	121,778					9,373,838
Short-term Debt							0
Subtotal	54,873,975	121,778	0	0	0	0	54,995,753
Plus: New Issues During the Year							
General Long-term Debt	297,563						297,563
Enterprise Fund Debt							0
State Loans	289,371						289,371
Short-term Debt							0
Subtotal	586,934	0	0	0	0	0	586,934
Less: Debt Redeemed During the Year							
General Long-term Debt	1,368,866						1,368,866
Enterprise Fund Debt	680,338						680,338
State Loans	495,144	59,946					555,090
Short-term Debt							0
Subtotal	2,544,348	59,946	0	0	0	0	2,604,294
Debt Outstanding, End of the Year							
General Long-term Debt	33,873,164	0	0	0	0	0	33,873,164
Enterprise Fund Debt	9,997,110	0	0	0	0	0	9,997,110
State Loans	9,046,287	61,832	0	0	0	0	9,108,119
Short-term Debt	0	0	0	0	0	0	0
Subtotal	52,916,561	61,832	0	0	0	0	52,978,393
Less: Sinking Fund Assets							0
Total Public Debt	52,916,561	61,832	0	0	0	0	52,978,393
Debt to Assessable Base	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%
Revenues and Expenditures							
Total Revenues	65,995,185	60,327	56,069,189	3,182,282	3,166,595	1,051,901	89,035,514
Total Expenditures	76,899,048	60,327	56,057,161	2,710,764	3,166,595	989,649	99,393,579
Excess of Revenues Over/ (Under) Expenditures	(10,903,863)	0	12,028	471,518	0	62,252	(10,358,065)

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	1,854,770,865					1,854,770,865
Assessable Base - Prior Year	1,767,937,915					1,767,937,915
Increase/(Decrease)	86,832,950	0	0	0	0	86,832,950
% Increase/(Decrease)	4.9%	0.0%	0.0%	0.0%	0.0%	4.9%
Assessable Base per Capita	21,156	0	0	0	0	21,156
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	53,745,000		2,120,877			55,865,877
Enterprise Fund Debt	30,136,557					30,136,557
State Loans	5,463,157	3,252,721				8,715,878
Short-term Debt						0
Subtotal	89,344,714	3,252,721	2,120,877	0	0	94,718,312
Plus: New Issues During the Year						
General Long-term Debt	26,555,000					26,555,000
Enterprise Fund Debt	1,318,235					1,318,235
State Loans	1,792,380					1,792,380
Short-term Debt						0
Subtotal	29,665,615	0	0	0	0	29,665,615
Less: Debt Redeemed During the Year						
General Long-term Debt	7,790,000		541,242			8,331,242
Enterprise Fund Debt	2,128,329					2,128,329
State Loans	720,150	738,124				1,458,274
Short-term Debt						0
Subtotal	10,638,479	738,124	541,242	0	0	11,917,845
Debt Outstanding, End of the Year						
General Long-term Debt	72,510,000	0	1,579,635	0	0	74,089,635
Enterprise Fund Debt	29,326,463	0	0	0	0	29,326,463
State Loans	6,535,387	2,514,597	0	0	0	9,049,984
Short-term Debt	0	0	0	0	0	0
Subtotal	108,371,850	2,514,597	1,579,635	0	0	112,466,082
Less: Sinking Fund Assets	1,249,179					1,249,179
Total Public Debt	107,122,671	2,514,597	1,579,635	0	0	111,216,903
Debt to Assessable Base	5.8%	0.0%	0.0%	0.0%	0.0%	6.0%
Revenues and Expenditures						
Total Revenues	143,788,166	725,060	101,339,311	3,314,548	1,597,495	198,318,870
Total Expenditures	125,100,223	725,060	101,393,001	3,314,548	1,586,981	179,674,103
Excess of Revenues Over/ (Under) Expenditures	18,687,943	0	(53,690)	0	10,514	18,644,767

Somerset County

	County Commissioners	Board of Education	Board of Health	Library Board	Total
Property Valuation					
Assessable Base - Current Year	308,079,121				308,079,121
Assessable Base - Prior Year	300,015,110				300,015,110
Increase/(Decrease)	8,064,011	0	0	0	8,064,011
% Increase/(Decrease)	2.7%	0.0%	0.0%	0.0%	2.7%
Assessable Base per Capita	12,680	0	0	0	12,680
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	6,891,591				6,891,591
Enterprise Fund Debt	7,521,864				7,521,864
State Loans	305,945				305,945
Short-term Debt	776,178				776,178
Subtotal	15,495,578	0	0	0	15,495,578
Plus: New Issues During the Year					
General Long-term Debt	5,137,447				5,137,447
Enterprise Fund Debt					0
State Loans	21,466				21,466
Short-term Debt	30,700				30,700
Subtotal	5,189,613	0	0	0	5,189,613
Less: Debt Redeemed During the Year					
General Long-term Debt	3,231,230				3,231,230
Enterprise Fund Debt	279,621				279,621
State Loans					0
Short-term Debt	90,115				90,115
Subtotal	3,600,966	0	0	0	3,600,966
Debt Outstanding, End of the Year					
General Long-term Debt	8,797,808	0	0	0	8,797,808
Enterprise Fund Debt	7,242,243	0	0	0	7,242,243
State Loans	327,411	0	0	0	327,411
Short-term Debt	716,763	0	0	0	716,763
Subtotal	17,084,225	0	0	0	17,084,225
Less: Sinking Fund Assets					0
Total Public Debt	17,084,225	0	0	0	17,084,225
Debt to Assessable Base	5.5%	0.0%	0.0%	0.0%	5.5%
Revenues and Expenditures					
Total Revenues	24,504,580	22,009,868	3,317,203	467,313	41,507,656
Total Expenditures	24,317,052	23,008,753	3,317,203	468,985	42,320,685
Excess of Revenues Over/ (Under) Expenditures	187,528	(998,885)	0	(1,672)	(813,029)

Talbot County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,219,248,708					1,219,248,708
Assessable Base - Prior Year	1,182,597,813					1,182,597,813
Increase/(Decrease)	36,650,895	0	0	0	0	36,650,895
% Increase/(Decrease)	3.1%	0.0%	0.0%	0.0%	0.0%	3.1%
Assessable Base per Capita	36,874	0	0	0	0	36,874
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	7,690,912					7,690,912
Enterprise Fund Debt	996,366					996,366
State Loans	4,821,215					4,821,215
Short-term Debt						0
Subtotal	13,508,493	0	0	0	0	13,508,493
Plus: New Issues During the Year						
General Long-term Debt	15,075,000					15,075,000
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	15,075,000	0	0	0	0	15,075,000
Less: Debt Redeemed During the Year						
General Long-term Debt	6,555,912					6,555,912
Enterprise Fund Debt	53,131					53,131
State Loans	128,648					128,648
Short-term Debt						0
Subtotal	6,737,691	0	0	0	0	6,737,691
Debt Outstanding, End of the Year						
General Long-term Debt	16,210,000	0	0	0	0	16,210,000
Enterprise Fund Debt	943,235	0	0	0	0	943,235
State Loans	4,692,567	0	0	0	0	4,692,567
Short-term Debt	0	0	0	0	0	0
Subtotal	21,845,802	0	0	0	0	21,845,802
Less: Sinking Fund Assets						0
Total Public Debt	21,845,802	0	0	0	0	21,845,802
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%
Revenues and Expenditures						
Total Revenues	52,458,566	31,251,888	2,470,949	3,367,210	621,073	64,580,134
Total Expenditures	42,148,272	31,230,078	2,104,689	3,367,210	582,930	53,843,627
Excess of Revenues Over/ (Under) Expenditures	10,310,294	21,810	366,260	0	38,143	10,736,507

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	2,554,793,136						2,554,793,136
Assessable Base - Prior Year	2,447,358,600						2,447,358,600
Increase/(Decrease)	107,434,536	0	0	0	0	0	107,434,536
% Increase/(Decrease)	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	4.4%
Assessable Base per Capita	20,061	0	0	0	0	0	20,061
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	79,505,747						79,505,747
Enterprise Fund Debt	35,557,638						35,557,638
State Loans	22,625,352	4,228,937					26,854,289
Short-term Debt							0
Subtotal	137,688,737	4,228,937	0	0	0	0	141,917,674
Plus: New Issues During the Year							
General Long-term Debt	7,000,000						7,000,000
Enterprise Fund Debt							0
State Loans	125,215						125,215
Short-term Debt							0
Subtotal	7,125,215	0	0	0	0	0	7,125,215
Less: Debt Redeemed During the Year							
General Long-term Debt	5,346,716						5,346,716
Enterprise Fund Debt	550,609						550,609
State Loans	471,992	418,265					890,257
Short-term Debt							0
Subtotal	6,369,317	418,265	0	0	0	0	6,787,582
Debt Outstanding, End of the Year							
General Long-term Debt	81,159,031	0	0	0	0	0	81,159,031
Enterprise Fund Debt	35,007,029	0	0	0	0	0	35,007,029
State Loans	22,278,575	3,810,672	0	0	0	0	26,089,247
Short-term Debt	0	0	0	0	0	0	0
Subtotal	138,444,635	3,810,672	0	0	0	0	142,255,307
Less: Sinking Fund Assets							0
Total Public Debt	138,444,635	3,810,672	0	0	0	0	142,255,307
Debt to Assessable Base	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.6%
Revenues and Expenditures							
Total Revenues	128,478,362	588,415	119,428,489	17,668,306	8,878,680	2,916,444	213,121,365
Total Expenditures	131,641,042	588,415	118,198,867	16,733,567	8,878,680	2,325,799	213,529,039
Excess of Revenues Over/ (Under) Expenditures	(3,162,680)	0	1,229,622	934,739	0	590,645	(407,674)

Wicomico County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,516,640,060					1,516,640,060
Assessable Base - Prior Year	1,500,633,121					1,500,633,121
Increase/(Decrease)	16,006,939	0	0	0	0	16,006,939
% Increase/(Decrease)	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Assessable Base per Capita	19,109	0	0	0	0	19,109
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	42,305,029					42,305,029
Enterprise Fund Debt	5,583,908					5,583,908
State Loans	5,405,239	19,908				5,425,147
Short-term Debt						0
Subtotal	53,294,176	19,908	0	0	0	53,314,084
Plus: New Issues During the Year						
General Long-term Debt	15,759,712					15,759,712
Enterprise Fund Debt	1,037,231					1,037,231
State Loans	194,158					194,158
Short-term Debt						0
Subtotal	16,991,101	0	0	0	0	16,991,101
Less: Debt Redeemed During the Year						
General Long-term Debt	5,495,277					5,495,277
Enterprise Fund Debt	615,804					615,804
State Loans	241,162	19,908				261,070
Short-term Debt						0
Subtotal	6,352,243	19,908	0	0	0	6,372,151
Debt Outstanding, End of the Year						
General Long-term Debt	52,569,464	0	0	0	0	52,569,464
Enterprise Fund Debt	6,005,335	0	0	0	0	6,005,335
State Loans	5,358,235	0	0	0	0	5,358,235
Short-term Debt	0	0	0	0	0	0
Subtotal	63,933,034	0	0	0	0	63,933,034
Less: Sinking Fund Assets	209,607					209,607
Total Public Debt	63,723,427	0	0	0	0	63,723,427
Debt to Assessable Base	4.2%	0.0%	0.0%	0.0%	0.0%	4.2%
Revenues and Expenditures						
Total Revenues	106,436,649	86,621,095	7,688,456	8,095,179	1,805,083	166,316,500
Total Expenditures	97,506,042	88,320,503	7,516,388	8,095,179	1,762,452	158,870,602
Excess of Revenues Over/ (Under) Expenditures	8,930,607	(1,699,408)	172,068	0	42,631	7,445,898

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	2,426,505,995						2,426,505,995
Assessable Base - Prior Year	2,380,191,243						2,380,191,243
Increase/(Decrease)	46,314,752	0	0	0	0	0	46,314,752
% Increase/(Decrease)	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%
Assessable Base per Capita	56,709	0	0	0	0	0	56,709
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	19,464,167						19,464,167
Enterprise Fund Debt	17,688,136						17,688,136
State Loans	1,528,890						1,528,890
Short-term Debt	2,675						2,675
Subtotal	38,683,868	0	0	0	0	0	38,683,868
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans							0
Short-term Debt							0
Subtotal	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt	1,759,167						1,759,167
Enterprise Fund Debt	722,856						722,856
State Loans	220,237						220,237
Short-term Debt	2,675						2,675
Subtotal	2,704,935	0	0	0	0	0	2,704,935
Debt Outstanding, End of the Year							
General Long-term Debt	17,705,000	0	0	0	0	0	17,705,000
Enterprise Fund Debt	16,965,280	0	0	0	0	0	16,965,280
State Loans	1,308,653	0	0	0	0	0	1,308,653
Short-term Debt	0	0	0	0	0	0	0
Subtotal	35,978,933	0	0	0	0	0	35,978,933
Less: Sinking Fund Assets							0
Total Public Debt	35,978,933	0	0	0	0	0	35,978,933
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%
Revenues and Expenditures							
Total Revenues	79,731,821	0	46,764,109	3,283,094	5,576,068	977,203	95,311,372
Total Expenditures	78,778,924	0	46,563,495	3,221,309	5,576,068	977,203	94,096,076
Excess of Revenues Over/ (Under) Expenditures	952,897	0	200,614	61,785	0	0	1,215,296

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	Transit Commissions	Total
Property Valuation										
Assessable Base - Current Year	130,034,015,017									130,034,015,017
Assessable Base - Prior Year	127,337,542,363									127,337,542,363
Increase/(Decrease)	2,696,472,654	0	0	0	0	0	0	0	0	2,696,472,654
% Increase/(Decrease)	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Assessable Base per Capita	25,525	0	0	0	0	0	0	0	0	25,525
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	4,626,688,977	0	2,120,877				142,520,000	0	0	4,771,329,854
Enterprise Fund Debt	2,166,022,567	0	0				9,722,232	1,853,005,000	0	4,028,749,799
State Loans	232,580,106	66,894,999	75,185				0	20,816,092	0	320,366,382
Short-term Debt	39,361,197	0	19,908				0	0	0	39,381,105
Subtotal	7,064,652,847	66,894,999	2,215,970	0	0	0	152,242,232	1,873,821,092	0	9,159,827,140
Plus: New Issues During the Year										
General Long-term Debt	1,140,203,610	0	0				28,325,000	102,107,500	0	1,270,636,110
Enterprise Fund Debt	378,472,603	0	0				7,891,118	109,998,618	0	496,362,339
State Loans	11,231,913	0	0				0	0	0	11,231,913
Short-term Debt	37,781,081	0	0				0	0	0	37,781,081
Subtotal	1,567,689,207	0	0	0	0	0	36,216,118	212,106,118	0	1,816,011,443
Less: Debt Redeemed During the Year										
General Long-term Debt	847,226,449	0	541,242				14,740,000	119,477,500	0	981,985,191
Enterprise Fund Debt	284,292,818	0	0				5,690,404	120,694,500	0	410,677,722
State Loans	14,136,051	15,274,998	75,185				0	729,753	0	30,215,987
Short-term Debt	74,634,749	0	19,908				0	0	0	74,654,657
Subtotal	1,220,290,067	15,274,998	636,335	0	0	0	20,430,404	240,901,753	0	1,497,533,557
Debt Outstanding, End of the Year										
General Long-term Debt	4,919,666,138	0	1,579,635	0	0	0	156,105,000	0	0	5,059,980,773
Enterprise Fund Debt	2,260,202,352	0	0	0	0	0	11,922,946	1,817,770,000	0	4,114,434,416
State Loans	229,675,968	51,620,001	0	0	0	0	0	19,364,339	0	301,382,308
Short-term Debt	2,507,529	0	0	0	0	0	0	0	0	2,507,529
Subtotal	7,412,051,987	51,620,001	1,579,635	0	0	0	168,027,946	1,837,134,339	0	9,478,305,026
Less: Sinking Fund Assets	83,131,327	0	0	0	0	0	0	0	0	83,131,327
Total Public Debt	7,328,920,660	51,620,001	1,579,635	0	0	0	168,027,946	1,837,134,339	0	9,395,173,699
Debt to Assessable Base	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.2%
Revenues and Expenditures										
Total Revenues	9,547,318,873	10,260,082	5,792,757,950	561,506,217	286,814,575	162,608,163	201,309,243	440,245,578	17,426,746	13,347,330,367
Total Expenditures	9,139,372,075	10,260,082	5,795,226,262	550,129,886	286,814,575	156,645,241	207,762,365	352,016,261	17,952,678	12,843,305,079
Excess of Revenues Over/ (Under) Expenditures	407,946,798	0	(2,468,312)	11,376,331	0	5,962,922	(6,453,122)	88,229,317	(525,932)	504,025,288

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 1998. 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 calculated under 1997 Maryland tax law.
- ***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.

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	23,767,146		423,657	24,190,803							24,190,803	16.6%	339
Taxes - Local - Income	16,831,635			16,831,635							16,831,635	11.6%	236
Taxes - Local - Other	1,451,159		230,694	1,681,853							1,681,853	1.2%	24
Licenses and Permits	468,556			468,556							468,556	0.3%	7
Intergovernmental													
Federal Grants	3,561,579	248,498		3,810,077		6,680,664	2,781,121	3,139,840	15,051		16,426,753	11.3%	230
State Grants	9,003,374	1,301,243		10,304,617	103,059	36,527,750	4,504,225	3,061,693	459,595		54,960,939	37.8%	770
Other Grants	36,668	3,119	12,751	52,538		0	0		0		52,538	0.0%	1
Service Charges	1,458,140		9,275,952	10,734,092		0	6,841,784		31,402	6,284,711	23,891,989	16.4%	335
Fines and Forfeitures	8,208			8,208							8,208	0.0%	0
Miscellaneous	2,909,093	250,299	555,790	3,715,182		1,528,979	1,245,386		277,706	4,053	6,771,306	4.7%	95
Debt Proceeds	207,625			207,625		0	0		0		207,625	0.1%	3
County Contributions						24,438,358	4,075,000	765,654	480,000				
Total Revenues	59,703,183	1,803,159	10,498,844	72,005,186	103,059	69,175,751	19,447,516	6,967,187	1,263,754	6,288,764	145,492,205	100.0%	2,040
Expenditures By Function													
General Government	4,099,030	75,166		4,174,196							4,174,196	2.8%	59
Public Safety													
Police	1,439,415			1,439,415							1,439,415	1.0%	20
Fire	765,699			765,699							765,699	0.5%	11
Corrections	2,168,511	147,042		2,315,553							2,315,553	1.5%	32
Other	1,521,035	82,560		1,603,595							1,603,595	1.1%	22
Public Works													
Transportation	6,336,130	1,645,649		7,981,779							7,981,779	5.3%	112
Sewer/Solid Waste/Water	1,983,259	48,233	5,101,857	7,133,349						5,149,069	12,282,418	8.2%	172
Other				0							0	0.0%	0
Health	285,882			285,882				6,967,187			7,253,069	4.8%	102
Social Services	1,392,351		5,672,452	7,064,803							7,064,803	4.7%	99
Primary/Secondary Education	400			400		69,321,151					69,321,551	46.1%	972
Community Colleges				0			20,839,087				20,839,087	13.9%	292
Parks, Recreation, & Culture	464,854			464,854							464,854	0.3%	7
Libraries		1,200,000		1,200,000					1,201,295		2,401,295	1.6%	34
Natural Resources	171,048			171,048							171,048	0.1%	2
Community Dev. & Pub. Housing	1,284,327			1,284,327							1,284,327	0.9%	18
Economic Dev. & Opportunity	1,361,763	1,742,127		3,103,890							3,103,890	2.1%	44
Debt Service													
Principal	2,830,350			2,830,350	102,408	0	0		0		2,932,758	1.9%	41
Interest	2,315,773		408,422	2,724,195	651	0	0		0	1,333,525	4,058,371	2.7%	57
Intergovernmental	232,411			232,411							232,411	0.2%	3
Miscellaneous	605,796	149,102		754,898							754,898	0.5%	11
Transfers to Boards	27,205,463	2,553,549		29,759,012									
Total Expenditures	56,463,497	7,643,428	11,182,731	75,289,656	103,059	69,321,151	20,839,087	6,967,187	1,201,295	6,482,594	150,445,017	100.0%	2,109
Excess of Revenues Over/ (Under) Expenditures	3,239,686	(5,840,269)	(683,887)	(3,284,470)	0	(145,400)	(1,391,571)	0	62,459	(193,830)	(4,952,812)		

"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	309,555,895			309,555,895						309,555,895	28.6%	650
Taxes - Local - Income	204,081,366			204,081,366						204,081,366	18.9%	429
Taxes - Local - Other	66,130,274	281,805	1,784,617	68,196,696						68,196,696	6.3%	143
Licenses and Permits	12,934,158			12,934,158						12,934,158	1.2%	27
Intergovernmental												
Federal Grants	6,861,959	2,609,987		9,471,946		18,958,336	3,533,620	4,569,469	0	36,533,371	3.4%	77
State Grants	42,718,027	9,468,182		52,186,209	428,977	145,982,872	12,985,770	8,094,819	2,813,448	222,492,095	20.6%	467
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	22,067,881		96,706,354	118,774,235		0	14,425,098		628,392	133,827,725	12.4%	281
Fines and Forfeitures	375,948			375,948						375,948	0.0%	1
Miscellaneous	11,336,085	3,080,024	7,755,599	22,171,708		6,540,053	9,688,621		62,617	38,462,999	3.6%	81
Debt Proceeds		55,000,000		55,000,000		0	0		0	55,000,000	5.1%	116
County Contributions						313,742,666	16,136,733	8,530,172	10,752,385			
Total Revenues	676,061,593	70,439,998	106,246,570	852,748,161	428,977	485,223,927	56,769,842	21,194,460	14,256,842	1,081,460,253	100.0%	2,272
Expenditures By Function												
General Government	59,194,330	18,957,189		78,151,519						78,151,519	7.5%	164
Public Safety												
Police	53,946,193	15,743,041		69,689,234						69,689,234	6.7%	146
Fire	48,195,148			48,195,148						48,195,148	4.6%	101
Corrections	19,621,721			19,621,721						19,621,721	1.9%	41
Other	7,853,239			7,853,239						7,853,239	0.8%	16
Public Works												
Transportation	28,794,381	21,158,449		49,952,830						49,952,830	4.8%	105
Sewer/Solid Waste/Water	266,000		90,573,265	90,839,265						90,839,265	8.7%	191
Other				0						0	0.0%	0
Health	8,622,389			8,622,389				21,194,460		29,816,849	2.8%	63
Social Services	13,057,728			13,057,728						13,057,728	1.2%	27
Primary/Secondary Education				0		486,112,645				486,112,645	46.4%	1,021
Community Colleges				0			56,364,289			56,364,289	5.4%	118
Parks, Recreation, & Culture	9,051,137	7,084,449		16,135,586						16,135,586	1.5%	34
Libraries				0					14,130,892	14,130,892	1.3%	30
Natural Resources	143,328			143,328						143,328	0.0%	0
Community Dev. & Pub. Housing		3,122,619		3,122,619						3,122,619	0.3%	7
Economic Dev. & Opportunity	883,642			883,642						883,642	0.1%	2
Debt Service												
Principal	29,866,314			29,866,314	348,337	0	0		0	30,214,651	2.9%	63
Interest	17,336,051		13,052,159	30,388,210	80,640	0	0		0	30,468,850	2.9%	64
Intergovernmental				0						0	0.0%	0
Miscellaneous	2,120,669			2,120,669						2,120,669	0.2%	4
Transfers to Boards	308,790,492	40,371,464		349,161,956								
Total Expenditures	607,742,762	106,437,211	103,625,424	817,805,397	428,977	486,112,645	56,364,289	21,194,460	14,130,892	1,046,874,704	100.0%	2,199
Excess of Revenues Over/ (Under) Expenditures	68,318,831	(35,997,213)	2,621,146	34,942,764	0	(888,718)	405,553	0	125,950	34,585,549		

"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	464,864,065			464,864,065					464,864,065	20.6%	720
Taxes - Local - Income	137,747,681			137,747,681					137,747,681	6.1%	213
Taxes - Local - Other	74,278,764			74,278,764					74,278,764	3.3%	115
Licenses and Permits	18,098,571			18,098,571					18,098,571	0.8%	28
Intergovernmental											
Federal Grants	186,611,632	12,492,812		199,104,444		98,507,242	29,282,925	887,115	327,781,726	14.5%	508
State Grants	236,684,193	631,750		237,315,943	380,126	445,302,124	32,985,147	9,886,854	725,870,194	32.2%	1,124
Other Grants	3,918,956			3,918,956		0		21,156	3,940,112	0.2%	6
Service Charges	34,661,520		209,629,332	244,290,852		0		263,898	244,554,750	10.8%	379
Fines and Forfeitures	1,723,486			1,723,486					1,723,486	0.1%	3
Miscellaneous	57,823,198	19,574,188	17,391,148	94,788,534		10,325,378		4,224,769	109,338,681	4.9%	169
Debt Proceeds		145,990,159		145,990,159		0		0	145,990,159	6.5%	226
County Contributions						209,621,835	8,107,860	11,607,121			
Total Revenues	1,216,412,066	178,688,909	227,020,480	1,622,121,455	380,126	763,756,579	70,375,932	26,890,913	2,254,188,189	100.0%	3,492
Expenditures By Function											
General Government	158,981,966	9,847,631		168,829,597					168,829,597	7.7%	262
Public Safety											
Police	210,775,824	8,380,315		219,156,139					219,156,139	10.1%	339
Fire	98,390,052	21,433,059		119,823,111					119,823,111	5.5%	186
Corrections				0					0	0.0%	0
Other	22,707,228			22,707,228					22,707,228	1.0%	35
Public Works											
Transportation	76,825,263	44,967,541	4,891,075	126,683,879					126,683,879	5.8%	196
Sewer/Solid Waste/Water	59,860,385	5,444,225	166,246,679	231,551,289					231,551,289	10.6%	359
Other				0					0	0.0%	0
Health	44,436,687	172,785		44,609,472			70,375,932		114,985,404	5.3%	178
Social Services	28,095,141			28,095,141					28,095,141	1.3%	44
Primary/Secondary Education	1,079,871			1,079,871		769,574,802			770,654,673	35.4%	1,194
Community Colleges				0					0	0.0%	0
Parks, Recreation, & Culture	39,175,116	3,433,526		42,608,642					42,608,642	2.0%	66
Libraries				0				24,633,033	24,633,033	1.1%	38
Natural Resources				0					0	0.0%	0
Community Dev. & Pub. Housing	5,838,226	76,762,656	1,258,838	83,859,720					83,859,720	3.8%	130
Economic Dev. & Opportunity	69,960,728	17,709,762	6,136,653	93,807,143					93,807,143	4.3%	145
Debt Service											
Principal	23,096,781			23,096,781	380,126	0		0	23,476,907	1.1%	36
Interest	32,378,865		18,897,785	51,276,650		0		0	51,276,650	2.4%	79
Intergovernmental				0					0	0.0%	0
Miscellaneous	56,515,182		904,363	57,419,545					57,419,545	2.6%	89
Transfers to Boards	220,268,475	9,068,341		229,336,816							
Total Expenditures	1,148,385,790	197,219,841	198,335,393	1,543,941,024	380,126	769,574,802	70,375,932	24,633,033	2,179,568,101	100.0%	3,376
Excess of Revenues Over/ (Under) Expenditures	68,026,276	(18,530,932)	28,685,087	78,180,431	0	(5,818,223)	0	2,257,880	74,620,088		

"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	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	483,427,418			483,427,418					483,427,418	28.9%	670
Taxes - Local - Income	360,587,321			360,587,321					360,587,321	21.6%	500
Taxes - Local - Other	89,070,370			89,070,370					89,070,370	5.3%	123
Licenses and Permits	11,354,536			11,354,536					11,354,536	0.7%	16
Intergovernmental											
Federal Grants	48,022,192	6,627,938		54,650,130	37,629,041	10,623,224	6,007,832	0	108,910,227	6.5%	151
State Grants	47,627,656	8,489,440		56,117,096	219,190,618	26,582,322	14,928,386	3,517,666	320,336,088	19.2%	444
Other Grants		355,858	150,000	505,858	0	0		0	505,858	0.0%	1
Service Charges	100,456,544	15,426,380	837,637	116,720,561	0	29,324,462		4,683,700	150,728,723	9.0%	209
Fines and Forfeitures	3,551,834			3,551,834					3,551,834	0.2%	5
Miscellaneous	18,041,827	4,302,748	111,865	22,456,440	4,770,700	11,270,943		0	38,498,083	2.3%	53
Debt Proceeds	5,165,000	100,000,000		105,165,000	0	0		0	105,165,000	6.3%	146
County Contributions					471,600,863	35,178,750	7,938,917	18,903,623			
Total Revenues	1,167,304,698	135,202,364	1,099,502	1,303,606,564	733,191,222	112,979,701	28,875,135	27,104,989	1,672,135,458	100.0%	2,316
Expenditures By Function											
General Government	60,636,487	10,456,579		71,093,066					71,093,066	4.4%	98
Public Safety											
Police	95,608,631	136,729		95,745,360					95,745,360	5.9%	133
Fire	57,536,817	2,379,929		59,916,746					59,916,746	3.7%	83
Corrections	15,628,387			15,628,387					15,628,387	1.0%	22
Other	19,471,068			19,471,068					19,471,068	1.2%	27
Public Works											
Transportation	12,347,919	40,738,226		53,086,145					53,086,145	3.2%	74
Sewer/Solid Waste/Water	88,408,424	66,565,582		154,974,006					154,974,006	9.5%	215
Other				0					0	0.0%	0
Health				0			28,875,135		28,875,135	1.8%	40
Social Services	19,314,347	157,324		19,471,671					19,471,671	1.2%	27
Primary/Secondary Education	10,600			10,600	737,343,724				737,354,324	45.1%	1,021
Community Colleges				0		110,985,772			110,985,772	6.8%	154
Parks, Recreation, & Culture	10,279,537	9,099,793	885,087	20,264,417					20,264,417	1.2%	28
Libraries				0				27,114,829	27,114,829	1.7%	38
Natural Resources	5,103,314	4,322,588		9,425,902					9,425,902	0.6%	13
Community Dev. & Pub. Housing	32,366,646	4,059,762		36,426,408					36,426,408	2.2%	50
Economic Dev. & Opportunity	6,968,248		155,154	7,123,402					7,123,402	0.4%	10
Debt Service											
Principal	60,366,089			60,366,089	0	0		0	60,366,089	3.7%	84
Interest	38,601,396			38,601,396	0	0		0	38,601,396	2.4%	53
Intergovernmental				0					0	0.0%	0
Miscellaneous	67,635,330	6,250		67,641,580					67,641,580	4.1%	94
Transfers to Boards	484,903,117	48,719,036		533,622,153							
Total Expenditures	1,075,186,357	186,641,798	1,040,241	1,262,868,396	737,343,724	110,985,772	28,875,135	27,114,829	1,633,565,703	100.0%	2,263
Excess of Revenues Over/ (Under) Expenditures	92,118,341	(51,439,434)	59,261	40,738,168	(4,152,502)	1,993,929	0	(9,840)	38,569,755		

"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	62,054,568			62,054,568					62,054,568	38.6%	863
Taxes - Local - Income	27,166,860			27,166,860					27,166,860	16.9%	378
Taxes - Local - Other	3,467,802		431,157	3,898,959					3,898,959	2.4%	54
Licenses and Permits	561,792			561,792					561,792	0.3%	8
Intergovernmental											
Federal Grants	871,083	17,937	61,913	950,933		3,644,117	783,470	0	5,378,520	3.3%	75
State Grants	5,359,368	2,000,151		7,359,519	408,066	30,354,597	1,282,962	312,122	39,717,266	24.7%	553
Other Grants	613,243	93,140		706,383		0		0	706,383	0.4%	10
Service Charges	5,503,824	157,599	5,523,441	11,184,864		0		59,846	11,244,710	7.0%	156
Fines and Forfeitures	115,114			115,114					115,114	0.1%	2
Miscellaneous	7,490,241	376,067	992,628	8,858,936		1,094,092		5,094	9,958,122	6.2%	139
Debt Proceeds				0		0		0	0	0.0%	0
County Contributions						52,230,299	1,155,963	1,301,196			
Total Revenues	113,203,895	2,644,894	7,009,139	122,857,928	408,066	87,323,105	3,222,395	1,678,258	160,802,294	100.0%	2,237
Expenditures By Function											
General Government	7,591,702	2,359,510		9,951,212					9,951,212	6.3%	138
Public Safety											
Police	4,090,469	3,450,625		7,541,094					7,541,094	4.7%	105
Fire	907,075	657,668		1,564,743					1,564,743	1.0%	22
Corrections	3,386,750	1,122		3,387,872					3,387,872	2.1%	47
Other	2,293,558			2,293,558					2,293,558	1.4%	32
Public Works											
Transportation	6,154,336	1,770,990		7,925,326					7,925,326	5.0%	110
Sewer/Solid Waste/Water		96,175	7,044,239	7,140,414					7,140,414	4.5%	99
Other				0					0	0.0%	0
Health	1,474,726			1,474,726			3,222,395		4,697,121	3.0%	65
Social Services	2,085,844	74,946		2,160,790					2,160,790	1.4%	30
Primary/Secondary Education	10,180			10,180		86,381,181			86,391,361	54.3%	1,202
Community Colleges	802,217			802,217					802,217	0.5%	11
Parks, Recreation, & Culture	2,746,951	1,270,469	2,007,393	6,024,813					6,024,813	3.8%	84
Libraries	2,912			2,912				1,676,519	1,679,431	1.1%	23
Natural Resources	366,143			366,143					366,143	0.2%	5
Community Dev. & Pub. Housing	547,474			547,474					547,474	0.3%	8
Economic Dev. & Opportunity	600,020	46,438	232,513	878,971					878,971	0.6%	12
Debt Service											
Principal	5,214,927			5,214,927	352,617	0		0	5,567,544	3.5%	77
Interest	3,103,431		806,640	3,910,071	55,449	0		0	3,965,520	2.5%	55
Intergovernmental				0					0	0.0%	0
Miscellaneous	6,330,511			6,330,511					6,330,511	4.0%	88
Transfers to Boards	52,661,534	2,025,924		54,687,458							
Total Expenditures	100,370,760	11,753,867	10,090,785	122,215,412	408,066	86,381,181	3,222,395	1,676,519	159,216,115	100.0%	2,215
Excess of Revenues Over/ (Under) Expenditures	12,833,135	(9,108,973)	(3,081,646)	642,516	0	941,924	0	1,739	1,586,179		

"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, 1998

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	11,396,787			11,396,787						11,396,787	18.2%	386
Taxes - Local - Income	7,318,020			7,318,020						7,318,020	11.7%	248
Taxes - Local - Other	753,663	217,266		970,929						970,929	1.5%	33
Licenses and Permits	246,079			246,079						246,079	0.4%	8
Intergovernmental												
Federal Grants	190,215			190,215		2,437,063	277,928	1,087,453	0	3,992,659	6.4%	135
State Grants	4,656,449	384,073		5,040,522	152,530	18,400,844	805,377	1,505,039	330,867	26,235,179	41.8%	890
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	605,496		669,183	1,274,679		0	545,738		73,164	1,893,581	3.0%	64
Fines and Forfeitures				0						0	0.0%	0
Miscellaneous	856,831	240,003	201,511	1,298,345		452,911	148,906		10,442	1,910,604	3.0%	65
Debt Proceeds	45,822	8,715,381		8,761,203		0	0		0	8,761,203	14.0%	297
County Contributions						11,345,259	693,000	426,548	814,470			
Total Revenues	26,069,362	9,556,723	870,694	36,496,779	152,530	32,636,077	2,470,949	3,019,040	1,228,943	62,725,041	100.0%	2,127
Expenditures By Function												
General Government	1,987,868	550,305		2,538,173						2,538,173	4.5%	86
Public Safety												
Police	861,719	2,592		864,311						864,311	1.5%	29
Fire	900,710			900,710						900,710	1.6%	31
Corrections	1,204,260	316,480		1,520,740						1,520,740	2.7%	52
Other	485,905	78,510	390,732	955,147						955,147	1.7%	32
Public Works												
Transportation	910,197	604,748	173,331	1,688,276						1,688,276	3.0%	57
Sewer/Solid Waste/Water	1,154,829			1,154,829						1,154,829	2.0%	39
Other				0						0	0.0%	0
Health	130,654	2,306,139		2,436,793				3,019,040		5,455,833	9.6%	185
Social Services	98,268			98,268						98,268	0.2%	3
Primary/Secondary Education	203,909			203,909		32,855,632				33,059,541	58.4%	1,121
Community Colleges				0			2,104,689			2,104,689	3.7%	71
Parks, Recreation, & Culture	301,210	15,871	193,390	510,471						510,471	0.9%	17
Libraries				0					1,214,522	1,214,522	2.1%	41
Natural Resources	190,030			190,030						190,030	0.3%	6
Community Dev. & Pub. Housing	150,317			150,317						150,317	0.3%	5
Economic Dev. & Opportunity	84,403			84,403						84,403	0.1%	3
Debt Service												
Principal	1,435,973			1,435,973	147,262	0	0		0	1,583,235	2.8%	54
Interest	825,781			825,781	5,268	0	0		0	831,049	1.5%	28
Intergovernmental	3,090			3,090						3,090	0.0%	0
Miscellaneous	1,579,815	123,381		1,703,196						1,703,196	3.0%	58
Transfers to Boards	12,342,532	936,745		13,279,277								
Total Expenditures	24,851,470	4,934,771	757,453	30,543,694	152,530	32,855,632	2,104,689	3,019,040	1,214,522	56,610,830	100.0%	1,920
Excess of Revenues Over/ (Under) Expenditures	1,217,892	4,621,952	113,241	5,953,085	0	(219,555)	366,260	0	14,421	6,114,211		

"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	86,631,233	2,752,340		89,383,573						89,383,573	28.5%	597
Taxes - Local - Income	51,004,103	6,596,612		57,600,715						57,600,715	18.4%	385
Taxes - Local - Other	6,276,348	12,027	572,649	6,861,024						6,861,024	2.2%	46
Licenses and Permits	2,431,077			2,431,077						2,431,077	0.8%	16
Intergovernmental												
Federal Grants	4,627,455	510,558		5,138,013		4,989,765	615,259	2,333,896	107,889	13,184,822	4.2%	88
State Grants	9,549,585	3,602,447		13,152,032	254,645	68,502,492	3,759,057	3,265,864	997,174	89,931,264	28.7%	601
Other Grants	23,051			23,051		0	0		0	23,051	0.0%	0
Service Charges	7,899,411		7,782,525	15,681,936		0	3,431,826		329,901	19,443,663	6.2%	130
Fines and Forfeitures	48,506			48,506						48,506	0.0%	0
Miscellaneous	9,159,990	99,543	2,492,726	11,752,259		974,619	473,017		486,396	13,686,291	4.4%	91
Debt Proceeds	6,841,574	13,839,000		20,680,574		0	0		0	20,680,574	6.6%	138
County Contributions						101,372,743	3,942,054	2,616,753	4,510,735			
Total Revenues	184,492,333	27,412,527	10,847,900	222,752,760	254,645	175,839,619	12,221,213	8,216,513	6,432,095	313,274,560	100.0%	2,093
Expenditures By Function												
General Government	14,956,539	6,632,488		21,589,027						21,589,027	7.1%	144
Public Safety												
Police	4,716,210			4,716,210						4,716,210	1.5%	32
Fire	3,783,639	572,704		4,356,343						4,356,343	1.4%	29
Corrections	2,686,478	534,170		3,220,648						3,220,648	1.1%	22
Other	1,741,322			1,741,322						1,741,322	0.6%	12
Public Works												
Transportation	8,060,280	6,154,127		14,214,407						14,214,407	4.6%	95
Sewer/Solid Waste/Water			8,908,484	8,908,484						8,908,484	2.9%	60
Other				0						0	0.0%	0
Health	0			0				8,216,513		8,216,513	2.7%	55
Social Services	3,592,786	92,055		3,684,841						3,684,841	1.2%	25
Primary/Secondary Education	800			800		173,938,360				173,939,160	56.8%	1,162
Community Colleges		3,294,275		3,294,275			12,429,125			15,723,400	5.1%	105
Parks, Recreation, & Culture	1,818,498	760,190	37,882	2,616,570						2,616,570	0.9%	17
Libraries				0					6,203,380	6,203,380	2.0%	41
Natural Resources	447,302	2,664,611		3,111,913						3,111,913	1.0%	21
Community Dev. & Pub. Housing	3,034,448			3,034,448						3,034,448	1.0%	20
Economic Dev. & Opportunity	1,382,926		97,132	1,480,058						1,480,058	0.5%	10
Debt Service												
Principal	9,225,380			9,225,380	217,851	0	0		0	9,443,231	3.1%	63
Interest	8,412,715		1,669,908	10,082,623	36,794	0	0		0	10,119,417	3.3%	68
Intergovernmental	1,604,781			1,604,781						1,604,781	0.5%	11
Miscellaneous	8,192,207		9,517	8,201,724						8,201,724	2.7%	55
Transfers to Boards	93,711,867	18,730,418		112,442,285								
Total Expenditures	167,368,178	39,435,038	10,722,923	217,526,139	254,645	173,938,360	12,429,125	8,216,513	6,203,380	306,125,877	100.0%	2,045
Excess of Revenues Over/ (Under) Expenditures	17,124,155	(12,022,511)	124,977	5,226,621	0	1,901,259	(207,912)	0	228,715	7,148,683		

"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, 1998

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	44,326,141			44,326,141						44,326,141	28.2%	537
Taxes - Local - Income	24,337,166			24,337,166						24,337,166	15.5%	295
Taxes - Local - Other	2,716,614			2,716,614						2,716,614	1.7%	33
Licenses and Permits	1,027,286			1,027,286						1,027,286	0.7%	12
Intergovernmental												
Federal Grants	2,957,002			2,957,002		4,526,679	736,172	1,222,549	100,551	9,542,953	6.1%	116
State Grants	6,419,811		11,237	6,431,048	1,024,455	42,010,360	5,822,408	2,519,553	454,187	58,262,011	37.0%	706
Other Grants	27,273			27,273		0	0		5,000	32,273	0.0%	0
Service Charges	917,932		5,192,474	6,110,406		0	2,707,110		80,824	8,898,340	5.7%	108
Fines and Forfeitures	69,352			69,352						69,352	0.0%	1
Miscellaneous	1,760,983		135,799	1,896,782		858,013	447,237		38,504	3,240,536	2.1%	39
Debt Proceeds	20,000	4,830,000		4,850,000		0	0		0	4,850,000	3.1%	59
County Contributions						46,386,319	7,184,294	1,711,935	874,032			
Total Revenues	84,579,560	4,830,000	5,339,510	94,749,070	1,024,455	93,781,371	16,897,221	5,454,037	1,553,098	157,302,672	100.0%	1,906
Expenditures By Function												
General Government	5,344,019	87,772		5,431,791						5,431,791	3.5%	66
Public Safety												
Police	2,904,271			2,904,271						2,904,271	1.9%	35
Fire	2,421,011			2,421,011						2,421,011	1.5%	29
Corrections	4,147,213	241,255		4,388,468						4,388,468	2.8%	53
Other	1,560,821	229,918		1,790,739						1,790,739	1.1%	22
Public Works												
Transportation	5,352,321	934,472		6,286,793						6,286,793	4.0%	76
Sewer/Solid Waste/Water			4,489,455	4,489,455						4,489,455	2.9%	54
Other				0						0	0.0%	0
Health	0			0				5,454,037		5,454,037	3.5%	66
Social Services	1,797,388			1,797,388						1,797,388	1.1%	22
Primary/Secondary Education	800			800		93,688,551				93,689,351	59.8%	1,135
Community Colleges	30,000	2,842,602		2,872,602			12,104,360			14,976,962	9.6%	181
Parks, Recreation, & Culture	416,506			416,506						416,506	0.3%	5
Libraries		30,254		30,254					1,564,516	1,594,770	1.0%	19
Natural Resources	252,971			252,971						252,971	0.2%	3
Community Dev. & Pub. Housing	2,649,471			2,649,471						2,649,471	1.7%	32
Economic Dev. & Opportunity	428,712			428,712						428,712	0.3%	5
Debt Service												
Principal	3,467,033			3,467,033	803,249	0	0		0	4,270,282	2.7%	52
Interest	2,598,768		359,604	2,958,372	221,206	0	0		0	3,179,578	2.0%	39
Intergovernmental	297,387			297,387						297,387	0.2%	4
Miscellaneous	58,086		6,075	64,161						64,161	0.0%	1
Transfers to Boards	46,152,174	10,004,406		56,156,580								
Total Expenditures	79,878,952	14,370,679	4,855,134	99,104,765	1,024,455	93,688,551	12,104,360	5,454,037	1,564,516	156,784,104	100.0%	1,900
Excess of Revenues Over/ (Under) Expenditures	4,700,608	(9,540,679)	484,376	(4,355,695)	0	92,820	4,792,861	0	(11,418)	518,568		

"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, 1998

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	74,887,632			74,887,632						74,887,632	26.2%	635
Taxes - Local - Income	38,714,554			38,714,554						38,714,554	13.6%	328
Taxes - Local - Other	8,160,459		446,724	8,607,183						8,607,183	3.0%	73
Licenses and Permits	682,523		42,309	724,832						724,832	0.3%	6
Intergovernmental												
Federal Grants	6,645,460	63,160		6,708,620		5,929,339	2,589,547	1,749,781	0	16,977,287	5.9%	144
State Grants	9,669,014	2,703,761	8,022	12,380,797	1,050,159	58,253,595	8,808,574	3,303,161	575,427	84,371,713	29.5%	715
Other Grants	406,494			406,494		0	2,332,328		0	2,738,822	1.0%	23
Service Charges	1,687,398	7,158,188	21,137,534	29,983,120		0	10,106,906		117,522	40,207,548	14.1%	341
Fines and Forfeitures	256,936			256,936						256,936	0.1%	2
Miscellaneous	5,811,319		736,716	6,548,035		4,769,747	1,759,846		38,378	13,116,006	4.6%	111
Debt Proceeds		4,973,000		4,973,000		0	0		0	4,973,000	1.7%	42
County Contributions						72,044,448	5,942,067	1,218,620	1,292,517			
Total Revenues	146,921,789	14,898,109	22,371,305	184,191,203	1,050,159	140,997,129	31,539,268	6,271,562	2,023,844	285,575,513	100.0%	2,421
Expenditures By Function												
General Government	12,551,516	897,917		13,449,433						13,449,433	4.9%	114
Public Safety												
Police	15,504,251	262,823		15,767,074						15,767,074	5.8%	134
Fire	5,520,928			5,520,928						5,520,928	2.0%	47
Corrections	6,250,285	55,375		6,305,660						6,305,660	2.3%	53
Other	2,725,351		1,248,771	3,974,122						3,974,122	1.5%	34
Public Works												
Transportation	4,107,732	2,068,822		6,176,554						6,176,554	2.3%	52
Sewer/Solid Waste/Water		160,547	15,548,423	15,708,970						15,708,970	5.7%	133
Other				0						0	0.0%	0
Health	160,128	65,251		225,379				6,271,562		6,496,941	2.4%	55
Social Services	2,634,960	322,420		2,957,380						2,957,380	1.1%	25
Primary/Secondary Education	26,583			26,583		139,266,786				139,293,369	51.0%	1,181
Community Colleges				0			30,434,990			30,434,990	11.1%	258
Parks, Recreation, & Culture	2,551,832	236,443	1,391,402	4,179,677						4,179,677	1.5%	35
Libraries	44,015	53,621		97,636					1,871,794	1,969,430	0.7%	17
Natural Resources	565,730			565,730						565,730	0.2%	5
Community Dev. & Pub. Housing	4,289,848			4,289,848						4,289,848	1.6%	36
Economic Dev. & Opportunity	551,145			551,145						551,145	0.2%	5
Debt Service												
Principal	7,295,873			7,295,873	1,050,159	0	0		0	8,346,032	3.1%	71
Interest	4,470,597		2,084,459	6,555,056		0	0		0	6,555,056	2.4%	56
Intergovernmental				0						0	0.0%	0
Miscellaneous	728,894		7,124	736,018						736,018	0.3%	6
Transfers to Boards	73,100,536	7,397,116		80,497,652								
Total Expenditures	143,080,204	11,520,335	20,280,179	174,880,718	1,050,159	139,266,786	30,434,990	6,271,562	1,871,794	273,278,357	100.0%	2,317
Excess of Revenues Over/ (Under) Expenditures	3,841,585	3,377,774	2,091,126	9,310,485	0	1,730,343	1,104,278	0	152,050	12,297,156		

"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.

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	Total	% of Total	Per Capita
Revenues By Source													
Taxes - Local - Property	14,065,350			14,065,350							14,065,350	23.1%	477
Taxes - Local - Income	6,621,326			6,621,326							6,621,326	10.9%	224
Taxes - Local - Other	1,436,527		66,162	1,502,689							1,502,689	2.5%	51
Licenses and Permits	95,830			95,830							95,830	0.2%	3
Intergovernmental													
Federal Grants	1,385,965			1,385,965		3,445,123	314,423	1,112,909	1,400		6,259,820	10.3%	212
State Grants	6,115,783			6,115,783	154,483	15,973,719	911,133	1,688,104	205,283		25,048,505	41.2%	849
Other Grants	11,663			11,663		0	0		12,450		24,113	0.0%	1
Service Charges	1,755,051		1,332,251	3,087,302		0	617,400		10,144	416,948	4,131,794	6.8%	140
Fines and Forfeitures	27,680			27,680							27,680	0.0%	1
Miscellaneous	1,044,133	60,890	76,511	1,181,534		751,032	168,459		374,174	15,866	2,491,065	4.1%	84
Debt Proceeds	123,100	465,211		588,311		0	0		0		588,311	1.0%	20
County Contributions						14,784,166	784,000	753,234	379,656				
Total Revenues	32,682,408	526,101	1,474,924	34,683,433	154,483	34,954,040	2,795,415	3,554,247	983,107	432,814	60,856,483	100.0%	2,063
Expenditures By Function													
General Government	1,939,032	445,211		2,384,243							2,384,243	3.8%	81
Public Safety													
Police	1,223,212			1,223,212							1,223,212	1.9%	41
Fire	634,321			634,321							634,321	1.0%	22
Corrections	2,202,564	20,000		2,222,564							2,222,564	3.5%	75
Other	1,562,100			1,562,100							1,562,100	2.5%	53
Public Works													
Transportation	4,862,781		296,564	5,159,345							5,159,345	8.2%	175
Sewer/Solid Waste/Water			1,170,299	1,170,299						405,635	1,575,934	2.5%	53
Other				0							0	0.0%	0
Health				0				3,554,247			3,554,247	5.7%	120
Social Services	886,090			886,090							886,090	1.4%	30
Primary/Secondary Education	200			200		34,682,233					34,682,433	55.2%	1,176
Community Colleges				0			2,381,061				2,381,061	3.8%	81
Parks, Recreation, & Culture	506,090			506,090							506,090	0.8%	17
Libraries				0					672,406		672,406	1.1%	23
Natural Resources	245,494			245,494							245,494	0.4%	8
Community Dev. & Pub. Housing				0							0	0.0%	0
Economic Dev. & Opportunity	663,651			663,651							663,651	1.1%	22
Debt Service													
Principal	1,650,328			1,650,328	154,483	0	0		0		1,804,811	2.9%	61
Interest	1,153,227		9,030	1,162,257		0	0		0	25,032	1,187,289	1.9%	40
Intergovernmental	111,191			111,191							111,191	0.2%	4
Miscellaneous	1,363,507			1,363,507							1,363,507	2.2%	46
Transfers to Boards	14,783,035	1,918,021		16,701,056									
Total Expenditures	33,786,823	2,383,232	1,475,893	37,645,948	154,483	34,682,233	2,381,061	3,554,247	672,406	430,667	62,819,989	100.0%	2,129
Excess of Revenues Over/ (Under) Expenditures	(1,104,415)	(1,857,131)	(969)	(2,962,515)	0	271,807	414,354	0	310,701	2,147	(1,963,506)		

"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, 1998

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	106,106,598			106,106,598						106,106,598	25.2%	568
Taxes - Local - Income	67,510,246			67,510,246						67,510,246	16.0%	361
Taxes - Local - Other	9,589,294			9,589,294						9,589,294	2.3%	51
Licenses and Permits	1,808,956			1,808,956						1,808,956	0.4%	10
Intergovernmental												
Federal Grants	1,863,467	2,117,897		3,981,364		7,284,573	1,034,293	2,010,991	0	14,311,221	3.4%	77
State Grants	18,452,009	4,030,544		22,482,553		86,183,429	3,772,723	7,769,169	855,378	121,063,252	28.7%	648
Other Grants	169,667			169,667		0	0		0	169,667	0.0%	1
Service Charges	10,788,060		21,642,830	32,430,890		0	6,712,232		125,206	39,268,328	9.3%	210
Fines and Forfeitures	90,281			90,281						90,281	0.0%	0
Miscellaneous	7,138,058	199,430	3,647,369	10,984,857		2,397,569	2,744,052		114,388	16,240,866	3.9%	87
Debt Proceeds		45,193,803		45,193,803		0	0		0	45,193,803	10.7%	242
County Contributions						122,378,844	6,024,856	1,381,668	2,511,142			
Total Revenues	223,516,636	51,541,674	25,290,199	300,348,509	0	218,244,415	20,288,156	11,161,828	3,606,114	421,352,512	100.0%	2,256
Expenditures By Function												
General Government	17,817,047	934,829		18,751,876						18,751,876	5.0%	100
Public Safety												
Police	6,452,883	27,653		6,480,536						6,480,536	1.7%	35
Fire	7,802,108	24,299		7,826,407						7,826,407	2.1%	42
Corrections	6,494,394	324,566		6,818,960						6,818,960	1.8%	37
Other	3,108,347			3,108,347						3,108,347	0.8%	17
Public Works												
Transportation	7,712,421	11,612,101		19,324,522						19,324,522	5.2%	103
Sewer/Solid Waste/Water		23,887	17,685,337	17,709,224						17,709,224	4.7%	95
Other				0						0	0.0%	0
Health	2,220,817			2,220,817				11,161,828		13,382,645	3.6%	72
Social Services	1,803,816		8,197,240	10,001,056						10,001,056	2.7%	54
Primary/Secondary Education	300			300		215,877,964				215,878,264	57.6%	1,156
Community Colleges				0			18,230,311			18,230,311	4.9%	98
Parks, Recreation, & Culture	1,854,127	2,320,816		4,174,943						4,174,943	1.1%	22
Libraries				0					3,353,979	3,353,979	0.9%	18
Natural Resources	942,183			942,183						942,183	0.3%	5
Community Dev. & Pub. Housing	1,928,760		113,961	2,042,721						2,042,721	0.5%	11
Economic Dev. & Opportunity	8,688,258			8,688,258						8,688,258	2.3%	47
Debt Service												
Principal	5,478,716			5,478,716		0	0		0	5,478,716	1.5%	29
Interest	5,707,269		3,599,775	9,307,044		0	0		0	9,307,044	2.5%	50
Intergovernmental	1,795,997			1,795,997						1,795,997	0.5%	10
Miscellaneous	596,765	552,360	277,957	1,427,082						1,427,082	0.4%	8
Transfers to Boards	117,223,148	15,073,362		132,296,510								
Total Expenditures	197,627,356	30,893,873	29,874,270	258,395,499	0	215,877,964	18,230,311	11,161,828	3,353,979	374,723,071	100.0%	2,006
Exces[xl° Revenues Over/ (Under) Expenditures	25,889,280	20,647,801	(4,584,071)	41,953,010	0	2,366,451	2,057,845	0	252,135	46,629,441		

"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, 1998

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	18,650,768		846,483	19,497,251						19,497,251	27.6%	667
Taxes - Local - Income	5,836,485			5,836,485						5,836,485	8.3%	200
Taxes - Local - Other	2,754,384			2,754,384						2,754,384	3.9%	94
Licenses and Permits	167,542			167,542						167,542	0.2%	6
Intergovernmental												
Federal Grants	703,354		25,071	728,425		3,225,954	1,347,380	920,960	26,407	6,249,126	8.8%	214
State Grants	7,088,174			7,088,174		15,923,636	3,008,596	1,839,816	174,881	28,035,103	39.6%	959
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	137,639		3,005,338	3,142,977		0	1,788,431		23,649	4,955,057	7.0%	169
Fines and Forfeitures	14,860			14,860						14,860	0.0%	1
Miscellaneous	1,283,978		128,395	1,412,373		336,410	747,906		144,133	2,640,822	3.7%	90
Debt Proceeds	586,594			586,594		0	0		0	586,594	0.8%	20
County Contributions						12,336,759	1,462,000	1,982,113	275,850			
Total Revenues	37,223,778	0	4,005,287	41,229,065	0	31,822,759	8,354,313	4,742,889	644,920	70,737,224	100.0%	2,419
Expenditures By Function												
General Government	2,812,729			2,812,729						2,812,729	4.1%	96
Public Safety												
Police	974,915			974,915						974,915	1.4%	33
Fire	629,714			629,714						629,714	0.9%	22
Corrections	674,923			674,923						674,923	1.0%	23
Other	445,559			445,559						445,559	0.6%	15
Public Works												
Transportation	9,550,860			9,550,860						9,550,860	13.9%	327
Sewer/Solid Waste/Water			4,740,019	4,740,019						4,740,019	6.9%	162
Other				0						0	0.0%	0
Health				0				4,742,889		4,742,889	6.9%	162
Social Services	82,500			82,500						82,500	0.1%	3
Primary/Secondary Education				0		31,745,051				31,745,051	46.3%	1,086
Community Colleges				0			8,177,675			8,177,675	11.9%	280
Parks, Recreation, & Culture	2,000			2,000						2,000	0.0%	0
Libraries				0					590,047	590,047	0.9%	20
Natural Resources	179,413			179,413						179,413	0.3%	6
Community Dev. & Pub. Housing	245,981			245,981						245,981	0.4%	8
Economic Dev. & Opportunity	552,617			552,617						552,617	0.8%	19
Debt Service												
Principal	1,212,930			1,212,930		0	0		0	1,212,930	1.8%	41
Interest	756,434		307,265	1,063,699		0	0		0	1,063,699	1.6%	36
Intergovernmental	100,628			100,628						100,628	0.1%	3
Miscellaneous	54,176			54,176						54,176	0.1%	2
Transfers to Boards	15,799,612	257,110		16,056,722								
Total Expenditures	34,074,991	257,110	5,047,284	39,379,385	0	31,745,051	8,177,675	4,742,889	590,047	68,578,325	100.0%	2,346
Excess of Revenues Over/ (Under) Expenditures	3,148,787	(257,110)	(1,041,997)	1,849,680	0	77,708	176,638	0	54,873	2,158,899		

"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, 1998

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	125,068,048			125,068,048						125,068,048	29.5%	583
Taxes - Local - Income	79,007,212			79,007,212						79,007,212	18.6%	368
Taxes - Local - Other	1,380,321	8,814,635	1,152,161	11,347,117						11,347,117	2.7%	53
Licenses and Permits	2,228,512			2,228,512						2,228,512	0.5%	10
Intergovernmental												
Federal Grants	5,638,391	1,603,612		7,242,003		8,682,774	1,954,698	1,759,227	91,953	19,730,655	4.7%	92
State Grants	11,972,572	2,820,682	336,961	15,130,215		96,807,692	6,034,859	3,433,173	1,424,426	122,830,365	29.0%	572
Other Grants				0		0	0		39,246	39,246	0.0%	0
Service Charges	9,901,045		21,705,488	31,606,533		0	6,639,661		241,796	38,487,990	9.1%	179
Fines and Forfeitures	340,635			340,635						340,635	0.1%	2
Miscellaneous	8,116,924	2,504,744	5,373,283	15,994,951		3,560,811	3,635,136		258,931	23,449,829	5.5%	109
Debt Proceeds	1,330,688			1,330,688		0	0		13,581	1,344,269	0.3%	6
County Contributions						122,464,418	10,020,366	2,033,445	5,820,115			
Total Revenues	244,984,348	15,743,673	28,567,893	289,295,914	0	231,515,695	28,284,720	7,225,845	7,890,048	423,873,878	100.0%	1,975
Expenditures By Function												
General Government	19,451,394	7,318,750		26,770,144						26,770,144	6.2%	125
Public Safety												
Police	15,074,899	1,661,606		16,736,505						16,736,505	3.9%	78
Fire	3,360,404	850,000		4,210,404						4,210,404	1.0%	20
Corrections	7,868,959			7,868,959						7,868,959	1.8%	37
Other	6,141,334			6,141,334						6,141,334	1.4%	29
Public Works												
Transportation	17,758,490	6,530,290		24,288,780						24,288,780	5.6%	113
Sewer/Solid Waste/Water	8,332,084	1,394,165	20,258,849	29,985,098						29,985,098	7.0%	140
Other				0						0	0.0%	0
Health	291,180			291,180				7,225,845		7,517,025	1.7%	35
Social Services	3,329,329		8,379,476	11,708,805						11,708,805	2.7%	55
Primary/Secondary Education	1,900			1,900		230,676,913				230,678,813	53.5%	1,075
Community Colleges				0			26,975,210			26,975,210	6.3%	126
Parks, Recreation, & Culture	3,582,946	2,783,112		6,366,058						6,366,058	1.5%	30
Libraries				0					7,632,436	7,632,436	1.8%	36
Natural Resources	433,108			433,108						433,108	0.1%	2
Community Dev. & Pub. Housing	4,046,102	251,425		4,297,527						4,297,527	1.0%	20
Economic Dev. & Opportunity	769,669			769,669						769,669	0.2%	4
Debt Service												
Principal	7,350,563			7,350,563		0	0		0	7,350,563	1.7%	34
Interest	4,260,168		4,816,926	9,077,094		0	0		0	9,077,094	2.1%	42
Intergovernmental	583,058			583,058						583,058	0.1%	3
Miscellaneous	1,494,409			1,494,409						1,494,409	0.3%	7
Transfers to Boards	125,942,745	14,395,599		140,338,344								
Total Expenditures	230,072,741	35,184,947	33,455,251	298,712,939	0	230,676,913	26,975,210	7,225,845	7,632,436	430,884,999	100.0%	2,007
Excess of Revenues Over/ (Under) Expenditures	14,911,607	(19,441,274)	(4,887,358)	(9,417,025)	0	838,782	1,309,510	0	257,612	(7,011,121)		

"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, 1998

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	207,551,456			207,551,456					207,551,456	34.0%	878
Taxes - Local - Income	131,088,104			131,088,104					131,088,104	21.5%	555
Taxes - Local - Other	18,718,037	13,773,497	15,119,233	47,610,767					47,610,767	7.8%	201
Licenses and Permits	5,878,459			5,878,459					5,878,459	1.0%	25
Intergovernmental											
Federal Grants	7,177,140			7,177,140	7,341,751	2,042,986	1,237,343	56,016	17,855,236	2.9%	76
State Grants	19,141,560	4,257,920		23,399,480	75,070,974	5,906,264	2,419,219	1,183,969	107,979,906	17.7%	457
Other Grants	2,711,245			2,711,245	0	0		0	2,711,245	0.4%	11
Service Charges	21,248,160		22,038,929	43,287,089	0	11,047,780		493,399	54,828,268	9.0%	232
Fines and Forfeitures	638,819			638,819					638,819	0.1%	3
Miscellaneous	18,231,532	3,994,874	3,945,083	26,171,489	5,391,694	2,825,706		191,170	34,580,059	5.7%	146
Debt Proceeds		65,000		65,000	0	0		0	65,000	0.0%	0
County Contributions					205,234,215	11,318,780	3,951,568	7,234,710			
Total Revenues	432,384,512	22,091,291	41,103,245	495,579,048	293,038,634	33,141,516	7,608,130	9,159,264	610,787,319	100.0%	2,584
Expenditures By Function											
General Government	30,880,998	18,104,593		48,985,591					48,985,591	7.9%	207
Public Safety											
Police	26,050,177			26,050,177					26,050,177	4.2%	110
Fire	18,182,970	4,706,900		22,889,870					22,889,870	3.7%	97
Corrections	6,212,449			6,212,449					6,212,449	1.0%	26
Other	8,255,165			8,255,165					8,255,165	1.3%	35
Public Works											
Transportation	16,114,932	14,928,581		31,043,513					31,043,513	5.0%	131
Sewer/Solid Waste/Water	12,636,812		30,440,010	43,076,822					43,076,822	6.9%	182
Other				0					0	0.0%	0
Health	1,738,017			1,738,017			7,608,130		9,346,147	1.5%	40
Social Services	8,632,230			8,632,230					8,632,230	1.4%	37
Primary/Secondary Education				0	290,763,605				290,763,605	46.8%	1,230
Community Colleges				0		33,238,194			33,238,194	5.4%	141
Parks, Recreation, & Culture	10,658,005	3,676,167	1,226,404	15,560,576					15,560,576	2.5%	66
Libraries				0				9,242,514	9,242,514	1.5%	39
Natural Resources	872,308			872,308					872,308	0.1%	4
Community Dev. & Pub. Housing	7,448,270			7,448,270					7,448,270	1.2%	32
Economic Dev. & Opportunity	1,983,729			1,983,729					1,983,729	0.3%	8
Debt Service											
Principal	24,699,667			24,699,667	0	0		0	24,699,667	4.0%	104
Interest	24,395,647		6,763,947	31,159,594	0	0		0	31,159,594	5.0%	132
Intergovernmental				0					0	0.0%	0
Miscellaneous	1,620,947			1,620,947					1,620,947	0.3%	7
Transfers to Boards	206,258,331	21,480,942		227,739,273							
Total Expenditures	406,640,654	62,897,183	38,430,361	507,968,198	290,763,605	33,238,194	7,608,130	9,242,514	621,081,368	100.0%	2,627
Excess of Revenues Over/ (Under) Expenditures	25,743,858	(40,805,892)	2,672,884	(12,389,150)	2,275,029	(96,678)	0	(83,250)	(10,294,049)		

"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.

Year Ending June 30, 1998

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	12,402,688			12,402,688						12,402,688	31.5%	655
Taxes - Local - Income	5,506,260			5,506,260						5,506,260	14.0%	291
Taxes - Local - Other	1,242,017			1,242,017						1,242,017	3.2%	66
Licenses and Permits	219,954			219,954						219,954	0.6%	12
Intergovernmental												
Federal Grants	711,067	340,891		1,051,958		1,809,042	175,459	672,317	8,724	3,717,500	9.4%	196
State Grants	2,515,312	526		2,515,838		6,718,870	384,345	1,763,796	102,742	11,485,591	29.2%	607
Other Grants	22,787			22,787		0	0		0	22,787	0.1%	1
Service Charges	877,167		809,173	1,686,340		0	468,632		4,824	2,159,796	5.5%	114
Fines and Forfeitures	48,532			48,532						48,532	0.1%	3
Miscellaneous	370,894		71,700	442,594		195,554	94,006		10,322	742,476	1.9%	39
Debt Proceeds		1,824,000		1,824,000		0	0		0	1,824,000	4.6%	96
County Contributions						11,114,085	437,500	460,940	290,463			
Total Revenues	23,916,678	2,165,417	880,873	26,962,968	0	19,837,551	1,559,942	2,897,053	417,075	39,371,601	100.0%	2,080
Expenditures By Function												
General Government	2,164,165	2,162,903		4,327,068						4,327,068	10.6%	229
Public Safety												
Police	1,012,193			1,012,193						1,012,193	2.5%	53
Fire	524,353			524,353						524,353	1.3%	28
Corrections	1,114,600			1,114,600						1,114,600	2.7%	59
Other	667,334	11,942		679,276						679,276	1.7%	36
Public Works												
Transportation	1,409,432	10,513		1,419,945						1,419,945	3.5%	75
Sewer/Solid Waste/Water	1,127,159	18,636	1,105,728	2,251,523						2,251,523	5.5%	119
Other				0						0	0.0%	0
Health	11,026			11,026				2,897,053		2,908,079	7.1%	154
Social Services	700,789			700,789						700,789	1.7%	37
Primary/Secondary Education				0		21,523,124				21,523,124	52.7%	1,137
Community Colleges				0			1,328,718			1,328,718	3.3%	70
Parks, Recreation, & Culture	621,042	28,478		649,520						649,520	1.6%	34
Libraries				0					418,322	418,322	1.0%	22
Natural Resources	212,375			212,375						212,375	0.5%	11
Community Dev. & Pub. Housing	93,978	401,622		495,600						495,600	1.2%	26
Economic Dev. & Opportunity	153,255			153,255						153,255	0.4%	8
Debt Service												
Principal	285,491			285,491		0	0		0	285,491	0.7%	15
Interest	284,187		262,208	546,395		0	0		0	546,395	1.3%	29
Intergovernmental	90,657			90,657						90,657	0.2%	5
Miscellaneous	196,151			196,151						196,151	0.5%	10
Transfers to Boards	11,978,988	324,000		12,302,988								
Total Expenditures	22,647,175	2,958,094	1,367,936	26,973,205	0	21,523,124	1,328,718	2,897,053	418,322	40,837,434	100.0%	2,158
Excess of Revenues Over/ (Under) Expenditures	1,269,503	(792,677)	(487,063)	(10,237)	0	(1,685,573)	231,224	0	(1,247)	(1,465,833)		

"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, 1998

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	Per Capita
Revenues By Source														
Taxes - Local - Property	734,234,529		5,669,263	739,903,792					60,270,773			800,174,565	28.6%	952
Taxes - Local - Income	602,825,620			602,825,620								602,825,620	21.6%	717
Taxes - Local - Other	125,721,183	1,021,211		126,742,394						31,641,500		158,383,894	5.7%	188
Licenses and Permits	14,374,647		9,261,208	23,635,855								23,635,855	0.8%	28
Intergovernmental														
Federal Grants	25,520,686	5,139,359	32,139,879	62,799,924	34,007,333	7,485,209	5,558,260	273,299	327,507			110,451,532	3.9%	131
State Grants	95,761,103	8,567,043	377,686	104,705,832	180,535,363	20,891,780	12,991,055	3,242,939	2,414,829		77,915	324,859,713	11.6%	386
Other Grants	958,495	857,996	1,189,184	3,005,675	0	0		0	175,172	2,670,500		5,851,347	0.2%	7
Service Charges	25,483,061	1,712,212	122,561,003	149,756,276	0	35,320,587		1,071,184	11,056,884	163,817,500		361,022,431	12.9%	429
Fines and Forfeitures	3,603,074		4,718,806	8,321,880					22,794			8,344,674	0.3%	10
Miscellaneous	33,593,030	5,028,202	94,007,612	132,628,844	9,362,430	9,287,434		346,348	3,988,366	18,632,500	5,017	174,250,939	6.2%	207
Debt Proceeds	225,065	225,000,000		225,225,065	0	2,167,457		0				227,392,522	8.1%	270
County Contributions					833,167,928	43,069,405	18,239,925	25,856,818	3,880,218		42,714			
Total Revenues	1,662,300,493	247,326,023	269,924,641	2,179,551,157	1,057,073,054	118,221,872	36,789,240	30,790,588	82,136,543	216,762,000	125,646	2,797,193,092	100.0%	3,327
Expenditures By Function														
General Government	98,447,687	12,317,956	16,325,441	127,091,084					17,488,589			144,579,673	5.7%	172
Public Safety														
Police	105,499,122	90,083		105,589,205					7,406,412			112,995,617	4.5%	134
Fire	79,738,271	3,096,790		82,835,061								82,835,061	3.3%	99
Corrections	27,963,882	3,417,527		31,381,409								31,381,409	1.2%	37
Other	12,054,212	2,175,301		14,229,513								14,229,513	0.6%	17
Public Works														
Transportation	67,646,008	43,818,599	13,760,766	125,225,373							116,588	125,341,961	5.0%	149
Sewer/Solid Waste/Water		1,811,141	81,799,133	83,610,274						129,293,000		212,903,274	8.4%	253
Other				0								0	0.0%	0
Health	11,564,613	2,270,193		13,834,806			36,789,240					50,624,046	2.0%	60
Social Services	84,341,613			84,341,613								84,341,613	3.3%	100
Primary/Secondary Education				0	1,058,406,758							1,058,406,758	41.9%	1,259
Community Colleges				0		119,060,326						119,060,326	4.7%	142
Parks, Recreation, & Culture	21,218,991	10,908,656	7,311,517	39,439,164					51,787,564			91,226,728	3.6%	108
Libraries				0				29,034,203				29,034,203	1.1%	35
Natural Resources	231,324	169,527		400,851								400,851	0.0%	0
Community Dev. & Pub. Housing	8,723,104	5,408,972	78,220,379	92,352,455								92,352,455	3.7%	110
Economic Dev. & Opportunity	4,953,782			4,953,782								4,953,782	0.2%	6
Debt Service														
Principal	80,441,346			80,441,346	0	0		0	1,905,000			82,346,346	3.3%	98
Interest	62,579,254		44,216,931	106,796,185	0	0		0	2,256,950	43,258,500		152,311,635	6.0%	181
Intergovernmental	5,628,331			5,628,331								5,628,331	0.2%	7
Miscellaneous	31,072,383			31,072,383								31,072,383	1.2%	37
Transfers to Boards	865,757,830	58,456,464		924,214,294										
Total Expenditures	1,567,861,753	143,941,209	241,634,167	1,953,437,129	1,058,406,758	119,060,326	36,789,240	29,034,203	80,844,515	172,551,500	116,588	2,526,025,965	100.0%	3,004
Excess of Revenues Over/ (Under) Expenditures	94,438,740	103,384,814	28,290,474	226,114,028	(1,333,704)	(838,454)	0	1,756,385	1,292,028	44,210,500	9,058	271,167,127		

"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	399,657,993		20,077,489	419,735,482						98,538,298		11,041,000	529,314,780	27.5%	681
Taxes - Local - Income	262,377,292			262,377,292									262,377,292	13.7%	337
Taxes - Local - Other	113,677,104			113,677,104							31,641,500		145,318,604	7.6%	187
Licenses and Permits	18,142,501		1,356,529	19,499,030									19,499,030	1.0%	25
Intergovernmental															
Federal Grants	26,085,076	2,108,718	35,989,208	64,183,002		49,352,686	6,502,132	9,588,053	19,653	383,916		304,000	130,333,442	6.8%	168
State Grants	54,816,042	137,680		54,953,722	4,929,780	351,522,734	18,513,777	13,456,422	6,711,908	1,415,712		4,300,040	455,804,095	23.7%	586
Other Grants	7,866,110	804,105		8,670,215		0	0		0	2,380	2,670,500		11,343,095	0.6%	15
Service Charges	11,610,676	425,600	73,761,712	85,797,988		0	20,029,444		755,492	8,983,410	163,817,500	1,547,791	280,931,625	14.6%	361
Fines and Forfeitures	1,755,744	198,218		1,953,962						30,220			1,984,182	0.1%	3
Miscellaneous	23,725,491	506,661	11,666,395	35,898,547		17,569,724	2,968,748		460,738	9,495,505	18,632,500	78,756	85,104,518	4.4%	109
Debt Proceeds				0		0	0		0				0	0.0%	0
County Contributions						442,417,929	14,227,385	479,124	9,300,008	323,259		29,514			
Total Revenues	919,714,029	4,180,982	142,851,333	1,066,746,344	4,929,780	860,863,073	62,241,486	23,523,599	17,247,799	119,172,700	216,762,000	17,301,101	1,922,010,663	100.0%	2,471
Expenditures By Function															
General Government	79,455,521	1,063,491		80,519,012						19,633,758			100,152,770	5.2%	129
Public Safety															
Police	96,280,063	7,107		96,287,170						8,229,271			104,516,441	5.5%	134
Fire	42,732,685			42,732,685									42,732,685	2.2%	55
Corrections	25,896,871	227,151		26,124,022									26,124,022	1.4%	34
Other	6,030,961			6,030,961									6,030,961	0.3%	8
Public Works															
Transportation	8,321,519	24,037,960	17,810,475	50,169,954						301,795		17,836,090	68,307,839	3.6%	88
Sewer/Solid Waste/Water			57,812,165	57,812,165						287,286	129,293,000		187,392,451	9.8%	241
Other				0									0	0.0%	0
Health	11,301,534	11,593		11,313,127				23,523,599					34,836,726	1.8%	45
Social Services	19,060,792			19,060,792									19,060,792	1.0%	25
Primary/Secondary Education	2,600			2,600		858,295,924							858,298,524	44.8%	1,103
Community Colleges				0			63,189,362						63,189,362	3.3%	81
Parks, Recreation, & Culture	43,000			43,000						86,900,720			86,943,720	4.5%	112
Libraries				0					17,396,555				17,396,555	0.9%	22
Natural Resources				0									0	0.0%	0
Community Dev. & Pub. Housing	18,135,798		40,091,613	58,227,411									58,227,411	3.0%	75
Economic Dev. & Opportunity	1,519,396			1,519,396									1,519,396	0.1%	2
Debt Service															
Principal	47,399,660			47,399,660	4,505,632	0	0		0	5,480,000			57,385,292	3.0%	74
Interest	28,688,453		8,813,022	37,501,475	424,148	0	0		0	6,372,306	43,258,500		87,556,429	4.6%	113
Intergovernmental	87,763			87,763									87,763	0.0%	0
Miscellaneous	91,855,195		2,830,361	94,685,556									94,685,556	4.9%	122
Transfers to Boards	428,797,049	37,980,170		466,777,219											
Total Expenditures	905,608,860	63,327,472	127,357,636	1,096,293,968	4,929,780	858,295,924	63,189,362	23,523,599	17,396,555	127,205,136	172,551,500	17,836,090	1,914,444,695	100.0%	2,461
Excess of Revenues Over/ (Under) Expenditures	14,105,169	(59,146,490)	15,493,697	(29,547,624)	0	2,567,149	(947,876)	0	(148,756)	(8,032,436)	44,210,500	(534,990)	7,565,968		

"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	25,294,672			25,294,672						25,294,672	28.4%	638
Taxes - Local - Income	16,472,820			16,472,820						16,472,820	18.5%	415
Taxes - Local - Other	2,479,811	1,816,833		4,296,644						4,296,644	4.8%	108
Licenses and Permits	517,987			517,987						517,987	0.6%	13
Intergovernmental												
Federal Grants	416,136	25,000	728,198	1,169,334		2,261,232	357,937	891,444	0	4,679,947	5.3%	118
State Grants	5,196,244	531,096	253,912	5,981,252	60,327	15,271,448	1,037,228	1,487,536	180,300	24,018,091	27.0%	605
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	1,037,801		6,571,482	7,609,283		0	702,844		56,095	8,368,222	9.4%	211
Fines and Forfeitures	18,471		6,381	24,852						24,852	0.0%	1
Miscellaneous	2,101,816	887,451	1,349,702	4,338,969		515,310	191,773		26,855	5,072,907	5.7%	128
Debt Proceeds	118,149	171,223		289,372		0	0		0	289,372	0.3%	7
County Contributions						38,021,199	892,500	787,615	788,651			
Total Revenues	53,653,907	3,431,603	8,909,675	65,995,185	60,327	56,069,189	3,182,282	3,166,595	1,051,901	89,035,514	100.0%	2,244
Expenditures By Function												
General Government	3,363,716	320,297		3,684,013						3,684,013	3.7%	93
Public Safety												
Police	1,786,981			1,786,981						1,786,981	1.8%	45
Fire	1,140,511			1,140,511						1,140,511	1.1%	29
Corrections	1,859,367	13,654		1,873,021						1,873,021	1.9%	47
Other	1,262,136	990,200		2,252,336						2,252,336	2.3%	57
Public Works												
Transportation	3,730,122	624,633	395,831	4,750,586						4,750,586	4.8%	120
Sewer/Solid Waste/Water	1,395,556	1,839,095	5,226,338	8,460,989						8,460,989	8.5%	213
Other				0						0	0.0%	0
Health	16,834	70,850		87,684				3,166,595		3,254,279	3.3%	82
Social Services	1,455,233	367,776		1,823,009						1,823,009	1.8%	46
Primary/Secondary Education				0		56,057,161				56,057,161	56.4%	1,413
Community Colleges				0			2,710,764			2,710,764	2.7%	68
Parks, Recreation, & Culture	1,450,214	634,565	900,352	2,985,131						2,985,131	3.0%	75
Libraries				0					989,649	989,649	1.0%	25
Natural Resources	355,358			355,358						355,358	0.4%	9
Community Dev. & Pub. Housing	432,029		1,216,410	1,648,439						1,648,439	1.7%	42
Economic Dev. & Opportunity	453,638			453,638						453,638	0.5%	11
Debt Service												
Principal	1,321,825	57,995		1,379,820	59,946	0	0		0	1,439,766	1.4%	36
Interest	1,856,293	6,705	1,015,713	2,878,711	381	0	0		0	2,879,092	2.9%	73
Intergovernmental	117,361			117,361						117,361	0.1%	3
Miscellaneous	572,623	155,890	2,982	731,495						731,495	0.7%	18
Transfers to Boards	25,153,552	15,336,413		40,489,965								
Total Expenditures	47,723,349	20,418,073	8,757,626	76,899,048	60,327	56,057,161	2,710,764	3,166,595	989,649	99,393,579	100.0%	2,505
Excess of Revenues Over/ (Under) Expenditures	5,930,558	(16,986,470)	152,049	(10,903,863)	0	12,028	471,518	0	62,252	(10,358,065)		

"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, 1998

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	38,611,831			38,611,831						38,611,831	19.5%	440
Taxes - Local - Income	29,726,964			29,726,964						29,726,964	15.0%	339
Taxes - Local - Other	6,518,144	2,737,319	1,648,852	10,904,315						10,904,315	5.5%	124
Licenses and Permits	891,116			891,116						891,116	0.4%	10
Intergovernmental												
Federal Grants	633,650			633,650		5,661,530	0	675,049	2,329	6,972,558	3.5%	80
State Grants	7,859,337	2,840,730	54,630	10,754,697	725,060	44,604,232	0	1,554,334	488,228	58,126,551	29.3%	663
Other Grants	21,315			21,315		0	0		0	21,315	0.0%	0
Service Charges	3,942,136	1,775,861	17,386,950	23,104,947		0	0		91,393	23,196,340	11.7%	265
Fines and Forfeitures	153,313	1,640		154,953						154,953	0.1%	2
Miscellaneous	4,382,582	927,776	604,020	5,914,378		685,316	0		43,233	6,642,927	3.3%	76
Debt Proceeds		23,070,000		23,070,000		0	0		0	23,070,000	11.6%	263
County Contributions						50,388,233	0	1,085,165	972,312			
Total Revenues	92,740,388	31,353,326	19,694,452	143,788,166	725,060	101,339,311	0	3,314,548	1,597,495	198,318,870	100.0%	2,262
Expenditures By Function												
General Government	8,831,534	853,500		9,685,034						9,685,034	5.4%	110
Public Safety												
Police	7,171,190			7,171,190						7,171,190	4.0%	82
Fire	938,356			938,356						938,356	0.5%	11
Corrections	3,539,172	3,319,500		6,858,672						6,858,672	3.8%	78
Other	1,871,813			1,871,813						1,871,813	1.0%	21
Public Works												
Transportation	3,783,452	3,731,448		7,514,900						7,514,900	4.2%	86
Sewer/Solid Waste/Water	934,464	250,249	5,729,493	6,914,206						6,914,206	3.8%	79
Other				0						0	0.0%	0
Health	0			0				3,314,548		3,314,548	1.8%	38
Social Services	4,105,303	140,039	8,922,845	13,168,187						13,168,187	7.3%	150
Primary/Secondary Education	1,284,750	807,159		2,091,909		101,393,001				103,484,910	57.6%	1,180
Community Colleges	1,490,290			1,490,290			0			1,490,290	0.8%	17
Parks, Recreation, & Culture	1,480,856		2,277,870	3,758,726						3,758,726	2.1%	43
Libraries				0					1,586,981	1,586,981	0.9%	18
Natural Resources	268,110	19,137		287,247						287,247	0.2%	3
Community Dev. & Pub. Housing	118,949			118,949						118,949	0.1%	1
Economic Dev. & Opportunity	680,877		457,270	1,138,147						1,138,147	0.6%	13
Debt Service												
Principal	4,180,764			4,180,764	725,060	0	0		0	4,905,824	2.7%	56
Interest	3,247,328		1,827,234	5,074,562		0	0		0	5,074,562	2.8%	58
Intergovernmental	33,838			33,838						33,838	0.0%	0
Miscellaneous	357,723			357,723						357,723	0.2%	4
Transfers to Boards	42,120,452	10,325,258		52,445,710								
Total Expenditures	86,439,221	19,446,290	19,214,712	125,100,223	725,060	101,393,001	0	3,314,548	1,586,981	179,674,103	100.0%	2,049
Excess of Revenues Over/ (Under) Expenditures	6,301,167	11,907,036	479,740	18,687,943	0	(53,690)	0	0	10,514	18,644,767		

"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	6,666,772			6,666,772					6,666,772	16.1%	274
Taxes - Local - Income	4,120,188			4,120,188					4,120,188	9.9%	170
Taxes - Local - Other	226,815		308,565	535,380					535,380	1.3%	22
Licenses and Permits	91,018			91,018					91,018	0.2%	4
Intergovernmental											
Federal Grants	184,859			184,859		3,062,209	832,065	34,965	4,114,098	9.9%	169
State Grants	5,985,658			5,985,658		10,666,400	1,717,706	185,092	18,554,856	44.7%	764
Other Grants	52,669			52,669		0		0	52,669	0.1%	2
Service Charges	1,651,342		2,029,691	3,681,033		0		9,028	3,690,061	8.9%	152
Fines and Forfeitures	48,918			48,918					48,918	0.1%	2
Miscellaneous	503,585	6,744	313,138	823,467		474,798		20,813	1,319,078	3.2%	54
Debt Proceeds	684,443	1,630,175		2,314,618		0		0	2,314,618	5.6%	95
County Contributions						7,806,461	767,432	217,415			
Total Revenues	20,216,267	1,636,919	2,651,394	24,504,580	0	22,009,868	3,317,203	467,313	41,507,656	100.0%	1,708
Expenditures By Function											
General Government	2,257,674			2,257,674					2,257,674	5.3%	93
Public Safety											
Police	626,049			626,049					626,049	1.5%	26
Fire	317,782			317,782					317,782	0.8%	13
Corrections	856,384			856,384					856,384	2.0%	35
Other	399,418			399,418					399,418	0.9%	16
Public Works											
Transportation	2,683,260			2,683,260					2,683,260	6.3%	110
Sewer/Solid Waste/Water	1,081,484	1,545,078	2,027,583	4,654,145					4,654,145	11.0%	192
Other				0					0	0.0%	0
Health				0			3,317,203		3,317,203	7.8%	137
Social Services	138,493			138,493					138,493	0.3%	6
Primary/Secondary Education				0		23,008,753			23,008,753	54.4%	947
Community Colleges	105,666			105,666					105,666	0.2%	4
Parks, Recreation, & Culture	198,431		879,214	1,077,645					1,077,645	2.5%	44
Libraries				0				468,985	468,985	1.1%	19
Natural Resources	54,975			54,975					54,975	0.1%	2
Community Dev. & Pub. Housing	354,187			354,187					354,187	0.8%	15
Economic Dev. & Opportunity	308,508			308,508					308,508	0.7%	13
Debt Service											
Principal	116,854			116,854		0		0	116,854	0.3%	5
Interest	232,254		489,795	722,049		0		0	722,049	1.7%	30
Intergovernmental	16,425			16,425					16,425	0.0%	1
Miscellaneous	836,230			836,230					836,230	2.0%	34
Transfers to Boards	8,078,839	712,469		8,791,308							
Total Expenditures	18,662,913	2,257,547	3,396,592	24,317,052	0	23,008,753	3,317,203	468,985	42,320,685	100.0%	1,742
Excess of Revenues Over/ (Under) Expenditures	1,553,354	(620,628)	(745,198)	187,528	0	(998,885)	0	(1,672)	(813,029)		

"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, 1998

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	16,784,680			16,784,680						16,784,680	26.0%	508
Taxes - Local - Income	12,322,333			12,322,333						12,322,333	19.1%	373
Taxes - Local - Other	4,545,825	186,503		4,732,328						4,732,328	7.3%	143
Licenses and Permits	496,717			496,717						496,717	0.8%	15
Intergovernmental												
Federal Grants	243,910			243,910		1,674,825	277,928	693,598	0	2,890,261	4.5%	87
State Grants	3,146,355	250,003		3,396,358		5,958,332	805,377	1,397,186	101,951	11,659,204	18.1%	353
Other Grants	8,804			8,804		0	0		22,000	30,804	0.0%	1
Service Charges	889,397		3,791,311	4,680,708		0	545,738		38,288	5,264,734	8.2%	159
Fines and Forfeitures	10,361			10,361						10,361	0.0%	0
Miscellaneous	729,459		148,065	877,524		423,480	148,906		33,959	1,483,869	2.3%	45
Debt Proceeds		8,904,843		8,904,843		0	0		0	8,904,843	13.8%	269
County Contributions						23,195,251	693,000	1,276,426	424,875			
Total Revenues	39,177,841	9,341,349	3,939,376	52,458,566	0	31,251,888	2,470,949	3,367,210	621,073	64,580,134	100.0%	1,953
Expenditures By Function												
General Government	3,014,125	46,782		3,060,907						3,060,907	5.7%	93
Public Safety												
Police	433,224			433,224						433,224	0.8%	13
Fire	767,984			767,984						767,984	1.4%	23
Corrections	1,458,009			1,458,009						1,458,009	2.7%	44
Other	709,280			709,280						709,280	1.3%	21
Public Works												
Transportation	2,301,514		1,432,929	3,734,443						3,734,443	6.9%	113
Sewer/Solid Waste/Water	48,545		1,072,756	1,121,301						1,121,301	2.1%	34
Other				0						0	0.0%	0
Health	0			0				3,367,210		3,367,210	6.3%	102
Social Services	527,230			527,230						527,230	1.0%	16
Primary/Secondary Education	24,515			24,515		31,230,078				31,254,593	58.0%	945
Community Colleges				0			2,104,689			2,104,689	3.9%	64
Parks, Recreation, & Culture	212,595	368,301	1,837,232	2,418,128						2,418,128	4.5%	73
Libraries				0					582,930	582,930	1.1%	18
Natural Resources	124,315			124,315						124,315	0.2%	4
Community Dev. & Pub. Housing	23,024			23,024						23,024	0.0%	1
Economic Dev. & Opportunity	149,893			149,893						149,893	0.3%	5
Debt Service												
Principal	227,727			227,727		0	0		0	227,727	0.4%	7
Interest	236,905		151,779	388,684		0	0		0	388,684	0.7%	12
Intergovernmental	431,198			431,198						431,198	0.8%	13
Miscellaneous	915,269		43,589	958,858						958,858	1.8%	29
Transfers to Boards	21,556,208	4,033,344		25,589,552								
Total Expenditures	33,161,560	4,448,427	4,538,285	42,148,272	0	31,230,078	2,104,689	3,367,210	582,930	53,843,627	100.0%	1,628
Excess of Revenues Over/ (Under) Expenditures	6,016,281	4,892,922	(598,909)	10,310,294	0	21,810	366,260	0	38,143	10,736,507		

"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	57,198,932			57,198,932						57,198,932	26.8%	449
Taxes - Local - Income	34,734,975			34,734,975						34,734,975	16.3%	273
Taxes - Local - Other	4,602,182			4,602,182						4,602,182	2.2%	36
Licenses and Permits	998,781			998,781						998,781	0.5%	8
Intergovernmental												
Federal Grants	1,008,801	1,353,679	217,005	2,579,485		7,221,787	2,337,120	2,242,821	0	14,381,213	6.7%	113
State Grants	7,929,890	589,877	430,332	8,950,099	588,415	54,816,103	3,635,859	3,597,448	1,209,365	72,797,289	34.2%	572
Other Grants	147,292			147,292		0	0		16,000	163,292	0.1%	1
Service Charges	4,623,397		9,012,611	13,636,008		0	5,896,557		81,749	19,614,314	9.2%	154
Fines and Forfeitures	102,162			102,162						102,162	0.0%	1
Miscellaneous	4,974,584	137,865	415,997	5,528,446		654,439	1,796,010		549,330	8,528,225	4.0%	67
Debt Proceeds				0		0	0		0	0	0.0%	0
County Contributions						56,736,160	4,002,760	3,038,411	1,060,000			
Total Revenues	116,320,996	2,081,421	10,075,945	128,478,362	588,415	119,428,489	17,668,306	8,878,680	2,916,444	213,121,365	100.0%	1,673
Expenditures By Function												
General Government	7,370,292	253,008		7,623,300						7,623,300	3.6%	60
Public Safety												
Police	3,019,126			3,019,126						3,019,126	1.4%	24
Fire	2,251,699			2,251,699						2,251,699	1.1%	18
Corrections	4,250,889			4,250,889						4,250,889	2.0%	33
Other	1,754,237			1,754,237						1,754,237	0.8%	14
Public Works												
Transportation	5,795,695	4,493,032	2,924,242	13,212,969						13,212,969	6.2%	104
Sewer/Solid Waste/Water	2,066,025	2,058,029	6,788,505	10,912,559						10,912,559	5.1%	86
Other				0						0	0.0%	0
Health				0				8,878,680		8,878,680	4.2%	70
Social Services	1,394,026			1,394,026						1,394,026	0.7%	11
Primary/Secondary Education	800			800		118,198,867				118,199,667	55.4%	928
Community Colleges		240,176		240,176			16,733,567			16,973,743	7.9%	133
Parks, Recreation, & Culture	1,442,273	323,283	1,027,152	2,792,708						2,792,708	1.3%	22
Libraries				0					2,325,799	2,325,799	1.1%	18
Natural Resources	254,135			254,135						254,135	0.1%	2
Community Dev. & Pub. Housing	570,222			570,222						570,222	0.3%	4
Economic Dev. & Opportunity	409,542			409,542						409,542	0.2%	3
Debt Service												
Principal	5,673,043			5,673,043	418,265	0	0		0	6,091,308	2.9%	48
Interest	4,309,897	100,818	2,822,361	7,233,076	170,150	0	0		0	7,403,226	3.5%	58
Intergovernmental	1,088,279			1,088,279						1,088,279	0.5%	9
Miscellaneous	4,122,925			4,122,925						4,122,925	1.9%	32
Transfers to Boards	59,764,075	5,073,256		64,837,331								
Total Expenditures	105,537,180	12,541,602	13,562,260	131,641,042	588,415	118,198,867	16,733,567	8,878,680	2,325,799	213,529,039	100.0%	1,677
Excess of Revenues Over/ (Under) Expenditures	10,783,816	(10,460,181)	(3,486,315)	(3,162,680)	0	1,229,622	934,739	0	590,645	(407,674)		

"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	33,347,406			33,347,406					33,347,406	20.1%	420
Taxes - Local - Income	25,365,931			25,365,931					25,365,931	15.3%	320
Taxes - Local - Other	3,014,165		30,380	3,044,545					3,044,545	1.8%	38
Licenses and Permits	656,525			656,525					656,525	0.4%	8
Intergovernmental											
Federal Grants	545,502			545,502	6,382,037	1,019,691	2,269,978	56,094	10,273,302	6.2%	129
State Grants	8,693,339			8,693,339	39,608,837	2,607,047	3,014,505	531,550	54,455,278	32.7%	686
Other Grants	108,438			108,438	0	0		2,000	110,438	0.1%	1
Service Charges	6,196,514		8,957,463	15,153,977	0	1,940,010		65,021	17,159,008	10.3%	216
Fines and Forfeitures	20,122			20,122					20,122	0.0%	0
Miscellaneous	2,886,890		868,974	3,755,864	1,821,263	395,704		166,114	6,138,945	3.7%	77
Debt Proceeds		15,745,000		15,745,000	0	0		0	15,745,000	9.5%	198
County Contributions					38,808,958	1,726,004	2,810,696	984,304			
Total Revenues	80,834,832	15,745,000	9,856,817	106,436,649	86,621,095	7,688,456	8,095,179	1,805,083	166,316,500	100.0%	2,096
Expenditures By Function											
General Government	4,112,363	1,239,543		5,351,906					5,351,906	3.4%	67
Public Safety											
Police	3,550,355			3,550,355					3,550,355	2.2%	45
Fire	1,792,433			1,792,433					1,792,433	1.1%	23
Corrections	5,607,296	2,270,317		7,877,613					7,877,613	5.0%	99
Other	954,398	2,366		956,764					956,764	0.6%	12
Public Works											
Transportation	5,334,463		1,458,225	6,792,688					6,792,688	4.3%	86
Sewer/Solid Waste/Water	72,846	56,370	3,804,678	3,933,894					3,933,894	2.5%	50
Other				0					0	0.0%	0
Health	0			0			8,095,179		8,095,179	5.1%	102
Social Services	693,985		2,781,143	3,475,128					3,475,128	2.2%	44
Primary/Secondary Education	446			446	88,320,503				88,320,949	55.6%	1,113
Community Colleges				0		7,516,388			7,516,388	4.7%	95
Parks, Recreation, & Culture	4,985,588	53,049		5,038,637					5,038,637	3.2%	63
Libraries				0				1,762,452	1,762,452	1.1%	22
Natural Resources	240,399			240,399					240,399	0.2%	3
Community Dev. & Pub. Housing	387,500			387,500					387,500	0.2%	5
Economic Dev. & Opportunity	1,252,547			1,252,547					1,252,547	0.8%	16
Debt Service											
Principal	5,704,562			5,704,562	0	0		0	5,704,562	3.6%	72
Interest	2,948,002		296,577	3,244,579	0	0		0	3,244,579	2.0%	41
Intergovernmental				0					0	0.0%	0
Miscellaneous	3,493,497	83,132		3,576,629					3,576,629	2.3%	45
Transfers to Boards	37,312,005	7,017,957		44,329,962							
Total Expenditures	78,442,685	10,722,734	8,340,623	97,506,042	88,320,503	7,516,388	8,095,179	1,762,452	158,870,602	100.0%	2,002
Excess of Revenues Over/ (Under) Expenditures	2,392,147	5,022,266	1,516,194	8,930,607	(1,699,408)	172,068	0	42,631	7,445,898		

"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	41,618,748			41,618,748					41,618,748	43.7%	973
Taxes - Local - Income	7,185,621			7,185,621					7,185,621	7.5%	168
Taxes - Local - Other	12,782,891		1,167,699	13,950,590					13,950,590	14.6%	326
Licenses and Permits	1,443,947			1,443,947					1,443,947	1.5%	34
Intergovernmental											
Federal Grants	471,426			471,426	3,657,077	437,011	2,109,076	0	6,674,590	7.0%	156
State Grants	4,841,113			4,841,113	4,394,441	1,117,306	2,273,632	149,739	12,776,231	13.4%	299
Other Grants	264,691		13,400	278,091	0	0		0	278,091	0.3%	6
Service Charges	1,092,371		6,562,852	7,655,223	0	831,433		19,091	8,505,747	8.9%	199
Fines and Forfeitures	106,248			106,248					106,248	0.1%	2
Miscellaneous	1,422,519	78,142	680,153	2,180,814	421,157	169,588		0	2,771,559	2.9%	65
Debt Proceeds				0	0	0		0	0	0.0%	0
County Contributions					38,291,434	727,756	1,193,360	808,373			
Total Revenues	71,229,575	78,142	8,424,104	79,731,821	46,764,109	3,283,094	5,576,068	977,203	95,311,372	100.0%	2,227
Expenditures By Function											
General Government	4,219,020	281,930		4,500,950					4,500,950	4.8%	105
Public Safety											
Police	1,277,183			1,277,183					1,277,183	1.4%	30
Fire	1,436,616			1,436,616					1,436,616	1.5%	34
Corrections	2,302,145	35,499		2,337,644					2,337,644	2.5%	55
Other	569,763			569,763					569,763	0.6%	13
Public Works											
Transportation	3,224,017			3,224,017					3,224,017	3.4%	75
Sewer/Solid Waste/Water	23,400		7,099,487	7,122,887					7,122,887	7.6%	166
Other				0					0	0.0%	0
Health				0			5,576,068		5,576,068	5.9%	130
Social Services	948,307			948,307					948,307	1.0%	22
Primary/Secondary Education				0	46,563,495				46,563,495	49.5%	1,088
Community Colleges				0		3,221,309			3,221,309	3.4%	75
Parks, Recreation, & Culture	408,458	136,629		545,087					545,087	0.6%	13
Libraries				0				977,203	977,203	1.0%	23
Natural Resources	554,618			554,618					554,618	0.6%	13
Community Dev. & Pub. Housing	180,546			180,546					180,546	0.2%	4
Economic Dev. & Opportunity	567,270			567,270					567,270	0.6%	13
Debt Service											
Principal	1,467,912			1,467,912	0	0		0	1,467,912	1.6%	34
Interest	1,036,337		998,448	2,034,785	0	0		0	2,034,785	2.2%	48
Intergovernmental	8,011,520			8,011,520					8,011,520	8.5%	187
Miscellaneous	2,978,896			2,978,896					2,978,896	3.2%	70
Transfers to Boards	38,127,703	2,893,220		41,020,923							
Total Expenditures	67,333,711	3,347,278	8,097,935	78,778,924	46,563,495	3,221,309	5,576,068	977,203	94,096,076	100.0%	2,199
Excess of Revenues Over/ (Under) Expenditures	3,895,864	(3,269,136)	326,169	952,897	200,614	61,785	0	0	1,215,296		

"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, 1998

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	Transit Commissions	Total	% of Total	Per Capita
Revenues By Source															
Taxes - Local - Property	3,398,171,356	2,752,340	27,016,892	3,427,940,588						158,809,071		11,041,000	3,597,790,659	27.0%	706
Taxes - Local - Income	2,158,490,083	6,596,612	0	2,165,086,695									2,165,086,695	16.2%	425
Taxes - Local - Other	560,994,153	28,861,096	22,958,893	612,814,142							63,283,000		676,097,142	5.1%	133
Licenses and Permits	95,817,070	0	10,660,046	106,477,116									106,477,116	0.8%	21
Intergovernmental															
Federal Grants	332,938,007	35,260,046	69,161,274	437,359,327		328,372,179	46,443,138	82,751,306	1,681,446	711,423		304,000	897,622,819	6.7%	176
State Grants	631,201,968	52,607,148	1,472,780	685,281,896	10,260,082	2,068,581,462	131,894,027	131,349,725	36,095,091	3,830,541		4,377,954	3,071,670,778	23.0%	603
Other Grants	17,368,861	2,114,218	1,365,335	20,848,414		0	2,332,328		117,852	177,552	5,341,000		28,817,146	0.2%	6
Service Charges	276,491,963	26,655,840	677,923,516	981,071,319		0	159,923,673		9,355,008	20,040,294	334,336,659	1,547,791	1,506,274,744	11.3%	296
Fines and Forfeitures	13,128,604	199,858	4,725,187	18,053,649						53,014	0		18,106,663	0.1%	4
Miscellaneous	225,695,042	42,255,651	153,670,179	421,620,872		75,875,479	50,207,384		7,884,414	13,483,871	37,284,919	83,773	606,440,712	4.5%	119
Debt Proceeds	15,348,060	655,416,795	0	670,764,855		0	2,167,457		13,581	0	0	0	672,945,893	5.0%	132
County Contributions						3,319,928,830	168,538,210	72,713,544	107,460,771	4,203,477		72,228			
Total Revenues	7,725,645,167	852,719,604	968,954,102	9,547,318,873	10,260,082	5,792,757,950	561,506,217	286,814,575	162,608,163	201,309,243	440,245,578	17,426,746	13,347,330,367	100.0%	2,620
Expenditures By Function															
General Government	611,480,754	95,207,350	16,325,441	723,013,545						37,122,347			760,135,892	5.9%	149
Public Safety															
Police	660,278,555	29,762,574	0	690,041,129						15,635,683			705,676,812	5.5%	139
Fire	380,671,286	33,721,349	0	414,392,635									414,392,635	3.2%	81
Corrections	153,395,509	10,923,658	0	164,319,167									164,319,167	1.3%	32
Other	106,145,584	3,570,797	1,639,503	111,355,884									111,355,884	0.9%	22
Public Works															
Transportation	309,117,525	229,830,181	43,143,438	582,091,144						301,795		17,952,678	600,345,617	4.7%	118
Sewer/Solid Waste/Water	179,391,272	81,311,412	544,672,782	805,375,466							264,427,990		1,069,803,456	8.3%	210
Other	0	0	0	0									0	0.0%	0
Health	82,254,487	4,896,811	0	87,151,298				286,814,575					373,965,873	2.9%	73
Social Services	200,168,549	1,154,560	33,953,156	235,276,265									235,276,265	1.8%	46
Primary/Secondary Education	2,648,654	807,159	0	3,455,813		5,795,226,262							5,798,682,075	45.1%	1,138
Community Colleges	2,428,173	6,377,053	0	8,805,226			550,129,886						558,935,112	4.4%	110
Parks, Recreation, & Culture	115,470,257	43,133,797	19,974,895	178,578,949						138,688,284			317,267,233	2.5%	62
Libraries	46,927	1,283,875	0	1,330,802					156,645,241				157,976,043	1.2%	31
Natural Resources	12,207,981	7,175,863	0	19,383,844									19,383,844	0.2%	4
Community Dev. & Pub. Housing	92,849,207	90,007,056	120,901,201	303,757,464									303,757,464	2.4%	60
Economic Dev. & Opportunity	105,328,219	19,498,327	7,078,722	131,905,268									131,905,268	1.0%	26
Debt Service															
Principal	330,010,108	57,995	0	330,068,103	9,265,395	0	0		0	7,385,000			346,718,498	2.7%	68
Interest	251,735,032	107,523	113,669,988	365,512,543	994,687	0	0		0	8,629,256	87,875,557		463,012,043	3.6%	91
Intergovernmental	20,233,915	0	0	20,233,915									20,233,915	0.2%	4
Miscellaneous	285,297,186	1,070,115	4,081,968	290,449,269									290,449,269	2.3%	57
Transfers to Boards	3,337,789,762	335,084,584	0	3,672,874,346											
Total Expenditures	7,238,948,942	994,982,039	905,441,094	9,139,372,075	10,260,082	5,795,226,262	550,129,886	286,814,575	156,645,241	207,762,365	352,303,547	17,952,678	12,843,592,365	100.0%	2,521
Excess of Revenues Over/ (Under) Expenditures	486,696,225	(142,262,435)	63,513,008	407,946,798	0	(2,468,312)	11,376,331	0	5,962,922	(6,453,122)	87,942,031	(525,932)	503,738,002		

"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

ANALYSES 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. 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, 1998

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	6,680,664		6,680,664	2,781,121		2,781,121	15,051		15,051
State Grants	35,959,851	567,899	36,527,750	3,603,961	900,264	4,504,225	459,595		459,595
Other Grants			0			0			0
Service Charges			0	6,841,784		6,841,784	31,402		31,402
Miscellaneous	1,528,979		1,528,979	1,203,355	42,031	1,245,386	276,907	799	277,706
Debt Proceeds			0			0			0
County Contributions	21,884,809	2,553,549	24,438,358	4,075,000		4,075,000	480,000		480,000
Total Revenues	66,054,303	3,121,448	69,175,751	18,505,221	942,295	19,447,516	1,262,955	799	1,263,754
Expenditures by Function									
Primary/Secondary Ed.	66,585,475	2,735,676	69,321,151			0			0
Community Colleges			0	19,485,387	1,353,700	20,839,087			0
Libraries			0			0	1,201,295		1,201,295
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	66,585,475	2,735,676	69,321,151	19,485,387	1,353,700	20,839,087	1,201,295	0	1,201,295
Excess of Revenues Over/ (Under) Expenditures	(531,172)	385,772	(145,400)	(980,166)	(411,405)	(1,391,571)	61,660	799	62,459

Year Ended June 30, 1998

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	18,958,336		18,958,336	3,533,620		3,533,620			0
State Grants	140,081,892	5,900,980	145,982,872	12,985,770		12,985,770	2,813,448		2,813,448
Other Grants			0			0			0
Service Charges			0	14,425,098		14,425,098	628,392		628,392
Miscellaneous	5,361,835	1,178,218	6,540,053	9,664,115	24,506	9,688,621	62,617		62,617
Debt Proceeds			0			0			0
County Contributions	274,677,935	39,064,731	313,742,666	14,830,000	1,306,733	16,136,733	10,752,385		10,752,385
Total Revenues	439,079,998	46,143,929	485,223,927	55,438,603	1,331,239	56,769,842	14,256,842	0	14,256,842
Expenditures by Function									
Primary/Secondary Ed.	440,579,958	45,532,687	486,112,645			0			0
Community Colleges			0	54,350,588	2,013,701	56,364,289			0
Libraries			0			0	14,030,924	99,968	14,130,892
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	440,579,958	45,532,687	486,112,645	54,350,588	2,013,701	56,364,289	14,030,924	99,968	14,130,892
Excess of Revenues Over/ (Under) Expenditures	(1,499,960)	611,242	(888,718)	1,088,015	(682,462)	405,553	225,918	(99,968)	125,950

Year Ended June 30, 1998

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	98,507,242		98,507,242			0	887,115		887,115
State Grants	433,047,918	12,254,206	445,302,124			0	9,886,854		9,886,854
Other Grants			0			0	21,156		21,156
Service Charges			0			0	263,898		263,898
Miscellaneous	10,325,378		10,325,378			0	4,224,769		4,224,769
Debt Proceeds			0			0			0
County Contributions	200,553,494	9,068,341	209,621,835			0	11,607,121		11,607,121
Total Revenues	742,434,032	21,322,547	763,756,579	0	0	0	26,890,913	0	26,890,913
Expenditures by Function									
Primary/Secondary Ed.	735,567,377	34,007,425	769,574,802			0			0
Community Colleges			0			0			0
Libraries			0			0	24,633,033		24,633,033
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	735,567,377	34,007,425	769,574,802	0	0	0	24,633,033	0	24,633,033
Excess of Revenues Over/ (Under) Expenditures	6,866,655	(12,684,878)	(5,818,223)	0	0	0	2,257,880	0	2,257,880

Year Ended June 30, 1998

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	37,629,041		37,629,041	10,623,224		10,623,224			0
State Grants	206,865,426	12,325,192	219,190,618	26,582,322		26,582,322	3,517,666		3,517,666
Other Grants			0			0			0
Service Charges			0	29,324,462		29,324,462	4,683,700		4,683,700
Miscellaneous	4,770,700		4,770,700	11,044,505	226,438	11,270,943			0
Debt Proceeds			0			0			0
County Contributions	427,239,098	44,361,765	471,600,863	30,821,479	4,357,271	35,178,750	18,903,623		18,903,623
Total Revenues	676,504,265	56,686,957	733,191,222	108,395,992	4,583,709	112,979,701	27,104,989	0	27,104,989
Expenditures by Function									
Primary/Secondary Ed.	680,656,767	56,686,957	737,343,724			0			0
Community Colleges			0	107,720,337	3,265,435	110,985,772			0
Libraries			0			0	27,114,829		27,114,829
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	680,656,767	56,686,957	737,343,724	107,720,337	3,265,435	110,985,772	27,114,829	0	27,114,829
Excess of Revenues Over/ (Under) Expenditures	(4,152,502)	0	(4,152,502)	675,655	1,318,274	1,993,929	(9,840)	0	(9,840)

Year Ended June 30, 1998

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	3,644,117		3,644,117			0			0
State Grants	30,085,821	268,776	30,354,597			0	312,122		312,122
Other Grants			0			0			0
Service Charges			0			0	59,846		59,846
Miscellaneous	896,911	197,181	1,094,092			0	5,094		5,094
Debt Proceeds			0			0			0
County Contributions	50,204,375	2,025,924	52,230,299			0	1,301,196		1,301,196
Total Revenues	84,831,224	2,491,881	87,323,105	0	0	0	1,678,258	0	1,678,258
Expenditures by Function									
Primary/Secondary Ed.	83,907,293	2,473,888	86,381,181			0			0
Community Colleges			0			0			0
Libraries			0			0	1,607,897	68,622	1,676,519
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	83,907,293	2,473,888	86,381,181	0	0	0	1,607,897	68,622	1,676,519
Excess of Revenues Over/ (Under) Expenditures	923,931	17,993	941,924	0	0	0	70,361	(68,622)	1,739

Year Ended June 30, 1998

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	2,437,063		2,437,063	277,928		277,928			0
State Grants	18,400,844		18,400,844	608,803	196,574	805,377	330,867		330,867
Other Grants			0			0			0
Service Charges			0	545,738		545,738	73,164		73,164
Miscellaneous	420,445	32,466	452,911	135,876	13,030	148,906	10,442		10,442
Debt Proceeds			0			0			0
County Contributions	10,502,984	842,275	11,345,259	693,000		693,000	720,000	94,470	814,470
Total Revenues	31,761,336	874,741	32,636,077	2,261,345	209,604	2,470,949	1,134,473	94,470	1,228,943
Expenditures by Function									
Primary/Secondary Ed.	31,860,652	994,980	32,855,632			0			0
Community Colleges			0	2,089,744	14,945	2,104,689			0
Libraries			0			0	1,120,052	94,470	1,214,522
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	31,860,652	994,980	32,855,632	2,089,744	14,945	2,104,689	1,120,052	94,470	1,214,522
Excess of Revenues Over/ (Under) Expenditures	(99,316)	(120,239)	(219,555)	171,601	194,659	366,260	14,421	0	14,421

Year Ended June 30, 1998

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	4,989,765		4,989,765	615,259		615,259	107,889		107,889
State Grants	63,581,916	4,920,576	68,502,492	3,759,057		3,759,057	997,174		997,174
Other Grants			0			0			0
Service Charges			0	3,431,826		3,431,826	329,901		329,901
Miscellaneous	932,619	42,000	974,619	473,017		473,017	486,396		486,396
Debt Proceeds			0			0			0
County Contributions	82,642,325	18,730,418	101,372,743	3,942,054		3,942,054	4,510,735		4,510,735
Total Revenues	152,146,625	23,692,994	175,839,619	12,221,213	0	12,221,213	6,432,095	0	6,432,095
Expenditures by Function									
Primary/Secondary Ed.	150,245,366	23,692,994	173,938,360			0			0
Community Colleges			0	12,429,125		12,429,125			0
Libraries			0			0	6,203,380		6,203,380
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	150,245,366	23,692,994	173,938,360	12,429,125	0	12,429,125	6,203,380	0	6,203,380
Excess of Revenues Over/ (Under) Expenditures	1,901,259	0	1,901,259	(207,912)	0	(207,912)	228,715	0	228,715

Year Ended June 30, 1998

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	4,526,679		4,526,679	736,172		736,172	100,551		100,551
State Grants	39,249,642	2,760,718	42,010,360	3,125,999	2,696,409	5,822,408	454,187		454,187
Other Grants			0			0	5,000		5,000
Service Charges			0	2,707,110		2,707,110	80,824		80,824
Miscellaneous	858,013		858,013	447,237		447,237	38,391	113	38,504
Debt Proceeds			0			0			0
County Contributions	39,121,048	7,265,271	46,386,319	4,445,159	2,739,135	7,184,294	874,032		874,032
Total Revenues	83,755,382	10,025,989	93,781,371	11,461,677	5,435,544	16,897,221	1,552,985	113	1,553,098
Expenditures by Function									
Primary/Secondary Ed.	83,630,009	10,058,542	93,688,551			0			0
Community Colleges			0	11,371,639	732,721	12,104,360			0
Libraries			0			0	1,559,122	5,394	1,564,516
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	83,630,009	10,058,542	93,688,551	11,371,639	732,721	12,104,360	1,559,122	5,394	1,564,516
Excess of Revenues Over/ (Under) Expenditures	125,373	(32,553)	92,820	90,038	4,702,823	4,792,861	(6,137)	(5,281)	(11,418)

Year Ended June 30, 1998

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	5,929,339		5,929,339	2,589,547		2,589,547			0
State Grants	54,102,373	4,151,222	58,253,595	5,692,345	3,116,229	8,808,574	575,427		575,427
Other Grants			0	2,332,328		2,332,328			0
Service Charges			0	10,106,906		10,106,906	117,522		117,522
Miscellaneous	4,766,088	3,659	4,769,747	1,457,958	301,888	1,759,846	38,378		38,378
Debt Proceeds			0			0			0
County Contributions	65,411,600	6,632,848	72,044,448	5,177,799	764,268	5,942,067	1,292,517		1,292,517
Total Revenues	130,209,400	10,787,729	140,997,129	27,356,883	4,182,385	31,539,268	2,023,844	0	2,023,844
Expenditures by Function									
Primary/Secondary Ed.	127,917,903	11,348,883	139,266,786			0			0
Community Colleges			0	26,023,213	4,411,777	30,434,990			0
Libraries			0			0	1,871,794		1,871,794
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	127,917,903	11,348,883	139,266,786	26,023,213	4,411,777	30,434,990	1,871,794	0	1,871,794
Excess of Revenues Over/ (Under) Expenditures	2,291,497	(561,154)	1,730,343	1,333,670	(229,392)	1,104,278	152,050	0	152,050

Year Ended June 30, 1998

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	3,445,123		3,445,123	314,423		314,423	1,400		1,400
State Grants	15,461,673	512,046	15,973,719	688,747	222,386	911,133	205,283		205,283
Other Grants			0			0	12,450		12,450
Service Charges			0	617,400		617,400	10,144		10,144
Miscellaneous	751,032		751,032	153,718	14,741	168,459	374,174		374,174
Debt Proceeds			0			0			0
County Contributions	12,866,145	1,918,021	14,784,166	784,000		784,000	379,656		379,656
Total Revenues	32,523,973	2,430,067	34,954,040	2,558,288	237,127	2,795,415	983,107	0	983,107
Expenditures by Function									
Primary/Secondary Ed.	32,252,166	2,430,067	34,682,233			0			0
Community Colleges			0	2,364,154	16,907	2,381,061			0
Libraries			0			0	672,406		672,406
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	32,252,166	2,430,067	34,682,233	2,364,154	16,907	2,381,061	672,406	0	672,406
Excess of Revenues Over/ (Under) Expenditures	271,807	0	271,807	194,134	220,220	414,354	310,701	0	310,701

Year Ended June 30, 1998

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	7,284,573		7,284,573	1,034,293		1,034,293			0
State Grants	79,476,121	6,707,308	86,183,429	3,772,723		3,772,723	855,378		855,378
Other Grants			0			0			0
Service Charges			0	6,712,232		6,712,232	125,206		125,206
Miscellaneous	2,397,569		2,397,569	2,744,052		2,744,052	114,388		114,388
Debt Proceeds			0			0			0
County Contributions	107,305,482	15,073,362	122,378,844	6,024,856		6,024,856	2,511,142		2,511,142
Total Revenues	196,463,745	21,780,670	218,244,415	20,288,156	0	20,288,156	3,606,114	0	3,606,114
Expenditures by Function									
Primary/Secondary Ed.	194,097,294	21,780,670	215,877,964			0			0
Community Colleges			0	17,931,046	299,265	18,230,311			0
Libraries			0			0	3,353,979		3,353,979
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	194,097,294	21,780,670	215,877,964	17,931,046	299,265	18,230,311	3,353,979	0	3,353,979
Excess of Revenues Over/ (Under) Expenditures	2,366,451	0	2,366,451	2,357,110	(299,265)	2,057,845	252,135	0	252,135

Year Ended June 30, 1998

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	3,225,954		3,225,954	1,347,380		1,347,380	26,407		26,407
State Grants	15,923,636		15,923,636	2,884,322	124,274	3,008,596	174,881		174,881
Other Grants			0			0			0
Service Charges			0	1,788,431		1,788,431	23,649		23,649
Miscellaneous	336,410		336,410	747,906		747,906	144,133		144,133
Debt Proceeds			0			0			0
County Contributions	12,079,649	257,110	12,336,759	1,462,000		1,462,000	275,850		275,850
Total Revenues	31,565,649	257,110	31,822,759	8,230,039	124,274	8,354,313	644,920	0	644,920
Expenditures by Function									
Primary/Secondary Ed.	31,487,941	257,110	31,745,051			0			0
Community Colleges			0	7,949,502	228,173	8,177,675			0
Libraries			0			0	590,047		590,047
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	31,487,941	257,110	31,745,051	7,949,502	228,173	8,177,675	590,047	0	590,047
Excess of Revenues Over/ (Under) Expenditures	77,708	0	77,708	280,537	(103,899)	176,638	54,873	0	54,873

Year Ended June 30, 1998

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	8,682,774		8,682,774	1,954,698		1,954,698	91,953		91,953
State Grants	93,411,950	3,395,742	96,807,692	5,964,662	70,197	6,034,859	1,424,426		1,424,426
Other Grants			0			0	39,246		39,246
Service Charges			0	6,639,661		6,639,661	241,796		241,796
Miscellaneous	2,109,581	1,451,230	3,560,811	3,635,136		3,635,136	258,931		258,931
Debt Proceeds			0			0	13,581		13,581
County Contributions	109,843,680	12,620,738	122,464,418	8,245,505	1,774,861	10,020,366	5,820,115		5,820,115
Total Revenues	214,047,985	17,467,710	231,515,695	26,439,662	1,845,058	28,284,720	7,890,048	0	7,890,048
Expenditures by Function									
Primary/Secondary Ed.	212,404,203	18,272,710	230,676,913			0			0
Community Colleges			0	25,160,152	1,815,058	26,975,210			0
Libraries			0			0	7,369,603	262,833	7,632,436
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	212,404,203	18,272,710	230,676,913	25,160,152	1,815,058	26,975,210	7,369,603	262,833	7,632,436
Excess of Revenues Over/ (Under) Expenditures	1,643,782	(805,000)	838,782	1,279,510	30,000	1,309,510	520,445	(262,833)	257,612

Year Ended June 30, 1998

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	7,341,751		7,341,751	2,042,986		2,042,986	56,016		56,016
State Grants	67,072,075	7,998,899	75,070,974	5,906,264		5,906,264	1,183,969		1,183,969
Other Grants			0			0			0
Service Charges			0	11,047,780		11,047,780	493,399		493,399
Miscellaneous	5,255,448	136,246	5,391,694	2,547,575	278,131	2,825,706	191,170		191,170
Debt Proceeds			0			0			0
County Contributions	184,605,140	20,629,075	205,234,215	10,466,913	851,867	11,318,780	7,234,710		7,234,710
Total Revenues	264,274,414	28,764,220	293,038,634	32,011,518	1,129,998	33,141,516	9,159,264	0	9,159,264
Expenditures by Function									
Primary/Secondary Ed.	262,316,237	28,447,368	290,763,605			0			0
Community Colleges			0	31,064,701	2,173,493	33,238,194			0
Libraries			0			0	9,242,514		9,242,514
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	262,316,237	28,447,368	290,763,605	31,064,701	2,173,493	33,238,194	9,242,514	0	9,242,514
Excess of Revenues Over/ (Under) Expenditures	1,958,177	316,852	2,275,029	946,817	(1,043,495)	(96,678)	(83,250)	0	(83,250)

Year Ended June 30, 1998

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	1,809,042		1,809,042	175,459		175,459	8,724		8,724
State Grants	6,344,217	374,653	6,718,870	384,345		384,345	102,742		102,742
Other Grants			0			0			0
Service Charges			0	344,532	124,100	468,632	4,824		4,824
Miscellaneous	195,554		195,554	85,780	8,226	94,006	10,322		10,322
Debt Proceeds			0			0			0
County Contributions	10,790,085	324,000	11,114,085	437,500		437,500	290,463		290,463
Total Revenues	19,138,898	698,653	19,837,551	1,427,616	132,326	1,559,942	417,075	0	417,075
Expenditures by Function									
Primary/Secondary Ed.	20,824,471	698,653	21,523,124			0			0
Community Colleges			0	1,319,283	9,435	1,328,718			0
Libraries			0			0	418,322		418,322
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	20,824,471	698,653	21,523,124	1,319,283	9,435	1,328,718	418,322	0	418,322
Excess of Revenues Over/ (Under) Expenditures	(1,685,573)	0	(1,685,573)	108,333	122,891	231,224	(1,247)	0	(1,247)

Year Ended June 30, 1998

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	34,007,333		34,007,333	7,485,209		7,485,209	273,299		273,299
State Grants	134,237,324	46,298,039	180,535,363	20,791,323	100,457	20,891,780	3,242,939		3,242,939
Other Grants			0			0			0
Service Charges			0	34,925,573	395,014	35,320,587	1,071,184		1,071,184
Miscellaneous	9,204,376	158,054	9,362,430	9,144,745	142,689	9,287,434	346,348		346,348
Debt Proceeds			0		2,167,457	2,167,457			0
County Contributions	775,863,464	57,304,464	833,167,928	41,917,405	1,152,000	43,069,405	25,856,818		25,856,818
Total Revenues	953,312,497	103,760,557	1,057,073,054	114,264,255	3,957,617	118,221,872	30,790,588	0	30,790,588
Expenditures by Function									
Primary/Secondary Ed.	954,646,201	103,760,557	1,058,406,758			0			0
Community Colleges			0	112,240,084	6,820,242	119,060,326			0
Libraries			0			0	28,062,389	971,814	29,034,203
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	954,646,201	103,760,557	1,058,406,758	112,240,084	6,820,242	119,060,326	28,062,389	971,814	29,034,203
Excess of Revenues Over/ (Under) Expenditures	(1,333,704)	0	(1,333,704)	2,024,171	(2,862,625)	(838,454)	2,728,199	(971,814)	1,756,385

Year Ended June 30, 1998

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	49,352,686		49,352,686	6,502,132		6,502,132	19,653		19,653
State Grants	337,780,387	13,742,347	351,522,734	14,570,544	3,943,233	18,513,777	6,711,908		6,711,908
Other Grants			0			0			0
Service Charges			0	20,029,444		20,029,444	755,492		755,492
Miscellaneous	16,741,810	827,914	17,569,724	1,551,940	1,416,808	2,968,748	460,738		460,738
Debt Proceeds			0			0			0
County Contributions	408,182,344	34,235,585	442,417,929	10,482,800	3,744,585	14,227,385	9,300,008		9,300,008
Total Revenues	812,057,227	48,805,846	860,863,073	53,136,860	9,104,626	62,241,486	17,247,799	0	17,247,799
Expenditures by Function									
Primary/Secondary Ed.	809,130,905	49,165,019	858,295,924			0			0
Community Colleges			0	52,725,611	10,463,751	63,189,362			0
Libraries			0			0	17,396,555		17,396,555
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	809,130,905	49,165,019	858,295,924	52,725,611	10,463,751	63,189,362	17,396,555	0	17,396,555
Excess of Revenues Over/ (Under) Expenditures	2,926,322	(359,173)	2,567,149	411,249	(1,359,125)	(947,876)	(148,756)	0	(148,756)

Year Ended June 30, 1998

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	2,261,232		2,261,232	357,937		357,937			0
State Grants	13,067,354	2,204,094	15,271,448	784,065	253,163	1,037,228	180,300		180,300
Other Grants			0			0			0
Service Charges			0	702,844		702,844	56,095		56,095
Miscellaneous	504,811	10,499	515,310	174,992	16,781	191,773	26,855		26,855
Debt Proceeds			0			0			0
County Contributions	22,684,786	15,336,413	38,021,199	892,500		892,500	788,651		788,651
Total Revenues	38,518,183	17,551,006	56,069,189	2,912,338	269,944	3,182,282	1,051,901	0	1,051,901
Expenditures by Function									
Primary/Secondary Ed.	38,512,789	17,544,372	56,057,161			0			0
Community Colleges			0	2,691,337	19,427	2,710,764			0
Libraries			0			0	989,649		989,649
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	38,512,789	17,544,372	56,057,161	2,691,337	19,427	2,710,764	989,649	0	989,649
Excess of Revenues Over/ (Under) Expenditures	5,394	6,634	12,028	221,001	250,517	471,518	62,252	0	62,252

Year Ended June 30, 1998

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	5,661,530		5,661,530			0	2,329		2,329
State Grants	38,234,227	6,370,005	44,604,232			0	488,228		488,228
Other Grants			0			0			0
Service Charges			0			0	91,393		91,393
Miscellaneous	684,573	743	685,316			0	43,233		43,233
Debt Proceeds			0			0			0
County Contributions	40,062,975	10,325,258	50,388,233			0	972,312		972,312
Total Revenues	84,643,305	16,696,006	101,339,311	0	0	0	1,597,495	0	1,597,495
Expenditures by Function									
Primary/Secondary Ed.	84,715,635	16,677,366	101,393,001			0			0
Community Colleges			0			0			0
Libraries			0			0	1,586,981		1,586,981
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	84,715,635	16,677,366	101,393,001	0	0	0	1,586,981	0	1,586,981
Excess of Revenues Over/ (Under) Expenditures	(72,330)	18,640	(53,690)	0	0	0	10,514	0	10,514

Year Ended June 30, 1998

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	3,062,209		3,062,209			0	34,965		34,965
State Grants	10,606,834	59,566	10,666,400			0	185,092		185,092
Other Grants			0			0			0
Service Charges			0			0	9,028		9,028
Miscellaneous	474,798		474,798			0	20,813		20,813
Debt Proceeds			0			0			0
County Contributions	7,093,992	712,469	7,806,461			0	217,415		217,415
Total Revenues	21,237,833	772,035	22,009,868	0	0	0	467,313	0	467,313
Expenditures by Function									
Primary/Secondary Ed.	22,236,718	772,035	23,008,753			0			0
Community Colleges			0			0			0
Libraries			0			0	468,985		468,985
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	22,236,718	772,035	23,008,753	0	0	0	468,985	0	468,985
Excess of Revenues Over/ (Under) Expenditures	(998,885)	0	(998,885)	0	0	0	(1,672)	0	(1,672)

Year Ended June 30, 1998

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	1,674,825		1,674,825	277,928		277,928			0
State Grants	4,262,516	1,695,816	5,958,332	608,803	196,574	805,377	101,951		101,951
Other Grants			0			0	22,000		22,000
Service Charges			0	545,738		545,738	38,288		38,288
Miscellaneous	423,480		423,480	135,876	13,030	148,906	33,959		33,959
Debt Proceeds			0			0			0
County Contributions	19,161,907	4,033,344	23,195,251	693,000		693,000	424,875		424,875
Total Revenues	25,522,728	5,729,160	31,251,888	2,261,345	209,604	2,470,949	621,073	0	621,073
Expenditures by Function									
Primary/Secondary Ed.	25,500,918	5,729,160	31,230,078			0			0
Community Colleges			0	2,089,744	14,945	2,104,689			0
Libraries			0			0	582,930		582,930
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	25,500,918	5,729,160	31,230,078	2,089,744	14,945	2,104,689	582,930	0	582,930
Excess of Revenues Over/ (Under) Expenditures	21,810	0	21,810	171,601	194,659	366,260	38,143	0	38,143

Year Ended June 30, 1998

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	7,221,787		7,221,787	2,337,120		2,337,120			0
State Grants	52,601,923	2,214,180	54,816,103	3,525,242	110,617	3,635,859	1,209,365		1,209,365
Other Grants			0			0	16,000		16,000
Service Charges			0	5,896,557		5,896,557	81,749		81,749
Miscellaneous	654,439		654,439	1,451,477	344,533	1,796,010	549,330		549,330
Debt Proceeds			0			0			0
County Contributions	51,662,904	5,073,256	56,736,160	4,002,760		4,002,760	1,060,000		1,060,000
Total Revenues	112,141,053	7,287,436	119,428,489	17,213,156	455,150	17,668,306	2,916,444	0	2,916,444
Expenditures by Function									
Primary/Secondary Ed.	111,193,646	7,005,221	118,198,867			0			0
Community Colleges			0	16,278,417	455,150	16,733,567			0
Libraries			0			0	2,325,799		2,325,799
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	111,193,646	7,005,221	118,198,867	16,278,417	455,150	16,733,567	2,325,799	0	2,325,799
Excess of Revenues Over/ (Under) Expenditures	947,407	282,215	1,229,622	934,739	0	934,739	590,645	0	590,645

Year Ended June 30, 1998

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	6,382,037		6,382,037	1,019,691		1,019,691	56,094		56,094
State Grants	39,021,524	587,313	39,608,837	2,607,047		2,607,047	531,550		531,550
Other Grants			0			0	2,000		2,000
Service Charges			0	1,940,010		1,940,010	65,021		65,021
Miscellaneous	1,727,682	93,581	1,821,263	395,704		395,704	166,114		166,114
Debt Proceeds			0			0			0
County Contributions	31,791,001	7,017,957	38,808,958	1,726,004		1,726,004	984,304		984,304
Total Revenues	78,922,244	7,698,851	86,621,095	7,688,456	0	7,688,456	1,805,083	0	1,805,083
Expenditures by Function									
Primary/Secondary Ed.	80,621,652	7,698,851	88,320,503			0			0
Community Colleges			0	7,516,388		7,516,388			0
Libraries			0			0	1,762,452		1,762,452
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	80,621,652	7,698,851	88,320,503	7,516,388	0	7,516,388	1,762,452	0	1,762,452
Excess of Revenues Over/ (Under) Expenditures	(1,699,408)	0	(1,699,408)	172,068	0	172,068	42,631	0	42,631

Year Ended June 30, 1998

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	3,641,827	15,250	3,657,077	437,011		437,011			0
State Grants	4,120,993	273,448	4,394,441	1,117,306		1,117,306	149,739		149,739
Other Grants			0			0			0
Service Charges			0	831,433		831,433	19,091		19,091
Miscellaneous	411,217	9,940	421,157	169,588		169,588			0
Debt Proceeds			0			0			0
County Contributions	35,398,214	2,893,220	38,291,434	727,756		727,756	808,373		808,373
Total Revenues	43,572,251	3,191,858	46,764,109	3,283,094	0	3,283,094	977,203	0	977,203
Expenditures by Function									
Primary/Secondary Ed.	43,325,743	3,237,752	46,563,495			0			0
Community Colleges			0	3,221,309		3,221,309			0
Libraries			0			0	977,203		977,203
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	43,325,743	3,237,752	46,563,495	3,221,309	0	3,221,309	977,203	0	977,203
Excess of Revenues Over/ (Under) Expenditures	246,508	(45,894)	200,614	61,785	0	61,785	0	0	0

Year Ended June 30, 1998

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	328,356,929	15,250	328,372,179	46,443,138	0	46,443,138	1,681,446	0	1,681,446
State Grants	1,932,998,437	135,583,025	2,068,581,462	119,963,650	11,930,377	131,894,027	36,095,091	0	36,095,091
Other Grants	0	0	0	2,332,328	0	2,332,328	117,852	0	117,852
Service Charges	0	0	0	159,404,559	519,114	159,923,673	9,355,008	0	9,355,008
Miscellaneous	71,733,748	4,141,731	75,875,479	47,364,552	2,842,832	50,207,384	7,883,502	912	7,884,414
Debt Proceeds	0	0	0	0	2,167,457	2,167,457	13,581	0	13,581
County Contributions	3,001,629,436	318,299,394	3,319,928,830	151,847,490	16,690,720	168,538,210	107,366,301	94,470	107,460,771
Total Revenues	5,334,718,550	458,039,400	5,792,757,950	527,355,717	34,150,500	561,506,217	162,512,781	95,382	162,608,163
Expenditures by Function									
Primary/Secondary Ed.	5,324,217,319	471,008,943	5,795,226,262	0	0	0	0	0	0
Community Colleges	0	0	0	516,021,761	34,108,125	550,129,886	0	0	0
Libraries	0	0	0	0	0	0	155,142,140	1,503,101	156,645,241
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Total Expenditures	5,324,217,319	471,008,943	5,795,226,262	516,021,761	34,108,125	550,129,886	155,142,140	1,503,101	156,645,241
Excess of Revenues Over/ (Under) Expenditures	10,501,231	(12,969,543)	(2,468,312)	11,333,956	42,375	11,376,331	7,370,641	(1,407,719)	5,962,922

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 (actuarial accrued liability, actuarial value of assets, unfunded liability, increase or decrease in liability, and percent of benefits funded). Please note that a change in accounting principles related to pensions was required to be implemented in fiscal 1998. However, some entities did not implement the changes. For these entities, the information presented is under the former guidelines for reporting (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). 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	$795,362	Not Available		
Annual Required Contribution	$795,362	Not Available		
Financial Status:	As of June 30, 1998			
Actuarial Accrued Liability	$27,416,935,000			
Actuarial Value of Assets	$24,850,355,000			
Unfunded Actuarial Accrued Liability	$2,566,580,000			
Unfunded Actuarial Accrued Liability - Prior	$3,462,510,000			
Increase (+)/Decrease (-) in Unfunded Liability	($895,930,000)			
Percent of Benefits Funded	90.6%			

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 for those hired prior to December, 1996. No contribution is required for those hired after December, 1996. 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	$5,806,310	$5,477,536	$5,338,470	$1,448,908
Annual Required Contribution	$5,806,310	$5,477,536	$5,338,470	$1,448,908
Financial Status:	As of June 30, 1998	As of June 30, 1998	As of June 30, 1998	As of June 30, 1998
Actuarial Accrued Liability	$252,387,659	$223,661,846	$195,250,385	$22,201,094
Actuarial Value of Assets	$235,935,651	$192,151,789	$166,272,032	$18,096,275
Unfunded Actuarial Accrued Liability	$16,452,008	$31,510,057	$28,978,353	$4,104,819
Unfunded Actuarial Accrued Liability - Prior	$24,353,891	$31,524,295	$33,562,970	$4,588,055
Increase (+)/Decrease (-) in Unfunded Liability	$(7,901,883)	($14,238)	($4,584,617)	$(483,236)
Percent of Benefits Funded	93.5%	85.9%	85.2%	81.5%

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				
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				
Percent of Benefits Funded				

BALTIMORE CITY

	Fire and Police Employees' Retirement System	Employees' Retirement System	Elected Officials Retirement System	Fire and Police Department Retirement Plan
Plan:	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
Coverage:	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.	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:	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.	The plan is unfunded.
Actual Contribution Made by Entity	$13,830,000	$20,990,000	$351,000	$6,603,000
Annual Required Contribution	$13,830,000	$20,990,000	$351,000	$6,603,000
Financial Status:	As of June 30, 1998	As of June 30, 1998	As of June 30, 1998	As of June 30, 1998
Actuarial Accrued Liability	$1,850,540,000	$1,155,226,000	$9,370,000	0
Actuarial Value of Assets	$1,913,980,000	$1,185,993,000	$11,223,000	0
Unfunded Actuarial Accrued Liability	$(63,440,000)	$(30,767,000)	($1,853,000)	$36,484,000
Unfunded Actuarial Accrued Liability - Prior	$(4,621,000)	$21,788,000	$(1,066,000)	$40,213,000
Increase (+)/Decrease (-) in Unfunded Liability	($58,819,000)	$(52,555,000)	($787,000)	($3,729,000)
Percent of Benefits Funded	103.4%	102.7%	119.8%	0%

BALTIMORE CITY

	Maryland State Retirement and Pension System			
Plan:	See Allegany County - Maryland State Retirement and Pension System.			
Coverage:	Professional employees of the library and the department of education participate.			
Policies:	Contributions made by the State on behalf of the library and board of education.			
Actual Contribution Made by Entity	Not applicable			
Annual Required Contribution				
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				

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 community 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	$22,261,716	Not Available	Not Available	Not Available
Annual Required Contribution	$22,261,716	Not Available		
Financial Status:	As of June 30, 1998			
Actuarial Accrued Liability	$1,338,860,832			
Actuarial Value of Assets	$1,386,509,211			
Unfunded Actuarial Accrued Liability	($47,648,379)			
Unfunded Actuarial Accrued Liability - Prior	$76,732,106			
Increase (+)/Decrease (-) in Unfunded Liability	($124,380,485)			
Percent of Benefits Funded	103.6%			

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 that opted to remain after the County established the County Employee's Retirement System.	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	$867,039	$0	$210,000	$545,000
Annual Required Contribution	$0	$0	$155,542	$634,438
Financial Status:	As of June 30, 1998	As of June 30, 1998	As of June 30, 1997	As of June 30, 1998
Actuarial Accrued Liability	$14,566,009		$2,817,208	$13,689,115
Actuarial Value of Assets	$13,065,629		$1,433,810	$10,970,995
Unfunded Actuarial Accrued Liability	$1,500,380		$1,383,398	$2,718,120
Unfunded Actuarial Accrued Liability - Prior	($1,114,317)		$1,560,889	$1,522,861
Increase (+)/Decrease (-) in Unfunded Liability	$2,614,697		($177,491)	$1,195,259
Percent of Benefits Funded	89.7%		50.9%	80.1%

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:	$285,000	$41,554		
Financial Status	As of June 30, 1998			
Present Value of Vested Plan Benefits - Current	$3,260,597			
Present Value of Non-vested Plan Benefits - Current	$1,676,809			
Subtotal - Plan Benefits	$4,937,406			
Less: Plan Assets - Current	$3,474,438			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$1,462,968			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$1,133,471			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	$329,497			
Percent of Benefits Funded	70.4%			

CARROLL 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, and library participate.	All full-time professional employees of the community college who are not members of any State plans must participate.		
Policies:				
Actual Contribution Made by Entity	$766,943	Not Available		
Annual Required Contribution	$766,943			
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				

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 community college who are not members of any State plans must participate.		
Policies:				
Actual Contribution Made by Entity	$756,099	Not Available		
Annual Required Contribution	$756,099			
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				

CHARLES COUNTY

	Sheriff's Department Plan	County Employees' Plan	Retirement Program for Volunteer Firemen & Rescue Squadmen	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) 7.5% 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) 8% 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	$2,134,705	$969,964	$311,000	Not Available
Annual Required Contribution	$2,134,705	$969,964	N/A	
Financial Status:	As of June 30, 1998	As of July 1, 1998	As of June 30, 1998	
Actuarial Accrued Liability	$46,420,234	$21,311,101		
Actuarial Value of Assets	$34,853,233	$22,205,866		
Unfunded Actuarial Accrued Liability	$11,567,001	($894,765)		
Unfunded Actuarial Accrued Liability - Prior	$9,927,188	$221,124		
Increase (+)/Decrease (-) in Unfunded Liability	$1,639,813	($1,115,889)		
Percent of Benefits Funded	75.1%	104.2%		

CHARLES COUNTY

	Optional Retirement Program			
Plan:	See Allegany County - Optional Retirement Program.			
Coverage:	All full-time professional employees of the community college who are not members of any State plans must participate.			
Policies:				
Actual Contribution Made by Entity	Not Available			
Annual Required Contribution				
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				

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	$730,191			
Annual Required Contribution	$730,191			
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

	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 community 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	$511,540	Not Available	$2,772,916	
Annual Required Contribution	$505,343		$2,772,916	
Financial Status:			As of June 30, 1998	
Actuarial Accrued Liability			$40,608,618	
Actuarial Value of Assets			$37,913,821	
Unfunded Actuarial Accrued Liability			$2,694,797	
Unfunded Actuarial Accrued Liability - Prior			$5,070,869	
Increase (+)/Decrease (-) in Unfunded Liability			$(2,376,072)	
Percent of Benefits Funded			93.4%	

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 community college who are not members of any State plans must participate.		
Policies:				
Actual Contribution Made by Entity	$505,673	Not Available		
Annual Required Contribution	$505,673			
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				
Percent of Benefits Funded				

HARFORD COUNTY

	Maryland State Retirement and Pension System	Volunteer Firemen and Ambulance Personnel Pension Plan	Sheriff's Office Pension Plan	Optional Retirement Program
Plan:	See Allegany County - Maryland State Retirement and Pension System.	Defined benefit plan.	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.	Certain law enforcement and correctional officers of the Sheriff's Office.	All full-time professional employees of the community 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.	Plan members contribute 7% of the annual salary. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5% salary increases.	
Actual Contribution Made by Entity	$3,103,517	$332,966	$839,641	Not Available
Annual Required Contribution	$3,103,517	$332,966	$839,641	
Financial Status:		As of September 30 ,1997	As of June 30, 1997	
Actuarial Accrued Liability		$11,414,246	$9,777,516	
Actuarial Value of Assets		$4,777,741	$5,213,678	
Unfunded Actuarial Accrued Liability		$6,636,505	$4,563,838	
Unfunded Actuarial Accrued Liability - Prior		$2,664,238	N/A - Plan's first year of operation	
Increase (+)/Decrease (-) in Unfunded Liability		$3,972,267		
Percent of Benefits Funded		41.9%		

HOWARD COUNTY

	Maryland State Retirement and Pension System	Police and Fire Plan	County Retirement Plan	Optional Retirement Program
Plan:	See Allegany County - Maryland State Retirement and Pension System	Defined benefit plan.	Defined benefit plan.	See Allegany County - Optional Retirement Program.
Coverage:	All employees, except certain policemen and firemen.	All full-time police and fire officers are eligible.	All employees, except certain police and fire officers, participate.	All full-time professional employees of the community college who are not members of any State plans must 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	$3,613,000	$3,554,000	Not Available
Annual Required Contribution		$3,613,000	$3,554,000	
Financial Status:		As of June 30, 1997	As of June 30, 1997	
Actuarial Accrued Liability		$82,859,001	$51,959,836	
Actuarial Value of Assets		$63,029,792	$53,399,295	
Unfunded Actuarial Accrued Liability		$19,829,209	($1,439,459)	
Unfunded Actuarial Accrued Liability - Prior		$16,502,919	($2,414,001)	
Increase (+)/Decrease (-) in Unfunded Liability		$3,326,290	$974,542	
Percent Benefits Funded		76.1%	102.8%	

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	$260,412	Not Available	$22,797	
Annual Required Contribution	$260,412		$22,797	
Financial Status:			As of June 30, 1997	
Actuarial Accrued Liability			Not Available	
Actuarial Value of Assets			$650,185	
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

MONTGOMERY COUNTY

	Employees' Retirement System	Employees' Retirement Saving Plan	Maryland State Retirement and Pension System	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System
Plan:	Defined benefit plan.	Defined contribution plan.	See Allegany County - Maryland State Retirement and Pension System.	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.	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 may irrevocably decide to use this plan.	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.	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. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return and (2) various salary increases.	Employees contribute 3% of regular earnings. The county contributions equal 6% of eligible compensation for non-public safety employees and 10% for public safety employees..		Employee contributions are voluntary and may be up to 10% of annual compensation. The commission funds the remaining amounts. Significant actuarial assumptions include (1) an7% annual rate of return and (2) 6% salary increases.
Actual Contribution Made by Entity	$51,097,622	$1,850,834	$548,186	$7,337,000 (entire commission)
Annual Required Contribution	$51,097,622	$1,850,834	$548,186	$7,337,000
Financial Status:	As of June 30, 1998			As of June 30, 1998
Actuarial Accrued Liability	$1,660,034,038			$285,536,000
Actuarial Value of Assets	$1,496,651,390			$311,854,000
Unfunded Actuarial Accrued Liability	$163,382,648			$(26,318,000)
Unfunded Actuarial Accrued Liability - Prior	$265,090,539			$(13,558,000)
Increase (+)/Decrease (-) in Unfunded Liability	($101,707,891)			$(12,760,000)
Percent of Benefits Funded	90.2%			109.2%

	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.			
Actual Contribution Made by Entity	$15,266,000 (entire commission)			
Annual Required Contribution	$16,415,000			
Financial Status:	As of June 30, 1997			
Actuarial Accrued Liability	$488,012,000			
Actuarial Value of Assets	$367,286,000			
Unfunded Actuarial Accrued Liability	$120,726,000			
Unfunded Actuarial Accrued Liability - Prior	$120,032,000			
Increase (+)/Decrease (-) in Unfunded Liability	$694,000			
Percent of Benefits Funded	75.3%			

PRINCE GEORGE'S COUNTY

	Maryland State Retirement and Pension System	Police, Fire, and Supplemental Pension Plan				
Plan:	See Allegany County - Maryland State Retirement and Pension System.	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 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: Comprehensive Plans: 5.5% for police; 4% for firefighters;7% for deputy sheriffs; and 5.88 % for correctional officers. Supplemental Plans: 3.33% for fire civilians; 3.5% for deputy sheriffs; 2.62% for correctional officers; 2.91% for AFSCME Local 241; 3.13% for AFSCME Locals 1691, 2462, and 2735; 4.45% for general schedule employees; and 3.62% for police civilians. The county funds the remaining amounts.				
Actual Contribution Made by Entity	$10,207,565	Police	Fire	Deputy Sheriff	Correctional Officers	Supplemental Other
		$14,862,000	$10,646,000	$760,000	$1,093,000	$3,449,000
Annual Required Contribution		$14,862,000	$10,646,000	$760,000	$1,093,000	$3,449, 000
Financial Status:		As of 1/1/98	As of 1/1/98	As of 1/1/98	As of 1/1/98	As of 1/1/97
Actuarial Accrued Liability		$542,524,000	$251,617,000	$17,873,400	$19,029,900	$76,611,900
Actuarial Value of Assets		$486,681,800	$224,839,700	$12,850,700	$13,627,700	$33,369,000
Unfunded Actuarial Accrued Liability		$55,842,200	$26,777,300	$5,022,700	$5,402,200	$43,242,900
Unfunded Actuarial Accrued Liability - Prior		$109,928,500	$57,118,200	$7,072,200	$7,617,900	$57,104,600
Increase (+)/Decrease (-) in Unfunded Liability		($54,086,300)	$(30,340,900)	($2,049,500)	($2,215,700)	($13,861,700)
Percent of Benefits Funded		89.7%	89.4%	71.9%	71.6%	53.8%

PRINCE GEORGE'S COUNTY

	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan	Optional Retirement Program	
Plan:	See Montgomery County - Maryland-National Capital Park and Planning Commission (M-NCPPC) Employees' Retirement System.	See Montgomery County - Maryland-Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan	See Allegany County - Optional Retirement Program.	
Coverage:			All full-time professional employees of the community college who are not members of any State plans must participate.	
Policies:				
Actual Contribution Made by Entity	$5,337,000 (entire commission)	$15,266,000 (entire commission)	Not Available	
Annual Required Contribution				
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				

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	$568,010			
Annual Required Contribution	$568,010			
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				

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	$1,206,537	$585,144	$70,092	$267,823
Annual Required Contribution	$1,206,537	$585,144	N/A	N/A
Financial Status:		As of June 30, 1997	Not Available	Not Available
Actuarial Accrued Liability		$11,986,552		
Actuarial Value of Assets		$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	$556,376			
Annual Required Contribution	$556,376			
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

	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	$487,601			
Annual Required Contribution	$487,601			
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				

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.			
Actual Contribution Made by Entity	$1,791,157	$659,572		
Annual Required Contribution	$1,853,187			
Financial Status:	As of July 1, 1997			
Actuarial Accrued Liability	$23,429,000			
Actuarial Value of Assets	$25,403,000			
Unfunded Actuarial Accrued Liability	$(1,974,000)			
Unfunded Actuarial Accrued Liability - Prior	$1,855,000			
Increase (+)/Decrease (-) in Unfunded Liability	$(3,829,000)			
Percent of Benefits Funded	108.4%			

WICOMICO COUNTY

	County Employees Retirement Plan	Maryland State Retirement and Pension System	Pension Plan for the Employees of the Wicomico Liquor Board	
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System	Defined contribution plan.	
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.	
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.	
Pension Cost:	$229,073	$23,000	$9,293	
Financial Status:	As of July 1, 1997		Not Available	
Present Value of Vested Plan Benefits - Current	N/A			
Present Value of Non-vested Plan Benefits - Current	N/A			
Subtotal - Plan Benefits	$8,675,866			
Less: Plan Assets - Current	$7,754,617			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$1,955,365			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$2,011,498			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	$(6,133)			
Percent of Benefits Funded	77.0%			

WICOMICO COUNTY

	Group Annuity Insurance Plan for Board of Education			
Plan:	Defined benefit plan. This plan was merged with the county plan on January 1, 1994.			
Coverage:	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. Board contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return and (2) 5.5% salary increases.			
Actual Contribution Made by Entity	$157,937			
Annual Required Contribution	$157,937			
Financial Status:	As of July 1, 1997			
Actuarial Accrued Liability	$8,597,270			
Actuarial Value of Assets	$8,854,185			
Unfunded Actuarial Accrued Liability	$(256,915)			
Unfunded Actuarial Accrued Liability - Prior	($137,267)			
Increase (+)/Decrease (-) in Unfunded Liability	($119,648)			
Percent of Benefits Funded	103.0%			

	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:	$571,469	$103,169		
Financial Status	$571,469	As of June 30, 1997		
Present Value of Vested Plan Benefits - Current		N/A		
Present Value of Non-vested Plan Benefits - Current		N/A		
Subtotal - Plan Benefits		$2,414,774		
Less: Plan Assets - Current		$3,190,046		
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current		($775,272)		
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior		($661,830)		
Increase(+)/Decrease(-) in Net Plan Liability (Assets)		($113,442)		
Percent of Benefits Funded		132%		

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, 1998

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	3,534,138	19,453,930	10,124,880	13,162,703	266,883,044	4,097,860	76,608,250	136,299,480	9,479,647	83,616,552	2,479,790
Assessable Base - Prior 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	81,702,204	2,564,630
Increase/(Decrease)	(72,932)	759,430	438,936	733,973	6,393,595	84,290	2,847,356	684,536	739,443	1,914,348	(84,840)
% Increase/(Decrease)	-2.0%	4.1%	4.5%	5.9%	2.5%	2.1%	3.9%	0.5%	8.5%	2.3%	-3.3%
Assessable Base per Capita	7,183	10,808	10,438	4,540	11,946	5,059	9,851	20,969	8,794	516,152	4,960
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	18,576				4,388,691		983,428				
Enterprise Fund Debt					23,502,635		8,986,628		2,374,073		
State Loans							26,373	471,906			
Short-term Debt											
Subtotal	18,576	0	0	0	27,891,326	0	9,996,429	471,906	2,374,073	0	0
Plus: New Issues During the Year											
General Long-term Debt					1,173,888						
Enterprise Fund Debt					3,826,112						
State Loans											
Short-term Debt											
Subtotal	0	0	0	0	5,000,000	0	0	0	0	0	0
Less: Debt Redeemed During the Year											
General Long-term Debt	4,517				1,471,521		106,814				
Enterprise Fund Debt					4,676,737		111,633		40,226		
State Loans							6,893	100,911			
Short-term Debt											
Subtotal	4,517	0	0	0	6,148,258	0	225,340	100,911	40,226	0	0
Debt Outstanding, End of the Year											
General Long-term Debt	14,059	0	0	0	4,091,058	0	876,614	0	0	0	0
Enterprise Fund Debt	0	0	0	0	22,652,010	0	8,874,995	0	2,333,847	0	0
State Loans	0	0	0	0	0	0	19,480	370,995	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0	0
Subtotal	14,059	0	0	0	26,743,068	0	9,771,089	370,995	2,333,847	0	0
Less: Sinking Fund Assets								14,076			
Total Public Debt	14,059	0	0	0	26,743,068	0	9,771,089	356,919	2,333,847	0	0
Debt to Assessable Base	0.4%	0.0%	0.0%	0.0%	10.0%	0.0%	12.8%	0.3%	24.6%	0.0%	0.0%
Revenues and Expenditures											
Total Revenues	112,737	160,636	47,636	505,798	25,550,686	19,281	4,985,154	2,841,220	662,862	523,067	10,392
Total Expenditures	88,917	128,735	29,742	448,640	24,830,816	15,542	4,749,299	2,535,685	828,937	412,663	7,086
Excess of Revenues Over/ (Under) Expenditures	23,820	31,901	17,894	57,158	719,870	3,739	235,855	305,535	(166,075)	110,404	3,306

Year Ending June 30, 1998

Allegany County

	Midland	Mt. Savage STA	Potomac Park Cit. Comm.	Westernport
Property Valuation				
Assessable Base - Current Year	3,100,523	6,506,280	8,235,770	17,127,637
Assessable Base - Prior Year	2,928,420	6,521,620	7,900,780	17,131,747
Increase/(Decrease)	172,103	(15,340)	334,990	(4,110)
% Increase/(Decrease)	5.9%	-0.2%	4.2%	-0.0%
Assessable Base per Capita	5,658	4,563	7,556	7,209
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt				195,633
Enterprise Fund Debt				581,427
State Loans				496,736
Short-term Debt				
Subtotal	0	0	0	1,273,796
Plus: New Issues During the Year				
General Long-term Debt				18,990
Enterprise Fund Debt				
State Loans				
Short-term Debt				
Subtotal	0	0	0	18,990
Less: Debt Redeemed During the Year				
General Long-term Debt				20,802
Enterprise Fund Debt				9,582
State Loans				29,865
Short-term Debt				
Subtotal	0	0	0	60,249
Debt Outstanding, End of the Year				
General Long-term Debt	0	0	0	193,821
Enterprise Fund Debt	0	0	0	571,845
State Loans	0	0	0	466,871
Short-term Debt	0	0	0	0
Subtotal	0	0	0	1,232,537
Less: Sinking Fund Assets				
Total Public Debt	0	0	0	1,232,537
Debt to Assessable Base	0.0%	0.0%	0.0%	7.2%
Revenues and Expenditures				
Total Revenues	98,310	47,020	51,109	1,190,796
Total Expenditures	75,088	64,402	21,723	1,287,152
Excess of Revenues Over/ (Under) Expenditures	23,222	(17,382)	29,386	(96,356)

Year Ending June 30, 1998

Anne Arundel County

	Annapolis	Highland Beach
Property Valuation		
Assessable Base - Current Year	970,215,871	4,312,850
Assessable Base - Prior Year	981,467,574	3,484,924
Increase/(Decrease)	(11,251,703)	827,926
% Increase/(Decrease)	-1.1%	23.8%
Assessable Base per Capita	29,193	41,075
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	14,606,731	1,476
Enterprise Fund Debt	15,137,428	
State Loans	1,974,855	
Short-term Debt		
Subtotal	31,719,014	1,476
Plus: New Issues During the Year		
General Long-term Debt	9,796,171	
Enterprise Fund Debt	9,418,829	
State Loans		
Short-term Debt		
Subtotal	19,215,000	0
Less: Debt Redeemed During the Year		
General Long-term Debt	3,544,880	1,476
Enterprise Fund Debt	4,044,441	
State Loans	81,532	
Short-term Debt		
Subtotal	7,670,853	1,476
Debt Outstanding, End of the Year		
General Long-term Debt	20,858,022	0
Enterprise Fund Debt	20,511,816	0
State Loans	1,893,323	0
Short-term Debt	0	0
Subtotal	43,263,161	0
Less: Sinking Fund Assets		
Total Public Debt	43,263,161	0
Debt to Assessable Base	4.5%	0.0%
Revenues and Expenditures		
Total Revenues	47,991,511	82,492
Total Expenditures	45,329,963	76,597
Excess of Revenues Over/ (Under) Expenditures	2,661,548	5,895

Year Ending June 30, 1998

Calvert County

	Chesapeake Beach	North Beach
Property Valuation		
Assessable Base - Current Year	71,357,930	30,739,479
Assessable Base - Prior Year	66,785,630	29,854,456
Increase/(Decrease)	4,572,300	885,023
% Increase/(Decrease)	6.8%	3.0%
Assessable Base per Capita	22,886	21,526
Public Debt		
Debt Outstanding, Beginning 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	1,979,224
Short-term Debt		150,000
Subtotal	8,918,990	3,755,272
Plus: New Issues During the Year		
General Long-term Debt		
Enterprise Fund Debt		
State Loans		
Short-term Debt		233,329
Subtotal	0	233,329
Less: Debt Redeemed During the Year		
General Long-term Debt	185,000	6,645
Enterprise Fund Debt	42,556	12,004
State Loans	71,513	80,842
Short-term Debt		150,000
Subtotal	299,069	249,491
Debt Outstanding, End of the Year		
General Long-term Debt	6,045,000	13,300
Enterprise Fund Debt	1,320,254	1,594,099
State Loans	1,254,667	1,898,382
Short-term Debt	0	233,329
Subtotal	8,619,921	3,739,110
Less: Sinking Fund Assets	30,000	
Total Public Debt	8,589,921	3,739,110
Debt to Assessable Base	12.0%	12.2%
Revenues and Expenditures		
Total Revenues	3,090,748	1,656,849
Total Expenditures	2,882,830	1,727,315
Excess of Revenues Over/ (Under) Expenditures	207,918	(70,466)

Year Ending June 30, 1998

Caroline County

	Denton	Federalsburg	Goldsboro	Greensboro	Henderson	Hillsboro	Marydel	Preston	Ridgely	Templeville
Property Valuation										
Assessable Base - Current Year	47,059,710	55,521,087	2,270,455	17,360,138	956,782	2,011,196	1,398,983	13,008,871	19,835,316	785,474
Assessable Base - Prior 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
Increase/(Decrease)	(1,585,601)	2,101,220	(18,570)	171,351	57,722	43,476	74,900	(782,881)	505,528	17,829
% Increase/(Decrease)	-3.3%	3.9%	-0.8%	1.0%	6.4%	2.2%	5.7%	-5.7%	2.6%	2.3%
Assessable Base per Capita	15,866	21,850	12,827	11,915	13,668	12,975	10,363	26,549	16,461	11,221
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	486,715	342,620	62,744						6,911	
Enterprise Fund Debt	946,182	4,131,233		610,434	34,893			152,881	1,052,941	
State Loans	224,753	1,701,309		364,831				309,488		
Short-term Debt										
Subtotal	1,657,650	6,175,162	62,744	975,265	34,893	0	0	462,369	1,059,852	0
Plus: New Issues During the Year										
General Long-term Debt									271,000	
Enterprise Fund Debt									476,690	
State Loans		483,622		104,985						
Short-term Debt										
Subtotal	0	483,622	0	104,985	0	0	0	0	747,690	0
Less: Debt Redeemed During the Year										
General Long-term Debt	41,664	26,515	2,547						11,259	
Enterprise Fund Debt	75,883	69,426		8,275	25			12,104	442,934	
State Loans	19,155	89,516		30,374				122,092		
Short-term Debt										
Subtotal	136,702	185,457	2,547	38,649	25	0	0	134,196	454,193	0
Debt Outstanding, End of the Year										
General Long-term Debt	445,051	316,105	60,197	0	0	0	0	0	266,652	0
Enterprise Fund Debt	870,299	4,061,807	0	602,159	34,868	0	0	140,777	1,086,697	0
State Loans	205,598	2,095,415	0	439,442	0	0	0	187,396	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	1,520,948	6,473,327	60,197	1,041,601	34,868	0	0	328,173	1,353,349	0
Less: Sinking Fund Assets										
Total Public Debt	1,520,948	6,473,327	60,197	1,041,601	34,868	0	0	328,173	1,353,349	0
Debt to Assessable Base	3.2%	11.7%	2.7%	6.0%	3.6%	0.0%	0.0%	2.5%	6.8%	0.0%
Revenues and Expenditures										
Total Revenues	2,243,656	3,217,030	65,340	727,096	15,114	64,839	14,871	420,402	1,184,712	9,316
Total Expenditures	2,925,197	2,196,473	101,264	993,156	17,361	74,700	16,702	409,858	1,395,576	9,145
Excess of Revenues Over/ (Under) Expenditures	(681,541)	1,020,557	(35,924)	(266,060)	(2,247)	(9,861)	(1,831)	10,544	(210,864)	171

Year Ending June 30, 1998

Carroll County

	Hampstead	Manchester	Mount Airy	New Windsor	Sykesville	Taneytown	Union Bridge	Westminster
Property Valuation								
Assessable Base - Current Year	96,003,130	53,445,300	147,702,121	23,375,896	65,854,490	81,697,380	19,038,666	344,493,296
Assessable Base - Prior 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
Increase/(Decrease)	3,127,680	810,518	7,695,849	1,878,536	3,793,550	3,783,230	2,358,833	10,543,149
% Increase/(Decrease)	3.4%	1.5%	5.5%	8.7%	6.1%	4.9%	14.1%	3.2%
Assessable Base per Capita	31,969	16,435	29,047	27,501	24,711	19,137	18,538	22,855
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt					305,519	507,583	163,830	
Enterprise Fund Debt	73,351	302,028	1,306,777	247,081		34,444	342,683	1,735,000
State Loans			74,228		154,109	758,035	35,090	1,403,026
Short-term Debt		70,000						
Subtotal	73,351	372,028	1,381,005	247,081	459,628	1,300,062	541,603	3,138,026
Plus: New Issues During the Year								
General Long-term Debt								
Enterprise Fund Debt		211,400						
State Loans			1,658,805					
Short-term Debt								
Subtotal	0	211,400	1,658,805	0	0	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt					29,519	8,209	7,383	
Enterprise Fund Debt	14,095	27,358	85,662	28,652		5,000	24,976	230,000
State Loans			13,386		15,092	38,958	610	73,637
Short-term Debt		70,000						
Subtotal	14,095	97,358	99,048	28,652	44,611	52,167	32,969	303,637
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	0	276,000	499,374	156,447	0
Enterprise Fund Debt	59,256	486,070	1,221,115	218,429	0	29,444	317,707	1,505,000
State Loans	0	0	1,719,647	0	139,017	719,077	34,480	1,329,389
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	59,256	486,070	2,940,762	218,429	415,017	1,247,895	508,634	2,834,389
Less: Sinking Fund Assets						5,000		226,568
Total Public Debt	59,256	486,070	2,940,762	218,429	415,017	1,242,895	508,634	2,607,821
Debt to Assessable Base	0.1%	0.9%	2.0%	0.9%	0.6%	1.5%	2.7%	0.8%
Revenues and Expenditures								
Total Revenues	1,765,477	1,495,249	3,089,273	617,220	1,286,589	2,197,183	624,485	13,904,332
Total Expenditures	1,731,294	1,418,448	2,496,353	468,226	1,209,643	2,037,552	458,549	13,706,216
Excess of Revenues Over/ (Under) Expenditures	34,183	76,801	592,920	148,994	76,946	159,631	165,936	198,116

Year Ending June 30, 1998

Cecil County

	Cecilton	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun
Property Valuation								
Assessable Base - Current Year	9,160,676	18,216,875	18,366,440	204,333,555	45,865,889	64,504,427	12,083,690	30,751,818
Assessable Base - Prior 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
Increase/(Decrease)	(244,164)	1,148,000	1,199,285	4,971,736	2,989,306	(5,736,263)	480,613	63,024
% Increase/(Decrease)	-2.6%	6.7%	7.0%	2.5%	7.0%	-8.2%	4.1%	0.2%
Assessable Base per Capita	17,059	24,387	23,278	19,823	21,779	23,741	16,598	21,887
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				686,648		226,271		
Enterprise Fund Debt	144,777	911,412	1,343,543	450,048	2,169,346	1,322,803	2,671	
State Loans				451,361		363,502	74,228	433,844
Short-term Debt							35,000	
Subtotal	144,777	911,412	1,343,543	1,588,057	2,169,346	1,912,576	111,899	433,844
Plus: New Issues During the Year								
General Long-term Debt				75,812				
Enterprise Fund Debt								
State Loans								
Short-term Debt								
Subtotal	0	0	0	75,812	0	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt				99,511		94,572		
Enterprise Fund Debt	11,246	8,725	15,101	101,261	28,402	25,500	2,671	
State Loans				10,241		15,508	13,386	22,647
Short-term Debt							35,000	
Subtotal	11,246	8,725	15,101	211,013	28,402	135,580	51,057	22,647
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	662,949	0	131,699	0	0
Enterprise Fund Debt	133,531	902,687	1,328,442	348,787	2,140,944	1,297,303	0	0
State Loans	0	0	0	441,120	0	347,994	60,842	411,197
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	133,531	902,687	1,328,442	1,452,856	2,140,944	1,776,996	60,842	411,197
Less: Sinking Fund Assets								
Total Public Debt	133,531	902,687	1,328,442	1,452,856	2,140,944	1,776,996	60,842	411,197
Debt to Assessable Base	1.5%	5.0%	7.2%	0.7%	4.7%	2.8%	0.5%	1.3%
Revenues and Expenditures								
Total Revenues	281,615	594,244	843,048	7,931,444	2,281,911	1,976,437	781,988	972,042
Total Expenditures	259,466	494,721	794,838	7,332,667	1,593,088	2,550,354	747,889	934,568
Excess of Revenues Over/ (Under) Expenditures	22,149	99,523	48,210	598,777	688,823	(573,917)	34,099	37,474

Year Ending June 30, 1998

Charles County

	Indian Head	La Plata	Port Tobacco
Property Valuation			
Assessable Base - Current Year	56,577,208	148,965,143	556,810
Assessable Base - Prior Year	54,543,980	151,187,846	556,810
Increase/(Decrease)	2,033,228	(2,222,703)	0
% Increase/(Decrease)	3.7%	-1.5%	0.0%
Assessable Base per Capita	14,646	22,904	13,920
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	12,807		
Enterprise Fund Debt	1,028,127	45,000	
State Loans	1,554,192	1,364,909	
Short-term Debt			
Subtotal	2,595,126	1,409,909	0
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt			
State Loans		350,945	
Short-term Debt			
Subtotal	0	350,945	0
Less: Debt Redeemed During the Year			
General Long-term Debt	8,411		
Enterprise Fund Debt	361,106	45,000	
State Loans	74,983	90,000	
Short-term Debt			
Subtotal	444,500	135,000	0
Debt Outstanding, End of the Year			
General Long-term Debt	4,396	0	0
Enterprise Fund Debt	667,021	0	0
State Loans	1,479,209	1,625,854	0
Short-term Debt	0	0	0
Subtotal	2,150,626	1,625,854	0
Less: Sinking Fund Assets			
Total Public Debt	2,150,626	1,625,854	0
Debt to Assessable Base	3.8%	1.1%	0.0%
Revenues and Expenditures			
Total Revenues	2,619,216	4,498,029	26,127
Total Expenditures	2,742,430	4,494,198	6,465
Excess of Revenues Over/ (Under) Expenditures	(123,214)	3,831	19,662

Year Ending June 30, 1998

Dorchester County

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna
Property Valuation									
Assessable Base - Current Year	657,953	160,660,278	1,687,750	2,648,163	588,945	1,564,435	46,614,325	6,209,764	4,276,020
Assessable Base - Prior 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
Increase/(Decrease)	12,695	(5,917,510)	(37,002)	33,313	51,855	66,897	6,923,101	357,631	164,740
% Increase/(Decrease)	2.0%	-3.6%	-2.1%	1.3%	9.7%	4.5%	17.4%	6.1%	4.0%
Assessable Base per Capita	10,281	14,647	15,205	18,138	12,019	12,929	25,431	12,395	17,312
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt		866,595					273,203	14,000	
Enterprise Fund Debt		1,725,269		210,721			533,637	747,954	
State Loans		692,662					468,704	121,964	76,000
Short-term Debt									
Subtotal	0	3,284,526	0	210,721	0	0	1,275,544	883,918	76,000
Plus: New Issues During the Year									
General Long-term Debt		75,745					296,823		
Enterprise Fund Debt		182,844					77,942		811,500
State Loans		182,844							144,000
Short-term Debt									
Subtotal	0	441,433	0	0	0	0	374,765	0	955,500
Less: Debt Redeemed During the Year									
General Long-term Debt		142,734					160,536	14,000	
Enterprise Fund Debt		365,928		5,073			62,629	43,298	3,677
State Loans		27,058					24,271	11,389	
Short-term Debt									
Subtotal	0	535,720	0	5,073	0	0	247,436	68,687	3,677
Debt Outstanding, End of the Year									
General Long-term Debt	0	799,606	0	0	0	0	409,490	0	0
Enterprise Fund Debt	0	1,542,185	0	205,648	0	0	548,950	704,656	807,823
State Loans	0	848,448	0	0	0	0	444,433	110,575	220,000
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	3,190,239	0	205,648	0	0	1,402,873	815,231	1,027,823
Less: Sinking Fund Assets		158,515							
Total Public Debt	0	3,031,724	0	205,648	0	0	1,402,873	815,231	1,027,823
Debt to Assessable Base	0.0%	1.9%	0.0%	7.8%	0.0%	0.0%	3.0%	13.1%	24.0%
Revenues and Expenditures									
Total Revenues	3,450	9,315,815	11,684	141,430	3,171	13,382	2,075,737	302,510	191,146
Total Expenditures	3,996	9,724,817	12,699	188,367	3,106	12,645	2,354,851	325,614	207,537
Excess of Revenues Over/ (Under) Expenditures	(546)	(409,002)	(1,015)	(46,937)	65	737	(279,114)	(23,104)	(16,391)

Year Ending June 30, 1998

Frederick County

	Brunswick	Burkittsville	Emmitsburg	Frederick	Middletown	Myersville	New Market	Rosemont
Property Valuation								
Assessable Base - Current Year	73,740,396	3,137,233	31,358,130	1,139,349,559	59,795,858	27,292,743	15,809,122	6,229,000
Assessable Base - Prior 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
Increase/(Decrease)	593,336	(355,107)	(964,025)	40,341,857	3,082,064	437,113	946,795	39,000
% Increase/(Decrease)	0.8%	-10.2%	-3.0%	3.7%	5.4%	1.6%	6.4%	0.6%
Assessable Base per Capita	12,146	13,943	14,365	24,647	27,329	52,085	4,590	20,159
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt			770,609	37,012,000				
Enterprise Fund Debt	2,244,200			17,492,168	559,588			
State Loans	1,305,481		763,000	2,616,935	441,783	68,970		
Short-term Debt								
Subtotal	3,549,681	0	1,533,609	57,121,103	1,001,371	68,970	0	0
Plus: New Issues During the Year								
General Long-term Debt			278,797					
Enterprise Fund Debt					1,258,093			
State Loans	440,233			348,400				
Short-term Debt	52,282							
Subtotal	492,515	0	278,797	348,400	1,258,093	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt			63,757	2,485,000				
Enterprise Fund Debt	34,346			1,083,801	53,705			
State Loans	76,829		14,000	41,075	19,655	12,656		
Short-term Debt	52,282							
Subtotal	163,457	0	77,757	3,609,876	73,360	12,656	0	0
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	985,649	34,527,000	0	0	0	0
Enterprise Fund Debt	2,209,854	0	0	16,408,367	1,763,976	0	0	0
State Loans	1,668,885	0	749,000	2,924,260	422,128	56,314	0	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	3,878,739	0	1,734,649	53,859,627	2,186,104	56,314	0	0
Less: Sinking Fund Assets								
Total Public Debt	3,878,739	0	1,734,649	53,859,627	2,186,104	56,314	0	0
Debt to Assessable Base	5.3%	0.0%	5.5%	4.7%	3.7%	0.2%	0.0%	0.0%
Revenues and Expenditures								
Total Revenues	2,898,784	37,823	1,567,302	45,501,450	1,347,652	646,918	156,333	54,526
Total Expenditures	3,475,837	53,047	1,747,971	42,970,375	2,167,570	466,925	106,891	49,959
Excess of Revenues Over/ (Under) Expenditures	(577,053)	(15,224)	(180,669)	2,531,075	(819,918)	179,993	49,442	4,567

Year Ending June 30, 1998

Frederick County

	Thurmont	Walkersville	Woodsboro
Property Valuation			
Assessable Base - Current Year	118,109,338	133,738,409	18,344,210
Assessable Base - Prior Year	111,720,678	131,038,000	17,252,631
Increase/(Decrease)	6,388,660	2,700,409	1,091,579
% Increase/(Decrease)	5.7%	2.1%	6.3%
Assessable Base per Capita	36,589	26,646	30,321
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt			
Enterprise Fund Debt	4,985,737	481,000	672,596
State Loans	2,351,169		10,802
Short-term Debt			
Subtotal	7,336,906	481,000	683,398
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt	354,300		
State Loans			
Short-term Debt			
Subtotal	354,300	0	0
Less: Debt Redeemed During the Year			
General Long-term Debt			
Enterprise Fund Debt	69,971	56,000	13,082
State Loans	85,917		10,802
Short-term Debt			
Subtotal	155,888	56,000	23,884
Debt Outstanding, End of the Year			
General Long-term Debt	0	0	0
Enterprise Fund Debt	5,270,066	425,000	659,514
State Loans	2,265,252	0	0
Short-term Debt	0	0	0
Subtotal	7,535,318	425,000	659,514
Less: Sinking Fund Assets			
Total Public Debt	7,535,318	425,000	659,514
Debt to Assessable Base	6.4%	0.3%	3.6%
Revenues and Expenditures			
Total Revenues	6,127,153	2,276,305	414,748
Total Expenditures	6,074,337	1,813,876	425,991
Excess of Revenues Over/ (Under) Expenditures	52,816	462,429	(11,243)

Year Ending June 30, 1998

Garrett County

	Accident	Deer Park	Friendsville	Grantsville	Kitzmiller	Loch Lynn Heights	Mountain Lake Park	Oakland
Property Valuation								
Assessable Base - Current Year	5,860,089	3,232,467	4,921,841	10,256,879	2,256,160	3,915,737	24,593,959	35,595,004
Assessable Base - Prior 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
Increase/(Decrease)	(25,168)	(133,182)	(52,869)	357,012	18,060	(207,193)	1,421,717	1,202,480
% Increase/(Decrease)	-0.4%	-4.0%	-1.1%	3.6%	0.8%	-5.0%	6.1%	3.5%
Assessable Base per Capita	17,976	7,248	8,108	19,612	8,204	8,124	12,044	19,775
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	12,538				8,135		137,809	1,524,196
Enterprise Fund Debt	99,000			342,106			9,719	1,175,639
State Loans	55,905			231,365			339,525	472,096
Short-term Debt	3,754							
Subtotal	171,197	0	0	573,471	8,135	0	487,053	3,171,931
Plus: New Issues During the Year								
General Long-term Debt			21,500				153,279	173,998
Enterprise Fund Debt								
State Loans								
Short-term Debt								
Subtotal	0	0	21,500	0	0	0	153,279	173,998
Less: Debt Redeemed During the Year								
General Long-term Debt	12,538				3,772		64,195	118,047
Enterprise Fund Debt	4,000			4,475			9,719	16,059
State Loans	6,968			6,217			14,286	37,531
Short-term Debt								
Subtotal	23,506	0	0	10,692	3,772	0	88,200	171,637
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	21,500	0	4,363	0	226,893	1,580,147
Enterprise Fund Debt	95,000	0	0	337,631	0	0	0	1,159,580
State Loans	48,937	0	0	225,148	0	0	325,239	434,565
Short-term Debt	3,754	0	0	0	0	0	0	0
Subtotal	147,691	0	21,500	562,779	4,363	0	552,132	3,174,292
Less: Sinking Fund Assets				45,609				
Total Public Debt	147,691	0	21,500	517,170	4,363	0	552,132	3,174,292
Debt to Assessable Base	2.5%	0.0%	0.4%	5.0%	0.2%	0.0%	2.2%	8.9%
Revenues and Expenditures								
Total Revenues	248,474	82,584	163,288	426,965	95,156	380,077	838,773	3,226,659
Total Expenditures	283,412	70,908	167,350	484,734	92,424	364,031	756,388	3,265,170
Excess of Revenues Over/ (Under) Expenditures	(34,938)	11,676	(4,062)	(57,769)	2,732	16,046	82,385	(38,511)

Year Ending June 30, 1998

Harford County

	Aberdeen	Bel Air	Havre de Grace
Property Valuation			
Assessable Base - Current Year	272,722,578	297,334,899	189,804,070
Assessable Base - Prior Year	251,709,900	291,095,840	192,494,380
Increase/(Decrease)	21,012,678	6,239,059	(2,690,310)
% Increase/(Decrease)	8.3%	2.1%	-1.4%
Assessable Base per Capita	20,834	31,501	18,807
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	603,407	822,680	1,105,126
Enterprise Fund Debt	901,515	6,825,000	4,175,693
State Loans	3,174,273	477,159	16,800
Short-term Debt			
Subtotal	4,679,195	8,124,839	5,297,619
Plus: New Issues During the Year			
General Long-term Debt	259,000	79,730	
Enterprise Fund Debt	200,000	23,900	
State Loans	681,599	49,242	
Short-term Debt			
Subtotal	1,140,599	152,872	0
Less: Debt Redeemed During the Year			
General Long-term Debt	111,137	140,339	123,459
Enterprise Fund Debt	186,507	422,182	181,792
State Loans	199,181	25,000	1,200
Short-term Debt			
Subtotal	496,825	587,521	306,451
Debt Outstanding, End of the Year			
General Long-term Debt	751,270	762,071	981,667
Enterprise Fund Debt	915,008	6,426,718	3,993,901
State Loans	3,656,691	501,401	15,600
Short-term Debt	0	0	0
Subtotal	5,322,969	7,690,190	4,991,168
Less: Sinking Fund Assets			
Total Public Debt	5,322,969	7,690,190	4,991,168
Debt to Assessable Base	2.0%	2.6%	2.6%
Revenues and Expenditures			
Total Revenues	9,680,156	7,851,284	7,391,067
Total Expenditures	9,352,553	7,514,281	7,237,566
Excess of Revenues Over/ (Under) Expenditures	327,603	337,003	153,501

Year Ending June 30, 1998

Kent County

	Betterton	Chestertown	Galena	Millington	Rock Hall
Property Valuation					
Assessable Base - Current Year	10,882,375	101,828,817	7,760,942	5,894,310	40,162,375
Assessable Base - Prior Year	10,723,750	98,568,269	7,419,437	6,479,552	37,621,875
Increase/(Decrease)	158,625	3,260,548	341,505	(585,242)	2,540,500
% Increase/(Decrease)	1.5%	3.3%	4.6%	-9.0%	6.8%
Assessable Base per Capita	29,412	23,127	17,882	13,902	25,484
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt		361,015			130,801
Enterprise Fund Debt	342,794	1,628,295	514,913	70,472	2,056,788
State Loans					51,207
Short-term Debt					159,929
Subtotal	342,794	1,989,310	514,913	70,472	2,398,725
Plus: New Issues During the Year					
General Long-term Debt		200,000			
Enterprise Fund Debt					
State Loans					
Short-term Debt		200,000			763,918
Subtotal	0	400,000	0	0	
Less: Debt Redeemed During the Year					
General Long-term Debt		25,187			3,643
Enterprise Fund Debt	1,600	63,234	4,889	1,576	63,437
State Loans					10,000
Short-term Debt		200,000			181,326
Subtotal	1,600	288,421	4,889	1,576	258,406
Debt Outstanding, End of the Year					
General Long-term Debt	0	535,828	0	0	127,158
Enterprise Fund Debt	341,194	1,565,061	510,024	68,896	1,993,351
State Loans	0	0	0	0	41,207
Short-term Debt	0	0	0	0	742,521
Subtotal	341,194	2,100,889	510,024	68,896	2,904,237
Less: Sinking Fund Assets					
Total Public Debt	341,194	2,100,889	510,024	68,896	2,904,237
Debt to Assessable Base	3.1%	2.1%	6.6%	1.2%	7.2%
Revenues and Expenditures					
Total Revenues	284,949	3,165,436	231,189	206,142	1,273,760
Total Expenditures	249,375	3,070,744	201,733	180,183	1,431,072
Excess of Revenues Over/ (Under) Expenditures	35,574	94,692	29,456	25,959	(157,312)

Year Ending June 30, 1998

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	4,853,447	3,898,291	168,311,274	41,895,180	38,438,782	40,901,769	186,804,443
Assessable Base - Prior Year	4,718,302	3,686,297	161,983,124	40,329,846	37,317,773	40,235,649	183,345,202
Increase/(Decrease)	135,145	211,994	6,328,150	1,565,334	1,121,009	666,120	3,459,241
% Increase/(Decrease)	2.9%	5.8%	3.9%	3.9%	3.0%	1.7%	1.9%
Assessable Base per Capita	26,667	68,391	58,974	55,417	56,946	45,446	84,222
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		285,953	1,050,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	285,953	1,050,000	0	0	0	0
Plus: New Issues During the Year							
General Long-term Debt		89,047					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	89,047	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt		115,645	210,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	115,645	210,000	0	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	259,355	840,000	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	259,355	840,000	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	259,355	840,000	0	0	0	0
Debt to Assessable Base	0.0%	6.7%	0.5%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	38,804	282,182	1,561,100	372,221	303,941	308,534	2,170,183
Total Expenditures	26,798	274,639	1,453,951	378,846	153,659	222,753	2,104,627
Excess of Revenues Over/ (Under) Expenditures	12,006	7,543	107,149	(6,625)	150,282	85,781	65,556

Year Ending June 30, 1998

Montgomery County

	Drummond Cit. Comm.	Friendship Heights	Gaithersburg	Garrett Park	Glen Echo	Kensington	Laytonsville
Property Valuation							
Assessable Base - Current Year	8,220,640	214,034,529	1,620,403,081	39,400,085	11,231,581	125,793,348	13,209,437
Assessable Base - Prior Year	8,362,890	206,506,205	1,605,553,370	38,296,278	10,808,937	108,884,940	13,583,120
Increase/(Decrease)	(142,250)	7,528,324	14,849,711	1,103,807	422,644	16,908,408	(373,683)
% Increase/(Decrease)	-1.7%	3.6%	0.9%	2.9%	3.9%	15.5%	-2.8%
Assessable Base per Capita	67,939	46,509	35,722	41,693	45,472	68,815	49,474
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		570,000					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	570,000	0	0	0	0	0
Plus: New Issues During the Year							
General Long-term Debt						4,000	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	4,000	0
Less: Debt Redeemed During the Year							
General Long-term Debt		570,000				292	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	570,000	0	0	0	292	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	0	0	0	0	3,708	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	0	0	0	0	3,708	0
Less: Sinking Fund Assets							
Total Public Debt	0	0	0	0	0	3,708	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	77,966	1,672,463	23,463,820	617,927	164,931	1,212,117	125,343
Total Expenditures	58,914	1,758,454	28,537,217	548,704	115,078	927,422	170,987
Excess of Revenues Over/ (Under) Expenditures	19,052	(85,991)	(5,073,397)	69,223	49,853	284,695	(45,644)

Year Ending June 30, 1998

Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove
Property Valuation								
Assessable Base - Current Year	47,283,816	18,853,077	7,084,720	124,633,331	2,096,875,367	70,943,200	319,382,940	14,950,534
Assessable Base - Prior 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
Increase/(Decrease)	1,466,291	(3,566,707)	254,586	6,512,141	112,413,659	2,839,343	425,172	1,149,818
% Increase/(Decrease)	3.2%	-15.9%	3.7%	5.5%	5.7%	4.2%	0.1%	8.3%
Assessable Base per Capita	54,225	40,896	39,360	30,398	45,565	63,342	17,951	32,501
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				33,999	23,816,885		1,287,567	135,000
Enterprise Fund Debt				477,666	10,584,404			
State Loans				994,072			540,333	
Short-term Debt								
Subtotal	0	0	0	1,505,737	34,401,289	0	1,827,900	135,000
Plus: New Issues During the Year								
General Long-term Debt							321,933	
Enterprise Fund Debt								
State Loans								
Short-term Debt								
Subtotal	0	0	0	0	0	0	321,933	0
Less: Debt Redeemed During the Year								
General Long-term Debt				18,103	2,503,840		107,500	15,000
Enterprise Fund Debt				40,343	986,765			
State Loans				47,363			367,427	
Short-term Debt								
Subtotal	0	0	0	105,809	3,490,605	0	474,927	15,000
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	15,896	21,313,045	0	1,502,000	120,000
Enterprise Fund Debt	0	0	0	437,323	9,597,639	0	0	0
State Loans	0	0	0	946,709	0	0	172,906	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	0	0	1,399,928	30,910,684	0	1,674,906	120,000
Less: Sinking Fund Assets					1,437,003			
Total Public Debt	0	0	0	1,399,928	29,473,681	0	1,674,906	120,000
Debt to Assessable Base	0.0%	0.0%	0.0%	1.1%	1.4%	0.0%	0.5%	0.8%
Revenues and Expenditures								
Total Revenues	349,795	172,885	52,014	2,875,350	48,323,734	753,852	11,212,141	264,283
Total Expenditures	331,973	235,362	13,279	2,077,128	47,974,850	622,864	11,057,766	202,442
Excess of Revenues Over/ (Under) Expenditures	17,822	(62,477)	38,735	798,222	348,884	130,988	154,375	61,841

Year Ending June 30, 1998

Prince George's County

	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capitol Heights	Cheverly	College Park	Colmar Manor	Cottage City
Property Valuation									
Assessable Base - Current Year	76,752,260	114,925,950	1,117,742,978	50,105,520	67,917,755	151,954,330	410,781,120	25,622,365	30,110,555
Assessable Base - Prior 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
Increase/(Decrease)	511,930	7,444,255	38,545,741	2,253,090	(1,904,713)	(2,047,290)	4,017,230	2,087,955	(1,450,445)
% Increase/(Decrease)	0.7%	6.9%	3.6%	4.7%	-2.7%	-1.3%	1.0%	8.9%	-4.6%
Assessable Base per Capita	24,420	13,399	27,818	15,856	17,632	23,769	16,440	19,574	23,091
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	64,369	5,504	7,867,440	55,241	65,276			21,667	
Enterprise Fund Debt			3,407,560						
State Loans	201,320				333,566		750,000		
Short-term Debt									
Subtotal	265,689	5,504	11,275,000	55,241	398,842	0	750,000	21,667	0
Plus: New Issues During the Year									
General Long-term Debt	46,741						42,308		
Enterprise Fund Debt						3,600,000			
State Loans	595,000								
Short-term Debt									
Subtotal	641,741	0	0	0	0	3,600,000	42,308	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	45,752	3,642	1,271,060	17,086	43,520			9,167	
Enterprise Fund Debt			588,940						
State Loans	65,670				53,032		50,000		
Short-term Debt									
Subtotal	111,422	3,642	1,860,000	17,086	96,552	0	50,000	9,167	0
Debt Outstanding, End of the Year									
General Long-term Debt	65,358	1,862	6,596,380	38,155	21,756	0	42,308	12,500	0
Enterprise Fund Debt	0	0	2,818,620	0	0	3,600,000	0	0	0
State Loans	730,650	0	0	0	280,534	0	700,000	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	796,008	1,862	9,415,000	38,155	302,290	3,600,000	742,308	12,500	0
Less: Sinking Fund Assets			635,453						
Total Public Debt	796,008	1,862	8,779,547	38,155	302,290	3,600,000	742,308	12,500	0
Debt to Assessable Base	1.0%	0.0%	0.8%	0.1%	0.4%	2.4%	0.2%	0.0%	0.0%
Revenues and Expenditures									
Total Revenues	1,882,390	3,576,234	20,397,218	585,349	1,513,429	2,353,506	6,785,873	411,624	419,235
Total Expenditures	1,918,818	3,292,469	19,755,627	591,738	1,385,385	2,295,601	6,789,244	385,040	410,838
Excess of Revenues Over/ (Under) Expenditures	(36,428)	283,765	641,591	(6,389)	128,044	57,905	(3,371)	26,584	8,397

Year Ending June 30, 1998

** - No financial information submitted.

Prince George's County

	District Heights	Eagle Harbor	Edmonston	** Fairmount Heights	Forest Heights	Glenarden	Greenbelt	Hyattsville	Landover Hills
Property Valuation									
Assessable Base - Current Year	87,256,372	1,298,362	40,955,206		41,182,453	81,077,160	550,366,230	292,834,431	26,169,200
Assessable Base - Prior Year	76,866,347	1,185,200	44,155,579		40,445,837	83,920,634	540,403,100	292,260,484	21,904,500
Increase/(Decrease)	10,390,025	113,162	(3,200,373)	0	736,616	(2,843,474)	9,963,130	573,947	4,264,700
% Increase/(Decrease)	13.5%	9.5%	-7.2%	0.0%	1.8%	-3.4%	1.8%	0.2%	19.5%
Assessable Base per Capita	12,199	33,291	32,299	0	13,450	15,124	25,200	19,956	15,430
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt						150,398	10,776,856	71,193	17,701
Enterprise Fund Debt									69,237
State Loans	550,000					270,000	2,746,197	2,629,000	
Short-term Debt									
Subtotal	550,000	0	0	0	0	420,398	13,523,053	2,700,193	86,938
Plus: New Issues During the Year									
General Long-term Debt						36,400	400,000		15,792
Enterprise Fund Debt									
State Loans						260,000			
Short-term Debt						166,807			
Subtotal	0	0	0	0	0	463,207	400,000	0	15,792
Less: Debt Redeemed During the Year									
General Long-term Debt						186,798	881,278	20,835	18,395
Enterprise Fund Debt									33,933
State Loans	42,308					60,000	61,152	262,000	
Short-term Debt						166,807			
Subtotal	42,308	0	0	0	0	413,605	942,430	282,835	52,328
Debt Outstanding, End of the Year									
General Long-term Debt	0	0	0	0	0	0	10,295,578	50,358	15,098
Enterprise Fund Debt	0	0	0	0	0	0	0	0	35,304
State Loans	507,692	0	0	0	0	470,000	2,685,045	2,367,000	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	507,692	0	0	0	0	470,000	12,980,623	2,417,358	50,402
Less: Sinking Fund Assets							178,049		
Total Public Debt	507,692	0	0	0	0	470,000	12,802,574	2,417,358	50,402
Debt to Assessable Base	0.6%	0.0%	0.0%	0.0%	0.0%	0.6%	2.3%	0.8%	0.2%
Revenues and Expenditures									
Total Revenues	1,853,104	27,737	590,613	0	496,180	1,917,040	15,996,904	6,471,141	600,401
Total Expenditures	2,208,602	17,382	627,659	0	493,612	1,897,634	15,132,108	6,325,115	591,217
Excess of Revenues Over/ (Under) Expenditures	(355,498)	10,355	(37,046)	0	2,568	19,406	864,796	146,026	9,184

Year Ending June 30, 1998

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	509,998,299	20,349,680	81,716,262	177,494,800	10,435,694	105,947,918	74,046,075	73,164,736	31,654,945
Assessable Base - Prior 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
Increase/(Decrease)	(4,442,408)	(609,678)	(35,970)	(9,503,112)	168,056	(4,035,922)	1,011,300	473,909	454,668
% Increase/(Decrease)	-0.9%	-2.9%	-0.0%	-5.1%	1.6%	-3.7%	1.4%	0.7%	1.5%
Assessable Base per Capita	27,246	15,510	9,719	13,855	19,397	20,693	13,004	30,950	40,120
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	17,542,856		152,557	886,768		900,534	115,936	1,472,301	63,000
Enterprise Fund Debt									
State Loans			1,033,009	225,000			861,822		
Short-term Debt									
Subtotal	17,542,856	0	1,185,566	1,111,768	0	900,534	977,758	1,472,301	63,000
Plus: New Issues During the Year									
General Long-term Debt	1,428,338		16,565			75,000			
Enterprise Fund Debt									
State Loans				25,000					
Short-term Debt									
Subtotal	1,428,338	0	16,565	25,000	0	75,000	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	1,929,147		50,384	90,823		166,341	37,860	79,895	9,000
Enterprise Fund Debt									
State Loans			15,038	19,231			142,933		
Short-term Debt									
Subtotal	1,929,147	0	65,422	110,054	0	166,341	180,793	79,895	9,000
Debt Outstanding, End of the Year									
General Long-term Debt	17,042,047	0	118,738	795,945	0	809,193	78,076	1,392,406	54,000
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	1,017,971	230,769	0	0	718,889	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	17,042,047	0	1,136,709	1,026,714	0	809,193	796,965	1,392,406	54,000
Less: Sinking Fund Assets									
Total Public Debt	17,042,047	0	1,136,709	1,026,714	0	809,193	796,965	1,392,406	54,000
Debt to Assessable Base	3.3%	0.0%	1.4%	0.6%	0.0%	0.8%	1.1%	1.9%	0.2%
Revenues and Expenditures									
Total Revenues	13,545,658	390,895	2,303,405	3,028,912	133,883	2,769,238	1,996,275	1,737,741	503,841
Total Expenditures	13,954,075	362,179	2,221,047	2,773,467	109,890	2,503,913	2,207,778	2,570,046	292,713
Excess of Revenues Over/ (Under) Expenditures	(408,417)	28,716	82,358	255,445	23,993	265,325	(211,503)	(832,305)	211,128

Year Ending June 30, 1998

Queen Anne's County

	Barclay	Centreville	Church Hill	Queen Anne	Queenstown	Sudlersville
Property Valuation						
Assessable Base - Current Year	7,441,640	35,240,500	7,151,917	2,463,530	37,828,400	8,761,060
Assessable Base - Prior Year	7,309,470	33,654,134	6,806,024	2,419,750	40,568,400	8,161,438
Increase/(Decrease)	132,170	1,586,366	345,893	43,780	(2,740,000)	599,622
% Increase/(Decrease)	1.8%	4.7%	5.1%	1.8%	-6.8%	7.3%
Assessable Base per Capita	39,583	17,360	13,887	10,711	78,158	18,760
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt			55,755			
Enterprise Fund Debt					59,817	
State Loans		83,151	99,075		66,275	116,662
Short-term Debt						
Subtotal	0	83,151	154,830	0	126,092	116,662
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			4,575			
Enterprise Fund Debt					18,501	
State Loans		3,548	6,054		66,275	11,845
Short-term Debt						
Subtotal	0	3,548	10,629	0	84,776	11,845
Debt Outstanding, End of the Year						
General Long-term Debt	0	0	51,180	0	0	0
Enterprise Fund Debt	0	0	0	0	41,316	0
State Loans	0	79,603	93,021	0	0	104,817
Short-term Debt	0	0	0	0	0	0
Subtotal	0	79,603	144,201	0	41,316	104,817
Less: Sinking Fund Assets						
Total Public Debt	0	79,603	144,201	0	41,316	104,817
Debt to Assessable Base	0.0%	0.2%	2.0%	0.0%	0.1%	1.2%
Revenues and Expenditures						
Total Revenues	30,154	1,810,908	208,405	28,824	539,585	213,005
Total Expenditures	13,462	1,261,287	191,743	24,083	494,078	147,397
Excess of Revenues Over/ (Under) Expenditures	16,692	549,621	16,662	4,741	45,507	65,608

Year Ending June 30, 1998

St. Mary's County

	Leonardtown
Property Valuation	
Assessable Base - Current Year	41,201,210
Assessable Base - Prior Year	39,683,324
Increase/(Decrease)	1,517,886
% Increase/(Decrease)	3.8%
Assessable Base per Capita	28,298
Public Debt	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	1,456,774
Short-term Debt	
Subtotal	1,456,774
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	65,894
Short-term Debt	
Subtotal	65,894
Debt Outstanding, End of the Year	
General Long-term Debt	0
Enterprise Fund Debt	0
State Loans	1,390,880
Short-term Debt	0
Subtotal	1,390,880
Less: Sinking Fund Assets	
Total Public Debt	1,390,880
Debt to Assessable Base	3.4%
Revenues and Expenditures	
Total Revenues	1,459,215
Total Expenditures	1,374,932
Excess of Revenues Over/ (Under) Expenditures	84,283

Year Ending June 30, 1998

Somerset County

	Crisfield	Princess Anne
Property Valuation		
Assessable Base - Current Year	26,822,401	28,422,127
Assessable Base - Prior Year	26,458,200	28,233,691
Increase/(Decrease)	364,201	188,436
% Increase/(Decrease)	1.4%	0.7%
Assessable Base per Capita	9,718	14,842
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	95,695	529,906
Enterprise Fund Debt	793,305	
State Loans	894,217	293,635
Short-term Debt		
Subtotal	1,783,217	823,541
Plus: New Issues During the Year		
General Long-term Debt	201,458	
Enterprise Fund Debt		
State Loans		
Short-term Debt		
Subtotal	201,458	0
Less: Debt Redeemed During the Year		
General Long-term Debt	22,249	34,324
Enterprise Fund Debt	6,256	
State Loans	35,136	4,869
Short-term Debt		
Subtotal	63,641	39,193
Debt Outstanding, End of the Year		
General Long-term Debt	274,904	495,582
Enterprise Fund Debt	787,049	0
State Loans	859,081	288,766
Short-term Debt	0	0
Subtotal	1,921,034	784,348
Less: Sinking Fund Assets		
Total Public Debt	1,921,034	784,348
Debt to Assessable Base	7.2%	2.8%
Revenues and Expenditures		
Total Revenues	2,127,643	1,321,039
Total Expenditures	2,288,227	1,397,616
Excess of Revenues Over/ (Under) Expenditures	(160,584)	(76,577)

Year Ending June 30, 1998

Talbot County

	Easton	Oxford	St. Michaels	Trappe
Property Valuation				
Assessable Base - Current Year	374,367,840	54,400,148	51,296,845	13,643,349
Assessable Base - Prior Year	375,905,760	52,816,134	50,030,960	13,532,222
Increase/(Decrease)	(1,537,920)	1,584,014	1,265,885	111,127
% Increase/(Decrease)	-0.4%	3.0%	2.5%	0.8%
Assessable Base per Capita	36,721	77,604	40,647	12,586
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	2,515,878		1,064,296	38,000
Enterprise Fund Debt	17,885,620			324,542
State Loans	1,672,124			73,355
Short-term Debt			76,752	
Subtotal	22,073,622	0	1,141,048	435,897
Plus: New Issues During the Year				
General Long-term Debt	12,625			
Enterprise Fund Debt				121,625
State Loans				
Short-term Debt			35,441	
Subtotal	12,625	0	35,441	121,625
Less: Debt Redeemed During the Year				
General Long-term Debt	227,272		22,108	5,000
Enterprise Fund Debt	1,370,148			8,195
State Loans				2,836
Short-term Debt				
Subtotal	1,597,420	0	22,108	16,031
Debt Outstanding, End of the Year				
General Long-term Debt	2,301,231	0	1,042,188	33,000
Enterprise Fund Debt	16,515,472	0	0	437,972
State Loans	1,672,124	0	0	70,519
Short-term Debt	0	0	112,193	0
Subtotal	20,488,827	0	1,154,381	541,491
Less: Sinking Fund Assets				
Total Public Debt	20,488,827	0	1,154,381	541,491
Debt to Assessable Base	5.5%	0.0%	2.3%	4.0%
Revenues and Expenditures				
Total Revenues	30,149,497	867,857	2,368,275	496,438
Total Expenditures	31,797,523	844,448	1,715,873	311,818
Excess of Revenues Over/ (Under) Expenditures	(1,648,026)	23,409	652,402	184,620

Year Ending June 30, 1998

* No financial information submitted

Washington County

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	*Williamsport
Property Valuation									
Assessable Base - Current Year	40,023,667	6,065,248	10,874,000	577,698,000	28,711,757	9,868,445	9,073,637	33,283,780	
Assessable Base - Prior 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	
Increase/(Decrease)	(14,833)	53,123	(1,275,250)	4,648,647	(1,275,743)	(63,335)	299,877	1,816,710	0
% Increase/(Decrease)	-0.0%	0.9%	-10.5%	0.8%	-4.3%	-0.6%	3.4%	5.8%	0.0%
Assessable Base per Capita	15,908	15,473	9,796	16,681	15,240	19,658	14,448	24,527	0
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	149,355		16,664	6,520,487	8,788				
Enterprise Fund Debt			366,566	12,417,800	565,382			315,033	
State Loans	372,922	106,421		1,091,048					
Short-term Debt				66,272					
Subtotal	522,277	106,421	383,230	20,095,607	574,170	0	0	315,033	0
Plus: New Issues During the Year									
General Long-term Debt	122,660			2,141,007					
Enterprise Fund Debt				5,858,993	1,427,195				
State Loans	168,000								
Short-term Debt									
Subtotal	290,660	0	0	8,000,000	1,427,195	0	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	137,399		1,633	525,794	8,788				
Enterprise Fund Debt			10,049	879,300	3,998			6,086	
State Loans	30,278	11,266		32,502					
Short-term Debt				37,160					
Subtotal	167,677	11,266	11,682	1,474,756	12,786	0	0	6,086	0
Debt Outstanding, End of the Year									
General Long-term Debt	134,616	0	15,031	8,135,700	0	0	0	0	0
Enterprise Fund Debt	0	0	356,517	17,397,493	1,988,579	0	0	308,947	0
State Loans	510,644	95,155	0	1,058,546	0	0	0	0	0
Short-term Debt	0	0	0	29,112	0	0	0	0	0
Subtotal	645,260	95,155	371,548	26,620,851	1,988,579	0	0	308,947	0
Less: Sinking Fund Assets									
Total Public Debt	645,260	95,155	371,548	26,620,851	1,988,579	0	0	308,947	0
Debt to Assessable Base	1.6%	1.6%	3.4%	4.6%	6.9%	0.0%	0.0%	0.9%	0.0%
Revenues and Expenditures									
Total Revenues	1,057,961	328,113	437,261	54,028,312	1,212,181	167,857	166,736	1,476,092	0
Total Expenditures	1,191,580	324,253	475,607	54,263,854	1,134,346	140,355	164,209	1,000,200	0
Excess of Revenues Over/ (Under) Expenditures	(133,619)	3,860	(38,346)	(235,542)	77,835	27,502	2,527	475,892	0

Year Ending June 30, 1998

Wicomico County

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville	Salisbury	Sharptown	Willards
Property Valuation								
Assessable Base - Current Year	13,658,945	48,039,573	7,433,600	3,968,800	11,317,008	603,457,783	8,080,680	8,913,070
Assessable Base - Prior 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
Increase/(Decrease)	(43,225)	1,520,288	639,000	83,830	59,369	34,106,543	166,228	501,460
% Increase/(Decrease)	-0.3%	3.3%	9.4%	2.2%	0.5%	6.0%	2.1%	6.0%
Assessable Base per Capita	8,087	12,935	10,197	10,583	20,030	28,519	14,078	11,268
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt		789,821				10,006,721	1,512	
Enterprise Fund Debt		1,948,737	629,250		1,184,902	4,229,007	612,417	430,368
State Loans		255,987	226,296			4,220,008	74,225	
Short-term Debt								
Subtotal	0	2,994,545	855,546	0	1,184,902	18,455,736	688,154	430,368
Plus: New Issues During the Year								
General Long-term Debt		24,000				306,736		
Enterprise Fund Debt		177,000			420,000			
State Loans						83,280		
Short-term Debt								
Subtotal	0	201,000	0	0	420,000	390,016	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt		71,309				949,220	1,512	
Enterprise Fund Debt		81,504	8,037		436,620	350,894	6,226	15,082
State Loans		20,308	4,899			156,693	2,412	
Short-term Debt								
Subtotal	0	173,121	12,936	0	436,620	1,456,807	10,150	15,082
Debt Outstanding, End of the Year								
General Long-term Debt	0	742,512	0	0	0	9,364,237	0	0
Enterprise Fund Debt	0	2,044,233	621,213	0	1,168,282	3,878,113	606,191	415,286
State Loans	0	235,679	221,397	0	0	4,146,595	71,813	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	3,022,424	842,610	0	1,168,282	17,388,945	678,004	415,286
Less: Sinking Fund Assets						512,778		
Total Public Debt	0	3,022,424	842,610	0	1,168,282	16,876,167	678,004	415,286
Debt to Assessable Base	0.0%	6.3%	11.3%	0.0%	10.3%	2.8%	8.4%	4.7%
Revenues and Expenditures								
Total Revenues	750,973	1,945,851	300,434	54,033	487,767	24,208,289	350,194	309,603
Total Expenditures	735,653	2,012,784	295,985	47,191	605,943	23,767,514	403,699	0
Excess of Revenues Over/ (Under) Expenditures	15,320	(66,933)	4,449	6,842	(118,176)	440,775	(53,505)	309,603

Year Ending June 30, 1998

Worcester County

	Berlin	Ocean City	Pocomoke City	Snow Hill
Property Valuation				
Assessable Base - Current Year	51,779,176	1,455,076,400	59,094,945	26,560,369
Assessable Base - Prior Year	44,890,764	1,455,856,320	53,988,182	26,571,030
Increase/(Decrease)	6,888,412	(779,920)	5,106,763	(10,661)
% Increase/(Decrease)	15.3%	-0.1%	9.5%	-0.0%
Assessable Base per Capita	16,977	215,057	14,505	11,523
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	96,000	26,790,412	680,276	28,042
Enterprise Fund Debt		43,358,210	3,572,747	30,815
State Loans	10,842,466	1,786,969	2,642,023	2,249,727
Short-term Debt	906,732		65,000	
Subtotal	11,845,198	71,935,591	6,960,046	2,308,584
Plus: New Issues During the Year				
General Long-term Debt		11,046,000	200,000	
Enterprise Fund Debt		7,000,441		
State Loans			428,338	
Short-term Debt			100,000	
Subtotal	0	18,046,441	728,338	0
Less: Debt Redeemed During the Year				
General Long-term Debt	96,000	2,513,598	49,058	7,362
Enterprise Fund Debt		1,891,019	34,567	16,770
State Loans	400,151	224,151	129,079	61,813
Short-term Debt	193,061		65,000	
Subtotal	689,212	4,628,768	277,704	85,945
Debt Outstanding, End of the Year				
General Long-term Debt	0	35,322,814	831,218	20,680
Enterprise Fund Debt	0	48,467,632	3,538,180	14,045
State Loans	10,442,315	1,562,818	2,941,282	2,187,914
Short-term Debt	713,671	0	100,000	0
Subtotal	11,155,986	85,353,264	7,410,680	2,222,639
Less: Sinking Fund Assets		664,977		
Total Public Debt	11,155,986	84,688,287	7,410,680	2,222,639
Debt to Assessable Base	21.5%	5.8%	12.5%	8.4%
Revenues and Expenditures				
Total Revenues	6,451,213	67,581,516	4,544,395	1,922,340
Total Expenditures	6,992,259	56,309,144	4,713,726	1,907,415
Excess of Revenues Over/ (Under) Expenditures	(541,046)	11,272,372	(169,331)	14,925

Year Ending June 30, 1998

Cumulative - Municipalities and Special Taxing Districts

	Allegany	Anne Arundel	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford
Property Valuation											
Assessable Base - Current Year	660,710,484	974,528,721	102,097,409	160,208,012	831,610,279	403,283,370	206,099,161	224,907,633	1,626,903,998	90,632,136	759,861,547
Assessable Base - Prior Year	645,784,706	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
Increase/(Decrease)	14,925,778	(10,423,777)	5,457,323	584,974	33,991,345	4,871,537	(189,475)	1,655,720	54,301,681	2,580,857	24,561,427
% Increase/(Decrease)	2.3%	-1.1%	5.6%	0.4%	4.3%	1.2%	-0.1%	0.7%	3.5%	2.9%	3.3%
Assessable Base per Capita	13,014	29,231	22,459	17,290	23,609	20,856	19,804	16,018	23,234	13,941	23,294
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	5,586,328	14,608,207	6,249,945	898,990	976,932	912919	12,807	1,153,798	37,782,609	1,682,678	2,531,213
Enterprise Fund Debt	35,444,763	15,137,428	2,968,913	6,928,564	4,041,364	6344600	1,073,127	3,217,581	26,435,289	1,626,464	11,902,208
State Loans	995,015	1,974,855	3,305,404	2,600,381	2,424,488	1322935	2,919,101	1,359,330	7,558,140	1,098,891	3,668,232
Short-term Debt	0	0	150,000	0	70,000	35000	0	0	0	3,754	0
Subtotal	42,026,106	31,720,490	12,674,262	10,427,935	7,512,784	8,615,454	4,005,035	5,730,709	71,776,038	4,411,787	18,101,653
Plus: New Issues During the Year											
General Long-term Debt	1,192,878	9,796,171	0	271,000	0	75812	0	372,568	278,797	348,777	338,730
Enterprise Fund Debt	3,826,112	9,418,829	0	476,690	211,400	0	0	1,072,286	1,612,393	0	223,900
State Loans	0	0	0	588,607	1,658,805	0	350,945	326,844	788,633	0	730,841
Short-term Debt	0	0	233,329	0	0	0	0	0	52,282	0	0
Subtotal	5,018,990	19,215,000	233,329	1,336,297	1,870,205	75,812	350,945	1,771,698	2,732,105	348,777	1,293,471
Less: Debt Redeemed During the Year											
General Long-term Debt	1,603,654	3,546,356	191,645	81,985	45,111	194,083	8,411	317,270	2,548,757	198,552	374,935
Enterprise Fund Debt	4,838,178	4,044,441	54,560	608,647	415,743	192,906	406,106	480,605	1,310,905	34,253	790,481
State Loans	137,669	81,532	152,355	261,137	141,683	61,782	164,983	62,718	260,934	65,002	225,381
Short-term Debt	0	0	150,000	0	70,000	35,000	0	0	52,282	0	0
Subtotal	6,579,501	7,672,329	548,560	951,769	672,537	483,771	579,500	860,593	4,172,878	297,807	1,390,797
Debt Outstanding, End of the Year											
General Long-term Debt	5,175,552	20,858,022	6,058,300	1,088,005	931,821	794,648	4,396	1,209,096	35,512,649	1,832,903	2,495,008
Enterprise Fund Debt	34,432,697	20,511,816	2,914,353	6,796,607	3,837,021	6,151,694	667,021	3,809,262	26,736,777	1,592,211	11,335,627
State Loans	857,346	1,893,323	3,153,049	2,927,851	3,941,610	1,261,153	3,105,063	1,623,456	8,085,839	1,033,889	4,173,692
Short-term Debt	0	0	233,329	0	0	0	0	0	0	3,754	0
Subtotal	40,465,595	43,263,161	12,359,031	10,812,463	8,710,452	8,207,495	3,776,480	6,641,814	70,335,265	4,462,757	18,004,327
Less: Sinking Fund Assets	14,076	0	30,000	0	231,568	0	0	158,515	0	45,609	0
Total Public Debt	40,451,519	43,263,161	12,329,031	10,812,463	8,478,884	8,207,495	3,776,480	6,483,299	70,335,265	4,417,148	18,004,327
Debt to Assessable Base	6.1%	4.4%	12.1%	6.7%	1.0%	2.0%	1.8%	2.9%	4.3%	4.9%	2.4%
Revenues and Expenditures											
Total Revenues	36,806,704	48,074,003	4,747,597	7,962,376	24,979,808	15,662,729	7,143,372	12,058,325	61,028,994	5,461,976	24,922,507
Total Expenditures	35,524,427	45,406,560	4,610,145	8,139,432	23,526,281	14,707,591	7,243,093	12,833,632	59,352,779	5,484,417	24,104,400
Excess of Revenues Over/ (Under) Expenditures	1,282,277	2,667,443	137,452	(177,056)	1,453,527	955,138	(99,721)	(775,307)	1,676,215	(22,441)	818,107

Year Ending June 30, 1998

* - Excluding Fairmount Heights. No financial information submitted.

** - Excluding Williamsport. No financial information submitted.

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	166,528,819	5,217,402,872	3,967,046,982	98,887,047	41,201,210	55,244,528	493,708,182	715,598,534	704,869,459	1,592,510,890
Assessable Base - Prior Year	160,812,883	5,042,124,615	3,912,014,608	98,919,216	39,683,324	54,691,891	492,285,076	711,409,338	667,835,966	1,581,306,296
Increase/(Decrease)	5,715,936	175,278,257	55,032,374	(32,169)	1,517,886	552,637	1,423,106	4,189,196	37,033,493	11,204,594
% Increase/(Decrease)	3.6%	3.5%	1.4%	-0.0%	3.8%	1.0%	0.3%	0.6%	5.5%	0.7%
Assessable Base per Capita	23,107	39,521	20,761	25,265	28,298	11,817	37,284	15,895	23,816	98,333
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	491,816	27,179,404	37,677,826	55,755	0	625,601	3,618,174	6,695,294	10,798,054	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	9,034,681	46,961,772
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	17,521,185
Short-term Debt	159,929	0	0	0	0	0	76,752	66,272	0	971,732
Subtotal	5,316,214	39,775,879	49,892,715	480,735	1,456,774	2,606,758	23,650,567	21,996,738	24,609,251	93,049,419
Plus: New Issues During the Year										
General Long-term Debt	200,000	414,980	1,986,144	0	0	201,458	12,625	2,263,667	330,736	11,246,000
Enterprise Fund Debt	0	0	3,600,000	0	0	0	121,625	7,286,188	597,000	7,000,441
State Loans	0	0	880,000	0	0	0	0	168,000	83,280	428,338
Short-term Debt	963,918	0	166,807	0	0	0	35,441	0	0	100,000
Subtotal	1,163,918	414,980	6,632,951	0	0	201,458	169,691	9,717,855	1,011,016	18,774,779
Less: Debt Redeemed During the Year										
General Long-term Debt	28,830	3,540,380	4,567,887	4,575	0	56,573	254,380	673,614	1,022,041	2,666,018
Enterprise Fund Debt	134,736	1,027,108	622,873	18,501	0	6,256	1,378,343	899,433	898,363	1,942,356
State Loans	10,000	414,790	628,431	87,722	65,894	40,005	2,836	74,046	184,312	815,194
Short-term Debt	381,326	0	166,807	0	0	0	0	37,160	0	258,061
Subtotal	554,892	4,982,278	5,985,998	110,798	65,894	102,834	1,635,559	1,684,253	2,104,716	5,681,629
Debt Outstanding, End of the Year										
General Long-term Debt	662,986	24,054,004	35,096,083	51,180	0	770,486	3,376,419	8,285,347	10,106,749	36,174,712
Enterprise Fund Debt	4,478,526	10,034,962	6,453,924	41,316	0	787,049	16,953,444	20,051,536	8,733,318	52,019,857
State Loans	41,207	1,119,615	8,989,661	277,441	1,390,880	1,147,847	1,742,643	1,664,345	4,675,484	17,134,329
Short-term Debt	742,521	0	0	0	0	0	112,193	29,112	0	813,671
Subtotal	5,925,240	35,208,581	50,539,668	369,937	1,390,880	2,705,382	22,184,699	30,030,340	23,515,551	106,142,569
Less: Sinking Fund Assets	0	1,437,003	813,502	0	0	0	0	0	512,778	664,977
Total Public Debt	5,925,240	33,771,578	49,726,166	369,937	1,390,880	2,705,382	22,184,699	30,030,340	23,002,773	105,477,592
Debt to Assessable Base	3.6%	0.6%	1.3%	0.4%	3.4%	4.9%	4.5%	4.2%	3.3%	6.6%
Revenues and Expenditures										
Total Revenues	5,161,476	96,375,586	92,287,826	2,830,881	1,459,215	3,448,682	33,882,067	58,874,513	28,407,144	80,499,464
Total Expenditures	5,133,107	99,247,713	91,113,197	2,132,050	1,374,932	3,685,843	34,669,662	58,694,404	27,868,769	69,922,544
Excess of Revenues Over/ (Under) Expenditures	28,369	(2,872,127)	1,174,629	698,831	84,283	(237,161)	(787,595)	180,109	538,375	10,576,920

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. 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, 1998

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	20,233			20,233	17.9%	41	19,516			19,516	12.1%	11
Taxes - Local - Income	18,208			18,208	16.2%	37	108,639			108,639	67.6%	60
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,771			1,771	1.6%	4				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	57,328			57,328	50.9%	117				0	0.0%	0
County Grants	507			507	0.4%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			24,929	24,929	15.5%	14
Fines and Forfeitures	40			40	0.0%	0				0	0.0%	0
Miscellaneous	14,650			14,650	13.0%	30	7,200		352	7,552	4.7%	4
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	112,737	0	0	112,737	100.0%	229	135,355	0	25,281	160,636	100.0%	89
Expenditures By Function												
General Government	24,673			24,673	27.7%	50	2,152			2,152	1.7%	1
Public Safety												
Police	4,923			4,923	5.5%	10				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	31,735			31,735	35.7%	65	17,168			17,168	13.3%	3
Sewer/Solid Waste/Water				0	0.0%	0	64,320			64,320	50.0%	36
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,717			5,717	6.4%	12	8,559		36,536	45,095	35.0%	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	4,517			4,517	5.1%	9				0	0.0%	0
Interest	1,240			1,240	1.4%	3				0	0.0%	0
Miscellaneous	16,112			16,112	18.1%	33				0	0.0%	0
Total Expenditures	88,917	0	0	88,917	100.0%	181	92,199	0	36,536	128,735	100.0%	72
Excess of Revenues Over/ (Under) Expenditures	23,820	0	0	23,820			43,156	0	(11,255)	31,901		

Year Ending June 30, 1998

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	8,158			8,158	17.1%	8	10,202			10,202	2.0%	4
Taxes - Local - Income	38,934			38,934	81.7%	40	72,620			72,620	14.4%	25
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			403,918	403,918	79.9%	139
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	544			544	1.1%	1	19,058			19,058	3.8%	7
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	47,636	0	0	47,636	100.0%	49	101,880	0	403,918	505,798	100.0%	174
Expenditures By Function												
General Government	1,045			1,045	3.5%	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	10,004			10,004	33.6%	10				0	0.0%	0
Sewer/Solid Waste/Water	18,693			18,693	62.9%	19	51,432		397,208	448,640	100.0%	155
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	29,742	0	0	29,742	100.0%	31	51,432	0	397,208	448,640	100.0%	155
Excess of Revenues Over/ (Under) Expenditures	17,894	0	0	17,894			50,448	0	6,710	57,158		

Year Ending June 30, 1998

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	6,751,730			6,751,730	26.4%	302	4,105			4,105	21.3%	5
Taxes - Local - Income	896,056			896,056	3.5%	40	14,373			14,373	74.5%	18
Taxes - Local - Other	167,592			167,592	0.7%	8				0	0.0%	0
Licenses and Permits	143,011			143,011	0.6%	6				0	0.0%	0
Intergovernmental												
Federal Grants	3,280,984			3,280,984	12.8%	147				0	0.0%	0
State Grants	2,425,261			2,425,261	9.5%	109				0	0.0%	0
County Grants	135,805			135,805	0.5%	6				0	0.0%	0
Other Grants	387,048			387,048	1.5%	17				0	0.0%	0
Service Charges	1,820,912		8,328,018	10,148,930	39.7%	454				0	0.0%	0
Fines and Forfeitures	5,042			5,042	0.0%	0				0	0.0%	0
Miscellaneous	821,709		387,518	1,209,227	4.7%	54	803			803	4.2%	1
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	16,835,150	0	8,715,536	25,550,686	100.0%	1,144	19,281	0	0	19,281	100.0%	24
Expenditures By Function												
General Government	2,830,867			2,830,867	11.4%	127	1,015			1,015	6.5%	1
Public Safety												
Police	3,574,326			3,574,326	14.4%	160				0	0.0%	0
Fire	3,055,727			3,055,727	12.3%	137	5,279			5,279	34.0%	7
Other	278,389			278,389	1.1%	12				0	0.0%	0
Public Works												
Transportation	2,179,387		226,705	2,406,092	9.7%	108	8,748			8,748	56.3%	11
Sewer/Solid Waste/Water	802,878		6,726,603	7,529,481	30.3%	337				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	632,058			632,058	2.5%	28	500			500	3.2%	1
Community Dev. & Pub. Housing	3,143,544			3,143,544	12.7%	141				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	202,721			202,721	0.8%	9				0	0.0%	0
Interest	221,026		606,677	827,703	3.3%	37				0	0.0%	0
Miscellaneous	349,908			349,908	1.4%	16				0	0.0%	0
Total Expenditures	17,270,831	0	7,559,985	24,830,816	100.0%	1,111	15,542	0	0	15,542	100.0%	19
Excess of Revenues Over/ (Under) Expenditures	(435,681)	0	1,155,551	719,870			3,739	0	0	3,739		

Year Ending June 30, 1998

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	979,783			979,783	19.7%	126			379,295	379,295	13.3%	58
Taxes - Local - Income	262,576			262,576	5.3%	34			370,591	370,591	13.0%	57
Taxes - Local - Other	65,447			65,447	1.3%	8			175,186	175,186	6.2%	27
Licenses and Permits	130,826			130,826	2.6%	17				0	0.0%	0
Intergovernmental												
Federal Grants	52,633			52,633	1.1%	7				0	0.0%	0
State Grants	494,860			494,860	9.9%	64				0	0.0%	0
County Grants	80,635			80,635	1.6%	10				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,050,462		1,311,005	2,361,467	47.4%	304			1,883,482	1,883,482	66.3%	290
Fines and Forfeitures	44,500			44,500	0.9%	6				0	0.0%	0
Miscellaneous	117,980		394,447	512,427	10.3%	66			32,666	32,666	1.1%	5
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,279,702	0	1,705,452	4,985,154	100.0%	641	0	0	2,841,220	2,841,220	100.0%	437
Expenditures By Function												
General Government	328,564			328,564	6.9%	42				0	0.0%	0
Public Safety												
Police	567,983			567,983	12.0%	73				0	0.0%	0
Fire	85,534			85,534	1.8%	11				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	822,653			822,653	17.3%	106				0	0.0%	0
Sewer/Solid Waste/Water	561,988		1,247,305	1,809,293	38.1%	233			2,507,032	2,507,032	98.9%	386
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	140,297			140,297	3.0%	18				0	0.0%	0
Community Dev. & Pub. Housing	27,439			27,439	0.6%	4				0	0.0%	0
Economic Dev. & Opportunity	39,717			39,717	0.8%	5				0	0.0%	0
Debt Service												
Principal	113,707			113,707	2.4%	15				0	0.0%	0
Interest	54,564		457,286	511,850	10.8%	66			28,653	28,653	1.1%	4
Miscellaneous	302,262			302,262	6.4%	39				0	0.0%	0
Total Expenditures	3,044,708	0	1,704,591	4,749,299	100.0%	611	0	0	2,535,685	2,535,685	100.0%	390
Excess of Revenues Over/ (Under) Expenditures	234,994	0	861	235,855			0	0	305,535	305,535		

Year Ending June 30, 1998

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	78,976			78,976	11.9%	73	475,439			475,439	90.9%	2,935
Taxes - Local - Income	52,234			52,234	7.9%	48	3,653			3,653	0.7%	23
Taxes - Local - Other	10,071			10,071	1.5%	9				0	0.0%	0
Licenses and Permits	4,778			4,778	0.7%	4	1,283			1,283	0.2%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	57,993			57,993	8.7%	54	23,910			23,910	4.6%	148
County Grants	1,804			1,804	0.3%	2	300			300	0.1%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			451,523	451,523	68.1%	419				0	0.0%	0
Fines and Forfeitures	10			10	0.0%	0	190			190	0.0%	1
Miscellaneous	2,082		3,391	5,473	0.8%	5	18,292			18,292	3.5%	113
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	207,948	0	454,914	662,862	100.0%	615	523,067	0	0	523,067	100.0%	3,229
Expenditures By Function												
General Government	104,444			104,444	12.6%	97	107,483			107,483	26.0%	663
Public Safety												
Police	15,191			15,191	1.8%	14	60,608			60,608	14.7%	374
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	100,049			100,049	12.1%	93	94,799			94,799	23.0%	585
Sewer/Solid Waste/Water			478,631	478,631	57.7%	444	40,959			40,959	9.9%	253
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,061			6,061	0.7%	6	14,165			14,165	3.4%	87
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			105,887	105,887	12.8%	98				0	0.0%	0
Miscellaneous	18,674			18,674	2.3%	17	94,649			94,649	22.9%	584
Total Expenditures	244,419	0	584,518	828,937	100.0%	769	412,663	0	0	412,663	100.0%	2,547
Excess of Revenues Over/ (Under) Expenditures	(36,471)	0	(129,604)	(166,075)			110,404	0	0	110,404		

Year Ending June 30, 1998

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	2,940			2,940	28.3%	6	21,663			21,663	22.0%	40
Taxes - Local - Income	3,573			3,573	34.4%	7	20,711			20,711	21.1%	38
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	4,224			4,224	4.3%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	48,939			48,939	49.8%	89
County Grants				0	0.0%	0	108			108	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	3,879			3,879	37.3%	8	2,665			2,665	2.7%	5
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	10,392	0	0	10,392	100.0%	21	98,310	0	0	98,310	100.0%	179
Expenditures By Function												
General Government	600			600	8.5%	1	11,299			11,299	15.0%	21
Public Safety												
Police				0	0.0%	0	7,034			7,034	9.4%	13
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	6,286			6,286	88.7%	13	30,615			30,615	40.8%	56
Sewer/Solid Waste/Water				0	0.0%	0	1,235			1,235	1.6%	2
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	200			200	2.8%	0	11,801			11,801	15.7%	22
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	13,104			13,104	17.5%	24
Total Expenditures	7,086	0	0	7,086	100.0%	14	75,088	0	0	75,088	100.0%	137
Excess of Revenues Over/ (Under) Expenditures	3,306	0	0	3,306			23,222	0	0	23,222		

Year Ending June 30, 1998

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	6,507			6,507	13.8%	5	6,705			6,705	13.1%	6
Taxes - Local - Income	33,738			33,738	71.8%	24	38,997			38,997	76.3%	36
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	6,775			6,775	14.4%	5	5,407			5,407	10.6%	5
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	47,020	0	0	47,020	100.0%	33	51,109	0	0	51,109	100.0%	47
Expenditures By Function												
General Government	1,606			1,606	2.5%	1	1,834			1,834	8.4%	2
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire	30,000			30,000	46.6%	21	2,500			2,500	11.5%	2
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	15,879			15,879	24.7%	11	12,255			12,255	56.4%	11
Sewer/Solid Waste/Water				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	16,917			16,917	26.3%	12	5,134			5,134	23.6%	5
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	64,402	0	0	64,402	100.0%	45	21,723	0	0	21,723	100.0%	20
Excess of Revenues Over/ (Under) Expenditures	(17,382)	0	0	(17,382)			29,386	0	0	29,386		

Year Ending June 30, 1998

Allegany County

Westernport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	273,820			273,820	23.0%	115
Taxes - Local - Income	76,616			76,616	6.4%	32
Taxes - Local - Other	974			974	0.1%	0
Licenses and Permits	24,229			24,229	2.0%	10
Intergovernmental						
Federal Grants	26,657			26,657	2.2%	11
State Grants	190,105			190,105	16.0%	80
County Grants	374			374	0.0%	0
Other Grants				0	0.0%	0
Service Charges	74		565,321	565,395	47.5%	238
Fines and Forfeitures	955			955	0.1%	0
Miscellaneous	7,134		5,547	12,681	1.1%	5
Debt Proceeds	18,990			18,990	1.6%	8
Total Revenues	619,928	0	570,868	1,190,796	100.0%	501
Expenditures By Function						
General Government	110,898			110,898	8.6%	47
Public Safety						
Police	274,675			274,675	21.3%	116
Fire	13,492			13,492	1.0%	6
Other				0	0.0%	0
Public Works						
Transportation	232,542			232,542	18.1%	98
Sewer/Solid Waste/Water			570,926	570,926	44.4%	240
Other				0	0.0%	0
Parks, Recreation, & Culture	14,166			14,166	1.1%	6
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	20,390			20,390	1.6%	9
Interest	4,066		38,084	42,150	3.3%	18
Miscellaneous	7,913			7,913	0.6%	3
Total Expenditures	678,142	0	609,010	1,287,152	100.0%	542
Excess of Revenues Over/ (Under) Expenditures	(58,214)	0	(38,142)	(96,356)		

Year Ending June 30, 1998

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	16,513,382			16,513,382	34.4%	497	45,875			45,875	55.6%	437
Taxes - Local - Income	2,661,962			2,661,962	5.5%	80	5,909			5,909	7.2%	56
Taxes - Local - Other	846,893			846,893	1.8%	25				0	0.0%	0
Licenses and Permits	1,244,537			1,244,537	2.6%	37	628			628	0.8%	6
Intergovernmental												
Federal Grants	773,458	7,617	317,309	1,098,384	2.3%	33				0	0.0%	0
State Grants	2,619,460		920,847	3,540,307	7.4%	107	11,001			11,001	13.3%	105
County Grants	1,838,513			1,838,513	3.8%	55	15,000			15,000	18.2%	143
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,658,265		11,140,077	12,798,342	26.7%	385	2,713			2,713	3.3%	26
Fines and Forfeitures	889,531			889,531	1.9%	27				0	0.0%	0
Miscellaneous	1,430,761	260,873	11,306	1,702,940	3.5%	51	1,366			1,366	1.7%	13
Debt Proceeds		4,856,720		4,856,720	10.1%	146				0	0.0%	0
Total Revenues	30,476,762	5,125,210	12,389,539	47,991,511	100.0%	1,444	82,492	0	0	82,492	100.0%	786
Expenditures By Function												
General Government	3,194,300	559,226		3,753,526	8.3%	113	38,458			38,458	50.2%	366
Public Safety												
Police	7,366,006	277		7,366,283	16.3%	222				0	0.0%	0
Fire	4,896,592	226		4,896,818	10.8%	147				0	0.0%	0
Other	662,597			662,597	1.5%	20	8,919			8,919	11.6%	85
Public Works												
Transportation	2,305,437	1,551,397	4,233,548	8,090,382	17.8%	243	9,683			9,683	12.6%	92
Sewer/Solid Waste/Water		1,717,902	8,606,261	10,324,163	22.8%	311				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,471,798	140,992	463,631	2,076,421	4.6%	62	18,061			18,061	23.6%	172
Community Dev. & Pub. Housing	673,769	11,475		685,244	1.5%	21				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,113,099			1,113,099	2.5%	33	1,476			1,476	1.9%	14
Interest	763,565		822,963	1,586,528	3.5%	48				0	0.0%	0
Miscellaneous	4,709,339		65,563	4,774,902	10.5%	144				0	0.0%	0
Total Expenditures	27,156,502	3,981,495	14,191,966	45,329,963	100.0%	1,364	76,597	0	0	76,597	100.0%	729
Excess of Revenues Over/ (Under) Expenditures	3,320,260	1,143,715	(1,802,427)	2,661,548			5,895	0	0	5,895		

Year Ending June 30, 1998

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	982,077			982,077	31.8%	315	584,513			584,513	35.3%	409
Taxes - Local - Income	160,170			160,170	5.2%	51	56,180			56,180	3.4%	39
Taxes - Local - Other	27,534		44,842	72,376	2.3%	23			54,167	54,167	3.3%	38
Licenses and Permits	10,263			10,263	0.3%	3	29,349			29,349	1.8%	21
Intergovernmental												
Federal Grants	8,162			8,162	0.3%	3				0	0.0%	0
State Grants	301,497			301,497	9.8%	97	150,230	257,044		407,274	24.6%	285
County Grants			82,218	82,218	2.7%	26	15,070	15,855		30,925	1.9%	22
Other Grants			237,869	237,869	7.7%	76				0	0.0%	0
Service Charges	2,765		869,762	872,527	28.2%	280	150,064		300,627	450,691	27.2%	316
Fines and Forfeitures				0	0.0%	0	650			650	0.0%	0
Miscellaneous	210,589		153,000	363,589	11.8%	117	32,789	193	10,118	43,100	2.6%	30
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,703,057	0	1,387,691	3,090,748	100.0%	991	1,018,845	273,092	364,912	1,656,849	100.0%	1,160
Expenditures By Function												
General Government	304,792			304,792	10.6%	98	298,256	10,336		308,592	17.9%	216
Public Safety												
Police	284,588			284,588	9.9%	91	193,881			193,881	11.2%	136
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	292,915			292,915	10.2%	94	124,472	27,008		151,480	8.8%	106
Sewer/Solid Waste/Water	133,171		678,317	811,488	28.1%	260	97,108		287,317	384,425	22.3%	269
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	28,742		379,192	407,934	14.2%	131	17,477	296,153		313,630	18.2%	220
Community Dev. & Pub. Housing	50,390			50,390	1.7%	16				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	17,848			17,848	1.0%	12
Debt Service												
Principal	256,513			256,513	8.9%	82	55,141			55,141	3.2%	39
Interest	389,611		64,502	454,113	15.8%	146	75,437		130,523	205,960	11.9%	144
Miscellaneous	20,097			20,097	0.7%	6	96,358			96,358	5.6%	67
Total Expenditures	1,760,819	0	1,122,011	2,882,830	100.0%	925	975,978	333,497	417,840	1,727,315	100.0%	1,210
Excess of Revenues Over/ (Under) Expenditures	(57,762)	0	265,680	207,918			42,867	(60,405)	(52,928)	(70,466)		

Year Ending June 30, 1998

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	570,970			570,970	25.4%	193	809,393			809,393	25.2%	319
Taxes - Local - Income	110,658			110,658	4.9%	37	71,993			71,993	2.2%	28
Taxes - Local - Other	784		53,019	53,803	2.4%	18	2,191			2,191	0.1%	1
Licenses and Permits	26,338			26,338	1.2%	9	11,312			11,312	0.4%	4
Intergovernmental												
Federal Grants	496,328			496,328	22.1%	167	13,415			13,415	0.4%	5
State Grants	387,298			387,298	17.3%	131	952,554	44,949		997,503	31.0%	393
County Grants	2,143			2,143	0.1%	1		2,500		2,500	0.1%	1
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,323		313,722	318,045	14.2%	107	10,018		599,017	609,035	18.9%	240
Fines and Forfeitures				0	0.0%	0	3,688			3,688	0.1%	1
Miscellaneous	216,148		61,925	278,073	12.4%	94	191,895	6,474	14,009	212,378	6.6%	84
Debt Proceeds				0	0.0%	0	483,622			483,622	15.0%	190
Total Revenues	1,814,990	0	428,666	2,243,656	100.0%	756	2,550,081	53,923	613,026	3,217,030	100.0%	1,266
Expenditures By Function												
General Government	131,187			131,187	4.5%	44	216,816			216,816	9.9%	85
Public Safety												
Police	471,861			471,861	16.1%	159	364,043			364,043	16.6%	143
Fire	15,000			15,000	0.5%	5	20,000			20,000	0.9%	8
Other	105,492			105,492	3.6%	36	35,812			35,812	1.6%	14
Public Works												
Transportation	819,374			819,374	28.0%	276	172,504	1,216		173,720	7.9%	68
Sewer/Solid Waste/Water	76,091		511,196	587,287	20.1%	198	124,302		495,802	620,104	28.2%	244
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	54,742			54,742	1.9%	18	59,015	83,204		142,219	6.5%	56
Community Dev. & Pub. Housing	427,674			427,674	14.6%	144		16,630		16,630	0.8%	7
Economic Dev. & Opportunity	154,119		7,371	161,490	5.5%	54	5,532			5,532	0.3%	2
Debt Service												
Principal	41,664			41,664	1.4%	14	97,649			97,649	4.4%	38
Interest	27,977		81,449	109,426	3.7%	37	106,368		252,845	359,213	16.4%	141
Miscellaneous				0	0.0%	0	144,692	43		144,735	6.6%	57
Total Expenditures	2,325,181	0	600,016	2,925,197	100.0%	986	1,346,733	101,093	748,647	2,196,473	100.0%	864
Excess of Revenues Over/ (Under) Expenditures	(510,191)	0	(171,350)	(681,541)			1,203,348	(47,170)	(135,621)	1,020,557		

Year Ending June 30, 1998

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	22,729			22,729	34.8%	128	241,077			241,077	33.2%	165
Taxes - Local - Income	6,728			6,728	10.3%	38	40,739			40,739	5.6%	28
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	762			762	1.2%	4	4,854			4,854	0.7%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	11,818			11,818	18.1%	67	113,545			113,545	15.6%	78
County Grants	15,000			15,000	23.0%	85	554			554	0.1%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	24,336		272,347	296,683	40.8%	204
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	8,303			8,303	12.7%	47	14,033		15,611	29,644	4.1%	20
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	65,340	0	0	65,340	100.0%	369	439,138	0	287,958	727,096	100.0%	499
Expenditures By Function												
General Government	19,633			19,633	19.4%	111	172,453			172,453	17.4%	118
Public Safety												
Police	3,648			3,648	3.6%	21	135,930			135,930	13.7%	93
Fire	1,500			1,500	1.5%	8	4,293			4,293	0.4%	3
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	3,830			3,830	3.8%	22	248,768			248,768	25.0%	171
Sewer/Solid Waste/Water	6,341			6,341	6.3%	36	62,273		289,481	351,754	35.4%	241
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	31,167			31,167	30.8%	176	29,917			29,917	3.0%	21
Community Dev. & Pub. Housing	26,840			26,840	26.5%	152				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	2,547			2,547	2.5%	14				0	0.0%	0
Interest	5,310			5,310	5.2%	30			50,041	50,041	5.0%	34
Miscellaneous	448			448	0.4%	3				0	0.0%	0
Total Expenditures	101,264	0	0	101,264	100.0%	572	653,634	0	339,522	993,156	100.0%	682
Excess of Revenues Over/ (Under) Expenditures	(35,924)	0	0	(35,924)			(214,496)	0	(51,564)	(266,060)		

Year Ending June 30, 1998

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	4,784			4,784	31.7%	68	8,088			8,088	12.5%	52
Taxes - Local - Income	4,703			4,703	31.1%	67	4,504			4,504	6.9%	29
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	651			651	4.3%	9	15			15	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0	11,550			11,550	17.8%	75
State Grants	4,731			4,731	31.3%	68	34,388			34,388	53.0%	222
County Grants				0	0.0%	0	32			32	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	245			245	1.6%	4	6,262			6,262	9.7%	40
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	15,114	0	0	15,114	100.0%	216	64,839	0	0	64,839	100.0%	418
Expenditures By Function												
General Government	12,293			12,293	70.8%	176	21,594			21,594	28.9%	139
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	1,600			1,600	2.1%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	1,684			1,684	9.7%	24	42,738			42,738	57.2%	276
Sewer/Solid Waste/Water	3,384			3,384	19.5%	48	6,695			6,695	9.0%	43
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	2,073			2,073	2.8%	13
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	17,361	0	0	17,361	100.0%	248	74,700	0	0	74,700	100.0%	482
Excess of Revenues Over/ (Under) Expenditures	(2,247)	0	0	(2,247)			(9,861)	0	0	(9,861)		

Year Ending June 30, 1998

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	9,055			9,055	60.9%	67	108,101			108,101	25.7%	221
Taxes - Local - Income	5,181			5,181	34.8%	38	45,274			45,274	10.8%	92
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	289			289	1.9%	2	4,917			4,917	1.2%	10
Intergovernmental												
Federal Grants				0	0.0%	0	12,892			12,892	3.1%	26
State Grants				0	0.0%	0	92,658			92,658	22.0%	189
County Grants				0	0.0%	0	1,057			1,057	0.3%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			131,628	131,628	31.3%	269
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	346			346	2.3%	3	15,781		8,094	23,875	5.7%	49
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	14,871	0	0	14,871	100.0%	110	280,680	0	139,722	420,402	100.0%	858
Expenditures By Function												
General Government	8,526			8,526	51.0%	63	50,755			50,755	12.4%	104
Public Safety												
Police	941			941	5.6%	7	80,322			80,322	19.6%	164
Fire	250			250	1.5%	2	3,943			3,943	1.0%	8
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,739			2,739	16.4%	20	89,371			89,371	21.8%	182
Sewer/Solid Waste/Water	3,846			3,846	23.0%	28			118,027	118,027	28.8%	241
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	400			400	2.4%	3	11,026			11,026	2.7%	23
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			30,245	30,245	7.4%	62
Miscellaneous				0	0.0%	0	26,169			26,169	6.4%	53
Total Expenditures	16,702	0	0	16,702	100.0%	124	261,586	0	148,272	409,858	100.0%	836
Excess of Revenues Over/ (Under) Expenditures	(1,831)	0	0	(1,831)			19,094	0	(8,550)	10,544		

Year Ending June 30, 1998

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	279,175			279,175	23.6%	232	3,426			3,426	36.8%	49
Taxes - Local - Income	40,219			40,219	3.4%	33	877			877	9.4%	13
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	17,956			17,956	1.5%	15				0	0.0%	0
Intergovernmental												
Federal Grants	15,959			15,959	1.3%	13				0	0.0%	0
State Grants	132,858			132,858	11.2%	110	3,470			3,470	37.2%	50
County Grants	36			36	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	52,856		333,045	385,901	32.6%	320	1,412			1,412	15.2%	20
Fines and Forfeitures	915			915	0.1%	1				0	0.0%	0
Miscellaneous	11,194		29,499	40,693	3.4%	34	131			131	1.4%	2
Debt Proceeds	271,000			271,000	22.9%	225				0	0.0%	0
Total Revenues	822,168	0	362,544	1,184,712	100.0%	983	9,316	0	0	9,316	100.0%	133
Expenditures By Function												
General Government	453,400			453,400	32.5%	376	3,554			3,554	38.9%	51
Public Safety												
Police	170,276			170,276	12.2%	141				0	0.0%	0
Fire	5,794			5,794	0.4%	5				0	0.0%	0
Other	1,197			1,197	0.1%	1				0	0.0%	0
Public Works												
Transportation	237,816			237,816	17.0%	197	1,589			1,589	17.4%	23
Sewer/Solid Waste/Water	81,493		319,567	401,060	28.7%	333	3,612			3,612	39.5%	52
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	50,481			50,481	3.6%	42	390			390	4.3%	6
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			75,552	75,552	5.4%	63				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	1,000,457	0	395,119	1,395,576	100.0%	1,158	9,145	0	0	9,145	100.0%	131
Excess of Revenues Over/ (Under) Expenditures	(178,289)	0	(32,575)	(210,864)			171	0	0	171		

Year Ending June 30, 1998

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	435,140			435,140	24.6%	145	250,103			250,103	16.7%	77
Taxes - Local - Income	346,544			346,544	19.6%	115	143,608			143,608	9.6%	44
Taxes - Local - Other	30,204			30,204	1.7%	10	7,050			7,050	0.5%	2
Licenses and Permits	40,917			40,917	2.3%	14	18,070			18,070	1.2%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	221,932			221,932	12.6%	74	195,752			195,752	13.1%	60
County Grants	146,526			146,526	8.3%	49	138,671			138,671	9.3%	43
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	20,134		345,726	365,860	20.7%	122	6,886		618,642	625,528	41.8%	192
Fines and Forfeitures	440			440	0.0%	0	1,490			1,490	0.1%	0
Miscellaneous	156,854		21,060	177,914	10.1%	59	84,462		30,515	114,977	7.7%	35
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,398,691	0	366,786	1,765,477	100.0%	588	846,092	0	649,157	1,495,249	100.0%	460
Expenditures By Function												
General Government	258,524			258,524	14.9%	86	143,226			143,226	10.1%	44
Public Safety												
Police	294,052			294,052	17.0%	98	118,312			118,312	8.3%	36
Fire	35,000			35,000	2.0%	12	7,905			7,905	0.6%	2
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	284,296			284,296	16.4%	95	200,713			200,713	14.2%	62
Sewer/Solid Waste/Water	199,506		428,701	628,207	36.3%	209	109,870		682,030	791,900	55.8%	244
Other			3,100	3,100	0.2%	1				0	0.0%	0
Parks, Recreation, & Culture	50,379		46,662	97,041	5.6%	32	91,111			91,111	6.4%	28
Community Dev. & Pub. Housing	8,443			8,443	0.5%	3				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			4,180	4,180	0.2%	1			14,689	14,689	1.0%	5
Miscellaneous	118,451			118,451	6.8%	39	50,592			50,592	3.6%	16
Total Expenditures	1,248,651	0	482,643	1,731,294	100.0%	577	721,729	0	696,719	1,418,448	100.0%	436
Excess of Revenues Over/ (Under) Expenditures	150,040	0	(115,857)	34,183			124,363	0	(47,562)	76,801		

Year Ending June 30, 1998

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	862,460			862,460	27.9%	170	105,023			105,023	17.0%	124
Taxes - Local - Income	331,176			331,176	10.7%	65	40,323			40,323	6.5%	47
Taxes - Local - Other	3,647			3,647	0.1%	1	1,036			1,036	0.2%	1
Licenses and Permits	158,315			158,315	5.1%	31	6,707			6,707	1.1%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	242,615			242,615	7.9%	48	53,088			53,088	8.6%	62
County Grants	176,417			176,417	5.7%	35	43,966			43,966	7.1%	52
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	92,903		906,023	998,926	32.3%	196	29,787		300,319	330,106	53.5%	388
Fines and Forfeitures	1,770			1,770	0.1%	0				0	0.0%	0
Miscellaneous	175,481		138,466	313,947	10.2%	62	22,890		14,081	36,971	6.0%	43
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,044,784	0	1,044,489	3,089,273	100.0%	608	302,820	0	314,400	617,220	100.0%	726
Expenditures By Function												
General Government	275,546			275,546	11.0%	54	68,750			68,750	14.7%	81
Public Safety												
Police	334,570			334,570	13.4%	66	28,925			28,925	6.2%	34
Fire	68,500			68,500	2.7%	13				0	0.0%	0
Other	5,841			5,841	0.2%	1				0	0.0%	0
Public Works												
Transportation	484,128			484,128	19.4%	95	124,782			124,782	26.6%	147
Sewer/Solid Waste/Water	350,504		718,753	1,069,257	42.8%	210	41,812		142,608	184,420	39.4%	217
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	76,704			76,704	3.1%	15	47,354			47,354	10.1%	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				0	0.0%	0
Interest			103,536	103,536	4.1%	20			4,219	4,219	0.9%	5
Miscellaneous	78,271			78,271	3.1%	15	9,776			9,776	2.1%	12
Total Expenditures	1,674,064	0	822,289	2,496,353	100.0%	491	321,399	0	146,827	468,226	100.0%	551
Excess of Revenues Over/ (Under) Expenditures	370,720	0	222,200	592,920			(18,579)	0	167,573	148,994		

Year Ending June 30, 1998

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	502,833			502,833	39.1%	189	638,986			638,986	29.1%	150
Taxes - Local - Income	206,201			206,201	16.0%	77	210,271			210,271	9.6%	49
Taxes - Local - Other	53,533			53,533	4.2%	20	2,132			2,132	0.1%	0
Licenses and Permits	19,222			19,222	1.5%	7	24,916			24,916	1.1%	6
Intergovernmental												
Federal Grants				0	0.0%	0	17,373			17,373	0.8%	4
State Grants	183,458			183,458	14.3%	69	393,020			393,020	17.9%	92
County Grants	129,945			129,945	10.1%	49	225,693			225,693	10.3%	53
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	66,969			66,969	5.2%	25	12,499		496,431	508,930	23.2%	119
Fines and Forfeitures	17,865			17,865	1.4%	7	5,773			5,773	0.3%	1
Miscellaneous	106,563			106,563	8.3%	40	120,013		50,076	170,089	7.7%	40
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,286,589	0	0	1,286,589	100.0%	483	1,650,676	0	546,507	2,197,183	100.0%	515
Expenditures By Function												
General Government	233,871			233,871	19.3%	88	183,459			183,459	9.0%	43
Public Safety												
Police	263,612			263,612	21.8%	99	266,959			266,959	13.1%	63
Fire	6,000			6,000	0.5%	2	17,500			17,500	0.9%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	184,276			184,276	15.2%	69	238,544			238,544	11.7%	56
Sewer/Solid Waste/Water	100,006			100,006	8.3%	38	176,398		655,520	831,918	40.8%	195
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	29,790			29,790	2.5%	11	136,315		45,250	181,565	8.9%	43
Community Dev. & Pub. Housing				0	0.0%	0	106,319			106,319	5.2%	25
Economic Dev. & Opportunity				0	0.0%	0	6,161			6,161	0.3%	1
Debt Service												
Principal	44,611			44,611	3.7%	17	8,209			8,209	0.4%	2
Interest	25,883			25,883	2.1%	10	37,086		29,723	66,809	3.3%	16
Miscellaneous	321,594			321,594	26.6%	121	130,109			130,109	6.4%	30
Total Expenditures	1,209,643	0	0	1,209,643	100.0%	454	1,307,059	0	730,493	2,037,552	100.0%	477
Excess of Revenues Over/ (Under) Expenditures	76,946	0	0	76,946			343,617	0	(183,986)	159,631		

Year Ending June 30, 1998

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	153,363			153,363	24.6%	149	3,016,923			3,016,923	21.7%	200
Taxes - Local - Income	35,423			35,423	5.7%	34	865,862			865,862	6.2%	57
Taxes - Local - Other	1,106			1,106	0.2%	1	312,357			312,357	2.2%	21
Licenses and Permits	6,383			6,383	1.0%	6	223,263			223,263	1.6%	15
Intergovernmental												
Federal Grants				0	0.0%	0	2,238,401			2,238,401	16.1%	149
State Grants	90,449		92,047	182,496	29.2%	178	1,202,205			1,202,205	8.6%	80
County Grants	56,090			56,090	9.0%	55	670,158			670,158	4.8%	44
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,473		136,443	138,916	22.2%	135	466,799		3,979,938	4,446,737	32.0%	295
Fines and Forfeitures	3,190			3,190	0.5%	3	50,517			50,517	0.4%	3
Miscellaneous	43,946		3,572	47,518	7.6%	46	412,649		465,260	877,909	6.3%	58
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	392,423	0	232,062	624,485	100.0%	608	9,459,134	0	4,445,198	13,904,332	100.0%	922
Expenditures By Function												
General Government	91,830			91,830	20.0%	89	923,936			923,936	6.7%	61
Public Safety												
Police	26,002			26,002	5.7%	25	1,908,105			1,908,105	13.9%	127
Fire	1,074			1,074	0.2%	1	169,973			169,973	1.2%	11
Other				0	0.0%	0	43,624			43,624	0.3%	3
Public Works												
Transportation	39,253			39,253	8.6%	38	1,376,114			1,376,114	10.0%	91
Sewer/Solid Waste/Water	47,302		135,052	182,354	39.8%	178	639,193		4,425,152	5,064,345	36.9%	336
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	43,519			43,519	9.5%	42	673,813			673,813	4.9%	45
Community Dev. & Pub. Housing	2,500			2,500	0.5%	2	2,316,816			2,316,816	16.9%	154
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	7,383			7,383	1.6%	7				0	0.0%	0
Interest	10,840		8,622	19,462	4.2%	19			163,485	163,485	1.2%	11
Miscellaneous	45,172			45,172	9.9%	44	1,066,005			1,066,005	7.8%	71
Total Expenditures	314,875	0	143,674	458,549	100.0%	446	9,117,579	0	4,588,637	13,706,216	100.0%	909
Excess of Revenues Over/ (Under) Expenditures	77,548	0	88,388	165,936			341,555	0	(143,439)	198,116		

Year Ending June 30, 1998

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	56,467			56,467	20.1%	105	146,167			146,167	24.6%	196
Taxes - Local - Income	19,220			19,220	6.8%	36	24,934			24,934	4.2%	33
Taxes - Local - Other	569			569	0.2%	1	152			152	0.0%	0
Licenses and Permits	4,221			4,221	1.5%	8	8,530			8,530	1.4%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	23,900			23,900	8.5%	45	57,822			57,822	9.7%	77
County Grants	7,957			7,957	2.8%	15	14,926			14,926	2.5%	20
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	21,000		122,884	143,884	51.1%	268	1,459		245,242	246,701	41.5%	330
Fines and Forfeitures				0	0.0%	0	325			325	0.1%	0
Miscellaneous	13,914		11,483	25,397	9.0%	47	71,663		23,024	94,687	15.9%	127
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	147,248	0	134,367	281,615	100.0%	524	325,978	0	268,266	594,244	100.0%	796
Expenditures By Function												
General Government	67,802			67,802	26.1%	126	159,939			159,939	32.3%	214
Public Safety												
Police				0	0.0%	0	18,587			18,587	3.8%	25
Fire				0	0.0%	0	3,188			3,188	0.6%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	18,990			18,990	7.3%	35	17,526			17,526	3.5%	23
Sewer/Solid Waste/Water	22,684		126,588	149,272	57.5%	278			200,264	200,264	40.5%	268
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	17,122			17,122	6.6%	32	36,419			36,419	7.4%	49
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			6,280	6,280	2.4%	12			58,599	58,599	11.8%	78
Miscellaneous				0	0.0%	0	199			199	0.0%	0
Total Expenditures	126,598	0	132,868	259,466	100.0%	483	235,858	0	258,863	494,721	100.0%	662
Excess of Revenues Over/ (Under) Expenditures	20,650	0	1,499	22,149			90,120	0	9,403	99,523		

Year Ending June 30, 1998

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	218,464			218,464	25.9%	277	2,636,972			2,636,972	33.2%	256
Taxes - Local - Income	66,424			66,424	7.9%	84	419,389			419,389	5.3%	41
Taxes - Local - Other	16,597			16,597	2.0%	21	80,497			80,497	1.0%	8
Licenses and Permits	6,833			6,833	0.8%	9	239,143			239,143	3.0%	23
Intergovernmental												
Federal Grants				0	0.0%	0	182,598			182,598	2.3%	18
State Grants	88,587			88,587	10.5%	112	761,642			761,642	9.6%	74
County Grants	14,816			14,816	1.8%	19	136,997			136,997	1.7%	13
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			392,930	392,930	46.6%	498	905,224		2,292,007	3,197,231	40.3%	310
Fines and Forfeitures	3,720			3,720	0.4%	5	36,463			36,463	0.5%	4
Miscellaneous	23,348		11,329	34,677	4.1%	44	196,504		44,008	240,512	3.0%	23
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	438,789	0	404,259	843,048	100.0%	1,069	5,595,429	0	2,336,015	7,931,444	100.0%	769
Expenditures By Function												
General Government	116,880			116,880	14.7%	148	1,409,517			1,409,517	19.2%	137
Public Safety												
Police	35,492			35,492	4.5%	45	1,472,081			1,472,081	20.1%	143
Fire	2,500			2,500	0.3%	3	52,803			52,803	0.7%	5
Other	1,406			1,406	0.2%	2	173,616			173,616	2.4%	17
Public Works												
Transportation	53,885			53,885	6.8%	68	1,177,786			1,177,786	16.1%	114
Sewer/Solid Waste/Water	38,848		414,521	453,369	57.0%	575	582,249		1,801,606	2,383,855	32.5%	231
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	57,253			57,253	7.2%	73	151,336			151,336	2.1%	15
Community Dev. & Pub. Housing				0	0.0%	0	235,425			235,425	3.2%	23
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	70,848			70,848	1.0%	7
Interest			74,053	74,053	9.3%	94	81,035		26,343	107,378	1.5%	10
Miscellaneous				0	0.0%	0	98,022			98,022	1.3%	10
Total Expenditures	306,264	0	488,574	794,838	100.0%	1,007	5,504,718	0	1,827,949	7,332,667	100.0%	711
Excess of Revenues Over/ (Under) Expenditures	132,525	0	(84,315)	48,210			90,711	0	508,066	598,777		

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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	550,201			550,201	24.1%	261	603,650			603,650	30.5%	222
Taxes - Local - Income	118,483			118,483	5.2%	56	121,963			121,963	6.2%	45
Taxes - Local - Other	4,086			4,086	0.2%	2	6,882			6,882	0.3%	3
Licenses and Permits	30,720			30,720	1.3%	15	28,718			28,718	1.5%	11
Intergovernmental												
Federal Grants				0	0.0%	0	85,000			85,000	4.3%	31
State Grants	184,219			184,219	8.1%	87	166,044			166,044	8.4%	61
County Grants	39,139			39,139	1.7%	19	53,321			53,321	2.7%	20
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	98,604		1,041,920	1,140,524	50.0%	542	1,194		749,813	751,007	38.0%	276
Fines and Forfeitures	3,115			3,115	0.1%	1	1,025			1,025	0.1%	0
Miscellaneous	108,323		103,101	211,424	9.3%	100	38,095		120,732	158,827	8.0%	58
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,136,890	0	1,145,021	2,281,911	100.0%	1,084	1,105,892	0	870,545	1,976,437	100.0%	727
Expenditures By Function												
General Government	210,802			210,802	13.2%	100	243,028			243,028	9.5%	89
Public Safety												
Police	360,078			360,078	22.6%	171	225,016			225,016	8.8%	83
Fire				0	0.0%	0	10,000			10,000	0.4%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	141,847			141,847	8.9%	67	325,447			325,447	12.8%	120
Sewer/Solid Waste/Water	93,105		661,012	754,117	47.3%	358	113,365		1,103,980	1,217,345	47.7%	448
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	4,394			4,394	0.3%	2	330,347			330,347	13.0%	122
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	94,572			94,572	3.7%	35
Interest	1,861		119,989	121,850	7.6%	58	12,618		91,981	104,599	4.1%	38
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	812,087	0	781,001	1,593,088	100.0%	756	1,354,393	0	1,195,961	2,550,354	100.0%	939
Excess of Revenues Over/ (Under) Expenditures	324,803	0	364,020	688,823			(248,501)	0	(325,416)	(573,917)		

Year Ending June 30, 1998

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	191,389			191,389	24.5%	263	276,798			276,798	28.5%	197
Taxes - Local - Income	20,378			20,378	2.6%	28	75,621			75,621	7.8%	54
Taxes - Local - Other	7,390			7,390	0.9%	10	4,889			4,889	0.5%	3
Licenses and Permits	3,299			3,299	0.4%	5	9,595			9,595	1.0%	7
Intergovernmental												
Federal Grants	230,571			230,571	29.5%	317	16,361		30,185	46,546	4.8%	33
State Grants	50,608			50,608	6.5%	70	112,841			112,841	11.6%	80
County Grants	11,715			11,715	1.5%	16	26,646			26,646	2.7%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	31,072		176,464	207,536	26.5%	285	65,681		250,149	315,830	32.5%	225
Fines and Forfeitures	30			30	0.0%	0	730			730	0.1%	1
Miscellaneous	52,926		6,146	59,072	7.6%	81	82,493		20,053	102,546	10.5%	73
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	599,378	0	182,610	781,988	100.0%	1,074	671,655	0	300,387	972,042	100.0%	692
Expenditures By Function												
General Government	129,108			129,108	17.3%	177	228,014			228,014	24.4%	162
Public Safety												
Police	127,166			127,166	17.0%	175	211,438			211,438	22.6%	150
Fire	5,000			5,000	0.7%	7				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	72,824			72,824	9.7%	100	115,293			115,293	12.3%	82
Sewer/Solid Waste/Water	35,260		215,107	250,367	33.5%	344	90,140		236,559	326,699	35.0%	233
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	32,354			32,354	3.5%	23
Community Dev. & Pub. Housing	159,950			159,950	21.4%	220				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			3,474	3,474	0.5%	5			20,770	20,770	2.2%	15
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	529,308	0	218,581	747,889	100.0%	1,027	677,239	0	257,329	934,568	100.0%	665
Excess of Revenues Over/ (Under) Expenditures	70,070	0	(35,971)	34,099			(5,584)	0	43,058	37,474		

Year Ending June 30, 1998

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	450,695			450,695	17.2%	117	986,878			986,878	21.9%	152
Taxes - Local - Income	144,975			144,975	5.5%	38	438,470			438,470	9.7%	67
Taxes - Local - Other	1,154		7,993	9,147	0.3%	2	7,592		1,341	8,933	0.2%	1
Licenses and Permits	27,723			27,723	1.1%	7	48,098			48,098	1.1%	7
Intergovernmental												
Federal Grants	65,000			65,000	2.5%	17	22,041			22,041	0.5%	3
State Grants	864,065			864,065	33.0%	224	352,711			352,711	7.8%	54
County Grants	36,210			36,210	1.4%	9				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	49,108		903,347	952,455	36.4%	247	560,329	193,808	1,208,425	1,962,562	43.6%	302
Fines and Forfeitures				0	0.0%	0	2,750			2,750	0.1%	0
Miscellaneous	68,574		372	68,946	2.6%	18	244,492	30,983	49,166	324,641	7.2%	50
Debt Proceeds				0	0.0%	0		350,945		350,945	7.8%	54
Total Revenues	1,707,504	0	911,712	2,619,216	100.0%	678	2,663,361	575,736	1,258,932	4,498,029	100.0%	692
Expenditures By Function												
General Government	241,601			241,601	8.8%	63	628,329			628,329	14.0%	97
Public Safety												
Police	1,290			1,290	0.0%	0	472,398			472,398	10.5%	73
Fire				0	0.0%	0	3,000			3,000	0.1%	0
Other	70,203			70,203	2.6%	18	47,469			47,469	1.1%	7
Public Works												
Transportation	286,900			286,900	10.5%	74	233,200			233,200	5.2%	36
Sewer/Solid Waste/Water			1,037,005	1,037,005	37.8%	268	447,311	803,358	1,239,729	2,490,398	55.4%	383
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	928,428			928,428	33.9%	240	59,469			59,469	1.3%	9
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	47,492			47,492	1.7%	12				0	0.0%	0
Debt Service												
Principal	8,411			8,411	0.3%	2	54,532	20,468		75,000	1.7%	12
Interest	688		108,096	108,784	4.0%	28	81,445	8,585	21,857	111,887	2.5%	17
Miscellaneous	12,316			12,316	0.4%	3	366,874		6,174	373,048	8.3%	57
Total Expenditures	1,597,329	0	1,145,101	2,742,430	100.0%	710	2,394,027	832,411	1,267,760	4,494,198	100.0%	691
Excess of Revenues Over/ (Under) Expenditures	110,175	0	(233,389)	(123,214)			269,334	(256,675)	(8,828)	3,831		

Year Ending June 30, 1998

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	2.1%	14
Taxes - Local - Income	21,632			21,632	82.8%	541
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	3,938			3,938	15.1%	98
Debt Proceeds				0	0.0%	0
Total Revenues	26,127	0	0	26,127	100.0%	653
Expenditures By Function						
General Government	3,800			3,800	58.8%	95
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	1,537			1,537	23.8%	38
Sewer/Solid Waste/Water	1,128			1,128	17.4%	28
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	6,465	0	0	6,465	100.0%	162
Excess of Revenues Over/ (Under) Expenditures	19,662	0	0	19,662		

Year Ending June 30, 1998

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	2,645			2,645	76.7%	41	2,745,730			2,745,730	29.5%	250
Taxes - Local - Income	297			297	8.6%	5	338,132			338,132	3.6%	31
Taxes - Local - Other				0	0.0%	0	44,741			44,741	0.5%	4
Licenses and Permits				0	0.0%	0	149,994			149,994	1.6%	14
Intergovernmental												
Federal Grants				0	0.0%	0	611,243			611,243	6.6%	56
State Grants				0	0.0%	0	1,050,831			1,050,831	11.3%	96
County Grants	450			450	13.0%	7	280,250			280,250	3.0%	26
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	766,049		2,845,206	3,611,255	38.8%	329
Fines and Forfeitures				0	0.0%	0	28,208			28,208	0.3%	3
Miscellaneous	58			58	1.7%	1	204,367		175,319	379,686	4.1%	35
Debt Proceeds				0	0.0%	0	75,745			75,745	0.8%	7
Total Revenues	3,450	0	0	3,450	100.0%	54	6,295,290	0	3,020,525	9,315,815	100.0%	849
Expenditures By Function												
General Government	726			726	18.2%	11	445,800			445,800	4.6%	41
Public Safety												
Police				0	0.0%	0	1,791,443			1,791,443	18.4%	163
Fire				0	0.0%	0	866,411			866,411	8.9%	79
Other				0	0.0%	0	182,412			182,412	1.9%	17
Public Works												
Transportation	1,146			1,146	28.7%	18	655,746			655,746	6.7%	60
Sewer/Solid Waste/Water	2,124			2,124	53.2%	33	383,238		3,412,628	3,795,866	39.0%	346
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	41,345			41,345	0.4%	4
Community Dev. & Pub. Housing				0	0.0%	0	537,925			537,925	5.5%	49
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	111,938			111,938	1.2%	10
Interest				0	0.0%	0	46,745		115,458	162,203	1.7%	15
Miscellaneous				0	0.0%	0	1,133,555		173	1,133,728	11.7%	103
Total Expenditures	3,996	0	0	3,996	100.0%	62	6,196,558	0	3,528,259	9,724,817	100.0%	887
Excess of Revenues Over/ (Under) Expenditures	(546)	0	0	(546)			98,732	0	(507,734)	(409,002)		

Year Ending June 30, 1998

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	5,211			5,211	44.6%	47	40,891			40,891	28.9%	280
Taxes - Local - Income	5,459			5,459	46.7%	49	6,679			6,679	4.7%	46
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	27			27	0.2%	0	1,836			1,836	1.3%	13
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	3.6%	4	1,535			1,535	1.1%	11
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	7,782		80,003	87,785	62.1%	601
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	562			562	4.8%	5	2,704			2,704	1.9%	19
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	11,684	0	0	11,684	100.0%	105	61,427	0	80,003	141,430	100.0%	969
Expenditures By Function												
General Government	3,970			3,970	31.3%	36	35,983			35,983	19.1%	246
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	3,344			3,344	1.8%	23
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,337			2,337	18.4%	21	2,786			2,786	1.5%	19
Sewer/Solid Waste/Water	6,392			6,392	50.3%	58	9,845		124,225	134,070	71.2%	918
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	1,057			1,057	0.6%	7
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			10,261	10,261	5.4%	70
Miscellaneous				0	0.0%	0	866			866	0.5%	6
Total Expenditures	12,699	0	0	12,699	100.0%	114	53,881	0	134,486	188,367	100.0%	1,290
Excess of Revenues Over/ (Under) Expenditures	(1,015)	0	0	(1,015)			7,546	0	(54,483)	(46,937)		

Year Ending June 30, 1998

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	1,819			1,819	57.4%	37	10,169			10,169	76.0%	84
Taxes - Local - Income	562			562	17.7%	11	982			982	7.3%	8
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	69			69	2.2%	1				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	425			425	13.4%	9	875			875	6.5%	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	296			296	9.3%	6	1,356			1,356	10.1%	11
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,171	0	0	3,171	100.0%	65	13,382	0	0	13,382	100.0%	111
Expenditures By Function												
General Government	1,589			1,589	51.2%	32	2,455			2,455	19.4%	20
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	1,517			1,517	48.8%	31	2,399			2,399	19.0%	20
Sewer/Solid Waste/Water				0	0.0%	0	7,791			7,791	61.6%	64
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	3,106	0	0	3,106	100.0%	63	12,645	0	0	12,645	100.0%	105
Excess of Revenues Over/ (Under) Expenditures	65	0	0	65			737	0	0	737		

Year Ending June 30, 1998

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	631,854			631,854	30.4%	345	46,601			46,601	15.4%	93
Taxes - Local - Income	57,044			57,044	2.7%	31	15,966			15,966	5.3%	32
Taxes - Local - Other				0	0.0%	0			18,886	18,886	6.2%	38
Licenses and Permits	9,834			9,834	0.5%	5	3,275			3,275	1.1%	7
Intergovernmental												
Federal Grants	103,107			103,107	5.0%	56				0	0.0%	0
State Grants	188,060		15,300	203,360	9.8%	111	43,134			43,134	14.3%	86
County Grants	8,950			8,950	0.4%	5	1,445			1,445	0.5%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	30,557		876,253	906,810	43.7%	495	3,800		161,108	164,908	54.5%	329
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	113,058		3,814	116,872	5.6%	64	4,442		3,853	8,295	2.7%	17
Debt Proceeds	37,906			37,906	1.8%	21				0	0.0%	0
Total Revenues	1,180,370	0	895,367	2,075,737	100.0%	1,132	118,663	0	183,847	302,510	100.0%	604
Expenditures By Function												
General Government	319,652			319,652	13.6%	174	22,126			22,126	6.8%	44
Public Safety												
Police	557,074			557,074	23.7%	304				0	0.0%	0
Fire	49,464			49,464	2.1%	27	3,500			3,500	1.1%	7
Other				0	0.0%	0	68			68	0.0%	0
Public Works												
Transportation	448,515			448,515	19.0%	245	10,988			10,988	3.4%	22
Sewer/Solid Waste/Water	125,716		579,735	705,451	30.0%	385	14,335		220,660	234,995	72.2%	469
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	32,772			32,772	1.4%	18	390			390	0.1%	1
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	3,104			3,104	0.1%	2				0	0.0%	0
Debt Service												
Principal	160,536			160,536	6.8%	88	14,000			14,000	4.3%	28
Interest	29,725		48,558	78,283	3.3%	43	626		38,921	39,547	12.1%	79
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	1,726,558	0	628,293	2,354,851	100.0%	1,285	66,033	0	259,581	325,614	100.0%	650
Excess of Revenues Over/ (Under) Expenditures	(546,188)	0	267,074	(279,114)			52,630	0	(75,734)	(23,104)		

Year Ending June 30, 1998

Dorchester County

Vienna

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	42,967			42,967	22.5%	174
Taxes - Local - Income	6,974			6,974	3.6%	28
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	593			593	0.3%	2
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	37,586		10,000	47,586	24.9%	193
County Grants	1,731			1,731	0.9%	7
Other Grants				0	0.0%	0
Service Charges			78,722	78,722	41.2%	319
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,416		1,157	12,573	6.6%	51
Debt Proceeds				0	0.0%	0
Total Revenues	101,267	0	89,879	191,146	100.0%	774
Expenditures By Function						
General Government	26,456			26,456	12.7%	107
Public Safety						
Police				0	0.0%	0
Fire	5,000			5,000	2.4%	20
Other				0	0.0%	0
Public Works						
Transportation	6,114			6,114	2.9%	25
Sewer/Solid Waste/Water	21,959		102,632	124,591	60.0%	504
Other				0	0.0%	0
Parks, Recreation, & Culture	38,547			38,547	18.6%	156
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			2,806	2,806	1.4%	11
Miscellaneous	4,023			4,023	1.9%	16
Total Expenditures	102,099	0	105,438	207,537	100.0%	840
Excess of Revenues Over/ (Under) Expenditures	(832)	0	(15,559)	(16,391)		

Year Ending June 30, 1998

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	929,542			929,542	32.1%	153	12,758			12,758	33.7%	57
Taxes - Local - Income	209,156			209,156	7.2%	34	8,045			8,045	21.3%	36
Taxes - Local - Other	1,009			1,009	0.0%	0				0	0.0%	0
Licenses and Permits	25,622			25,622	0.9%	4	639			639	1.7%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	272,983	63,738		336,721	11.6%	55		14,881		14,881	39.3%	66
County Grants	135,118			135,118	4.7%	22	711			711	1.9%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	141,809		958,805	1,100,614	38.0%	181				0	0.0%	0
Fines and Forfeitures	5,345			5,345	0.2%	1				0	0.0%	0
Miscellaneous	72,539		30,836	103,375	3.6%	17	635	154		789	2.1%	4
Debt Proceeds	52,282			52,282	1.8%	9				0	0.0%	0
Total Revenues	1,845,405	63,738	989,641	2,898,784	100.0%	477	22,788	15,035	0	37,823	100.0%	168
Expenditures By Function												
General Government	190,819	367,648		558,467	16.1%	92	14,480			14,480	27.3%	64
Public Safety												
Police	518,931			518,931	14.9%	85				0	0.0%	0
Fire	30,000			30,000	0.9%	5	1,200			1,200	2.3%	5
Other				0	0.0%	0	3,000			3,000	5.7%	13
Public Works												
Transportation	517,208	29,220		546,428	15.7%	90		6,289		6,289	11.9%	28
Sewer/Solid Waste/Water	160,575		1,047,690	1,208,265	34.8%	199	6,370			6,370	12.0%	28
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	74,639	128,185		202,824	5.8%	33	19,941			19,941	37.6%	89
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	54,956			54,956	1.6%	9				0	0.0%	0
Debt Service												
Principal	52,282			52,282	1.5%	9				0	0.0%	0
Interest	2,591		222,462	225,053	6.5%	37				0	0.0%	0
Miscellaneous	78,631			78,631	2.3%	13	1,767			1,767	3.3%	8
Total Expenditures	1,680,632	525,053	1,270,152	3,475,837	100.0%	573	46,758	6,289	0	53,047	100.0%	236
Excess of Revenues Over/ (Under) Expenditures	164,773	(461,315)	(280,511)	(577,053)			(23,970)	8,746	0	(15,224)		

Year Ending June 30, 1998

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	184,488			184,488	11.8%	85	17,778,518			17,778,518	39.1%	385
Taxes - Local - Income	63,889			63,889	4.1%	29	1,899,172			1,899,172	4.2%	41
Taxes - Local - Other	14,924			14,924	1.0%	7	597,880			597,880	1.3%	13
Licenses and Permits	16,293			16,293	1.0%	7	795,865		151,270	947,135	2.1%	20
Intergovernmental										0		
Federal Grants				0	0.0%	0	2,607,376	844,266	18,760	3,470,402	7.6%	75
State Grants	86,129	190,088		276,217	17.6%	127	2,912,839	543,351		3,456,190	7.6%	75
County Grants	52,282			52,282	3.3%	24	1,467,937	244,647		1,712,584	3.8%	37
Other Grants				0	0.0%	0	24,804			24,804	0.1%	1
Service Charges	614,295			614,295	39.2%	281	2,362,924		9,380,839	11,743,763	25.8%	254
Fines and Forfeitures	6,917			6,917	0.4%	3	408,733			408,733	0.9%	9
Miscellaneous	59,200			59,200	3.8%	27	2,102,299	204,024	855,946	3,162,269	6.9%	68
Debt Proceeds		278,797		278,797	17.8%	128	300,000			300,000	0.7%	6
Total Revenues	1,098,417	468,885	0	1,567,302	100.0%	718	33,258,347	1,836,288	10,406,815	45,501,450	100.0%	984
Expenditures By Function												
General Government	141,726			141,726	8.1%	65	3,520,687	784,697		4,305,384	10.0%	93
Public Safety												
Police	110,319			110,319	6.3%	51	8,780,970	503,200		9,284,170	21.6%	201
Fire	10,704			10,704	0.6%	5	170,828			170,828	0.4%	4
Other				0	0.0%	0	987,359		130,999	1,118,358	2.6%	24
Public Works												
Transportation	93,121			93,121	5.3%	43	5,436,594	1,167,755		6,604,349	15.4%	143
Sewer/Solid Waste/Water	456,708	614,399		1,071,107	61.3%	491	2,467,723		6,213,129	8,680,852	20.2%	188
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	113,239	8,354		121,593	7.0%	56	3,133,426	211,352	998,899	4,343,677	10.1%	94
Community Dev. & Pub. Housing				0	0.0%	0	1,843,518	14,963	22,627	1,881,108	4.4%	41
Economic Dev. & Opportunity				0	0.0%	0	984,531			984,531	2.3%	21
Debt Service												
Principal	77,758			77,758	4.4%	36	2,526,076			2,526,076	5.9%	55
Interest	121,643			121,643	7.0%	56	2,020,785		968,571	2,989,356	7.0%	65
Miscellaneous				0	0.0%	0	39,727		41,959	81,686	0.2%	2
Total Expenditures	1,125,218	622,753	0	1,747,971	100.0%	801	31,912,224	2,681,967	8,376,184	42,970,375	100.0%	930
Excess of Revenues Over/ (Under) Expenditures	(26,801)	(153,868)	0	(180,669)			1,346,123	(845,679)	2,030,631	2,531,075		

Year Ending June 30, 1998

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	339,452			339,452	25.2%	155	175,665			175,665	27.2%	335
Taxes - Local - Income	184,207			184,207	13.7%	84	68,304			68,304	10.6%	130
Taxes - Local - Other	1,693			1,693	0.1%	1				0	0.0%	0
Licenses and Permits	16,123			16,123	1.2%	7	4,700			4,700	0.7%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	126,217			126,217	9.4%	58	43,964			43,964	6.8%	84
County Grants	57,375			57,375	4.3%	26	3,357			3,357	0.5%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,376		533,544	534,920	39.7%	244	20		313,963	313,983	48.5%	599
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	43,746		43,919	87,665	6.5%	40	26,117		10,828	36,945	5.7%	71
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	770,189	0	577,463	1,347,652	100.0%	616	322,127	0	324,791	646,918	100.0%	1,235
Expenditures By Function												
General Government	1,013,393			1,013,393	46.8%	463	97,757			97,757	20.9%	187
Public Safety												
Police	93,712			93,712	4.3%	43	33,870			33,870	7.3%	65
Fire	5,000			5,000	0.2%	2	5,000			5,000	1.1%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	410,969			410,969	19.0%	188	43,064			43,064	9.2%	82
Sewer/Solid Waste/Water	74,634		413,952	488,586	22.5%	223	30,131		250,005	280,136	60.0%	535
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	63,641			63,641	2.9%	29	599			599	0.1%	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			48,690	48,690	2.2%	22			6,461	6,461	1.4%	12
Miscellaneous	43,579			43,579	2.0%	20	38			38	0.0%	0
Total Expenditures	1,704,928	0	462,642	2,167,570	100.0%	991	210,459	0	256,466	466,925	100.0%	891
Excess of Revenues Over/ (Under) Expenditures	(934,739)	0	114,821	(819,918)			111,668	0	68,325	179,993		

Year Ending June 30, 1998

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	48,127			48,127	30.8%	14	6,276			6,276	11.5%	20
Taxes - Local - Income	42,282			42,282	27.0%	12	5,589			5,589	10.3%	18
Taxes - Local - Other	1,264			1,264	0.8%	0				0	0.0%	0
Licenses and Permits	9,267			9,267	5.9%	3	75			75	0.1%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	19,516			19,516	12.5%	6	26,587			26,587	48.8%	86
County Grants	1,609			1,609	1.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	378			378	0.2%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	33,890			33,890	21.7%	10	15,999			15,999	29.3%	52
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	156,333	0	0	156,333	100.0%	45	54,526	0	0	54,526	100.0%	176
Expenditures By Function												
General Government	56,987			56,987	53.3%	17	4,177			4,177	8.4%	14
Public Safety												
Police				0	0.0%	0	3,500			3,500	7.0%	11
Fire	863			863	0.8%	0	2,000			2,000	4.0%	6
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	29,617			29,617	27.7%	9	3,582			3,582	7.2%	12
Sewer/Solid Waste/Water	19,424			19,424	18.2%	6				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	36,600			36,600	73.3%	118
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	100			100	0.2%	0
Total Expenditures	106,891	0	0	106,891	100.0%	31	49,959	0	0	49,959	100.0%	162
Excess of Revenues Over/ (Under) Expenditures	49,442	0	0	49,442			4,567	0	0	4,567		

Year Ending June 30, 1998

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	717,776			717,776	11.7%	222	589,754			589,754	25.9%	118
Taxes - Local - Income	242,663			242,663	4.0%	75	328,107			328,107	14.4%	65
Taxes - Local - Other	16,230			16,230	0.3%	5	9,172			9,172	0.4%	2
Licenses and Permits	37,417			37,417	0.6%	12	33,785			33,785	1.5%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	265,847			265,847	4.3%	82	257,300			257,300	11.3%	51
County Grants	119,403			119,403	1.9%	37	120,578			120,578	5.3%	24
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	29,310		4,544,812	4,574,122	74.7%	1,417	15,552		759,031	774,583	34.0%	154
Fines and Forfeitures	7,704			7,704	0.1%	2				0	0.0%	0
Miscellaneous	30,933		115,058	145,991	2.4%	45	111,607	1,750	49,669	163,026	7.2%	32
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,467,283	0	4,659,870	6,127,153	100.0%	1,898	1,465,855	1,750	808,700	2,276,305	100.0%	454
Expenditures By Function												
General Government	186,216			186,216	3.1%	58	325,402			325,402	17.9%	65
Public Safety												
Police	336,289			336,289	5.5%	104	206,153			206,153	11.4%	41
Fire	17,607			17,607	0.3%	5	25,000			25,000	1.4%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	159,318			159,318	2.6%	49	257,673	3,262		260,935	14.4%	52
Sewer/Solid Waste/Water	191,014		954,519	1,145,533	18.9%	355	126,495		649,193	775,688	42.8%	155
Other			3,539,902	3,539,902	58.3%	1,097				0	0.0%	0
Parks, Recreation, & Culture	125,837			125,837	2.1%	39	88,625			88,625	4.9%	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				0	0.0%	0				0	0.0%	0
Interest			441,632	441,632	7.3%	137			30,708	30,708	1.7%	6
Miscellaneous	122,003			122,003	2.0%	38	101,365			101,365	5.6%	20
Total Expenditures	1,138,284	0	4,936,053	6,074,337	100.0%	1,882	1,130,713	3,262	679,901	1,813,876	100.0%	361
Excess of Revenues Over/ (Under) Expenditures	328,999	0	(276,183)	52,816			335,142	(1,512)	128,799	462,429		

Year Ending June 30, 1998

Frederick County

Woodsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	70,092			70,092	16.9%	116
Taxes - Local - Income	34,335			34,335	8.3%	57
Taxes - Local - Other	1,040			1,040	0.3%	2
Licenses and Permits	8,156			8,156	2.0%	13
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	64,475			64,475	15.5%	107
County Grants	3,409			3,409	0.8%	6
Other Grants				0	0.0%	0
Service Charges			200,212	200,212	48.3%	331
Fines and Forfeitures				0	0.0%	0
Miscellaneous	9,292		23,737	33,029	8.0%	55
Debt Proceeds				0	0.0%	0
Total Revenues	190,799	0	223,949	414,748	100.0%	686
Expenditures By Function						
General Government	27,972			27,972	6.6%	46
Public Safety						
Police				0	0.0%	0
Fire	1,250			1,250	0.3%	2
Other	1,783			1,783	0.4%	3
Public Works						
Transportation	82,376			82,376	19.3%	136
Sewer/Solid Waste/Water	23,152		201,224	224,376	52.7%	371
Other				0	0.0%	0
Parks, Recreation, & Culture	33,946			33,946	8.0%	56
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			36,326	36,326	8.5%	60
Miscellaneous	17,962			17,962	4.2%	30
Total Expenditures	188,441	0	237,550	425,991	100.0%	704
Excess of Revenues Over/ (Under) Expenditures	2,358	0	(13,601)	(11,243)		

Year Ending June 30, 1998

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	34,952			34,952	14.1%	107	23,881			23,881	28.9%	54
Taxes - Local - Income	15,705			15,705	6.3%	48	6,085			6,085	7.4%	14
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,542			2,542	1.0%	8	4,105			4,105	5.0%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	59,366			59,366	23.9%	182	43,378			43,378	52.5%	97
County Grants	84			84	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	5,676		81,037	86,713	34.9%	266				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	48,248		864	49,112	19.8%	151	5,135			5,135	6.2%	12
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	166,573	0	81,901	248,474	100.0%	762	82,584	0	0	82,584	100.0%	185
Expenditures By Function												
General Government	25,189			25,189	8.9%	77	30,691			30,691	43.3%	69
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	53,050			53,050	18.7%	163	25,252			25,252	35.6%	57
Sewer/Solid Waste/Water	13,120		157,720	170,840	60.3%	524	12,667			12,667	17.9%	28
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	7,587			7,587	2.7%	23				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	12,538			12,538	4.4%	38				0	0.0%	0
Interest	300		7,481	7,781	2.7%	24				0	0.0%	0
Miscellaneous	5,802			5,802	2.0%	18	2,298			2,298	3.2%	5
Total Expenditures	118,211	0	165,201	283,412	100.0%	869	70,908	0	0	70,908	100.0%	159
Excess of Revenues Over/ (Under) Expenditures	48,362	0	(83,300)	(34,938)			11,676	0	0	11,676		

Year Ending June 30, 1998

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	28,039			28,039	17.2%	46	68,536			68,536	16.1%	131
Taxes - Local - Income	22,613			22,613	13.8%	37	23,761			23,761	5.6%	45
Taxes - Local - Other				0	0.0%	0	657			657	0.2%	1
Licenses and Permits	2,542			2,542	1.6%	4	3,326			3,326	0.8%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	74,553			74,553	45.7%	123	86,925			86,925	20.4%	166
County Grants	4,910			4,910	3.0%	8	25,569			25,569	6.0%	49
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	13,794		147,023	160,817	37.7%	307
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	9,131			9,131	5.6%	15	48,034		9,340	57,374	13.4%	110
Debt Proceeds	21,500			21,500	13.2%	35				0	0.0%	0
Total Revenues	163,288	0	0	163,288	100.0%	269	270,602	0	156,363	426,965	100.0%	816
Expenditures By Function												
General Government	87,461			87,461	52.3%	144	27,990			27,990	5.8%	54
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	39,705			39,705	23.7%	65	109,037			109,037	22.5%	208
Sewer/Solid Waste/Water	16,467			16,467	9.8%	27	19,573		177,103	196,676	40.6%	376
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	9,148			9,148	5.5%	15	76,142			76,142	15.7%	146
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	5,921			5,921	1.2%	11
Interest	376			376	0.2%	1	18,456		17,500	35,956	7.4%	69
Miscellaneous	14,193			14,193	8.5%	23	33,012			33,012	6.8%	63
Total Expenditures	167,350	0	0	167,350	100.0%	276	290,131	0	194,603	484,734	100.0%	927
Excess of Revenues Over/ (Under) Expenditures	(4,062)	0	0	(4,062)			(19,529)	0	(38,240)	(57,769)		

Year Ending June 30, 1998

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	19,845			19,845	20.9%	72	17,442			17,442	4.6%	36
Taxes - Local - Income	9,684			9,684	10.2%	35	3,718			3,718	1.0%	8
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,017			1,017	1.1%	4	2,834			2,834	0.7%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	44,324			44,324	46.6%	161	178,060			178,060	46.8%	369
County Grants	3,893			3,893	4.1%	14				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,625			4,625	4.9%	17	50,852			50,852	13.4%	106
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	11,768			11,768	12.4%	43	127,171			127,171	33.5%	264
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	95,156	0	0	95,156	100.0%	346	380,077	0	0	380,077	100.0%	789
Expenditures By Function												
General Government	28,297			28,297	30.6%	103	260,350			260,350	71.5%	540
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	46,263			46,263	50.1%	168	58,021			58,021	15.9%	120
Sewer/Solid Waste/Water	3,841			3,841	4.2%	14	36,300			36,300	10.0%	75
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	243			243	0.3%	1	920			920	0.3%	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	3,772			3,772	4.1%	14				0	0.0%	0
Interest	487			487	0.5%	2				0	0.0%	0
Miscellaneous	9,521			9,521	10.3%	35	8,440			8,440	2.3%	18
Total Expenditures	92,424	0	0	92,424	100.0%	336	364,031	0	0	364,031	100.0%	755
Excess of Revenues Over/ (Under) Expenditures	2,732	0	0	2,732			16,046	0	0	16,046		

Year Ending June 30, 1998

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	196,864			196,864	23.5%	96	421,282			421,282	13.1%	234
Taxes - Local - Income	45,944			45,944	5.5%	22	121,334			121,334	3.8%	67
Taxes - Local - Other	3,666			3,666	0.4%	2	43,453			43,453	1.3%	24
Licenses and Permits	15,077			15,077	1.8%	7	30,383			30,383	0.9%	17
Intergovernmental												
Federal Grants				0	0.0%	0	913,226			913,226	28.3%	507
State Grants	187,309			187,309	22.3%	92	391,455			391,455	12.1%	217
County Grants	20,824			20,824	2.5%	10	66,720			66,720	2.1%	37
Other Grants				0	0.0%	0	1,300			1,300	0.0%	1
Service Charges	26,514		164,907	191,421	22.8%	94	29,706		801,061	830,767	25.7%	462
Fines and Forfeitures				0	0.0%	0	14,329			14,329	0.4%	8
Miscellaneous	23,977		412	24,389	2.9%	12	139,612		78,800	218,412	6.8%	121
Debt Proceeds	153,279			153,279	18.3%	75	173,998			173,998	5.4%	97
Total Revenues	673,454	0	165,319	838,773	100.0%	411	2,346,798	0	879,861	3,226,659	100.0%	1,793
Expenditures By Function												
General Government	121,644			121,644	16.1%	60	159,803			159,803	4.9%	89
Public Safety												
Police	8,012			8,012	1.1%	4	200,456			200,456	6.1%	111
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	357,282			357,282	47.2%	175	397,471			397,471	12.2%	221
Sewer/Solid Waste/Water	52,050		86,379	138,429	18.3%	68	44,270		909,017	953,287	29.2%	530
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	29,879			29,879	4.0%	15	179,870			179,870	5.5%	100
Community Dev. & Pub. Housing				0	0.0%	0	896,729			896,729	27.5%	498
Economic Dev. & Opportunity				0	0.0%	0	173,159			173,159	5.3%	96
Debt Service												
Principal	64,195			64,195	8.5%	31	118,047			118,047	3.6%	66
Interest	13,149		11,002	24,151	3.2%	12	79,314		82,267	161,581	4.9%	90
Miscellaneous	12,796			12,796	1.7%	6	24,767			24,767	0.8%	14
Total Expenditures	659,007	0	97,381	756,388	100.0%	370	2,273,886	0	991,284	3,265,170	100.0%	1,814
Excess of Revenues Over/ (Under) Expenditures	14,447	0	67,938	82,385			72,912	0	(111,423)	(38,511)		

Year Ending June 30, 1998

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	3,454,755			3,454,755	35.7%	264	3,262,553			3,262,553	41.6%	346
Taxes - Local - Income	546,939			546,939	5.7%	42	653,034			653,034	8.3%	69
Taxes - Local - Other	127,633			127,633	1.3%	10	87,501			87,501	1.1%	9
Licenses and Permits	133,498			133,498	1.4%	10	178,744			178,744	2.3%	19
Intergovernmental												
Federal Grants	26,614			26,614	0.3%	2	25,077			25,077	0.3%	3
State Grants	878,858	316,429		1,195,287	12.3%	91	743,186			743,186	9.5%	79
County Grants	237,367			237,367	2.5%	18	281,820			281,820	3.6%	30
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	183,176	108,550	2,689,771	2,981,497	30.8%	228	376,056		1,867,812	2,243,868	28.6%	238
Fines and Forfeitures	5,840			5,840	0.1%	0				0	0.0%	0
Miscellaneous	640,832	9,159	61,735	711,726	7.4%	54	161,072		93,077	254,149	3.2%	27
Debt Proceeds	259,000			259,000	2.7%	20	121,352			121,352	1.5%	13
Total Revenues	6,494,512	434,138	2,751,506	9,680,156	100.0%	740	5,890,395	0	1,960,889	7,851,284	100.0%	832
Expenditures By Function												
General Government	766,400			766,400	8.2%	59	913,738			913,738	12.2%	97
Public Safety												
Police	2,160,288	24,193		2,184,481	23.4%	167	1,670,315			1,670,315	22.2%	177
Fire	56,200			56,200	0.6%	4	83,508			83,508	1.1%	9
Other				0	0.0%	0	30,507			30,507	0.4%	3
Public Works												
Transportation	1,024,816	524,870		1,549,686	16.6%	118	698,795		400,247	1,099,042	14.6%	116
Sewer/Solid Waste/Water	286,901		2,795,470	3,082,371	33.0%	235	910,692		1,032,421	1,943,113	25.9%	206
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	129,133	71,289		200,422	2.1%	15	200,627			200,627	2.7%	21
Community Dev. & Pub. Housing	184,231			184,231	2.0%	14	21,009			21,009	0.3%	2
Economic Dev. & Opportunity	13,527			13,527	0.1%	1				0	0.0%	0
Debt Service												
Principal	141,045			141,045	1.5%	11	165,339			165,339	2.2%	18
Interest	54,138		177,601	231,739	2.5%	18	75,435		396,095	471,530	6.3%	50
Miscellaneous	942,451			942,451	10.1%	72	915,553			915,553	12.2%	97
Total Expenditures	5,759,130	620,352	2,973,071	9,352,553	100.0%	714	5,685,518	0	1,828,763	7,514,281	100.0%	796
Excess of Revenues Over/ (Under) Expenditures	735,382	(186,214)	(221,565)	327,603			204,877	0	132,126	337,003		

Year Ending June 30, 1998

Harford County

Havre de Grace

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	2,728,394			2,728,394	36.9%	270
Taxes - Local - Income	532,073			532,073	7.2%	53
Taxes - Local - Other	47,772			47,772	0.6%	5
Licenses and Permits	125,661			125,661	1.7%	12
Intergovernmental						
Federal Grants	48,556			48,556	0.7%	5
State Grants	556,094		33,411	589,505	8.0%	58
County Grants	139,369			139,369	1.9%	14
Other Grants				0	0.0%	0
Service Charges	126,512		2,604,394	2,730,906	36.9%	271
Fines and Forfeitures	33,614			33,614	0.5%	3
Miscellaneous	188,740		226,477	415,217	5.6%	41
Debt Proceeds				0	0.0%	0
Total Revenues	4,526,785	0	2,864,282	7,391,067	100.0%	732
Expenditures By Function						
General Government	927,597			927,597	12.8%	92
Public Safety						
Police	1,429,890			1,429,890	19.8%	142
Fire	91,968			91,968	1.3%	9
Other				0	0.0%	0
Public Works						
Transportation	1,073,270			1,073,270	14.8%	106
Sewer/Solid Waste/Water	304,272		2,688,915	2,993,187	41.4%	297
Other				0	0.0%	0
Parks, Recreation, & Culture	82,994		287,067	370,061	5.1%	37
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	15,000			15,000	0.2%	1
Interest	57,237		215,585	272,822	3.8%	27
Miscellaneous	63,771			63,771	0.9%	6
Total Expenditures	4,045,999	0	3,191,567	7,237,566	100.0%	717
Excess of Revenues Over/ (Under) Expenditures	480,786	0	(327,285)	153,501		

Year Ending June 30, 1998

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	88,173			88,173	30.9%	238	918,330			918,330	29.0%	209
Taxes - Local - Income	11,143			11,143	3.9%	30	183,039			183,039	5.8%	42
Taxes - Local - Other			36,740	36,740	12.9%	99	16,130			16,130	0.5%	4
Licenses and Permits	5,156			5,156	1.8%	14	59,419			59,419	1.9%	13
Intergovernmental												
Federal Grants				0	0.0%	0	182,475			182,475	5.8%	41
State Grants	28,953			28,953	10.2%	78	387,286			387,286	12.2%	88
County Grants	8,605			8,605	3.0%	23	104,705			104,705	3.3%	24
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	500		97,024	97,524	34.2%	264	36,385		923,322	959,707	30.3%	218
Fines and Forfeitures				0	0.0%	0	10,863			10,863	0.3%	2
Miscellaneous	4,890		3,765	8,655	3.0%	23	73,152		70,330	143,482	4.5%	33
Debt Proceeds				0	0.0%	0	200,000			200,000	6.3%	45
Total Revenues	147,420	0	137,529	284,949	100.0%	770	2,171,784	0	993,652	3,165,436	100.0%	719
Expenditures By Function												
General Government	70,494			70,494	28.3%	191	272,789			272,789	8.9%	62
Public Safety												
Police				0	0.0%	0	560,250			560,250	18.2%	127
Fire	21,937			21,937	8.8%	59	36,316			36,316	1.2%	8
Other	3,291			3,291	1.3%	9				0	0.0%	0
Public Works												
Transportation	16,715			16,715	6.7%	45	635,790			635,790	20.7%	144
Sewer/Solid Waste/Water	9,060		105,647	114,707	46.0%	310	140,083		807,864	947,947	30.9%	215
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	4,073			4,073	1.6%	11	36,417			36,417	1.2%	8
Community Dev. & Pub. Housing				0	0.0%	0	394,109		76,329	470,438	15.3%	107
Economic Dev. & Opportunity				0	0.0%	0	5,794			5,794	0.2%	1
Debt Service												
Principal				0	0.0%	0	17,280			17,280	0.6%	4
Interest			18,158	18,158	7.3%	49	10,013		77,710	87,723	2.9%	20
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	125,570	0	123,805	249,375	100.0%	674	2,108,841	0	961,903	3,070,744	100.0%	697
Excess of Revenues Over/ (Under) Expenditures	21,850	0	13,724	35,574			62,943	0	31,749	94,692		

Year Ending June 30, 1998

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	46,659			46,659	20.2%	108	41,482			41,482	20.1%	98
Taxes - Local - Income	16,243			16,243	7.0%	37	17,105			17,105	8.3%	40
Taxes - Local - Other				0	0.0%	0	202			202	0.1%	0
Licenses and Permits	3,886			3,886	1.7%	9	5,170			5,170	2.5%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	23,823			23,823	10.3%	55	39,866			39,866	19.3%	94
County Grants	5,806			5,806	2.5%	13	6,976			6,976	3.4%	16
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	80		111,247	111,327	48.2%	257			84,270	84,270	40.9%	199
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	16,744		6,701	23,445	10.1%	54	10,539		532	11,071	5.4%	26
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	113,241	0	117,948	231,189	100.0%	533	121,340	0	84,802	206,142	100.0%	486
Expenditures By Function												
General Government	30,509			30,509	15.1%	70	68,194			68,194	37.8%	161
Public Safety												
Police				0	0.0%	0	2,106			2,106	1.2%	5
Fire	1,600			1,600	0.8%	4	1,500			1,500	0.8%	4
Other	1,457			1,457	0.7%	3				0	0.0%	0
Public Works												
Transportation	13,092			13,092	6.5%	30	11,377			11,377	6.3%	27
Sewer/Solid Waste/Water	18,484		107,847	126,331	62.6%	291	13,455		81,633	95,088	52.8%	224
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	600			600	0.3%	1				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			28,144	28,144	14.0%	65			1,918	1,918	1.1%	5
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	65,742	0	135,991	201,733	100.0%	465	96,632	0	83,551	180,183	100.0%	425
Excess of Revenues Over/ (Under) Expenditures	47,499	0	(18,043)	29,456			24,708	0	1,251	25,959		

Year Ending June 30, 1998

Kent County

Rock Hall

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	340,559			340,559	26.7%	216
Taxes - Local - Income	39,107			39,107	3.1%	25
Taxes - Local - Other	34,796		19,797	54,593	4.3%	35
Licenses and Permits	35,165			35,165	2.8%	22
Intergovernmental						
Federal Grants	5,285			5,285	0.4%	3
State Grants	138,414			138,414	10.9%	88
County Grants	19,928			19,928	1.6%	13
Other Grants				0	0.0%	0
Service Charges	13,560		595,653	609,213	47.8%	387
Fines and Forfeitures				0	0.0%	0
Miscellaneous	22,928		8,568	31,496	2.5%	20
Debt Proceeds				0	0.0%	0
Total Revenues	649,742	0	624,018	1,273,760	100.0%	808
Expenditures By Function						
General Government	127,074			127,074	8.9%	81
Public Safety						
Police	198,839			198,839	13.9%	126
Fire	5,500			5,500	0.4%	3
Other	2,352			2,352	0.2%	1
Public Works						
Transportation	201,222			201,222	14.1%	128
Sewer/Solid Waste/Water	65,044		683,615	748,659	52.3%	475
Other				0	0.0%	0
Parks, Recreation, & Culture	17,233			17,233	1.2%	11
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	3,643			3,643	0.3%	2
Interest	6,519		105,593	112,112	7.8%	71
Miscellaneous	14,438			14,438	1.0%	9
Total Expenditures	641,864	0	789,208	1,431,072	100.0%	908
Excess of Revenues Over/ (Under) Expenditures	7,878	0	(165,190)	(157,312)		

Year Ending June 30, 1998

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	9,631			9,631	24.8%	53	17,530			17,530	6.2%	308
Taxes - Local - Income	23,353			23,353	60.2%	128	17,663			17,663	6.3%	310
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	508			508	1.3%	3	157			157	0.1%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	130,581			130,581	46.3%	2,291
County Grants	346			346	0.9%	2	4,481			4,481	1.6%	79
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	4,966			4,966	12.8%	27	22,723			22,723	8.1%	399
Debt Proceeds				0	0.0%	0	89,047			89,047	31.6%	1,562
Total Revenues	38,804	0	0	38,804	100.0%	213	282,182	0	0	282,182	100.0%	4,951
Expenditures By Function												
General Government	8,155			8,155	30.4%	45	121,803			121,803	44.4%	2,137
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	4,481			4,481	16.7%	25	9,413			9,413	3.4%	165
Sewer/Solid Waste/Water	8,608			8,608	32.1%	47	6,616			6,616	2.4%	116
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	4,900			4,900	18.3%	27				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	115,645			115,645	42.1%	2,029
Interest				0	0.0%	0	21,162			21,162	7.7%	371
Miscellaneous	654			654	2.4%	4				0	0.0%	0
Total Expenditures	26,798	0	0	26,798	100.0%	147	274,639	0	0	274,639	100.0%	4,818
Excess of Revenues Over/ (Under) Expenditures	12,006	0	0	12,006			7,543	0	0	7,543		

Year Ending June 30, 1998

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	306,862			306,862	19.7%	108	88,304			88,304	23.7%	117
Taxes - Local - Income	777,549			777,549	49.8%	272	208,759			208,759	56.1%	276
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	9,487			9,487	0.6%	3	230			230	0.1%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	113,777			113,777	7.3%	40	27,371			27,371	7.4%	36
County Grants	116,484			116,484	7.5%	41	23,626			23,626	6.3%	31
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	52,540			52,540	3.4%	18	3,130			3,130	0.8%	4
Fines and Forfeitures	3,610			3,610	0.2%	1	138			138	0.0%	0
Miscellaneous	180,437	354		180,791	11.6%	63	20,663			20,663	5.6%	27
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,560,746	354	0	1,561,100	100.0%	547	372,221	0	0	372,221	100.0%	492
Expenditures By Function												
General Government	285,880			285,880	19.7%	100	46,141			46,141	12.2%	61
Public Safety												
Police				0	0.0%	0	13,670			13,670	3.6%	18
Fire				0	0.0%	0				0	0.0%	0
Other	65,023			65,023	4.5%	23				0	0.0%	0
Public Works												
Transportation	128,218			128,218	8.8%	45	225,970			225,970	59.6%	299
Sewer/Solid Waste/Water	498,056			498,056	34.3%	175	92,725			92,725	24.5%	123
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	83,838	50,862		134,700	9.3%	47				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	210,000			210,000	14.4%	74				0	0.0%	0
Interest	56,595			56,595	3.9%	20				0	0.0%	0
Miscellaneous	75,479			75,479	5.2%	26	340			340	0.1%	0
Total Expenditures	1,403,089	50,862	0	1,453,951	100.0%	509	378,846	0	0	378,846	100.0%	501
Excess of Revenues Over/ (Under) Expenditures	157,657	(50,508)	0	107,149			(6,625)	0	0	(6,625)		

Year Ending June 30, 1998

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	14,934			14,934	4.9%	22	32,693			32,693	10.6%	36
Taxes - Local - Income	197,927			197,927	65.1%	293	173,686			173,686	56.3%	193
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,506			1,506	0.5%	2	1,990			1,990	0.6%	2
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	22,477			22,477	7.4%	33	35,902			35,902	11.6%	40
County Grants	15,585			15,585	5.1%	23	34,637			34,637	11.2%	38
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	51,512			51,512	16.9%	76	29,626			29,626	9.6%	33
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	303,941	0	0	303,941	100.0%	450	308,534	0	0	308,534	100.0%	343
Expenditures By Function												
General Government	55,750			55,750	36.3%	83	72,145			72,145	32.4%	80
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	40,911			40,911	26.6%	61	67,616			67,616	30.4%	75
Sewer/Solid Waste/Water	56,998			56,998	37.1%	84	82,992			82,992	37.3%	92
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	153,659	0	0	153,659	100.0%	228	222,753	0	0	222,753	100.0%	248
Excess of Revenues Over/ (Under) Expenditures	150,282	0	0	150,282			85,781	0	0	85,781		

Year Ending June 30, 1998

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	504,789			504,789	23.3%	228	10,128			10,128	13.0%	84
Taxes - Local - Income	1,030,912			1,030,912	47.5%	465	48,159			48,159	61.8%	398
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	12,743			12,743	0.6%	6				0	0.0%	0
Intergovernmental												
Federal Grants	97,831			97,831	4.5%	44				0	0.0%	0
State Grants	79,090			79,090	3.6%	36	4,716			4,716	6.0%	39
County Grants	88,818			88,818	4.1%	40	3,702			3,702	4.7%	31
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	94,632			94,632	4.4%	43				0	0.0%	0
Fines and Forfeitures	2,176			2,176	0.1%	1				0	0.0%	0
Miscellaneous	259,192			259,192	11.9%	117	11,261			11,261	14.4%	93
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,170,183	0	0	2,170,183	100.0%	978	77,966	0	0	77,966	100.0%	644
Expenditures By Function												
General Government	599,963			599,963	28.5%	270	3,906			3,906	6.6%	32
Public Safety												
Police	679,773			679,773	32.3%	306				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	30,443			30,443	1.4%	14	39,538			39,538	67.1%	327
Sewer/Solid Waste/Water	625,080			625,080	29.7%	282	15,470			15,470	26.3%	128
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	169,368			169,368	8.0%	76				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	2,104,627	0	0	2,104,627	100.0%	949	58,914	0	0	58,914	100.0%	487
Excess of Revenues Over/ (Under) Expenditures	65,556	0	0	65,556			19,052	0	0	19,052		

Year Ending June 30, 1998

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	597,661			597,661	35.7%	130	6,472,722			6,472,722	27.6%	143
Taxes - Local - Income	656,216			656,216	39.2%	143	4,557,834			4,557,834	19.4%	100
Taxes - Local - Other				0	0.0%	0	643,953			643,953	2.7%	14
Licenses and Permits	14,735			14,735	0.9%	3	3,009,671			3,009,671	12.8%	66
Intergovernmental												
Federal Grants				0	0.0%	0	163,331	4,474		167,805	0.7%	4
State Grants	83,309			83,309	5.0%	18	2,820,129			2,820,129	12.0%	62
County Grants	83,137			83,137	5.0%	18	953,623			953,623	4.1%	21
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	9,927			9,927	0.6%	2	2,717,627			2,717,627	11.6%	60
Fines and Forfeitures	136,047			136,047	8.1%	30	56,713			56,713	0.2%	1
Miscellaneous	91,431			91,431	5.5%	20	2,063,743			2,063,743	8.8%	45
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,672,463	0	0	1,672,463	100.0%	363	23,459,346	4,474	0	23,463,820	100.0%	517
Expenditures By Function												
General Government	617,810			617,810	35.1%	134	4,125,128	4,270,002		8,395,130	29.4%	185
Public Safety												
Police				0	0.0%	0	2,437,869			2,437,869	8.5%	54
Fire				0	0.0%	0				0	0.0%	0
Other	82,538			82,538	4.7%	18	1,431,981			1,431,981	5.0%	32
Public Works												
Transportation	191,614			191,614	10.9%	42	1,530,633	998,714		2,529,347	8.9%	56
Sewer/Solid Waste/Water	14,745			14,745	0.8%	3	1,551,757	165,437		1,717,194	6.0%	38
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	201,085			201,085	11.4%	44	5,292,607	4,759,777		10,052,384	35.2%	222
Community Dev. & Pub. Housing	21,028			21,028	1.2%	5	1,134,727			1,134,727	4.0%	25
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	570,000			570,000	32.4%	124				0	0.0%	0
Interest	59,634			59,634	3.4%	13				0	0.0%	0
Miscellaneous				0	0.0%	0	838,585			838,585	2.9%	18
Total Expenditures	1,758,454	0	0	1,758,454	100.0%	382	18,343,287	10,193,930	0	28,537,217	100.0%	629
Excess of Revenues Over/ (Under) Expenditures	(85,991)	0	0	(85,991)			5,116,059	(10,189,456)	0	(5,073,397)		

Year Ending June 30, 1998

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	216,417			216,417	35.0%	229	45,767			45,767	27.7%	185
Taxes - Local - Income	148,366			148,366	24.0%	157	45,527			45,527	27.6%	184
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,582			3,582	0.6%	4	724			724	0.4%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	41,791			41,791	6.8%	44	15,281			15,281	9.3%	62
County Grants	39,745			39,745	6.4%	42	16,657			16,657	10.1%	67
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	58,694			58,694	9.5%	62				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	40,621	6,158	62,553	109,332	17.7%	116	40,975			40,975	24.8%	166
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	549,216	6,158	62,553	617,927	100.0%	654	164,931	0	0	164,931	100.0%	668
Expenditures By Function												
General Government	160,070			160,070	29.2%	169	69,631			69,631	60.5%	282
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	68,511	175,191		243,702	44.4%	258	23,241			23,241	20.2%	94
Sewer/Solid Waste/Water	73,646			73,646	13.4%	78	22,206			22,206	19.3%	90
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	18,098			18,098	3.3%	19				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	22,770		30,418	53,188	9.7%	56				0	0.0%	0
Total Expenditures	343,095	175,191	30,418	548,704	100.0%	581	115,078	0	0	115,078	100.0%	466
Excess of Revenues Over/ (Under) Expenditures	206,121	(169,033)	32,135	69,223			49,853	0	0	49,853		

Year Ending June 30, 1998

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	631,362			631,362	52.1%	345	46,232			46,232	36.9%	173
Taxes - Local - Income	232,831			232,831	19.2%	127	36,829			36,829	29.4%	138
Taxes - Local - Other	237			237	0.0%	0				0	0.0%	0
Licenses and Permits	34,177			34,177	2.8%	19	2,060			2,060	1.6%	8
Intergovernmental												
Federal Grants	10,596			10,596	0.9%	6				0	0.0%	0
State Grants	93,633			93,633	7.7%	51		14,523		14,523	11.6%	54
County Grants	128,135			128,135	10.6%	70	10,423			10,423	8.3%	39
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	2,975			2,975	2.4%	11
Fines and Forfeitures	195			195	0.0%	0				0	0.0%	0
Miscellaneous	76,951			76,951	6.3%	42	9,406	2,895		12,301	9.8%	46
Debt Proceeds	4,000			4,000	0.3%	2				0	0.0%	0
Total Revenues	1,212,117	0	0	1,212,117	100.0%	663	107,925	17,418	0	125,343	100.0%	469
Expenditures By Function												
General Government	332,079			332,079	35.8%	182	21,444			21,444	12.5%	80
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	3,669			3,669	0.4%	2				0	0.0%	0
Public Works												
Transportation	381,357			381,357	41.1%	209	5,381	86,754		92,135	53.9%	345
Sewer/Solid Waste/Water	180,050			180,050	19.4%	98	57,408			57,408	33.6%	215
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	30,267			30,267	3.3%	17				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	927,422	0	0	927,422	100.0%	507	84,233	86,754	0	170,987	100.0%	640
Excess of Revenues Over/ (Under) Expenditures	284,695	0	0	284,695			23,692	(69,336)	0	(45,644)		

Year Ending June 30, 1998

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	89,738			89,738	25.7%	103	27,210			27,210	15.7%	59
Taxes - Local - Income	158,668			158,668	45.4%	182	84,367			84,367	48.8%	183
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,475			3,475	1.0%	4				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	28,817			28,817	8.2%	33	24,882			24,882	14.4%	54
County Grants	21,527			21,527	6.2%	25	19,189			19,189	11.1%	42
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures	484			484	0.1%	1				0	0.0%	0
Miscellaneous	47,086			47,086	13.5%	54	17,237			17,237	10.0%	37
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	349,795	0	0	349,795	100.0%	401	172,885	0	0	172,885	100.0%	375
Expenditures By Function												
General Government	98,871			98,871	29.8%	113	24,969			24,969	10.6%	54
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	22,823			22,823	6.9%	26				0	0.0%	0
Public Works												
Transportation	133,249			133,249	40.1%	153	152,661			152,661	64.9%	331
Sewer/Solid Waste/Water	77,030			77,030	23.2%	88	57,732			57,732	24.5%	125
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	331,973	0	0	331,973	100.0%	381	235,362	0	0	235,362	100.0%	511
Excess of Revenues Over/ (Under) Expenditures	17,822	0	0	17,822			(62,477)	0	0	(62,477)		

Year Ending June 30, 1998

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	10,622			10,622	20.4%	59	824,857			824,857	28.7%	201
Taxes - Local - Income	30,088			30,088	57.8%	167	529,729			529,729	18.4%	129
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	23,424			23,424	0.8%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	6,403			6,403	12.3%	36	201,847			201,847	7.0%	49
County Grants	2,630			2,630	5.1%	15	179,491			179,491	6.2%	44
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	72,951		753,507	826,458	28.7%	202
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	2,271			2,271	4.4%	13	247,410		42,134	289,544	10.1%	71
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	52,014	0	0	52,014	100.0%	289	2,079,709	0	795,641	2,875,350	100.0%	701
Expenditures By Function												
General Government	5,450			5,450	41.0%	30	304,541			304,541	14.7%	74
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	4,517			4,517	34.0%	25	305,508			305,508	14.7%	75
Sewer/Solid Waste/Water	2,034			2,034	15.3%	11	222,548		967,339	1,189,887	57.3%	290
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,278			1,278	9.6%	7	182,736			182,736	8.8%	45
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	18,103			18,103	0.9%	4
Interest				0	0.0%	0	1,061		75,292	76,353	3.7%	19
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	13,279	0	0	13,279	100.0%	74	1,034,497	0	1,042,631	2,077,128	100.0%	507
Excess of Revenues Over/ (Under) Expenditures	38,735	0	0	38,735			1,045,212	0	(246,990)	798,222		

Year Ending June 30, 1998

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	16,570,478			16,570,478	34.3%	360	217,826			217,826	28.9%	194
Taxes - Local - Income	4,639,442			4,639,442	9.6%	101	366,980			366,980	48.7%	328
Taxes - Local - Other	1,060,476			1,060,476	2.2%	23				0	0.0%	0
Licenses and Permits	1,297,249			1,297,249	2.7%	28	6,512			6,512	0.9%	6
Intergovernmental												
Federal Grants	435,808			435,808	0.9%	9				0	0.0%	0
State Grants	2,252,600	150,244	30,000	2,432,844	5.0%	53	54,038			54,038	7.2%	48
County Grants	1,916,414	1,000,004		2,916,418	6.0%	63	41,570			41,570	5.5%	37
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,080,121	91,256	12,715,014	14,886,391	30.8%	323	14,177			14,177	1.9%	13
Fines and Forfeitures	92,829			92,829	0.2%	2				0	0.0%	0
Miscellaneous	2,231,381	254,579	1,505,839	3,991,799	8.3%	87	15,256	37,493		52,749	7.0%	47
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	32,576,798	1,496,083	14,250,853	48,323,734	100.0%	1,050	716,359	37,493	0	753,852	100.0%	673
Expenditures By Function												
General Government	9,190,070			9,190,070	19.2%	200	184,621	88,831		273,452	43.9%	244
Public Safety												
Police	2,959,059			2,959,059	6.2%	64				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	1,256,350			1,256,350	2.6%	27				0	0.0%	0
Public Works												
Transportation	3,078,927	2,291,075	381,115	5,751,117	12.0%	125	19,987	60,833		80,820	13.0%	72
Sewer/Solid Waste/Water			9,903,604	9,903,604	20.6%	215	65,202			65,202	10.5%	58
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,334,875	943,350	1,871,462	9,149,687	19.1%	199	115,669	55,312		170,981	27.5%	153
Community Dev. & Pub. Housing	249,045			249,045	0.5%	5				0	0.0%	0
Economic Dev. & Opportunity	629,937	60,843	24,513	715,293	1.5%	16				0	0.0%	0
Debt Service												
Principal	2,503,840			2,503,840	5.2%	54				0	0.0%	0
Interest	1,253,627		500,220	1,753,847	3.7%	38				0	0.0%	0
Miscellaneous	4,542,938			4,542,938	9.5%	99	32,409			32,409	5.2%	29
Total Expenditures	31,998,668	3,295,268	12,680,914	47,974,850	100.0%	1,043	417,888	204,976	0	622,864	100.0%	556
Excess of Revenues Over/ (Under) Expenditures	578,130	(1,799,185)	1,569,939	348,884			298,471	(167,483)	0	130,988		

Year Ending June 30, 1998

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	4,904,855			4,904,855	43.7%	276	115,594			115,594	43.7%	251
Taxes - Local - Income	1,109,648			1,109,648	9.9%	62	65,433			65,433	24.8%	142
Taxes - Local - Other	9,443			9,443	0.1%	1				0	0.0%	0
Licenses and Permits	98,155			98,155	0.9%	6	1,194			1,194	0.5%	3
Intergovernmental												
Federal Grants	128,383			128,383	1.1%	7				0	0.0%	0
State Grants	909,936			909,936	8.1%	51	31,990			31,990	12.1%	70
County Grants	2,487,176			2,487,176	22.2%	140	28,443			28,443	10.8%	62
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	728,300			728,300	6.5%	41				0	0.0%	0
Fines and Forfeitures	78,231			78,231	0.7%	4				0	0.0%	0
Miscellaneous	436,081			436,081	3.9%	25	21,629			21,629	8.2%	47
Debt Proceeds	321,933			321,933	2.9%	18				0	0.0%	0
Total Revenues	11,212,141	0	0	11,212,141	100.0%	630	264,283	0	0	264,283	100.0%	575
Expenditures By Function												
General Government	2,108,483			2,108,483	19.1%	119	45,670			45,670	22.6%	99
Public Safety												
Police	2,688,198			2,688,198	24.3%	151				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	221,206			221,206	2.0%	12				0	0.0%	0
Public Works												
Transportation	733,076			733,076	6.6%	41	16,242			16,242	8.0%	35
Sewer/Solid Waste/Water	875,913			875,913	7.9%	49	45,775			45,775	22.6%	100
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,622,598			1,622,598	14.7%	91	63,217			63,217	31.2%	137
Community Dev. & Pub. Housing	497,659			497,659	4.5%	28				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	474,928			474,928	4.3%	27	15,000			15,000	7.4%	33
Interest	99,323			99,323	0.9%	6	8,076			8,076	4.0%	18
Miscellaneous	1,736,382			1,736,382	15.7%	98	8,462			8,462	4.2%	18
Total Expenditures	11,057,766	0	0	11,057,766	100.0%	622	202,442	0	0	202,442	100.0%	440
Excess of Revenues Over/ (Under) Expenditures	154,375	0	0	154,375			61,841	0	0	61,841		

Year Ending June 30, 1998

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	800,411			800,411	42.5%	255	1,731,389			1,731,389	48.4%	202
Taxes - Local - Income	136,595			136,595	7.3%	43	278,189			278,189	7.8%	32
Taxes - Local - Other				0	0.0%	0	26,366			26,366	0.7%	3
Licenses and Permits	36,322			36,322	1.9%	12	96,842			96,842	2.7%	11
Intergovernmental												
Federal Grants	22,676			22,676	1.2%	7	215,238			215,238	6.0%	25
State Grants	169,134			169,134	9.0%	54	655,954			655,954	18.3%	76
County Grants	8,232			8,232	0.4%	3	323,381			323,381	9.0%	38
Other Grants				0	0.0%	0	53,450			53,450	1.5%	6
Service Charges	41,498			41,498	2.2%	13				0	0.0%	0
Fines and Forfeitures	5,936			5,936	0.3%	2	106,534			106,534	3.0%	12
Miscellaneous	66,586			66,586	3.5%	21	88,891			88,891	2.5%	10
Debt Proceeds	595,000			595,000	31.6%	189				0	0.0%	0
Total Revenues	1,882,390	0	0	1,882,390	100.0%	599	3,576,234	0	0	3,576,234	100.0%	417
Expenditures By Function												
General Government	259,554			259,554	13.5%	83	354,583			354,583	10.8%	41
Public Safety												
Police	338,569			338,569	17.6%	108	1,356,163			1,356,163	41.2%	158
Fire				0	0.0%	0				0	0.0%	0
Other	27,371			27,371	1.4%	9	91,233			91,233	2.8%	11
Public Works												
Transportation	990,309			990,309	51.6%	315	785,302			785,302	23.9%	92
Sewer/Solid Waste/Water	96,817			96,817	5.0%	31	153,664			153,664	4.7%	18
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	10,561			10,561	0.6%	3	519,562			519,562	15.8%	61
Community Dev. & Pub. Housing				0	0.0%	0	27,051			27,051	0.8%	3
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	111,422			111,422	5.8%	35	3,642			3,642	0.1%	0
Interest	22,067			22,067	1.2%	7	666			666	0.0%	0
Miscellaneous	62,148			62,148	3.2%	20	603			603	0.0%	0
Total Expenditures	1,918,818	0	0	1,918,818	100.0%	611	3,292,469	0	0	3,292,469	100.0%	384
Excess of Revenues Over/ (Under) Expenditures	(36,428)	0	0	(36,428)			283,765	0	0	283,765		

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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	7,449,641			7,449,641	36.5%	185	294,557			294,557	50.3%	93
Taxes - Local - Income	3,528,701			3,528,701	17.3%	88	96,803			96,803	16.5%	31
Taxes - Local - Other	170,678			170,678	0.8%	4	224			224	0.0%	0
Licenses and Permits	669,558			669,558	3.3%	17	17,805			17,805	3.0%	6
Intergovernmental												
Federal Grants	97,398			97,398	0.5%	2				0	0.0%	0
State Grants	2,038,848	14,085		2,052,933	10.1%	51	120,469			120,469	20.6%	38
County Grants	6,497			6,497	0.0%	0	8,380			8,380	1.4%	3
Other Grants	71,500			71,500	0.4%	2				0	0.0%	0
Service Charges	314,018		3,669,704	3,983,722	19.5%	99	22,355			22,355	3.8%	7
Fines and Forfeitures	18,211			18,211	0.1%	0	3,014			3,014	0.5%	1
Miscellaneous	1,842,801	327,827	177,751	2,348,379	11.5%	58	21,742			21,742	3.7%	7
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	16,207,851	341,912	3,847,455	20,397,218	100.0%	508	585,349	0	0	585,349	100.0%	185
Expenditures By Function												
General Government	3,298,371	889,632		4,188,003	21.2%	104	231,104			231,104	39.1%	73
Public Safety												
Police	368,136			368,136	1.9%	9	80,549			80,549	13.6%	25
Fire	48,129			48,129	0.2%	1	28,000			28,000	4.7%	9
Other	322,500			322,500	1.6%	8				0	0.0%	0
Public Works												
Transportation	1,772,569	312,166		2,084,735	10.6%	52	153,814			153,814	26.0%	49
Sewer/Solid Waste/Water	2,921,718	672,071	3,130,637	6,724,426	34.0%	167	70,287			70,287	11.9%	22
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,337,310	444,777	534,433	2,316,520	11.7%	58	3,689			3,689	0.6%	1
Community Dev. & Pub. Housing	103,608			103,608	0.5%	3				0	0.0%	0
Economic Dev. & Opportunity	52,700			52,700	0.3%	1				0	0.0%	0
Debt Service												
Principal	1,271,054			1,271,054	6.4%	32	17,086			17,086	2.9%	5
Interest	397,995		164,434	562,429	2.8%	14	3,737			3,737	0.6%	1
Miscellaneous	1,713,387			1,713,387	8.7%	43	3,472			3,472	0.6%	1
Total Expenditures	13,607,477	2,318,646	3,829,504	19,755,627	100.0%	492	591,738	0	0	591,738	100.0%	187
Excess of Revenues Over/ (Under) Expenditures	2,600,374	(1,976,734)	17,951	641,591			(6,389)	0	0	(6,389)		

Year Ending June 30, 1998

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	707,022			707,022	46.7%	184	1,317,164			1,317,164	56.0%	206
Taxes - Local - Income	112,099			112,099	7.4%	29	435,357			435,357	18.5%	68
Taxes - Local - Other	81,280			81,280	5.4%	21	1,346			1,346	0.1%	0
Licenses and Permits	30,545			30,545	2.0%	8	49,265			49,265	2.1%	8
Intergovernmental												
Federal Grants	63,124			63,124	4.2%	16	52,712			52,712	2.2%	8
State Grants	179,268			179,268	11.8%	47	298,333			298,333	12.7%	47
County Grants	10,132			10,132	0.7%	3	42,793			42,793	1.8%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	257,400			257,400	17.0%	67	3,061			3,061	0.1%	0
Fines and Forfeitures	18,457			18,457	1.2%	5	16,110			16,110	0.7%	3
Miscellaneous	54,102			54,102	3.6%	14	62,234		75,131	137,365	5.8%	21
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,513,429	0	0	1,513,429	100.0%	393	2,278,375	0	75,131	2,353,506	100.0%	368
Expenditures By Function												
General Government	429,685			429,685	31.0%	112	402,493			402,493	17.5%	63
Public Safety												
Police	392,362			392,362	28.3%	102	689,234			689,234	30.0%	108
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	212,376			212,376	15.3%	55	960,304			960,304	41.8%	150
Sewer/Solid Waste/Water	247,796			247,796	17.9%	64	160,336			160,336	7.0%	25
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing	2,029			2,029	0.1%	1	2,000			2,000	0.1%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	96,092			96,092	6.9%	25				0	0.0%	0
Interest	5,045			5,045	0.4%	1			75,131	75,131	3.3%	12
Miscellaneous				0	0.0%	0	3,328		2,775	6,103	0.3%	1
Total Expenditures	1,385,385	0	0	1,385,385	100.0%	360	2,217,695	0	77,906	2,295,601	100.0%	359
Excess of Revenues Over/ (Under) Expenditures	128,044	0	0	128,044			60,680	0	(2,775)	57,905		

Year Ending June 30, 1998

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	2,324,653			2,324,653	34.3%	93	275,842			275,842	67.0%	211
Taxes - Local - Income	941,943			941,943	13.9%	38	55,833			55,833	13.6%	43
Taxes - Local - Other	535,322			535,322	7.9%	21				0	0.0%	0
Licenses and Permits	256,144			256,144	3.8%	10	15,703			15,703	3.8%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	695,750	122,661		818,411	12.1%	33	43,449			43,449	10.6%	33
County Grants	92,697			92,697	1.4%	4	3,542			3,542	0.9%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	398,650		37,784	436,434	6.4%	17				0	0.0%	0
Fines and Forfeitures	1,045,212			1,045,212	15.4%	42				0	0.0%	0
Miscellaneous	292,749			292,749	4.3%	12	17,255			17,255	4.2%	13
Debt Proceeds		42,308		42,308	0.6%	2				0	0.0%	0
Total Revenues	6,583,120	164,969	37,784	6,785,873	100.0%	272	411,624	0	0	411,624	100.0%	314
Expenditures By Function												
General Government	1,328,282	84,305		1,412,587	20.8%	57	144,390			144,390	37.5%	110
Public Safety												
Police				0	0.0%	0	100,899			100,899	26.2%	77
Fire				0	0.0%	0	1,000			1,000	0.3%	1
Other	890,028	75,232		965,260	14.2%	39				0	0.0%	0
Public Works												
Transportation	1,361,030	403,376		1,764,406	26.0%	71	64,650			64,650	16.8%	49
Sewer/Solid Waste/Water	1,793,210		26,268	1,819,478	26.8%	73	61,921			61,921	16.1%	47
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	442,047			442,047	6.5%	18	1,000			1,000	0.3%	1
Community Dev. & Pub. Housing	60,873	146,788		207,661	3.1%	8				0	0.0%	0
Economic Dev. & Opportunity	88,705			88,705	1.3%	4				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	9,167			9,167	2.4%	7
Interest	35,337		3,763	39,100	0.6%	2	2,013			2,013	0.5%	2
Miscellaneous	50,000			50,000	0.7%	2				0	0.0%	0
Total Expenditures	6,049,512	709,701	30,031	6,789,244	100.0%	272	385,040	0	0	385,040	100.0%	294
Excess of Revenues Over/ (Under) Expenditures	533,608	(544,732)	7,753	(3,371)			26,584	0	0	26,584		

Year Ending June 30, 1998

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	272,246			272,246	64.9%	209	950,744			950,744	51.3%	133
Taxes - Local - Income	43,774			43,774	10.4%	34	317,775			317,775	17.1%	44
Taxes - Local - Other				0	0.0%	0	6			6	0.0%	0
Licenses and Permits	13,692			13,692	3.3%	11	57,155			57,155	3.1%	8
Intergovernmental												
Federal Grants				0	0.0%	0	45,136			45,136	2.4%	6
State Grants	64,572			64,572	15.4%	50	268,238			268,238	14.5%	38
County Grants	3,448			3,448	0.8%	3	21,814			21,814	1.2%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	16,595			16,595	0.9%	2
Fines and Forfeitures	9,019			9,019	2.2%	7	7,445			7,445	0.4%	1
Miscellaneous	12,484			12,484	3.0%	10	168,196			168,196	9.1%	24
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	419,235	0	0	419,235	100.0%	321	1,853,104	0	0	1,853,104	100.0%	259
Expenditures By Function												
General Government	102,181			102,181	24.9%	78	648,363			648,363	29.4%	91
Public Safety												
Police	188,664			188,664	45.9%	145	468,393			468,393	21.2%	65
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	59,204			59,204	14.4%	45	372,190	334,242		706,432	32.0%	99
Sewer/Solid Waste/Water	60,789			60,789	14.8%	47	239,160			239,160	10.8%	33
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	114,410			114,410	5.2%	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				0	0.0%	0
Miscellaneous				0	0.0%	0	31,844			31,844	1.4%	4
Total Expenditures	410,838	0	0	410,838	100.0%	315	1,874,360	334,242	0	2,208,602	100.0%	309
Excess of Revenues Over/ (Under) Expenditures	8,397	0	0	8,397			(21,256)	(334,242)	0	(355,498)		

Year Ending June 30, 1998

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	9,828			9,828	35.4%	252	300,432			300,432	50.9%	237
Taxes - Local - Income				0	0.0%	0	53,654			53,654	9.1%	42
Taxes - Local - Other				0	0.0%	0	20,045			20,045	3.4%	16
Licenses and Permits	100			100	0.4%	3	22,890			22,890	3.9%	18
Intergovernmental												
Federal Grants				0	0.0%	0	49,562			49,562	8.4%	39
State Grants	16,395			16,395	59.1%	420	96,502			96,502	16.3%	76
County Grants				0	0.0%	0	3,344			3,344	0.6%	3
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	6,341			6,341	1.1%	5
Miscellaneous	1,414			1,414	5.1%	36	37,843			37,843	6.4%	30
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	27,737	0	0	27,737	100.0%	711	590,613	0	0	590,613	100.0%	466
Expenditures By Function												
General Government	11,910			11,910	68.5%	305	118,952			118,952	19.0%	94
Public Safety												
Police				0	0.0%	0	348,851			348,851	55.6%	275
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	96,813			96,813	15.4%	76
Sewer/Solid Waste/Water	5,472			5,472	31.5%	140	63,043			63,043	10.0%	50
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	17,382	0	0	17,382	100.0%	446	627,659	0	0	627,659	100.0%	495
Excess of Revenues Over/ (Under) Expenditures	10,355	0	0	10,355			(37,046)	0	0	(37,046)		

Year Ending June 30, 1998 **- no financial information submitted

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				0	0.0%	0	219,887			219,887	44.3%	72
Taxes - Local - Income				0	0.0%	0	106,935			106,935	21.6%	35
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	17,045			17,045	3.4%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	132,193			132,193	26.6%	43
County Grants				0	0.0%	0	7,996			7,996	1.6%	3
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	1,870			1,870	0.4%	1
Miscellaneous				0	0.0%	0	10,254			10,254	2.1%	3
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	0	0	0	0	0.0%	0	496,180	0	0	496,180	100.0%	162
Expenditures By Function												
General Government				0	0.0%	0	61,403			61,403	12.4%	20
Public Safety												
Police				0	0.0%	0	153,800			153,800	31.2%	50
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	141,088			141,088	28.6%	46
Sewer/Solid Waste/Water				0	0.0%	0	88,000			88,000	17.8%	29
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	805			805	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				0	0.0%	0	48,516			48,516	9.8%	16
Total Expenditures	0	0	0	0	0.0%	0	493,612	0	0	493,612	100.0%	161
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0			2,568	0	0	2,568		

Year Ending June 30, 1998

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	800,246			800,246	41.7%	149	7,759,015			7,759,015	48.5%	355
Taxes - Local - Income	268,130			268,130	14.0%	50	1,349,425			1,349,425	8.4%	62
Taxes - Local - Other	10,105			10,105	0.5%	2	1,380,407			1,380,407	8.6%	63
Licenses and Permits	45,426			45,426	2.4%	8	471,563			471,563	2.9%	22
Intergovernmental												
Federal Grants	207,569			207,569	10.8%	39	39,771			39,771	0.2%	2
State Grants	278,619			278,619	14.5%	52	1,097,951	10,512		1,108,463	6.9%	51
County Grants	19,576			19,576	1.0%	4	159,671	62,578		222,249	1.4%	10
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	3,503		113,797	117,300	6.1%	22	1,713,118		955,764	2,668,882	16.7%	122
Fines and Forfeitures	6,439			6,439	0.3%	1	148,935			148,935	0.9%	7
Miscellaneous	156,961	2,019	4,650	163,630	8.5%	31	316,044	69,694	62,456	448,194	2.8%	21
Debt Proceeds				0	0.0%	0	400,000			400,000	2.5%	18
Total Revenues	1,796,574	2,019	118,447	1,917,040	100.0%	358	14,835,900	142,784	1,018,220	15,996,904	100.0%	732
Expenditures By Function												
General Government	360,576			360,576	19.0%	67	1,254,907	347		1,255,254	8.3%	57
Public Safety												
Police	337,401			337,401	17.8%	63	5,128,497	20,418		5,148,915	34.0%	236
Fire				0	0.0%	0		34,432		34,432	0.2%	2
Other	30,930			30,930	1.6%	6	382,684			382,684	2.5%	18
Public Works												
Transportation	315,124			315,124	16.6%	59	1,304,074	488,718		1,792,792	11.8%	82
Sewer/Solid Waste/Water	234,806			234,806	12.4%	44	401,066			401,066	2.7%	18
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	192,549		95,215	287,764	15.2%	54	3,189,800	87,342		3,277,142	21.7%	150
Community Dev. & Pub. Housing				0	0.0%	0			767,676	767,676	5.1%	35
Economic Dev. & Opportunity				0	0.0%	0	262,702			262,702	1.7%	12
Debt Service												
Principal	218,590			218,590	11.5%	41	842,012			842,012	5.6%	39
Interest	32,532			32,532	1.7%	6	566,126		212,727	778,853	5.1%	36
Miscellaneous	79,911			79,911	4.2%	15	188,580			188,580	1.2%	9
Total Expenditures	1,802,419	0	95,215	1,897,634	100.0%	354	13,520,448	631,257	980,403	15,132,108	100.0%	693
Excess of Revenues Over/ (Under) Expenditures	(5,845)	2,019	23,232	19,406			1,315,452	(488,473)	37,817	864,796		

Year Ending June 30, 1998

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	3,594,850			3,594,850	55.6%	245	242,927			242,927	40.5%	143
Taxes - Local - Income	823,387			823,387	12.7%	56	79,526			79,526	13.2%	47
Taxes - Local - Other	4,835			4,835	0.1%	0	3,804			3,804	0.6%	2
Licenses and Permits	228,375			228,375	3.5%	16	9,817			9,817	1.6%	6
Intergovernmental												
Federal Grants	153,219			153,219	2.4%	10	44,455			44,455	7.4%	26
State Grants	800,616			800,616	12.4%	55	80,753			80,753	13.4%	48
County Grants	289,600			289,600	4.5%	20	9,230			9,230	1.5%	5
Other Grants	750			750	0.0%	0				0	0.0%	0
Service Charges	111,074			111,074	1.7%	8			97,200	97,200	16.2%	57
Fines and Forfeitures	72,376			72,376	1.1%	5	2,485			2,485	0.4%	1
Miscellaneous	392,059			392,059	6.1%	27	30,204			30,204	5.0%	18
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	6,471,141	0	0	6,471,141	100.0%	441	503,201	0	97,200	600,401	100.0%	354
Expenditures By Function												
General Government	837,454			837,454	13.2%	57	112,785			112,785	19.1%	67
Public Safety												
Police	1,660,994			1,660,994	26.3%	113	240,581			240,581	40.7%	142
Fire	33,000			33,000	0.5%	2				0	0.0%	0
Other	206,431			206,431	3.3%	14				0	0.0%	0
Public Works												
Transportation	714,107	20,660		734,767	11.6%	50	70,040			70,040	11.8%	41
Sewer/Solid Waste/Water	584,868			584,868	9.2%	40			76,844	76,844	13.0%	45
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	286,405			286,405	4.5%	20				0	0.0%	0
Community Dev. & Pub. Housing	332,447			332,447	5.3%	23				0	0.0%	0
Economic Dev. & Opportunity	61,490			61,490	1.0%	4	1,427			1,427	0.2%	1
Debt Service												
Principal	262,000			262,000	4.1%	18	18,396			18,396	3.1%	11
Interest	181,064			181,064	2.9%	12	1,903		3,258	5,161	0.9%	3
Miscellaneous	1,144,195			1,144,195	18.1%	78	65,983			65,983	11.2%	39
Total Expenditures	6,304,455	20,660	0	6,325,115	100.0%	431	511,115	0	80,102	591,217	100.0%	349
Excess of Revenues Over/ (Under) Expenditures	166,686	(20,660)	0	146,026			(7,914)	0	17,098	9,184		

Year Ending June 30, 1998

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	7,160,582			7,160,582	52.9%	383	205,301			205,301	52.5%	156
Taxes - Local - Income	1,467,284			1,467,284	10.8%	78	59,100			59,100	15.1%	45
Taxes - Local - Other	534,460			534,460	3.9%	29				0	0.0%	0
Licenses and Permits	416,958			416,958	3.1%	22	21,181			21,181	5.4%	16
Intergovernmental												
Federal Grants	94,091			94,091	0.7%	5				0	0.0%	0
State Grants	1,046,805	6,375		1,053,180	7.8%	56	69,224			69,224	17.7%	53
County Grants	146,234	7,500		153,734	1.1%	8	3,817			3,817	1.0%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	452,595			452,595	3.3%	24	415			415	0.1%	0
Fines and Forfeitures	82,554			82,554	0.6%	4	470			470	0.1%	0
Miscellaneous	363,951	1,750		365,701	2.7%	20	31,387			31,387	8.0%	24
Debt Proceeds	1,764,519			1,764,519	13.0%	94				0	0.0%	0
Total Revenues	13,530,033	15,625	0	13,545,658	100.0%	724	390,895	0	0	390,895	100.0%	298
Expenditures By Function												
General Government	2,466,658	28,964		2,495,622	17.9%	133	80,653			80,653	22.3%	61
Public Safety												
Police	3,056,043			3,056,043	21.9%	163	182,926			182,926	50.5%	139
Fire	280,000			280,000	2.0%	15				0	0.0%	0
Other	200,042			200,042	1.4%	11	61			61	0.0%	0
Public Works												
Transportation	1,049,231	735,568		1,784,799	12.8%	95	17,841			17,841	4.9%	14
Sewer/Solid Waste/Water	930,269			930,269	6.7%	50	73,814			73,814	20.4%	56
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	724,220	35,352		759,572	5.4%	41	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	1,929,147			1,929,147	13.8%	103				0	0.0%	0
Interest	924,805			924,805	6.6%	49				0	0.0%	0
Miscellaneous	1,593,776			1,593,776	11.4%	85	1,884			1,884	0.5%	1
Total Expenditures	13,154,191	799,884	0	13,954,075	100.0%	745	362,179	0	0	362,179	100.0%	276
Excess of Revenues Over/ (Under) Expenditures	375,842	(784,259)	0	(408,417)			28,716	0	0	28,716		

Year Ending June 30, 1998

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	1,042,596			1,042,596	45.3%	124	1,591,457			1,591,457	52.5%	124
Taxes - Local - Income	321,566			321,566	14.0%	38	621,677			621,677	20.5%	49
Taxes - Local - Other	1,059			1,059	0.0%	0	66,781			66,781	2.2%	5
Licenses and Permits	136,414			136,414	5.9%	16	99,736			99,736	3.3%	8
Intergovernmental												
Federal Grants	179,789			179,789	7.8%	21				0	0.0%	0
State Grants	309,774			309,774	13.4%	37	373,909			373,909	12.3%	29
County Grants	28,734			28,734	1.2%	3	90,181			90,181	3.0%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	82,241			82,241	3.6%	10	46,024			46,024	1.5%	4
Fines and Forfeitures	104,191			104,191	4.5%	12	5,541			5,541	0.2%	0
Miscellaneous	80,476			80,476	3.5%	10	108,606			108,606	3.6%	8
Debt Proceeds	16,565			16,565	0.7%	2	25,000			25,000	0.8%	2
Total Revenues	2,303,405	0	0	2,303,405	100.0%	274	3,028,912	0	0	3,028,912	100.0%	236
Expenditures By Function												
General Government	493,873			493,873	22.2%	59	806,553			806,553	29.1%	63
Public Safety												
Police	855,733			855,733	38.5%	102	270,998			270,998	9.8%	21
Fire		5,338		5,338	0.2%	1				0	0.0%	0
Other	77,979			77,979	3.5%	9	99,679			99,679	3.6%	8
Public Works												
Transportation	360,851			360,851	16.2%	43	346,320			346,320	12.5%	27
Sewer/Solid Waste/Water	178,152			178,152	8.0%	21	564,052			564,052	20.3%	44
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	52,024			52,024	2.3%	6	228,183			228,183	8.2%	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	65,422			65,422	2.9%	8	110,054			110,054	4.0%	9
Interest	56,920			56,920	2.6%	7	82,062			82,062	3.0%	6
Miscellaneous	74,755			74,755	3.4%	9	265,566			265,566	9.6%	21
Total Expenditures	2,215,709	5,338	0	2,221,047	100.0%	264	2,773,467	0	0	2,773,467	100.0%	216
Excess of Revenues Over/ (Under) Expenditures	87,696	(5,338)	0	82,358			255,445	0	0	255,445		

Year Ending June 30, 1998

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	88,241			88,241	65.9%	164	1,593,652			1,593,652	57.5%	311
Taxes - Local - Income	10,981			10,981	8.2%	20	248,440			248,440	9.0%	49
Taxes - Local - Other				0	0.0%	0	865			865	0.0%	0
Licenses and Permits	4,307			4,307	3.2%	8	107,319			107,319	3.9%	21
Intergovernmental												
Federal Grants				0	0.0%	0	206,135			206,135	7.4%	40
State Grants	24,120			24,120	18.0%	45	348,958			348,958	12.6%	68
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	58,438			58,438	2.1%	11
Miscellaneous	4,806			4,806	3.6%	9	166,678			166,678	6.0%	33
Debt Proceeds				0	0.0%	0	14,088			14,088	0.5%	3
Total Revenues	133,883	0	0	133,883	100.0%	249	2,769,238	0	0	2,769,238	100.0%	541
Expenditures By Function												
General Government	31,268			31,268	28.5%	58	379,860			379,860	15.2%	74
Public Safety												
Police	11,907			11,907	10.8%	22	1,118,355	19,275		1,137,630	45.4%	222
Fire				0	0.0%	0				0	0.0%	0
Other	103			103	0.1%	0				0	0.0%	0
Public Works												
Transportation	14,731			14,731	13.4%	27	493,268			493,268	19.7%	96
Sewer/Solid Waste/Water	38,558			38,558	35.1%	72	355,297			355,297	14.2%	69
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	23,519			23,519	0.9%	5
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	77,395			77,395	3.1%	15
Interest				0	0.0%	0	36,944			36,944	1.5%	7
Miscellaneous	13,323			13,323	12.1%	25				0	0.0%	0
Total Expenditures	109,890	0	0	109,890	100.0%	204	2,484,638	19,275	0	2,503,913	100.0%	489
Excess of Revenues Over/ (Under) Expenditures	23,993	0	0	23,993			284,600	(19,275)	0	265,325		

Year Ending June 30, 1998

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	973,899			973,899	48.8%	171	1,062,807			1,062,807	61.2%	450
Taxes - Local - Income	140,864			140,864	7.1%	25	355,434			355,434	20.5%	150
Taxes - Local - Other	14,250			14,250	0.7%	3				0	0.0%	0
Licenses and Permits	31,325			31,325	1.6%	6	28,304			28,304	1.6%	12
Intergovernmental												
Federal Grants	175,231			175,231	8.8%	31				0	0.0%	0
State Grants	190,666			190,666	9.6%	33	155,505			155,505	8.9%	66
County Grants	7,468			7,468	0.4%	1	16,513	9,596		26,109	1.5%	11
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	117,243		235,800	353,043	17.7%	62	3,135			3,135	0.2%	1
Fines and Forfeitures	16,055			16,055	0.8%	3	7,415			7,415	0.4%	3
Miscellaneous	93,474			93,474	4.7%	16	99,032			99,032	5.7%	42
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,760,475	0	235,800	1,996,275	100.0%	351	1,728,145	9,596	0	1,737,741	100.0%	735
Expenditures By Function												
General Government	528,822			528,822	24.0%	93	139,683			139,683	5.4%	59
Public Safety												
Police	506,958			506,958	23.0%	89	344,678			344,678	13.4%	146
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0	10,030			10,030	0.4%	4
Public Works												
Transportation	557,606			557,606	25.3%	98	279,854	1,243,445		1,523,299	59.3%	644
Sewer/Solid Waste/Water			192,568	192,568	8.7%	34	346,422			346,422	13.5%	147
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	200,829			200,829	9.1%	35	6,460			6,460	0.3%	3
Community Dev. & Pub. Housing	7,468			7,468	0.3%	1				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	180,793			180,793	8.2%	32	79,895			79,895	3.1%	34
Interest	32,734			32,734	1.5%	6	77,719			77,719	3.0%	33
Miscellaneous				0	0.0%	0	41,860			41,860	1.6%	18
Total Expenditures	2,015,210	0	192,568	2,207,778	100.0%	388	1,326,601	1,243,445	0	2,570,046	100.0%	1,087
Excess of Revenues Over/ (Under) Expenditures	(254,735)	0	43,232	(211,503)			401,544	(1,233,849)	0	(832,305)		

Year Ending June 30, 1998

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	175,384			175,384	34.8%	222
Taxes - Local - Income	91,662			91,662	18.2%	116
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,018			5,018	1.0%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	39,674			39,674	7.9%	50
County Grants	14,821			14,821	2.9%	19
Other Grants				0	0.0%	0
Service Charges	34,306			34,306	6.8%	43
Fines and Forfeitures	62,340			62,340	12.4%	79
Miscellaneous	80,636			80,636	16.0%	102
Debt Proceeds				0	0.0%	0
Total Revenues	503,841	0	0	503,841	100.0%	639
Expenditures By Function						
General Government	58,802			58,802	20.1%	75
Public Safety						
Police	69,222			69,222	23.6%	88
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	45,560			45,560	15.6%	58
Sewer/Solid Waste/Water	70,570			70,570	24.1%	89
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	3.1%	11
Interest				0	0.0%	0
Miscellaneous	39,559			39,559	13.5%	50
Total Expenditures	292,713	0	0	292,713	100.0%	371
Excess of Revenues Over/ (Under) Expenditures	211,128	0	0	211,128		

Year Ending June 30, 1998

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	5,827			5,827	19.3%	31	350,412			350,412	19.4%	173
Taxes - Local - Income	6,401			6,401	21.2%	34	93,742			93,742	5.2%	46
Taxes - Local - Other				0	0.0%	0	505			505	0.0%	0
Licenses and Permits	5,670			5,670	18.8%	30	17,454			17,454	1.0%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	6,644			6,644	22.0%	35	248,782			248,782	13.7%	123
County Grants	2,128			2,128	7.1%	11	39,134			39,134	2.2%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	85,109		611,547	696,656	38.5%	343
Fines and Forfeitures				0	0.0%	0	7,104			7,104	0.4%	3
Miscellaneous	3,484			3,484	11.6%	19	337,652		19,467	357,119	19.7%	176
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	30,154	0	0	30,154	100.0%	160	1,179,894	0	631,014	1,810,908	100.0%	892
Expenditures By Function												
General Government	5,601			5,601	41.6%	30	181,335			181,335	14.4%	89
Public Safety												
Police				0	0.0%	0	389,638			389,638	30.9%	192
Fire	800			800	5.9%	4	10,000			10,000	0.8%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,310			2,310	17.2%	12	244,616			244,616	19.4%	121
Sewer/Solid Waste/Water	4,751			4,751	35.3%	25	96,525		273,771	370,296	29.4%	182
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	16,345			16,345	1.3%	8
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			5,072	5,072	0.4%	2
Miscellaneous				0	0.0%	0	43,985			43,985	3.5%	22
Total Expenditures	13,462	0	0	13,462	100.0%	72	982,444	0	278,843	1,261,287	100.0%	621
Excess of Revenues Over/ (Under) Expenditures	16,692	0	0	16,692			197,450	0	352,171	549,621		

Year Ending June 30, 1998

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	60,680			60,680	29.1%	118	13,420			13,420	46.6%	58
Taxes - Local - Income	19,776			19,776	9.5%	38	10,073			10,073	34.9%	44
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,493			3,493	1.7%	7	175			175	0.6%	1
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	30,500			30,500	14.6%	59	1,535			1,535	5.3%	7
County Grants	7,128			7,128	3.4%	14				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			62,814	62,814	30.1%	122				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	17,472		6,542	24,014	11.5%	47	3,621			3,621	12.6%	16
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	139,049	0	69,356	208,405	100.0%	405	28,824	0	0	28,824	100.0%	125
Expenditures By Function												
General Government	71,036			71,036	37.0%	138	7,472			7,472	31.0%	32
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	638			638	0.3%	1				0	0.0%	0
Public Works												
Transportation	12,484			12,484	6.5%	24	4,189			4,189	17.4%	18
Sewer/Solid Waste/Water	17,268		73,298	90,566	47.2%	176	10,366			10,366	43.0%	45
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	2,056			2,056	8.5%	9
Community Dev. & Pub. Housing	2,203			2,203	1.1%	4				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	4,575			4,575	2.4%	9				0	0.0%	0
Interest	3,556		6,685	10,241	5.3%	20				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	111,760	0	79,983	191,743	100.0%	372	24,083	0	0	24,083	100.0%	105
Excess of Revenues Over/ (Under) Expenditures	27,289	0	(10,627)	16,662			4,741	0	0	4,741		

Year Ending June 30, 1998

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	189,674			189,674	35.2%	392	41,366			41,366	19.4%	89
Taxes - Local - Income	39,080			39,080	7.2%	81	18,608			18,608	8.7%	40
Taxes - Local - Other			9,349	9,349	1.7%	19				0	0.0%	0
Licenses and Permits	21,454			21,454	4.0%	44	3,281			3,281	1.5%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	49,777			49,777	9.2%	103	30,201			30,201	14.2%	65
County Grants	23,817			23,817	4.4%	49	13,840			13,840	6.5%	30
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			147,715	147,715	27.4%	305	15,054		73,835	88,889	41.7%	190
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	30,625		28,094	58,719	10.9%	121	15,549		1,271	16,820	7.9%	36
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	354,427	0	185,158	539,585	100.0%	1,115	137,899	0	75,106	213,005	100.0%	456
Expenditures By Function												
General Government	80,549			80,549	16.3%	166	31,558			31,558	21.4%	68
Public Safety												
Police	6,940			6,940	1.4%	14				0	0.0%	0
Fire	9,000			9,000	1.8%	19	1,800			1,800	1.2%	4
Other				0	0.0%	0	8,162			8,162	5.5%	17
Public Works												
Transportation	93,000			93,000	18.8%	192	22,033			22,033	14.9%	47
Sewer/Solid Waste/Water	30,978		231,223	262,201	53.1%	542	11,325		48,530	59,855	40.6%	128
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	10,931			10,931	2.2%	23	17,667			17,667	12.0%	38
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	5,433		6,582	12,015	2.4%	25				0	0.0%	0
Interest	272			272	0.1%	1			6,322	6,322	4.3%	14
Miscellaneous	19,170			19,170	3.9%	40				0	0.0%	0
Total Expenditures	256,273	0	237,805	494,078	100.0%	1,021	92,545	0	54,852	147,397	100.0%	316
Excess of Revenues Over/ (Under) Expenditures	98,154	0	(52,647)	45,507			45,354	0	20,254	65,608		

Year Ending June 30, 1998

St. Mary's County

Leonardtown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	152,706			152,706	10.5%	105
Taxes - Local - Income	95,894			95,894	6.6%	66
Taxes - Local - Other	1,585			1,585	0.1%	1
Licenses and Permits	25,164			25,164	1.7%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	95,668			95,668	6.6%	66
County Grants	33,838			33,838	2.3%	23
Other Grants			92,269	92,269	6.3%	63
Service Charges	1,425		855,870	857,295	58.8%	589
Fines and Forfeitures				0	0.0%	0
Miscellaneous	74,792		30,004	104,796	7.2%	72
Debt Proceeds				0	0.0%	0
Total Revenues	481,072	0	978,143	1,459,215	100.0%	1,002
Expenditures By Function						
General Government	169,168			169,168	12.3%	116
Public Safety						
Police	21,446			21,446	1.6%	15
Fire	1,000			1,000	0.1%	1
Other	1,975			1,975	0.1%	1
Public Works						
Transportation	88,591			88,591	6.4%	61
Sewer/Solid Waste/Water	15,852		830,201	846,053	61.5%	581
Other				0	0.0%	0
Parks, Recreation, & Culture	19,720	86,581		106,301	7.7%	73
Community Dev. & Pub. Housing	11,881			11,881	0.9%	8
Economic Dev. & Opportunity	28,033			28,033	2.0%	19
Debt Service						
Principal				0	0.0%	0
Interest			94,394	94,394	6.9%	65
Miscellaneous	6,090			6,090	0.4%	4
Total Expenditures	363,756	86,581	924,595	1,374,932	100.0%	944
Excess of Revenues Over/ (Under) Expenditures	117,316	(86,581)	53,548	84,283		

Year Ending June 30, 1998

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	418,719			418,719	19.7%	152	572,022			572,022	43.3%	299
Taxes - Local - Income	56,560			56,560	2.7%	20	68,446			68,446	5.2%	36
Taxes - Local - Other			19,231	19,231	0.9%	7				0	0.0%	0
Licenses and Permits	45,568			45,568	2.1%	17	23,650			23,650	1.8%	12
Intergovernmental												
Federal Grants	67,119			67,119	3.2%	24	373,772			373,772	28.3%	195
State Grants	468,077			468,077	22.0%	170	175,436			175,436	13.3%	92
County Grants	5,260			5,260	0.2%	2	15,130	22,470		37,600	2.8%	20
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	67,830		759,398	827,228	38.9%	300	27,027			27,027	2.0%	14
Fines and Forfeitures	2,115			2,115	0.1%	1	4,085			4,085	0.3%	2
Miscellaneous	16,013		295	16,308	0.8%	6	34,046	4,955		39,001	3.0%	20
Debt Proceeds	201,458			201,458	9.5%	73				0	0.0%	0
Total Revenues	1,348,719	0	778,924	2,127,643	100.0%	771	1,293,614	27,425	0	1,321,039	100.0%	690
Expenditures By Function												
General Government	167,845			167,845	7.3%	61	186,628			186,628	13.4%	97
Public Safety												
Police	398,235			398,235	17.4%	144	372,926			372,926	26.7%	195
Fire	40,939			40,939	1.8%	15	9,000			9,000	0.6%	5
Other	25,095			25,095	1.1%	9				0	0.0%	0
Public Works												
Transportation	314,025			314,025	13.7%	114	78,035	76,639		154,674	11.1%	81
Sewer/Solid Waste/Water	103,021		732,574	835,595	36.5%	303	167,164			167,164	12.0%	87
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	1,081			1,081	0.1%	1
Community Dev. & Pub. Housing	71,850		34,861	106,711	4.7%	39	369,984			369,984	26.5%	193
Economic Dev. & Opportunity	11,364		33,500	44,864	2.0%	16		4,955		4,955	0.4%	3
Debt Service												
Principal	39,247			39,247	1.7%	14	39,193			39,193	2.8%	20
Interest	32,360		51,356	83,716	3.7%	30	73,136			73,136	5.2%	38
Miscellaneous	231,955			231,955	10.1%	84	18,875			18,875	1.4%	10
Total Expenditures	1,435,936	0	852,291	2,288,227	100.0%	829	1,316,022	81,594	0	1,397,616	100.0%	730
Excess of Revenues Over/ (Under) Expenditures	(87,217)	0	(73,367)	(160,584)			(22,408)	(54,169)	0	(76,577)		

Year Ending June 30, 1998

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	3,643,899			3,643,899	12.1%	357	300,703			300,703	34.6%	429
Taxes - Local - Income	736,274			736,274	2.4%	72	63,228			63,228	7.3%	90
Taxes - Local - Other	29,454			29,454	0.1%	3	540			540	0.1%	1
Licenses and Permits	214,279			214,279	0.7%	21	12,324		1,673	13,997	1.6%	20
Intergovernmental												
Federal Grants	724,364			724,364	2.4%	71				0	0.0%	0
State Grants	1,233,515			1,233,515	4.1%	121	71,250			71,250	8.2%	102
County Grants	184,371			184,371	0.6%	18	23,782			23,782	2.7%	34
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	503,312		20,812,326	21,315,638	70.7%	2,091	23,240		265,126	288,366	33.2%	411
Fines and Forfeitures	66,537			66,537	0.2%	7	730			730	0.1%	1
Miscellaneous	896,200	8,188	1,084,153	1,988,541	6.6%	195	70,149		35,112	105,261	12.1%	150
Debt Proceeds	12,625			12,625	0.0%	1				0	0.0%	0
Total Revenues	8,244,830	8,188	21,896,479	30,149,497	100.0%	2,957	565,946	0	301,911	867,857	100.0%	1,238
Expenditures By Function												
General Government	745,579	195,652		941,231	3.0%	92	101,662			101,662	12.0%	145
Public Safety												
Police	2,576,994	169,487		2,746,481	8.6%	269	113,153			113,153	13.4%	161
Fire	156,357	11,440		167,797	0.5%	16	14,232			14,232	1.7%	20
Other	254,114	17,390		271,504	0.9%	27				0	0.0%	0
Public Works												
Transportation	1,430,574	49,221		1,479,795	4.7%	145	131,293			131,293	15.5%	187
Sewer/Solid Waste/Water	775,769	175,602	1,874,133	2,825,504	8.9%	277	63,274		275,161	338,435	40.1%	483
Other			17,528,768	17,528,768	55.1%	1,719				0	0.0%	0
Parks, Recreation, & Culture	291,167	269,193		560,360	1.8%	55	52,785			52,785	6.3%	75
Community Dev. & Pub. Housing	936,558		200,804	1,137,362	3.6%	112				0	0.0%	0
Economic Dev. & Opportunity	90,566		185,546	276,112	0.9%	27	9,375			9,375	1.1%	13
Debt Service												
Principal	1,489,238			1,489,238	4.7%	146				0	0.0%	0
Interest	1,038,435		1,067,810	2,106,245	6.6%	207				0	0.0%	0
Miscellaneous	267,126			267,126	0.8%	26	83,513			83,513	9.9%	119
Total Expenditures	10,052,477	887,985	20,857,061	31,797,523	100.0%	3,119	569,287	0	275,161	844,448	100.0%	1,205
Excess of Revenues Over/ (Under) Expenditures	(1,807,647)	(879,797)	1,039,418	(1,648,026)			(3,341)	0	26,750	23,409		

Year Ending June 30, 1998

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	412,471			412,471	17.4%	327	71,193			71,193	14.3%	66
Taxes - Local - Income	104,010			104,010	4.4%	82	44,477			44,477	9.0%	41
Taxes - Local - Other	28,195			28,195	1.2%	22				0	0.0%	0
Licenses and Permits	15,199			15,199	0.6%	12	3,785			3,785	0.8%	3
Intergovernmental												
Federal Grants	25,526			25,526	1.1%	20				0	0.0%	0
State Grants	401,539			401,539	17.0%	318	46,977			46,977	9.5%	43
County Grants	218,326			218,326	9.2%	173	194			194	0.0%	0
Other Grants	9,458			9,458	0.4%	7				0	0.0%	0
Service Charges	415,360			415,360	17.5%	329			313,971	313,971	63.2%	290
Fines and Forfeitures	1,138			1,138	0.0%	1				0	0.0%	0
Miscellaneous	659,550		77,503	737,053	31.1%	584	7,142		8,699	15,841	3.2%	15
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,290,772	0	77,503	2,368,275	100.0%	1,877	173,768	0	322,670	496,438	100.0%	458
Expenditures By Function												
General Government	294,295			294,295	17.2%	233	39,234			39,234	12.6%	36
Public Safety												
Police	414,952			414,952	24.2%	329	9,796			9,796	3.1%	9
Fire	24,396			24,396	1.4%	19	11,000			11,000	3.5%	10
Other				0	0.0%	0	215			215	0.1%	0
Public Works												
Transportation	272,379			272,379	15.9%	216	22,557			22,557	7.2%	21
Sewer/Solid Waste/Water	470,373			470,373	27.4%	373	51,273		139,389	190,662	61.1%	176
Other			80,809	80,809	4.7%	64				0	0.0%	0
Parks, Recreation, & Culture	51,654			51,654	3.0%	41				0	0.0%	0
Community Dev. & Pub. Housing	3,685			3,685	0.2%	3				0	0.0%	0
Economic Dev. & Opportunity	10,000			10,000	0.6%	8				0	0.0%	0
Debt Service												
Principal	22,108			22,108	1.3%	18	5,000			5,000	1.6%	5
Interest	69,655			69,655	4.1%	55	1,684		22,332	24,016	7.7%	22
Miscellaneous	1,567			1,567	0.1%	1	9,338			9,338	3.0%	9
Total Expenditures	1,635,064	0	80,809	1,715,873	100.0%	1,360	150,097	0	161,721	311,818	100.0%	288
Excess of Revenues Over/ (Under) Expenditures	655,708	0	(3,306)	652,402			23,671	0	160,949	184,620		

Year Ending June 30, 1998

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	244,374			244,374	23.1%	97	28,881			28,881	8.8%	74
Taxes - Local - Income	127,265			127,265	12.0%	51	22,022			22,022	6.7%	56
Taxes - Local - Other	3,420			3,420	0.3%	1	428			428	0.1%	1
Licenses and Permits	6,706			6,706	0.6%	3	4,705			4,705	1.4%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	127,610			127,610	12.1%	51	26,615			26,615	8.1%	68
County Grants	50,287			50,287	4.8%	20	2,154			2,154	0.7%	5
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	30,374		365,204	395,578	37.4%	157	1,449		190,227	191,676	58.4%	489
Fines and Forfeitures	3,834			3,834	0.4%	2	1,328			1,328	0.4%	3
Miscellaneous	61,839		37,048	98,887	9.3%	39	15,868		34,436	50,304	15.3%	128
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	655,709	0	402,252	1,057,961	100.0%	420	103,450	0	224,663	328,113	100.0%	837
Expenditures By Function												
General Government	132,895			132,895	11.2%	53	49,732			49,732	15.3%	127
Public Safety												
Police	100,892			100,892	8.5%	40	3,560			3,560	1.1%	9
Fire	28,000			28,000	2.3%	11	2,000			2,000	0.6%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	259,707			259,707	21.8%	103	14,971			14,971	4.6%	38
Sewer/Solid Waste/Water	92,954		435,356	528,310	44.3%	210	17,388		232,071	249,459	76.9%	636
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	55,931			55,931	4.7%	22				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	660			660	0.1%	0				0	0.0%	0
Debt Service												
Principal	14,739			14,739	1.2%	6				0	0.0%	0
Interest	7,610		28,634	36,244	3.0%	14			4,531	4,531	1.4%	12
Miscellaneous	34,202			34,202	2.9%	14				0	0.0%	0
Total Expenditures	727,590	0	463,990	1,191,580	100.0%	474	87,651	0	236,602	324,253	100.0%	827
Excess of Revenues Over/ (Under) Expenditures	(71,881)	0	(61,738)	(133,619)			15,799	0	(11,939)	3,860		

Year Ending June 30, 1998

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	59,472			59,472	13.6%	54	9,673,476			9,673,476	17.9%	279
Taxes - Local - Income	16,684			16,684	3.8%	15	1,360,000			1,360,000	2.5%	39
Taxes - Local - Other	11,830			11,830	2.7%	11	1,347,846			1,347,846	2.5%	39
Licenses and Permits	7,573			7,573	1.7%	7	451,246			451,246	0.8%	13
Intergovernmental												
Federal Grants				0	0.0%	0	784,080	264,535		1,048,615	1.9%	30
State Grants	70,491			70,491	16.1%	64	2,503,227	423,477		2,926,704	5.4%	85
County Grants	7,068			7,068	1.6%	6	727,874	20,636		748,510	1.4%	22
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	29,085		222,038	251,123	57.4%	226	844,096		29,232,509	30,076,605	55.7%	868
Fines and Forfeitures				0	0.0%	0	56,362			56,362	0.1%	2
Miscellaneous	3,550		9,470	13,020	3.0%	12	3,013,311	81,837	1,102,793	4,197,941	7.8%	121
Debt Proceeds				0	0.0%	0		2,141,007		2,141,007	4.0%	62
Total Revenues	205,753	0	231,508	437,261	100.0%	394	20,761,518	2,931,492	30,335,302	54,028,312	100.0%	1,560
Expenditures By Function												
General Government	60,074			60,074	12.6%	54	2,875,014	758,127		3,633,141	6.7%	105
Public Safety												
Police				0	0.0%	0	6,616,879	231,304		6,848,183	12.6%	198
Fire	2,000			2,000	0.4%	2	2,947,354	974,492		3,921,846	7.2%	113
Other				0	0.0%	0	673,345	534,819		1,208,164	2.2%	35
Public Works												
Transportation	48,502			48,502	10.2%	44	1,256,738	569,451	381,315	2,207,504	4.1%	64
Sewer/Solid Waste/Water	39,902		236,022	275,924	58.0%	249	1,054,303		10,895,158	11,949,461	22.0%	345
Other				0	0.0%	0			17,497,637	17,497,637	32.2%	505
Parks, Recreation, & Culture	31,546			31,546	6.6%	28	1,525,077	252,026	330,027	2,107,130	3.9%	61
Community Dev. & Pub. Housing				0	0.0%	0	1,916,107			1,916,107	3.5%	55
Economic Dev. & Opportunity				0	0.0%	0	507,864		154,366	662,230	1.2%	19
Debt Service												
Principal				0	0.0%	0	557,858			557,858	1.0%	16
Interest			31,102	31,102	6.5%	28	391,690		835,835	1,227,525	2.3%	35
Miscellaneous	26,459			26,459	5.6%	24	527,068			527,068	1.0%	15
Total Expenditures	208,483	0	267,124	475,607	100.0%	428	20,849,297	3,320,219	30,094,338	54,263,854	100.0%	1,567
Excess of Revenues Over/ (Under) Expenditures	(2,730)	0	(35,616)	(38,346)			(87,779)	(388,727)	240,964	(235,542)		

Year Ending June 30, 1998

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	259,958			259,958	21.4%	138	42,925			42,925	25.6%	86
Taxes - Local - Income	58,171			58,171	4.8%	31	33,938			33,938	20.2%	68
Taxes - Local - Other	10,510			10,510	0.9%	6				0	0.0%	0
Licenses and Permits	24,666			24,666	2.0%	13	1,892			1,892	1.1%	4
Intergovernmental												
Federal Grants		8,418		8,418	0.7%	4				0	0.0%	0
State Grants	116,357	80,822		197,179	16.3%	105	36,677			36,677	21.9%	73
County Grants	39,046			39,046	3.2%	21	3,348			3,348	2.0%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	41,579		472,602	514,181	42.4%	273			36,876	36,876	22.0%	73
Fines and Forfeitures	10,907			10,907	0.9%	6				0	0.0%	0
Miscellaneous	80,003		9,142	89,145	7.4%	47	12,074		127	12,201	7.3%	24
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	641,197	89,240	481,744	1,212,181	100.0%	643	130,854	0	37,003	167,857	100.0%	334
Expenditures By Function												
General Government	134,630	44,305		178,935	15.8%	95	14,914			14,914	10.6%	30
Public Safety												
Police	177,960			177,960	15.7%	94	2,880			2,880	2.1%	6
Fire	7,007			7,007	0.6%	4				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	187,831	10,031		197,862	17.4%	105	28,830			28,830	20.5%	57
Sewer/Solid Waste/Water			321,829	321,829	28.4%	171	21,444		52,269	73,713	52.5%	147
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	122,058	23,168		145,226	12.8%	77	14,052			14,052	10.0%	28
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	637	88,930		89,567	7.9%	48				0	0.0%	0
Debt Service												
Principal	8,788			8,788	0.8%	5				0	0.0%	0
Interest	1,138		6,034	7,172	0.6%	4				0	0.0%	0
Miscellaneous				0	0.0%	0	5,966			5,966	4.3%	12
Total Expenditures	640,049	166,434	327,863	1,134,346	100.0%	602	88,086	0	52,269	140,355	100.0%	280
Excess of Revenues Over/ (Under) Expenditures	1,148	(77,194)	153,881	77,835			42,768	0	(15,266)	27,502		

Year Ending June 30, 1998

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	38,966			38,966	23.4%	62	224,486			224,486	15.2%	165
Taxes - Local - Income	37,329			37,329	22.4%	59	64,393			64,393	4.4%	47
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	4,784			4,784	2.9%	8	13,832			13,832	0.9%	10
Intergovernmental												
Federal Grants				0	0.0%	0	37,384			37,384	2.5%	28
State Grants	47,138			47,138	28.3%	75	139,761		362,181	501,942	34.0%	370
County Grants	4,357			4,357	2.6%	7	24,429			24,429	1.7%	18
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	197			197	0.1%	0	56,305		424,784	481,089	32.6%	355
Fines and Forfeitures				0	0.0%	0	4,003			4,003	0.3%	3
Miscellaneous	33,965			33,965	20.4%	54	99,246		25,288	124,534	8.4%	92
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	166,736	0	0	166,736	100.0%	266	663,839	0	812,253	1,476,092	100.0%	1,088
Expenditures By Function												
General Government	53,676			53,676	32.7%	85	113,924			113,924	11.4%	84
Public Safety												
Police	5,996			5,996	3.7%	10	81,665			81,665	8.2%	60
Fire	6,030			6,030	3.7%	10	3,000			3,000	0.3%	2
Other				0	0.0%	0	9,842			9,842	1.0%	7
Public Works												
Transportation	41,615			41,615	25.3%	66	128,588			128,588	12.9%	95
Sewer/Solid Waste/Water	39,214			39,214	23.9%	62	60,457		521,025	581,482	58.1%	429
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	13,232			13,232	8.1%	21	23,937			23,937	2.4%	18
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	487			487	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			15,565	15,565	1.6%	11
Miscellaneous	4,446			4,446	2.7%	7	41,710			41,710	4.2%	31
Total Expenditures	164,209	0	0	164,209	100.0%	261	463,610	0	536,590	1,000,200	100.0%	737
Excess of Revenues Over/ (Under) Expenditures	2,527	0	0	2,527			200,229	0	275,663	475,892		

Year Ending June 30, 1998

* 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, 1998

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	234,693			234,693	31.3%	139	605,783			605,783	31.1%	163
Taxes - Local - Income	39,523			39,523	5.3%	23	124,545			124,545	6.4%	34
Taxes - Local - Other				0	0.0%	0	38,747		218,258	257,005	13.2%	69
Licenses and Permits	17,485			17,485	2.3%	10	41,726			41,726	2.1%	11
Intergovernmental												
Federal Grants	84,985			84,985	11.3%	50	12,628			12,628	0.6%	3
State Grants	225,245			225,245	30.0%	133	249,234			249,234	12.8%	67
County Grants				0	0.0%	0	2,158			2,158	0.1%	1
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	68,061			68,061	9.1%	40	157,525		431,485	589,010	30.3%	159
Fines and Forfeitures	166			166	0.0%	0				0	0.0%	0
Miscellaneous	80,815			80,815	10.8%	48	25,080		14,682	39,762	2.0%	11
Debt Proceeds				0	0.0%	0	24,000			24,000	1.2%	6
Total Revenues	750,973	0	0	750,973	100.0%	445	1,281,426	0	664,425	1,945,851	100.0%	524
Expenditures By Function												
General Government	98,972			98,972	13.5%	59	248,958			248,958	12.4%	67
Public Safety												
Police	216,200			216,200	29.4%	128	337,527			337,527	16.8%	91
Fire	25,415			25,415	3.5%	15	12,038			12,038	0.6%	3
Other				0	0.0%	0	15,648			15,648	0.8%	4
Public Works												
Transportation	159,449			159,449	21.7%	94	231,626			231,626	11.5%	62
Sewer/Solid Waste/Water	92,961			92,961	12.6%	55	144,630		595,773	740,403	36.8%	199
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	19,295			19,295	2.6%	11	3,833			3,833	0.2%	1
Community Dev. & Pub. Housing	37,623			37,623	5.1%	22				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	71,300			71,300	3.5%	19
Interest				0	0.0%	0	41,040		121,067	162,107	8.1%	44
Miscellaneous	85,738			85,738	11.7%	51	179,344			179,344	8.9%	48
Total Expenditures	735,653	0	0	735,653	100.0%	436	1,295,944	0	716,840	2,012,784	100.0%	542
Excess of Revenues Over/ (Under) Expenditures	15,320	0	0	15,320			(14,518)	0	(52,415)	(66,933)		

Year Ending June 30, 1998

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	74,825			74,825	24.9%	103	19,903			19,903	36.8%	53
Taxes - Local - Income	32,160			32,160	10.7%	44	17,244			17,244	31.9%	46
Taxes - Local - Other			57,414	57,414	19.1%	79				0	0.0%	0
Licenses and Permits	8,268			8,268	2.8%	11	3,452			3,452	6.4%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	6,262			6,262	11.6%	17
County Grants	534			534	0.2%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			101,023	101,023	33.6%	139				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	7,404		18,806	26,210	8.7%	36	5,706	1,466		7,172	13.3%	19
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	123,191	0	177,243	300,434	100.0%	412	52,567	1,466	0	54,033	100.0%	144
Expenditures By Function												
General Government	43,673			43,673	14.8%	60	9,590			9,590	20.3%	26
Public Safety												
Police	3,600			3,600	1.2%	5	200			200	0.4%	1
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	8,641			8,641	2.9%	12	8,057			8,057	17.1%	21
Sewer/Solid Waste/Water	29,796		154,979	184,775	62.4%	253	16,120			16,120	34.2%	43
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	13,224			13,224	28.0%	35
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			51,925	51,925	17.5%	71				0	0.0%	0
Miscellaneous	3,371			3,371	1.1%	5				0	0.0%	0
Total Expenditures	89,081	0	206,904	295,985	100.0%	406	47,191	0	0	47,191	100.0%	126
Excess of Revenues Over/ (Under) Expenditures	34,110	0	(29,661)	4,449			5,376	1,466	0	6,842		

Year Ending June 30, 1998

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	103,198			103,198	21.2%	183	9,994,568			9,994,568	41.3%	472
Taxes - Local - Income	27,106			27,106	5.6%	48	961,851			961,851	4.0%	45
Taxes - Local - Other			106,109	106,109	21.8%	188	367,114		50,982	418,096	1.7%	20
Licenses and Permits	10,378			10,378	2.1%	18	585,540			585,540	2.4%	28
Intergovernmental												
Federal Grants				0	0.0%	0	143,867			143,867	0.6%	7
State Grants			2,261	2,261	0.5%	4	1,754,468		14,999	1,769,467	7.3%	84
County Grants	356			356	0.1%	1	695,472		135,212	830,684	3.4%	39
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	316		229,569	229,885	47.1%	407	1,537,460		6,869,863	8,407,323	34.7%	397
Fines and Forfeitures				0	0.0%	0	105,786			105,786	0.4%	5
Miscellaneous	2,693		5,781	8,474	1.7%	15	405,909	16,052	180,130	602,091	2.5%	28
Debt Proceeds				0	0.0%	0	389,016			389,016	1.6%	18
Total Revenues	144,047	0	343,720	487,767	100.0%	863	16,941,051	16,052	7,251,186	24,208,289	100.0%	1,144
Expenditures By Function												
General Government	54,069			54,069	8.9%	96	1,345,677			1,345,677	5.7%	64
Public Safety												
Police	2,653			2,653	0.4%	5	5,212,442			5,212,442	21.9%	246
Fire	4,800			4,800	0.8%	8	1,756,759		1,016,781	2,773,540	11.7%	131
Other				0	0.0%	0	771,634			771,634	3.2%	36
Public Works												
Transportation	29,296			29,296	4.8%	52	3,159,632	13,707		3,173,339	13.4%	150
Sewer/Solid Waste/Water	48,092		393,150	441,242	72.8%	781	1,010,494		6,139,384	7,149,878	30.1%	338
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	868,389		129,151	997,540	4.2%	47
Community Dev. & Pub. Housing				0	0.0%	0		3,077	127,640	130,717	0.5%	6
Economic Dev. & Opportunity				0	0.0%	0	2,443			2,443	0.0%	0
Debt Service												
Principal				0	0.0%	0	578,580			578,580	2.4%	27
Interest			69,463	69,463	11.5%	123	446,042		296,832	742,874	3.1%	35
Miscellaneous	4,420			4,420	0.7%	8	888,850			888,850	3.7%	42
Total Expenditures	143,330	0	462,613	605,943	100.0%	1,072	16,040,942	16,784	7,709,788	23,767,514	100.0%	1,123
Excess of Revenues Over/ (Under) Expenditures	717	0	(118,893)	(118,176)			900,109	(732)	(458,602)	440,775		

Year Ending June 30, 1998

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	150,291			150,291	42.9%	262	101,690			101,690	32.8%	129
Taxes - Local - Income	27,307			27,307	7.8%	48	31,315			31,315	10.1%	40
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	416			416	0.1%	1	13,650			13,650	4.4%	17
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	1,270			1,270	0.4%	2	415			415	0.1%	1
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	6,137		157,643	163,780	46.8%	285			146,560	146,560	47.3%	185
Fines and Forfeitures				0	0.0%	0	250			250	0.1%	0
Miscellaneous	4,371		2,759	7,130	2.0%	12	14,138		1,585	15,723	5.1%	20
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	189,792	0	160,402	350,194	100.0%	610	161,458	0	148,145	309,603	100.0%	391
Expenditures By Function												
General Government	68,853			68,853	17.1%	120	40,784			40,784	13.9%	52
Public Safety												
Police				0	0.0%	0	2,200			2,200	0.7%	3
Fire				0	0.0%	0	1,500			1,500	0.5%	2
Other	1,673			1,673	0.4%	3	5,511			5,511	1.9%	7
Public Works												
Transportation	12,158			12,158	3.0%	21	14,278			14,278	4.9%	18
Sewer/Solid Waste/Water	29,086		226,697	255,783	63.4%	446	35,950		148,846	184,796	62.9%	234
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	7,226			7,226	1.8%	13	8,250			8,250	2.8%	10
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	1,512			1,512	0.4%	3				0	0.0%	0
Interest	24		43,807	43,831	10.9%	76			21,326	21,326	7.3%	27
Miscellaneous	12,663			12,663	3.1%	22	14,934			14,934	5.1%	19
Total Expenditures	133,195	0	270,504	403,699	100.0%	703	123,407	0	170,172	293,579	100.0%	371
Excess of Revenues Over/ (Under) Expenditures	56,597	0	(110,102)	(53,505)			38,051	0	(22,027)	16,024		

Year Ending June 30, 1998

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	895,586			895,586	13.9%	294	18,123,195			18,123,195	26.8%	2,679
Taxes - Local - Income	94,458			94,458	1.5%	31	459,843			459,843	0.7%	68
Taxes - Local - Other	10,014			10,014	0.2%	3	897,191		1,487,510	2,384,701	3.5%	352
Licenses and Permits	55,260			55,260	0.9%	18	2,879,851			2,879,851	4.3%	426
Intergovernmental												
Federal Grants	63,830			63,830	1.0%	21	72,618	42,962	473,446	589,026	0.9%	87
State Grants	184,948			184,948	2.9%	61	1,421,536	2,867	925,517	2,349,920	3.5%	347
County Grants	24,488			24,488	0.4%	8	5,610,782		30,000	5,640,782	8.3%	834
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	93,563		4,828,895	4,922,458	76.3%	1,614	5,137,073		16,579,900	21,716,973	32.1%	3,210
Fines and Forfeitures	137			137	0.0%	0	929,333			929,333	1.4%	137
Miscellaneous	114,338		85,696	200,034	3.1%	66	959,022	333,842	169,028	1,461,892	2.2%	216
Debt Proceeds				0	0.0%	0		11,046,000		11,046,000	16.3%	1,633
Total Revenues	1,536,622	0	4,914,591	6,451,213	100.0%	2,115	36,490,444	11,425,671	19,665,401	67,581,516	100.0%	9,988
Expenditures By Function												
General Government	384,675			384,675	5.5%	126	3,146,652	42,430		3,189,082	5.7%	471
Public Safety												
Police	782,528			782,528	11.2%	257	9,192,860	70,327		9,263,187	16.5%	1,369
Fire	182,554			182,554	2.6%	60	2,614,564			2,614,564	4.6%	386
Other				0	0.0%	0	783,679			783,679	1.4%	116
Public Works												
Transportation	283,524			283,524	4.1%	93	2,745,893	2,543,792	3,943,896	9,233,581	16.4%	1,365
Sewer/Solid Waste/Water	124,597		1,317,623	1,442,220	20.6%	473	4,176,954		8,371,352	12,548,306	22.3%	1,855
Other			3,037,607	3,037,607	43.4%	996				0	0.0%	0
Parks, Recreation, & Culture	9,765			9,765	0.1%	3	4,597,688	271,751	1,490,543	6,359,982	11.3%	940
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	3,100,729		2,670,700	5,771,429	10.2%	853
Debt Service												
Principal	123,971			123,971	1.8%	41	2,737,751			2,737,751	4.9%	405
Interest	12,268		733,147	745,415	10.7%	244	1,775,419		1,985,809	3,761,228	6.7%	556
Miscellaneous				0	0.0%	0	46,355			46,355	0.1%	7
Total Expenditures	1,903,882	0	5,088,377	6,992,259	100.0%	2,293	34,918,544	2,928,300	18,462,300	56,309,144	100.0%	8,322
Excess of Revenues Over/ (Under) Expenditures	(367,260)	0	(173,786)	(541,046)			1,571,900	8,497,371	1,203,101	11,272,372		

Year Ending June 30, 1998

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	1,041,252			1,041,252	22.9%	256	489,747			489,747	25.5%	212
Taxes - Local - Income	139,774			139,774	3.1%	34	84,308			84,308	4.4%	37
Taxes - Local - Other	3,160			3,160	0.1%	1	291		173,882	174,173	9.1%	76
Licenses and Permits	68,170			68,170	1.5%	17	23,512			23,512	1.2%	10
Intergovernmental												
Federal Grants	789,769			789,769	17.4%	194	110,450			110,450	5.7%	48
State Grants	354,942			354,942	7.8%	87	169,472			169,472	8.8%	74
County Grants	86,731			86,731	1.9%	21	66,588			66,588	3.5%	29
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	241,822		726,988	968,810	21.3%	238	17,610		640,121	657,731	34.2%	285
Fines and Forfeitures	500			500	0.0%	0	985			985	0.1%	0
Miscellaneous	392,303		70,646	462,949	10.2%	114	145,032		342	145,374	7.6%	63
Debt Proceeds	628,338			628,338	13.8%	154				0	0.0%	0
Total Revenues	3,746,761	0	797,634	4,544,395	100.0%	1,115	1,107,995	0	814,345	1,922,340	100.0%	834
Expenditures By Function												
General Government	263,207			263,207	5.6%	65	235,035			235,035	12.3%	102
Public Safety												
Police	603,270			603,270	12.8%	148	351,130			351,130	18.4%	152
Fire	207,174			207,174	4.4%	51	168,165			168,165	8.8%	73
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	239,057			239,057	5.1%	59	263,448			263,448	13.8%	114
Sewer/Solid Waste/Water	157,626		718,839	876,465	18.6%	215	32,143		634,771	666,914	35.0%	289
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	233,349			233,349	5.0%	57	59,170			59,170	3.1%	26
Community Dev. & Pub. Housing	780,627			780,627	16.6%	192	8,262			8,262	0.4%	4
Economic Dev. & Opportunity	675,224			675,224	14.3%	166				0	0.0%	0
Debt Service												
Principal	95,010			95,010	2.0%	23	7,362			7,362	0.4%	3
Interest	122,971		220,322	343,293	7.3%	84	2,127		145,802	147,929	7.8%	64
Miscellaneous	397,050			397,050	8.4%	97				0	0.0%	0
Total Expenditures	3,774,565	0	939,161	4,713,726	100.0%	1,157	1,126,842	0	780,573	1,907,415	100.0%	828
Excess of Revenues Over/ (Under) Expenditures	(27,804)	0	(141,527)	(169,331)			(18,847)	0	33,772	14,925		

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 (actuarial accrued liability, actuarial value of assets, unfunded liability, increase or decrease in liability, and percent of benefits funded). Please note that a change in accounting principles related to pensions was required to be implemented in fiscal 1998. However, some entities did not implement the changes. For these entities, the information presented is under the former guidelines for reporting (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). 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 Pension 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	$2,933	$671,583	$0	$94,544	
Annual Required Contribution	$2,933	$671,583	$0	N\A	
Financial Status	As of June 30, 1998	As of June 30, 1998	As of 10/31/95	As of 6/30/98	
Actuarial Accrued Liability	$27,416,935,000		$64,176	N\A	
Actuarial Value of Assets	$24,850,355,000		$103,754	$1,585,440	
Unfunded Actuarial Accrued Liability	$2,566,580,000		($39,578)	N\A	
Unfunded Actuarial Accrued Liability - Prior	$3,462,510,000		($15,247)	N\A	
Increase (+)/Decrease (-) in Unfunded Liability	($895,930,000)		($24,331)	N\A	
Percent of Benefits Funded	90.6%		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.	Six retired employees.
Policies:	Commission contributions are based on actuarially determined amounts. Significant assumptions include (1) 7.5% rate of return and (2) 3% 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**	$11,366	$6,850
Financial Status	As of January 10, 1998	**Annual Required Contribution**	$11,366	Not applicable
Present Value of Vested Plan Benefits - Current	$345,310	**Financial Status**	As of June 30,1998	
Present Value of Non-vested Plan Benefits - Current	$3,599	**Actuarial Accrued Liability**	$197,687	
Subtotal - Plan Benefits	$348,909	**Actuarial Value of Assets**	$370,419	
Less: Plan Assets - Current	$521,809	**Unfunded Actuarial Accrued Liability**	($172,732)	
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	($172,900)	**Unfunded Actuarial Accrued Liability - Prior**	($131,946)	
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$(60,312)	**Increase (+)/Decrease (-) in Unfunded Liability**	$(40,786)	
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	($112,588)	**Percent of Benefits Funded**	187%	

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	$780,261	$637,748		
Annual Required Contribution	$234,899	$637,748		
Financial Status	As of July 1, 1998			
Actuarial Accrued Liability	$80,869,806			
Actuarial Value of Assets	$99,032,147			
Unfunded Actuarial Accrued Liability	$(18,162,341)			
Unfunded Actuarial Accrued Liability - Prior	$(7,345,260)			
Increase (+)/Decrease (-) in Unfunded Liability	($10,817,081)			
Percent of Benefits Funded	122%			

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	$10,485	$27,003		
Annual Required Contribution	N/A	$27,003		
Financial Status	Not applicable			
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	$26,260	$0	$8,650	$5,583
Annual Required Contribution	N/A	$30,491	$8,650	N/A
Financial Status	Not applicable	Not applicable		Not applicable
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	$33,272	$50,492	$21,443
Annual Required Contribution	$33,272	N/A	N/A
Financial Status		Not applicable	Not applicable
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	$32,617	$298,895		
Annual Required Contribution	N/A	$298,895		
Financial Status	Not applicable			
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

	Chesapeake City	Elkton	Perryville	Rising Sun
Plan:	Simplified Employee Pension Plan - Defined contribution plan	See Allegany County - Cresaptown.	Individual Retirement Account.	Defined contribution plan.
Coverage:	Substantially all employees participate.	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:	The employer contributes 3% of an employee's earnings to an individual retirement account.		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	$2,027	$130,541	$4,500	$11,855
Annual Required Contribution	N/A	$130,541	N/A	N/A
Financial Status	Not applicable		Not applicable	Not applicable
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	La Plata		
Plan:	Defined contribution plan.	Defined contribution plan.		
Coverage:	Full-time employees who have completed at least 6 months of service may participate.	All employees, except those appointed by the Mayor and Council, who have completed at least 12 months of service may participate.		
Policies:	Employees contribute 3% of their compensation. The employer contribution is 5% of employee earnings.	The employer contributes 5% of each eligible employee's earnings. Employee contributions are voluntary.		
Actual Contribution Made by Entity	$23,468	$78,710		
Annual Required Contribution	N/A	N/A		
Financial Status	Not applicable	Not applicable		
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	$207,000	$35,314		
Annual Required Contribution	$207,000	$35,314		
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:	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. Employees are eligible after attaining 21 years of age and having one year of service.
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	$34,138	$7,129	$279,127	$1,341,960
Annual Required Contribution	$34,138	N/A	$228,928	$954,889
Financial Status		Not applicable	As of July 1, 1998	As of July 1, 1998
Actuarial Accrued Liability			$3,972,645	$31,537,294
Actuarial Value of Assets			$4,927,424	$29,107,997
Unfunded Actuarial Accrued Liability			$(954,779)	$2,429,297
Unfunded Actuarial Accrued Liability - Prior			$(543,921)	$5,259,134
Increase (+)/Decrease (-) in Unfunded Liability			$(410,858)	$(2,829,837)
Percent of Benefits Funded			124%	92.3%

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

	City of Frederick 22-Year Pension System	Middletown	Thurmont	Walkersville
Plan:	Defined benefit plan.	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:	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	$1,127,246	$14,230	$43,427	$38,116
Annual Required Contribution	$930,269	$14,230	$42,177	$38,116
Financial Status	As of July 1, 1998		As of April 1, 1998	
Actuarial Accrued Liability	$14,747,183		$852,544	
Actuarial Value of Assets	$8,677,594		$753,417	
Unfunded Actuarial Accrued Liability	$6,069,589		$99,127	
Unfunded Actuarial Accrued Liability - Prior	$6,423,864		$(25,611)	
Increase (+)/Decrease (-) in Unfunded Liability	$(354,275)		$124,738	
Percent of Benefits Funded	48.8%		88.4%	

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	$47,586			
Annual Required Contribution	N/A			
Financial Status	Not applicable			
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	Havre de Grace
Plan:	Defined benefit plan.	Defined contribution plan.	Defined benefit plan.	Defined benefit plan.
Coverage:	All employees with a minimum of 1,000 hours of service participate.	Substantially all employees who have at least one year of service and are at least 18 years of age may participate.	Substantially all employees with at least 36 months of credited service except police employees.	Substantially all police employees with at least 36 months of credited service.
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.	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 6% annual rate of return and (2) no salary increases.	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	$62,467	$202,261	$82,084	$60,224
Annual Required Contribution	$62,467	N/A	Not provided.	Not provided
Financial Status	As of June 30, 1998	Not applicable	As of February 1, 1998	As of February 1, 1998
Actuarial Accrued Liability	$1,502,210		$575,019	$604,208
Actuarial Value of Assets	$1,502,210		$423,913	$596,782
Unfunded Actuarial Accrued Liability	$0		$151,106	$7,426
Unfunded Actuarial Accrued Liability - Prior	$0		$222,976	$133,959
Increase (+)/Decrease (-) in Unfunded Liability	N/A		($71,870)	($126,533)
Percent of Benefits Funded	100%		73.2%	98.8%

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

	Chestertown			
Plan:	Defined contribution plan.			
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	$37,375			
Annual Required Contribution	N/A			
Financial Status	Not applicable			
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 Retirement Savings Plan of Montgomery 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 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 9.16% of eligible employees' compensation. Employees contribute 3% of their salaries in both plans. 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	$17,909	$31,746	$599,430	$24,987
Annual Required Contribution	N/A	N/A	N /A	$24,987
Financial Status	Not applicable	Not applicable	Not applicable	As of June 30, 1997
Actuarial Accrued Liability				$444,235
Actuarial Value of Assets				$281,832
Unfunded Actuarial Accrued Liability				$162,403
Unfunded Actuarial Accrued Liability - Prior				$227,337
Increase (+)/Decrease (-) in Unfunded Liability				$ 64,934
Percent of Benefits Funded				55.6%

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

	Poolesville	Rockville	Takoma Park	Washington Grove
Plan:	Defined contribution plan.	Defined benefit/contribution plans (defined benefit option is not available for members after April 14, 1986).	See Allegany County - Cresaptown.	Defined contribution plan.
Coverage:	All employees, except temporary or seasonal employees, may participate.	Substantially all employees 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.		Contributions equal at least 5% of employee's base compensation. Employees may make voluntary contributions up to $7,500 a year.
Actual Contribution Made by Entity	$46,604	$815,280	$393,306	$1,380
Annual Required Contribution	N/A	$815,280	$393,306	N/A
Financial Status	Not applicable	As of April 1, 1998		Not applicable
Actuarial Accrued Liability		$27,810,959		
Actuarial Value of Assets		$35,031,665		
Unfunded Actuarial Accrued Liability		$(7,220,706)		
Unfunded Actuarial Accrued Liability - Prior		$(5,401,594)		
Increase (+)/Decrease (-) in Unfunded Liability		$(1,819,112)		
Percent of Benefits Funded		126.0%		

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	$23,388	$56,500	$443,229	$30,000
Annual Required Contribution	N/A	N/A	N/A	$46,552
Financial Status	Not applicable	Not applicable	Not applicable	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	Edmonston
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 are at least 18 years of age and who have one year of service 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 a matching of up to $1,000 a year per employee
Actual Contribution Made by Entity	$8,032	$110,577	$8,780	$2,915
Annual Required Contribution	$8,032	N/A	N/A	N/A
Financial Status		Not applicable	Not applicable	Not applicable
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

	Forest Heights	Glenarden	Greenbelt	Hyattsville
Plan:	Defined contribution plan.	Defined contribution plan.	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.
Coverage:	All employees who have completed at least six months of service with 501 hours of paid service and who are at least 20 years old may participate.	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.
Policies:	Contributions equal 6% of employees' salaries.	Contributions equal 2.5% of annual compensation. No contributions are required by the employees.		
Actual Contribution Made by Entity	$10,140	$14,322	$624,081	$209,748
Annual Required Contribution	N/A	N/A	$624,081	$209,748
Financial Status	Not applicable	Not applicable		
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

	Laurel	Morningside	Mt. Rainier	New Carrollton
Plan:	Defined benefit plans - City of Laurel Police Retirement Plan and the City of Laurel Employees (administrative and maintenance) Retirement Plan.	Defined contribution plan.	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.
Coverage:	All full-time employees are eligible to participate after serving one month.	Substantially all employees participate.	Substantially all employees participate.	Substantially all employees participate.
Policies:	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.	Contributions equal 7.5% of annual gross wages. The maximum contribution amount is $30,000.		
Actual Contribution Made by Entity	$152,000	$9,696	$66,138	$61,897
Annual Required Contribution	$495,517	N/A	$66,138	$61,897
Financial Status	As of July 1, 1997	Not applicable		
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

	Riverdale	University Park	Upper Marlboro	
Plan:	Defined contribution plan.	Defined contribution plan.	See Allegany County - Cresaptown.	
Coverage:	Full-time employees may participate.	Substantially all employees participate.	Substantially all employees participate.	
Policies:	Contributions equal 5% of employees' annual compensation.	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	$37,726	$21,559	$9,925	
Annual Required Contribution	N/A	N/A	$9,925	
Financial Status	Not applicable	Not applicable		
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	$19,226			
Annual Required Contribution	$19,226			
Financial Status	As of June 30, 1998			
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	$58,614	$30,062		
Annual Required Contribution	$58,614	$30,062		
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.	See Allegany County - Cresaptown.	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.			
Actual Contribution Made by Entity	$491,583	Not provided.	$40,247	
Annual Required Contribution	$491,583	Not provided.	$40,247	
Financial Status	As of August 1, 1997			
Actuarial Accrued Liability	$10,285,748			
Actuarial Value of Assets	$8,463,285			
Unfunded Actuarial Accrued Liability	$1,822,463			
Unfunded Actuarial Accrued Liability - Prior	$1,926,593			
Increase (+)/Decrease (-) in Unfunded Liability	$(104,130)			
Percent of Benefits Funded	82.3%			

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.	
Actual Contribution Made by Entity	$13,913	$603	$4,959	$1,498,665
Annual Required Contribution	N/A	$603	N/A	$1,498,665
Financial Status	Not applicable	Not applicable	Not applicable	
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	$14,205	$4,617	Not Available - No financial information submitted.	
Annual Required Contribution	N /A	N/A		
Financial Status	Not applicable	Not applicable		
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 6 months 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 13.87% of annual compensation.			Contributions equal 15% of all eligible employees' wages.
Actual Contribution Made by Entity	$36,271	$47,374	$957,912	$7,227
Annual Required Contribution	N/A	$47,374	$957,912	N/A
Financial Status	Not applicable			Not applicable
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				

	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 technicians.	39 active 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 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 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	$110,964	$598,604	$368,580	$100,448
Annual Required Contribution	$110,964	$598,604	$368,580	$100,448
Financial Status		As of April 1, 1998	As of April 1, 1998	Not provided.
Actuarial Accrued Liability		$8,149,200	$8,663,400	
Actuarial Value of Assets		$8,363,300	$8,469,900	
Unfunded Actuarial Accrued Liability		$(214,100)	$193,500	
Unfunded Actuarial Accrued Liability - Prior		$1,128,744	$1,592,621	
Increase (+)/Decrease (-) in Unfunded Liability		$(1,342,844)	($1,399,121)	
Percent of Benefits Funded		102.6%	97.8%	

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	$82,947	$37,654		
Annual Required Contribution	$82,947	$37,654		
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 calculated under 1997 and previous years tax laws.
- ***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 (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 1998 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	24,190,803	16,831,635	1,681,853	42,704,291	468,556	16,426,753	54,960,939
Anne Arundel	309,555,895	204,081,366	68,196,696	581,833,957	12,934,158	36,533,371	222,492,095
Baltimore City	464,864,065	137,747,681	74,278,764	676,890,510	18,098,571	327,781,726	725,870,194
Baltimore	483,427,418	360,587,321	89,070,370	933,085,109	11,354,536	108,910,227	320,336,088
Calvert	62,054,568	27,166,860	3,898,959	93,120,387	561,792	5,378,520	39,717,266
Caroline	11,396,787	7,318,020	970,929	19,685,736	246,079	3,992,659	26,235,179
Carroll	89,383,573	57,600,715	6,861,024	153,845,312	2,431,077	13,184,822	89,931,264
Cecil	44,326,141	24,337,166	2,716,614	71,379,921	1,027,286	9,542,953	58,262,011
Charles	74,887,632	38,714,554	8,607,183	122,209,369	724,832	16,977,287	84,371,713
Dorchester	14,065,350	6,621,326	1,502,689	22,189,365	95,830	6,259,820	25,048,505
Frederick	106,106,598	67,510,246	9,589,294	183,206,138	1,808,956	14,311,221	121,063,252
Garrett	19,497,251	5,836,485	2,754,384	28,088,120	167,542	6,249,126	28,035,103
Harford	125,068,048	79,007,212	11,347,117	215,422,377	2,228,512	19,730,655	122,830,365
Howard	207,551,456	131,088,104	47,610,767	386,250,327	5,878,459	17,855,236	107,979,906
Kent	12,402,688	5,506,260	1,242,017	19,150,965	219,954	3,717,500	11,485,591
Montgomery	800,174,565	602,825,620	158,383,894	1,561,384,079	23,635,855	110,451,532	324,859,713
Prince George's	529,314,780	262,377,292	145,318,604	937,010,676	19,499,030	130,333,442	455,804,095
Queen Anne's	25,294,672	16,472,820	4,296,644	46,064,136	517,987	4,679,947	24,018,091
St. Mary's	38,611,831	29,726,964	10,904,315	79,243,110	891,116	6,972,558	58,126,551
Somerset	6,666,772	4,120,188	535,380	11,322,340	91,018	4,114,098	18,554,856
Talbot	16,784,680	12,322,333	4,732,328	33,839,341	496,717	2,890,261	11,659,204
Washington	57,198,932	34,734,975	4,602,182	96,536,089	998,781	14,381,213	72,797,289
Wicomico	33,347,406	25,365,931	3,044,545	61,757,882	656,525	10,273,302	54,455,278
Worcester	41,618,748	7,185,621	13,950,590	62,754,959	1,443,947	6,674,590	12,776,231
Statewide	3,597,790,659	2,165,086,695	676,097,142	6,438,974,496	106,477,116	897,622,819	3,071,670,778

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 1998 County Revenues By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	52,538	71,440,230	23,891,989	8,208	6,771,306	207,625	145,492,205
Anne Arundel	0	259,025,466	133,827,725	375,948	38,462,999	55,000,000	1,081,460,253
Baltimore City	3,940,112	1,057,592,032	244,554,750	1,723,486	109,338,681	145,990,159	2,254,188,189
Baltimore	505,858	429,752,173	150,728,723	3,551,834	38,498,083	105,165,000	1,672,135,458
Calvert	706,383	45,802,169	11,244,710	115,114	9,958,122	0	160,802,294
Caroline	0	30,227,838	1,893,581	0	1,910,604	8,761,203	62,725,041
Carroll	23,051	103,139,137	19,443,663	48,506	13,686,291	20,680,574	313,274,560
Cecil	32,273	67,837,237	8,898,340	69,352	3,240,536	4,850,000	157,302,672
Charles	2,738,822	104,087,822	40,207,548	256,936	13,116,006	4,973,000	285,575,513
Dorchester	24,113	31,332,438	4,131,794	27,680	2,491,065	588,311	60,856,483
Frederick	169,667	135,544,140	39,268,328	90,281	16,240,866	45,193,803	421,352,512
Garrett	0	34,284,229	4,955,057	14,860	2,640,822	586,594	70,737,224
Harford	39,246	142,600,266	38,487,990	340,635	23,449,829	1,344,269	423,873,878
Howard	2,711,245	128,546,387	54,828,268	638,819	34,580,059	65,000	610,787,319
Kent	22,787	15,225,878	2,159,796	48,532	742,476	1,824,000	39,371,601
Montgomery	5,851,347	441,162,592	361,022,431	8,344,674	174,250,939	227,392,522	2,797,193,092
Prince George's	11,343,095	597,480,632	280,931,625	1,984,182	85,104,518	0	1,922,010,663
Queen Anne's	0	28,698,038	8,368,222	24,852	5,072,907	289,372	89,035,514
St. Mary's	21,315	65,120,424	23,196,340	154,953	6,642,927	23,070,000	198,318,870
Somerset	52,669	22,721,623	3,690,061	48,918	1,319,078	2,314,618	41,507,656
Talbot	30,804	14,580,269	5,264,734	10,361	1,483,869	8,904,843	64,580,134
Washington	163,292	87,341,794	19,614,314	102,162	8,528,225	0	213,121,365
Wicomico	110,438	64,839,018	17,159,008	20,122	6,138,945	15,745,000	166,316,500
Worcester	278,091	19,728,912	8,505,747	106,248	2,771,559	0	95,311,372
Statewide	28,817,146	3,998,110,743	1,506,274,744	18,106,663	606,440,712	672,945,893	13,347,330,367

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 1998 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,174,196	1,439,415	765,699	2,315,553	1,603,595	6,124,262	7,981,779	12,282,418
Anne Arundel	78,151,519	69,689,234	48,195,148	19,621,721	7,853,239	145,359,342	49,952,830	90,839,265
Baltimore City	168,829,597	219,156,139	119,823,111	0	22,707,228	361,686,478	126,683,879	231,551,289
Baltimore	71,093,066	95,745,360	59,916,746	15,628,387	19,471,068	190,761,561	53,086,145	154,974,006
Calvert	9,951,212	7,541,094	1,564,743	3,387,872	2,293,558	14,787,267	7,925,326	7,140,414
Caroline	2,538,173	864,311	900,710	1,520,740	955,147	4,240,908	1,688,276	1,154,829
Carroll	21,589,027	4,716,210	4,356,343	3,220,648	1,741,322	14,034,523	14,214,407	8,908,484
Cecil	5,431,791	2,904,271	2,421,011	4,388,468	1,790,739	11,504,489	6,286,793	4,489,455
Charles	13,449,433	15,767,074	5,520,928	6,305,660	3,974,122	31,567,784	6,176,554	15,708,970
Dorchester	2,384,243	1,223,212	634,321	2,222,564	1,562,100	5,642,197	5,159,345	1,575,934
Frederick	18,751,876	6,480,536	7,826,407	6,818,960	3,108,347	24,234,250	19,324,522	17,709,224
Garrett	2,812,729	974,915	629,714	674,923	445,559	2,725,111	9,550,860	4,740,019
Harford	26,770,144	16,736,505	4,210,404	7,868,959	6,141,334	34,957,202	24,288,780	29,985,098
Howard	48,985,591	26,050,177	22,889,870	6,212,449	8,255,165	63,407,661	31,043,513	43,076,822
Kent	4,327,068	1,012,193	524,353	1,114,600	679,276	3,330,422	1,419,945	2,251,523
Montgomery	144,579,673	112,995,617	82,835,061	31,381,409	14,229,513	241,441,600	125,341,961	212,903,274
Prince George's	100,152,770	104,516,441	42,732,685	26,124,022	6,030,961	179,404,109	68,307,839	187,392,451
Queen Anne's	3,684,013	1,786,981	1,140,511	1,873,021	2,252,336	7,052,849	4,750,586	8,460,989
St. Mary's	9,685,034	7,171,190	938,356	6,858,672	1,871,813	16,840,031	7,514,900	6,914,206
Somerset	2,257,674	626,049	317,782	856,384	399,418	2,199,633	2,683,260	4,654,145
Talbot	3,060,907	433,224	767,984	1,458,009	709,280	3,368,497	3,734,443	1,121,301
Washington	7,623,300	3,019,126	2,251,699	4,250,889	1,754,237	11,275,951	13,212,969	10,912,559
Wicomico	5,351,906	3,550,355	1,792,433	7,877,613	956,764	14,177,165	6,792,688	3,933,894
Worcester	4,500,950	1,277,183	1,436,616	2,337,644	569,763	5,621,206	3,224,017	7,122,887
Statewide	760,135,892	705,676,812	414,392,635	164,319,167	111,355,884	1,395,744,498	600,345,617	1,069,803,456

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 1998 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	20,264,197	7,253,069	7,064,803	69,321,551	20,839,087	464,854	2,401,295
Anne Arundel	0	140,792,095	29,816,849	13,057,728	486,112,645	56,364,289	16,135,586	14,130,892
Baltimore City	0	358,235,168	114,985,404	28,095,141	770,654,673	0	42,608,642	24,633,033
Baltimore	0	208,060,151	28,875,135	19,471,671	737,354,324	110,985,772	20,264,417	27,114,829
Calvert	0	15,065,740	4,697,121	2,160,790	86,391,361	802,217	6,024,813	1,679,431
Caroline	0	2,843,105	5,455,833	98,268	33,059,541	2,104,689	510,471	1,214,522
Carroll	0	23,122,891	8,216,513	3,684,841	173,939,160	15,723,400	2,616,570	6,203,380
Cecil	0	10,776,248	5,454,037	1,797,388	93,689,351	14,976,962	416,506	1,594,770
Charles	0	21,885,524	6,496,941	2,957,380	139,293,369	30,434,990	4,179,677	1,969,430
Dorchester	0	6,735,279	3,554,247	886,090	34,682,433	2,381,061	506,090	672,406
Frederick	0	37,033,746	13,382,645	10,001,056	215,878,264	18,230,311	4,174,943	3,353,979
Garrett	0	14,290,879	4,742,889	82,500	31,745,051	8,177,675	2,000	590,047
Harford	0	54,273,878	7,517,025	11,708,805	230,678,813	26,975,210	6,366,058	7,632,436
Howard	0	74,120,335	9,346,147	8,632,230	290,763,605	33,238,194	15,560,576	9,242,514
Kent	0	3,671,468	2,908,079	700,789	21,523,124	1,328,718	649,520	418,322
Montgomery	0	338,245,235	50,624,046	84,341,613	1,058,406,758	119,060,326	91,226,728	29,034,203
Prince George's	0	255,700,290	34,836,726	19,060,792	858,298,524	63,189,362	86,943,720	17,396,555
Queen Anne's	0	13,211,575	3,254,279	1,823,009	56,057,161	2,710,764	2,985,131	989,649
St. Mary's	0	14,429,106	3,314,548	13,168,187	103,484,910	1,490,290	3,758,726	1,586,981
Somerset	0	7,337,405	3,317,203	138,493	23,008,753	105,666	1,077,645	468,985
Talbot	0	4,855,744	3,367,210	527,230	31,254,593	2,104,689	2,418,128	582,930
Washington	0	24,125,528	8,878,680	1,394,026	118,199,667	16,973,743	2,792,708	2,325,799
Wicomico	0	10,726,582	8,095,179	3,475,128	88,320,949	7,516,388	5,038,637	1,762,452
Worcester	0	10,346,904	5,576,068	948,307	46,563,495	3,221,309	545,087	977,203
Statewide	0	1,670,149,073	373,965,873	235,276,265	5,798,682,075	558,935,112	317,267,233	157,976,043

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 1998 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	171,048	1,284,327	3,103,890	6,991,129	232,411	754,898	150,445,017
Anne Arundel	143,328	3,122,619	883,642	60,683,501	0	2,120,669	1,046,874,704
Baltimore City	0	83,859,720	93,807,143	74,753,557	0	57,419,545	2,179,568,101
Baltimore	9,425,902	36,426,408	7,123,402	98,967,485	0	67,641,580	1,633,565,703
Calvert	366,143	547,474	878,971	9,533,064	0	6,330,511	159,216,115
Caroline	190,030	150,317	84,403	2,414,284	3,090	1,703,196	56,610,830
Carroll	3,111,913	3,034,448	1,480,058	19,562,648	1,604,781	8,201,724	306,125,877
Cecil	252,971	2,649,471	428,712	7,449,860	297,387	64,161	156,784,104
Charles	565,730	4,289,848	551,145	14,901,088	0	736,018	273,278,357
Dorchester	245,494	0	663,651	2,992,100	111,191	1,363,507	62,819,989
Frederick	942,183	2,042,721	8,688,258	14,785,760	1,795,997	1,427,082	374,723,071
Garrett	179,413	245,981	552,617	2,276,629	100,628	54,176	68,578,325
Harford	433,108	4,297,527	769,669	16,427,657	583,058	1,494,409	430,884,999
Howard	872,308	7,448,270	1,983,729	55,859,261	0	1,620,947	621,081,368
Kent	212,375	495,600	153,255	831,886	90,657	196,151	40,837,434
Montgomery	400,851	92,352,455	4,953,782	234,657,981	5,628,331	31,072,383	2,526,025,965
Prince George's	0	58,227,411	1,519,396	144,941,721	87,763	94,685,556	1,914,444,695
Queen Anne's	355,358	1,648,439	453,638	4,318,858	117,361	731,495	99,393,579
St. Mary's	287,247	118,949	1,138,147	9,980,386	33,838	357,723	179,674,103
Somerset	54,975	354,187	308,508	838,903	16,425	836,230	42,320,685
Talbot	124,315	23,024	149,893	616,411	431,198	958,858	53,843,627
Washington	254,135	570,222	409,542	13,494,534	1,088,279	4,122,925	213,529,039
Wicomico	240,399	387,500	1,252,547	8,949,141	0	3,576,629	158,870,602
Worcester	554,618	180,546	567,270	3,502,697	8,011,520	2,978,896	94,096,076
Statewide	19,383,844	303,757,464	131,905,268	809,730,541	20,233,915	290,449,269	12,843,592,365

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 1997 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	23,952,404	15,930,461	1,590,920	41,473,785	486,796	16,379,327	57,239,467
Anne Arundel	300,947,465	184,179,736	61,728,206	546,855,407	12,682,202	31,681,099	202,361,089
Baltimore City	472,788,931	126,474,862	74,803,247	674,067,040	17,476,796	315,967,711	713,136,569
Baltimore	476,519,145	312,806,926	82,538,739	871,864,810	9,763,815	101,169,501	297,932,960
Calvert	59,864,199	23,615,445	3,231,495	86,711,139	518,738	5,207,868	39,988,500
Caroline	11,221,584	6,554,426	640,184	18,416,194	424,852	3,866,275	24,406,539
Carroll	86,721,934	53,890,021	6,281,804	146,893,759	2,468,578	12,684,472	86,708,908
Cecil	42,595,263	21,560,384	2,408,379	66,564,026	934,974	8,753,487	55,382,844
Charles	72,894,768	35,099,821	7,508,515	115,503,104	717,834	15,782,253	78,510,168
Dorchester	14,022,830	5,949,439	1,477,923	21,450,192	110,416	5,823,436	25,826,612
Frederick	102,014,177	60,145,570	8,071,770	170,231,517	1,662,476	10,834,345	100,808,670
Garrett	18,776,699	5,080,161	2,600,130	26,456,990	179,274	6,000,454	27,596,572
Harford	119,104,801	71,200,503	11,008,718	201,314,022	2,125,274	24,859,422	125,974,802
Howard	199,447,857	114,991,957	40,184,879	354,624,693	5,147,424	15,659,518	98,927,501
Kent	12,088,469	4,804,432	1,049,157	17,942,058	224,901	4,592,795	10,358,920
Montgomery	779,474,456	544,258,411	132,653,414	1,456,386,281	21,290,575	111,506,882	295,254,758
Prince George's	520,523,209	247,716,137	136,835,082	905,074,428	18,523,635	123,393,605	424,530,463
Queen Anne's	25,711,021	14,589,672	3,854,156	44,154,849	309,101	4,683,499	23,200,681
St. Mary's	37,514,283	26,164,486	9,928,360	73,607,129	854,805	7,042,947	56,212,749
Somerset	6,567,477	3,744,519	526,571	10,838,567	91,416	5,623,384	20,305,957
Talbot	16,368,889	13,722,740	4,191,033	34,282,662	453,053	2,581,853	11,893,328
Washington	54,194,530	31,132,523	4,143,748	89,470,801	1,186,260	14,018,485	75,410,083
Wicomico	32,775,257	23,068,179	2,835,441	58,678,877	644,976	8,502,921	54,406,307
Worcester	38,743,562	7,430,145	11,720,762	57,894,469	1,400,038	5,593,942	12,755,505
Statewide	3,524,833,210	1,954,110,956	611,812,633	6,090,756,799	99,678,209	862,209,481	2,919,129,951

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.

"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

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	53,773	73,672,567	22,613,870	58,689	6,368,948	6,782,500	151,457,155
Anne Arundel	0	234,042,188	124,715,846	524,846	34,406,257	681,321	953,908,067
Baltimore City	41,200,197	1,070,304,477	241,246,814	1,788,576	80,843,306	37,159,626	2,122,886,635
Baltimore	11,353,859	410,456,320	140,722,466	2,569,987	51,969,381	11,866,016	1,499,212,795
Calvert	383,053	45,579,421	11,292,074	152,998	7,482,471	18,061,215	169,798,056
Caroline	0	28,272,814	1,484,186	0	1,669,640	5,783,388	56,051,074
Carroll	11,997	99,405,377	23,996,160	56,590	13,873,409	30,903,981	317,597,854
Cecil	5,000	64,141,331	8,467,971	77,237	3,343,110	9,240,000	152,768,649
Charles	2,355,406	96,647,827	42,010,373	291,866	11,183,843	13,407,000	279,761,847
Dorchester	15,580	31,665,628	3,803,760	32,566	2,138,828	1,587,274	60,788,664
Frederick	113,429	111,756,444	35,562,935	116,154	15,041,752	1,411,376	335,782,654
Garrett	9,653	33,606,679	4,505,212	2,967	2,159,702	2,080,276	68,991,100
Harford	26,665	150,860,889	36,026,938	221,536	20,727,666	4,677,082	415,953,407
Howard	1,885,034	116,472,053	53,070,173	433,960	33,210,621	17,873,611	580,832,535
Kent	0	14,951,715	2,179,635	30,538	936,605	723,000	36,988,452
Montgomery	7,958,578	414,720,218	345,581,624	4,040,137	154,935,452	294,953	2,397,249,240
Prince George's	11,014,409	558,938,477	274,862,159	1,530,494	75,668,304	69,936,829	1,904,534,326
Queen Anne's	1,200	27,885,380	7,008,269	13,595	3,260,575	19,560,020	102,191,789
St. Mary's	20,213	63,275,909	21,804,033	93,855	5,081,129	0	164,716,860
Somerset	124,706	26,054,047	3,117,868	26,243	849,880	523,113	41,501,134
Talbot	4,500	14,479,681	5,473,148	14,438	1,664,455	0	56,367,437
Washington	12,000	89,440,568	17,354,018	76,703	6,485,471	8,238,738	212,252,559
Wicomico	82,000	62,991,228	15,385,625	178,042	4,539,255	7,406,454	149,824,457
Worcester	278,403	18,627,850	8,926,248	100,793	2,998,724	0	89,948,122
Statewide	76,909,655	3,858,249,087	1,451,211,405	12,432,810	540,838,784	268,197,773	12,321,364,867

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

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	135,980,567	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	632,471,225	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	352,732,891	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	1,678,880,535	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.

Year Ending June 30, 1997

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	2,488,722,874
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	12,318,971,724

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	104,393,953	237,999,154	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	792,942,494	2,669,463,854	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.

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	347,709,972	338,086,088	3,881,205	153,174,976	138,179,446	2,364,565,128
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	3,506,047,220	1,387,580,964	11,764,592	585,234,524	660,593,130	12,031,669,463

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	124,728,251	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	576,941,948	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	2,356,596,370
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	11,744,698,157

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	97,629,554	226,157,973	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	791,277,339	2,585,361,734	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.

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.

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	136,344,801	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	566,496,877	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.

Year Ending June 30, 1994

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.

Year Ending June 30, 1994

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.

Year Ending June 30, 1994

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.

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. 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 as calculated under 1997 Maryland tax law.
- ***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.

Fiscal 1998 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	16.6%	11.6%	1.2%	29.4%	0.3%	11.3%	37.8%
Anne Arundel	28.6%	18.9%	6.3%	53.8%	1.2%	3.4%	20.6%
Baltimore City	20.6%	6.1%	3.3%	30.0%	0.8%	14.5%	32.2%
Baltimore	28.9%	21.6%	5.3%	55.8%	0.7%	6.5%	19.2%
Calvert	38.6%	16.9%	2.4%	57.9%	0.3%	3.3%	24.7%
Caroline	18.2%	11.7%	1.5%	31.4%	0.4%	6.4%	41.8%
Carroll	28.5%	18.4%	2.2%	49.1%	0.8%	4.2%	28.7%
Cecil	28.2%	15.5%	1.7%	45.4%	0.7%	6.1%	37.0%
Charles	26.2%	13.6%	3.0%	42.8%	0.3%	5.9%	29.5%
Dorchester	23.1%	10.9%	2.5%	36.5%	0.2%	10.3%	41.2%
Frederick	25.2%	16.0%	2.3%	43.5%	0.4%	3.4%	28.7%
Garrett	27.6%	8.3%	3.9%	39.7%	0.2%	8.8%	39.6%
Harford	29.5%	18.6%	2.7%	50.8%	0.5%	4.7%	29.0%
Howard	34.0%	21.5%	7.8%	63.2%	1.0%	2.9%	17.7%
Kent	31.5%	14.0%	3.2%	48.6%	0.6%	9.4%	29.2%
Montgomery	28.6%	21.6%	5.7%	55.8%	0.8%	3.9%	11.6%
Prince George's	27.5%	13.7%	7.6%	48.8%	1.0%	6.8%	23.7%
Queen Anne's	28.4%	18.5%	4.8%	51.7%	0.6%	5.3%	27.0%
St. Mary's	19.5%	15.0%	5.5%	40.0%	0.4%	3.5%	29.3%
Somerset	16.1%	9.9%	1.3%	27.3%	0.2%	9.9%	44.7%
Talbot	26.0%	19.1%	7.3%	52.4%	0.8%	4.5%	18.1%
Washington	26.8%	16.3%	2.2%	45.3%	0.5%	6.7%	34.2%
Wicomico	20.1%	15.3%	1.8%	37.1%	0.4%	6.2%	32.7%
Worcester	43.7%	7.5%	14.6%	65.8%	1.5%	7.0%	13.4%
Statewide	27.0%	16.2%	5.1%	48.2%	0.8%	6.7%	23.0%

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.

"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 1998 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%	49.1%	16.4%	0.0%	4.7%	0.1%	100.0%
Anne Arundel	0.0%	24.0%	12.4%	0.0%	3.6%	5.1%	100.0%
Baltimore City	0.2%	46.9%	10.8%	0.1%	4.9%	6.5%	100.0%
Baltimore	0.0%	25.7%	9.0%	0.2%	2.3%	6.3%	100.0%
Calvert	0.4%	28.5%	7.0%	0.1%	6.2%	0.0%	100.0%
Caroline	0.0%	48.2%	3.0%	0.0%	3.0%	14.0%	100.0%
Carroll	0.0%	32.9%	6.2%	0.0%	4.4%	6.6%	100.0%
Cecil	0.0%	43.1%	5.7%	0.0%	2.1%	3.1%	100.0%
Charles	1.0%	36.4%	14.1%	0.1%	4.6%	1.7%	100.0%
Dorchester	0.0%	51.5%	6.8%	0.0%	4.1%	1.0%	100.0%
Frederick	0.0%	32.2%	9.3%	0.0%	3.9%	10.7%	100.0%
Garrett	0.0%	48.5%	7.0%	0.0%	3.7%	0.8%	100.0%
Harford	0.0%	33.6%	9.1%	0.1%	5.5%	0.3%	100.0%
Howard	0.4%	21.0%	9.0%	0.1%	5.7%	0.0%	100.0%
Kent	0.1%	38.7%	5.5%	0.1%	1.9%	4.6%	100.0%
Montgomery	0.2%	15.8%	12.9%	0.3%	6.2%	8.1%	100.0%
Prince George's	0.6%	31.1%	14.6%	0.1%	4.4%	0.0%	100.0%
Queen Anne's	0.0%	32.2%	9.4%	0.0%	5.7%	0.3%	100.0%
St. Mary's	0.0%	32.8%	11.7%	0.1%	3.3%	11.6%	100.0%
Somerset	0.1%	54.7%	8.9%	0.1%	3.2%	5.6%	100.0%
Talbot	0.0%	22.6%	8.2%	0.0%	2.3%	13.8%	100.0%
Washington	0.1%	41.0%	9.2%	0.0%	4.0%	0.0%	100.0%
Wicomico	0.1%	39.0%	10.3%	0.0%	3.7%	9.5%	100.0%
Worcester	0.3%	20.7%	8.9%	0.1%	2.9%	0.0%	100.0%
Statewide	0.2%	30.0%	11.3%	0.1%	4.5%	5.0%	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.

Fiscal 1998 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	2.8%	1.0%	0.5%	1.5%	1.1%	4.1%	5.3%	8.2%
Anne Arundel	7.5%	6.7%	4.6%	1.9%	0.8%	13.9%	4.8%	8.7%
Baltimore City	7.7%	10.1%	5.5%	0.0%	1.0%	16.6%	5.8%	10.6%
Baltimore	4.4%	5.9%	3.7%	1.0%	1.2%	11.7%	3.2%	9.5%
Calvert	6.3%	4.7%	1.0%	2.1%	1.4%	9.3%	5.0%	4.5%
Caroline	4.5%	1.5%	1.6%	2.7%	1.7%	7.5%	3.0%	2.0%
Carroll	7.1%	1.5%	1.4%	1.1%	0.6%	4.6%	4.6%	2.9%
Cecil	3.5%	1.9%	1.5%	2.8%	1.1%	7.3%	4.0%	2.9%
Charles	4.9%	5.8%	2.0%	2.3%	1.5%	11.6%	2.3%	5.7%
Dorchester	3.8%	1.9%	1.0%	3.5%	2.5%	9.0%	8.2%	2.5%
Frederick	5.0%	1.7%	2.1%	1.8%	0.8%	6.5%	5.2%	4.7%
Garrett	4.1%	1.4%	0.9%	1.0%	0.6%	4.0%	13.9%	6.9%
Harford	6.2%	3.9%	1.0%	1.8%	1.4%	8.1%	5.6%	7.0%
Howard	7.9%	4.2%	3.7%	1.0%	1.3%	10.2%	5.0%	6.9%
Kent	10.6%	2.5%	1.3%	2.7%	1.7%	8.2%	3.5%	5.5%
Montgomery	5.7%	4.5%	3.3%	1.2%	0.6%	9.6%	5.0%	8.4%
Prince George's	5.2%	5.5%	2.2%	1.4%	0.3%	9.4%	3.6%	9.8%
Queen Anne's	3.7%	1.8%	1.1%	1.9%	2.3%	7.1%	4.8%	8.5%
St. Mary's	5.4%	4.0%	0.5%	3.8%	1.0%	9.4%	4.2%	3.8%
Somerset	5.3%	1.5%	0.8%	2.0%	0.9%	5.2%	6.3%	11.0%
Talbot	5.7%	0.8%	1.4%	2.7%	1.3%	6.3%	6.9%	2.1%
Washington	3.6%	1.4%	1.1%	2.0%	0.8%	5.3%	6.2%	5.1%
Wicomico	3.4%	2.2%	1.1%	5.0%	0.6%	8.9%	4.3%	2.5%
Worcester	4.8%	1.4%	1.5%	2.5%	0.6%	6.0%	3.4%	7.6%
Statewide	5.9%	5.5%	3.2%	1.3%	0.9%	10.9%	4.7%	8.3%

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 1998 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%	13.5%	4.8%	4.7%	46.1%	13.9%	0.3%	1.6%
Anne Arundel	0.0%	13.4%	2.8%	1.2%	46.4%	5.4%	1.5%	1.3%
Baltimore City	0.0%	16.4%	5.3%	1.3%	35.4%	0.0%	2.0%	1.1%
Baltimore	0.0%	12.7%	1.8%	1.2%	45.1%	6.8%	1.2%	1.7%
Calvert	0.0%	9.5%	3.0%	1.4%	54.3%	0.5%	3.8%	1.1%
Caroline	0.0%	5.0%	9.6%	0.2%	58.4%	3.7%	0.9%	2.1%
Carroll	0.0%	7.6%	2.7%	1.2%	56.8%	5.1%	0.9%	2.0%
Cecil	0.0%	6.9%	3.5%	1.1%	59.8%	9.6%	0.3%	1.0%
Charles	0.0%	8.0%	2.4%	1.1%	51.0%	11.1%	1.5%	0.7%
Dorchester	0.0%	10.7%	5.7%	1.4%	55.2%	3.8%	0.8%	1.1%
Frederick	0.0%	9.9%	3.6%	2.7%	57.6%	4.9%	1.1%	0.9%
Garrett	0.0%	20.8%	6.9%	0.1%	46.3%	11.9%	0.0%	0.9%
Harford	0.0%	12.6%	1.7%	2.7%	53.5%	6.3%	1.5%	1.8%
Howard	0.0%	11.9%	1.5%	1.4%	46.8%	5.4%	2.5%	1.5%
Kent	0.0%	9.0%	7.1%	1.7%	52.7%	3.3%	1.6%	1.0%
Montgomery	0.0%	13.4%	2.0%	3.3%	41.9%	4.7%	3.6%	1.1%
Prince George's	0.0%	13.4%	1.8%	1.0%	44.8%	3.3%	4.5%	0.9%
Queen Anne's	0.0%	13.3%	3.3%	1.8%	56.4%	2.7%	3.0%	1.0%
St. Mary's	0.0%	8.0%	1.8%	7.3%	57.6%	0.8%	2.1%	0.9%
Somerset	0.0%	17.3%	7.8%	0.3%	54.4%	0.2%	2.5%	1.1%
Talbot	0.0%	9.0%	6.3%	1.0%	58.0%	3.9%	4.5%	1.1%
Washington	0.0%	11.3%	4.2%	0.7%	55.4%	7.9%	1.3%	1.1%
Wicomico	0.0%	6.8%	5.1%	2.2%	55.6%	4.7%	3.2%	1.1%
Worcester	0.0%	11.0%	5.9%	1.0%	49.5%	3.4%	0.6%	1.0%
Statewide	0.0%	13.0%	2.9%	1.8%	45.1%	4.4%	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.

Fiscal 1998 County Expenditures By Function (Percent of Total)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	0.1%	0.9%	2.1%	4.6%	0.2%	0.5%	100.0%
Anne Arundel	0.0%	0.3%	0.1%	5.8%	0.0%	0.2%	100.0%
Baltimore City	0.0%	3.8%	4.3%	3.4%	0.0%	2.6%	100.0%
Baltimore	0.6%	2.2%	0.4%	6.1%	0.0%	4.1%	100.0%
Calvert	0.2%	0.3%	0.6%	6.0%	0.0%	4.0%	100.0%
Caroline	0.3%	0.3%	0.1%	4.3%	0.0%	3.0%	100.0%
Carroll	1.0%	1.0%	0.5%	6.4%	0.5%	2.7%	100.0%
Cecil	0.2%	1.7%	0.3%	4.8%	0.2%	0.0%	100.0%
Charles	0.2%	1.6%	0.2%	5.5%	0.0%	0.3%	100.0%
Dorchester	0.4%	0.0%	1.1%	4.8%	0.2%	2.2%	100.0%
Frederick	0.3%	0.5%	2.3%	3.9%	0.5%	0.4%	100.0%
Garrett	0.3%	0.4%	0.8%	3.3%	0.1%	0.1%	100.0%
Harford	0.1%	1.0%	0.2%	3.8%	0.1%	0.3%	100.0%
Howard	0.1%	1.2%	0.3%	9.0%	0.0%	0.3%	100.0%
Kent	0.5%	1.2%	0.4%	2.0%	0.2%	0.5%	100.0%
Montgomery	0.0%	3.7%	0.2%	9.3%	0.2%	1.2%	100.0%
Prince George's	0.0%	3.0%	0.1%	7.6%	0.0%	4.9%	100.0%
Queen Anne's	0.4%	1.7%	0.5%	4.3%	0.1%	0.7%	100.0%
St. Mary's	0.2%	0.1%	0.6%	5.6%	0.0%	0.2%	100.0%
Somerset	0.1%	0.8%	0.7%	2.0%	0.0%	2.0%	100.0%
Talbot	0.2%	0.0%	0.3%	1.1%	0.8%	1.8%	100.0%
Washington	0.1%	0.3%	0.2%	6.3%	0.5%	1.9%	100.0%
Wicomico	0.2%	0.2%	0.8%	5.6%	0.0%	2.3%	100.0%
Worcester	0.6%	0.2%	0.6%	3.7%	8.5%	3.2%	100.0%
Statewide	0.2%	2.4%	1.0%	6.3%	0.2%	2.3%	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. 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 as calculated under 1997 Maryland tax law.
- ***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.

Fiscal 1998 County Revenues By Source (Per Capita)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	339	236	24	599	7	230	770
Anne Arundel	650	429	143	1,222	27	77	467
Baltimore City	720	213	115	1,048	28	508	1,124
Baltimore	670	500	123	1,293	16	151	444
Calvert	863	378	54	1,296	8	75	553
Caroline	386	248	33	668	8	135	890
Carroll	597	385	46	1,028	16	88	601
Cecil	537	295	33	865	12	116	706
Charles	635	328	73	1,036	6	144	715
Dorchester	477	224	51	752	3	212	849
Frederick	568	361	51	981	10	77	648
Garrett	667	200	94	961	6	214	959
Harford	583	368	53	1,004	10	92	572
Howard	878	555	201	1,634	25	76	457
Kent	655	291	66	1,012	12	196	607
Montgomery	952	717	188	1,857	28	131	386
Prince George's	681	337	187	1,205	25	168	586
Queen Anne's	638	415	108	1,161	13	118	605
St. Mary's	440	339	124	904	10	80	663
Somerset	274	170	22	466	4	169	764
Talbot	508	373	143	1,023	15	87	353
Washington	449	273	36	758	8	113	572
Wicomico	420	320	38	778	8	129	686
Worcester	973	168	326	1,467	34	156	299
Statewide	706	425	133	1,264	21	176	603

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 1998 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	1,002	335	0	95	3	2,040
Anne Arundel	0	544	281	1	81	116	2,272
Baltimore City	6	1,638	379	3	169	226	3,492
Baltimore	1	595	209	5	53	146	2,316
Calvert	10	637	156	2	139	0	2,237
Caroline	0	1,025	64	0	65	297	2,127
Carroll	0	689	130	0	91	138	2,093
Cecil	0	822	108	1	39	59	1,906
Charles	23	882	341	2	111	42	2,421
Dorchester	1	1,062	140	1	84	20	2,063
Frederick	1	726	210	0	87	242	2,256
Garrett	0	1,173	169	1	90	20	2,419
Harford	0	664	179	2	109	6	1,975
Howard	11	544	232	3	146	0	2,584
Kent	1	805	114	3	39	96	2,080
Montgomery	7	525	429	10	207	270	3,327
Prince George's	15	768	361	3	109	0	2,471
Queen Anne's	0	723	211	1	128	7	2,244
St. Mary's	0	743	265	2	76	263	2,262
Somerset	2	935	152	2	54	95	1,708
Talbot	1	441	159	0	45	269	1,953
Washington	1	686	154	1	67	0	1,673
Wicomico	1	817	216	0	77	198	2,096
Worcester	6	461	199	2	65	0	2,227
Statewide	6	785	296	4	119	132	2,620

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 1998 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	59	20	11	32	22	86	112	172
Anne Arundel	164	146	101	41	16	305	105	191
Baltimore City	262	339	186	0	35	560	196	359
Baltimore	98	133	83	22	27	264	74	215
Calvert	138	105	22	47	32	206	110	99
Caroline	86	29	31	52	32	144	57	39
Carroll	144	32	29	22	12	94	95	60
Cecil	66	35	29	53	22	139	76	54
Charles	114	134	47	53	34	268	52	133
Dorchester	81	41	22	75	53	191	175	53
Frederick	100	35	42	37	17	130	103	95
Garrett	96	33	22	23	15	93	327	162
Harford	125	78	20	37	29	163	113	140
Howard	207	110	97	26	35	268	131	182
Kent	229	53	28	59	36	176	75	119
Montgomery	172	134	99	37	17	287	149	253
Prince George's	129	134	55	34	8	231	88	241
Queen Anne's	93	45	29	47	57	178	120	213
St. Mary's	110	82	11	78	21	192	86	79
Somerset	93	26	13	35	16	91	110	192
Talbot	93	13	23	44	21	102	113	34
Washington	60	24	18	33	14	89	104	86
Wicomico	67	45	23	99	12	179	86	50
Worcester	105	30	34	55	13	131	75	166
Statewide	149	139	81	32	22	274	118	210

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 1998 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	284	102	99	972	292	7	34
Anne Arundel	0	296	63	27	1,021	118	34	30
Baltimore City	0	555	178	44	1,194	0	66	38
Baltimore	0	288	40	27	1,021	154	28	38
Calvert	0	210	65	30	1,202	11	84	23
Caroline	0	96	185	3	1,121	71	17	41
Carroll	0	154	55	25	1,162	105	17	41
Cecil	0	131	66	22	1,135	181	5	19
Charles	0	186	55	25	1,181	258	35	17
Dorchester	0	228	120	30	1,176	81	17	23
Frederick	0	198	72	54	1,156	98	22	18
Garrett	0	489	162	3	1,086	280	0	20
Harford	0	253	35	55	1,075	126	30	36
Howard	0	314	40	37	1,230	141	66	39
Kent	0	194	154	37	1,137	70	34	22
Montgomery	0	402	60	100	1,259	142	108	35
Prince George's	0	329	45	25	1,103	81	112	22
Queen Anne's	0	333	82	46	1,413	68	75	25
St. Mary's	0	165	38	150	1,180	17	43	18
Somerset	0	302	137	6	947	4	44	19
Talbot	0	147	102	16	945	64	73	18
Washington	0	189	70	11	928	133	22	18
Wicomico	0	135	102	44	1,113	95	63	22
Worcester	0	242	130	22	1,088	75	13	23
Statewide	0	328	73	46	1,138	110	62	31

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 1998 County Expenditures By Function (Per Capita)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	2	18	44	98	3	11	2,109
Anne Arundel	0	7	2	127	0	4	2,199
Baltimore City	0	130	145	116	0	89	3,376
Baltimore	13	50	10	137	0	94	2,263
Calvert	5	8	12	133	0	88	2,215
Caroline	6	5	3	82	0	58	1,920
Carroll	21	20	10	131	11	55	2,045
Cecil	3	32	5	90	4	1	1,900
Charles	5	36	5	126	0	6	2,317
Dorchester	8	0	22	101	4	46	2,129
Frederick	5	11	47	79	10	8	2,006
Garrett	6	8	19	78	3	2	2,346
Harford	2	20	4	77	3	7	2,007
Howard	4	32	8	236	0	7	2,627
Kent	11	26	8	44	5	10	2,158
Montgomery	0	110	6	279	7	37	3,004
Prince George's	0	75	2	186	0	122	2,461
Queen Anne's	9	42	11	109	3	18	2,505
St. Mary's	3	1	13	114	0	4	2,049
Somerset	2	15	13	35	1	34	1,742
Talbot	4	1	5	19	13	29	1,628
Washington	2	4	3	106	9	32	1,677
Wicomico	3	5	16	113	0	45	2,002
Worcester	13	4	13	82	187	70	2,199
Statewide	4	60	26	159	4	57	2,521

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 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 (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.

Year Ending June 30, 1998

Fiscal 1998 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	9,039,072	2,011,519	419,270	11,469,861	310,122	3,360,274	3,298,396	219,533
Anne Arundel	16,559,257	2,667,871	846,893	20,074,021	1,245,165	1,098,384	3,551,308	1,853,513
Calvert	1,566,590	216,350	126,543	1,909,483	39,612	8,162	708,771	113,143
Caroline	2,056,798	330,876	55,994	2,443,668	67,094	550,144	1,778,269	21,322
Carroll	5,964,831	2,179,408	411,065	8,555,304	497,793	2,255,774	2,674,566	1,587,466
Cecil	4,680,108	866,412	121,062	5,667,582	331,059	544,715	1,445,663	305,517
Charles	1,438,130	605,077	18,080	2,061,287	75,821	87,041	1,216,776	36,210
Dorchester	3,527,887	432,095	63,627	4,023,609	165,628	714,350	1,344,911	296,086
Frederick	20,852,448	3,085,749	643,212	24,581,409	1,099,212	3,470,402	4,887,915	2,206,426
Garrett	810,841	248,844	47,776	1,107,461	61,826	913,226	1,065,370	122,000
Harford	9,445,702	1,732,046	262,906	11,440,654	437,903	100,247	2,527,978	658,556
Kent	1,435,203	266,637	107,665	1,809,505	108,796	187,760	618,342	146,020
Montgomery	31,756,212	15,139,966	1,714,109	48,610,287	4,521,579	840,423	7,173,337	7,215,843
Prince George's	42,944,773	11,945,134	2,851,833	57,741,740	2,888,809	1,646,106	9,749,312	1,423,852
Queen Anne's	661,379	187,680	9,854	858,913	51,527	0	367,439	86,047
St. Mary's	152,706	95,894	1,585	250,185	25,164	0	95,668	33,838
Somerset	990,741	125,006	19,231	1,134,978	69,218	440,891	643,513	42,860
Talbot	4,428,266	947,989	58,189	5,434,444	247,260	749,890	1,753,281	426,673
Washington	10,572,538	1,719,802	1,374,034	13,666,374	515,404	1,094,417	3,934,356	879,199
Wicomico	11,284,951	1,261,051	838,624	13,384,626	680,915	241,480	2,252,469	835,417
Worcester	20,549,780	778,383	2,572,048	23,900,211	3,026,793	1,553,075	3,059,282	5,818,589
Statewide	200,718,213	46,843,789	12,563,600	260,125,602	16,466,700	19,856,761	54,146,922	24,328,110

Year Ending June 30, 1998

Fiscal 1998 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	387,048	7,265,251	15,839,644	50,737	1,852,099	18,990	36,806,704
Anne Arundel	0	6,503,205	12,801,055	889,531	1,704,306	4,856,720	48,074,003
Calvert	237,869	1,067,945	1,323,218	650	406,689	0	4,747,597
Caroline	0	2,349,735	1,742,704	4,603	599,950	754,622	7,962,376
Carroll	0	6,517,806	7,481,972	81,045	1,845,888	0	24,979,808
Cecil	0	2,295,895	6,395,643	45,408	927,142	0	15,662,729
Charles	0	1,340,027	2,915,017	2,750	397,525	350,945	7,143,372
Dorchester	0	2,355,347	4,849,480	28,208	522,402	113,651	12,058,325
Frederick	24,804	10,589,547	19,856,870	428,699	3,842,178	631,079	61,028,994
Garrett	1,300	2,101,896	1,325,195	14,329	502,492	348,777	5,461,976
Harford	0	3,286,781	7,956,271	39,454	1,381,092	380,352	24,922,507
Kent	0	952,122	1,862,041	10,863	218,149	200,000	5,161,476
Montgomery	0	15,229,603	19,394,851	370,423	7,833,863	414,980	96,375,586
Prince George's	125,700	12,944,970	8,727,296	1,805,388	5,322,143	2,857,480	92,287,826
Queen Anne's	0	453,486	996,074	7,104	463,777	0	2,830,881
St. Mary's	92,269	221,775	857,295	0	104,796	0	1,459,215
Somerset	0	1,127,264	854,255	6,200	55,309	201,458	3,448,682
Talbot	9,458	2,939,302	22,333,335	68,405	2,846,696	12,625	33,882,067
Washington	0	5,907,972	31,947,325	76,434	4,619,997	2,141,007	58,874,513
Wicomico	0	3,329,366	9,705,642	106,202	787,377	413,016	28,407,144
Worcester	0	10,430,946	28,265,972	930,955	2,270,249	11,674,338	80,499,464
Statewide	878,448	99,210,241	207,431,155	4,967,388	38,504,119	25,370,040	652,075,245

Year Ending June 30, 1998

Fiscal 1998 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	3,526,480	4,504,740	3,192,532	278,389	7,975,661	3,788,825	13,469,210	0
Anne Arundel	3,791,984	7,366,283	4,896,818	671,516	12,934,617	8,100,065	10,324,163	0
Calvert	613,384	478,469	0	0	478,469	444,395	1,195,913	0
Caroline	1,090,211	1,227,021	52,380	142,501	1,421,902	1,621,629	2,102,110	0
Carroll	2,179,142	3,240,537	305,952	49,465	3,595,954	2,932,106	8,852,407	3,100
Cecil	2,565,090	2,449,858	73,491	175,022	2,698,371	1,923,598	5,735,288	0
Charles	873,730	473,688	3,000	117,672	594,360	521,637	3,528,531	0
Dorchester	858,757	2,348,517	927,719	182,480	3,458,716	1,131,548	5,011,280	0
Frederick	6,731,961	10,586,944	269,452	1,123,141	11,979,537	8,240,048	13,900,337	3,539,902
Garrett	741,425	208,468	625	0	209,093	1,086,081	1,528,507	0
Harford	2,607,735	5,284,686	231,676	30,507	5,546,869	3,721,998	8,018,671	0
Kent	569,060	761,195	66,853	7,100	835,148	878,196	2,032,732	0
Montgomery	22,841,413	8,778,569	0	3,083,590	11,862,159	11,185,176	15,668,971	0
Prince George's	15,946,413	18,309,606	429,899	2,414,303	21,153,808	16,076,431	13,838,475	0
Queen Anne's	377,551	396,578	21,600	8,800	426,978	378,632	798,035	0
St. Mary's	169,168	21,446	1,000	1,975	24,421	88,591	846,053	0
Somerset	354,473	771,161	49,939	25,095	846,195	468,699	1,002,759	0
Talbot	1,376,422	3,284,382	217,425	271,719	3,773,526	1,906,024	3,824,974	17,609,577
Washington	4,237,291	7,221,136	3,969,883	1,218,006	12,409,025	2,927,579	14,019,392	17,497,637
Wicomico	1,910,576	5,774,822	2,817,293	794,466	9,386,581	3,636,844	9,065,958	0
Worcester	4,071,999	11,000,115	3,172,457	783,679	14,956,251	10,019,610	15,533,905	3,037,607
Statewide	77,434,265	94,488,221	20,699,994	11,379,426	126,567,641	81,077,712	150,297,671	41,687,823

Year Ending June 30, 1998

Fiscal 1998 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Total Debt Service	Miscellaneous	Total
Allegany	17,258,035	892,111	3,170,983	39,717	1,858,818	802,622	35,524,427
Anne Arundel	18,424,228	2,094,482	685,244	0	2,701,103	4,774,902	45,406,560
Calvert	1,640,308	721,564	50,390	17,848	971,727	116,455	4,610,145
Caroline	3,723,739	322,415	471,144	167,022	771,647	171,352	8,139,432
Carroll	11,787,613	1,240,897	2,434,078	6,161	462,466	1,819,970	23,526,281
Cecil	7,658,886	629,225	395,375	0	662,423	98,221	14,707,591
Charles	4,050,168	987,897	0	47,492	304,082	385,364	7,243,093
Dorchester	6,142,828	113,054	537,925	4,161	579,574	1,138,617	12,833,632
Frederick	25,680,287	5,037,283	1,881,108	1,039,487	6,555,985	447,131	59,352,779
Garrett	2,614,588	303,789	896,729	173,159	434,805	110,829	5,484,417
Harford	11,740,669	771,110	205,240	13,527	1,297,475	1,921,775	24,104,400
Kent	2,910,928	58,323	470,438	5,794	268,978	14,438	5,133,107
Montgomery	26,854,147	21,801,299	1,902,459	715,293	5,982,506	7,288,437	99,247,713
Prince George's	29,914,906	8,535,492	1,449,940	467,024	8,220,149	5,425,465	91,113,197
Queen Anne's	1,176,667	46,999	2,203	0	38,497	63,155	2,132,050
St. Mary's	934,644	106,301	11,881	28,033	94,394	6,090	1,374,932
Somerset	1,471,458	1,081	476,695	49,819	235,292	250,830	3,685,843
Talbot	23,340,575	664,799	1,141,047	295,487	3,716,262	361,544	34,669,662
Washington	34,444,608	2,391,054	1,916,107	752,944	1,903,524	639,851	58,694,404
Wicomico	12,702,802	1,049,368	168,340	12,443	1,742,918	1,189,320	28,162,348
Worcester	28,591,122	6,662,266	788,889	6,446,653	7,961,959	443,405	69,922,544
Statewide	273,063,206	54,430,809	19,056,215	10,282,064	46,764,584	27,469,773	635,068,557

Year Ending June 30, 1997

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

Year Ending June 30, 1997

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

Year Ending June 30, 1996

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

Year Ending June 30, 1996

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	1,351,338	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

Year Ending June 30, 1995

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

Year Ending June 30, 1995

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

Year Ending June 30, 1994

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

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. 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, 1998

Fiscal 1998 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	24.6%	5.5%	1.1%	31.2%	0.8%	9.1%	9.0%	0.6%
Anne Arundel	34.4%	5.5%	1.8%	41.8%	2.6%	2.3%	7.4%	3.9%
Calvert	33.0%	4.6%	2.7%	40.2%	0.8%	0.2%	14.9%	2.4%
Caroline	25.8%	4.2%	0.7%	30.7%	0.8%	6.9%	22.3%	0.3%
Carroll	23.9%	8.7%	1.6%	34.2%	2.0%	9.0%	10.7%	6.4%
Cecil	29.9%	5.5%	0.8%	36.2%	2.1%	3.5%	9.2%	2.0%
Charles	20.1%	8.5%	0.3%	28.9%	1.1%	1.2%	17.0%	0.5%
Dorchester	29.3%	3.6%	0.5%	33.4%	1.4%	5.9%	11.2%	2.5%
Frederick	34.2%	5.1%	1.1%	40.3%	1.8%	5.7%	8.0%	3.6%
Garrett	14.8%	4.6%	0.9%	20.3%	1.1%	16.7%	19.5%	2.2%
Harford	37.9%	6.9%	1.1%	45.9%	1.8%	0.4%	10.1%	2.6%
Kent	27.8%	5.2%	2.1%	35.1%	2.1%	3.6%	12.0%	2.8%
Montgomery	33.0%	15.7%	1.8%	50.4%	4.7%	0.9%	7.4%	7.5%
Prince George's	46.5%	12.9%	3.1%	62.6%	3.1%	1.8%	10.6%	1.5%
Queen Anne's	23.4%	6.6%	0.3%	30.3%	1.8%	0.0%	13.0%	3.0%
St. Mary's	10.5%	6.6%	0.1%	17.1%	1.7%	0.0%	6.6%	2.3%
Somerset	28.7%	3.6%	0.6%	32.9%	2.0%	12.8%	18.7%	1.2%
Talbot	13.1%	2.8%	0.2%	16.0%	0.7%	2.2%	5.2%	1.3%
Washington	18.0%	2.9%	2.3%	23.2%	0.9%	1.9%	6.7%	1.5%
Wicomico	39.7%	4.4%	3.0%	47.1%	2.4%	0.9%	7.9%	2.9%
Worcester	25.5%	1.0%	3.2%	29.7%	3.8%	1.9%	3.8%	7.2%
Statewide	30.8%	7.2%	1.9%	39.9%	2.5%	3.0%	8.3%	3.7%

Year Ending June 30, 1998

Fiscal 1998 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	1.1%	19.7%	43.0%	0.1%	5.0%	0.1%	100.0%
Anne Arundel	0.0%	13.5%	26.6%	1.9%	3.5%	10.1%	100.0%
Calvert	5.0%	22.5%	27.9%	0.0%	8.6%	0.0%	100.0%
Caroline	0.0%	29.5%	21.9%	0.1%	7.5%	9.5%	100.0%
Carroll	0.0%	26.1%	30.0%	0.3%	7.4%	0.0%	100.0%
Cecil	0.0%	14.7%	40.8%	0.3%	5.9%	0.0%	100.0%
Charles	0.0%	18.8%	40.8%	0.0%	5.6%	4.9%	100.0%
Dorchester	0.0%	19.5%	40.2%	0.2%	4.3%	0.9%	100.0%
Frederick	0.0%	17.4%	32.5%	0.7%	6.3%	1.0%	100.0%
Garrett	0.0%	38.5%	24.3%	0.3%	9.2%	6.4%	100.0%
Harford	0.0%	13.2%	31.9%	0.2%	5.5%	1.5%	100.0%
Kent	0.0%	18.4%	36.1%	0.2%	4.2%	3.9%	100.0%
Montgomery	0.0%	15.8%	20.1%	0.4%	8.1%	0.4%	100.0%
Prince George's	0.1%	14.0%	9.5%	2.0%	5.8%	3.1%	100.0%
Queen Anne's	0.0%	16.0%	35.2%	0.3%	16.4%	0.0%	100.0%
St. Mary's	6.3%	15.2%	58.8%	0.0%	7.2%	0.0%	100.0%
Somerset	0.0%	32.7%	24.8%	0.2%	1.6%	5.8%	100.0%
Talbot	0.0%	8.7%	65.9%	0.2%	8.4%	0.0%	100.0%
Washington	0.0%	10.0%	54.3%	0.1%	7.8%	3.6%	100.0%
Wicomico	0.0%	11.7%	34.2%	0.4%	2.8%	1.5%	100.0%
Worcester	0.0%	13.0%	35.1%	1.2%	2.8%	14.5%	100.0%
Statewide	0.1%	15.2%	31.8%	0.8%	5.9%	3.9%	100.0%

Year Ending June 30, 1998

Fiscal 1998 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	9.9%	12.7%	9.0%	0.8%	22.5%	10.7%	37.9%	0.0%
Anne Arundel	8.4%	16.2%	10.8%	1.5%	28.5%	17.8%	22.7%	0.0%
Calvert	13.3%	10.4%	0.0%	0.0%	10.4%	9.6%	25.9%	0.0%
Caroline	13.4%	15.1%	0.6%	1.8%	17.5%	19.9%	25.8%	0.0%
Carroll	9.3%	13.8%	1.3%	0.2%	15.3%	12.5%	37.6%	0.0%
Cecil	17.4%	16.7%	0.5%	1.2%	18.3%	13.1%	39.0%	0.0%
Charles	12.1%	6.5%	0.0%	1.6%	8.2%	7.2%	48.7%	0.0%
Dorchester	6.7%	18.3%	7.2%	1.4%	27.0%	8.8%	39.0%	0.0%
Frederick	11.3%	17.8%	0.5%	1.9%	20.2%	13.9%	23.4%	6.0%
Garrett	13.5%	3.8%	0.0%	0.0%	3.8%	19.8%	27.9%	0.0%
Harford	10.8%	21.9%	1.0%	0.1%	23.0%	15.4%	33.3%	0.0%
Kent	11.1%	14.8%	1.3%	0.1%	16.3%	17.1%	39.6%	0.0%
Montgomery	23.0%	8.8%	0.0%	3.1%	12.0%	11.3%	15.8%	0.0%
Prince George's	17.5%	20.1%	0.5%	2.6%	23.2%	17.6%	15.2%	0.0%
Queen Anne's	17.7%	18.6%	1.0%	0.4%	20.0%	17.8%	37.4%	0.0%
St. Mary's	12.3%	1.6%	0.1%	0.1%	1.8%	6.4%	61.5%	0.0%
Somerset	9.6%	20.9%	1.4%	0.7%	23.0%	12.7%	27.2%	0.0%
Talbot	4.0%	9.5%	0.6%	0.8%	10.9%	5.5%	11.0%	50.8%
Washington	7.2%	12.3%	6.8%	2.1%	21.1%	5.0%	23.9%	29.8%
Wicomico	6.8%	20.5%	10.0%	2.8%	33.3%	12.9%	32.2%	0.0%
Worcester	5.8%	15.7%	4.5%	1.1%	21.4%	14.3%	22.2%	4.3%
Statewide	12.2%	14.9%	3.3%	1.8%	19.9%	12.8%	23.7%	6.6%

Year Ending June 30, 1998

Fiscal 1998 Municipal Expenditures By County By Function (% of Total)

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Total Debt Service	Miscellaneous	Total
Allegany	48.6%	2.5%	8.9%	0.1%	5.2%	2.3%	100.0%
Anne Arundel	40.6%	4.6%	1.5%	0.0%	5.9%	10.5%	100.0%
Calvert	35.6%	15.7%	1.1%	0.4%	21.1%	2.5%	100.0%
Caroline	45.7%	4.0%	5.8%	2.1%	9.5%	2.1%	100.0%
Carroll	50.1%	5.3%	10.3%	0.0%	2.0%	7.7%	100.0%
Cecil	52.1%	4.3%	2.7%	0.0%	4.5%	0.7%	100.0%
Charles	55.9%	13.6%	0.0%	0.7%	4.2%	5.3%	100.0%
Dorchester	47.9%	0.9%	4.2%	0.0%	4.5%	8.9%	100.0%
Frederick	43.3%	8.5%	3.2%	1.8%	11.0%	0.8%	100.0%
Garrett	47.7%	5.5%	16.4%	3.2%	7.9%	2.0%	100.0%
Harford	48.7%	3.2%	0.9%	0.1%	5.4%	8.0%	100.0%
Kent	56.7%	1.1%	9.2%	0.1%	5.2%	0.3%	100.0%
Montgomery	27.1%	22.0%	1.9%	0.7%	6.0%	7.3%	100.0%
Prince George's	32.8%	9.4%	1.6%	0.5%	9.0%	6.0%	100.0%
Queen Anne's	55.2%	2.2%	0.1%	0.0%	1.8%	3.0%	100.0%
St. Mary's	68.0%	7.7%	0.9%	2.0%	6.9%	0.4%	100.0%
Somerset	39.9%	0.0%	12.9%	1.4%	6.4%	6.8%	100.0%
Talbot	67.3%	1.9%	3.3%	0.9%	10.7%	1.0%	100.0%
Washington	58.7%	4.1%	3.3%	1.3%	3.2%	1.1%	100.0%
Wicomico	45.1%	3.7%	0.6%	0.0%	6.2%	4.2%	100.0%
Worcester	40.9%	9.5%	1.1%	9.2%	11.4%	0.6%	100.0%
Statewide	43.0%	8.6%	3.0%	1.6%	7.4%	4.3%	100.0%

APPENDICES

Appendix I
POPULATION AND LAND AREA

	Population[1]	Land Area[2]
ALLEGANY COUNTY	71,333	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	476,060	418.00
Annapolis	33,234	7.20
Highland Beach	105	0.08
BALTIMORE CITY	645,593	80.30
BALTIMORE COUNTY	721,874	612.00
CALVERT COUNTY	71,877	219.00
Chesapeake Beach	3,118	2.03
North Beach	1,428	0.30
CAROLINE COUNTY	29,489	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	149,697	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	82,522	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	117,963	502.00
Indian Head	3,863	1.10
La Plata	6,504	6.45
Port Tobacco	40	0.10
DORCHESTER COUNTY	29,503	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	186,777	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	29,238	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	214,668	448.00
Aberdeen	13,090	6.05
Bel Air	9,439	2.90
Havre de Grace	10,092	3.63
HOWARD COUNTY	236,388	251.00

	Population[1]	Land Area[2]
KENT COUNTY	18,925	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	840,879	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	777,811	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	39,672	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	87,670	373.00
Leonardtown	1,456	6.40
SOMERSET COUNTY	24,296	341.00
Crisfield	2,760	2.20
Princess Anne	1,815	5.70
TALBOT	33,065	279.00
Easton	10,195	8.19
Oxford	701	0.41
St. Michaels	1,262	0.87
Trappe	1,084	0.74
WASHINGTON COUNTY	127,352	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	79,367	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	42,789	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 1998 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, 1998

	County	Municipal
***+ALLEGANY**	$2.47	
Barton	$2.37	$0.58
Cumberland	$2.25	$2.62
Frostburg	$2.28	$1.25
Lonaconing	$2.33	$0.85
Luke	$2.32	$0.58
Midland	$2.37	$0.70
Westernport	$2.33	$1.50
***+ANNE ARUNDEL**	$2.38	
City of Annapolis	$1.37	$1.68
Highland Beach	$2.38	$1.04
***BALTIMORE CITY**	$5.85	
***BALTIMORE**	$2.855	
+CALVERT	$2.23	
Chesapeake Beach	$1.39	$1.34
North Beach	$1.39	$1.92
+CAROLINE	$2.42	
Denton	$2.12	$1.25
Federalsburg	$2.12	$1.50
Goldsboro	$2.32	$1.00
Greensboro	$2.12	$1.40
Henderson	$2.32	$0.50
Hillsboro	$2.32	$0.40
Marydel	$2.32	$0.75
-Preston	$2.12	$0.90
Personal Property	$2.12	$0.70
Ridgely	$2.12	$1.40
Templeville	$2.32	$0.44
(Also in Q.A. Co.)		
CARROLL	$2.62	
Hampstead		$0.45
Manchester		$0.46
Mount Airy		$0.59
(Also in Fred. Co.)		
New Windsor		$0.45
Sykesville		$0.77
Taneytown		$0.78
Union Bridge		$0.75
Westminster		$0.88
***CECIL**	$2.45	
Cecilton		$0.60
Charlestown		$0.80
Chesapeake City		$1.18
Elkton		$1.12
North East		$1.20
Perryville		$0.94
-Port Deposit		$1.50
Personal Property		$1.99
Rising Sun		$0.90

	County	Municipal
***+CHARLES**	$2.44	
Indian Head	$2.38	$0.80
La Plata	$2.27	$0.65
Port Tobacco	$2.44	$0.10
DORCHESTER	$2.195	
Brookview		$0.40
Cambridge		$1.69
Church Creek		$0.30
East New Market		$1.60
Eldorado		$0.38
Galestown		$0.65
Hurlock		$1.35
Secretary		$0.80
Vienna		$1.00
***FREDERICK**	$2.26	
Brunswick		$1.27
Burkittsville		$0.40
Emmitsburg		$0.61
Frederick City		$1.59
Middletown		$0.58
Mount Airy		$0.59
(Also in Carroll Co.)		
Myersville		$0.65
New Market		$0.30
Rosemont		$0.10
Thurmont		$0.62
Walkersville		$0.44
Woodsboro		$0.38
***GARRETT**	$2.59	
Accident		$0.58
Deer Park		$0.75
Friendsville		$0.59
Grantsville		$0.71
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

	County	Municipal
***MONTGOMERY**	$1.962	
Barnesville		$0.20
~ Battery Park		$0.125
Brookeville		$0.45
Chevy Chase		$0.18
Chevy Chase, Sec. 3		$0.20
Chevy Chase, Sec. 5		$0.04
Chevy Chase View		$0.08
Chevy Chase Village		$0.27
~ Drummond		$0.12
~ Friendship Heights		$0.28
Gaithersburg		$0.53
Garrett Park		$0.55
Glen Echo		$0.36
Personal Property		$0.80
Kensington		$0.50
Laytonsville		$0.35
Martin's Additions		$0.19
North Chevy Chase		$0.13
Now a Municipal Government		
~ Oakmont		$0.15
Poolesville		$0.66
Rockville - Primary Rate		$0.82
Somerset		$0.31
Takoma Park	N/A	$1.535
(Annexed all from P.G. Co. eff. 97/98 tax year.)		
Washington Grove		$0.63
***+PRINCE GEORGE'S**	$2.421	
Berwyn Heights	$2.091	$1.04
Bladensburg	$2.061	$1.47
^Bowie	$2.301	$0.67
Brentwood	$2.321	$0.62
Capitol Heights	$2.151	$1.10
Cheverly	$2.081	$0.87
College Park	$2.251	$0.57
Colmar Manor	$2.261	$1.00
Personal Property	$2.261	$1.55
Cottage City	$2.091	$0.90
District Heights	$2.081	$1.10
Eagle Harbor	$2.181	$0.75
Edmonston	$2.101	$0.73
Fairmont Heights	$2.251	$0.75
Forest Heights	$2.091	$0.53
^Glenarden	$2.101	$0.63
Greenbelt	$2.071	$1.44
^Hyattsville	$2.071	$1.25
Landover Hills	$2.101	$1.00
Laurel	$2.061	$1.42
Morningside	$2.101	$1.00
Mount Rainier	$2.001	$1.29
New Carrollton	$2.281	$0.91
North Brentwood	$2.311	$0.72
C & I Real Prop.	$2.311	$1.20
Riverdale	$2.071	$1.26
Seat Pleasant	$2.171	$1.00
Takoma Park		
(Annexed all to Mont. Co. eff. 97/98 tax yr.)		
University Park	$2.081	$1.45
Upper Marlboro	$2.241	$0.60

	County	Municipal
QUEEN ANNE'S	$2.25	
Barclay		$0.25
Centreville		$0.95
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**	$2.08	
Leonardtown		$0.37
SOMERSET	$2.15	
Crisfield		$1.50
Princess Anne		$1.93
TALBOT	$1.39	
Easton	1.356	$1.00
Oxford	1.372	$0.57
Queen Anne	1.39	$0.55
(Also in Q.A. Co.)		
-St. Michaels	1.372	$0.90
Personal Property of Utilities		
Other Pers. Prop.		$0.45
Trappe	1.39	$0.54
***WASHINGTON**	$2.31	
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	$1.72	
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 JANUARY 1, 1999

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		
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 Not Subject to ST	0.5
North Beach	All Activities Not Subject to ST	1.5
County Area	All Activities Not Subject to ST	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 Not Subject to ST	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 (H)	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 #2 (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 (Sec. #4) (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., Golf Green	5.0
	All Other Activities	*10.0
Edmonston (D)	All Activities	4.0
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., Golf Green	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
Hancock, Williamsport	All Activities	*10.0
Keedysville(D)(G), Sharpsburg(D)(G)	All Activities	5.0
Smithburg (D)	Amusement Rides, Bingo, Concessions	1.0
	All Other Activities	5.0
County Area (D)(G)	Bingo	3.0
	All Other Activities	5.0

TAX AREA	ACTIVITIES	TAX % RATE
WICOMICO COUNTY		
Delmar (D), Hebron (D), Mardella Springs (D), Pittsville (D), Sharpstown (D), Williards (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 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, Bureau of Revenue Estimates

Appendix IV

INCOME TAX RATES

(As a Percentage of the State Income Tax Liability Under 1997 Tax Law)
Year Ended June 30, 1998

ALLEGANY	58%
ANNE ARUNDEL	50%
BALTIMORE CITY	50%
BALTIMORE	55%
CALVERT	50%
CAROLINE	60%
CARROLL	55%
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	58%
SOMERSET	60%
TALBOT	35%
WASHINGTON	50%
WICOMICO	60%
WORCESTER	20%

Sources: *Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1999)*
Department of Legislative Services

Appendix V

PROPERTY TRANSFER TAX RATES*

Year Ended June 30, 1998

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%)
HOWARD	$10.00 per $1,000 (1%)
KENT	$5.00 per $1,000 (.5%)
MONTGOMERY[1]	$5.00 per $1,000 (.25% - 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 1999)*
Department of Legislative Services

Appendix VI

RECORDATION TAX RATES

(PER $500 OF CONSIDERATION PAID)
Year Ended June 30, 1998

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	$3.30
TALBOT	$3.30
WASHINGTON	$3.80
WICOMICO	$2.30
WORCESTER	$3.30

Source: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1999)

Appendix VII

SALES AND SERVICE TAX RATES

Year Ended June 30, 1998

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.
	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/ $13 mo.
	steam	8%
	fuel oil	8%
	natural gas	8%
	liquefied petroleum	8%
BALTIMORE(1)	telephone	8%
	electricity	7.5%
	hotels/motels	8%
CAROLINE	boat slips	$250-$300/year
CECIL	hotels/motels	5%
CHARLES	hotels/motels	5%
DORCHESTER	hotels/motels	4%
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 line
	electricity	$.0027571/k.w. hr(non-res); $.0010404/k.w. hr(res.)
	fuel oil	$.0128400/per gal. (res.) $.0340250/per gal. (non-res.)
	gas (natural)	$.0093864/therm. (res.) $.0248740/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 (2)	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%
	boat slips	$250 per year
TALBOT	hotels/motels	3%
WICOMICO	hotels/motels	4%
	food tax	1%
	boat slips	$20 per foot/yr.
WORCESTER(3)	hotels/motels	3%

(1) Baltimore County electricity tax capped at $600,000 per customer.

(2) Prince George's County energy taxes are levied as a sales tax based on calculated county-wide average prices.

(3) Worcester County food tax revenue distributed to Town of Ocean City.

Source: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1999)

Appendix VIII

TRAILER PARK TAX RATES

Year Ended June 30, 1998

ALLEGANY	15% of rental charges
ANNE ARUNDEL	15% of rental charges ($32 per month maximum)
BALTIMORE CITY	--
BALTIMORE	10% of rental charges
CALVERT	20% of rental charges
CAROLINE	$15.00 per month per unit
CARROLL	Variable
CECIL	$20.00 per month per unit
CHARLES	$15 per month per unit
DORCHESTER	15% of rental charges
FREDERICK	15% of rental charges
GARRETT	15% of rental charges
HARFORD	$10.00 per month per unit
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 unit
QUEEN ANNE'S	--
ST. MARY'S	10% of rental charges
SOMERSET	--
TALBOT	$50 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 1999)

Appendix IX
COUNTY BOND RATING

SUBDIVISION	MOODY'S November 1998	STANDARD & POORS November 1998
ALLEGANY*	Baa2	A-
ANNE ARUNDEL	Aa1	AA+
BALTIMORE CITY*	A1	A
BALTIMORE	Aaa	AAA
CALVERT	Aa	AA-
CAROLINE*	A3	Not Rated
CARROLL	Aa3	AA
CECIL	A	A+
CHARLES	Aa3	AA-
DORCHESTER*	A2	A
FREDERICK	Aa2	AA
GARRETT(1)*	Aaa	AAA
HARFORD	Aa2	AA-
HOWARD	Aaa	AAA
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	Aa3	Not Rated

(1) MBIA Insured for specific projects. Not county rating.
* Purchases Bond Insurance

Source: Maryland Association of Counties(Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 1999)

NOTES TO PUBLICATION

NOTES TO THE PUBLICATION

Year Ended June 30, 1998

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 1998 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

Changes for the fiscal 1998 report were minimal, as follows:

- **Montgomery County:** Beginning in fiscal 1998, Montgomery County transportation figures were reduced by the federal and State contributions to the Washington Metro Area Transit Authority. For comparability purposes, these amounts were also removed from the five-year expenditure summaries for fiscal 1994 through fiscal 1998.

- **Montgomery County:** Chapter 476, Laws of Maryland 1996, transferred the responsibility for the board of social services and the local health department from the State to the county effective October 1996. The county combined these departments and in fiscal 1998 began apportioning the costs between the two functions differently. Therefore, the expenditures for health and social services are not comparable with prior fiscal years.

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, 1998.

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
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, 1998, Prince George's County was liable for nonself-supporting WSSC debt as a guarantor on bonds issued by WSSC in the amount of $21,470,000.

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	19.8%
Dorchester	22.4%
Kent	12.5%
Queen Anne's	25.5%
Talbot	19.8%
	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, 1998, the authority incurred total expenses for waste control of $61,953,980 and recognized revenues of $63,354,231. In addition, the authority had $350,840,000 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, 1998 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. Frederick County Board of Education
31. Fruitland, City of
32. Garrett County Board of Education
33. Garrett County Commission
34. Garrett Co. Community Action Comm.
35. Garrett County Roads Board
36. Greenbelt, City of
37. Hagerstown, City of
38. Hagerstown Junior College
39. Harford Community College
40. Harford County Board of Education
41. Harford County Government
42. Harford County Library
43. Housing Authority of Cambridge
44. Howard Community College
45. Howard County Board of Education
46. Howard Co. Community Action Comm.
47. Hurlock, Town of
48. Hyattsville, City of
49. Manchester, Town of
50. Middletown, Town of
51. Montgomery College
52. Mount Rainier, City of
53. New Carrollton, City of
54. North Beach, Town of
55. Northeast Maryland Waste Disposal Authority
56. Oxford, Town of
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

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