

**Local Government Finances
in Maryland
Fiscal Year Ending June 30, 1999**

**Fifty-First Report to the Governor
and the General Assembly of Maryland**



**May 2001
Department of Legislative Services**

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

May 14, 2001

Karl S. Aro
Executive Director

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

To the Honorable,
General Assembly of Maryland

Presented herewith is the fifty-first annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 1999. 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, 1999. 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/nsc

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

Allegheny County

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Year Ending June 30, 1999

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	14,102,572,168						14,102,572,168
Assessable Base - Prior Year	13,702,108,737						13,702,108,737
Increase/(Decrease)	400,463,431	0	0	0	0	0	400,463,431
% Increase/(Decrease)	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	2.9%
Assessable Base per Capita	29,351	0	0	0	0	0	29,351
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	366,354,790						366,354,790
Enterprise Fund Debt	298,708,551						298,708,551
State Loans	3,711,764	2,009,489					5,721,253
Short-term Debt	35,000,000						35,000,000
Subtotal	703,775,105	2,009,489	0	0	0	0	705,784,594
Plus: New Issues During the Year							
General Long-term Debt	50,060,000						50,060,000
Enterprise Fund Debt	42,215,000						42,215,000
State Loans	51,000,000						51,000,000
Short-term Debt	143,275,000	0	0	0	0	0	143,275,000
Subtotal		0	0	0	0	0	
Less: Debt Redeemed During the Year							
General Long-term Debt	77,741,684						77,741,684
Enterprise Fund Debt	60,049,211						60,049,211
State Loans	210,196	366,377					576,573
Short-term Debt							0
Subtotal	138,001,091	366,377	0	0	0	0	138,367,468
Debt Outstanding, End of the Year							
General Long-term Debt	338,673,106	0	0	0	0	0	338,673,106
Enterprise Fund Debt	280,874,340	0	0	0	0	0	280,874,340
State Loans	3,501,568	1,643,112	0	0	0	0	5,144,680
Short-term Debt	86,000,000	0	0	0	0	0	86,000,000
Subtotal	709,049,014	1,643,112	0	0	0	0	710,692,126
Less: Sinking Fund Assets							
Total Public Debt	84,119,222						84,119,222
Debt to Assessable Base	624,929,792	1,643,112	0	0	0	0	626,572,904
	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	4.4%
Revenues and Expenditures							
Total Revenues	897,554,335	434,416	500,737,264	63,430,635	37,680,738	14,099,652	1,151,933,762
Total Expenditures	858,467,342	434,416	503,739,167	61,421,673	37,680,738	14,230,486	1,113,970,544
Excess of Revenues Over/ (Under) Expenditures	39,086,993	0	(3,001,903)	2,008,962	0	(130,834)	37,963,218

Year Ending June 30, 1999

Baltimore City

Property Valuation	Account						Total
	City Council	With State High. Admin.	Board of Education	Board of Health	Library Board		
Assessable Base - Current Year	8,311,294,182					8,311,294,182	
Assessable Base - Prior Year	8,126,886,473					8,126,886,473	
Increase/(Decrease)	184,407,709					184,407,709	
% Increase/(Decrease)	2.3%					2.3%	
Assessable Base per Capita	13,137					13,137	
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	467,201,272					467,201,272	
Enterprise Fund Debt	542,516,439					542,516,439	
State Loans	10,703,422					19,930,255	
Short-term Debt						0	
Subtotal	1,020,421,133					1,029,647,966	
Plus: New Issues During the Year							
General Long-term Debt	63,251,566					63,251,566	
Enterprise Fund Debt	27,444,543					27,444,543	
State Loans						0	
Short-term Debt						0	
Subtotal	90,696,109					90,696,109	
Less: Debt Redeemed During the Year							
General Long-term Debt	25,474,324					25,474,324	
Enterprise Fund Debt	31,223,194					31,223,194	
State Loans	1,350,087					4,029,075	
Short-term Debt						0	
Subtotal	58,047,605					60,726,593	
Debt Outstanding, End of the Year							
General Long-term Debt	504,978,514					504,978,514	
Enterprise Fund Debt	538,737,788					538,737,788	
State Loans	9,353,335					15,901,180	
Short-term Debt	0					0	
Subtotal	1,053,069,637					1,059,617,482	
Less: Sinking Fund Assets							
Total Public Debt	1,053,069,637					1,059,617,482	
Debt to Assessable Base	12.7%					12.7%	
Revenues and Expenditures							
Total Revenues	1,574,233,858					27,646,408	
Total Expenditures	1,541,236,339					2,272,970,139	
Excess of Revenues Over/							
(Under) Expenditures	32,997,519					58,769,362	

Year Ending June 30, 1999

Baltimore County

Property Valuation	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Assessable Base - Current Year	17,932,691,805					17,932,691,805
Assessable Base - Prior Year	17,410,000,933					17,410,000,933
Increase/(Decrease)	522,690,872	0	0	0	0	522,690,872
% Increase/(Decrease)	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Assessable Base per Capita	24,772	0	0	0	0	24,772
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	922,670,314					922,670,314
Enterprise Fund Debt	206,667					206,667
State Loans	0					0
Short-term Debt	922,876,981	0	0	0	0	922,876,981
Subtotal						
Plus: New Issues During the Year						
General Long-term Debt	130,957,211					130,957,211
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	130,957,211	0	0	0	0	130,957,211
Less: Debt Redeemed During the Year						
General Long-term Debt	187,341,712					187,341,712
Enterprise Fund Debt	103,333					103,333
State Loans	0					0
Short-term Debt						0
Subtotal	187,445,045	0	0	0	0	187,445,045
Debt Outstanding, End of the Year						
General Long-term Debt	866,285,813	0	0	0	0	866,285,813
Enterprise Fund Debt	103,334	0	0	0	0	103,334
State Loans	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	866,389,147	0	0	0	0	866,389,147
Less: Sinking Fund Assets	2,500,000					2,500,000
Total Public Debt	863,889,147	0	0	0	0	863,889,147
Debt to Assessable Base	4.8%	0.0%	0.0%	0.0%	0.0%	4.8%
Revenues and Expenditures						
Total Revenues	1,319,473,040	766,451,765	114,107,613	74,416,212	27,471,418	1,741,916,417
Total Expenditures	1,275,206,581	771,246,319	115,448,656	74,416,212	27,782,735	1,704,096,872
Excess of Revenues Over/ (Under) Expenditures	44,266,459	(4,794,554)	(1,341,043)	0	(311,317)	37,819,545

Year Ending June 30, 1999

Calvert County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	2,868,687,230					2,868,687,230
Assessable Base - Prior Year	2,836,686,900					2,836,686,900
Increase/(Decrease)	32,000,330	0	0	0	0	32,000,330
% Increase/(Decrease)	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%
Assessable Base per Capita	38,899	0	0	0	0	38,899
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	49,837,059					49,837,059
Enterprise Fund Debt	12,187,566					12,187,566
State Loans	7,897,186	1,555,181				9,452,367
Short-term Debt						0
Subtotal	69,921,811	1,555,181	0	0	0	71,476,992
Plus: New Issues During the Year						
General Long-term Debt	645,000					645,000
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	645,000	0	0	0	0	645,000
Less: Debt Redeemed During the Year						
General Long-term Debt	2,955,654					2,955,654
Enterprise Fund Debt	722,309					722,309
State Loans	537,956	366,871				904,827
Short-term Debt						0
Subtotal	4,215,919	366,871	0	0	0	4,582,790
Debt Outstanding, End of the Year						
General Long-term Debt	47,526,405	0	0	0	0	47,526,405
Enterprise Fund Debt	11,465,257	0	0	0	0	11,465,257
State Loans	7,359,230	1,188,310	0	0	0	8,547,540
Short-term Debt	0	0	0	0	0	0
Subtotal	66,350,892	1,188,310	0	0	0	67,539,202
Less: Sinking Fund Assets						
Total Public Debt	66,350,892	1,188,310	0	0	0	67,539,202
Debt to Assessable Base	2.3%	0.0%	0.0%	0.0%	0.0%	2.4%
Revenues and Expenditures						
Total Revenues	134,921,046	409,757	101,920,877	6,704,768	1,635,967	183,180,406
Total Expenditures	132,134,112	409,757	115,394,083	6,704,768	1,634,064	193,864,775
Excess of Revenues Over/ (Under) Expenditures	2,786,934	0	(13,473,206)	0	1,903	(10,684,369)

Year Ending June 30, 1999

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	501,961,888						501,961,888
Assessable Base - Prior Year	484,746,691						484,746,691
Increase/(Decrease)	17,215,197	0	0	0	0	0	17,215,197
% Increase/(Decrease)	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%
Assessable Base per Capita	16,897	0	0	0	0	0	16,897
Public Debt							
Debt Outstanding, Beginning of the Year	21,194,393						21,194,393
General Long-term Debt							0
Enterprise Fund Debt	2,480,224	983,278					3,463,502
State Loans	1,000,000						1,000,000
Short-term Debt	24,674,617	983,278	0	0	0	0	25,657,895
Subtotal							
Plus: New Issues During the Year	450,000						450,000
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans	300,000						300,000
Short-term Debt	750,000	0	0	0	0	0	750,000
Subtotal							
Less: Debt Redeemed During the Year	1,634,234						1,634,234
General Long-term Debt							0
Enterprise Fund Debt	186,690	119,893					306,583
State Loans	1,000,000						1,000,000
Short-term Debt	2,820,924	119,893	0	0	0	0	2,940,817
Subtotal							
Debt Outstanding, End of the Year	20,010,159	0	0	0	0	0	20,010,159
General Long-term Debt							0
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	2,293,534	863,385	0	0	0	0	3,156,919
Short-term Debt	300,000	0	0	0	0	0	300,000
Subtotal	22,603,693	863,385	0	0	0	0	23,467,078
Less: Sinking Fund Assets							
Total Public Debt	22,603,693	863,385	0	0	0	0	23,467,078
Debt to Assessable Base	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%
Revenues and Expenditures							
Total Revenues	29,742,943	164,298	35,933,330	2,951,425	12,865,473	1,219,302	68,472,411
Total Expenditures	32,233,005	164,298	37,464,466	2,585,168	12,865,473	1,113,494	72,021,544
Excess of Revenues Over/ (Under) Expenditures	(2,490,062)	0	(1,531,136)	366,257	0	105,808	(3,549,133)

Year Ending June 30, 1999

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	3,594,358,171						3,594,358,171
Assessable Base - Prior Year	3,446,926,740						3,446,926,740
Increase/(Decrease)	147,431,431	0	0	0	0	0	147,431,431
% Increase/(Decrease)	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%
Assessable Base per Capita	23,575	0	0	0	0	0	23,575
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	159,366,747						159,366,747
Enterprise Fund Debt	28,171,587						28,171,587
State Loans	6,705,668	1,243,837					7,949,505
Short-term Debt							0
Subtotal	194,244,002	1,243,837	0	0	0	0	195,487,839
Plus: New Issues During the Year							
General Long-term Debt	34,370,665						34,370,665
Enterprise Fund Debt	404,528						404,528
State Loans							0
Short-term Debt							0
Subtotal	34,775,193	0	0	0	0	0	34,775,193
Less: Debt Redeemed During the Year							
General Long-term Debt	18,155,861						18,155,861
Enterprise Fund Debt	2,412,696						2,412,696
State Loans	849,326	227,917					1,077,243
Short-term Debt							0
Subtotal	21,417,883	227,917	0	0	0	0	21,645,800
Debt Outstanding, End of the Year							
General Long-term Debt	175,581,551	0	0	0	0	0	175,581,551
Enterprise Fund Debt	26,163,419	0	0	0	0	0	26,163,419
State Loans	5,856,342	1,015,920	0	0	0	0	6,872,262
Short-term Debt	0	0	0	0	0	0	0
Subtotal	207,601,312	1,015,920	0	0	0	0	208,617,232
Less: Sinking Fund Assets							0
Total Public Debt	207,601,312	1,015,920	0	0	0	0	208,617,232
Debt to Assessable Base	5.8%	0.0%	0.0%	0.0%	0.0%	0.0%	5.8%
Revenues and Expenditures							
Total Revenues	240,825,826	266,899	187,663,113	12,417,473	12,861,606	6,570,379	345,111,974
Total Expenditures	230,645,374	266,899	198,620,765	12,140,024	12,861,606	6,574,342	345,615,688
Excess of Revenues Over/ (Under) Expenditures	10,180,452	0	(10,957,652)	277,449	0	(3,963)	(503,714)

Year Ending June 30, 1999

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	1,878,018.086						1,878,018.086
Assessable Base - Prior Year	1,814,050.240						1,814,050.240
Increase/(Decrease)	63,967,846	0	0	0	0	0	63,967,846
% Increase/(Decrease)	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%
Assessable Base per Capita	22,294	0	0	0	0	0	22,294
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	45,724,835						45,724,835
Enterprise Fund Debt	4,904,861						4,904,861
State Loans	743,521	5,358,010					6,101,531
Short-term Debt							0
Subtotal	51,373,217	5,358,010	0	0	0	0	56,731,227
Plus: New Issues During the Year							
General Long-term Debt	11,795,000						11,795,000
Enterprise Fund Debt							0
State Loans	800,000						800,000
Short-term Debt							0
Subtotal	12,595,000	0	0	0	0	0	12,595,000
Less: Debt Redeemed During the Year							
General Long-term Debt	2,813,994						2,813,994
Enterprise Fund Debt	1,075,024						1,075,024
State Loans	54,011	839,410					893,421
Short-term Debt							0
Subtotal	3,943,029	839,410	0	0	0	0	4,782,439
Debt Outstanding, End of the Year							
General Long-term Debt	54,705,841	0	0	0	0	0	54,705,841
Enterprise Fund Debt	3,829,837	0	0	0	0	0	3,829,837
State Loans	1,489,510	4,518,600	0	0	0	0	6,008,110
Short-term Debt	0	0	0	0	0	0	0
Subtotal	60,025,188	4,518,600	0	0	0	0	64,543,788
Less: Sinking Fund Assets							0
Total Public Debt	60,025,188	4,518,600	0	0	0	0	64,543,788
Debt to Assessable Base	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	3.4%
Revenues and Expenditures							
Total Revenues	106,547,310	738,194	102,513,570	15,975,764	10,668,192	1,614,112	179,474,627
Total Expenditures	97,323,815	738,194	112,482,594	20,692,962	10,668,192	1,598,941	185,600,377
Excess of Revenues Over/ (Under) Expenditures	9,223,495	0	(9,969,024)	(4,717,198)	0	15,171	(6,185,750)

Year Ending June 30, 1999

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	3,234,226,090						3,234,226,090
Assessable Base - Prior Year	3,125,929,530						3,125,929,530
Increase/(Decrease)	108,296,560	0	0	0	0	0	108,296,560
% Increase/(Decrease)	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%
Assessable Base per Capita	26,741	0	0	0	0	0	26,741
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	73,109,266						73,109,266
Enterprise Fund Debt	34,873,996	7,487,891					34,873,996
State Loans	9,390,834						16,878,725
Short-term Debt							0
Subtotal	117,374,096	7,487,891	0	0	0	0	124,861,987
Plus: New Issues During the Year							
General Long-term Debt	8,153,200						8,153,200
Enterprise Fund Debt	646,800						646,800
State Loans							0
Short-term Debt							0
Subtotal	8,800,000	0	0	0	0	0	8,800,000
Less: Debt Redeemed During the Year							
General Long-term Debt	6,330,444						6,330,444
Enterprise Fund Debt	3,857,563						3,857,563
State Loans	2,093,377	848,538					2,941,915
Short-term Debt							0
Subtotal	12,281,384	848,538	0	0	0	0	13,129,922
Debt Outstanding, End of the Year							
General Long-term Debt	74,932,022	0	0	0	0	0	74,932,022
Enterprise Fund Debt	31,663,233	0	0	0	0	0	31,663,233
State Loans	7,297,457	6,639,353	0	0	0	0	13,936,810
Short-term Debt	0	0	0	0	0	0	0
Subtotal	113,892,712	6,639,353	0	0	0	0	120,532,065
Less: Sinking Fund Assets							
Total Public Debt	8,188,487						8,188,487
Debt to Assessable Base	105,704,225	6,639,353	0	0	0	0	112,343,578
	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	3.5%
Revenues and Expenditures							
Total Revenues	192,202,724	1,070,749	149,553,671	32,173,056	11,590,073	2,197,861	303,793,282
Total Expenditures	189,067,951	1,070,749	149,718,676	31,279,026	11,590,073	2,088,100	299,819,723
Excess of Revenues Over/ (Under) Expenditures	3,134,773	0	(165,005)	894,030	0	109,761	3,973,559

Year Ending June 30, 1999

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	681,365,480							681,365,480
Assessable Base - Prior Year	667,954,135							667,954,135
Increase/(Decrease)	13,411,345	0	0	0	0	0	0	13,411,345
% Increase/(Decrease)	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%
Assessable Base per Capita	22,935	0	0	0	0	0	0	22,935
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	16,667,682							16,667,682
Enterprise Fund Debt	222,500							222,500
State Loans	3,521,553	713,031					356,339	4,590,923
Short-term Debt								0
Subtotal	20,411,735	713,031	0	0	0	0	356,339	21,481,105
Plus: New Issues During the Year								
General Long-term Debt	47,000							47,000
Enterprise Fund Debt								0
State Loans	35,000						52,778	87,778
Short-term Debt							195,000	195,000
Subtotal	82,000	0	0	0	0	0	247,778	329,778
Less: Debt Redeemed During the Year								
General Long-term Debt	1,284,335							1,284,335
Enterprise Fund Debt	12,914	134,953					8,290	12,914
State Loans	129,774						95,000	273,017
Short-term Debt							103,290	103,290
Subtotal	1,427,023	134,953	0	0	0	0	206,580	1,665,266
Debt Outstanding, End of the Year								
General Long-term Debt	15,430,347	0	0	0	0	0	0	15,430,347
Enterprise Fund Debt	209,586	0	0	0	0	0	0	209,586
State Loans	3,426,779	578,078	0	0	0	0	400,827	4,405,684
Short-term Debt	0	0	0	0	0	0	100,000	100,000
Subtotal	19,066,712	578,078	0	0	0	0	500,827	20,145,617
Less: Sinking Fund Assets								0
Total Public Debt	19,066,712	578,078	0	0	0	0	500,827	20,145,617
Debt to Assessable Base	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Revenues and Expenditures								
Total Revenues	34,687,329	130,273	35,023,363	2,529,793	3,960,420	748,367	484,193	61,655,417
Total Expenditures	34,800,111	130,273	34,248,232	2,215,858	3,960,420	789,565	402,488	60,638,626
Excess of Revenues Over/ (Under) Expenditures	(112,782)	0	775,131	313,935	0	(41,198)	81,705	1,016,791

Year Ending June 30, 1999

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	4,761,422,305						4,761,422,305
Assessable Base - Prior Year	4,575,825,500						4,575,825,500
Increase/(Decrease)	185,596,805	0	0	0	0	0	185,596,805
% Increase/(Decrease)	4.1%	0.0%	0.0%	0.0%	0.0%	0.0%	4.1%
Assessable Base per Capita	24,946	0	0	0	0	0	24,946
Public Debt							
Debt Outstanding, Beginning of the Year	127,348,671						127,348,671
General Long-term Debt	69,989,984						69,989,984
Enterprise Fund Debt	26,001,747						26,001,747
State Loans							0
Short-term Debt							0
Subtotal	223,340,402	0	0	0	0	0	223,340,402
Plus: New Issues During the Year							
General Long-term Debt	19,346,419						19,346,419
Enterprise Fund Debt	8,305,947						8,305,947
State Loans	4,717,642						4,717,642
Short-term Debt							0
Subtotal	32,370,008	0	0	0	0	0	32,370,008
Less: Debt Redemned During the Year							
General Long-term Debt	28,329,813						28,329,813
Enterprise Fund Debt	11,979,681						11,979,681
State Loans	1,070,611						1,070,611
Short-term Debt							0
Subtotal	41,380,105	0	0	0	0	0	41,380,105
Debt Outstanding, End of the Year							
General Long-term Debt	118,365,277	0	0	0	0	0	118,365,277
Enterprise Fund Debt	66,316,250	0	0	0	0	0	66,316,250
State Loans	29,648,778	0	0	0	0	0	29,648,778
Short-term Debt	0	0	0	0	0	0	0
Subtotal	214,330,305	0	0	0	0	0	214,330,305
Less: Sinking Fund Assets							
Total Public Debt	214,330,305	0	0	0	0	0	214,330,305
Debt to Assessable Base	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%
Revenues and Expenditures							
Total Revenues	268,423,746	0	233,779,881	22,578,282	20,127,731	3,835,340	407,078,853
Total Expenditures	271,530,424	0	249,625,237	20,283,536	20,127,731	3,797,656	423,698,457
Excess of Revenues Over/ (Under) Expenditures	(3,106,678)	0	(15,845,356)	2,294,746	0	37,684	(16,619,604)

Year Ending June 30, 1999

Garrett County

Property Valuation	Board of					Total
	County Commissioners	Board of Education	Trustees Comm. Coll.	Board of Health	Library Board	
Assessable Base - Current Year	787,478,598					787,478,598
Assessable Base - Prior Year	753,776,389					753,776,389
Increase/(Decrease)	33,702,209	0	0	0	0	33,702,209
% Increase/(Decrease)	4.5%	0.0%	0.0%	0.0%	0.0%	4.5%
Assessable Base per Capita	26,795	0	0	0	0	26,795
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	11,688,057					11,688,057
Enterprise Fund Debt	5,862,594					5,862,594
State Loans	4,068,874					4,068,874
Short-term Debt	0					0
Subtotal	21,619,525	0	0	0	0	21,619,525
Plus: New Issues During the Year						
General Long-term Debt	888,541					888,541
Enterprise Fund Debt	1,327,757					1,327,757
State Loans	35,474					35,474
Short-term Debt	300,000					300,000
Subtotal	2,551,772	0	0	0	0	2,551,772
Less: Debt Redeemed During the Year						
General Long-term Debt	1,517,519					1,517,519
Enterprise Fund Debt	719,159					719,159
State Loans	132,711					132,711
Short-term Debt	300,000					300,000
Subtotal	2,669,389	0	0	0	0	2,669,389
Debt Outstanding, End of the Year						
General Long-term Debt	11,059,079	0	0	0	0	11,059,079
Enterprise Fund Debt	6,471,192	0	0	0	0	6,471,192
State Loans	3,971,637	0	0	0	0	3,971,637
Short-term Debt	0	0	0	0	0	0
Subtotal	21,501,908	0	0	0	0	21,501,908
Less: Sinking Fund Assets						
Total Public Debt	21,501,908	0	0	0	0	21,501,908
Debt to Assessable Base	2.7%	0.0%	0.0%	0.0%	0.0%	2.7%
Revenues and Expenditures						
Total Revenues	45,950,686	34,161,059	9,231,353	5,532,436	600,917	78,756,270
Total Expenditures	47,445,049	33,794,712	8,866,499	5,532,436	634,775	79,533,290
Excess of Revenues Over/						
(Under) Expenditures	(1,494,363)	366,347	364,854	0	(33,858)	(797,020)

Year Ending June 30, 1999

Harford County

Property Valuation	County Council		Board of Education		Board of Trustees Comm. Coll.		Board of Health		Library Board		Total
Assessable Base - Current Year	5,028,143,676										5,028,143,676
Assessable Base - Prior Year	4,813,436,537										4,813,436,537
Increase/(Decrease)	214,707,139										214,707,139
% Increase/(Decrease)	4.5%		0.0%		0.0%		0.0%		0.0%		4.5%
Assessable Base per Capita	23,075		0		0		0		0		23,075
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	116,524,390										116,524,390
Enterprise Fund Debt	68,804,629										68,804,629
State Loans	55,054,297										55,054,297
Short-term Debt	0										0
Subtotal	240,383,316		0		0		0		0		240,383,316
Plus: New Issues During the Year											
General Long-term Debt	19,014,748										19,014,748
Enterprise Fund Debt	0										0
State Loans	2,285,524										2,285,524
Short-term Debt	355,006										355,006
Subtotal	21,655,278		0		0		0		0		21,655,278
Less: Debt Redeemed During the Year											
General Long-term Debt	7,374,729										7,374,729
Enterprise Fund Debt	5,086,630										5,086,630
State Loans	2,733,212										2,733,212
Short-term Debt	355,006										355,006
Subtotal	15,549,577		0		0		0		0		15,549,577
Debt Outstanding, End of the Year											
General Long-term Debt	128,164,409		0		0		0		0		128,164,409
Enterprise Fund Debt	63,717,999		0		0		0		0		63,717,999
State Loans	54,606,609		0		0		0		0		54,606,609
Short-term Debt	0		0		0		0		0		0
Subtotal	246,489,017		0		0		0		0		246,489,017
Less: Sinking Fund Assets											0
Total Public Debt	246,489,017		0		0		0		0		246,489,017
Debt to Assessable Base	4.9%		0.0%		0.0%		0.0%		0.0%		4.9%
Revenues and Expenditures											
Total Revenues	322,625,650		243,196,165		35,396,423		14,053,730		8,976,329		473,799,242
Total Expenditures	319,629,791		241,889,723		35,872,188		14,053,730		8,856,164		469,852,541
Excess of Revenues Over/											
(Under) Expenditures	2,995,859		1,306,442		(475,765)		0		120,165		3,946,701

Year Ending June 30, 1999

Howard County

Property Valuation	County Board of		Board of		Board of		Library		Total
	Council	Education	Trustees	Comm. Coll.	Health		Board		
Assessable Base - Current Year	7,843,181,070								7,843,181,070
Assessable Base - Prior Year	7,480,407,870								7,480,407,870
Increase/(Decrease)	362,773,200	0	0	0	0	0	0	0	362,773,200
% Increase/(Decrease)	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%
Assessable Base per Capita	32,262	0	0	0	0	0	0	0	32,262
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	529,537,194								529,537,194
Enterprise Fund Debt	121,827,420								121,827,420
State Loans	20,779,613								20,779,613
Short-term Debt									0
Subtotal	672,144,227	0	0	0	0	0	0	0	672,144,227
Plus: New Issues During the Year									
General Long-term Debt	75,176,772								75,176,772
Enterprise Fund Debt	4,498,525								4,498,525
State Loans	960,000								960,000
Short-term Debt									0
Subtotal	80,635,297	0	0	0	0	0	0	0	80,635,297
Less: Debt Redeemed During the Year									
General Long-term Debt	64,291,213								64,291,213
Enterprise Fund Debt	8,223,990								8,223,990
State Loans	746,277								746,277
Short-term Debt									0
Subtotal	73,261,480	0	0	0	0	0	0	0	73,261,480
Debt Outstanding, End of the Year									
General Long-term Debt	540,422,753	0	0	0	0	0	0	0	540,422,753
Enterprise Fund Debt	118,101,955	0	0	0	0	0	0	0	118,101,955
State Loans	20,993,336	0	0	0	0	0	0	0	20,993,336
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	679,518,044	0	0	0	0	0	0	0	679,518,044
Less: Sinking Fund Assets									
Total Public Debt	679,518,044	0	0	0	0	0	0	0	679,518,044
Debt to Assessable Base	8.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.7%
Revenues and Expenditures									
Total Revenues	593,063,840	323,914,971	38,183,229	11,382,634	9,532,323	729,432,506			
Total Expenditures	547,591,079	317,634,982	35,643,565	11,382,634	9,358,214	674,965,983			
Excess of Revenues Over/									
(Under) Expenditures	45,472,761	6,279,989	2,539,664	0	174,109	54,466,523			

Year Ending June 30, 1999

Kent County

Property Valuation	Board of					Total
	County Commissioners	Board of Education	Trustees Comm. Coll.	Board of Health	Library Board	
Assessable Base - Current Year	538,646,213					538,646,213
Assessable Base - Prior Year	530,589,045					530,589,045
Increase/(Decrease)	8,057,168	0	0	0	0	8,057,168
% Increase/(Decrease)	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%
Assessable Base per Capita	28,218	0	0	0	0	28,218
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	5,357,307					5,357,307
Enterprise Fund Debt	4,974,820					4,974,820
State Loans	931,003					931,003
Short-term Debt	790,766					790,766
Subtotal	12,053,896	0	0	0	0	12,053,896
Plus: New Issues During the Year						
General Long-term Debt	1,549,705					1,549,705
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	1,549,705	0	0	0	0	1,549,705
Less: Debt Redeemed During the Year						
General Long-term Debt	434,543					434,543
Enterprise Fund Debt	66,110					66,110
State Loans	48,635					48,635
Short-term Debt	778,018					778,018
Subtotal	1,327,306	0	0	0	0	1,327,306
Debt Outstanding, End of the Year						
General Long-term Debt	6,472,469	0	0	0	0	6,472,469
Enterprise Fund Debt	4,908,710	0	0	0	0	4,908,710
State Loans	882,368	0	0	0	0	882,368
Short-term Debt	12,748	0	0	0	0	12,748
Subtotal	12,276,295	0	0	0	0	12,276,295
Less: Sinking Fund Assets						0
Total Public Debt	12,276,295	0	0	0	0	12,276,295
Debt to Assessable Base	2.3%	0.0%	0.0%	0.0%	0.0%	2.3%
Revenues and Expenditures						
Total Revenues	28,043,106	21,096,662	1,967,617	3,076,122	441,106	41,719,973
Total Expenditures	28,012,809	20,998,222	1,723,445	3,076,122	437,203	41,343,161
Excess of Revenues Over/						
(Under) Expenditures	30,297	98,440	244,172	0	3,903	376,812

Year Ending June 30, 1999

Montgomery County

Property Valuation	County Council	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
Assessable Base - Current Year	31,664,626,551								31,664,626,551
Assessable Base - Prior Year	30,929,092,105								30,929,092,105
Increase/(Decrease)	735,534,446	0	0	0	0	0	0	0	735,534,446
% Increase/(Decrease)	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%
Assessable Base per Capita	37,157	0	0	0	0	0	0	0	37,157
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	1,204,368,079					29,450,000			1,233,818,079
Enterprise Fund Debt	763,606,659					9,850,520	901,335,000		1,674,792,179
State Loans							9,504,000		9,504,000
Short-term Debt									0
Subtotal	1,967,974,738	0	0	0	0	39,300,520	910,839,000	0	2,918,114,258
Plus: New Issues During the Year									
General Long-term Debt	171,059,071					7,000,000			178,059,071
Enterprise Fund Debt	102,352,652					8,800,000	52,500,000		163,652,652
State Loans									0
Short-term Debt									0
Subtotal	273,411,723	0	0	0	0	15,800,000	52,500,000	0	341,711,723
Less: Debt Redeemed During the Year									
General Long-term Debt	205,617,853					1,905,000			207,522,853
Enterprise Fund Debt	76,749,480					1,318,677	70,190,000		148,258,157
State Loans							721,500		721,500
Short-term Debt									0
Subtotal	282,367,333	0	0	0	0	3,223,677	70,911,500	0	356,502,510
Debt Outstanding, End of the Year									
General Long-term Debt	1,169,809,297	0	0	0	0	34,545,000		0	1,204,354,297
Enterprise Fund Debt	789,209,831	0	0	0	0	17,331,843	883,645,000	0	1,690,186,674
State Loans	0	0	0	0	0	0	8,782,500	0	8,782,500
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	1,959,019,128	0	0	0	0	51,876,843	892,427,500	0	2,903,323,471
Less: Sinking Fund Assets									0
Total Public Debt	1,959,019,128	0	0	0	0	51,876,843	892,427,500	0	2,903,323,471
Debt to Assessable Base	6.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.2%
Revenues and Expenditures									
Total Revenues	2,129,773,888	1,113,207,820	143,329,250	83,032,430	34,827,753	88,406,751	229,139,000	140,867	2,833,633,008
Total Expenditures	2,123,701,508	1,116,958,467	131,732,243	83,032,430	34,827,753	81,338,487	175,983,000	127,450	2,759,520,312
Excess of Revenues Over/ (Under) Expenditures	6,072,380	(3,750,647)	11,597,007	0	0	7,068,264	53,156,000	13,418	74,112,697

Year Ending June 30, 1999

Prince George's County

Property Valuation	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
Assessable Base - Current Year	17,525,978,395									17,525,978,395
Assessable Base - Prior Year	17,159,141,300									17,159,141,300
Increase/(Decrease)	366,837,095	0	0	0	0	0	0	0	0	366,837,095
% 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	22,418	0	0	0	0	0	0	0	0	22,418
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	494,491,405						126,655,000	901,335,000		621,146,405
Enterprise Fund Debt	211,667,860						2,072,426	9,504,000		1,115,075,286
State Loans	16,644,172	16,549,720								42,697,892
Short-term Debt										0
Subtotal	722,803,437	16,549,720	0	0	0	0	128,727,426	910,839,000	0	1,778,919,583
Plus: New Issues During the Year										
General Long-term Debt	84,592,980						21,000,000	52,500,000		105,592,980
Enterprise Fund Debt	15,790,504									68,290,504
State Loans	1,217,800									1,217,800
Short-term Debt										0
Subtotal	101,601,284	0	0	0	0	0	21,000,000	52,500,000	0	175,101,284
Less: Debt Redeemed During the Year										
General Long-term Debt	42,327,713						26,070,000	70,190,000		68,397,713
Enterprise Fund Debt	14,627,123						90,421	721,500		84,907,544
State Loans	636,684	4,538,400								5,896,584
Short-term Debt										0
Subtotal	57,591,520	4,538,400	0	0	0	0	26,160,421	70,911,500	0	159,201,841
Debt Outstanding, End of the Year										
General Long-term Debt	536,756,672	0	0	0	0	0	121,585,000	0	0	658,341,672
Enterprise Fund Debt	212,831,241	0	0	0	0	0	1,982,005	883,645,000	0	1,098,458,246
State Loans	17,225,288	12,011,320	0	0	0	0	0	8,782,500	0	38,019,108
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	766,813,201	12,011,320	0	0	0	0	123,567,005	892,427,500	0	1,794,819,026
Less: Sinking Fund Assets										0
Total Public Debt	766,813,201	12,011,320	0	0	0	0	123,567,005	892,427,500	0	1,794,819,026
Debt to Assessable Base	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.2%
Revenues and Expenditures										
Total Revenues	1,164,044,765	4,241,036	942,369,862	59,683,873	56,106,779	18,271,319	131,527,128	229,139,000	18,420,908	2,131,051,837
Total Expenditures	1,129,786,854	4,241,036	946,568,502	60,906,142	56,106,779	17,330,793	152,205,437	175,983,000	18,659,319	2,078,346,065
Excess of Revenues Over/ (Under) Expenditures	34,257,911	0	(4,198,640)	(1,222,269)	0	940,526	(20,678,309)	53,156,000	(238,411)	52,705,773

Year Ending June 30, 1999

Queen Anne's County

Property Valuation	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Assessable Base - Current Year	1,168,992,009						1,168,992,009
Assessable Base - Prior Year	1,126,218,547						1,126,218,547
Increase/(Decrease)	42,773,462	0	0	0	0	0	42,773,462
% Increase/(Decrease)	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%
Assessable Base per Capita	28,731	0	0	0	0	0	28,731
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	33,873,164						33,873,164
Enterprise Fund Debt	9,975,859						9,975,859
State Loans	9,046,287	61,832					9,108,119
Short-term Debt							0
Subtotal	52,895,310	61,832	0	0	0	0	52,957,142
Plus: New Issues During the Year							
General Long-term Debt	3,532,323						3,532,323
Enterprise Fund Debt	1,200,000						1,200,000
State Loans	133,489						133,489
Short-term Debt							0
Subtotal	4,865,812	0	0	0	0	0	4,865,812
Less: Debt Redeemed During the Year							
General Long-term Debt	2,793,736						2,793,736
Enterprise Fund Debt	726,378	61,832					726,378
State Loans	542,833						604,665
Short-term Debt							0
Subtotal	4,062,947	61,832	0	0	0	0	4,124,779
Debt Outstanding, End of the Year							
General Long-term Debt	34,611,751	0	0	0	0	0	34,611,751
Enterprise Fund Debt	10,449,481	0	0	0	0	0	10,449,481
State Loans	8,636,943	0	0	0	0	0	8,636,943
Short-term Debt	0	0	0	0	0	0	0
Subtotal	53,698,175	0	0	0	0	0	53,698,175
Less: Sinking Fund Assets							0
Total Public Debt	53,698,175	0	0	0	0	0	53,698,175
Debt to Assessable Base	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%	4.6%
Revenues and Expenditures							
Total Revenues	77,238,858	0	53,617,573	3,794,690	3,053,486	1,091,281	102,949,132
Total Expenditures	78,549,028	0	53,398,653	3,323,787	3,053,486	1,159,841	103,638,039
Excess of Revenues Over/							
(Under) Expenditures	(1,310,170)	0	218,920	470,903	0	(68,560)	(688,907)

Year Ending June 30, 1999

St. Mary's County

	Account					Total
	County Commissioners	With State High. Admin.	Board of Education	Board of Health	Library Board	
Property Valuation						
Assessable Base - Current Year	1,959,129,711					1,959,129,711
Assessable Base - Prior Year	1,854,770,865					1,854,770,865
Increase/(Decrease)	104,358,846	0	0	0	0	104,358,846
% Increase/(Decrease)	5.6%	0.0%	0.0%	0.0%	0.0%	5.6%
Assessable Base per Capita	22,073	0	0	0	0	22,073
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	72,510,000					72,510,000
Enterprise Fund Debt	29,326,463					29,326,463
State Loans	6,535,387	2,514,597	1,579,635			10,629,619
Short-term Debt						0
Subtotal	108,371,850	2,514,597	1,579,635	0	0	112,466,082
Plus: New Issues During the Year						
General Long-term Debt						0
Enterprise Fund Debt	142,387					142,387
State Loans						0
Short-term Debt						0
Subtotal	142,387	0	0	0	0	142,387
Less: Debt Redeemed During the Year						
General Long-term Debt	5,805,000					5,805,000
Enterprise Fund Debt	2,556,526	669,869	533,992			2,556,526
State Loans	305,167					1,509,028
Short-term Debt						0
Subtotal	8,666,693	669,869	533,992	0	0	9,870,554
Debt Outstanding, End of the Year						
General Long-term Debt	66,705,000	0	0	0	0	66,705,000
Enterprise Fund Debt	26,912,324	0	0	0	0	26,912,324
State Loans	6,230,220	1,844,728	1,045,643	0	0	9,120,591
Short-term Debt	0	0	0	0	0	0
Subtotal	99,847,544	1,844,728	1,045,643	0	0	102,737,915
Less: Sinking Fund Assets	1,249,179					1,249,179
Total Public Debt	98,598,365	1,844,728	1,045,643	0	0	101,488,736
Debt to Assessable Base	5.0%	0.0%	0.0%	0.0%	0.0%	5.2%
Revenues and Expenditures						
Total Revenues	126,553,131	662,453	107,942,879	8,711,897	1,799,156	188,843,104
Total Expenditures	140,656,750	669,869	107,758,304	8,711,897	1,790,831	202,761,239
Excess of Revenues Over/						
(Under) Expenditures	(14,103,619)	(7,416)	184,575	0	8,325	(13,918,135)

Year Ending June 30, 1999

Somerset County

Property Valuation	County Commissioners	Board of Education	Board of Health	Library Board	Total
Assessable Base - Current Year	313,627,415				313,627,415
Assessable Base - Prior Year	308,079,121				308,079,121
Increase/(Decrease)	5,548,294	0	0	0	5,548,294
% Increase/(Decrease)	1.8%	0.0%	0.0%	0.0%	1.8%
Assessable Base per Capita	12,941	0	0	0	12,941
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	8,797,808				8,797,808
Enterprise Fund Debt	7,242,243				7,242,243
State Loans	327,411				327,411
Short-term Debt	716,763				716,763
Subtotal	17,084,225	0	0	0	17,084,225
Plus: New Issues During the Year					
General Long-term Debt	1,233,174				1,233,174
Enterprise Fund Debt	68,000				68,000
State Loans	0				0
Short-term Debt	0				0
Subtotal	1,301,174	0	0	0	1,301,174
Less: Debt Redeemed During the Year					
General Long-term Debt	1,279,724				1,279,724
Enterprise Fund Debt	294,011				294,011
State Loans	10,851				10,851
Short-term Debt	275,993				275,993
Subtotal	1,860,579	0	0	0	1,860,579
Debt Outstanding, End of the Year					
General Long-term Debt	8,751,258	0	0	0	8,751,258
Enterprise Fund Debt	7,016,232	0	0	0	7,016,232
State Loans	316,560	0	0	0	316,560
Short-term Debt	440,770	0	0	0	440,770
Subtotal	16,524,820	0	0	0	16,524,820
Less: Sinking Fund Assets					0
Total Public Debt	16,524,820	0	0	0	16,524,820
Debt to Assessable Base	5.3%	0.0%	0.0%	0.0%	5.3%
Revenues and Expenditures					
Total Revenues	24,240,278	22,936,635	4,545,533	491,272	44,141,040
Total Expenditures	24,677,904	22,693,722	4,545,533	481,885	44,326,366
Excess of Revenues Over/ (Under) Expenditures	(437,626)	242,913	0	9,387	(185,326)

Year Ending June 30, 1999

Talbot County

Property Valuation		County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Assessable Base - Current Year	1,245,578,810						1,245,578,810
Assessable Base - Prior Year	1,219,248,708						1,219,248,708
Increase/(Decrease)	26,330,102		0	0	0	0	26,330,102
% Increase/(Decrease)	2.2%		0.0%	0.0%	0.0%	0.0%	2.2%
Assessable Base per Capita	37,126		0	0	0	0	37,126
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	16,210,000						16,210,000
Enterprise Fund Debt	943,235						943,235
State Loans	4,692,567						4,692,567
Short-term Debt							0
Subtotal	21,845,802		0	0	0	0	21,845,802
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
Less: Debt Redeemed During the Year							
General Long-term Debt	805,000						805,000
Enterprise Fund Debt	49,448						49,448
State Loans	131,808						131,808
Short-term Debt							0
Subtotal	986,256		0	0	0	0	986,256
Debt Outstanding, End of the Year							
General Long-term Debt	15,405,000		0	0	0	0	15,405,000
Enterprise Fund Debt	893,787		0	0	0	0	893,787
State Loans	4,560,759		0	0	0	0	4,560,759
Short-term Debt	0		0	0	0	0	0
Subtotal	20,859,546		0	0	0	0	20,859,546
Less: Sinking Fund Assets							
Total Public Debt	20,859,546		0	0	0	0	20,859,546
Debt to Assessable Base	1.7%		0.0%	0.0%	0.0%	0.0%	1.7%
Revenues and Expenditures							
Total Revenues	45,123,402		29,762,519	2,810,881	3,450,659	674,441	57,584,489
Total Expenditures	41,400,368		30,220,720	2,462,065	3,450,659	708,958	54,005,357
Excess of Revenues Over/ (Under) Expenditures	3,723,034		(458,201)	348,816	0	(34,517)	3,579,132

Year Ending June 30, 1999

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	2,657,503,314						2,657,503,314
Assessable Base - Prior Year	2,554,793,136						2,554,793,136
Increase/(Decrease)	102,710,178	0	0	0	0	0	102,710,178
% Increase/(Decrease)	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%
Assessable Base per Capita	20,796	0	0	0	0	0	20,796
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	81,159,031						81,159,031
Enterprise Fund Debt	35,007,029						35,007,029
State Loans	22,278,575	3,810,672					26,089,247
Short-term Debt							0
Subtotal	138,444,635	3,810,672	0	0	0	0	142,255,307
Plus: New Issues During the Year							
General Long-term Debt	10,000,000						10,000,000
Enterprise Fund Debt	7,525,000						7,525,000
State Loans							0
Short-term Debt							0
Subtotal	17,525,000	0	0	0	0	0	17,525,000
Less: Debt Redeemed During the Year							
General Long-term Debt	6,031,725						6,031,725
Enterprise Fund Debt	545,680						545,680
State Loans	9,460,494	441,323					9,901,817
Short-term Debt							0
Subtotal	16,037,899	441,323	0	0	0	0	16,479,222
Debt Outstanding, End of the Year							
General Long-term Debt	85,127,306	0	0	0	0	0	85,127,306
Enterprise Fund Debt	41,986,349	0	0	0	0	0	41,986,349
State Loans	12,818,081	3,369,349	0	0	0	0	16,187,430
Short-term Debt	0	0	0	0	0	0	0
Subtotal	139,931,736	3,369,349	0	0	0	0	143,301,085
Less: Sinking Fund Assets							
Total Public Debt	139,931,736	3,369,349	0	0	0	0	143,301,085
Debt to Assessable Base	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%
Revenues and Expenditures							
Total Revenues	146,034,999	594,780	126,844,374	26,797,962	15,258,681	3,093,985	248,247,899
Total Expenditures	144,698,608	594,780	128,767,551	27,614,749	15,258,681	2,878,364	249,435,851
Excess of Revenues Over/ (Under) Expenditures	1,336,391	0	(1,923,177)	(816,787)	0	215,621	(1,187,952)

Year Ending June 30, 1999

Wicomico County

Property Valuation	Board of					Total
	County Council	Board of Education	Trustees Comm. Coll.	Board of Health	Library Board	
Assessable Base - Current Year	1,541,543,536					1,541,543,536
Assessable Base - Prior Year	1,516,640,060					1,516,640,060
Increase/(Decrease)	24,903,476	0	0	0	0	24,903,476
% Increase/(Decrease)	1.6%	0.0%	0.0%	0.0%	0.0%	1.6%
Assessable Base per Capita	19,376	0	0	0	0	19,376
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	52,569,464					52,569,464
Enterprise Fund Debt	6,005,335					6,005,335
State Loans	5,358,235					5,358,235
Short-term Debt	0					0
Subtotal	63,933,034	0	0	0	0	63,933,034
Plus: New Issues During the Year						
General Long-term Debt	26,102,847					26,102,847
Enterprise Fund Debt	1,475,596					1,475,596
State Loans	143,342					143,342
Short-term Debt	0					0
Subtotal	27,721,785	0	0	0	0	27,721,785
Less: Debt Redeemed During the Year						
General Long-term Debt	13,190,030					13,190,030
Enterprise Fund Debt	627,833					627,833
State Loans	397,349					397,349
Short-term Debt	0					0
Subtotal	14,215,212	0	0	0	0	14,215,212
Debt Outstanding, End of the Year						
General Long-term Debt	65,482,281	0	0	0	0	65,482,281
Enterprise Fund Debt	6,853,098	0	0	0	0	6,853,098
State Loans	5,104,228	0	0	0	0	5,104,228
Short-term Debt	0	0	0	0	0	0
Subtotal	77,439,607	0	0	0	0	77,439,607
Less: Sinking Fund Assets	218,897					218,897
Total Public Debt	77,220,710	0	0	0	0	77,220,710
Debt to Assessable Base	5.0%	0.0%	0.0%	0.0%	0.0%	5.0%
Revenues and Expenditures						
Total Revenues	111,695,008	107,115,838	8,209,119	15,054,970	1,828,633	191,181,947
Total Expenditures	110,730,573	105,981,311	7,739,300	15,054,970	1,887,404	188,671,937
Excess of Revenues Over/						
(Under) Expenditures	964,435	1,134,527	469,819	0	(58,771)	2,510,010

Year Ending June 30, 1999

Worcester County

	County Commissioners	Account With State Highl. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	2,491,029,177						2,491,029,177
Assessable Base - Prior Year	2,426,505,995						2,426,505,995
Increase/(Decrease)	64,523,182	0	0	0	0	0	64,523,182
% Increase/(Decrease)	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%
Assessable Base per Capita	57,040	0	0	0	0	0	57,040
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	17,705,000						17,705,000
Enterprise Fund Debt	16,965,280						16,965,280
State Loans	1,308,653						1,308,653
Short-term Debt							0
Subtotal	35,978,933	0	0	0	0	0	35,978,933
Plus: New Issues During the Year							
General Long-term Debt	6,265,000						6,265,000
Enterprise Fund Debt	3,122,908						3,122,908
State Loans							0
Short-term Debt							0
Subtotal	9,387,908	0	0	0	0	0	9,387,908
Less: Debt Redeemed During the Year							
General Long-term Debt	1,315,000						1,315,000
Enterprise Fund Debt	765,864						765,864
State Loans	226,513						226,513
Short-term Debt							0
Subtotal	2,307,377	0	0	0	0	0	2,307,377
Debt Outstanding, End of the Year							
General Long-term Debt	22,655,000	0	0	0	0	0	22,655,000
Enterprise Fund Debt	19,322,324	0	0	0	0	0	19,322,324
State Loans	1,082,140	0	0	0	0	0	1,082,140
Short-term Debt	0	0	0	0	0	0	0
Subtotal	43,059,464	0	0	0	0	0	43,059,464
Less: Sinking Fund Assets							0
Total Public Debt	43,059,464	0	0	0	0	0	43,059,464
Debt to Assessable Base	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%
Revenues and Expenditures							
Total Revenues	90,327,282	0	50,589,436	3,675,722	8,063,635	1,120,275	112,779,901
Total Expenditures	85,918,044	0	50,358,457	3,477,077	8,063,635	1,120,275	107,941,039
Excess of Revenues Over/							
(Under) Expenditures	4,409,238	0	230,979	198,645	0	0	4,838,862

Cumulative Debt - All Counties

Property Valuation	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
Assessable Base - Current Year	133,935,554,711									133,935,554,711
Assessable Base - Prior Year	130,034,015,017									130,034,015,017
Increase/(Decrease)	3,901,539,694	0	0	0	0	0	0	0	0	3,901,539,694
% Increase/(Decrease)	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%
Assessable Base per Capita	26,291	0	0	0	0	0	0	0	0	26,291
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	4,927,324,839	0	0				156,105,000	0	0	5,083,429,839
Enterprise Fund Debt	2,275,834,334	0	0				11,922,946	1,817,770,000	0	4,105,527,280
State Loans	229,718,825	51,620,001	1,579,635				0	19,364,339	0	302,282,800
Short-term Debt	37,507,529	0	0				0	0	0	37,507,529
Subtotal	7,470,385,527	51,620,001	1,579,635	0	0	0	168,027,946	1,837,134,339	0	9,528,747,448
Plus: New Issues During the Year										
General Long-term Debt	733,742,230	0	0				28,000,000	0	0	761,742,230
Enterprise Fund Debt	217,620,147	0	0				8,800,000	105,000,000	0	331,420,147
State Loans	10,328,271	0	0				0	52,778	0	10,381,049
Short-term Debt	51,955,006	0	0				0	195,000	0	52,150,006
Subtotal	1,013,645,654	0	0	0	0	0	36,800,000	105,247,778	0	1,155,693,432
Less: Debt Redeemed During the Year										
General Long-term Debt	707,344,537	0	0				27,975,000	0	0	735,319,537
Enterprise Fund Debt	222,498,214	0	0				1,409,098	140,880,000	0	364,787,312
State Loans	22,316,605	11,400,001	533,992				0	1,451,290	0	35,701,888
Short-term Debt	2,709,017	0	0				0	95,000	0	2,804,017
Subtotal	954,868,373	11,400,001	533,992	0	0	0	29,384,098	142,426,290	0	1,138,612,754
Debt Outstanding, End of the Year										
General Long-term Debt	4,953,722,532	0	0	0	0	0	156,130,000	0	0	5,109,852,532
Enterprise Fund Debt	2,270,956,267	0	0	0	0	0	19,313,848	1,781,890,000	0	4,072,160,115
State Loans	217,730,491	40,220,000	1,045,643	0	0	0	0	17,965,827	0	276,961,961
Short-term Debt	86,753,518	0	0	0	0	0	0	100,000	0	86,853,518
Subtotal	7,529,162,808	40,220,000	1,045,643	0	0	0	175,443,848	1,799,955,827	0	9,545,828,126
Less: Sinking Fund Assets	96,275,785	0	0	0	0	0	0	0	0	96,275,785
Total Public Debt	7,432,887,023	40,220,000	1,045,643	0	0	0	175,443,848	1,799,955,827	0	9,449,552,341
Debt to Assessable Base	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.1%
Revenues and Expenditures										
Total Revenues	9,793,602,500	9,547,070	6,198,787,547	620,326,652	586,793,447	173,788,056	219,933,879	464,965,634	18,561,775	14,188,009,241
Total Expenditures	9,565,299,946	14,639,346	6,234,439,752	606,334,423	586,793,447	171,248,457	233,315,885	358,645,367	18,786,768	13,891,891,618
Excess of Revenues Over/ (Under) Expenditures	228,302,554	(5,092,276)	(35,652,205)	13,992,229	0	2,539,599	(13,382,006)	106,320,267	(224,993)	296,117,623

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. 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 1% to 3.05% of the State taxable income.
- ***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.
- ***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.
- ***Sewer/Solid Waste/Water:***
Includes sewer services, solid waste collection and disposal services, and water services.
- ***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

Revenues By Source	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
Taxes - Local - Property	24,974,964		435,524	25,410,488							25,410,488	14.2%	357
Taxes - Local - Income	17,212,342			17,212,342							17,212,342	9.6%	242
Taxes - Local - Other	1,793,090			1,793,090							1,793,090	1.0%	25
Licenses and Permits	486,641			486,641							486,641	0.3%	7
Intergovernmental													
Federal Grants	3,445,433	275,312		3,720,745		8,134,838	3,076,555	5,502,084	26,548	288	20,460,770	11.4%	288
State Grants	9,801,084	618,204		10,419,288		42,683,882	3,853,646	5,891,201	532,643	891	63,380,660	35.3%	891
Other Grants	23,417	50,000		73,417		0	0	0	1,939,077	28	2,012,494	1.1%	28
Service Charges	1,702,350		9,991,052	11,693,402		0	7,407,710		27,880	356	6,199,592	14.1%	356
Fines and Forfeitures	59,531			59,531					143,752	1	59,531	0.0%	1
Miscellaneous	2,541,710	804,186	809,602	4,155,498		1,450,521	2,383,015		0	3,849	8,136,635	4.5%	114
Debt Proceeds	41,008	15,210,000		15,251,008		23,294,560	4,361,566	760,503	688,739		15,251,008	8.5%	214
County Contributions													
Total Revenues	62,081,570	16,957,702	11,236,178	90,275,450	0	75,563,801	21,082,492	12,153,788	3,358,639	6,203,441	179,532,243	100.0%	2,523
Expenditures By Function													
General Government	4,535,217	149,221		4,684,438							4,684,438	2.8%	66
Public Safety													
Police	1,460,898			1,460,898							1,460,898	0.9%	21
Fire	843,738			843,738							843,738	0.5%	12
Corrections	2,255,814	5,419,684		7,675,498							7,675,498	4.5%	108
Other	1,471,897	1,031,412		2,503,309							2,503,309	1.5%	35
Public Works													
Transportation	6,240,989	255,748		6,496,737						4,952,499	6,496,737	3.8%	91
Sewer/Solid Waste/Water	1,809,985	486,659	5,325,250	7,621,894							12,574,393	7.4%	177
Other											0	0.0%	0
Health	310,605	55,046		365,651							12,519,439	7.4%	176
Social Services	1,781,049		5,790,726	7,571,775							7,571,775	4.5%	106
Primary/Secondary Education	400			400							76,392,679	45.0%	1,074
Community Colleges											20,906,460	12.3%	294
Parks, Recreation, & Culture	381,286	713,880		1,095,166							3,318,182	2.0%	47
Libraries				0							1,095,166	0.6%	15
Natural Resources	179,116			179,116							3,318,182	2.0%	47
Community Dev. & Pub. Housing	1,217,612			1,217,612							1,217,612	0.7%	17
Economic Dev. & Opportunity	2,022,876	329,314		2,352,190							2,352,190	1.4%	33
Debt Service													
Principal	2,890,117			2,890,117						0	2,890,117	1.8%	42
Interest	2,455,549		409,493	2,865,042						1,308,395	4,173,437	2.5%	59
Intergovernmental	28,704			28,704							28,704	0.0%	0
Miscellaneous	648,775	244,760	5,339	898,874							898,874	0.5%	13
Transfers to Boards	27,979,309	1,126,059		29,105,368									
Total Expenditures	58,513,936	9,811,783	11,530,808	79,856,527	105,630	76,392,279	20,906,460	12,153,788	3,318,182	6,260,894	169,888,392	100.0%	2,387
Excess of Revenues Over/ (Under) Expenditures	3,567,634	7,145,919	(294,630)	10,418,923	(105,630)	(828,478)	176,032	0	40,457	(57,453)	9,643,851		

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

Anne Arundel County

Revenues By Source	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
Taxes - Local - Property	315,961,644			315,961,644						315,961,644	27.4%	658
Taxes - Local - Income	231,026,670			231,026,670						231,026,670	20.1%	481
Taxes - Local - Other	76,368,799	209,886	1,490,475	78,069,160						78,069,160	6.8%	162
Licenses and Permits	14,729,267			14,729,267						14,729,267	1.3%	31
Intergovernmental												
Federal Grants	6,205,346	5,034,689		11,240,035						51,620,258	4.5%	107
State Grants	46,380,940	12,433,179		58,814,119	434,416	23,140,466	3,757,494	13,482,263	0	242,443,135	21.0%	505
Other Grants			2,332,958	2,332,958						2,332,958	0.2%	5
Service Charges	23,108,579		100,622,112	123,730,691		0	14,974,817		634,545	139,340,053	12.1%	290
Fines and Forfeitures	405,196			405,196		0				405,196	0.0%	1
Miscellaneous	11,233,945	2,903,237	9,107,413	23,244,595		3,149,207	11,572,702		38,917	38,005,421	3.3%	79
Debt Proceeds		38,000,000		38,000,000		0	0		0	38,000,000	3.3%	79
County Contributions						323,738,176	18,984,869	8,630,233	10,650,000			
Total Revenues	725,420,386	58,580,991	113,552,958	897,554,335	434,416	500,737,264	63,430,635	37,680,738	14,099,652	1,151,933,762	100.0%	2,397
Expenditures By Function												
General Government	67,566,523	28,176,279		95,742,802						95,742,802	8.6%	199
Public Safety												
Police	55,580,953	10,788,878		66,369,831						66,369,831	6.0%	138
Fire	52,292,858			52,292,858						52,292,858	4.7%	109
Corrections	22,070,030			22,070,030						22,070,030	2.0%	46
Other	8,114,035			8,114,035						8,114,035	0.7%	17
Public Works												
Transportation	28,230,395	23,142,358		51,372,753						51,372,753	4.6%	107
Sewer/Solid Waste/Water	268,727		86,728,051	86,996,778						86,996,778	7.8%	181
Other				0						0	0.0%	0
Health												
Social Services	14,253,940			14,253,940				37,680,738		37,680,738	3.4%	78
Primary/Secondary Education				0		500,427,737	61,421,673			500,427,737	45.1%	30
Community Colleges				0						61,421,673	5.5%	128
Parks, Recreation, & Culture	11,222,430	10,819,173		22,041,603						22,041,603	2.0%	46
Libraries				0					14,230,486	14,230,486	1.3%	30
Natural Resources	155,926			155,926						155,926	0.0%	0
Community Dev. & Pub. Housing		5,960,174		5,960,174						5,960,174	0.5%	12
Economic Dev. & Opportunity	583,983		3,415,156	3,999,139						3,999,139	0.4%	8
Debt Service												
Principal	32,502,015			32,502,015					0	32,868,392	3.0%	68
Interest	19,032,549		13,402,434	32,434,983					0	32,503,022	2.9%	68
Intergovernmental				0						0	0.0%	0
Miscellaneous	2,157,197			2,157,197						2,157,197	0.2%	4
Transfers to Boards	323,860,434	38,142,844		362,003,278								
Total Expenditures	637,891,995	117,029,706	103,545,641	858,467,342	434,416	500,427,737	61,421,673	37,680,738	14,230,486	1,110,659,114	100.0%	2,312
Excess of Revenues Over/Under Expenditures	87,528,391	(58,448,715)	10,007,317	39,086,993	0	309,527	2,008,962	0	(130,834)	41,274,648		

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

Revenues By Source	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	
Taxes - Local - Property	477,415,210						477,415,210										477,415,210		20.5%		755	
Taxes - Local - Income	145,269,761						145,269,761										145,269,761		6.2%		230	
Taxes - Local - Other	76,781,666						76,781,666										76,781,666		3.3%		121	
Licenses and Permits	17,953,747						17,953,747										17,953,747		0.8%		28	
Intergovernmental																						
Federal Grants	202,455,510		12,172,735				214,628,245				107,912,155		64,403,083		1,011,746		387,955,229		16.6%		613	
State Grants	193,756,594		1,533,183				195,289,777		834,215		488,233,461		74,551,525		10,277,498		769,186,476		33.0%		1,216	
Other Grants	11,596,460						11,596,460				0				387,348		11,983,808		0.5%		19	
Service Charges	36,739,596				219,915,560		256,655,156				0				297,817		256,952,973		11.0%		406	
Fines and Forfeitures	2,170,790						2,170,790				6,637,313		0.1%		2,959,482		100,933,676		4.3%		3	
Miscellaneous	41,355,398		39,378,238		10,603,245		91,336,881				0				0		85,136,165		3.7%		160	
Debt Proceeds			85,136,165				85,136,165				230,108,190		13,486,846		12,712,517						135	
County Contributions																						
Total Revenues	1,205,494,732	138,220,321	230,518,805	1,574,233,858	834,215	832,891,119	152,441,454	27,646,408	2,331,739,501	100.0%	3,685											
Expenditures By Function																						
General Government	171,457,467	4,017,181		175,474,648													175,474,648		7.7%		277	
Public Safety																						
Police	210,554,918	4,475,203		215,030,121													215,030,121		9.5%		340	
Fire	95,538,015	18,898,741		114,436,756													114,436,756		5.0%		181	
Corrections																						
Other	22,603,370			22,603,370													22,603,370		1.0%		36	
Public Works																						
Transportation	76,669,506	53,362,456	4,878,403	134,910,365													134,910,365		5.9%		213	
Sewer/Solid Waste/Water	60,998,473	12,487,865	172,286,036	245,772,374													245,772,374		10.8%		388	
Other																						
Health		25,571		25,571									152,441,454				152,441,454		6.7%		241	
Social Services	28,500,181			28,500,181													28,500,181		1.3%		45	
Primary/Secondary Education	775,556			775,556							803,367,146						804,142,702		35.4%		1,271	
Community Colleges																						
Parks, Recreation, & Culture	27,266,378	6,232,258		33,498,636													33,498,636		1.5%		53	
Libraries																	26,848,432		1.2%		42	
Natural Resources																						
Community Dev. & Pub. Housing	5,378,117	66,722,383		72,100,500													72,100,500		3.2%		114	
Economic Dev. & Opportunity	74,484,771	32,746,652	3,593,438	110,824,861													110,824,861		4.9%		175	
Debt Service																						
Principal	28,176,610			28,176,610							834,215				0		29,010,825		1.3%		46	
Interest	29,759,358														0		44,497,283		2.0%		70	
Intergovernmental																						
Miscellaneous	58,235,810			58,235,810													58,235,810		2.6%		92	
Transfers to Boards	227,764,475	28,543,078		256,307,553																		
Total Expenditures	1,118,163,005	227,511,388	195,561,946	1,541,236,339	834,215	803,367,146	152,441,454	26,848,432	2,268,420,033	100.0%	3,585											
Excess of Revenues Over/ (Under) Expenditures	87,331,727	(89,291,067)	34,956,859	32,997,519	0	29,523,973	0	797,976	63,319,468													

*"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

Revenues By Source	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
Taxes - Local - Property	501,655,157			501,655,157					501,655,157	28.8%	693
Taxes - Local - Income	389,826,224			389,826,224					389,826,224	22.4%	538
Taxes - Local - Other	96,299,561			96,299,561					96,299,561	5.5%	133
Licenses and Permits	12,125,683			12,125,683					12,125,683	0.7%	17
Intergovernmental											
Federal Grants	50,603,929	5,425,109		56,029,038	37,275,150	12,239,270	24,818,725	0	130,362,183	7.5%	180
State Grants	62,471,769	9,244,974		71,716,743	237,683,798	26,129,939	32,524,853	3,714,129	371,769,462	21.3%	514
Other Grants		3,437,638	150,000	3,587,638	0	80,663	0	0	3,668,301	0.2%	5
Service Charges	107,571,610	14,098,116	873,018	122,542,744	0	30,884,943	0	4,100,725	157,528,412	9.0%	218
Fines and Forfeitures	2,578,824			2,578,824	3,164,804	9,184,557	0	641,821	2,578,824	0.1%	4
Miscellaneous	17,635,083	14,216,848	302,285	32,154,216	0	0	0	0	45,145,398	2.6%	62
Debt Proceeds	5,957,212	25,000,000		30,957,212	488,328,013	35,588,241	17,072,634	19,014,743	30,957,212	1.8%	43
County Contributions											
Total Revenues	1,246,725,052	71,422,685	1,325,303	1,319,473,040	766,451,765	114,107,613	74,416,212	27,471,418	1,741,916,417	100.0%	2,406
Expenditures By Function											
General Government	66,451,187	10,528,130		76,979,317					76,979,317	4.5%	106
Public Safety											
Police	99,065,797	107,773		99,173,570					99,173,570	5.8%	137
Fire	58,959,466	906,051		59,865,517					59,865,517	3.5%	83
Corrections	16,095,847			16,095,847					16,095,847	0.9%	22
Other	19,970,082			19,970,082					19,970,082	1.2%	28
Public Works											
Transportation	15,084,312	27,536,329		42,620,641					42,620,641	2.5%	59
Sewer/Solid Waste/Water	103,139,995	35,447,944		138,587,939					138,587,939	8.1%	191
Other				0					0	0.0%	0
Health											
Social Services	20,912,526	71,873		20,984,399					20,984,399	1.2%	29
Primary/Secondary Education	10,700			10,700	768,625,447				768,636,147	45.2%	1,062
Community Colleges											
Parks, Recreation, & Culture	11,491,978	8,358,499	778,536	20,629,013		115,448,656		27,782,735	115,448,656	6.8%	159
Libraries				0					0	0.0%	0
Natural Resources	5,195,048	7,917,645		13,112,693					20,629,013	1.2%	28
Community Dev. & Pub. Housing	33,634,744	3,816,348		37,451,092					27,782,735	1.6%	38
Economic Dev. & Opportunity	7,808,168		622,260	8,430,428					13,112,693	0.8%	18
Debt Service									37,451,092	2.2%	52
Principal	61,451,377			61,451,377					8,430,428	0.5%	12
Interest	33,923,429			33,923,429					61,451,377	3.6%	85
Intergovernmental				0					33,923,429	2.0%	47
Miscellaneous	65,916,906			65,916,906					0	0.0%	0
Transfers to Boards	513,799,397	46,204,234		560,003,631					65,916,906	3.9%	91
Total Expenditures	1,132,910,959	140,894,826	1,400,796	1,275,206,581	768,625,447	115,448,656	74,416,212	27,782,735	1,701,476,000	100.0%	2,350
Excess of Revenues Over/Under Expenditures	113,814,093	(69,472,141)	(75,493)	44,266,459	(2,173,682)	(1,341,043)	0	(311,317)	40,440,417		

"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

Revenues By Source	Governmental Operations-			Governmental Operations-			Enterprise Operations			Accounts With			Board of			Board of			Library			% of			Per		
	Operating	Capital	Operations	Operating	Capital	Operations	Operating	Capital	Operations	Admin.	Education	Health	Education	Health	Board	Total	Total	Total	Board	Total	Total	Total	Total	Total	Total	Total	Total
Taxes - Local - Property	63,988,968															63,988,968	34.9%	868									
Taxes - Local - Income	29,354,979															29,643,548	16.2%	402									
Taxes - Local - Other	3,633,349															3,633,349	2.0%	49									
Licenses and Permits	565,828															565,828	0.3%	8									
Intergovernmental																											
Federal Grants	904,540															8,099,424	4.4%	110									
State Grants	6,370,363															47,415,096	25.9%	643									
Other Grants	517,142															517,142	0.3%	7									
Service Charges	5,968,459															15,324,262	8.4%	208									
Fines and Forfeitures	87,912															87,912	0.0%	1									
Miscellaneous	5,496,457															7,829,877	4.3%	106									
Debt Proceeds																6,075,000	3.3%	82									
County Contributions																											
Total Revenues	116,887,997	7,806,219	10,226,830	134,921,046	409,757	101,920,877	6,704,768	1,635,967	183,180,406	100.0%	2,484																
Expenditures By Function																											
General Government	8,647,683	756,105		9,403,788												9,403,788	5.0%	128									
Public Safety																											
Police	4,383,037	694,066		5,077,103												5,077,103	2.7%	69									
Fire	1,020,277	451,013		1,471,290												1,471,290	0.8%	20									
Corrections	3,534,042	14,318		3,548,360												3,548,360	1.9%	48									
Other	2,416,785			2,416,785												2,416,785	1.3%	33									
Public Works																											
Transportation	5,394,348	1,059,211		6,453,559												6,453,559	3.4%	88									
Sewer/Solid Waste/Water		3,500		8,587,853												8,591,353	4.5%	116									
Other																											
Health	1,207,030			1,207,030												7,911,798	4.2%	107									
Social Services	2,564,363	630,176		3,194,539												3,194,539	1.7%	43									
Primary/Secondary Education	13,942			13,942												110,507,920	58.5%	1,498									
Community Colleges	840,303			840,303												840,303	0.4%	11									
Parks, Recreation, & Culture	2,941,513	1,089,142		2,044,739												6,075,394	3.2%	82									
Libraries																											
Natural Resources	386,574	11,685		398,259												1,634,064	0.9%	22									
Community Dev. & Pub. Housing	529,365			529,365												398,259	0.2%	5									
Economic Dev. & Opportunity	641,203			771,116												771,116	0.4%	10									
Debt Service																											
Principal	3,647,100			3,647,100												4,013,971	2.1%	54									
Interest	2,808,967			882,166												3,734,019	2.0%	51									
Intergovernmental																											
Miscellaneous	6,296,249	6,095,435		12,391,684												12,391,684	6.6%	168									
Transfers to Boards	57,263,539	5,148,470		62,412,009																							
Total Expenditures	104,536,320	15,953,121	11,644,671	132,134,112	409,757	110,493,978	6,704,768	1,634,064	188,964,670	100.0%	2,562																
Excess of Revenues Over/	12,351,677	(8,146,902)	(1,417,841)	2,786,934	0	(8,573,101)	0	1,903	(5,784,264)																		
(Under) Expenditures																											

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

Caroline County

Revenues By Source	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
Taxes - Local - Property	11,629,915			11,629,915						11,629,915	18.9%	391
Taxes - Local - Income	7,547,737			7,547,737						7,547,737	12.3%	254
Taxes - Local - Other	834,904	234,645		1,069,549						1,069,549	1.7%	36
Licenses and Permits	219,339			219,339						219,339	0.4%	7
Intergovernmental												
Federal Grants	212,870			212,870						212,870	0.3%	65
State Grants	5,216,441	445,120		5,661,561	164,298	3,091,574	328,389	2,315,936	0	5,948,769	9.7%	200
Other Grants												
Service Charges	665,650	3,082	839,863	1,508,595						1,508,595	2.4%	46
Fines and Forfeitures												
Miscellaneous	945,243	349,489	148,645	1,443,377		814,179	275,232		18,369	2,551,157	4.1%	86
Debt Proceeds		450,000		450,000						450,000	0.7%	15
County Contributions						12,358,328	787,901	459,497	798,634			
Total Revenues	27,272,099	1,482,336	988,508	29,742,943	164,298	35,933,330	2,951,425	5,929,571	1,219,302	61,536,509	100.0%	2,071
Expenditures By Function												
General Government	1,961,952	575,731		2,537,683						2,537,683	3.9%	85
Public Safety	960,238	1,695		961,933						961,933	1.5%	32
Police	1,029,175			1,029,175						1,029,175	1.6%	35
Fire	1,373,098	226,744		1,599,842						1,599,842	2.5%	54
Corrections	565,011	21,042	424,781	1,010,834						1,010,834	1.6%	34
Other												
Public Works	876,120	727,936	153,592	1,757,648						1,757,648	2.7%	59
Transportation	1,135,231			1,135,231						1,135,231	1.7%	38
Sewer/Solid Waste/Water												
Other	60,132	1,622,138		1,682,270				5,929,571		7,611,841	11.7%	256
Health	97,891			97,891						97,891	0.2%	3
Social Services	203,909			203,909						203,909	0.3%	6
Primary/Secondary Education						37,291,096				37,291,096	57.8%	1,262
Community Colleges												
Parks, Recreation, & Culture	312,851	97,897	286,726	697,474			2,585,168			3,283,642	4.0%	87
Libraries												
Natural Resources	191,223			191,223					1,113,494	1,113,494	1.7%	37
Community Dev. & Pub. Housing	158,979			158,979						158,979	0.3%	6
Economic Dev. & Opportunity	117,631			117,631						117,631	0.2%	5
Debt Service												
Principal	1,713,792	40,000		1,753,792	119,893					1,873,685	2.9%	63
Interest	946,768	206,317		1,153,085	44,405					1,197,490	1.8%	40
Intergovernmental	3,090		57,803	60,893						60,893	0.1%	2
Miscellaneous	1,678,602	550		1,679,152						1,679,152	2.6%	57
Transfers to Boards	12,743,584	1,660,776		14,404,360						14,404,360	23.5%	57
Total Expenditures	26,129,277	5,180,826	922,902	32,233,005	164,298	37,291,096	2,585,168	5,929,571	1,113,494	64,912,272	100.0%	2,185
Excess of Revenues Over/Under Expenditures	1,142,822	(3,698,490)	65,606	(2,490,062)	0	(1,357,766)	366,257	0	105,808	(3,375,763)		

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

Revenues By Source	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
Taxes - Local - Property	90,322,114	2,940,150		93,262,264						93,262,264	27.0%	612
Taxes - Local - Income	55,343,935	5,618,105		60,962,040						60,962,040	17.7%	400
Taxes - Local - Other	6,979,180	38,007	600,967	7,618,154						7,618,154	2.2%	50
Licenses and Permits	2,725,398			2,725,398						2,725,398	0.8%	18
Intergovernmental												
Federal Grants	4,435,777	725,519		5,161,296		6,396,969	554,439	4,253,076	52,171	16,417,951	4.8%	108
State Grants	11,303,892	4,790,956		16,094,848	266,899	74,869,904	4,060,801	6,059,576	1,042,030	102,394,058	29.7%	672
Other Grants	12,215			12,215		0	0		0	12,215	0.0%	0
Service Charges	8,322,793		10,380,794	18,703,587		0	3,782,397		318,333	22,804,317	6.6%	150
Fines and Forfeitures	56,962			56,962						56,962	0.0%	0
Miscellaneous	9,429,578	258,888	1,687,107	11,375,573		1,334,562	735,681		559,310	14,005,126	4.1%	92
Debt Proceeds	109,355	24,744,134		24,853,489		0	0		0	24,853,489	7.2%	163
County Contributions						105,061,678	3,284,155	2,548,954	4,598,535			
Total Revenues	189,041,199	39,115,759	12,668,868	240,825,826	266,899	187,663,113	12,417,473	12,861,606	6,570,379	345,111,974	100.0%	2,264
Expenditures By Function												
General Government	15,772,748	6,112,209		21,884,957						21,884,957	6.6%	144
Public Safety												
Police	4,988,695			4,988,695						4,988,695	1.5%	33
Fire	4,411,769			4,411,769						4,411,769	1.3%	29
Corrections	3,008,330	2,368		3,010,698						3,010,698	0.9%	20
Other	3,060,004	3,260,732		6,320,736						6,320,736	1.9%	41
Public Works												
Transportation	7,895,580	9,267,549		17,163,129						17,163,129	5.2%	113
Sewer/Solid Waste/Water	15,563		10,322,210	10,337,773						10,337,773	3.1%	68
Other	67,099			67,099						67,099	0.0%	0
Health								12,861,606				
Social Services	3,492,692	6,442		3,499,134						3,499,134	3.9%	85
Primary/Secondary Education												
Community Colleges						185,877,191				185,877,191	55.8%	1,219
Parks, Recreation, & Culture	1,962,161	791,672	42,418	2,796,251			12,140,024			12,140,024	3.6%	80
Libraries												
Natural Resources	580,383	3,259,941		3,840,324						3,840,324	0.8%	18
Community Dev. & Pub. Housing	3,184,639			3,184,639						3,184,639	1.2%	25
Economic Dev. & Opportunity	1,315,018		397,248	1,712,266						1,712,266	1.0%	21
Debt Service											0.5%	11
Principal	10,037,723			10,037,723	227,917	0	0		0	10,265,640	3.1%	67
Interest	10,075,587		1,569,222	11,644,809	38,982	0	0		0	11,683,791	3.5%	77
Intergovernmental	1,567,163			1,567,163						1,567,163	0.5%	10
Miscellaneous	8,684,887			8,684,887						8,684,887	2.6%	57
Transfers to Boards	99,632,102	15,861,220		115,493,322								
Total Expenditures	179,752,143	38,562,133	12,331,098	230,645,374	266,899	185,877,191	12,140,024	12,861,606	6,574,342	332,872,114	100.0%	2,183
Excess of Revenues Over/ (Under) Expenditures	9,289,056	553,626	337,770	10,180,452	0	1,785,922	277,449	0	(3,963)	12,239,860		

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

Cecil County

Revenues By Source	Governmental Operations-		Governmental Operations-		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	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
Taxes - Local - Property	45,537,480						45,537,480												45,537,480		25.4%		541	
Taxes - Local - Income	26,119,410						26,119,410												26,119,410		14.6%		310	
Taxes - Local - Other	3,068,272						3,068,272												3,068,272		1.7%		36	
Licenses and Permits	988,800						988,800												988,800		0.6%		12	
Intergovernmental																								
Federal Grants	2,921,292		477,241				3,398,533												13,030,150		7.3%		155	
State Grants	7,180,535		52,624		22,553		7,255,712		738,194		5,495,297		724,270		3,314,993		499,551		66,369,025		37.0%		788	
Other Grants	20,009						20,009				0		0		5,202,564		5,000		25,009		0.0%		0	
Service Charges	968,498				4,838,857		5,807,355				0		2,673,629				67,689		8,548,673		4.8%		101	
Fines and Forfeitures	50,687						50,687				878,718		504,046				53,305		50,687		0.0%		1	
Miscellaneous	1,598,949				27,048		1,625,997				0		0				0		3,062,066		1.7%		36	
Debt Proceeds	880,055		11,795,000				12,675,055				49,910,783		5,629,587		2,150,635		891,510		12,675,055		7.1%		150	
County Contributions																								
Total Revenues	89,333,987		12,324,865		4,888,458		106,547,310		738,194		102,513,570		15,975,764		10,668,192		1,614,112		179,474,627		100.0%		2,131	
Expenditures By Function																								
General Government	5,831,343		20,505				5,851,848												5,851,848		3.2%		69	
Public Safety																								
Police	3,156,628						3,156,628												3,156,628		1.7%		37	
Fire	2,558,789						2,558,789												2,558,789		1.4%		30	
Corrections	4,301,212		608,267				4,909,479												4,909,479		2.7%		58	
Other	1,502,579						1,502,579												1,502,579		0.8%		18	
Public Works																								
Transportation	4,219,108		1,258,669				5,477,777												5,477,777		3.0%		65	
Sewer/Solid Waste/Water					2,632,907		2,632,907												2,632,907		1.4%		31	
Other							0												0		0.0%		0	
Health																								
Social Services	1,926,355						1,926,355												1,926,355		5.8%		127	
Primary/Secondary Education	600						600												10,668,192		5.8%		23	
Community Colleges	30,000		393,771				423,771				112,051,802								112,052,402		60.5%		1,330	
Parks, Recreation, & Culture	233,631						233,631						20,692,962						21,116,733		11.4%		251	
Libraries							0												233,631		0.1%		3	
Natural Resources	267,186						267,186												1,598,941		0.9%		19	
Community Dev. & Pub. Housing	2,464,894						2,464,894												2,464,894		1.3%		3	
Economic Dev. & Opportunity	295,671						295,671												295,671		0.2%		4	
Debt Service																								
Principal	3,429,380						3,429,380		738,194		0		0				0		4,167,574		2.2%		49	
Interest	2,515,994				371,870		2,887,864				0		0				0		3,626,058		2.0%		43	
Intergovernmental	309,533						309,533												309,533		0.2%		4	
Miscellaneous	241,363		170,327		718		412,408												412,408		0.2%		5	
Transfers to Boards	50,564,448		8,018,067				58,582,515																	
Total Expenditures	83,848,714		10,469,606		3,005,495		97,323,815		738,194		112,051,802		20,692,962		10,668,192		1,598,941		185,229,585		100.0%		2,199	
Excess of Revenues Over/ (Under) Expenditures	5,485,273		1,855,259		1,882,963		9,223,495		0		(9,538,232)		(4,717,198)		0		15,171		(5,754,958)					

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

Charles County

Revenues By Source	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
Taxes - Local - Property	77,602,990			77,602,990						77,602,990	25.5%	642
Taxes - Local - Income	41,925,002			41,925,002						41,925,002	13.8%	347
Taxes - Local - Other	9,165,257		457,678	9,622,935						9,622,935	3.2%	80
Licenses and Permits	706,642		44,808	751,450						751,450	0.2%	6
Intergovernmental												
Federal Grants	7,089,132	425,708		7,514,860		7,204,049	2,741,337	4,416,024	0	21,876,270	7.2%	181
State Grants	9,657,182	2,209,996	126,676	11,993,854	1,070,749	63,928,276	6,805,664	6,097,055	676,359	90,571,957	29.8%	749
Other Grants	455,098			455,098		0	2,323,398		0	2,778,496	0.9%	23
Service Charges	1,757,187	5,504,836	20,147,200	27,409,223		0	10,810,717		112,611	38,332,551	12.6%	317
Fines and Forfeitures	268,447			268,447						268,447	0.1%	2
Miscellaneous	6,018,340		992,290	7,010,630		1,787,132	3,583,368		33,819	12,414,949	4.1%	103
Debt Proceeds		7,648,235		7,648,235		0	5,908,572	1,076,994	1,375,072	7,648,235	2.5%	63
County Contributions						76,634,214			0			
Total Revenues	154,645,297	15,788,775	21,768,652	192,202,724	1,070,749	149,553,671	32,173,056	11,590,073	2,197,861	303,793,282	100.0%	2,512
Expenditures By Function												
General Government	13,814,088	4,901,383		18,715,471						18,715,471	6.3%	155
Public Safety	18,289,110			18,289,110						18,289,110	6.1%	151
Police	6,013,001			6,013,001						6,013,001	2.0%	50
Fire	6,535,226			6,535,226						6,535,226	2.2%	54
Corrections	3,432,335		1,287,361	4,719,696						4,719,696	1.6%	39
Other												
Public Works	3,879,253	1,513,782		5,393,035						5,393,035	1.8%	45
Transportation		25,782		25,782						25,782	0.0%	0
Sewer/Solid Waste/Water		16,205,748		16,231,530						16,231,530	5.4%	134
Other				0						0	0.0%	0
Health	268,695			268,695				11,590,073		11,858,768	4.0%	98
Social Services	2,881,319			2,881,319						2,881,319	1.0%	24
Primary/Secondary Education	29,992			29,992		148,544,641	31,279,026			148,574,633	49.7%	1,228
Community Colleges				0						31,279,026	10.5%	259
Parks, Recreation, & Culture	2,941,869	214,335	1,551,598	4,707,802					2,088,100	4,707,802	1.6%	39
Libraries	49,302			49,302						2,137,402	0.7%	18
Natural Resources	441,281			441,281						441,281	0.1%	4
Community Dev. & Pub. Housing	4,460,503			4,460,503						4,460,503	1.5%	37
Economic Dev. & Opportunity	988,781			988,781						988,781	0.3%	8
Debt Service												
Principal	7,646,911			7,646,911	848,538		0		0	8,495,449	2.8%	70
Interest	4,416,237		1,887,324	6,303,561	222,211		0		0	6,525,772	2.2%	54
Intergovernmental				0						0	0.0%	0
Miscellaneous	397,883			397,883						397,883	0.1%	3
Transfers to Boards	79,640,766	5,354,086		84,994,852								
Total Expenditures	156,126,552	12,009,368	20,932,031	189,067,951	1,070,749	148,544,641	31,279,026	11,590,073	2,088,100	298,645,688	100.0%	2,469
Excess of Revenues Over/ (Under) Expenditures	(1,481,255)	3,779,407	836,621	3,134,773	0	1,009,030	894,030	0	109,761	5,147,594		

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

Revenues By Source	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
Taxes - Local - Property	14,217,905			14,217,905							14,217,905	23.1%	479
Taxes - Local - Income	6,802,313			6,802,313							6,802,313	11.0%	229
Taxes - Local - Other	1,811,886			1,811,886							1,811,886	2.9%	61
Licenses and Permits	218,379		70,908	289,287							289,287	0.5%	10
Intergovernmental													
Federal Grants	808,845	65,347		874,192		3,623,582	281,476	1,069,106	3,600		5,851,956	9.5%	197
State Grants	6,255,615		18,663	6,274,278	130,273	16,781,598	794,742	1,981,396	214,105		26,176,392	42.5%	881
Other Grants	21,996			21,996		0	0		11,500		33,496	0.1%	1
Service Charges	1,767,931		1,534,354	3,302,285		0	542,318		9,127	447,727	4,301,457	7.0%	145
Fines and Forfeitures	40,940			40,940		688,124	235,913		117,035		40,940	0.1%	1
Miscellaneous	848,102	13,429	108,716	970,247		0	0		0	36,466	2,047,785	3.3%	69
Debt Proceeds	82,000			82,000		13,930,059	675,344	909,918	393,000		82,000	0.1%	3
County Contributions													
Total Revenues	32,875,912	78,776	1,732,641	34,687,329	130,273	35,023,363	2,529,793	3,960,420	748,367	484,193	61,655,417	100.0%	2,075
Expenditures By Function													
General Government	2,095,384			2,095,384							2,095,384	3.5%	71
Public Safety													
Police	1,149,798			1,149,798							1,149,798	1.9%	39
Fire	892,118			892,118							892,118	1.5%	30
Corrections	2,268,560	65,348		2,333,908							2,333,908	3.9%	79
Other	703,453			703,453							703,453	1.2%	24
Public Works													
Transportation	3,151,688		307,623	3,459,311							3,459,311	5.7%	116
Sewer/Solid Waste/Water			1,286,979	1,286,979						371,157	1,658,136	2.7%	56
Other				0							0	0.0%	0
Health				0							3,960,420	6.5%	133
Social Services	1,263,243			1,263,243							1,263,243	2.1%	43
Primary/Secondary Education	200			200							34,141,197	56.4%	1,149
Community Colleges				0							2,215,858	3.7%	75
Parks, Recreation, & Culture	434,845			434,845		34,140,997	2,215,858				434,845	0.7%	15
Libraries				0						789,565	789,565	1.3%	27
Natural Resources	252,980			252,980							252,980	0.4%	9
Community Dev. & Pub. Housing				0							0	0.0%	0
Economic Dev. & Opportunity	727,741			727,741							727,741	1.2%	24
Debt Service													
Principal	1,512,236			1,512,236	130,273		0		0		1,642,509	2.7%	55
Interest	1,091,089		8,758	1,099,847			0		0	31,331	1,131,178	1.9%	38
Intergovernmental	67,898			67,898							67,898	0.1%	2
Miscellaneous	1,611,849			1,611,849							1,611,849	2.7%	54
Transfers to Boards	15,488,682	419,639		15,908,321									
Total Expenditures	32,711,764	484,987	1,603,360	34,800,111	130,273	34,140,997	2,215,858	3,960,420	789,565	402,488	60,531,391	100.0%	2,037
Excess of Revenues Over/ (Under) Expenditures	164,148	(406,211)	129,281	(112,782)	0	882,366	313,935	0	(41,198)	81,705	1,124,026		

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

Frederick County

Revenues By Source		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
Taxes - Local - Property	106,326,205				106,326,205						106,326,205	26.1%	557
Taxes - Local - Income	74,648,254				74,648,254						74,648,254	18.3%	391
Taxes - Local - Other	16,428,785				16,428,785						16,428,785	4.0%	86
Licenses and Permits	2,113,732				2,113,732						2,113,732	0.5%	11
Intergovernmental													
Federal Grants	2,025,169	940,200			2,965,369						19,080,113	4.7%	100
State Grants	17,367,532	1,291,245			18,658,777						127,781,318	31.4%	669
Other Grants	140,685				140,685						140,685	0.0%	1
Service Charges	15,084,289			21,811,455	36,895,744						44,840,216	11.0%	235
Fines and Forfeitures	82,168				82,168						82,168	0.0%	0
Miscellaneous	5,881,974	78,651		4,203,402	10,164,027					81,268	15,637,377	3.8%	82
Debt Proceeds					0					0	0	0.0%	0
County Contributions						130,960,209	6,606,303		1,438,831	2,660,784			
Total Revenues	240,098,793	2,310,096		26,014,857	268,423,746	0	233,779,881	22,578,282	20,127,731	3,835,340	407,078,853	100.0%	2,133
Expenditures By Function													
General Government	20,444,236	2,693,265			23,137,501						23,137,501	5.7%	121
Public Safety													
Police	7,747,798	753,024			8,500,822						8,500,822	2.1%	45
Fire	9,165,788	20,914			9,186,702						9,186,702	2.3%	48
Corrections	7,157,157	16,529			7,173,686						7,173,686	1.8%	38
Other	3,417,838				3,417,838						3,417,838	0.8%	18
Public Works													
Transportation	8,925,011	8,354,642			17,279,653						17,279,653	4.2%	91
Sewer/Solid Waste/Water	1,999			19,033,123	19,035,122						19,035,122	4.7%	100
Other					0						0	0.0%	0
Health					0						20,127,731	4.9%	105
Social Services	1,859,327			9,030,415	10,889,742						20,127,731	4.9%	105
Primary/Secondary Education	400				400						233,197,875	57.3%	1,222
Community Colleges											20,283,536	5.0%	106
Parks, Recreation, & Culture	1,916,524	2,249,551			4,166,075						4,166,075	1.0%	22
Libraries					0						3,797,656	0.9%	20
Natural Resources	1,202,328				1,202,328						1,202,328	0.3%	6
Community Dev. & Pub. Housing	1,893,609			140,564	2,034,173						2,034,173	0.5%	11
Economic Dev. & Opportunity	6,117,121				6,117,121						6,117,121	1.5%	32
Debt Service													
Principal	6,061,415				6,061,415						6,061,415	1.5%	32
Interest	5,599,287			3,394,690	8,993,977						8,993,977	2.2%	47
Intergovernmental	1,796,605				1,796,605						1,796,605	0.4%	9
Miscellaneous	871,137				871,137						871,137	0.2%	5
Transfers to Boards	124,255,693	17,410,434			141,666,127								
Total Expenditures	208,433,273	31,498,359		31,598,792	271,530,424	0	233,197,475	20,283,536	20,127,731	3,797,656	407,270,695	100.0%	2,134
Excess/Revenues Over/ (Under) Expenditures													
	31,665,520	(29,188,263)		(5,583,935)	(3,106,678)	0	582,406	2,294,746	0	37,684	(191,842)		

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

Garrett County

Revenues By Source	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
Taxes - Local - Property	19,282,653		858,741	20,141,394						20,141,394	23.6%	685
Taxes - Local - Income	5,453,753			5,453,753						5,453,753	6.9%	186
Taxes - Local - Other	3,314,005			3,314,005						3,314,005	4.2%	113
Licenses and Permits	168,089			168,089						168,089	0.2%	6
Intergovernmental												
Federal Grants	2,425,933			2,425,933						2,425,933	11.6%	311
State Grants	8,298,243			8,298,243						8,298,243	39.7%	1,063
Other Grants	27,509			27,509						27,509	0.0%	1
Service Charges	222,266		3,609,125	3,831,391						3,831,391	7.1%	190
Fines and Forfeitures	23,484			23,484						23,484	0.0%	1
Miscellaneous	1,216,276		162,068	1,378,344						1,378,344	3.5%	94
Debt Proceeds	888,541			888,541						888,541	1.1%	30
County Contributions												
Total Revenues	41,320,752	0	4,629,934	45,950,686	0	34,161,059	9,221,353	1,580,553	337,900	78,756,270	100.0%	2,680
Expenditures By Function												
General Government	3,621,907			3,621,907						3,621,907	4.6%	123
Public Safety												
Police	1,137,031			1,137,031						1,137,031	1.4%	39
Fire	713,504			713,504						713,504	0.9%	24
Corrections	873,514			873,514						873,514	1.1%	30
Other	603,123			603,123						603,123	0.8%	21
Public Works												
Transportation	12,311,636			12,311,636						12,311,636	15.5%	419
Sewer/Solid Waste/Water			5,130,658	5,130,658						5,130,658	6.5%	175
Other				0						0	0.0%	0
Health												
Social Services	135,781			135,781						135,781	0.2%	5
Primary/Secondary Education				0						0	0.0%	0
Community Colleges				0						0	0.0%	0
Parks, Recreation, & Culture	7,000			7,000						7,000	0.0%	0
Libraries				0						0	0.0%	0
Natural Resources	148,389			148,389						148,389	0.2%	5
Community Dev. & Pub. Housing	498,039			498,039						498,039	0.6%	17
Economic Dev. & Opportunity	3,140,668			3,140,668						3,140,668	4.0%	107
Debt Service												
Principal	1,216,982			1,216,982						1,216,982	1.5%	41
Interest	697,354		367,509	1,064,863						1,064,863	1.3%	36
Intergovernmental	66,205			66,205						66,205	0.1%	2
Miscellaneous	55,568			55,568						55,568	0.1%	2
Transfers to Boards	16,357,673	362,508		16,720,181						16,720,181	36.6%	4,411
Total Expenditures	41,584,374	362,508	5,498,167	47,445,049	0	33,610,673	8,866,499	5,532,436	634,775	79,369,251	100.0%	2,701
Excess of Revenues Over/ (Under) Expenditures	(263,622)	(362,508)	(868,233)	(1,494,363)	0	550,386	364,854	0	(33,858)	(612,981)		

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.

Hartford County

Revenues By Source	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
Taxes - Local - Property	130,578,010			130,578,010						130,578,010	27.6%	599
Taxes - Local - Income	84,653,504			84,653,504						84,653,504	17.9%	388
Taxes - Local - Other	1,579,731	9,957,528	1,302,342	12,839,601						12,839,601	2.7%	59
Licenses and Permits	2,433,682			2,433,682						2,433,682	0.5%	11
Intergovernmental												
Federal Grants	7,195,139	1,915,485		9,110,624		10,459,153	2,066,237	5,019,385	38,967	26,694,366	5.6%	123
State Grants	13,364,415	2,495,643	323,299	16,183,357		102,915,584	8,001,857	7,182,112	1,520,058	135,802,968	28.7%	623
Other Grants	9,143,740		22,913,466	32,057,206		0	0		10,860	10,860	0.0%	0
Service Charges	143,169			143,169		0	7,578,817		267,811	39,903,834	8.4%	183
Fines and Forfeitures	8,677,688	3,062,724	6,740,560	18,480,972		2,113,107	3,681,510		241,178	24,516,767	5.2%	1
Miscellaneous	1,085,525	15,060,000		16,145,525		0	0		76,956	16,222,481	3.4%	113
Debt Proceeds						127,708,321	14,068,002	1,852,233	6,820,499			74
County Contributions												
Total Revenues	258,854,603	32,491,380	31,279,667	322,625,650	0	243,196,165	35,396,423	14,053,730	8,976,329	473,799,242	100.0%	2,174
Expenditures By Function												
General Government	20,230,811	6,235,149		26,465,960						26,465,960	5.6%	121
Public Safety	15,834,907	152,133		15,987,040						15,987,040	3.4%	73
Police	3,578,482	525,000		4,103,482						4,103,482	0.9%	19
Fire	8,842,235			8,842,235						8,842,235	1.9%	41
Corrections	7,853,632			7,853,632						7,853,632	1.7%	36
Other												
Public Works	18,675,934	8,721,233		27,397,167						27,397,167	5.8%	126
Transportation	8,767,866	1,561,793	21,780,374	32,110,033						32,110,033	6.8%	147
Sewer/Solid Waste/Water				0						0	0.0%	0
Other	627,726			627,726						14,681,456	3.1%	67
Health	3,777,699		8,317,573	12,095,272						12,095,272	2.6%	56
Social Services	1,300			1,300						240,948,806	51.4%	1,106
Primary/Secondary Education						240,947,506				35,872,188	7.7%	165
Community Colleges										7,849,315	1.7%	36
Parks, Recreation, & Culture	4,075,080	3,774,235		7,849,315						8,856,164	1.9%	41
Libraries				0						430,502	0.1%	2
Natural Resources	430,502			430,502						5,195,927	1.1%	24
Community Dev. & Pub. Housing	5,147,658	48,269		5,195,927						860,719	0.2%	4
Economic Dev. & Opportunity	860,719			860,719								
Debt Service												
Principal	7,061,403	43,001		7,104,404		0	0		0	7,104,404	1.5%	33
Interest	4,693,745		4,904,950	9,598,695		0	0		0	9,598,695	2.0%	44
Intergovernmental	622,638			622,638						2,034,689	0.4%	9
Miscellaneous	2,034,689			2,034,689								
Transfers to Boards	131,441,656	19,007,399		150,449,055								
Total Expenditures	244,558,682	40,068,212	35,002,897	319,629,791	0	240,947,506	35,872,188	14,053,730	8,856,164	468,910,324	100.0%	2,152
Excess of Revenues Over/ (Under) Expenditures	14,295,921	(7,576,832)	(3,723,230)	2,995,859	0	2,248,659	(475,765)	0	120,165	4,888,918		

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

Howard County

Revenues By Source	Governmental Operations-		Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
	Operating	Capital									
Taxes - Local - Property	217,620,904			217,620,904					217,620,904	29.8%	895
Taxes - Local - Income	142,058,870			142,058,870					142,058,870	19.5%	584
Taxes - Local - Other	22,435,124			22,435,124					22,435,124	3.0%	71
Licenses and Permits	6,079,958			6,079,958					6,079,958	0.8%	25
Intergovernmental											
Federal Grants	8,236,626			8,236,626	7,308,856	2,195,351	3,582,044	125,070	21,447,947	2.9%	88
State Grants	20,876,975	10,680,935		31,557,910	84,705,995	6,460,000	5,135,025	1,147,767	129,006,697	17.7%	531
Other Grants	2,821,039			2,821,039	0	0	0	0	2,821,039	0.4%	12
Service Charges	21,238,355		22,506,160	43,744,515	0	11,852,043		461,004	56,057,562	7.7%	231
Fines and Forfeitures	1,806,410			1,806,410	10,478,147	2,656,452		260,912	1,806,410	0.2%	7
Miscellaneous	16,011,558	3,622,717	4,401,070	24,035,345	0	0		0	37,430,856	5.1%	154
Debt Proceeds	1,967,972	60,000,000		61,967,972	221,421,973	15,019,383	2,665,565	7,537,570	61,967,972	8.5%	255
County Contributions											
Total Revenues	461,153,791	89,133,104	42,776,945	593,063,840	323,914,971	38,183,229	11,382,634	9,532,323	729,432,506	100.0%	3,000
Expenditures By Function											
General Government	33,407,341	14,666,135		48,073,476					48,073,476	7.1%	198
Public Safety											
Police	29,403,606			29,403,606					29,403,606	4.4%	121
Fire	19,829,547	1,847,154		21,676,701					21,676,701	3.2%	89
Corrections	6,984,393			6,984,393					6,984,393	1.0%	29
Other	8,743,563			8,743,563					8,743,563	1.3%	36
Public Works											
Transportation	15,955,941	12,798,527		28,754,468					28,754,468	4.3%	118
Sewer/Solid Waste/Water	12,731,503		33,435,351	46,166,854					46,166,854	6.9%	190
Other				0					0	0.0%	0
Health	2,871,967			2,871,967			11,382,634		14,254,601	2.1%	59
Social Services	9,867,544			9,867,544					9,867,544	1.5%	41
Primary/Secondary Education				0	315,886,027				315,886,027	46.9%	1,299
Community Colleges				0		35,643,565			35,643,565	5.3%	147
Parks, Recreation, & Culture	11,911,999	13,334,224	1,447,003	26,693,226				9,358,214	9,358,214	1.4%	38
Libraries				0					0	0.1%	4
Natural Resources	922,822			922,822					922,822	0.1%	4
Community Dev. & Pub. Housing	10,494,662			10,494,662					10,494,662	1.6%	43
Economic Dev. & Opportunity	1,770,703			1,770,703					1,770,703	0.3%	7
Debt Service											
Principal	26,253,001			26,253,001	0	0		0	26,253,001	3.9%	108
Interest	23,021,669		6,151,943	29,173,612	0	0		0	29,173,612	4.3%	120
Intergovernmental				0					0	0.0%	0
Miscellaneous	2,707,800	388,190		3,095,990					3,095,990	0.5%	13
Transfers to Boards	220,399,777	26,244,714		246,644,491							
Total Expenditures	437,277,838	69,278,944	41,034,297	547,591,079	315,886,027	35,643,565	11,382,634	9,358,214	673,217,028	100.0%	2,769
Excess of Revenues Over/ (Under) Expenditures	23,875,953	19,854,160	1,742,648	45,472,761	8,028,944	2,539,664	0	174,109	56,215,478		

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

Kent County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Accounts With State High Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	12,555,051			12,555,051						12,555,051	28.9%	658
Taxes - Local - Income	6,457,891			6,457,891						6,457,891	14.9%	338
Taxes - Local - Other	1,352,924			1,352,924						1,352,924	3.1%	71
Licenses and Permits	241,384			241,384						241,384	0.6%	13
Intergovernmental												
Federal Grants	722,637	76,383		799,020		2,242,072	218,926	1,503,284	13,240	4,776,542	11.0%	250
State Grants	2,606,080	360,106		2,966,186		7,151,345	618,132	2,764,843	104,875	13,605,381	31.3%	713
Other Grants	18,141			18,141		0	0		1,000	19,141	0.0%	1
Service Charges	582,819		881,675	1,464,494		0	421,803		4,570	1,890,867	4.3%	99
Fines and Forfeitures	170,295			170,295					10,345	170,295	0.4%	9
Miscellaneous	379,441		88,574	468,015		197,342	183,488		0	859,190	2.0%	45
Debt Proceeds		1,549,705		1,549,705		0	525,268	566,393	307,076	1,549,705	3.6%	81
County Contributions						11,505,903						
Total Revenues	25,086,663	1,986,194	970,249	28,043,106	0	21,096,662	1,967,617	4,834,520	441,106	43,478,371	100.0%	2,278
Expenditures By Function												
General Government	2,368,135	1,625,428		3,993,563						3,993,563	9.3%	209
Public Safety												
Police	1,242,801			1,242,801						1,242,801	2.9%	65
Fire	580,856			580,856						580,856	1.3%	30
Corrections	1,240,424	24,806		1,265,230						1,265,230	2.9%	66
Other	669,008	21,704		690,712						690,712	1.6%	36
Public Works												
Transportation	1,593,084	20,160		1,613,244						1,613,244	3.7%	85
Sewer/Solid Waste/Water	653,653	36,652	1,420,213	2,110,518				4,834,520		2,110,518	4.9%	111
Other	11,623			11,623						11,623	0.0%	0
Health	960,910			960,910						960,910	2.2%	50
Social Services												
Primary/Secondary Education						20,948,324				20,948,324	48.7%	1,097
Community Colleges				0						0	0.0%	0
Parks, Recreation, & Culture	644,526	100,108		744,634			1,723,445		437,203	1,723,445	4.0%	90
Libraries				0						0	0.0%	0
Natural Resources	202,451			202,451						202,451	0.5%	11
Community Dev. & Pub. Housing	107,320	72,905		180,225						180,225	0.4%	9
Economic Dev. & Opportunity	210,939	10,000		220,939						220,939	0.5%	12
Debt Service												
Principal	378,941			378,941		0	0		0	378,941	0.9%	20
Interest	324,961		259,666	584,627		0	0		0	584,627	1.4%	31
Intergovernmental	90,657			90,657						90,657	0.2%	5
Miscellaneous	236,238			236,238						236,238	0.5%	12
Transfers to Boards	12,508,940	395,700		12,904,640								
Total Expenditures	24,025,467	2,307,463	1,679,879	28,012,809	0	20,948,324	1,723,445	4,834,520	437,203	43,051,661	100.0%	2,255
Excess of Revenues Over/ (Under) Expenditures	1,061,196	(321,269)	(709,630)	30,297	0	148,338	244,172	0	3,903	426,710		

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

Montgomery County

Revenues By Source	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
Taxes - Local - Property	728,163,345		6,065,609	734,228,954					60,270,408			794,499,362	28.0%	932
Taxes - Local - Income	689,203,638			689,203,638								689,203,638	24.3%	809
Taxes - Local - Other	138,193,193	1,404,843		139,598,036								171,654,036	6.1%	201
Licenses and Permits	18,187,657		15,841,168	34,028,825								34,028,825	1.2%	40
Intergovernmental														
Federal Grants	13,448,867	2,534,939	31,393,963	47,377,769	36,901,688	7,267,768	17,227,632	75,542	188,789			109,039,188	3.8%	128
State Grants	89,929,714	33,096,940	672,054	123,698,708	187,079,931	26,070,321	42,444,257	3,465,682	1,372,009			384,222,867	13.6%	451
Other Grants	178,899	1,367,194	9,701,907	11,248,000	0	0		0	22,887			13,683,387	0.5%	16
Service Charges	25,243,663	3,798,369	128,978,989	158,021,021	0	38,426,667		1,101,113	11,020,638	174,621,000		383,190,439	13.5%	450
Fines and Forfeitures	3,914,705		4,650,944	8,565,649					39,589			8,605,238	0.3%	10
Miscellaneous	35,965,068	5,507,200	91,345,448	132,817,716	10,437,405	11,780,786		381,055	4,154,921	20,049,500	5,184	179,626,567	6.3%	211
Debt Proceeds	985,572	50,000,000		50,985,572	0	7,893,890		0	7,000,000			65,879,462	2.3%	77
County Contributions					878,788,796	51,889,818	23,360,541	29,804,361	4,337,510		43,725			
Total Revenues	1,743,414,321	97,709,485	288,650,082	2,129,773,888	1,113,207,820	143,329,250	83,032,430	34,827,753	88,406,751	229,139,000	140,867	2,833,633,008	100.0%	3,325
Expenditures By Function														
General Government	110,854,045	18,291,347	19,222,613	148,368,005					18,094,052			166,462,057	6.0%	195
Public Safety														
Police	108,304,557	48,694		108,353,251					8,441,882			116,795,133	4.2%	137
Fire	84,770,590	1,482,982		86,253,572								86,253,572	3.1%	101
Corrections	27,034,376	6,109,707		33,144,083								33,144,083	1.2%	39
Other	12,802,523	2,524,345		15,326,868								15,326,868	0.6%	18
Public Works														
Transportation	81,273,639	45,692,441	15,459,785	142,425,865								142,553,315	5.2%	167
Sewer/Solid Waste/Water		2,824,127	82,165,917	84,990,044								135,615,500	8.0%	259
Other	47,857,478	4,023,305		51,880,783								0	0.0%	0
Health	88,090,275			88,090,275								134,913,213	4.9%	158
Social Services												88,090,275	3.2%	103
Primary/Secondary Education												1,112,349,209	40.4%	1,305
Community Colleges												131,732,243	4.8%	155
Parks, Recreation, & Culture	24,006,296	10,115,889	8,019,174	42,141,359								92,733,049	3.4%	109
Libraries				0								34,827,753	1.3%	41
Natural Resources	239,529	462,977		702,506								702,506	0.0%	1
Community Dev. & Pub. Housing	7,892,236	6,492,342	81,045,848	95,430,426								95,430,426	3.5%	112
Economic Dev. & Opportunity	5,702,051			5,702,051								5,702,051	0.2%	7
Debt Service														
Principal	84,774,500			84,774,500								86,679,500	3.1%	102
Interest	61,524,190		44,248,000	105,772,190					2,296,254			148,433,944	5.4%	174
Intergovernmental	5,347,866			5,347,866								5,347,866	0.2%	6
Miscellaneous	36,816,838			36,816,838					9,609			36,826,447	1.3%	43
Transfers to Boards	922,331,415	65,849,611		988,181,026										
Total Expenditures	1,709,622,404	163,917,767	250,161,337	2,123,701,508	1,112,349,209	131,732,243	83,032,430	34,827,753	81,338,487	175,983,000	127,450	2,754,911,054	100.0%	3,233
Excess of Revenues Over/ (Under) Expenditures	33,791,917	(66,208,282)	38,488,745	6,072,380	858,611	11,597,007	0	0	7,068,264	53,156,000	13,418	78,721,955		

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

Revenues By Source	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
Taxes - Local - Property	407,951,931		20,698,481	428,650,412						101,308,740		11,300,230	541,259,382	25.4%	692
Taxes - Local - Income	282,097,420			282,097,420									282,097,420	13.2%	361
Taxes - Local - Other	124,530,279			124,530,279									124,530,279	7.3%	200
Licenses and Permits	20,631,942		1,662,320	22,294,262							32,056,000		22,294,262	1.0%	29
Intergovernmental															
Federal Grants	12,413,523	673,314	36,701,759	49,788,596		51,653,596	6,794,721	24,678,286	86,358	640,380		43,760	133,685,697	6.3%	171
State Grants	38,724,918			38,724,918	4,241,036	404,662,142	17,262,710	30,995,113	6,786,518	9,295,791	2,412,500	5,201,747	517,169,975	24.3%	662
Other Grants	7,962,596	116,394		8,078,990		0	0	0	0				10,491,490	0.5%	13
Service Charges	10,311,059	2,704,125	71,759,496	84,774,680		0	21,571,807		762,702	9,138,782	174,621,000	1,716,980	292,585,951	13.7%	374
Fines and Forfeitures	1,556,223	123,024		1,679,247						53,305			1,732,552	0.1%	2
Miscellaneous	24,813,295	520,403	12,090,032	37,423,730		16,672,302	1,819,459		395,941	10,658,100	20,049,500	127,567	87,146,599	4.1%	111
Debt Proceeds	14,602,231	71,400,000		86,002,231		0	0	433,380	0	432,030		30,625	86,002,231	4.0%	110
County Contributions						469,381,822	12,235,176		10,239,800						
Total Revenues	945,595,417	75,537,260	142,912,088	1,164,044,765	4,241,036	942,369,862	59,683,873	56,106,779	18,271,319	131,527,128	229,139,000	18,420,908	2,131,051,837	100.0%	2,726
Expenditures By Function															
General Government	83,879,980	6,333,811		90,213,791						20,189,881			110,403,672	5.3%	141
Public Safety															
Police	106,878,152	5,462		106,883,614						9,707,524			116,591,138	5.6%	149
Fire	48,935,041	44,948		48,979,989									48,979,989	2.4%	63
Corrections	27,430,637	720,390		28,151,027									28,151,027	1.4%	36
Other	5,574,623			5,574,623									5,574,623	0.3%	7
Public Works															
Transportation	9,561,829	23,676,738	18,130,705	51,369,272						193,874		18,659,319	70,222,465	3.4%	90
Sewer/Solid Waste/Water			60,593,668	60,593,668						15,985			135,615,500	9.5%	251
Other				0									0	0.0%	0
Health		508,246		508,246				56,106,779					56,615,025	2.7%	72
Social Services	18,724,602			18,724,602									18,724,602	0.9%	24
Primary/Secondary Education	4,473			4,473									942,266,813	45.6%	1,205
Community Colleges				0									60,906,142	2.9%	78
Parks, Recreation, & Culture	36,000			36,000						110,543,976			110,579,976	5.4%	141
Libraries				0					17,330,793				17,330,793	0.8%	22
Natural Resources				0									0	0.0%	0
Community Dev. & Pub. Housing	8,499,443		39,500,497	47,999,940									47,999,940	2.3%	61
Economic Dev. & Opportunity	2,506,155			2,506,155									2,506,155	0.1%	3
Debt Service															
Principal	44,440,242			44,440,242	4,241,036				0	5,070,000			53,751,278	2.6%	69
Interest	32,020,318		8,128,985	40,149,303		0			0	6,281,752	40,367,500		86,798,555	4.2%	111
Intergovernmental	91,913			91,913									91,913	0.0%	0
Miscellaneous	87,986,417		2,820,746	90,807,163						202,445			91,009,608	4.4%	116
Transfers to Boards	444,036,923	48,715,910		492,752,833											
Total Expenditures	920,606,748	80,005,505	129,174,601	1,129,786,854	4,241,036	942,262,340	60,906,142	56,106,779	17,330,793	152,205,437	175,983,000	18,659,319	2,064,728,867	100.0%	2,641
Excess of Revenues Over/ (Under) Expenditures	24,988,669	(4,468,245)	13,737,487	34,257,911	0	107,522	(1,222,269)	0	940,526	(20,678,309)	53,156,000	(228,411)	66,322,971		

"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

Revenues By Source	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
Taxes - Local - Property	25,596,993			25,596,993						25,596,993	24.4%	629
Taxes - Local - Income	18,647,323			18,647,323						18,647,323	17.8%	458
Taxes - Local - Other	2,782,182	946,343		3,728,525						3,728,525	3.6%	92
Licenses and Permits	575,257	851,037		1,426,294						1,426,294	1.4%	35
Intergovernmental												
Federal Grants	556,883		645,349	1,202,232		2,490,207	422,215	1,641,115	0	5,755,769	5.5%	141
State Grants	5,399,897	6,243,237	193,863	11,836,997		17,325,981	1,192,112	2,687,760	187,986	33,230,836	31.6%	817
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	1,006,200	147,468	6,287,892	7,441,560		0	813,477		58,172	8,313,209	7.9%	204
Fines and Forfeitures	20,699		7,678	28,377						28,377	0.0%	1
Miscellaneous	1,666,831	603,985	1,426,253	3,697,069		562,417	353,870		26,426	4,639,782	4.4%	114
Debt Proceeds	60,849	3,572,639		3,633,488		0	0		0	3,633,488	3.5%	89
County Contributions						33,238,968	1,013,016	776,075	818,697			
Total Revenues	56,313,114	12,364,709	8,561,035	77,238,858	0	53,617,573	3,794,690	5,104,950	1,091,281	105,000,596	100.0%	2,581
Expenditures By Function												
General Government	4,015,246	234,963		4,250,209						4,250,209	4.0%	104
Public Safety												
Police	1,860,332			1,860,332						1,860,332	1.8%	46
Fire	1,276,872	102,926		1,379,798						1,379,798	1.3%	34
Corrections	1,873,328			1,873,328						1,873,328	1.8%	46
Other	1,512,252	732,858		2,245,110						2,245,110	2.1%	55
Public Works												
Transportation	4,148,429	1,027,546	370,256	5,546,231						5,546,231	5.3%	136
Sewer/Solid Waste/Water	1,399,397		5,326,074	6,725,471						6,725,471	6.4%	165
Other				0						0	0.0%	0
Health	98,886			98,886						5,104,950		
Social Services	1,446,818	1,484,587		2,931,405						2,931,405	2.8%	72
Primary/Secondary Education				0		53,226,312	3,323,787			53,226,312	50.4%	1,308
Community Colleges				0						3,323,787	3.1%	82
Parks, Recreation, & Culture	1,437,570	5,111,880	839,808	7,389,258						7,389,258	7.0%	182
Libraries				0					1,159,841	1,159,841	1.1%	29
Natural Resources	307,346			307,346						307,346	0.3%	8
Community Dev. & Pub. Housing	509,460		1,148,390	1,657,850						1,657,850	1.6%	41
Economic Dev. & Opportunity	538,550			538,550						538,550	0.5%	13
Debt Service												
Principal	2,384,743	34,601		2,419,344		0	0		0	2,419,344	2.3%	59
Interest	1,828,143	5,857	915,415	2,749,415		0	0		0	2,749,415	2.6%	68
Intergovernmental	120,126			120,126						120,126	0.1%	3
Miscellaneous	591,181	15,703	2,729	609,613						609,613	0.6%	15
Transfers to Boards	28,410,941	7,435,815		35,846,756								
Total Expenditures	53,759,620	16,186,736	8,602,672	78,549,028	0	53,226,312	3,323,787	5,104,950	1,159,841	105,517,162	100.0%	2,593
Excess of Revenues Over/ (Under) Expenditures	2,553,494	(3,822,027)	(41,637)	(1,310,170)	0	391,261	470,903	0	(68,560)	(516,566)		

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

St. Mary's County

Revenues By Source	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	
Taxes - Local - Property	40,947,652						40,947,652												40,947,652		21.7%		461	
Taxes - Local - Income	32,622,728						32,622,728												32,622,728		17.3%		368	
Taxes - Local - Other	6,916,810						11,465,615												11,465,615		6.1%		129	
Licenses and Permits	958,078						958,078												958,078		0.5%		11	
Intergovernmental																								
Federal Grants	1,209,124						1,209,124												1,209,124		5.5%		117	
State Grants	6,760,286						9,829,838												62,156,565		32.9%		700	
Other Grants	39,724						39,724												39,724		0.0%		0	
Service Charges	3,991,605						23,878,695												23,978,479		12.7%		270	
Fines and Forfeitures	90,670						91,630												91,630		0.0%		1	
Miscellaneous	4,001,722						5,510,047												6,219,721		3.3%		70	
Debt Proceeds							0												0		0.0%		0	
County Contributions																								
Total Revenues	97,538,399						126,553,131												188,843,104		100.0%		2,128	
Expenditures By Function																								
General Government	10,728,036						15,834,946												15,834,946		7.8%		178	
Public Safety																								
Police	7,521,831						7,521,831												7,521,831		3.7%		85	
Fire	980,863						980,863												980,863		0.5%		11	
Corrections	4,026,560						4,194,949												4,194,949		2.1%		47	
Other	2,477,563						2,477,563												2,477,563		1.2%		28	
Public Works																								
Transportation	4,387,895						9,803,478												9,803,478		4.8%		110	
Sewer/Solid Waste/Water	1,491,957						8,358,431												8,358,431		4.1%		94	
Other							0												0		0.0%		0	
Health																								
Social Services	4,251,842						9,590,214												13,842,056		6.8%		156	
Primary/Secondary Education	1,391,621						1,391,621												108,883,428		53.8%		1,227	
Community Colleges	1,490,290						1,490,290												1,490,290		0.7%		17	
Parks, Recreation, & Culture	1,741,961						4,536,909												4,536,909		2.2%		51	
Libraries							0												1,790,831		0.9%		20	
Natural Resources	160,003						272,703												272,703		0.1%		3	
Community Dev. & Pub. Housing	124,098						124,098												124,098		0.1%		1	
Economic Dev. & Opportunity	1,237,616						1,694,885												1,694,885		0.8%		19	
Debt Service																								
Principal	5,023,636						5,023,636												5,693,505		2.8%		64	
Interest	3,456,868						5,286,740												5,286,740		2.6%		60	
Intergovernmental	34,252						34,252												34,252		0.0%		0	
Miscellaneous	961,087						961,087												961,087		0.5%		11	
Transfers to Boards	45,659,628						56,826,412																	
Total Expenditures	97,147,607						140,656,750												202,494,742		100.0%		2,281	
Excess of Revenues Over/ (Under) Expenditures	390,792						(7,416)												8,325					

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

Revenues By Source	Governmental Operations-	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
	Operating	Capital	Operations	Operations							
Taxes - Local - Property	6,800,787			6,800,787					6,800,787	15.4%	281
Taxes - Local - Income	4,294,302			4,294,302					4,294,302	9.7%	177
Taxes - Local - Other	248,507		323,900	572,407					572,407	1.3%	24
Licenses and Permits	95,834			95,834					95,834	0.2%	4
Intergovernmental											
Federal Grants	1,096,530			1,096,530					1,096,530	13.3%	242
State Grants	6,847,672			6,847,672					6,847,672	48.7%	888
Other Grants	66,168			66,168					66,168	0.1%	3
Service Charges	1,799,280		1,801,747	3,601,027					3,601,027	8.2%	149
Fines and Forfeitures	30,329			30,329					30,329	0.1%	1
Miscellaneous	489,820	8,818	170,704	669,342		439,295		15,917	1,124,554	2.5%	46
Debt Proceeds	165,880			165,880		0		0	165,880	0.4%	7
County Contributions						7,803,537		223,763			
Total Revenues	21,935,109	8,818	2,296,351	24,240,278	0	22,936,635	4,545,533	491,272	44,141,040	100.0%	1,821
Expenditures By Function											
General Government	3,414,496			3,414,496					3,414,496	7.7%	141
Public Safety											
Police	654,200			654,200					654,200	1.5%	27
Fire	391,077			391,077					391,077	0.9%	16
Corrections	935,684			935,684					935,684	2.1%	39
Other	544,502			544,502					544,502	1.2%	22
Public Works											
Transportation	2,815,053			2,815,053					2,815,053	6.4%	116
Sewer/Solid Waste/Water	866,397		1,966,296	2,832,693					2,832,693	6.4%	117
Other				0					0	0.0%	0
Health	446,160			446,160					446,160	1.1%	206
Social Services	137,159			137,159					137,159	0.3%	6
Primary/Secondary Education				0		22,498,796			22,498,796	51.0%	928
Community Colleges	111,678			111,678					111,678	0.3%	5
Parks, Recreation, & Culture	126,763		951,155	1,077,918					1,077,918	2.4%	44
Libraries				0					0	0.0%	0
Natural Resources	60,573			60,573					60,573	0.1%	2
Community Dev. & Pub. Housing	820,667			820,667					820,667	1.9%	34
Economic Dev. & Opportunity	426,143			426,143					426,143	1.0%	18
Debt Service											
Principal	146,509			146,509		0		0	146,509	0.3%	6
Interest	328,809		491,110	819,919		0		0	819,919	1.9%	34
Intergovernmental	16,426			16,426					16,426	0.0%	1
Miscellaneous	954,369			954,369					954,369	2.2%	39
Transfers to Boards	7,888,589	184,089		8,072,678							
Total Expenditures	21,085,254	184,089	3,408,561	24,677,904	0	22,498,796	4,545,533	481,885	44,131,440	100.0%	1,821
Excess of Revenues Over/ (Under) Expenditures	849,855	(175,271)	(1,112,210)	(437,626)	0	437,839	0	9,387	9,600		

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

Talbot County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	16,687,762			16,687,762						16,687,762	27.5%	497
Taxes - Local - Income	11,376,282			11,376,282						11,376,282	18.7%	339
Taxes - Local - Other	5,740,043			5,740,043						5,740,043	9.5%	171
Licenses and Permits	542,540			542,540						542,540	0.9%	16
Intergovernmental												
Federal Grants	401,652	63,300		464,952		2,181,180	312,752	2,128,603	0	5,087,487	8.4%	152
State Grants	3,782,779			3,782,779		5,189,717	883,046	3,177,250	122,198	13,154,990	21.7%	392
Other Grants						0	0	0	22,000	22,000	0.0%	1
Service Charges	997,932		3,886,123	4,884,055		0	602,575		37,038	5,523,668	9.1%	165
Fines and Forfeitures	7,587			7,587		625,437	262,126		43,205	7,587	0.0%	0
Miscellaneous	1,159,736	319,723	157,943	1,637,402		0	750,382	1,270,846	450,000	2,568,170	4.2%	77
Debt Proceeds				0		21,766,185	0		0	0	0.0%	0
County Contributions												
Total Revenues	40,696,313	383,023	4,044,066	45,123,402	0	29,762,519	2,810,881	6,576,699	674,441	60,710,529	100.0%	1,810
Expenditures By Function												
General Government	2,601,727	35,139		2,636,866						2,636,866	4.6%	79
Public Safety												
Police	465,773			465,773						465,773	0.8%	14
Fire	1,008,221			1,008,221						1,008,221	1.8%	30
Corrections	1,549,155			1,549,155						1,549,155	2.7%	46
Other	790,087			790,087						790,087	1.4%	24
Public Works												
Transportation	2,643,667		1,447,546	4,091,213						4,091,213	7.2%	122
Sewer/Solid Waste/Water	53,348		1,091,585	1,144,933						1,144,933	2.0%	34
Other				0				6,576,699		0	0.0%	0
Health												
Social Services	884,749			884,749						884,749	1.6%	26
Primary/Secondary Education	29,138			29,138		30,087,573				30,116,711	52.8%	898
Community Colleges				0			2,462,065			2,462,065	4.3%	73
Parks, Recreation, & Culture	231,955	113,879	1,943,080	2,288,914					708,958	2,288,914	4.0%	68
Libraries				0						0	0.0%	0
Natural Resources	145,412			145,412						145,412	0.3%	4
Community Dev. & Pub. Housing	39,794			39,794						39,794	0.1%	1
Economic Dev. & Opportunity	162,958			162,958						162,958	0.3%	5
Debt Service												
Principal	255,307			255,307		0	0		0	255,307	0.4%	8
Interest	175,599		146,472	322,071		0	0		0	322,071	0.6%	10
Intergovernmental	471,154			471,154						471,154	0.8%	14
Miscellaneous	873,578		3,632	877,210						877,210	1.5%	26
Transfers to Boards	22,424,971	1,812,442		24,237,413								
Total Expenditures	34,806,593	1,961,460	4,632,315	41,400,368	0	30,087,573	2,462,065	6,576,699	708,958	56,998,250	100.0%	1,699
Excess of Revenues Over/ (Under) Expenditures	5,889,720	(1,578,437)	(588,249)	3,723,034	0	(325,054)	348,816	0	(34,517)	3,712,279		

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

Revenues By Source	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
Taxes - Local - Property	59,407,550			59,407,550						59,407,550	23.9%	465
Taxes - Local - Income	37,325,396			37,325,396						37,325,396	15.0%	292
Taxes - Local - Other	4,489,741			4,489,741						4,489,741	1.8%	35
Licenses and Permits	1,142,649			1,142,649						1,142,649	0.5%	9
Intergovernmental												
Federal Grants	2,406,753	1,982,100	228,700	4,617,553		8,684,011	2,055,684	4,863,472	0	20,220,720	8.1%	158
State Grants	9,003,385	495,596	502,046	10,001,027	594,780	59,246,582	8,707,218	7,009,400	1,424,260	86,983,267	35.0%	681
Other Grants	236,583			236,583		0	0	0	16,000	252,583	0.1%	2
Service Charges	5,004,218		9,440,232	14,444,450		0	5,834,395		75,352	20,354,197	8.2%	159
Fines and Forfeitures	76,543			76,543					1	76,543	0.0%	1
Miscellaneous	3,740,224	325,603	227,680	4,293,507		1,000,226	2,236,147		465,373	7,995,253	3.2%	63
Debt Proceeds		10,000,000		10,000,000		0	0		0	10,000,000	4.0%	78
County Contributions												
Total Revenues	122,833,042	12,803,299	10,398,658	146,034,999	594,780	126,844,374	26,797,962	15,258,681	3,093,985	248,247,899	100.0%	1,943
Expenditures By Function												
General Government	9,094,918	906,006		10,000,924						10,000,924	4.0%	78
Public Safety												
Police	3,828,954			3,828,954						3,828,954	1.5%	30
Fire	2,464,808	5,827		2,470,635						2,470,635	1.0%	19
Corrections	5,253,656			5,253,656						5,253,656	2.1%	41
Other	1,992,040			1,992,040						1,992,040	0.8%	16
Public Works												
Transportation	5,917,554	7,904,038	2,915,350	16,736,942						16,736,942	6.7%	131
Sewer/Solid Waste/Water	1,744,306	1,563,403	7,008,869	10,316,578						10,316,578	4.1%	81
Other				0				15,258,681		0	0.0%	0
Health												
Social Services	2,065,202			2,065,202						15,258,681	6.1%	119
Primary/Secondary Education	1,000			1,000		127,958,180				2,065,202	0.8%	16
Community Colleges				0						127,959,180	51.5%	1,001
Parks, Recreation, & Culture	1,888,147	398,631	1,092,916	3,379,694			27,614,749			27,614,749	11.1%	216
Libraries				0								
Natural Resources	278,041			278,041						2,878,364	1.2%	23
Community Dev. & Pub. Housing	38,451			38,451						278,041	0.1%	2
Economic Dev. & Opportunity	2,077,669			2,077,669						38,451	0.0%	0
Debt Service												
Principal	6,256,753			6,256,753						2,077,669	0.8%	16
Interest	4,279,939		3,091,514	7,371,453	441,323	0	0	0	0	6,698,076	2.7%	52
Intergovernmental	1,173,170			1,173,170						7,524,910	3.0%	59
Miscellaneous	912,825	167,739		1,080,564						1,173,170	0.5%	9
Transfers to Boards	64,987,943	5,388,939		70,376,882						1,080,564	0.4%	8
Total Expenditures	114,255,376	16,334,583	14,108,649	144,698,608	594,780	127,958,180	27,614,749	15,258,681	2,878,364	248,626,480	100.0%	1,946
Excess of Revenues Over/ (Under) Expenditures	8,577,666	(3,531,284)	(3,709,991)	1,336,391	0	(1,113,806)	(816,787)	0	215,621	(378,581)		

"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.

Wiconico County

Revenues By Source	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
Taxes - Local - Property	34,139,473			34,139,473					34,139,473	17.9%	429
Taxes - Local - Income	27,528,591			27,528,591					27,528,591	14.4%	346
Taxes - Local - Other	3,161,751		27,022	3,188,773					3,188,773	1.7%	40
Licenses and Permits	722,479			722,479					722,479	0.4%	9
Intergovernmental											
Federal Grants	869,186			869,186	7,732,938	1,176,803	5,523,767	84,287	15,386,981	8.0%	193
State Grants	9,031,081			9,031,081	50,048,232	2,628,962	7,170,808	589,016	69,468,099	36.3%	873
Other Grants	138,670			138,670	0	0	0	2,000	140,670	0.1%	2
Service Charges	6,217,810		8,905,283	15,123,093	0	2,079,353	0	63,816	17,266,262	9.0%	217
Fines and Forfeitures	83,690			83,690					83,690	0.0%	1
Miscellaneous	2,956,768		1,005,813	3,962,581	1,931,596	405,997		49,364	6,349,538	3.3%	80
Debt Proceeds		16,907,391		16,907,391	0	0		0	16,907,391	8.8%	213
County Contributions					47,403,072	1,918,004	2,360,395	1,040,150			
Total Revenues	84,849,499	16,907,391	9,938,118	111,695,008	107,115,838	8,209,119	15,054,970	1,828,633	191,181,947	100.0%	2,403
Expenditures By Function											
General Government	4,547,674	3,244,594		7,792,268					7,792,268	4.1%	98
Public Safety											
Police	3,864,220			3,864,220					3,864,220	2.1%	49
Fire	2,157,074			2,157,074					2,157,074	1.1%	27
Corrections	6,625,056	1,233,335		7,858,391					7,858,391	4.2%	99
Other	1,342,595	644,933		1,987,528					1,987,528	1.1%	25
Public Works											
Transportation	5,836,396		1,495,429	7,331,825					7,331,825	3.9%	92
Sewer/Solid Waste/Water	84,824	291,474	3,001,462	3,377,760					3,377,760	1.8%	42
Other		38,397		38,397			15,054,970		0	0.0%	0
Health											
Social Services	1,814,476		3,041,011	4,855,487					15,093,367	8.0%	190
Primary/Secondary Education	400			400	105,597,971	7,739,300			4,855,487	2.6%	61
Community Colleges									105,598,371	56.1%	1,327
Parks, Recreation, & Culture	4,375,591			4,375,591					7,739,300	4.1%	97
Libraries				0					4,375,591	2.3%	55
Natural Resources	316,013			316,013				1,887,404	1,887,404	1.0%	24
Community Dev. & Pub. Housing	121,110			121,110					121,110	0.2%	4
Economic Dev. & Opportunity	1,116,819			1,116,819					1,116,819	0.6%	2
Debt Service											14
Principal	5,825,106	138,158		5,963,264	0	0		0	5,963,264	3.2%	75
Interest	2,948,071		323,707	3,271,778	0	0		0	3,271,778	1.7%	41
Intergovernmental				0					0	0.0%	0
Miscellaneous	3,581,027			3,581,027					3,581,027	1.9%	45
Transfers to Boards	40,745,814	11,975,807		52,721,621							
Total Expenditures	85,502,266	17,566,698	7,861,609	110,730,573	105,597,971	7,739,300	15,054,970	1,887,404	188,288,597	100.0%	2,367
Excess of Revenues Over/ (Under) Expenditures	(452,767)	(659,307)	2,076,509	964,435	1,517,867	469,819	0	(58,771)	2,893,350		

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

Revenues By Source	Governmental	Governmental	Enterprise	Total	Board of	Board of	Board of	Library	Total	% of	Per
	Operations- Operating	Operations- Capital	Operations	Operations	Education	Truities Comm. Coll.	Health	Board	Total	Total	Capita
Taxes - Local - Property	42,264,479			42,264,479				0	42,264,479	37.5%	968
Taxes - Local - Income	6,929,606			6,929,606				195,376	6,929,606	6.1%	159
Taxes - Local - Other	14,384,929		1,077,680	15,462,609				0	15,462,609	13.7%	354
Licenses and Permits	1,624,453			1,624,453				0	1,624,453	1.4%	37
Intergovernmental											
Federal Grants	508,024			508,024	4,153,805	528,709	2,956,138	0	8,146,676	7.2%	187
State Grants	5,727,269			5,727,269	7,892,294	1,181,128	3,842,979	0	18,839,046	16.7%	431
Other Grants	264,435		13,400	277,835	0	0	0	0	277,835	0.2%	6
Service Charges	1,370,191		7,263,398	8,633,589	0	934,202	0	58,656	9,626,447	8.5%	220
Fines and Forfeitures	113,439			113,439				0	113,439	0.1%	3
Miscellaneous	1,673,108			2,520,979	526,927	182,405	0	0	3,220,311	2.9%	74
Debt Proceeds		6,265,000		6,265,000	0	0	1,264,518	0	6,265,000	5.6%	143
County Contributions					38,016,410	849,278	0	866,243			
Total Revenues	74,859,933	6,563,991	8,903,358	90,327,282	50,589,436	3,675,722	8,063,635	1,120,275	112,779,901	100.0%	2,582
Expenditures By Function											
General Government	4,629,954	57,458		4,687,412					4,687,412	4.3%	107
Public Safety											
Police	1,690,468			1,690,468					1,690,468	1.6%	39
Fire	1,580,268			1,580,268					1,580,268	1.5%	36
Corrections	2,452,575	1,194,813		3,647,388					3,647,388	3.4%	84
Other	563,697			563,697					563,697	0.5%	13
Public Works											
Transportation	3,967,684			3,967,684					3,967,684	3.7%	91
Sewer/Solid Waste/Water	19,025		8,112,775	8,131,800					8,131,800	7.5%	186
Other				0					0	0.0%	0
Health	616,219	95,763		711,982			8,063,635		8,775,617	8.1%	201
Social Services	829,357			829,357					829,357	0.8%	19
Primary/Secondary Education				0	50,187,960	3,477,077			50,187,960	46.6%	1,149
Community Colleges				0					3,477,077	3.2%	80
Parks, Recreation, & Culture	1,005,908	1,551,259		2,557,167				1,120,275	2,557,167	2.4%	59
Libraries				0					1,120,275	1.0%	26
Natural Resources	514,912			514,912					514,912	0.5%	12
Community Dev. & Pub. Housing	79,021			79,021					79,021	0.1%	2
Economic Dev. & Opportunity	562,605			562,605					562,605	0.5%	13
Debt Service											
Principal	1,541,513			1,541,513	0	0		0	1,541,513	1.4%	35
Interest	1,108,067		1,093,997	2,202,064	0	0		0	2,202,064	2.0%	50
Intergovernmental	8,482,667			8,482,667					8,482,667	7.9%	194
Miscellaneous	3,171,590			3,171,590					3,171,590	2.9%	73
Transfers to Boards	39,057,823	1,938,626		40,996,449							
Total Expenditures	71,873,353	4,837,919	9,206,772	85,918,044	50,187,960	3,477,077	8,063,635	1,120,275	107,770,542	100.0%	2,468
Excess of Revenues Over/ (Under) Expenditures	2,986,580	1,726,072	(303,414)	4,409,238	401,476	198,645	0	0	5,009,359		

"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.

Statewide Totals

Revenues By Source	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
Taxes - Local - Property	3,471,629,142	2,940,150	28,058,355	3,502,627,647						161,579,148		11,300,230	3,675,507,025	25.9%	721
Taxes - Local - Income	2,373,725,931	5,618,105	288,569	2,379,632,605									2,379,632,605	16.8%	467
Taxes - Local - Other	622,293,968	30,440,290	22,878,998	675,613,256							64,112,000		739,725,256	5.2%	145
Licenses and Permits	106,237,458	851,037	17,619,204	124,707,699									124,707,699	0.9%	24
Intergovernmental															
Federal Grants	332,598,740	33,237,381	69,088,900	434,925,021		362,567,103	49,408,158	206,887,584	1,660,724	829,169		43,760	1,056,321,519	7.4%	207
State Grants	596,114,661	89,741,589	1,945,296	687,801,546		9,547,070	2,270,226,899	143,788,357	37,829,614	10,667,800		5,293,705	3,453,710,557	24.3%	678
Other Grants	24,540,786	4,971,226	12,198,265	41,710,277				288,555,566	2,402,785	22,887	4,825,000		1,583,476,360	0.4%	10
Service Charges	290,786,080	28,010,063	706,608,825	1,025,404,968					8,930,189	20,159,420	355,889,319	1,716,980	1,583,476,360	11.2%	311
Fines and Forfeitures	13,838,700	123,984	4,658,622	18,621,306						92,894			18,714,200	0.1%	4
Miscellaneous	205,736,314	73,352,612	147,829,780	426,918,706		70,064,044	55,583,441		6,587,418	14,813,021	40,139,315	132,750	614,238,695	4.3%	121
Debt Proceeds	26,826,200	448,813,269		475,639,469					76,956	7,000,000			490,610,315	3.5%	96
County Contributions						3,495,929,501	189,873,261	91,350,297	116,300,370	4,769,540		74,350			
Total Revenues	8,064,327,980	718,099,706	1,011,174,814	9,793,602,500	9,547,070	6,198,787,547	620,326,652	586,793,447	173,788,056	219,933,879	464,965,634	18,561,775	14,188,009,241	100.0%	2,785
Expenditures By Function															
General Government	671,972,098	114,666,949	19,222,613	805,861,660						38,283,933			844,145,593	6.1%	166
Public Safety															
Police	690,024,702	17,026,928		707,051,630						18,149,406			725,201,036	5.2%	142
Fire	400,992,197	24,285,556		425,277,753									425,277,753	3.1%	83
Corrections	163,720,909	15,804,698		179,525,607									179,525,607	1.3%	35
Other	112,726,597	8,237,026	1,712,142	122,675,765									122,675,765	0.9%	24
Public Works															
Transportation	329,655,051	231,734,946	45,158,689	606,548,686						193,874		18,786,768	625,529,328	4.5%	123
Sewer/Solid Waste/Water	195,182,249	55,789,642	559,247,430	810,219,321						15,985	276,554,656		1,086,789,962	7.9%	213
Other														0.0%	0
Health	54,443,620	6,368,466		60,812,086									647,605,533	4.7%	127
Social Services	212,519,300	2,193,078	35,769,939	250,482,317									250,482,317	1.8%	49
Primary/Secondary Education	2,463,631			2,463,631		6,173,462,467							6,175,926,098	44.7%	1,212
Community Colleges	2,472,271	393,771		2,866,042			606,334,423						609,200,465	4.4%	120
Parks, Recreation, & Culture	112,594,262	65,350,859	21,507,754	199,452,875						161,135,666			360,588,541	2.6%	71
Libraries	49,302			49,302					171,248,457				171,297,759	1.2%	34
Natural Resources	12,578,038	11,764,948		24,342,986									24,342,986	0.2%	5
Community Dev. & Pub. Housing	87,294,421	83,112,421	121,835,299	292,242,141									292,242,141	2.1%	57
Economic Dev. & Opportunity	115,416,559	33,085,966	8,615,284	157,117,809									157,117,809	1.1%	31
Debt Service															
Principal	344,627,312	255,760		344,883,072		9,090,136				6,975,000			360,948,208	2.6%	71
Interest	249,032,547	212,174	108,617,022	357,861,743		5,549,210				8,578,006	82,074,726		454,063,685	3.3%	89
Intergovernmental	20,290,067		57,803	20,347,870									20,347,870	0.1%	4
Miscellaneous	287,623,865	7,082,704	2,899,308	297,605,877						212,054			297,817,931	2.2%	58
Transfers to Boards	3,529,244,522	368,367,251		3,897,611,773											
Total Expenditures	7,594,923,520	1,045,733,143	924,643,283	9,565,299,946	14,639,346	6,173,462,467	606,334,423	586,793,447	171,248,457	233,543,924	358,629,382	18,786,768	13,831,126,387	100.0%	2,715
Excess of Revenues Over/ (Under) Expenditures	469,404,460	(327,633,437)	86,531,531	228,302,554	(5,092,276)	25,325,080	13,992,229	0	2,539,599	(13,610,045)	106,336,252	(224,993)	356,882,854		

"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, 1999

Allegany County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	8,134,838		8,134,838	3,076,555		3,076,555	26,548		26,548
State Grants	38,189,112	4,494,770	42,683,882	3,793,663	59,983	3,853,646	532,643		532,643
Other Grants			0			0	1,939,077		1,939,077
Service Charges			0	7,407,710		7,407,710	27,880		27,880
Miscellaneous	1,450,521		1,450,521	2,353,055	29,960	2,383,015	142,969	783	143,752
Debt Proceeds			0			0			0
County Contributions	22,255,067	1,039,493	23,294,560	4,275,000	86,566	4,361,566	688,739		688,739
Total Revenues	70,029,538	5,534,263	75,563,801	20,905,983	176,509	21,082,492	3,357,856	783	3,358,639
Expenditures by Function									
Primary/Secondary Ed.	70,461,289	5,930,990	76,392,279			0			0
Community Colleges			0	20,701,822	204,638	20,906,460			0
Libraries			0			0	3,318,182		3,318,182
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	70,461,289	5,930,990	76,392,279	20,701,822	204,638	20,906,460	3,318,182	0	3,318,182
Excess of Revenues Over/ (Under) Expenditures	(431,751)	(396,727)	(828,478)	204,161	(28,129)	176,032	39,674	783	40,457

Year Ended June 30, 1999

Anne Arundel County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	23,140,466		23,140,466	3,757,494		3,757,494			0
State Grants	147,199,988	3,509,427	150,709,415	14,140,753		14,140,753	2,776,190		2,776,190
Other Grants			0			0			0
Service Charges			0	14,974,817		14,974,817	634,545		634,545
Miscellaneous	3,071,764	77,443	3,149,207	11,522,037	50,665	11,572,702	38,917		38,917
Debt Proceeds			0			0			0
County Contributions	288,176,699	35,561,477	323,738,176	16,403,502	2,581,367	18,984,869	10,650,000		10,650,000
Total Revenues	461,588,917	39,148,347	500,737,264	60,798,603	2,632,032	63,430,635	14,099,652	0	14,099,652
Expenditures by Function									
Primary/Secondary Ed.	459,845,599	40,582,138	500,427,737			0			0
Community Colleges			0	58,750,787	2,670,886	61,421,673			0
Libraries			0			0	14,060,067	170,419	14,230,486
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	459,845,599	40,582,138	500,427,737	58,750,787	2,670,886	61,421,673	14,060,067	170,419	14,230,486
Excess of Revenues Over/ (Under) Expenditures	1,743,318	(1,433,791)	309,527	2,047,816	(38,854)	2,008,962	39,585	(170,419)	(130,834)

Year Ended June 30, 1999

Baltimore City

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	107,912,155		107,912,155	0		0	1,011,746		1,011,746
State Grants	480,358,867	7,874,594	488,233,461	0		0	10,277,498		10,277,498
Other Grants			0	0		0	387,348		387,348
Service Charges			0	0		0	297,817		297,817
Miscellaneous	6,637,313		6,637,313	0		0	2,959,482		2,959,482
Debt Proceeds			0	0		0			0
County Contributions	201,565,112	28,543,078	230,108,190	0		0	12,712,517		12,712,517
Total Revenues	796,473,447	36,417,672	832,891,119	0	0	0	27,646,408	0	27,646,408
Expenditures by Function									
Primary/Secondary Ed.	779,211,894	24,155,252	803,367,146	0		0			0
Community Colleges			0	0		0			0
Libraries			0			0	26,848,432		26,848,432
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	779,211,894	24,155,252	803,367,146	0	0	0	26,848,432	0	26,848,432
Excess of Revenues Over/ (Under) Expenditures	17,261,553	12,262,420	29,523,973	0	0	0	797,976	0	797,976

Year Ended June 30, 1999

Baltimore County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	37,275,150		37,275,150	12,239,270		12,239,270			0
State Grants	225,465,038	12,218,760	237,683,798	26,129,939		26,129,939	3,714,129		3,714,129
Other Grants			0	80,663		80,663	0		0
Service Charges			0	30,884,943		30,884,943	4,100,725		4,100,725
Miscellaneous	3,164,804		3,164,804	8,961,489	223,068	9,184,557	0		0
Debt Proceeds			0			0			0
County Contributions	442,765,600	45,562,413	488,328,013	31,899,229	3,689,012	35,588,241	19,014,743	641,821	19,656,564
Total Revenues	708,670,592	57,781,173	766,451,765	110,195,533	3,912,080	114,107,613	26,829,597	641,821	27,471,418
Expenditures by Function									
Primary/Secondary Ed.	712,240,943	56,384,504	768,625,447			0			0
Community Colleges			0	110,676,584	4,772,072	115,448,656			0
Libraries			0			0	27,140,914	641,821	27,782,735
Debt Service			0			0			0
Principal			0			0			0
Interest			0			0			0
Total Expenditures	712,240,943	56,384,504	768,625,447	110,676,584	4,772,072	115,448,656	27,140,914	641,821	27,782,735
Excess of Revenues Over/ (Under) Expenditures	(3,570,351)	1,396,669	(2,173,682)	(481,051)	(859,992)	(1,341,043)	(311,317)	0	(311,317)

Year Ended June 30, 1999

Calvert County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	4,412,882		4,412,882	0		0			0
State Grants	32,713,949	3,898,784	36,612,733	0		348,538			348,538
Other Grants			0	0		0			0
Service Charges			0	0		67,852			67,852
Miscellaneous	1,262,809	23,868	1,286,677	0		584			584
Debt Proceeds			0	0		0			0
County Contributions	54,460,115	5,148,470	59,608,585	0		1,218,993			1,218,993
Total Revenues	92,849,755	9,071,122	101,920,877	0	0	0	1,635,967	0	1,635,967
Expenditures by Function									
Primary/Secondary Ed.	92,367,848	18,126,130	110,493,978	0		0			0
Community Colleges			0	0		0			0
Libraries			0	0		1,616,599		17,465	1,634,064
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	92,367,848	18,126,130	110,493,978	0	0	0	1,616,599	17,465	1,634,064
Excess of Revenues Over/ (Under) Expenditures	481,907	(9,055,008)	(8,573,101)	0	0	0	19,368	(17,465)	1,903

Caroline County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	3,091,574		3,091,574	328,389		328,389			0
State Grants	19,669,249		19,669,249	673,249	253,950	927,199	264,963		264,963
Other Grants			0			0	8,000		8,000
Service Charges			0	632,704		632,704	129,336		129,336
Miscellaneous	805,381	8,798	814,179	258,657	16,575	275,232	18,369		18,369
Debt Proceeds			0			0			0
County Contributions	10,697,552	1,660,776	12,358,328	787,901		787,901	798,634		798,634
Total Revenues	34,263,756	1,669,574	35,933,330	2,680,900	270,525	2,951,425	1,219,302	0	1,219,302
Expenditures by Function									
Primary/Secondary Ed.	34,173,183	3,117,913	37,291,096			0			0
Community Colleges			0	2,554,176	30,992	2,585,168			0
Libraries			0			0	1,113,494		1,113,494
Debt Service			0			0			0
Principal			0			0			0
Interest			0			0			0
Total Expenditures	34,173,183	3,117,913	37,291,096	2,554,176	30,992	2,585,168	1,113,494	0	1,113,494
Excess of Revenues Over/ (Under) Expenditures	90,573	(1,448,339)	(1,357,766)	126,724	239,533	366,257	105,808	0	105,808

Year Ended June 30, 1999

Carroll County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	6,396,969		6,396,969	554,439		554,439	52,171		52,171
State Grants	68,172,588	6,697,316	74,869,904	4,060,801		4,060,801	1,042,030		1,042,030
Other Grants			0			0			0
Service Charges			0	3,782,397		3,782,397	318,333		318,333
Miscellaneous	1,270,674	63,888	1,334,562	735,681		735,681	559,310		559,310
Debt Proceeds			0			0			0
County Contributions	89,200,458	15,861,220	105,061,678	3,284,155		3,284,155	4,598,535		4,598,535
Total Revenues	165,040,689	22,622,424	187,663,113	12,417,473	0	12,417,473	6,570,379	0	6,570,379
Expenditures by Function									
Primary/Secondary Ed.	163,254,767	22,622,424	185,877,191			0			0
Community Colleges			0	12,140,024		12,140,024			0
Libraries			0			0	6,574,342		6,574,342
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	163,254,767	22,622,424	185,877,191	12,140,024	0	12,140,024	6,574,342	0	6,574,342
Excess of Revenues Over/ (Under) Expenditures	1,785,922	0	1,785,922	277,449	0	277,449	(3,963)	0	(3,963)

Cecil County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	5,495,297		5,495,297	724,270		724,270	97,057		97,057
State Grants	42,648,803	3,579,969	46,228,772	2,949,787	3,494,445	6,444,232	499,551		499,551
Other Grants			0			0	5,000		5,000
Service Charges			0	2,673,629		2,673,629	67,689		67,689
Miscellaneous	875,851	2,867	878,718	504,046		504,046	53,305		53,305
Debt Proceeds			0			0			0
County Contributions	42,417,162	7,493,621	49,910,783	5,105,141	524,446	5,629,587	891,510		891,510
Total Revenues	91,437,113	11,076,457	102,513,570	11,956,873	4,018,891	15,975,764	1,614,112	0	1,614,112
Expenditures by Function									
Primary/Secondary Ed.	90,634,318	21,417,484	112,051,802			0			0
Community Colleges			0	16,688,481	4,004,481	20,692,962			0
Libraries			0			0	1,598,941		1,598,941
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	90,634,318	21,417,484	112,051,802	16,688,481	4,004,481	20,692,962	1,598,941	0	1,598,941
Excess of Revenues Over/ (Under) Expenditures	802,795	(10,341,027)	(9,538,232)	(4,731,608)	14,410	(4,717,198)	15,171	0	15,171

Charles County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	7,204,049		7,204,049	2,741,337		2,741,337			0
State Grants	57,040,188	6,888,088	63,928,276	6,225,987	579,677	6,805,664	676,359		676,359
Other Grants			0	2,323,398		2,323,398			0
Service Charges			0	10,810,717		10,810,717	112,611		112,611
Miscellaneous	1,734,151	52,981	1,787,132	3,275,072	308,296	3,583,368	33,819		33,819
Debt Proceeds			0			0			0
County Contributions	71,700,200	4,934,014	76,634,214	5,488,500	420,072	5,908,572	1,375,072		1,375,072
Total Revenues	137,678,588	11,875,083	149,553,671	30,865,011	1,308,045	32,173,056	2,197,861	0	2,197,861
Expenditures by Function									
Primary/Secondary Ed.	136,505,224	12,039,417	148,544,641			0			0
Community Colleges			0	29,793,152	1,485,874	31,279,026			0
Libraries			0			0	2,088,100		2,088,100
Debt Service			0			0			0
Principal			0			0			0
Interest			0			0			0
Total Expenditures	136,505,224	12,039,417	148,544,641	29,793,152	1,485,874	31,279,026	2,088,100	0	2,088,100
Excess of Revenues Over/ (Under) Expenditures	1,173,364	(164,334)	1,009,030	1,071,859	(177,829)	894,030	109,761	0	109,761

Dorchester County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	3,623,582		3,623,582	281,476		281,476	3,600		3,600
State Grants	15,841,669	939,929	16,781,598	577,070	217,672	794,742	214,105		214,105
Other Grants			0			0	11,500		11,500
Service Charges			0	542,318		542,318	9,127		9,127
Miscellaneous	668,393	19,731	688,124	221,706	14,207	235,913	117,035		117,035
Debt Proceeds			0			0			0
County Contributions	13,510,420	419,639	13,930,059	675,344		675,344	393,000		393,000
Total Revenues	33,644,064	1,379,299	35,023,363	2,297,914	231,879	2,529,793	748,367	0	748,367
Expenditures by Function									
Primary/Secondary Ed.	32,729,661	1,411,336	34,140,997			0			0
Community Colleges			0	2,189,294	26,564	2,215,858			0
Libraries			0			0	789,565		789,565
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	32,729,661	1,411,336	34,140,997	2,189,294	26,564	2,215,858	789,565	0	789,565
Excess of Revenues Over/ (Under) Expenditures	914,403	(32,037)	882,366	108,620	205,315	313,935	(41,198)	0	(41,198)

Year Ended June 30, 1999

Frederick County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	8,921,777		8,921,777	1,084,655		1,084,655			0
State Grants	84,491,323	6,763,861	91,255,184	4,315,876		4,315,876	970,893		970,893
Other Grants			0			0			0
Service Charges			0	7,822,077		7,822,077	122,395		122,395
Miscellaneous	2,642,711		2,642,711	2,749,371		2,749,371	81,268		81,268
Debt Proceeds			0			0			0
County Contributions	113,549,775	17,410,434	130,960,209	6,606,303		6,606,303	2,660,784		2,660,784
Total Revenues	209,605,586	24,174,295	233,779,881	22,578,282	0	22,578,282	3,835,340	0	3,835,340
Expenditures by Function									
Primary/Secondary Ed.	209,023,180	24,174,295	233,197,475			0			0
Community Colleges			0	20,283,536		20,283,536			0
Libraries			0			0	3,797,656		3,797,656
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	209,023,180	24,174,295	233,197,475	20,283,536	0	20,283,536	3,797,656	0	3,797,656
Excess of Revenues Over/ (Under) Expenditures	582,406	0	582,406	2,294,746	0	2,294,746	37,684	0	37,684

Garrett County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	3,768,113		3,768,113	1,581,107		1,581,107	7,582		7,582
State Grants	16,642,484	195,469	16,837,953	3,232,511	77,508	3,310,019	198,775		198,775
Other Grants			0			0			0
Service Charges			0	1,729,033		1,729,033	37,542		37,542
Miscellaneous	567,143		567,143	796,963	353	797,316	19,118		19,118
Debt Proceeds			0			0			0
County Contributions	12,803,220	184,630	12,987,850	1,636,000	177,878	1,813,878	337,900		337,900
Total Revenues	33,780,960	380,099	34,161,059	8,975,614	255,739	9,231,353	600,917	0	600,917
Expenditures by Function									
Primary/Secondary Ed.	33,230,574	380,099	33,610,673			0			0
Community Colleges			0	8,635,929	230,570	8,866,499			0
Libraries			0			0	634,775		634,775
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	33,230,574	380,099	33,610,673	8,635,929	230,570	8,866,499	634,775	0	634,775
Excess of Revenues Over/ (Under) Expenditures	550,386	0	550,386	339,685	25,169	364,854	(33,858)	0	(33,858)

Harford County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	10,459,153		10,459,153	2,066,237		2,066,237	38,967		38,967
State Grants	98,822,122	4,093,462	102,915,584	6,664,749	1,337,108	8,001,857	1,520,058		1,520,058
Other Grants			0			0	10,860		10,860
Service Charges			0	7,578,817		7,578,817	267,811		267,811
Miscellaneous	1,565,653	547,454	2,113,107	3,681,510		3,681,510	241,178		241,178
Debt Proceeds			0			0	76,956		76,956
County Contributions	113,800,459	13,907,862	127,708,321	8,968,465	5,099,537	14,068,002	6,820,499		6,820,499
Total Revenues	224,647,387	18,548,778	243,196,165	28,959,778	6,436,645	35,396,423	8,976,329	0	8,976,329
Expenditures by Function									
Primary/Secondary Ed.	220,929,556	20,017,950	240,947,506			0			0
Community Colleges			0	29,435,543	6,436,645	35,872,188			0
Libraries			0			0	8,595,984	260,180	8,856,164
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	220,929,556	20,017,950	240,947,506	29,435,543	6,436,645	35,872,188	8,595,984	260,180	8,856,164
Excess of Revenues Over/ (Under) Expenditures	3,717,831	(1,469,172)	2,248,659	(475,765)	0	(475,765)	380,345	(260,180)	120,165

Howard County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	7,308,856		7,308,856	2,195,351		2,195,351	125,070		125,070
State Grants	74,673,661	10,032,334	84,705,995	6,460,000		6,460,000	1,147,767		1,147,767
Other Grants			0			0			0
Service Charges			0	11,852,043		11,852,043	461,004		461,004
Miscellaneous	10,316,654	161,493	10,478,147	2,438,155	218,297	2,656,452	260,912		260,912
Debt Proceeds			0			0			0
County Contributions	199,129,207	22,292,766	221,421,973	11,067,435	3,951,948	15,019,383	7,537,570		7,537,570
Total Revenues	291,428,378	32,486,593	323,914,971	34,012,984	4,170,245	38,183,229	9,532,323	0	9,532,323
Expenditures by Function									
Primary/Secondary Ed.	284,567,528	31,318,499	315,886,027			0			0
Community Colleges			0	33,141,642	2,501,923	35,643,565			0
Libraries			0			0	9,358,214		9,358,214
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	284,567,528	31,318,499	315,886,027	33,141,642	2,501,923	35,643,565	9,358,214	0	9,358,214
Excess of Revenues Over/ (Under) Expenditures	6,860,850	1,168,094	8,028,944	871,342	1,668,322	2,539,664	174,109	0	174,109

Year Ended June 30, 1999

Kent County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	2,242,072		2,242,072	218,926		218,926	13,240		13,240
State Grants	6,790,219	361,126	7,151,345	448,832	169,300	618,132	104,875		104,875
Other Grants			0			0	1,000		1,000
Service Charges			0	421,803		421,803	4,570		4,570
Miscellaneous	197,342		197,342	172,438	11,050	183,488	10,345		10,345
Debt Proceeds			0			0			0
County Contributions	11,110,203	395,700	11,505,903	525,268		525,268	307,076		307,076
Total Revenues	20,339,836	756,826	21,096,662	1,787,267	180,350	1,967,617	441,106	0	441,106
Expenditures by Function									
Primary/Secondary Ed.	20,191,782	756,542	20,948,324			0			0
Community Colleges			0	1,702,784	20,661	1,723,445			0
Libraries			0			0	437,203		437,203
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	20,191,782	756,542	20,948,324	1,702,784	20,661	1,723,445	437,203	0	437,203
Excess of Revenues Over/ (Under) Expenditures	148,054	284	148,338	84,483	159,689	244,172	3,903	0	3,903

Year Ended June 30, 1999

Montgomery County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	36,901,688		36,901,688	7,267,768		7,267,768	75,542		75,542
State Grants	149,523,379	37,556,552	187,079,931	20,494,907	5,575,414	26,070,321	3,465,682		3,465,682
Other Grants			0			0			0
Service Charges			0	38,010,878	415,789	38,426,667	1,101,113		1,101,113
Miscellaneous	10,226,868	210,537	10,437,405	11,630,158	150,628	11,780,786	381,055		381,055
Debt Proceeds			0		7,893,890	7,893,890			0
County Contributions	821,490,344	57,298,452	878,788,796	43,338,659	8,551,159	51,889,818	29,804,361		29,804,361
Total Revenues	1,018,142,279	95,065,541	1,113,207,820	120,742,370	22,586,880	143,329,250	34,827,753	0	34,827,753
Expenditures by Function									
Primary/Secondary Ed.	1,017,283,668	95,065,541	1,112,349,209			0			0
Community Colleges			0	121,241,944	10,490,299	131,732,243			0
Libraries			0			0	31,457,317	3,370,436	34,827,753
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	1,017,283,668	95,065,541	1,112,349,209	121,241,944	10,490,299	131,732,243	31,457,317	3,370,436	34,827,753
Excess of Revenues Over/ (Under) Expenditures	858,611	0	858,611	(499,574)	12,096,581	11,597,007	3,370,436	(3,370,436)	0

Year Ended June 30, 1999

Prince George's County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	51,653,596		51,653,596	6,794,721		6,794,721	86,358		86,358
State Grants	374,408,711	30,253,431	404,662,142	15,172,171	2,090,539	17,262,710	6,786,518		6,786,518
Other Grants			0			0			0
Service Charges			0	21,571,807		21,571,807	762,702		762,702
Miscellaneous	16,170,850	501,452	16,672,302	1,577,330	242,129	1,819,459	395,941		395,941
Debt Proceeds			0			0			0
County Contributions	422,418,288	46,963,534	469,381,822	10,482,800	1,752,376	12,235,176	10,239,800		10,239,800
Total Revenues	864,651,445	77,718,417	942,369,862	55,598,829	4,085,044	59,683,873	18,271,319	0	18,271,319
Expenditures by Function									
Primary/Secondary Ed.	864,520,223	77,742,117	942,262,340			0			0
Community Colleges			0	55,394,838	5,511,304	60,906,142			0
Libraries			0			0	17,330,793		17,330,793
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	864,520,223	77,742,117	942,262,340	55,394,838	5,511,304	60,906,142	17,330,793	0	17,330,793
Excess of Revenues Over/ (Under) Expenditures	131,222	(23,700)	107,522	203,991	(1,426,260)	(1,222,269)	940,526	0	940,526

Year Ended June 30, 1999

Queen Anne's County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	2,490,207		2,490,207	422,215		422,215			0
State Grants	14,243,116	3,082,865	17,325,981	865,605	326,507	1,192,112	187,986		187,986
Other Grants			0			0			0
Service Charges			0	813,477		813,477	58,172		58,172
Miscellaneous	541,489	20,928	562,417	332,559	21,311	353,870	26,426		26,426
Debt Proceeds			0			0			0
County Contributions	25,803,153	7,435,815	33,238,968	1,013,016		1,013,016	818,697		818,697
Total Revenues	43,077,965	10,539,608	53,617,573	3,446,872	347,818	3,794,690	1,091,281	0	1,091,281
Expenditures by Function									
Primary/Secondary Ed.	42,766,059	10,460,253	53,226,312			0			0
Community Colleges			0	3,283,941	39,846	3,323,787			0
Libraries			0			0	1,159,841		1,159,841
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	42,766,059	10,460,253	53,226,312	3,283,941	39,846	3,323,787	1,159,841	0	1,159,841
Excess of Revenues Over/ (Under) Expenditures	311,906	79,355	391,261	162,931	307,972	470,903	(68,560)	0	(68,560)

St. Mary's County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	6,127,871		6,127,871			0	18,902		18,902
State Grants	40,362,043	6,713,899	47,075,942			0	552,585		552,585
Other Grants			0			0			0
Service Charges			0			0	99,784		99,784
Miscellaneous	678,024	728	678,752			0	30,922		30,922
Debt Proceeds			0			0			0
County Contributions	42,893,530	11,166,784	54,060,314			0	1,096,963		1,096,963
Total Revenues	90,061,468	17,881,411	107,942,879	0	0	0	1,799,156	0	1,799,156
Expenditures by Function									
Primary/Secondary Ed.	89,611,124	17,880,683	107,491,807			0			0
Community Colleges			0			0			0
Libraries			0			0	1,790,831		1,790,831
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	89,611,124	17,880,683	107,491,807	0	0	0	1,790,831	0	1,790,831
Excess of Revenues Over/ (Under) Expenditures	450,344	728	451,072	0	0	0	8,325	0	8,325

Somerset County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	3,254,874		3,254,874	0		0	19,654		19,654
State Grants	11,438,929		11,438,929	0		0	217,619		217,619
Other Grants	0		0	0		0	0		0
Service Charges			0	0		0	14,319		14,319
Miscellaneous	439,295		439,295	0		0	15,917		15,917
Debt Proceeds			0	0		0	0		0
County Contributions	7,619,448	184,089	7,803,537	0		0	223,763		223,763
Total Revenues	22,752,546	184,089	22,936,635	0	0	0	491,272	0	491,272
Expenditures by Function									
Primary/Secondary Ed.	22,314,707	184,089	22,498,796	0		0			0
Community Colleges			0	0		0			0
Libraries			0			0	481,885		481,885
Debt Service			0			0			0
Principal			0			0			0
Interest			0			0			0
Total Expenditures	22,314,707	184,089	22,498,796	0	0	0	481,885	0	481,885
Excess of Revenues Over/ (Under) Expenditures	437,839	0	437,839	0	0	0	9,387	0	9,387

Year Ended June 30, 1999

Talbot County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	2,181,180		2,181,180	312,752		312,752			0
State Grants	5,043,893	145,824	5,189,717	641,189	241,857	883,046	122,198		122,198
Other Grants			0			0	22,000		22,000
Service Charges			0	602,575		602,575	37,038		37,038
Miscellaneous	611,833	13,604	625,437	246,340	15,786	262,126	43,205		43,205
Debt Proceeds			0			0			0
County Contributions	19,953,743	1,812,442	21,766,185	750,382		750,382	450,000		450,000
Total Revenues	27,790,649	1,971,870	29,762,519	2,553,238	257,643	2,810,881	674,441	0	674,441
Expenditures by Function									
Primary/Secondary Ed.	27,852,478	2,235,095	30,087,573			0			0
Community Colleges			0	2,432,549	29,516	2,462,065			0
Libraries			0			0	646,777	62,181	708,958
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	27,852,478	2,235,095	30,087,573	2,432,549	29,516	2,462,065	646,777	62,181	708,958
Excess of Revenues Over/ (Under) Expenditures	(61,829)	(263,225)	(325,054)	120,689	228,127	348,816	27,664	(62,181)	(34,517)

Year Ended June 30, 1999

Washington County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	8,684,011		8,684,011	2,055,684		2,055,684			0
State Grants	54,973,815	4,272,767	59,246,582	4,555,573	4,151,645	8,707,218	1,424,260		1,424,260
Other Grants			0			0	16,000		16,000
Service Charges			0	5,834,395		5,834,395	75,352		75,352
Miscellaneous	1,000,226		1,000,226	2,236,147		2,236,147	465,373		465,373
Debt Proceeds			0			0			0
County Contributions	55,875,381	2,038,174	57,913,555	4,613,753	3,350,765	7,964,518	1,113,000		1,113,000
Total Revenues	120,533,433	6,310,941	126,844,374	19,295,552	7,502,410	26,797,962	3,093,985	0	3,093,985
Expenditures by Function									
Primary/Secondary Ed.	121,299,315	6,658,865	127,958,180			0			0
Community Colleges			0	19,186,950	8,427,799	27,614,749			0
Libraries			0			0	2,712,170	166,194	2,878,364
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	121,299,315	6,658,865	127,958,180	19,186,950	8,427,799	27,614,749	2,712,170	166,194	2,878,364
Excess of Revenues Over/ (Under) Expenditures	(765,882)	(347,924)	(1,113,806)	108,602	(925,389)	(816,787)	381,815	(166,194)	215,621

Wicomico County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	7,732,938		7,732,938	1,176,803		1,176,803	84,287		84,287
State Grants	41,458,977	8,589,255	50,048,232	2,628,962		2,628,962	589,016		589,016
Other Grants			0			0	2,000		2,000
Service Charges			0	2,079,353		2,079,353	63,816		63,816
Miscellaneous	1,931,596		1,931,596	405,997		405,997	49,364		49,364
Debt Proceeds			0			0			0
County Contributions	35,427,265	11,975,807	47,403,072	1,918,004		1,918,004	1,040,150		1,040,150
Total Revenues	86,550,776	20,565,062	107,115,838	8,209,119	0	8,209,119	1,828,633	0	1,828,633
Expenditures by Function									
Primary/Secondary Ed.	86,008,191	19,589,780	105,597,971			0			0
Community Colleges			0	7,739,300		7,739,300			0
Libraries			0			0	1,887,404		1,887,404
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	86,008,191	19,589,780	105,597,971	7,739,300	0	7,739,300	1,887,404	0	1,887,404
Excess of Revenues Over/ (Under) Expenditures	542,585	975,282	1,517,867	469,819	0	469,819	(58,771)	0	(58,771)

Worcester County

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	4,153,805		4,153,805	528,709		528,709			0
State Grants	6,897,321	994,973	7,892,294	1,181,128		1,181,128	195,376		195,376
Other Grants			0			0			0
Service Charges			0	934,202		934,202	58,656		58,656
Miscellaneous	366,079	160,848	526,927	182,405		182,405	0		0
Debt Proceeds			0			0			0
County Contributions	36,077,784	1,938,626	38,016,410	849,278		849,278	866,243		866,243
Total Revenues	47,494,989	3,094,447	50,589,436	3,675,722	0	3,675,722	1,120,275	0	1,120,275
Expenditures by Function									
Primary/Secondary Ed.	46,993,890	3,194,070	50,187,960			0			0
Community Colleges			0	3,477,077		3,477,077			0
Libraries			0			0	1,120,275		1,120,275
Debt Service			0			0			0
Principal			0			0			0
Interest			0			0			0
Total Expenditures	46,993,890	3,194,070	50,187,960	3,477,077	0	3,477,077	1,120,275	0	1,120,275
Excess of Revenues Over/ (Under) Expenditures	501,099	(99,623)	401,476	198,645	0	198,645	0	0	0

Cumulative Total - All Counties

Revenues By Source	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Intergovernmental									
Federal Grants	362,567,103	0	362,567,103	49,408,158	0	49,408,158	1,660,724	0	1,660,724
State Grants	2,107,069,444	163,157,455	2,270,226,899	125,212,752	18,575,605	143,788,357	37,829,614	0	37,829,614
Other Grants	0	0	0	2,404,061	0	2,404,061	2,402,785	0	2,402,785
Service Charges	0	0	0	170,959,695	415,789	171,375,484	8,930,189	0	8,930,189
Miscellaneous	68,197,424	1,866,620	70,064,044	54,281,116	1,302,325	55,583,441	6,586,635	783	6,587,418
Debt Proceeds	0	0	0	0	7,893,890	7,893,890	76,956	0	76,956
County Contributions	3,154,700,185	341,229,316	3,495,929,501	159,688,135	30,185,126	189,873,261	115,658,549	641,821	116,300,370
Total Revenues	5,692,534,156	506,253,391	6,198,787,547	561,953,917	58,372,735	620,326,652	173,145,452	642,604	173,788,056
Expenditures by Function									
Primary/Secondary Ed.	5,658,017,001	515,445,466	6,173,462,467	0	0	0	0	0	0
Community Colleges	0	0	0	559,450,353	46,884,070	606,334,423	0	0	0
Libraries	0	0	0	0	0	0	166,559,761	4,688,696	171,248,457
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Total Expenditures	5,658,017,001	515,445,466	6,173,462,467	559,450,353	46,884,070	606,334,423	166,559,761	4,688,696	171,248,457
Excess of Revenues Over/ (Under) Expenditures	34,517,155	(9,192,075)	25,325,080	2,503,564	11,488,665	13,992,229	6,585,691	(4,046,092)	2,539,599

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 community 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. Members of the Teachers' Pension System and State employees are required to contribute 2% of earnable compensation. Participating governmental unit employees are required to contribute 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) 8% 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	\$702,477	Not Available		
Annual Required Contribution	\$702,477	Not Available		
Financial Status:	As of June 30, 1999			
Actuarial Accrued Liability	\$28,475,380,000			
Actuarial Value of Assets	\$27,646,579,000			
Unfunded Actuarial Accrued Liability	\$858,801,000			
Unfunded Actuarial Accrued Liability - Prior	\$2,566,580,000			
Increase (+)/Decrease (-) in Unfunded Liability	(\$1,707,779,000)			
Percent of Benefits Funded	97.1%			

	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 for those hired prior to December, 1996. Contributions of 5% are 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 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5.5% salary increases attributable to inflation, merit, and seniority.	Employees contribute 5% of their compensation. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 5.5% salary increases attributable to inflation, merit, and seniority.
Actual Contribution Made by Entity	\$4,192,567	\$4,741,070	\$5,208,393	\$1,404,325
Annual Required Contribution	\$4,192,567	\$4,741,070	\$5,208,393	\$1,404,325
Financial Status:	As of June 30, 1999	As of June 30, 1999	As of June 30, 1999	As of June 30, 1999
Actuarial Accrued Liability	\$274,366,089	\$244,248,434	\$214,692,436	\$25,695,468
Actuarial Value of Assets	\$258,183,198	\$212,252,477	\$185,328,626	\$21,543,373
Unfunded Actuarial Accrued Liability	\$16,182,891	\$31,995,957	\$29,363,810	\$4,152,095
Unfunded Actuarial Accrued Liability - Prior	\$16,452,008	\$31,510,057	\$28,978,353	\$4,104,819
Increase (+)/Decrease (-) in Unfunded Liability	\$(269,117)	\$485,900	\$385,457	\$47,276
Percent of Benefits Funded	94.1%	86.9%	86.3%	83.8%

	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% 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	\$268,000	\$19,710,000	\$217,000	\$6,086,000
Annual Required Contribution	\$268,000	\$19,710,000	\$217,000	\$6,086,000
Financial Status:	As of June 30, 1999	As of June 30, 1999	As of June 30, 1999	As of June 30, 1999
Actuarial Accrued Liability	\$1,919,288,000	\$1,193,031,000	\$10,140,000	0
Actuarial Value of Assets	\$1,974,471,000	\$1,247,952,000	\$12,650,000	0
Unfunded Actuarial Accrued Liability	\$(55,183,000)	\$(54,921,000)	\$(2,510,000)	\$33,134,000
Unfunded Actuarial Accrued Liability - Prior	\$(63,440,000)	\$(30,767,000)	\$(1,853,000)	\$36,484,000
Increase (+)/Decrease (-) in Unfunded Liability	\$8,257,000	\$(24,154,000)	\$(657,000)	\$(3,350,000)
Percent of Benefits Funded	102.9%	104.6%	124.8%	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:	Employees contribute a percentage of their salary to the system. The contribution rate is actuarially determined based on the employee's age at enrollment and classification. 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	\$22,296,119	Not Available	Not Available	Not Available
Annual Required Contribution	\$22,296,119	Not Available		
Financial Status:	As of June 30, 1999			
Actuarial Accrued Liability	\$1,418,527,276			
Actuarial Value of Assets	\$1,566,992,511			
Unfunded Actuarial Accrued Liability	(\$148,465,235)			
Unfunded Actuarial Accrued Liability - Prior	(\$47,648,379)			
Increase (+)/Decrease (-) in Unfunded Liability	(\$100,816,856)			
Percent of Benefits Funded	110.5%			

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:	Employees are required to contribute 2% of their annual compensation and an additional 2% of compensation in excess of the social security base. 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	\$900,000	\$0	\$210,000	\$874,908
Annual Required Contribution	\$0	\$0	\$160,707	\$712,983
Financial Status:	As of June 30, 1999	As of June 30, 1999	As of June 30, 1998	As of June 30, 1999
Actuarial Accrued Liability	\$16,434,199		\$3,005,168	\$15,569,958
Actuarial Value of Assets	\$14,329,139		\$1,681,913	\$12,569,623
Unfunded Actuarial Accrued Liability	\$2,105,060		\$1,323,255	\$3,000,335
Unfunded Actuarial Accrued Liability - Prior	\$1,500,380		\$1,383,389	\$2,718,120
Increase (+)/Decrease (-) in Unfunded Liability	\$604,680		(\$60,134)	\$282,215
Percent of Benefits Funded	87.1%		55.9%	80.7%

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	\$32,526		
Financial Status	As of June 30, 1999			
Present Value of Vested Plan Benefits - Current	\$3,559,794			
Present Value of Non-vested Plan Benefits - Current	\$2,143,399			
Subtotal - Plan Benefits	\$5,703,193			
Less: Plan Assets - Current	\$4,390,044			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	\$1,313,149			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	\$1,462,968			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	(\$149,819)			
Percent of Benefits Funded	76.9%			

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	\$736,049	Not Available		
Annual Required Contribution	\$736,049			
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				

	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	\$680,292	Not Available		
Annual Required Contribution	\$680,292			
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) 8% rate of return and (2) 5.5% salary increases.	Employees contribute 4% of earnings. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 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	\$2,666,876	\$992,860	\$320,000	Not Available
Annual Required Contribution	\$2,666,876	\$992,860	N/A	
Financial Status:	As of June 30, 1999	As of June 30, 1999	As of June 30, 1999	
Actuarial Accrued Liability	\$56,456,266	\$28,482,344		
Actuarial Value of Assets	\$41,545,744	\$30,787,686		
Unfunded Actuarial Accrued Liability	\$14,910,522	(\$2,305,342)		
Unfunded Actuarial Accrued Liability - Prior	\$11,567,001	(\$1,556,641)		
Increase (+)/Decrease (-) in Unfunded Liability	\$3,343,521	(\$748,701)		
Percent of Benefits Funded	73.6%	108.1%		

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	\$731,203			
Annual Required Contribution	\$731,203			
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

	Frederick County Employees' Retirement Plan	Maryland State Retirement and Pension System	Optional Retirement Program	
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.	
Coverage:	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".	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.	
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	\$3,492,537	\$511,040	Not Available	
Annual Required Contribution	\$3,492,537	\$505,343		
Financial Status:	As of June 30, 1999			
Actuarial Accrued Liability	\$53,343,129			
Actuarial Value of Assets	\$48,066,723			
Unfunded Actuarial Accrued Liability	\$5,276,406			
Unfunded Actuarial Accrued Liability - Prior	\$2,694,797			
Increase (+)/Decrease (-) in Unfunded Liability	\$(2,581,609)			
Percent of Benefits Funded	90.1%			

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	\$476,927	Not Available		
Annual Required Contribution	\$476,927			
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	\$2,531,469	\$848,253	\$1,007,901	Not Available
Annual Required Contribution	\$2,531,469	\$848,253	\$891,944	
Financial Status:		As of September 30, 1998	As of June 30, 1998	
Actuarial Accrued Liability		\$11,746,201	\$12,745,204	
Actuarial Value of Assets		\$5,936,473	\$7,659,011	
Unfunded Actuarial Accrued Liability		\$5,809,728	\$5,086,193	
Unfunded Actuarial Accrued Liability - Prior		\$6,636,505	\$4,563,838	
Increase (+)/Decrease (-) in Unfunded Liability		(\$826,777)	\$522,355	
Percent of Benefits Funded		50.5%	60.1%	

HOWARD COUNTY

	County Retirement Plan	Police and Fire 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:	The majority of employees that transferred from the State Retirement and Pension System when the county plan was established in 1995, except certain police and fire officers, participate.	All full-time police and fire officers are eligible.	All employees that did not transfer to the County Retirement Plan, except certain policemen and firemen.	All full-time professional employees of the community college who are not members of any State plans must participate.
Policies:	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.	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.		
Actual Contribution Made by Entity	\$3,863,000	\$4,285,000	Not Available	Not Available
Annual Required Contribution	\$3,863,000	\$4,285,000		
Financial Status:	As of June 30, 1998	As of June 30, 1998		
Actuarial Accrued Liability	\$65,684,739	\$92,157,369		
Actuarial Value of Assets	\$64,811,431	\$76,071,179		
Unfunded Actuarial Accrued Liability	\$873,308	\$16,086,190		
Unfunded Actuarial Accrued Liability - Prior	(\$1,439,459)	\$19,829,209		
Increase (+)/Decrease (-) in Unfunded Liability	\$2,312,767	(\$3,743,019)		
Percent Benefits Funded	98.7%	82.5%		

KENT COUNTY

	Retirement Trust	Maryland State Retirement and Pension System		
Plan:	Defined contribution plan.	See Allegany County - State Retirement and Pension System.		
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.		
Policies:	Contributions equal 6% of eligible compensation.			
Actual Contribution Made by Entity	\$271,372	\$298,684		
Annual Required Contribution	\$271,372	\$298,684		
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				

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) 4.5% 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 vary depending on the plan type entered. The commission funds the remaining amounts. Significant actuarial assumptions include (1) an 7% annual rate of return and (2) 6% salary increases.
Actual Contribution Made by Entity	\$47,462,625	\$2,570,110	\$575,408	\$2,972,000 (entire commission)
Annual Required Contribution	\$47,462,625	\$2,570,110	\$575,408	\$2,972,000
Financial Status:	As of June 30, 1999			As of June 30, 1999
Actuarial Accrued Liability	\$1,818,990,623			\$307,360,000
Actuarial Value of Assets	\$1,707,450,187			\$363,632,000
Unfunded Actuarial Accrued Liability	\$111,540,436			\$(56,272,000)
Unfunded Actuarial Accrued Liability - Prior	\$163,382,648			\$(26,318,000)
Increase (+)/Decrease (-) in Unfunded Liability	\$(51,842,212)			\$(29,954,000)
Percent of Benefits Funded	93.9%			118.3%

MONTGOMERY COUNTY

	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	\$15,411,000 (entire commission)			
Annual Required Contribution	\$14,584,000			
Financial Status:	As of June 30, 1998			
Actuarial Accrued Liability	\$509,418,000			
Actuarial Value of Assets	\$423,835,000			
Unfunded Actuarial Accrued Liability	\$85,583,000			
Unfunded Actuarial Accrued Liability - Prior	\$85,610,000			
Increase (+)/Decrease (-) in Unfunded Liability	\$27,000			
Percent of Benefits Funded	83.2%			

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: 5.7% for police; 4% for firefighters; 8% for deputy sheriffs; and 5.88 % for correctional officers. Supplemental Plans: 3.33% for fire civilians; 5.3% for deputy sheriffs; 2.62% for correctional officers; 3.13% for AFSCME Locals ; 4.27% for general schedule employees; and 3.62% for police civilians. The county funds the remaining amounts.				
Actual Contribution Made by Entity	\$8,975,046	Police	Fire	Deputy Sheriff	Correctional Officers	Supplemental Other
Annual Required Contribution		\$9,513,000	\$6,900,000	\$704,000	\$1,054,000	\$3,550,000
Financial Status:		\$5,721,000	\$6,900,000	\$704,000	\$1,054,000	\$3,550,000
Actuarial Accrued Liability		As of 1/1/98	As of 1/1/98	As of 1/1/98	As of 1/1/98	As of 1/1/98
Actuarial Value of Assets		\$542,524,000	\$251,617,000	\$17,873,400	\$19,029,900	\$76,611,900
Unfunded Actuarial Accrued Liability		\$486,681,800	\$224,839,700	\$12,850,700	\$13,627,700	\$33,369,000
Unfunded Actuarial Accrued Liability - Prior		\$55,842,200	\$26,777,300	\$5,022,700	\$5,402,200	\$43,242,900
Increase (+)/Decrease (-) in Unfunded Liability		\$109,928,500	\$57,118,200	\$7,072,200	\$7,617,900	\$57,104,600
Percent of Benefits Funded		(\$54,086,300)	(\$30,340,900)	(\$2,049,500)	(\$2,215,700)	(\$13,861,700)
		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	\$2,972,000 (entire commission)	\$15,411,000 (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	\$529,098			
Annual Required Contribution	\$529,098			
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. Significant actuarial assumptions include (1) 7.5% rate of return; (2) 3% annual cost-of-living increases; and (3) 5% annual increases in salaries.	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	\$1,090,626	\$596,605	\$58,700	\$280,540
Annual Required Contribution	\$1,090,626	\$596,605	N/A	N/A
Financial Status:		As of January 1, 1999	Not Available	Not Available
Actuarial Accrued Liability		\$16,704,552		
Actuarial Value of Assets		\$16,531,918		
Unfunded Actuarial Accrued Liability		\$172,634		
Unfunded Actuarial Accrued Liability - Prior		\$959,464		
Increase (+)/Decrease (-) in Unfunded Liability		(\$786,830)		
Percent of Benefits Funded		99%		

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	\$552,379			
Annual Required Contribution	\$552,379			
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	\$515,975			
Annual Required Contribution	\$515,975			
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) 8.5% rate of return and (2) 5.5% salary increases.			
Actual Contribution Made by Entity	\$1,918,696	\$573,929		
Annual Required Contribution	\$1,889,915			
Financial Status:	As of July 1, 1998			
Actuarial Accrued Liability	\$26,430,000			
Actuarial Value of Assets	\$31,815,000			
Unfunded Actuarial Accrued Liability	\$(5,385,000)			
Unfunded Actuarial Accrued Liability - Prior	\$(1,974,000)			
Increase (+)/Decrease (-) in Unfunded Liability	\$(3,411,000)			
Percent of Benefits Funded	120.4%			

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:	\$145,616	\$25,000	\$7,833	
Financial Status:	As of July 1, 1998		Not Available	
Present Value of Vested Plan Benefits - Current	N/A			
Present Value of Non-vested Plan Benefits - Current	N/A			
Subtotal - Plan Benefits	\$13,133,300			
Less: Plan Assets - Current	\$7,421,561			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	\$5,711,739			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	\$1,995,365			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	\$3,716,374			
Percent of Benefits Funded	56.5%			

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	\$101,350			
Annual Required Contribution	\$101,350			
Financial Status:	As of July 1, 1998			
Actuarial Accrued Liability	\$8,519,778			
Actuarial Value of Assets	\$9,544,099			
Unfunded Actuarial Accrued Liability	\$(1,024,321)			
Unfunded Actuarial Accrued Liability - Prior	(\$256,915)			
Increase (+)/Decrease (-) in Unfunded Liability	(\$767,406)			
Percent of Benefits Funded	112.0%			

WORCESTER COUNTY

	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:	\$511,741	\$86,142		
Financial Status	\$511,741	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		\$2,323,478		
Less: Plan Assets - Current		\$3,337,322		
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current		(\$1,013,844)		
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior		(\$775,272)		
Increase(+)/Decrease(-) in Net Plan Liability (Assets)		(\$238,572)		
Percent of Benefits Funded		144%		

***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 judgments.

Year Ending June 30, 1999

Allegany County

	Barton	Bel Air STA	Bowling Green & Roberts STA	Crespiawn	Cumberland	Ellerslie STA	Frostburg	Lavale Sanitary Commission	Lonecoring	Luke	McCoolle STA
Property Valuation											
Assessable Base - Current Year	3,508,965	20,190,377	10,536,066	13,170,280	287,738,648	4,646,315	81,894,480	140,404,533	10,270,117	87,171,667	2,700,984
Assessable Base - Prior 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
Increase/(Decrease)	(25,173)	736,447	411,186	7,577	20,855,604	548,455	5,286,230	4,105,053	790,470	3,555,115	221,194
% Increase/(Decrease)	-0.7%	3.8%	4.1%	0.1%	7.8%	13.4%	6.9%	3.0%	8.3%	4.3%	8.9%
Assessable Base per Capita	7,387	11,217	10,862	4,546	13,370	5,736	10,730	21,568	9,981	569,749	5,402
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	14,059				4,091,058		876,614		2,333,847		
Enterprise Fund Debt					22,652,010		8,874,995				
State Loans							19,480				
Short-term Debt	14,059	0	0	0	26,743,068	0	9,771,089	370,995	2,333,847	0	0
Subtotal											
Plus: New Issues During the Year											
General Long-term Debt					128,377		6,485,000		32,174		
Enterprise Fund Debt					516,489				35,300		
State Loans											
Short-term Debt	0	0	0	0	644,866	0	6,485,000	0	67,474	0	0
Subtotal											
Less: Debt Redeemed During the Year											
General Long-term Debt	4,887				318,883		270,418		327		
Enterprise Fund Debt					1,053,728		6,512,314		16,361		
State Loans							19,480				
Short-term Debt	4,887	0	0	0	1,372,611	0	6,802,212	283,944	16,688	0	0
Subtotal											
Debt Outstanding, End of the Year											
General Long-term Debt	9,172	0	0	0	3,900,552	0	606,196	0	31,847	0	0
Enterprise Fund Debt	0	0	0	0	22,114,771	0	8,847,681	0	2,332,786	0	0
State Loans	0	0	0	0	0	0	0	87,051	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0	0
Subtotal	9,172	0	0	0	26,015,323	0	9,453,877	87,051	2,384,633	0	0
Less: Sinking Fund Assets								14,076			
Total Public Debt	9,172	0	0	0	26,015,323	0	9,453,877	72,975	2,384,633	0	0
Debt to Assessable Base	0.3%	0.0%	0.0%	0.0%	9.0%	0.0%	11.5%	0.1%	23.2%	0.0%	0.0%
Revenues and Expenditures											
Total Revenues	104,881	225,367	62,152	529,118	26,455,416	24,005	5,252,365	3,071,331	790,584	557,838	9,586
Total Expenditures	138,549	88,803	30,293	541,816	26,185,142	19,616	5,696,664	2,670,368	858,708	439,164	7,724
Excess of Revenues Over/ (Under) Expenditures	(33,668)	136,564	31,859	(12,698)	270,274	4,389	(444,299)	400,963	(68,124)	118,674	1,862

Year Ending June 30, 1999

Allegany County

Property Valuation	Potomac			
	Midland	Mt. Savage STA	Park Cti. Comm	Westport
Assessable Base - Current Year	3,270,697	6,585,803	8,523,265	17,773,434
Assessable Base - Prior Year	3,100,523	6,506,280	8,235,770	17,127,637
Increase/(Decrease)	170,174	79,523	287,495	645,797
% Increase/(Decrease)	5.5%	1.2%	3.5%	3.8%
Assessable Base per Capita	6,242	4,618	7,820	7,718
Public Debt				
Debt Outstanding, Beginning of the Year				193,821
General Long-term Debt				571,845
Enterprise Fund Debt				466,871
State Loans				
Short-term Debt	0	0	0	1,232,537
Subtotal	0	0	0	315,000
Plus: New Issues During the Year				
General Long-term Debt				315,000
Enterprise Fund Debt				
State Loans				
Short-term Debt	0	0	0	34,050
Subtotal	0	0	0	5,696
Less: Debt Redeemed During the Year				
General Long-term Debt				31,065
Enterprise Fund Debt				
State Loans				
Short-term Debt	0	0	0	70,811
Subtotal	0	0	0	159,771
Debt Outstanding, End of the Year				881,149
General Long-term Debt	0	0	0	435,806
Enterprise Fund Debt	0	0	0	0
State Loans	0	0	0	1,476,726
Short-term Debt	0	0	0	
Subtotal	0	0	0	
Less: Sinking Fund Assets				
Total Public Debt	0	0	0	1,476,726
Debt to Assessable Base	0.0%	0.0%	0.0%	8.3%
Revenues and Expenditures				
Total Revenues	97,932	63,794	65,698	1,239,315
Total Expenditures	73,550	45,214	21,778	1,269,773
Excess of Revenues Over/ (Under) Expenditures	24,382	18,580	43,920	(30,458)

Year Ending June 30, 1999

Anne Arundel County

Property Valuation	Highland	
	Annapolis	Beach
Assessable Base - Current Year	1,008,929,972	4,236,038
Assessable Base - Prior Year	970,215,871	4,312,850
Increase/(Decrease)	38,714,101	(76,812)
% Increase/(Decrease)	4.0%	-1.8%
Assessable Base per Capita	30,041	39,589
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	20,858,022	1,476
Enterprise Fund Debt	20,511,816	
State Loans	1,893,323	
Short-term Debt		
Subtotal	43,263,161	1,476
Plus: New Issues During the Year		
General Long-term Debt	66,424	
Enterprise Fund Debt		
State Loans		
Short-term Debt		
Subtotal	66,424	0
Less: Debt Redeemed During the Year		
General Long-term Debt	3,742,991	1,476
Enterprise Fund Debt	4,426,097	
State Loans	76,034	
Short-term Debt		
Subtotal	8,245,122	1,476
Debt Outstanding, End of the Year		
General Long-term Debt	17,181,455	0
Enterprise Fund Debt	16,085,719	0
State Loans	1,817,289	0
Short-term Debt	0	0
Subtotal	35,084,463	0
Less: Sinking Fund Assets		
Total Public Debt	35,084,463	0
Debt to Assessable Base	3.5%	0.0%
Revenues and Expenditures		
Total Revenues	45,659,339	91,935
Total Expenditures	46,400,921	89,554
Excess of Revenues Over/ (Under) Expenditures	(741,582)	2,381

Year Ending June 30, 1999

Calvert County

Property Valuation	Chesapeake		North	
	Beach		Beach	
Assessable Base - Current Year	75,114,660	32,088,167		
Assessable Base - Prior Year	71,357,930	30,739,479		
Increase/(Decrease)	3,756,730	1,348,688		
% Increase/(Decrease)	5.3%	4.4%		
Assessable Base per Capita	22,382	21,208		
Public Debt				
Debt Outstanding, Beginning 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		233,329		
Subtotal	8,619,921	3,739,110		
Plus: New Issues During the Year				
General Long-term Debt				
Enterprise Fund Debt				
State Loans				
Short-term Debt				
Subtotal	0	0		
Less: Debt Redeemed During the Year				
General Long-term Debt	200,000	7,322		
Enterprise Fund Debt	44,162	16,023		
State Loans	71,515	82,304		
Short-term Debt		233,329		
Subtotal	315,677	338,978		
Debt Outstanding, End of the Year				
General Long-term Debt	5,845,000	5,978		
Enterprise Fund Debt	1,276,092	1,578,076		
State Loans	1,183,152	1,816,078		
Short-term Debt	0	0		
Subtotal	8,304,244	3,400,132		
Less: Sinking Fund Assets	30,000			
Total Public Debt	8,274,244	3,400,132		
Debt to Assessable Base	11.0%	10.6%		
Revenues and Expenditures				
Total Revenues	3,801,107	1,786,395		
Total Expenditures	3,791,164	1,683,837		
Excess of Revenues Over/ (Under) Expenditures	9,943	102,558		

Year Ending June 30, 1999

Caroline County

	Denton	Federalburg	Goldsporo	Greensboro	Henderson	Hillsboro	Marydel	Preston	Ridgely	Templeville
Property Valuation										
Assessable Base - Current Year	49,580,067	58,508,200	2,280,355	18,633,020	919,830	1,874,833	1,266,469	13,277,665	20,985,927	0
Assessable Base - Prior 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	0
Increase/(Decrease)	2,520,357	2,987,113	9,900	1,272,882	(36,952)	(136,363)	(132,514)	268,794	1,150,611	0
% Increase/(Decrease)	5.4%	5.4%	0.4%	7.3%	-3.9%	-6.8%	-9.5%	2.1%	5.8%	0.0%
Assessable Base per Capita	16,818	23,478	13,414	12,931	12,775	12,583	9,451	26,878	17,145	0
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	445,050	316,105	60,197						266,652	
Enterprise Fund Debt	870,300	4,061,807		602,159	34,868			140,777	1,086,697	
State Loans	205,598	2,095,415		439,422				187,396		
Short-term Debt										
Subtotal	1,520,948	6,473,327	60,197	1,041,581	34,868	0	0	328,173	1,353,349	0
Plus: New Issues During the Year										
General Long-term Debt	19,493	60,596	59,000						35,363	
Enterprise Fund Debt	2,453,700	106,378		147,000						
State Loans										
Short-term Debt	2,473,193	166,974	59,000	147,000	0	0	0	0	35,363	0
Subtotal										
Less: Debt Redeemed During the Year										
General Long-term Debt	23,728	37,213	60,398	9,333	342			13,952	47,442	5,970
Enterprise Fund Debt	80,799	72,718		31,478				3,981		
State Loans	20,181	89,314								
Short-term Debt										
Subtotal	124,708	199,245	60,398	40,811	342	0	0	17,933	53,412	0
Debt Outstanding, End of the Year										
General Long-term Debt	440,815	339,488	58,799	0	0	0	0	0	296,045	0
Enterprise Fund Debt	3,243,201	3,989,089	0	592,826	34,526	0	0	126,825	1,039,255	0
State Loans	185,417	2,112,479	0	554,944	0	0	0	183,415	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	3,869,433	6,441,056	58,799	1,147,770	34,526	0	0	310,240	1,335,300	0
Less: Sinking Fund Assets										
Total Public Debt	3,869,433	6,441,056	58,799	1,147,770	34,526	0	0	310,240	1,335,300	0
Debt to Assessable Base	7.8%	11.0%	2.6%	6.2%	3.8%	0.0%	0.0%	2.3%	6.4%	0.0%
Revenues and Expenditures										
Total Revenues	1,914,012	2,099,366	71,858	782,382	12,486	34,313	17,722	530,687	998,572	0
Total Expenditures	2,331,237	2,348,650	37,448	888,352	13,785	22,658	19,452	501,180	1,185,502	0
Excess of Revenues Over/ (Under) Expenditures	(417,225)	(249,284)	34,410	(105,970)	(1,299)	11,655	(1,730)	29,507	(186,930)	0

Year Ending June 30, 1999

Carroll County

	Hampstead	Manchester	Mount Airy	New Windsor	Sikesville	Taneytown	Union Bridge	Westminster
Property Valuation								
Assessable Base - Current Year	101,328,560	55,581,319	162,877,166	25,698,940	70,926,104	87,541,670	19,275,333	360,099,998
Assessable Base - Prior 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
Increase/(Decrease)	5,325,430	2,136,019	15,175,045	2,323,044	5,071,614	5,844,290	236,667	15,606,702
% Increase/(Decrease)	5.5%	4.0%	10.3%	9.9%	7.7%	7.2%	1.2%	4.5%
Assessable Base per Capita	32,456	16,439	30,275	29,404	25,596	19,743	18,219	22,826
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt					276,000	499,374	156,447	
Enterprise Fund Debt	59,256	486,070	1,221,115	218,429	139,017	719,076	317,707	1,505,000
State Loans			1,719,647				34,480	1,329,389
Short-term Debt								
Subtotal	59,256	486,070	2,940,762	218,429	415,017	1,247,894	508,634	2,834,389
Plus: New Issues During the Year								
General Long-term Debt	14,771	113,600	1,864,282			1,359,509		185,681
Enterprise Fund Debt								
State Loans								
Short-term Debt	14,771	113,600	1,864,282	0	0	1,359,509	0	185,681
Subtotal	14,771	113,600	1,864,282	0	0	1,359,509	0	185,681
Less: Debt Redeemed During the Year								
General Long-term Debt	973				20,000	9,121	8,044	21,348
Enterprise Fund Debt	17,821	51,093	88,021	33,227	6,611	5,000	26,392	235,000
State Loans			14,094			40,386	647	75,103
Short-term Debt								
Subtotal	18,794	51,093	102,115	33,227	26,611	54,507	35,083	331,451
Debt Outstanding, End of the Year								
General Long-term Debt	13,798	0	0	0	256,000	490,253	148,403	164,333
Enterprise Fund Debt	41,435	548,577	1,133,094	185,202	0	24,444	291,315	1,270,000
State Loans	0	0	3,569,835	0	132,406	2,038,199	33,833	1,254,286
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	55,233	548,577	4,702,929	185,202	388,406	2,552,896	473,551	2,688,619
Less: Sinking Fund Assets						30,000		232,722
Total Public Debt	55,233	548,577	4,702,929	185,202	388,406	2,522,896	473,551	2,455,897
Debt to Assessable Base	0.1%	1.0%	2.9%	0.7%	0.5%	2.9%	2.5%	0.7%
Revenues and Expenditures								
Total Revenues	1,892,669	1,623,295	4,142,824	541,294	1,405,046	2,773,263	546,521	14,770,861
Total Expenditures	1,846,131	1,540,216	2,481,992	424,369	1,620,499	2,390,286	509,115	13,996,043
Excess of Revenues Over/ (Under) Expenditures	46,538	83,079	1,660,832	116,925	(215,453)	382,977	37,406	774,818

Year Ending June 30, 1999

Cecil County

	Cecil	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun
Property Valuation								
Assessable Base - Current Year	10,065,666	17,684,416	16,917,033	198,511,201	49,373,667	70,803,194	11,982,820	33,757,505
Assessable Base - Prior 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
Increase/(Decrease)	904,990	(532,459)	(1,449,407)	(5,822,354)	3,507,778	6,298,767	(100,870)	3,005,687
% Increase/(Decrease)	9.9%	-2.9%	-7.9%	-2.8%	7.6%	9.8%	-0.8%	9.8%
Assessable Base per Capita	18,169	22,161	20,859	18,262	22,669	25,161	16,063	23,201
Public Debt								
Debt Outstanding, Beginning of the Year				662,949		131,699		
General Long-term Debt				348,787	2,140,944	1,297,303		
Enterprise Fund Debt	133,531	902,687	1,328,442	441,120		347,994	60,842	411,197
State Loans								
Short-term Debt								
Subtotal	133,531	902,687	1,328,442	1,452,856	2,140,944	1,776,996	60,842	411,197
Plus: New Issues During the Year					1,032,930	69,900		
General Long-term Debt								
Enterprise Fund Debt		928,700						
State Loans								
Short-term Debt								
Subtotal	0	928,700	0	0	1,032,930	69,900	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt				52,459	51,042	18,967		
Enterprise Fund Debt	12,155	902,687	17,714	108,761	29,959	27,737	14,094	23,756
State Loans				441,120		16,455		
Short-term Debt								
Subtotal	12,155	902,687	17,714	602,340	81,001	63,159	14,094	23,756
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	610,490	981,888	182,632	0	0
Enterprise Fund Debt	121,376	928,700	1,310,728	240,026	2,110,985	1,269,566	0	0
State Loans	0	0	0	0	0	331,539	46,748	387,441
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	121,376	928,700	1,310,728	850,516	3,092,873	1,783,737	46,748	387,441
Less: Sinking Fund Assets								
Total Public Debt	121,376	928,700	1,310,728	850,516	3,092,873	1,783,737	46,748	387,441
Debt to Assessable Base	1.2%	5.3%	7.7%	0.4%	6.3%	2.5%	0.4%	1.1%
Revenues and Expenditures								
Total Revenues	324,340	669,616	1,152,454	8,164,344	3,481,723	2,255,720	906,417	1,061,598
Total Expenditures	277,374	499,468	1,176,998	7,292,756	2,045,099	2,341,548	919,289	928,764
Excess of Revenues Over/ (Under) Expenditures	46,966	170,148	(24,544)	871,588	1,436,624	(85,828)	(12,872)	132,834

Year Ending June 30, 1999

Charles County

Property Valuation	Indian		
	Head	La Plata	Port Tobacco
Assessable Base - Current Year	57,344,446	158,109,950	563,350
Assessable Base - Prior Year	56,577,208	148,965,143	556,810
Increase/(Decrease)	767,238	9,144,807	6,540
% Increase/(Decrease)	1.4%	6.1%	1.2%
Assessable Base per Capita	15,067	23,730	13,740
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	4,396		
Enterprise Fund Debt	667,021		
State Loans	1,479,209	1,625,854	
Short-term Debt			
Subtotal	2,150,626	1,625,854	0
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt			
State Loans	584,900	299,055	
Short-term Debt			
Subtotal	584,900	299,055	0
Less: Debt Redeemed During the Year			
General Long-term Debt	4,396		
Enterprise Fund Debt	667,021		
State Loans	78,539	92,612	
Short-term Debt			
Subtotal	749,956	92,612	0
Debt Outstanding, End of the Year			
General Long-term Debt	0	0	0
Enterprise Fund Debt	0	0	0
State Loans	1,985,570	1,832,297	0
Short-term Debt	0	0	0
Subtotal	1,985,570	1,832,297	0
Less: Sinking Fund Assets			
Total Public Debt	1,985,570	1,832,297	0
Debt to Assessable Base	3.5%	1.2%	0.0%
Revenues and Expenditures			
Total Revenues	2,221,261	4,864,554	20,529
Total Expenditures	1,862,346	4,041,528	8,822
Excess of Revenues Over/ (Under) Expenditures	358,915	823,026	11,707

Year Ending June 30, 1999

Dorchester County

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna
Property Valuation									
Assessable Base - Current Year	680,408	187,864,083	1,686,540	2,667,290	547,260	1,531,204	46,186,349	6,516,728	4,593,580
Assessable Base - Prior 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
Increase/(Decrease)	22,455	27,203,805	(1,210)	19,127	(41,685)	(33,231)	(427,976)	306,964	317,560
% Increase/(Decrease)	3.4%	16.9%	-0.1%	0.7%	-7.1%	-2.1%	-0.9%	4.9%	7.4%
Assessable Base per Capita	10,800	17,502	15,762	18,917	11,169	12,867	25,759	13,381	19,060
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt		799,606					409,490		
Enterprise Fund Debt		1,542,179		205,648			548,950	704,656	807,823
State Loans		848,448					444,433	110,575	220,000
Short-term Debt									
Subtotal	0	3,190,233	0	205,648	0	0	1,402,873	815,231	1,027,823
Plus: New Issues During the Year									
General Long-term Debt		330,745					521,698		
Enterprise Fund Debt									
State Loans				66,000					
Short-term Debt				2,376,621					
Subtotal	0	330,745	0	2,442,621	0	0	521,698	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt		169,592					207,434	8,665	7,645
Enterprise Fund Debt		195,434		4,824			52,985	11,882	4,070
State Loans		37,347					25,200		
Short-term Debt									
Subtotal	0	402,373	0	4,824	0	0	285,619	20,547	11,715
Debt Outstanding, End of the Year									
General Long-term Debt	0	960,759	0	0	0	0	723,754	0	0
Enterprise Fund Debt	0	1,346,745	0	200,824	0	0	495,965	695,991	800,178
State Loans	0	811,101	0	66,000	0	0	419,233	98,693	215,930
Short-term Debt	0	0	0	2,376,621	0	0	0	0	0
Subtotal	0	3,118,605	0	2,643,445	0	0	1,638,952	794,684	1,016,108
Less: Sinking Fund Assets									
Total Public Debt	0	2,953,117	0	2,643,445	0	0	1,638,952	794,684	1,016,108
Debt to Assessable Base	0.0%	1.6%	0.0%	99.1%	0.0%	0.0%	3.5%	12.2%	22.1%
Revenues and Expenditures									
Total Revenues	3,610	9,936,946	11,927	2,157,517	3,396	14,657	2,576,280	324,524	227,601
Total Expenditures	4,480	9,515,462	10,346	168,735	3,779	14,165	2,774,999	308,856	368,810
Excess of Revenues Over/ (Under) Expenditures	(870)	421,484	1,581	1,988,782	(383)	492	(198,719)	15,668	(141,209)

Year Ending June 30, 1999

Frederick County

Property Valuation	Brunswick	Burkittsville	Emmitsburg	Frederick	Middletown	Myersville	New Market	Rosemont
Assessable Base - Current Year	73,505,262	3,062,233	33,381,322	1,192,436,290	64,301,125	29,658,972	16,450,488	6,289,000
Assessable Base - Prior 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
Increase/(Decrease)	(235,134)	(75,000)	2,023,192	53,086,731	4,505,267	2,366,229	641,366	60,000
% Increase/(Decrease)	-0.3%	-2.4%	6.5%	4.7%	7.5%	8.7%	4.1%	1.0%
Assessable Base per Capita	11,677	13,143	15,236	25,121	28,314	57,036	35,840	19,531
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt			985,648	34,527,000				
Enterprise Fund Debt	2,209,854			16,408,367	1,763,976			
State Loans	1,668,885		749,000	2,924,260	422,128	56,314		
Short-term Debt								
Subtotal	3,878,739	0	1,734,648	53,859,627	2,186,104	56,314	0	0
Plus: New Issues During the Year								
General Long-term Debt								
Enterprise Fund Debt				20,278	141,907	1,727,825		
State Loans					164,000			
Short-term Debt								
Subtotal	0	0	0	20,278	305,907	1,727,825	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt			49,423	3,053,000	57,120	13,211		
Enterprise Fund Debt	34,260			1,205,295	20,519			
State Loans	67,182		16,000	71,100				
Short-term Debt								
Subtotal	101,442	0	65,423	4,329,395	77,639	13,211	0	0
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	936,225	31,474,000	0	0	0	0
Enterprise Fund Debt	2,175,594	0	0	15,203,072	1,848,763	0	0	0
State Loans	1,601,703	0	733,000	2,873,438	565,609	1,770,928	0	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	3,777,297	0	1,669,225	49,550,510	2,414,372	1,770,928	0	0
Less: Sinking Fund Assets								
Total Public Debt	3,777,297	0	1,669,225	49,550,510	2,414,372	1,770,928	0	0
Debt to Assessable Base	5.1%	0.0%	5.0%	4.2%	3.8%	6.0%	0.0%	0.0%
Revenues and Expenditures								
Total Revenues	2,911,961	45,213	1,518,393	47,466,980	1,793,244	1,102,778	161,765	36,108
Total Expenditures	3,380,854	34,011	1,381,128	47,432,515	1,695,052	548,540	110,802	15,343
Excess of Revenues Over/ (Under) Expenditures	(468,893)	11,202	137,265	34,465	98,192	554,238	50,963	20,765

Year Ending June 30, 1999

Frederick County

Property Valuation				Thurmont	Walkersville	Woodshoro
Assessable Base - Current Year	124,595,657	136,386,000	20,020,263			
Assessable Base - Prior Year	118,109,338	133,738,409	18,344,210			
Increase/(Decrease)	6,486,319	2,647,591	1,676,053			
% Increase/(Decrease)	5.5%	2.0%	9.1%			
Assessable Base per Capita	29,358	26,053	32,084			
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	5,270,066	425,000	659,514			
Enterprise Fund Debt	2,265,252					
State Loans						
Short-term Debt	7,535,318	425,000	659,514			
Subtotal						
Plus: New Issues During the Year						
General Long-term Debt	1,654,323					
Enterprise Fund Debt						
State Loans						
Short-term Debt	1,654,323	0	0			
Subtotal						
Less: Debt Redeemed During the Year						
General Long-term Debt	134,408	60,000	7,160			
Enterprise Fund Debt	89,962					
State Loans						
Short-term Debt	224,370	60,000	7,160			
Subtotal						
Debt Outstanding, End of the Year						
General Long-term Debt	0	0	0			
Enterprise Fund Debt	6,789,981	365,000	652,354			
State Loans	2,175,290	0	0			
Short-term Debt	0	0	0			
Subtotal	8,965,271	365,000	652,354			
Less: Sinking Fund Assets	35,000					
Total Public Debt	8,930,271	365,000	652,354			
Debt to Assessable Base	7.2%	0.3%	3.3%			
Revenues and Expenditures						
Total Revenues	6,328,823	2,431,097	492,980			
Total Expenditures	5,891,890	2,028,540	465,396			
Excess of Revenues Over/ (Under) Expenditures	436,933	402,557	27,584			

Year Ending June 30, 1999

Garrett County

	Accident	Deer Park	Friendsville	Granville	Kitzmiller	Loch Lynn Heights	Mountain Lake Park	Oakland
Property Valuation								
Assessable Base - Current Year	6,320,922	3,635,807	4,126,420	11,011,605	2,392,500	3,932,599	25,150,991	38,714,095
Assessable Base - Prior 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
Increase/(Decrease)	460,833	403,340	(795,421)	754,726	136,340	16,862	557,032	3,119,091
% Increase/(Decrease)	7.9%	12.5%	-16.2%	7.4%	6.0%	0.4%	2.3%	8.8%
Assessable Base per Capita	17,176	8,170	6,855	21,299	8,861	8,244	12,402	21,737
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt			21,500		4,363		226,893	1,580,148
Enterprise Fund Debt	95,000			337,631			325,239	1,163,392
State Loans	48,937			225,148				434,563
Short-term Debt	3,754							
Subtotal	147,691	0	21,500	562,779	4,363	0	552,132	3,178,103
Plus: New Issues During the Year								
General Long-term Debt		15,029					36,780	15,599
Enterprise Fund Debt								
State Loans	9,247							
Short-term Debt	9,247	15,029	0	0	0	0	36,780	15,599
Subtotal	9,247	15,029	0	0	0	0	36,780	15,599
Less: Debt Redeemed During the Year								
General Long-term Debt		2,729	10,375		4,016		63,712	172,883
Enterprise Fund Debt	4,000			5,440			13,708	22,306
State Loans	7,283			6,702				38,922
Short-term Debt	7,542							
Subtotal	18,825	2,729	10,375	12,142	4,016	0	77,420	234,111
Debt Outstanding, End of the Year								
General Long-term Debt	0	12,300	11,125	0	347	0	199,961	1,407,265
Enterprise Fund Debt	91,000	0	0	332,191	0	0	0	1,156,685
State Loans	41,654	0	0	218,446	0	0	311,531	395,641
Short-term Debt	5,459	0	0	0	0	0	0	0
Subtotal	138,113	12,300	11,125	550,637	347	0	511,492	2,959,591
Less: Sinking Fund Assets			51,747					
Total Public Debt	138,113	12,300	11,125	498,890	347	0	511,492	2,959,591
Debt to Assessable Base	2.2%	0.3%	0.3%	4.5%	0.0%	0.0%	2.0%	7.6%
Revenues and Expenditures								
Total Revenues	216,753	179,331	266,515	577,976	108,287	134,148	705,238	2,205,938
Total Expenditures	269,064	189,658	267,630	542,142	103,435	123,418	657,600	2,307,910
Excess of Revenues Over/ (Under) Expenditures	(\$2,311)	(10,327)	(1,115)	35,834	4,852	10,730	47,638	(101,972)

Year Ending June 30, 1999

Harford County

	Havre de		
	Aberdeen	Bel Air	Grace
Property Valuation			
Assessable Base - Current Year	289,026,250	313,243,300	196,861,670
Assessable Base - Prior Year	272,722,578	297,334,899	189,804,070
Increase/(Decrease)	16,303,672	15,908,401	7,057,600
% Increase/(Decrease)	6.0%	5.4%	3.7%
Assessable Base per Capita	21,767	33,377	18,781
Public Debt			
Debt Outstanding, Beginning 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			
Subtotal	5,322,969	7,690,190	4,991,168
Plus: New Issues During the Year			
General Long-term Debt		1,176,700	105,000
Enterprise Fund Debt		182,000	
State Loans	109,170	23,599	
Short-term Debt			
Subtotal	109,170	1,382,299	105,000
Less: Debt Redeemed During the Year			
General Long-term Debt	247,717	649,031	117,488
Enterprise Fund Debt	44,795	380,923	119,284
State Loans	202,695	525,000	1,200
Short-term Debt			
Subtotal	495,207	1,554,954	237,972
Debt Outstanding, End of the Year			
General Long-term Debt	503,553	1,289,740	969,179
Enterprise Fund Debt	870,213	6,227,795	3,874,617
State Loans	3,563,166	0	14,400
Short-term Debt	0	0	0
Subtotal	4,936,932	7,517,535	4,858,196
Less: Sinking Fund Assets			
Total Public Debt	4,936,932	7,517,535	4,858,196
Debt to Assessable Base	1.7%	2.4%	2.5%
Revenues and Expenditures			
Total Revenues	9,568,521	8,827,393	8,326,690
Total Expenditures	8,981,137	8,606,990	8,810,529
Excess of Revenues Over/ (Under) Expenditures	587,384	220,403	(483,839)

Year Ending June 30, 1999

Kent County

Property Valuation	Betterton	Chestertown	Galena	Millington	Rock Hall
Assessable Base - Current Year	11,071,145	106,805,669	8,299,540	5,919,714	37,787,250
Assessable Base - Prior Year	10,882,375	101,828,817	7,760,942	5,894,310	40,162,375
Increase/(Decrease)	188,770	4,976,852	538,598	25,404	(2,375,125)
% Increase/(Decrease)	1.7%	4.9%	6.9%	0.4%	-5.9%
Assessable Base per Capita	30,003	24,001	18,693	14,438	24,285
Public Debt					
Debt Outstanding, Beginning of the Year					127,158
General Long-term Debt		535,828			
Enterprise Fund Debt	341,194	1,565,061	510,024	68,896	1,993,351
State Loans					41,207
Short-term Debt					742,521
Subtotal	341,194	2,100,889	510,024	68,896	2,904,237
Plus: New Issues During the Year					
General Long-term Debt		59,319			
Enterprise Fund Debt					
State Loans					
Short-term Debt					233,191
Subtotal	0	59,319	0	0	
Less: Debt Redeemed During the Year					
General Long-term Debt		240,820			3,916
Enterprise Fund Debt		69,565	5,163	11,626	35,681
State Loans	8,658				9,242
Short-term Debt					582,645
Subtotal	8,658	310,385	5,163	11,626	631,484
Debt Outstanding, End of the Year					
General Long-term Debt	0	354,327	0	0	123,242
Enterprise Fund Debt	332,536	1,495,496	504,861	57,270	1,957,670
State Loans	0	0	0	0	31,965
Short-term Debt	0	0	0	0	393,067
Subtotal	332,536	1,849,823	504,861	57,270	2,505,944
Less: Sinking Fund Assets					
Total Public Debt	332,536	1,849,823	504,861	57,270	2,505,944
Debt to Assessable Base	3.0%	1.7%	6.1%	1.0%	6.6%
Revenues and Expenditures					
Total Revenues	301,884	3,134,158	245,423	220,168	1,299,015
Total Expenditures	262,599	3,071,428	245,210	203,297	1,480,411
Excess of Revenues Over/ (Under) Expenditures	39,285	62,730	213	16,871	(181,396)

Year Ending June 30, 1999

Montgomery County

	Barnesville	Brooksville	Chevy Chase	Chevy Chase Section III	Chevy Chase Section V	Chevy Chase View	Chevy Chase Village
Property Valuation							
Assessable Base - Current Year	4,891,538	4,159,777	174,301,848	45,396,769	39,685,981	45,257,776	190,300,805
Assessable Base - Prior Year	4,853,447	3,898,291	168,311,274	41,895,180	38,438,782	40,901,769	186,804,443
Increase/(Decrease)	38,091	261,486	5,990,574	3,501,589	1,247,199	4,356,007	3,496,362
% Increase/(Decrease)	0.8%	6.7%	3.6%	8.4%	3.2%	10.6%	1.9%
Assessable Base per Capita	26,730	72,979	60,417	60,448	58,276	49,087	84,278
Public Debt							
Debt Outstanding, Beginning of the Year		259,355	840,000				
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt	0	259,355	840,000	0	0	0	0
Subtotal	0	259,355	840,000	0	0	0	0
Plus: New Issues During the Year							
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt		7,194	210,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	7,194	210,000	0	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	252,161	630,000	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	252,161	630,000	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	252,161	630,000	0	0	0	0
Debt to Assessable Base	0.0%	6.1%	0.4%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	36,431	83,308	1,793,325	424,454	326,921	344,320	2,350,421
Total Expenditures	29,271	67,509	1,936,615	196,070	200,097	340,750	2,258,819
Excess of Revenues Over/ (Under) Expenditures	7,160	15,799	(143,290)	228,384	126,824	3,570	91,602

Year Ending June 30, 1999

Montgomery County

	Drummond Cit. Comm.	Friendship Hearlets	Gaithersburg	Garrett Park	Glen Echo	Kensington	Layonsville
Property Valuation							
Assessable Base - Current Year	8,620,635	219,144,057	1,655,708,860	40,878,811	11,498,996	108,309,184	12,555,714
Assessable Base - Prior Year	8,220,640	214,034,529	1,620,403,081	39,400,085	11,231,581	125,793,348	13,209,437
Increase/(Decrease)	399,995	5,109,528	35,305,779	1,478,726	267,415	(17,484,164)	(653,723)
% Increase/(Decrease)	4.9%	2.4%	2.2%	3.8%	2.4%	-13.9%	-4.9%
Assessable Base per Capita	66,313	47,619	35,243	42,582	45,813	58,199	46,331
Public Debt							
Debt Outstanding, Beginning of the Year						3,708	
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	3,708	0
Plus: New Issues During the Year							
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt						421	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	421	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	0	0	0	0	3,287	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	3,287	0
Less: Sinking Fund Assets							
Total Public Debt	0	0	0	0	0	3,287	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	82,256	1,621,740	28,302,867	648,789	180,427	1,105,746	214,127
Total Expenditures	49,642	1,148,605	26,604,046	627,194	121,423	923,361	150,251
Excess of Revenues Over/ (Under) Expenditures	32,614	473,135	1,698,821	21,595	59,004	182,385	63,876

Year Ending June 30, 1999

Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove
Property Valuation								
Assessable Base - Current Year	47,897,026	28,421,538	7,172,970	127,311,076	2,131,169,472	71,234,588	319,132,911	15,441,110
Assessable Base - Prior 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
Increase/(Decrease)	613,210	9,568,461	88,250	2,677,745	34,294,105	291,388	(250,029)	490,576
% Increase/(Decrease)	1.3%	50.8%	1.2%	2.1%	1.6%	0.4%	-0.1%	3.3%
Assessable Base per Capita	54,121	61,652	39,630	30,377	45,549	62,432	17,498	33,064
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				15,896	22,813,045		1,502,000	120,000
Enterprise Fund Debt				437,323	8,097,639			
State Loans				946,709			172,906	
Short-term Debt	0	0	0	1,399,928	30,910,684	0	1,674,906	120,000
Subtotal	0	0	0	0	6,778,950	0	195,699	0
Plus: New Issues During the Year								
General Long-term Debt					5,197,904		195,699	
Enterprise Fund Debt					585,096			
State Loans					995,950			
Short-term Debt	0	0	0	0	6,778,950	0	195,699	0
Subtotal	0	0	0	0	12,972,850	0	391,398	0
Less: Debt Redeemed During the Year								
General Long-term Debt				15,896	5,257,886		130,153	15,000
Enterprise Fund Debt				40,196	1,449,860			
State Loans				49,558			68,484	
Short-term Debt	0	0	0	105,650	6,707,746	0	198,637	15,000
Subtotal	0	0	0	0	12,213,300	0	398,274	30,000
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	0	22,753,063	0	1,567,546	105,000
Enterprise Fund Debt	0	0	0	397,127	7,232,875	0	0	0
State Loans	0	0	0	897,151	995,950	0	104,422	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	0	0	1,294,278	30,981,888	0	1,671,968	105,000
Less: Sinking Fund Assets								
Total Public Debt	0	0	0	1,294,278	28,212,950	0	1,671,968	105,000
Debt to Assessable Base	0.0%	0.0%	0.0%	1.0%	1.3%	0.0%	0.5%	0.7%
Revenues and Expenditures								
Total Revenues	397,637	187,911	69,422	3,125,046	52,077,693	911,948	11,855,718	239,142
Total Expenditures	344,961	125,021	12,916	2,105,492	52,187,788	638,305	11,262,399	269,409
Excess of Revenues Over/ (Under) Expenditures	52,676	62,890	56,506	1,019,554	(110,095)	273,643	593,319	(30,267)

Year Ending June 30, 1999

Prince George's County

Property Valuation	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capital Heights	Cheverly	College Park	Colmar Manor	Cottage City
Assessable Base - Current Year	79,991,870	117,574,207	1,172,500,148	49,251,291	71,787,739	156,430,904	427,648,771	26,095,676	33,207,777
Assessable Base - Prior 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
Increase/(Decrease)	3,239,610	2,648,257	54,757,170	(854,229)	3,869,984	4,476,574	16,867,651	473,311	3,097,222
% Increase/(Decrease)	4.2%	2.3%	4.9%	-1.7%	5.7%	2.9%	4.1%	1.8%	10.3%
Assessable Base per Capita	25,147	13,555	28,806	15,488	18,431	24,223	16,540	19,799	25,311
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	65,359	1,862	6,596,380	38,155	21,756	3,600,000	42,308	12,500	
Enterprise Fund Debt			2,818,620						
State Loans	730,650				280,535		700,000		
Short-term Debt	796,009	1,862	9,415,000	38,155	302,291	3,600,000	742,308	12,500	0
Subtotal									
Plus: New Issues During the Year									
General Long-term Debt		90,000					414,357		63,839
Enterprise Fund Debt									
State Loans	69,000	350,000							
Short-term Debt	69,000	440,000	0	0	0	0	414,357	0	63,839
Subtotal									
Less: Debt Redeemed During the Year									
General Long-term Debt	19,139	10,480	1,325,060	18,499	21,756		98,344	10,034	20,697
Enterprise Fund Debt			619,940			61,000			
State Loans	67,398						50,000		
Short-term Debt		350,000							
Subtotal	86,537	360,480	1,945,000	18,499	21,756	61,000	148,344	10,034	20,697
Debt Outstanding, End of the Year									
General Long-term Debt	46,220	81,382	5,271,320	19,656	0	0	358,321	2,466	43,142
Enterprise Fund Debt	0	0	2,198,680	0	0	3,539,000	0	0	0
State Loans	732,252	0	0	0	280,535	0	650,000	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	778,472	81,382	7,470,000	19,656	280,535	3,539,000	1,008,321	2,466	43,142
Less: Sinking Fund Assets			647,937						
Total Public Debt	778,472	81,382	6,822,063	19,656	280,535	3,539,000	1,008,321	2,466	43,142
Debt to Assessable Base	1.0%	0.1%	0.6%	0.0%	0.4%	2.3%	0.2%	0.0%	0.1%
Revenues and Expenditures									
Total Revenues	1,520,209	3,447,789	21,192,115	690,604	1,779,216	2,910,976	7,749,861	422,616	546,752
Total Expenditures	1,300,711	3,286,784	20,654,214	613,463	1,544,641	2,750,340	7,644,207	394,801	503,879
Excess of Revenues Over/(Under) Expenditures	219,498	161,005	537,901	77,141	234,575	160,636	105,654	27,815	42,873

Year Ending June 30, 1999

Prince George's County

	District Heights	Eagle Harbor	Edmonston	Fairmount Heights	Forest Heights	Glenarden	Greenbelt	Hyattsville	Landover Hills
Property Valuation									
Assessable Base - Current Year	89,866,530	1,368,932	40,808,493	30,654,580	41,691,218	82,483,490	533,843,570	310,579,106	22,477,700
Assessable Base - Prior Year	87,256,372	1,298,362	40,955,206	30,165,501	41,182,453	81,077,160	550,366,230	292,834,431	26,169,200
Increase/(Decrease)	2,609,158	70,570	(146,713)	489,079	508,765	1,406,330	(16,522,660)	17,744,675	(3,691,500)
% Increase/(Decrease)	3.0%	5.4%	-0.4%	1.6%	1.2%	1.7%	-3.0%	6.1%	-14.1%
Assessable Base per Capita	12,412	34,223	31,982	23,490	13,440	15,193	24,182	20,968	13,099
Public Debt									
Debt Outstanding, Beginning of the Year	507,692						10,295,578	50,358	15,098
General Long-term Debt									35,304
Enterprise Fund Debt									
State Loans						470,000	2,685,045	2,367,000	
Short-term Debt									
Subtotal	507,692	0	0	0	0	470,000	12,980,623	2,417,358	50,402
Plus: New Issues During the Year									
General Long-term Debt	105,000						325,000	79,997	
Enterprise Fund Debt						77,232			
State Loans						125,000			
Short-term Debt						202,232	325,000	79,997	0
Subtotal	105,000	0	0	0	0				
Less: Debt Redeemed During the Year									
General Long-term Debt	65,322						1,050,080	35,330	15,098
Enterprise Fund Debt									22,075
State Loans						115,000	65,722	276,000	
Short-term Debt						125,000			
Subtotal	65,322	0	0	0	0	240,000	1,115,802	311,330	37,173
Debt Outstanding, End of the Year									
General Long-term Debt	547,370	0	0	0	0	0	9,570,498	95,025	0
Enterprise Fund Debt	0	0	0	0	0	0	0	0	13,229
State Loans	0	0	0	0	0	432,232	2,619,323	2,091,000	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	547,370	0	0	0	0	432,232	12,189,821	2,186,025	13,229
Less: Sinking Fund Assets							182,009		
Total Public Debt	547,370	0	0	0	0	432,232	12,007,812	2,186,025	13,229
Debt to Assessable Base	0.6%	0.0%	0.0%	0.0%	0.0%	0.5%	2.2%	0.7%	0.1%
Revenues and Expenditures									
Total Revenues	2,317,614	35,144	581,103	358,401	516,857	1,791,321	16,177,754	6,336,990	569,661
Total Expenditures	2,304,075	21,073	676,787	295,696	413,005	1,924,089	15,860,448	6,549,030	556,430
Excess of Revenues Over/ (Under) Expenditures	13,539	14,071	(95,684)	62,705	103,852	(132,768)	317,306	(212,040)	13,231

Year Ending June 30, 1999

Prince George's County

Property Valuation	Laurel	Morningside	Mt. Rainier	New Carrollton	North Brentwood	Riverdale Park	Seat Pleasant	University Park	Upper Marlboro
Assessable Base - Current Year	\$17,479,640	26,438,200	79,603,380	175,476,046	10,384,722	124,341,830	74,435,450	70,745,309	37,461,722
Assessable Base - Prior 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
Increase/(Decrease)	7,481,341	6,088,520	(2,112,882)	(2,018,754)	(50,972)	18,393,912	389,375	(2,419,427)	5,806,777
% Increase/(Decrease)	1.5%	29.9%	-2.6%	-1.1%	-0.5%	17.4%	0.5%	-3.3%	18.3%
Assessable Base per Capita	27,489	19,923	9,434	13,521	19,267	24,079	12,936	29,687	47,062
Public Debt									
Debt Outstanding, Beginning of the Year	17,042,047		118,738	795,945		809,193	78,076	1,392,406	54,000
General Long-term Debt									
Enterprise Fund Debt			1,017,971	230,769			718,889		
State Loans									
Short-term Debt	17,042,047	0	1,136,709	1,026,714	0	809,193	796,965	1,392,406	54,000
Subtotal									
Plus: New Issues During the Year									
General Long-term Debt	781,800		28,471	105,554	0	522,462	0	0	0
Enterprise Fund Debt									
State Loans									
Short-term Debt	781,800	0	28,471	105,554	0	522,462	0	0	0
Subtotal									
Less: Debt Redeemed During the Year									
General Long-term Debt	1,029,320		44,765	69,162		301,083	50,168	89,197	9,000
Enterprise Fund Debt									
State Loans			11,238	20,147			147,721		
Short-term Debt	1,029,320	0	56,003	89,309	0	301,083	197,889	89,197	9,000
Subtotal									
Debt Outstanding, End of the Year									
General Long-term Debt	16,794,527	0	102,444	832,337	0	1,030,572	27,908	1,303,209	45,000
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	1,006,733	210,622	0	0	571,168	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	16,794,527	0	1,109,177	1,042,959	0	1,030,572	599,076	1,303,209	45,000
Less: Sinking Fund Assets									
Total Public Debt	16,794,527	0	1,109,177	1,042,959	0	1,030,572	599,076	1,303,209	45,000
Debt to Assessable Base	3.2%	0.0%	1.4%	0.6%	0.0%	0.8%	0.8%	1.8%	0.1%
Revenues and Expenditures									
Total Revenues	13,090,340	436,975	2,516,863	3,310,428	218,889	3,176,853	1,824,140	2,058,670	592,581
Total Expenditures	13,821,071	406,545	2,608,206	3,001,958	206,356	3,106,254	2,088,290	2,095,839	425,137
Excess of Revenues Over/ (Under) Expenditures	(730,731)	30,430	(91,343)	308,470	12,533	70,599	(264,150)	(37,169)	167,444

Year Ending June 30, 1999

Queen Anne's County

Property Valuation	Barclay	Centerville	Church Hill	Queen Anne	Queensdown	Sudlersville
Assessable Base - Current Year	7,417,360	36,420,632	7,469,294	2,666,800	38,526,222	9,467,400
Assessable Base - Prior Year	7,441,640	35,240,500	7,151,917	2,463,530	37,828,400	8,761,060
Increase/(Decrease)	(24,280)	1,180,132	317,377	203,270	697,822	706,340
% Increase/(Decrease)	-0.3%	3.3%	4.4%	8.3%	1.8%	8.1%
Assessable Base per Capita	38,038	17,959	14,173	12,013	76,139	19,520
Public Debt						
Debt Outstanding, Beginning of the Year			51,180			
General Long-term Debt						
Enterprise Fund Debt					41,316	
State Loans		79,603	93,021			104,817
Short-term Debt	0	79,603	144,201	0	41,316	104,817
Subtotal						
Plus: New Issues During the Year						
General Long-term Debt						
Enterprise Fund Debt						
State Loans						
Short-term Debt	0	0	0	0	0	0
Subtotal						
Less: Debt Redeemed During the Year						
General Long-term Debt			4,888			
Enterprise Fund Debt					20,032	
State Loans		3,763	6,386			12,543
Short-term Debt						
Subtotal	0	3,763	11,274	0	20,032	12,543
Debt Outstanding, End of the Year						
General Long-term Debt	0	0	46,292	0	0	0
Enterprise Fund Debt	0	0	0	0	21,284	0
State Loans	0	75,840	86,635	0	0	92,274
Short-term Debt	0	0	0	0	0	0
Subtotal	0	75,840	132,927	0	21,284	92,274
Less: Sinking Fund Assc's						
Total Public Debt	0	75,840	132,927	0	21,284	92,274
Debt to Assessable Base	0.0%	0.2%	1.8%	0.0%	0.1%	1.0%
Revenues and Expenditures						
Total Revenues	27,676	1,941,681	219,899	30,135	549,079	186,966
Total Expenditures	14,663	1,436,107	196,401	26,059	461,880	138,244
Excess of Revenues Over/ (Under) Expenditures	13,013	505,574	23,498	4,076	87,199	48,722

Year Ending June 30, 1999
St. Mary's County

<u>Property Valuation</u>		<u>Leonardtown</u>
Assessable Base - Current Year	43,052,330	
Assessable Base - Prior Year	41,201,210	
Increase/(Decrease)	1,851,120	
% Increase/(Decrease)	4.5%	
Assessable Base per Capita	28,759	
Public Debt		
General Long-term Debt		
Enterprise Fund Debt		
State Loans	1,390,880	
Short-term Debt		
Subtotal	1,390,880	
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	73,377	
Short-term Debt		
Subtotal	73,377	
Debt Outstanding, End of the Year		
General Long-term Debt	0	
Enterprise Fund Debt	0	
State Loans	1,317,503	
Short-term Debt	0	
Subtotal	1,317,503	
Less: Sinking Fund Assets		
Total Public Debt	1,317,503	
Debt to Assessable Base	3.1%	
Revenues and Expenditures		
Total Revenues	1,588,282	
Total Expenditures	1,479,547	
Excess of Revenues Over/ (Under) Expenditures	108,735	

Year Ending June 30, 1999

Somerset County

	Crisfield	Princess Anne
Property Valuation		
Assessable Base - Current Year	27,550,466	30,618,300
Assessable Base - Prior Year	26,822,401	28,422,127
Increase/(Decrease)	728,065	2,196,173
% Increase/(Decrease)	2.7%	7.7%
Assessable Base per Capita	10,185	16,022
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	274,904	495,582
Enterprise Fund Debt	787,049	
State Loans	859,081	288,766
Short-term Debt		
Subtotal	1,921,034	784,348
Plus: New Issues During the Year		
General Long-term Debt	681,194	96,360
Enterprise Fund Debt	413,184	
State Loans		
Short-term Debt		
Subtotal	1,094,378	96,360
Less: Debt Redeemed During the Year		
General Long-term Debt	52,919	51,852
Enterprise Fund Debt	66,611	
State Loans	38,197	
Short-term Debt		
Subtotal	157,727	51,852
Debt Outstanding, End of the Year		
General Long-term Debt	903,179	540,090
Enterprise Fund Debt	1,133,622	0
State Loans	820,884	288,766
Short-term Debt	0	0
Subtotal	2,857,685	828,856
Less: Sinking Fund Assets		
Total Public Debt	2,857,685	828,856
Debt to Assessable Base	10.4%	2.7%
Revenues and Expenditures		
Total Revenues	2,790,900	1,491,199
Total Expenditures	2,756,490	1,269,545
Excess of Revenues Over/ (Under) Expenditures	34,410	221,654

Year Ending June 30, 1999

Talbot County

Property Valuation	Easton	Oxford	St. Michaels	Trappe
Assessable Base - Current Year	394,200,200	56,920,900	52,553,553	14,298,005
Assessable Base - Prior Year	374,367,840	54,400,148	51,296,845	13,643,349
Increase/(Decrease)	19,832,360	2,520,752	1,256,708	654,656
% Increase/(Decrease)	5.3%	4.6%	2.4%	4.8%
Assessable Base per Capita	36,796	80,510	42,077	13,166
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	2,301,231		1,042,188	33,000
Enterprise Fund Debt	16,515,472			437,972
State Loans	1,672,124		112,193	70,519
Short-term Debt	20,488,827	0	1,154,381	541,491
Subtotal				
Plus: New Issues During the Year				
General Long-term Debt	1,500,000		160,874	838,087
Enterprise Fund Debt	6,400,000			
State Loans			155,000	
Short-term Debt	7,900,000	0	315,874	838,087
Subtotal				
Less: Debt Redeemed During the Year				
General Long-term Debt	225,247		45,188	5,000
Enterprise Fund Debt	1,791,021			372,347
State Loans			2,641	3,008
Short-term Debt	2,016,268	0	47,829	380,355
Subtotal				
Debt Outstanding, End of the Year				
General Long-term Debt	3,575,984	0	1,157,874	28,000
Enterprise Fund Debt	21,124,451	0	0	903,712
State Loans	1,672,124	0	0	67,511
Short-term Debt	0	0	264,552	0
Subtotal	26,372,559	0	1,422,426	999,223
Less: Sinking Fund Assets				
Total Public Debt	26,372,559	0	1,422,426	999,223
Debt to Assessable Base	6.7%	0.0%	2.7%	7.0%
Revenues and Expenditures				
Total Revenues	39,567,350	915,547	2,257,825	511,927
Total Expenditures	30,517,618	828,545	2,416,168	408,772
Excess of Revenues Over/ (Under) Expenditures	9,049,732	87,002	(158,343)	103,155

Year Ending June 30, 1999

Washington County

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	Williamsport
Property Valuation									
Assessable Base - Current Year	42,942,000	6,207,000	11,422,962	586,799,023	30,317,218	10,726,650	9,139,545	35,387,899	63,331,000
Assessable Base - Prior 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	64,098,100
Increase/(Decrease)	2,918,333	141,752	548,962	9,101,023	1,605,461	858,205	65,908	2,104,119	(767,100)
% Increase/(Decrease)	7.3%	2.3%	5.0%	1.6%	5.6%	8.7%	0.7%	6.3%	-1.2%
Assessable Base per Capita	17,102	16,122	10,499	17,206	16,344	21,368	14,910	24,189	32,444
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	134,616		15,031	8,135,700					
Enterprise Fund Debt			356,517	17,397,493	1,988,579			308,947	223,800
State Loans	510,644	95,155		1,058,546					
Short-term Debt				29,112					
Subtotal	645,260	95,155	371,548	26,620,851	1,988,579	0	0	308,947	223,800
Plus: New Issues During the Year									
General Long-term Debt				1,675,000					
Enterprise Fund Debt				3,936,233					
State Loans	651,616								
Short-term Debt	13,328								
Subtotal	664,944	0	0	5,611,233	0	0	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	52,843		824	687,203					
Enterprise Fund Debt			11,174	1,223,933	21,035			7,090	8,000
State Loans	10,068	11,800		34,396					
Short-term Debt				29,112					
Subtotal	62,911	11,800	11,998	1,974,644	21,035	0	0	7,090	8,000
Debt Outstanding, End of the Year									
General Long-term Debt	81,773	0	14,207	9,123,497	0	0	0	0	0
Enterprise Fund Debt	0	0	345,343	20,109,793	1,967,544	0	0	301,857	215,800
State Loans	1,152,192	83,355	0	1,024,150	0	0	0	0	0
Short-term Debt	13,328	0	0	0	0	0	0	0	0
Subtotal	1,247,293	83,355	359,550	30,257,440	1,967,544	0	0	301,857	215,800
Less: Sinking Fund Assets									
Total Public Debt	1,247,293	83,355	359,550	30,257,440	1,967,544	0	0	301,857	215,800
Debt to Assessable Base	2.9%	1.3%	3.1%	5.2%	6.5%	0.0%	0.0%	0.9%	0.3%
Revenues and Expenditures									
Total Revenues	1,193,909	318,712	417,611	55,032,897	1,429,461	178,037	156,813	1,011,276	2,592,267
Total Expenditures	1,258,297	307,409	454,851	53,197,993	1,450,165	109,753	211,837	999,303	2,693,587
Excess of Revenues Over/ (Under) Expenditures	(64,388)	11,303	(37,240)	1,834,904	(20,704)	68,284	(55,024)	11,973	(101,320)

Year Ending June 30, 1999

Wicomico County

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville	Salisbury	Sharptown	Willards
Property Valuation								
Assessable Base - Current Year	14,063,253	48,180,446	7,873,300	4,134,300	12,427,717	616,096,113	7,916,047	9,417,420
Assessable Base - Prior 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
Increase/(Decrease)	404,308	140,873	439,700	165,500	1,110,709	12,638,330	(164,633)	504,350
% Increase/(Decrease)	3.0%	0.3%	5.9%	4.2%	9.8%	2.1%	-2.0%	5.7%
Assessable Base per Capita	8,462	12,896	11,012	11,144	19,449	29,501	14,237	11,598
Public Debt								
Debt Outstanding, Beginning of the Year		742,512				9,364,237		
General Long-term Debt		2,044,233	621,213		1,168,282	3,878,113	606,191	415,286
Enterprise Fund Debt		235,679	221,397			4,146,595	71,813	
State Loans								
Short-term Debt	0	3,022,424	842,610	0	1,168,282	17,388,945	678,004	415,286
Subtotal								
Plus: New Issues During the Year								
General Long-term Debt		23,500				2,410,388		
Enterprise Fund Debt						2,449,612		
State Loans								
Short-term Debt	0	23,500	0	0	0	4,860,000	0	0
Subtotal								
Less: Debt Redeemed During the Year								
General Long-term Debt		61,819				939,862		
Enterprise Fund Debt		96,616	6,601		25,785	434,385	6,294	14,898
State Loans		21,587	5,219			167,809	2,609	
Short-term Debt								
Subtotal	0	180,022	11,820	0	25,785	1,542,056	8,903	14,898
Debt Outstanding, End of the Year								
General Long-term Debt	0	704,193	0	0	0	10,834,763	0	0
Enterprise Fund Debt	0	1,947,617	614,612	0	1,142,497	5,893,340	599,897	400,388
State Loans	0	214,092	216,178	0	0	3,978,786	69,204	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	2,865,902	830,790	0	1,142,497	20,706,889	669,101	400,388
Less: Sinking Fund Assets						580,502		
Total Public Debt	0	2,865,902	830,790	0	1,142,497	20,126,387	669,101	400,388
Debt to Assessable Base	0.0%	5.9%	10.6%	0.0%	9.2%	3.3%	8.5%	4.3%
Revenues and Expenditures								
Total Revenues	768,017	2,173,413	325,255	52,712	501,172	28,031,812	313,305	327,326
Total Expenditures	840,312	2,203,708	266,220	56,616	601,339	24,650,692	404,226	283,765
Excess of Revenues Over/								
(Under) Expenditures	(72,295)	(30,295)	59,035	(3,904)	(100,167)	3,381,120	(90,921)	43,561

Year Ending June 30, 1999

Worcester County

Property Valuation	Pocomoke			
	Berlin	Ocean City	City	Snow Hill
Assessable Base - Current Year	55,689,411	1,459,549,200	67,054,555	28,249,355
Assessable Base - Prior Year	51,779,176	1,455,076,400	59,094,945	26,560,369
Increase/(Decrease)	3,910,235	4,472,800	7,959,610	1,688,986
% Increase/(Decrease)	7.6%	0.3%	13.5%	6.4%
Assessable Base per Capita	18,058	286,467	16,351	12,401
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt		35,322,814	831,219	20,680
Enterprise Fund Debt		48,467,632	3,538,180	14,045
State Loans	10,442,315	1,562,818	2,941,283	2,187,914
Short-term Debt	713,671		100,000	
Subtotal	11,155,986	85,353,264	7,410,682	2,222,639
Plus: New Issues During the Year				
General Long-term Debt		1,200,000	125,000	39,910
Enterprise Fund Debt				
State Loans	5,665,000		18,933	
Short-term Debt	5,665,000	1,200,000	143,933	39,910
Subtotal				
Less: Debt Redeemed During the Year				
General Long-term Debt		2,047,447	71,275	16,356
Enterprise Fund Debt		2,871,651	50,453	14,045
State Loans	581,096	228,907	73,499	65,047
Short-term Debt	713,671		100,000	
Subtotal	1,294,767	5,148,005	295,227	95,448
Debt Outstanding, End of the Year				
General Long-term Debt	0	34,475,367	884,944	44,234
Enterprise Fund Debt	0	45,595,981	3,487,727	0
State Loans	15,526,219	1,333,911	2,886,717	2,122,867
Short-term Debt	0	0	0	0
Subtotal	15,526,219	81,405,259	7,259,388	2,167,101
Less: Sinking Fund Assets	1,150,000	864,193		
Total Public Debt	14,376,219	80,541,066	7,259,388	2,167,101
Debt to Assessable Base	25.8%	5.5%	10.8%	7.7%
Revenues and Expenditures				
Total Revenues	7,730,710	60,463,504	3,945,285	2,152,675
Total Expenditures	7,591,672	62,482,508	4,033,629	1,979,168
Excess of Revenues Over/ (Under) Expenditures	139,038	(2,019,004)	(88,344)	173,507

Cumulative - Municipalities and Special Taxing Districts

	Allegany	Anne Arundel	Calvert	Caroline *	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford
Property Valuation											
Assessable Base - Current Year	698,385,631	1,013,166,010	107,202,827	167,326,366	883,329,090	409,095,502	216,017,746	252,273,442	1,700,086,612	95,284,939	799,131,220
Assessable Base - Prior Year	660,710,484	974,528,721	102,097,409	159,422,538	831,610,279	403,283,370	206,099,161	224,907,633	1,626,903,998	90,632,136	759,861,547
Increase/(Decrease)	37,675,147	38,637,289	5,105,418	7,903,828	51,718,811	5,812,132	9,918,585	27,365,809	73,182,614	4,652,803	39,269,673
% Increase/(Decrease)	5.7%	4.0%	5.0%	5.0%	6.2%	1.4%	4.8%	12.2%	4.5%	5.1%	5.2%
Assessable Base per Capita	14,069	30,071	22,017	18,196	24,006	20,226	20,554	18,369	24,335	14,686	24,110
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	5,175,552	20,859,498	6,058,300	1,088,004	931,821	794,648	4,396	1,209,096	35,512,648	1,832,904	2,495,008
Enterprise Fund Debt	34,432,697	20,511,816	2,914,353	6,796,608	3,837,021	6,151,694	667,021	3,809,256	26,736,777	1,596,023	11,335,627
State Loans	857,346	1,893,323	3,153,049	2,927,831	3,941,609	1,261,153	3,105,063	1,623,456	8,085,839	1,033,887	4,173,692
Short-term Debt	0	0	233,329	0	0	0	0	0	0	3,754	0
Subtotal	40,465,595	43,264,637	12,359,031	10,812,443	8,710,451	8,207,495	3,776,480	6,641,808	70,335,264	4,466,568	18,004,327
Plus: New Issues During the Year											
General Long-term Debt	160,551	66,424	0	174,452	200,452	1,102,830	0	852,443	0	51,809	1,281,700
Enterprise Fund Debt	7,351,789	0	0	2,453,700	113,600	928,700	0	0	1,796,230	15,599	182,000
State Loans	0	0	0	253,378	3,223,791	0	883,955	66,000	1,912,103	0	132,769
Short-term Debt	0	0	0	0	0	0	0	2,376,621	0	9,247	0
Subtotal	7,512,340	66,424	0	2,881,530	3,537,843	2,031,530	883,955	3,295,064	3,708,333	76,655	1,596,469
Less: Debt Redeemed During the Year											
General Long-term Debt	628,565	3,744,467	207,322	127,309	59,486	122,468	4,396	377,026	3,102,423	253,715	1,014,236
Enterprise Fund Debt	7,588,099	4,426,097	60,185	224,586	456,554	1,099,013	667,021	269,553	1,498,243	31,746	545,002
State Loans	334,489	76,034	153,819	144,954	136,841	495,425	171,151	78,499	277,974	66,615	728,895
Short-term Debt	0	0	233,329	0	0	0	0	0	0	7,542	0
Subtotal	8,551,153	8,246,598	654,655	496,849	652,881	1,716,906	842,568	725,078	4,878,640	359,618	2,288,133
Debt Outstanding, End of the Year											
General Long-term Debt	4,707,538	17,181,455	5,850,978	1,135,147	1,072,787	1,775,010	0	1,684,513	32,410,225	1,630,998	2,762,472
Enterprise Fund Debt	34,196,387	16,085,719	2,854,168	9,025,722	3,494,067	5,981,381	0	3,539,703	27,034,764	1,579,876	10,972,625
State Loans	522,857	1,817,289	2,999,230	3,036,255	7,028,559	765,728	3,817,867	1,610,957	9,719,968	967,272	3,577,566
Short-term Debt	0	0	0	0	0	0	0	2,376,621	0	5,459	0
Subtotal	39,426,782	35,084,463	11,704,376	13,197,124	11,595,413	8,522,119	3,817,867	9,211,794	69,164,957	4,183,605	17,312,663
Less: Sinking Fund Assets	14,076	0	30,000	0	262,722	0	0	165,488	35,000	51,747	0
Total Public Debt	39,412,706	35,084,463	11,674,376	13,197,124	11,332,691	8,522,119	3,817,867	9,046,306	69,129,957	4,131,858	17,312,663
Debt to Assessable Base	5.6%	3.5%	10.9%	7.9%	1.3%	2.1%	1.8%	3.6%	4.1%	4.3%	2.2%
Revenues and Expenditures											
Total Revenues	38,549,382	45,751,274	5,587,502	6,461,398	27,695,773	18,016,212	7,106,344	15,256,458	64,289,342	4,394,186	26,722,604
Total Expenditures	38,087,162	46,490,475	5,475,001	7,348,264	24,808,651	15,481,296	5,912,696	13,169,632	62,984,071	4,460,857	26,398,656
Excess of Revenues Over/ (Under) Expenditures	462,220	(739,201)	112,501	(886,866)	2,887,122	2,534,916	1,193,648	2,086,826	1,305,271	(66,671)	323,948

Year Ending June 30, 1999

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	169,883,318	5,308,491,442	4,097,642,990	101,967,708	43,052,330	58,168,766	517,972,658	796,273,297	720,108,596	1,610,542,521
Assessable Base - Prior Year	166,528,819	5,217,402,872	4,282,026,157	98,887,047	41,201,210	55,244,528	493,708,182	779,696,634	704,869,459	1,592,510,890
Increase/(Decrease)	3,354,499	91,088,570	(184,383,167)	3,080,661	1,851,120	2,924,238	24,264,476	16,576,663	15,239,137	18,031,631
% Increase/(Decrease)	2.0%	1.7%	-4.3%	3.1%	4.5%	5.3%	4.9%	2.1%	2.2%	1.1%
Assessable Base per Capita	23,500	39,280	21,157	25,730	28,759	12,602	37,657	17,904	24,514	110,629
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	662,986	25,554,004	35,603,776	51,180	0	770,486	3,376,419	8,285,347	10,106,749	36,174,713
Enterprise Fund Debt	4,478,526	8,534,962	6,453,924	41,316	0	787,049	16,953,444	20,275,336	8,733,318	52,019,857
State Loans	41,207	1,119,615	8,481,970	277,441	1,390,880	1,147,847	1,742,643	1,664,345	4,675,484	17,134,330
Short-term Debt	742,521	0	0	0	0	0	112,193	29,112	0	813,671
Subtotal	5,925,240	35,208,581	50,539,670	369,937	1,390,880	2,705,382	22,184,699	30,254,140	23,515,551	106,142,571
Plus: New Issues During the Year										
General Long-term Debt	59,319	5,393,603	1,994,018	0	0	777,554	1,660,874	1,675,000	2,433,888	1,364,910
Enterprise Fund Debt	0	585,096	0	0	0	413,184	7,238,087	3,936,233	2,449,612	0
State Loans	0	995,950	146,232	0	0	0	0	651,616	0	5,683,933
Short-term Debt	233,191	0	475,000	0	0	0	155,000	13,328	0	0
Subtotal	292,510	6,974,649	2,615,250	0	0	1,190,738	9,053,961	6,276,177	4,883,500	7,048,843
Less: Debt Redeemed During the Year										
General Long-term Debt	244,736	5,636,550	3,833,086	4,888	0	104,771	275,435	740,870	1,001,681	2,135,078
Enterprise Fund Debt	130,693	1,490,056	703,015	20,032	0	66,611	2,163,368	1,271,232	584,579	2,936,149
State Loans	9,242	118,042	605,505	22,692	73,377	38,197	3,008	56,264	197,224	948,549
Short-term Debt	582,645	0	475,000	0	0	0	2,641	29,112	0	813,671
Subtotal	967,316	7,244,648	5,616,606	47,612	73,377	209,579	2,444,452	2,097,478	1,783,484	6,833,447
Debt Outstanding, End of the Year										
General Long-term Debt	477,569	25,311,057	33,764,708	46,292	0	1,443,269	4,761,858	9,219,477	11,538,956	35,404,545
Enterprise Fund Debt	4,347,833	7,630,002	5,750,909	21,284	0	1,133,622	22,028,163	22,940,337	10,598,351	49,083,708
State Loans	31,965	1,997,523	8,022,697	254,749	1,317,503	1,109,650	1,739,635	2,259,697	4,478,260	21,869,714
Short-term Debt	393,067	0	0	0	0	0	264,552	13,328	0	0
Subtotal	5,250,434	34,938,582	47,538,314	322,325	1,317,503	3,686,541	28,794,208	34,432,839	26,615,567	106,357,967
Less: Sinking Fund Assets	0	2,768,938	829,946	0	0	0	0	0	580,502	2,014,193
Total Public Debt	5,250,434	32,169,644	46,708,368	322,325	1,317,503	3,686,541	28,794,208	34,432,839	26,035,065	104,343,774
Debt to Assessable Base	3.1%	0.6%	1.1%	0.3%	3.1%	6.3%	5.6%	4.3%	3.6%	6.5%
Revenues and Expenditures										
Total Revenues	5,200,648	106,379,649	96,170,722	2,955,436	1,588,282	4,282,099	43,252,649	62,330,983	32,493,012	74,292,174
Total Expenditures	5,262,945	101,599,944	95,053,329	2,273,354	1,479,547	4,026,035	34,171,103	60,683,195	29,306,878	76,086,977
Excess of Revenues Over/ (Under) Expenditures	(62,297)	4,779,705	1,117,393	682,082	108,735	256,064	9,081,546	1,647,788	3,186,134	(1,794,803)

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.
- ***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.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***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, 1999

Allegany County

Barton

Revenues By Source	Barton				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	20,090			20,090	19.2%	42
Taxes - Local - Income	31,266			31,266	29.8%	66
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,684			1,684	1.6%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	39,950			39,950	38.1%	84
County Grants	499			499	0.5%	1
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	20			20	0.0%	0
Miscellaneous	11,372			11,372	10.8%	24
Debt Proceeds				0	0.0%	0
Total Revenues	104,881	0	0	104,881	100.0%	221

Bel Air STA

Expenditures By Function	Bel Air STA				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
General Government						
Public Safety	27,630			27,630	19.9%	58
Police	4,853			4,853	3.5%	10
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	89,975			89,975	64.9%	189
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	226			226	0.2%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	4,888			4,888	3.5%	10
Interest	879			879	0.6%	2
Miscellaneous	10,098			10,098	7.3%	21
Total Expenditures	138,549	0	0	138,549	100.0%	292
Excess of Revenues Over/ (Under) Expenditures	(33,668)	0	0	(33,668)		

Year Ending June 30, 1999

Allegheny County

Bowling Green & Roberts Place STA

Cresapitown

Revenues By Source							Expenditures By Function						
	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
Taxes - Local - Property	8,520			8,520	13.7%	9	General Government	1,083			1,083	3.6%	1
Taxes - Local - Income	52,591			52,591	84.6%	54	Public Safety					0.0%	0
Taxes - Local - Other					0.0%	0	Police					0.0%	0
Licenses and Permits					0.0%	0	Fire					0.0%	0
Intergovernmental							Other					0.0%	0
Federal Grants					0.0%	0	Public Works						
State Grants					0.0%	0	Transportation	10,517			10,517	34.7%	11
County Grants					0.0%	0	Sewer/Solid Waste/Water	18,693			18,693	61.7%	19
Other Grants					0.0%	0	Other					0.0%	0
Service Charges					0.0%	0	Parks, Recreation, & Culture					0.0%	0
Fines and Forfeitures					0.0%	0	Community Dev. & Pub. Housing					0.0%	0
Miscellaneous	1,041			1,041	1.7%	1	Economic Dev. & Opportunity					0.0%	0
Debt Proceeds					0.0%	0	Debt Service						
Total Revenues	62,152	0	0	62,152	100.0%	64	Principal					0.0%	0
							Interest					0.0%	0
							Miscellaneous					0.0%	0
							Total Expenditures	30,293	0	0	30,293	100.0%	31
Excess of Revenues Over/ (Under) Expenditures							31,859	0	0	31,859			

Revenues By Source							Expenditures By Function						
	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
Taxes - Local - Property	10,977			10,977	2.1%	4	General Government					0.0%	0
Taxes - Local - Income	65,493			65,493	12.4%	23	Public Safety					0.0%	0
Taxes - Local - Other					0.0%	0	Police					0.0%	0
Licenses and Permits					0.0%	0	Fire					0.0%	0
Intergovernmental							Other					0.0%	0
Federal Grants					0.0%	0	Public Works						
State Grants					0.0%	0	Transportation						
County Grants					0.0%	0	Sewer/Solid Waste/Water	52,162			52,162	100.0%	187
Other Grants					0.0%	0	Other					0.0%	0
Service Charges			430,630	430,630	81.4%	149	Parks, Recreation, & Culture					0.0%	0
Fines and Forfeitures					0.0%	0	Community Dev. & Pub. Housing					0.0%	0
Miscellaneous	22,018			22,018	4.2%	8	Economic Dev. & Opportunity					0.0%	0
Debt Proceeds					0.0%	0	Debt Service						
Total Revenues	98,488	0	430,630	529,118	100.0%	183	Principal					0.0%	0
							Interest					0.0%	0
							Miscellaneous					0.0%	0
							Total Expenditures	52,162	0	489,654	541,816	100.0%	187
Excess of Revenues Over/ (Under) Expenditures							46,326	0	(59,024)	(12,698)			

Year Ending June 30, 1999

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	7,357,549					7,357,549	27.8%	342	4,569					4,569	19.0%	6	
Taxes - Local - Income	917,963					917,963	3.5%	43	18,735					18,735	78.0%	23	
Taxes - Local - Other	177,782					177,782	0.7%	8	0					0	0.0%	0	
Licenses and Permits	140,731					140,731	0.5%	7	0					0	0.0%	0	
Intergovernmental																	
Federal Grants	2,799,800					2,799,800	10.6%	130	0					0	0.0%	0	
State Grants	2,175,837	283,599				2,459,436	9.3%	114	0					0	0.0%	0	
County Grants	139,975					139,975	0.5%	7	0					0	0.0%	0	
Other Grants	406,038					406,038	1.5%	19	0					0	0.0%	0	
Service Charges	1,800,547			9,032,491		10,833,038	40.9%	503	0					0	0.0%	0	
Fines and Forfeitures	5,525					5,525	0.0%	0	0					0	0.0%	0	
Miscellaneous	416,819	39,847		632,536		1,089,202	4.1%	51	701					701	2.9%	1	
Debt Proceeds	128,377					128,377	0.5%	6	0					0	0.0%	0	
Total Revenues	16,466,943	323,446		9,665,027		26,455,416	100.0%	1,229	24,005	0				24,005	100.0%	30	
Expenditures By Function																	
General Government	2,497,915					2,497,915	9.5%	116	968					968	4.9%	1	
Public Safety																	
Police	3,581,172					3,581,172	13.7%	166	0					0	0.0%	0	
Fire	3,382,933					3,382,933	12.9%	157	5,301					5,301	27.0%	7	
Other	262,793					262,793	1.0%	12	0					0	0.0%	0	
Public Works																	
Transportation	2,146,893	313,230		290,658		2,750,781	10.5%	128	8,847					8,847	45.1%	11	
Sewer/Solid Waste/Water	858,495			7,072,072		7,930,567	30.3%	369	0					0	0.0%	0	
Other						0	0.0%	0	0					0	0.0%	0	
Parks, Recreation, & Culture	715,648					715,648	2.7%	33	4,500					4,500	22.9%	6	
Community Dev. & Pub. Housin	2,832,089					2,832,089	10.8%	132	0					0	0.0%	0	
Economic Dev. & Opportunity						0	0.0%	0	0					0	0.0%	0	
Debt Service																	
Principal	318,883					318,883	1.2%	15	0					0	0.0%	0	
Interest	223,687			1,177,582		1,401,269	5.4%	65	0					0	0.0%	0	
Miscellaneous	459,108			51,984		511,092	2.0%	24	0					0	0.0%	0	
Total Expenditures	17,279,616	313,230		8,592,296		26,185,142	100.0%	1,217	19,616	0				19,616	100.0%	24	
Excess of Revenues Over/ (Under) Expenditures																	
	(812,673)	10,216		1,072,731		270,274			4,389	0				4,389			

Year Ending June 30, 1999

Allegany County

Frostburg

Lavale Sanitary Commission

Revenues By Source	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total			Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	996,565			996,565	19.0%	131			399,519	399,519	13.0%	61
Taxes - Local - Income	263,083			263,083	5.0%	34			376,374	376,374	12.3%	58
Taxes - Local - Other	55,103			55,103	1.0%	7			175,714	175,714	5.7%	27
Licenses and Permits	124,791			124,791	2.4%	16			0	0	0.0%	0
Intergovernmental												
Federal Grants	345,524			345,524	6.6%	45			0	0	0.0%	0
State Grants	610,110			610,110	11.6%	80			0	0	0.0%	0
County Grants	87,379			87,379	1.7%	11			0	0	0.0%	0
Other Grants	0			0	0.0%	0			0	0	0.0%	0
Service Charges	1,116,538		1,387,160	2,503,698	47.7%	328			2,076,999	2,076,999	67.6%	319
Fines and Forfeitures	66,877			66,877	1.3%	9			0	0	0.0%	0
Miscellaneous	148,182		51,053	199,235	3.8%	26			42,725	42,725	1.4%	7
Debt Proceeds	0			0	0.0%	0			0	0	0.0%	0
Total Revenues	3,814,152	0	1,438,213	5,252,365	100.0%	688	0	0	3,071,331	3,071,331	100.0%	472
Expenditures By Function	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total			Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	306,495			306,495	5.4%	40			0	0	0.0%	0
Public Safety												
Police	571,589			571,589	10.0%	75			0	0	0.0%	0
Fire	86,230			86,230	1.5%	11			0	0	0.0%	0
Other	0			0	0.0%	0			0	0	0.0%	0
Public Works												
Transportation	839,058			839,058	14.7%	110			0	0	0.0%	0
Sewer/Solid Waste/Water	675,378		1,339,186	2,014,564	35.4%	264			2,655,012	2,655,012	99.4%	408
Other	0			0	0.0%	0			0	0	0.0%	0
Parks, Recreation, & Culture	340,951			340,951	6.0%	45			0	0	0.0%	0
Community Dev. & Pub. Housin	328,051			328,051	5.8%	43			0	0	0.0%	0
Economic Dev. & Opportunity	79,680			79,680	1.4%	10			0	0	0.0%	0
Debt Service												
Principal	270,415			270,415	4.7%	35			0	0	0.0%	0
Interest	61,431		456,430	517,861	9.1%	68			15,356	15,356	0.6%	2
Miscellaneous	341,770			341,770	6.0%	45			0	0	0.0%	0
Total Expenditures	3,901,048	0	1,795,616	5,696,664	100.0%	746	0	0	2,670,368	2,670,368	100.0%	410
Excess of Revenues Over/ (Under) Expenditures	(86,896)	0	(357,403)	(444,299)			0	0	400,963	400,963		

Year Ending June 30, 1999

Allegany County

Lomaconing

Revenues By Source	Governmental			Enterprise Operations	Total	% of		Per Capita
	Operations - Operating	Operations - Capital	Operations			Total	Total	
Taxes - Local - Property	87,194				87,194	11.0%		85
Taxes - Local - Income	52,984				52,984	6.7%		51
Taxes - Local - Other	12,158				12,158	1.5%		12
Licenses and Permits	2,106				2,106	0.3%		2
Intergovernmental								
Federal Grants			46,426		46,426	5.9%		45
State Grants	80,516		80,516		80,516	10.2%		78
County Grants	1,777		5,000		6,777	0.9%		7
Other Grants					0	0.0%		0
Service Charges			459,083		459,083	58.1%		446
Fines and Forfeitures					0	0.0%		0
Miscellaneous	6,187		3,161		9,348	1.2%		9
Debt Proceeds	33,992				33,992	4.3%		33
Total Revenues	276,914	0	513,670		790,584	100.0%		768

Luke

	Governmental			Enterprise Operations	Total	% of		Per Capita
	Operations - Operating	Operations - Capital	Operations			Total	Total	
	512,821				512,821	91.9%		3,352
	3,882				3,882	0.7%		25
					0	0.0%		0
	922				922	0.2%		6
					0	0.0%		0
	25,275		25,275		25,275	4.5%		165
	403		403		403	0.1%		3
			0		0	0.0%		0
			0		0	0.0%		0
	100		100		100	0.0%		1
	14,435		14,435		14,435	2.6%		94
			0		0	0.0%		0
	557,838	0	0		557,838	100.0%		3,646

Expenditures By Function

General Government	56,485				56,485	6.6%		55
Public Safety								
Police	14,555				14,555	1.7%		14
Fire	0				0	0.0%		0
Other	0				0	0.0%		0
Public Works								
Transportation	137,418				137,418	16.0%		134
Sewer/Solid Waste/Water			515,048		515,048	60.0%		501
Other					0	0.0%		0
Parks, Recreation, & Culture	1,926				1,926	0.2%		2
Community Dev. & Pub. Housin					0	0.0%		0
Economic Dev. & Opportunity					0	0.0%		0
Debt Service								
Principal	327				327	0.0%		0
Interest	239		105,049		105,288	12.3%		102
Miscellaneous	27,661				27,661	3.2%		27
Total Expenditures	238,611	0	620,097		858,708	100.0%		835

	113,147				113,147	25.8%		740
	76,988				76,988	17.5%		503
					0	0.0%		0
	0				0	0.0%		0
					0	0.0%		0
	87,974		87,974		87,974	20.0%		575
	39,434		39,434		39,434	9.0%		258
			0		0	0.0%		0
	18,973		18,973		18,973	4.3%		124
			0		0	0.0%		0
			0		0	0.0%		0
			0		0	0.0%		0
	102,648		102,648		102,648	23.4%		671
	439,164	0	0		439,164	100.0%		2,870

Excess of Revenues Over/	38,303	0	(106,427)		(68,124)			
(Under) Expenditures								

	118,674	0	0		118,674			
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Year Ending June 30, 1999

Allegany County

McCoole STA

Revenues By Source	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	2,826			2,826	29.5%	6
Taxes - Local - Income	3,102			3,102	32.4%	6
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	3,658			3,658	38.2%	7
Debt Proceeds				0	0.0%	0
Total Revenues	9,586	0	0	9,586	100.0%	19

Expenditures By Function	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	1,092			1,092	14.1%	2
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	6,432			6,432	83.3%	13
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	200			200	2.6%	0
Community Dev. & Pub. Housin				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	7,724	0	0	7,724	100.0%	15

Excess of Revenues Over/ (Under) Expenditures	1,862	0	0	1,862		
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Midland

Revenues By Source	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	23,138			23,138	23.6%	44
Taxes - Local - Income	20,406			20,406	20.8%	39
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,030			4,030	4.1%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	45,544			45,544	46.5%	87
County Grants	106			106	0.1%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	4,708			4,708	4.8%	9
Debt Proceeds				0	0.0%	0
Total Revenues	97,932	0	0	97,932	100.0%	187

Expenditures By Function	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	13,582			13,582	18.5%	26
Public Safety						
Police	6,353			6,353	8.6%	12
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	32,348			32,348	44.0%	62
Sewer/Solid Waste/Water	1,069			1,069	1.5%	2
Other				0	0.0%	0
Parks, Recreation, & Culture	5,208			5,208	7.1%	10
Community Dev. & Pub. Housin				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	14,990			14,990	20.4%	29
Total Expenditures	73,550	0	0	73,550	100.0%	140

Excess of Revenues Over/ (Under) Expenditures	24,382	0	0	24,382		
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Year Ending June 30, 1999

Allegany County

Mt. Savage STA

Revenues By Source	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	6,577			6,577	10.3%	5
Taxes - Local - Income	51,798			51,798	81.2%	36
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	5,419			5,419	8.5%	4
Debt Proceeds				0	0.0%	0
Total Revenues	63,794	0	0	63,794	100.0%	45

Potomac Park Citizens Committee

Expenditures By Function	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	1,861			1,861	4.1%	1
Public Safety						
Police				0	0.0%	0
Fire	15,030			15,030	33.2%	11
Other				0	0.0%	0
Public Works						
Transportation	16,143			16,143	35.7%	11
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	12,180			12,180	26.9%	9
Community Dev. & Pub. Housin				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	45,214	0	0	45,214	100.0%	32
Excess of Revenues Over/ (Under) Expenditures	18,580	0	0	18,580		

Revenues By Source	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	7,072			7,072	10.8%	6
Taxes - Local - Income	51,334			51,334	78.1%	47
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	7,292			7,292	11.1%	7
Debt Proceeds				0	0.0%	0
Total Revenues	65,698	0	0	65,698	100.0%	60

Expenditures By Function	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	1,916			1,916	8.8%	2
Public Safety						
Police				0	0.0%	0
Fire	2,500			2,500	11.5%	2
Other				0	0.0%	0
Public Works						
Transportation	12,469			12,469	57.3%	11
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	4,893			4,893	22.5%	4
Community Dev. & Pub. Housin				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	21,778	0	0	21,778	100.0%	20
Excess of Revenues Over/ (Under) Expenditures	43,920	0	0	43,920		

Year Ending June 30, 1999

Allegany County

Westernport

Revenues By Source	Governmental		Enterprise		Total		% of		Per Capita
	Operations - Operating	Capital	Operations		Total		Total		
Taxes - Local - Property	279,123				279,123	22.5%		121	
Taxes - Local - Income	89,002				89,002	7.2%		39	
Taxes - Local - Other	960				960	0.1%		0	
Licenses and Permits	22,992				22,992	1.9%		10	
Intergovernmental									
Federal Grants	39,592				39,592	3.2%		17	
State Grants	178,671		17,469		196,140	15.8%		85	
County Grants						0.0%		0	
Other Grants						0.0%		0	
Service Charges	55		588,940		588,995	47.5%		256	
Fines and Forfeitures	20				20	0.0%		0	
Miscellaneous	20,059		2,432		22,491	1.8%		10	
Debt Proceeds						0.0%		0	
Total Revenues	630,474	0	608,841		1,239,315	100.0%		538	
Expenditures By Function									
General Government	126,365				126,365	10.0%		55	
Public Safety									
Police	252,564				252,564	19.9%		110	
Fire	11,846				11,846	0.9%		5	
Other						0.0%		0	
Public Works									
Transportation	262,860				262,860	20.7%		114	
Sewer/Solid Waste/Water			520,543		520,543	41.0%		226	
Other						0.0%		0	
Parks, Recreation, & Culture	19,713				19,713	1.6%		9	
Community Dev. & Pub. Housin						0.0%		0	
Economic Dev. & Opportunity						0.0%		0	
Debt Service									
Principal	14,876				14,876	1.2%		6	
Interest	2,474		39,464		41,938	3.3%		18	
Miscellaneous	19,068				19,068	1.5%		8	
Total Expenditures	709,766	0	560,007		1,269,773	100.0%		551	
Excess of Revenues Over/	(79,292)	0	48,834		(30,458)				
(Under) Expenditures									

Year Ending June 30, 1999

Anne Arundel County

Annapolis

Revenues By Source	Governmental	Governmental	Enterprise	Total	% of	Per	Governmental	Governmental	Enterprise	Total	% of	Per
	Operations- Operating	Operations- Capital	Operations		Total	Capita		Operations- Operating	Operations- Capital		Operations	Total
Taxes - Local - Property	17,795,871			17,795,871	39.0%	530				44,902	48.8%	420
Taxes - Local - Income	3,069,866			3,069,866	6.7%	91				14,281	15.5%	133
Taxes - Local - Other	943,544			943,544	2.1%	28				0	0.0%	0
Licenses and Permits	1,272,653			1,272,653	2.8%	38				0	0.0%	0
Intergovernmental												
Federal Grants	607,792		464,794	1,072,586	2.3%	32				0	0.0%	0
State Grants	2,972,947	117,494	829,050	3,919,491	8.6%	117				12,538	13.6%	117
County Grants	1,991,811			1,991,811	4.4%	59				14,557	15.8%	136
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,630,248		11,488,773	13,119,021	28.7%	391				3,804	4.1%	36
Fines and Forfeitures	846,937			846,937	1.9%	25				0	0.0%	0
Miscellaneous	1,565,284	9,980	52,295	1,627,559	3.6%	48				1,853	2.0%	17
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	32,696,953	127,474	12,834,912	45,659,339	100.0%	1,360				91,935	100.0%	859

Highland Beach

Revenues By Source													
	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
Taxes - Local - Property	17,795,871			17,795,871	39.0%	530		44,902			44,902	48.8%	420
Taxes - Local - Income	3,069,866			3,069,866	6.7%	91		14,281			14,281	15.5%	133
Taxes - Local - Other	943,544			943,544	2.1%	28		0			0	0.0%	0
Licenses and Permits	1,272,653			1,272,653	2.8%	38		0			0	0.0%	0
Intergovernmental													
Federal Grants	607,792		464,794	1,072,586	2.3%	32				0	0.0%	0	
State Grants	2,972,947	117,494	829,050	3,919,491	8.6%	117		12,538		12,538	13.6%	117	
County Grants	1,991,811			1,991,811	4.4%	59		14,557		14,557	15.8%	136	
Other Grants				0	0.0%	0				0	0.0%	0	
Service Charges	1,630,248		11,488,773	13,119,021	28.7%	391		3,804		3,804	4.1%	36	
Fines and Forfeitures	846,937			846,937	1.9%	25		0		0	0.0%	0	
Miscellaneous	1,565,284	9,980	52,295	1,627,559	3.6%	48		1,853		1,853	2.0%	17	
Debt Proceeds				0	0.0%	0				0	0.0%	0	
Total Revenues	32,696,953	127,474	12,834,912	45,659,339	100.0%	1,360		91,935	0	0	91,935	100.0%	859
Expenditures By Function													
General Government	3,828,811	1,964,868		5,793,679	12.5%	173		29,565			29,565	33.0%	276
Public Safety													
Police	9,362,388	163,183		9,525,571	20.5%	284				0	0.0%	0	
Fire	6,081,712	219,774		6,301,486	13.6%	188				0	0.0%	0	
Other	835,226			835,226	1.8%	25		12,604		12,604	14.1%	118	
Public Works													
Transportation	3,024,201	2,536,298	4,166,167	9,726,666	21.0%	290							
Sewer/Solid Waste/Water			8,459,939	8,459,939	18.2%	252		12,655		12,655	14.1%	118	
Other				0	0.0%	0				0	0.0%	0	
Parks, Recreation, & Culture	1,449,985	286,126	447,528	2,183,639	4.7%	65		34,730		34,730	38.8%	325	
Community Dev. & Pub. Housing	463,790	13,568		477,358	1.0%	14				0	0.0%	0	
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0	
Debt Service													
Principal	1,277,341			1,277,341	2.8%	38				0	0.0%	0	
Interest	871,322		887,521	1,758,843	3.8%	52				0	0.0%	0	
Miscellaneous			61,173	61,173	0.1%	2				0	0.0%	0	
Total Expenditures	27,194,776	5,183,817	14,022,328	46,400,921	100.0%	1,382		89,554	0	0	89,554	100.0%	837
Excess of Revenues Over/ (Under) Expenditures													
	5,502,177	(5,056,343)	(1,187,416)	(741,582)				2,381	0	0	2,381		

Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
44,902			44,902	48.8%	420
14,281			14,281	15.5%	133
			0	0.0%	0
			0	0.0%	0
12,538			0	0.0%	0
14,557			12,538	13.6%	117
			14,557	15.8%	136
			0	0.0%	0
3,804			0	0.0%	0
			3,804	4.1%	36
1,853			0	0.0%	0
			1,853	2.0%	17
			0	0.0%	0
91,935	0	0	91,935	100.0%	859
29,565			29,565	33.0%	276
			0	0.0%	0
			0	0.0%	0
12,604			12,604	14.1%	118
12,655			12,655	14.1%	118
			0	0.0%	0
			0	0.0%	0
34,730			0	0.0%	0
			34,730	38.8%	325
			0	0.0%	0
			0	0.0%	0
89,554	0	0	89,554	100.0%	837
2,381	0	0	2,381		

Year Ending June 30, 1999

Calvert County

Chesapeake Beach

Revenues By Source	Governmental				% of Total	Per Capita
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total		
Taxes - Local - Property	1,048,172			1,048,172	27.6%	312
Taxes - Local - Income	183,264			183,264	4.8%	55
Taxes - Local - Other	9,076		44,842	53,918	1.4%	16
Licenses and Permits	12,131			12,131	0.3%	4
Intergovernmental						
Federal Grants	13,701			13,701	0.4%	4
State Grants	439,826			439,826	11.6%	131
County Grants	50,000		88,624	138,624	3.6%	41
Other Grants			252,677	252,677	6.6%	75
Service Charges	3,515		1,226,923	1,230,438	32.4%	367
Fines and Forfeitures				0	0.0%	0
Miscellaneous	221,711		206,645	428,356	11.3%	128
Debt Proceeds				0	0.0%	0
Total Revenues	1,981,396	0	1,819,711	3,801,107	100.0%	1,133

North Beach

	Governmental				% of Total	Per Capita
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total		
	656,785			656,785	36.8%	434
	75,877			75,877	4.2%	50
			75,573	75,573	4.2%	50
	26,882			26,882	1.5%	18
		177,785		177,785	10.0%	118
		158,161		158,161	8.9%	105
		0		0	0.0%	0
		0		0	0.0%	0
	150,322		297,073	447,395	25.0%	296
	235			235	0.0%	0
	126,504	145	41,053	167,702	9.4%	111
				0	0.0%	0
Total Revenues	1,194,766	177,930	413,699	1,786,395	100.0%	1,181

Expenditures By Function

	Governmental				% of Total	Per Capita
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total		
General Government	376,602			376,602	9.9%	112
Public Safety						
Police	264,617			264,617	7.0%	79
Fire	0			0	0.0%	0
Other	0			0	0.0%	0
Public Works						
Transportation	513,981			513,981	13.6%	153
Sewer/Solid Waste/Water	155,935		744,375	900,310	23.7%	268
Other	0		0	0	0.0%	0
Parks, Recreation, & Culture	522,312		426,158	948,470	25.0%	283
Community Dev. & Pub. Housing	57,514			57,514	1.5%	17
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	271,515			271,515	7.2%	81
Interest	378,588		62,674	441,262	11.6%	131
Miscellaneous	16,893			16,893	0.4%	5
Total Expenditures	2,557,957	0	1,233,207	3,791,164	100.0%	1,130

	Governmental				% of Total	Per Capita
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total		
	331,768			331,768	19.7%	219
	165,407			165,407	9.8%	109
	0			0	0.0%	0
	0			0	0.0%	0
	91,582	189,644		281,226	16.7%	186
	108,847		327,690	436,537	25.9%	289
	0		0	0	0.0%	0
	26,391	13,861		40,252	2.4%	27
				0	0.0%	0
	76,944			76,944	4.6%	51
	55,818			55,818	3.3%	37
	61,781	723	125,773	188,277	11.2%	124
	107,608			107,608	6.4%	71
Total Expenditures	1,026,146	204,228	453,463	1,683,837	100.0%	1,113

Excess of Revenues Over/ (Under) Expenditures	(576,561)	0	586,504	9,943		
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	168,620	(26,298)	(39,764)	102,558		
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Year Ending June 30, 1999

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	597,668					597,668	31.2%	203	769,075				769,075	36.6%	309	
Taxes - Local - Income	102,108					102,108	5.3%	35	95,171				95,171	4.5%	38	
Taxes - Local - Other	97			53,375		53,472	2.8%	18	3,122				3,122	0.1%	1	
Licenses and Permits	30,982					30,982	1.6%	11	16,496				16,496	0.8%	7	
Intergovernmental																
Federal Grants	5,000					5,000	0.3%	2	11,223			11,223	0.5%	5		
State Grants	364,430					364,430	19.0%	124	220,843		58,675		279,518	13.3%	112	
County Grants	56,730					56,730	3.0%	19	350				350	0.0%	0	
Other Grants						0	0.0%	0					0	0.0%	0	
Service Charges	3,521			321,672		325,193	17.0%	110	12,263			562,921	575,184	27.4%	231	
Fines and Forfeitures						0	0.0%	0	4,480				4,480	0.2%	2	
Miscellaneous	242,712			115,994		358,706	18.7%	122	206,087		21,258	11,024	238,369	11.4%	96	
Debt Proceeds	19,723					19,723	1.0%	7	106,378				106,378	5.1%	43	
Total Revenues	1,422,971	0	491,041			1,914,012	100.0%	649	1,445,488	79,933		573,945	2,099,366	100.0%	842	
Expenditures By Function																
General Government	99,382					99,382	4.3%	34	227,605				227,605	9.7%	91	
Public Safety																
Police	476,127					476,127	20.4%	162	390,198				390,198	16.6%	157	
Fire	15,000					15,000	0.6%	5	20,000				20,000	0.9%	8	
Other	85,878					85,878	3.7%	29	40,597				40,597	1.7%	16	
Public Works																
Transportation	315,656					315,656	13.5%	107	205,134				205,134	8.7%	82	
Sewer/Solid Waste/Water	80,312			569,576		649,888	27.9%	220	138,432			564,034	702,466	29.9%	282	
Other						0	0.0%	0					0	0.0%	0	
Parks, Recreation, & Culture	45,985					45,985	2.0%	16	46,879		100,836		147,715	6.3%	59	
Community Dev. & Pub. Housing	244,274					244,274	10.5%	83					0	0.0%	0	
Economic Dev. & Opportunity	279,932			3,245		283,177	12.1%	96	3,680		1,475		5,155	0.2%	2	
Debt Service																
Principal	23,727					23,727	1.0%	8	93,114				93,114	4.0%	37	
Interest	25,633			66,510		92,143	4.0%	31	90,048			250,740	340,788	14.5%	137	
Miscellaneous						0	0.0%	0	175,825		53		175,878	7.5%	71	
Total Expenditures	1,691,906	0	639,331			2,331,237	100.0%	791	1,431,512	102,364		814,774	2,348,650	100.0%	942	
Excess of Revenues Over/ (Under) Expenditures	(268,935)	0	(148,290)			(417,225)			13,976	(22,431)		(240,829)	(249,284)			

Year Ending June 30, 1999

Caroline County

Goldsboro

Revenues By Source	Governmental			Enterprise Operations	Governmental			Total	% of Total	Per Capita
	Operations - Operating	Operations - Capital	Operations - Capital							
Taxes - Local - Property	20,501				20,501	28.5%	121	266,578	34.1%	185
Taxes - Local - Income	6,710				6,710	9.3%	39	39,566	5.1%	27
Taxes - Local - Other					0	0.0%	0	0	0.0%	0
Licenses and Permits	716				716	1.0%	4	7,749	1.0%	5
Intergovernmental										
Federal Grants					0	0.0%	0	0	0.0%	0
State Grants	34,809				34,809	48.4%	205	127,973	18.0%	98
County Grants					0	0.0%	0	554	0.1%	0
Other Grants	413				413	0.6%	2		0.0%	0
Service Charges					0	0.0%	0	24,424	3.7%	210
Fines and Forfeitures					0	0.0%	0		0.0%	0
Miscellaneous	8,709				8,709	12.1%	51	6,154	3.1%	17
Debt Proceeds					0	0.0%	0		0.0%	0
Total Revenues	71,858	0	0		71,858	100.0%	423	472,998	0	543

Greensboro

Revenues By Source					Expenditures By Function								
	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
Taxes - Local - Property	20,501			20,501	28.5%	121		266,578			266,578	34.1%	185
Taxes - Local - Income	6,710			6,710	9.3%	39		39,566			39,566	5.1%	27
Taxes - Local - Other				0	0.0%	0		0			0	0.0%	0
Licenses and Permits	716			716	1.0%	4		7,749			7,749	1.0%	5
Intergovernmental													
Federal Grants				0	0.0%	0					0	0.0%	0
State Grants	34,809			34,809	48.4%	205		127,973		12,845	140,818	18.0%	98
County Grants				0	0.0%	0		554			554	0.1%	0
Other Grants	413			413	0.6%	2		0			0	0.0%	0
Service Charges				0	0.0%	0		24,424		278,636	303,060	38.7%	210
Fines and Forfeitures				0	0.0%	0					0	0.0%	0
Miscellaneous	8,709			8,709	12.1%	51		6,154		17,903	24,057	3.1%	17
Debt Proceeds				0	0.0%	0					0	0.0%	0
Total Revenues	71,858	0	0	71,858	100.0%	423		472,998	0	309,384	782,382	100.0%	543
General Government	18,121			18,121	48.4%	107		101,195			101,195	11.4%	70
Public Safety								119,253			119,253	13.4%	83
Police				0	0.0%	0		4,541			4,541	0.5%	3
Fire	1,500			1,500	4.0%	9		0			0	0.0%	0
Other				0	0.0%	0							
Public Works													
Transportation	3,711			3,711	9.9%	22		200,041			200,041	22.5%	139
Sewer/Solid Waste/Water	5,750			5,750	15.4%	34		61,401		293,399	354,800	39.9%	246
Other				0	0.0%	0		0			0	0.0%	0
Parks, Recreation, & Culture	1,125			1,125	3.0%	7		5,873			5,873	0.7%	4
Community Dev. & Pub. Housing				0	0.0%	0		0			0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0		0			0	0.0%	0
Debt Service													
Principal	1,397			1,397	3.7%	8				48,849	48,849	5.5%	34
Interest	5,416			5,416	14.5%	32					53,800	6.1%	37
Miscellaneous	428			428	1.1%	3							
Total Expenditures	37,448	0	0	37,448	100.0%	220		546,104	0	342,248	888,352	100.0%	616
Excess of Revenues Over/ (Under) Expenditures	34,410	0	0	34,410				(73,106)	0	(32,864)	(105,970)		

Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
266,578			266,578	34.1%	185
39,566			39,566	5.1%	27
			0	0.0%	0
7,749			7,749	1.0%	5
			0	0.0%	0
127,973		12,845	140,818	18.0%	98
554			554	0.1%	0
			0	0.0%	0
24,424		278,636	303,060	38.7%	210
			0	0.0%	0
6,154		17,903	24,057	3.1%	17
			0	0.0%	0
472,998	0	309,384	782,382	100.0%	543

Year Ending June 30, 1999

Caroline County

Henderson

Revenues By Source	Henderson			Total	% of Total	Per Capita	Hillsboro			Total	% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations				Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations			
Taxes - Local - Property	4,097			4,097	32.8%	57	8,341			8,341	24.3%	56
Taxes - Local - Income	2,929			2,929	23.5%	41	5,767			5,767	16.8%	39
Taxes - Local - Other				0	0.0%	0	0			0	0.0%	0
Licenses and Permits				0	0.0%	0	20			20	0.1%	0
Intergovernmental												
Federal Grants				0	0.0%	0	87			87	0.3%	1
State Grants	4,691			4,691	37.6%	65	11,751			11,751	34.2%	79
County Grants				0	0.0%	0	1,384			1,384	4.0%	9
Other Grants				0	0.0%	0	0			0	0.0%	0
Service Charges				0	0.0%	0	0			0	0.0%	0
Fines and Forfeitures				0	0.0%	0	0			0	0.0%	0
Miscellaneous	769			769	6.2%	11	6,963			6,963	20.3%	47
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	12,486	0	0	12,486	100.0%	173	34,313	0	0	34,313	100.0%	230

Expenditures By Function

Expenditures By Function	Henderson			Total	% of Total	Per Capita	Hillsboro			Total	% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations				Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations			
General Government	9,057			9,057	65.7%	126	11,027			11,027	48.7%	74
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	1,200			1,200	5.3%	8
Other	486			486	3.5%	7	0			0	0.0%	0
Public Works												
Transportation				0	0.0%	0	3,083			3,083	13.6%	21
Sewer/Solid Waste/Water	3,692		550	4,242	30.8%	59	6,805			6,805	30.0%	46
Other				0	0.0%	0	0			0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	543			543	2.4%	4
Community Dev. & Pub. Housing				0	0.0%	0	0			0	0.0%	0
Economic Dev. & Opportunity				0	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	13,235	0	550	13,785	100.0%	191	22,658	0	0	22,658	100.0%	152
Excess of Revenues Over/ (Under) Expenditures	(749)	0	(550)	(1,299)			11,655	0	0	11,655		

Year Ending June 30, 1999

Caroline County

Marydel

Revenues By Source	Governmental				Enterprise	Governmental		Total	% of		Per
	Operations -	Operations -	Capital	Operating		Operations -	Capital		Total	Total	
Taxes - Local - Property	10,694							10,694	60.3%		80
Taxes - Local - Income	6,056							6,056	34.2%		45
Taxes - Local - Other								0	0.0%		0
Licenses and Permits	680							680	3.8%		5
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	292							292	1.6%		2
Debt Proceeds								0	0.0%		0
Total Revenues	17,722		0					17,722	100.0%		132

Preston

Expenditures By Function	Governmental				Enterprise	Governmental		Total	% of		Per
	Operations -	Operations -	Capital	Operating		Operations -	Capital		Total	Total	
General Government	12,055							12,055	62.0%		90
Public Safety											
Police								0	0.0%		0
Fire	500							500	2.6%		4
Other								0	0.0%		0
Public Works											
Transportation	2,695							2,695	13.9%		20
Sewer/Solid Waste/Water	3,877							3,877	19.9%		29
Other								0	0.0%		0
Parks, Recreation, & Culture	325							325	1.7%		2
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	19,452		0					19,452	100.0%		145

Excess of Revenues Over/ (Under) Expenditures	Governmental				Enterprise	Governmental		Total	% of		Per
	Operations -	Operations -	Capital	Operating		Operations -	Capital		Total	Total	
	(1,730)		0					(1,730)			

Year Ending June 30, 1999

Caroline County

Ridgely

Revenues By Source	Governmental			Governmental			Enterprise		Total		% of		Per Capita
	Operations - Operating	Operations - Capital	Operations - Enterprise	Operations - Operating	Operations - Capital	Operations - Enterprise	Total	Total	Total	Total	Total	Total	
Taxes - Local - Property	296,498			296,498			296,498	29.7%			242		
Taxes - Local - Income	51,388			51,388			51,388	5.1%			42		
Taxes - Local - Other				0			0	0.0%			0		
Licenses and Permits	13,947			13,947			13,947	1.4%			11		
Intergovernmental													
Federal Grants				0			0	0.0%			0		
State Grants	167,845			167,845			167,845	16.8%			137		
County Grants	4,516			4,516			4,516	0.5%			4		
Other Grants				0			0	0.0%			0		
Service Charges	48,486			341,601			390,087	39.1%			319		
Fines and Forfeitures	100			100			100	0.0%			0		
Miscellaneous	8,999			29,829			38,828	3.9%			32		
Debt Proceeds	35,363			35,363			35,363	3.5%			29		
Total Revenues	627,142	0	371,430	998,572	100.0%	816							

Templeville

Revenues By Source	Governmental			Governmental			Enterprise		Total		% of		Per Capita
	Operations - Operating	Operations - Capital	Operations - Enterprise	Operations - Operating	Operations - Capital	Operations - Enterprise	Total	Total	Total	Total	Total	Total	
Taxes - Local - Property	3,461			3,461			3,461	35.9%			48		
Taxes - Local - Income	965			965			965	10.0%			13		
Taxes - Local - Other				0			0	0.0%			0		
Licenses and Permits				0			0	0.0%			0		
Intergovernmental													
Federal Grants				0			0	0.0%			0		
State Grants	3,157			3,157			3,157	32.7%			44		
County Grants				0			0	0.0%			0		
Other Grants				0			0	0.0%			0		
Service Charges	1,960			1,960			1,960	20.3%			27		
Fines and Forfeitures				0			0	0.0%			0		
Miscellaneous	111			111			111	1.1%			2		
Debt Proceeds				0			0	0.0%			0		
Total Revenues	9,654	0	0	9,654	100.0%	134							

Expenditures By Function

General Government	279,486			279,486	23.6%	228							
Public Safety													
Police	190,903			190,903	16.1%	156							
Fire	6,403			6,403	0.5%	5							
Other	8,517			8,517	0.7%	7							
Public Works													
Transportation	194,040			194,040	16.4%	159							
Sewer/Solid Waste/Water	75,087			319,889	33.3%	323							
Other				0	0.0%	0							
Parks, Recreation, & Culture	59,049			59,049	5.0%	48							
Community Dev. & Pub. Housing				0	0.0%	0							
Economic Dev. & Opportunity				0	0.0%	0							
Debt Service													
Principal				0	0.0%	0							
Interest				52,128	4.4%	43							
Miscellaneous				0	0.0%	0							
Total Expenditures	813,485	0	372,017	1,185,502	100.0%	969							

General Government	3,365			3,365	37.7%	47							
Public Safety													
Police				0	0.0%	0							
Fire				0	0.0%	0							
Other				0	0.0%	0							
Public Works													
Transportation	1,611			1,611	18.0%	22							
Sewer/Solid Waste/Water	3,480			3,480	38.9%	48							
Other				0	0.0%	0							
Parks, Recreation, & Culture	480			480	5.4%	7							
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	8,936	0	0	8,936	100.0%	124							

Excess of Revenues Over/ (Under) Expenditures	(186,343)	0	(587)	(186,930)									
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Excess of Revenues Over/ (Under) Expenditures	718	0	0	718									
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Year Ending June 30, 1999

Carroll County

Hampstead

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	455,322			455,322	24.1%	146
Taxes - Local - Income	312,073			312,073	16.5%	100
Taxes - Local - Other	34,877			34,877	1.8%	11
Licenses and Permits	40,546			40,546	2.1%	13
Intergovernmental						
Federal Grants	50,528			50,528	2.7%	16
State Grants	318,696			318,696	16.8%	102
County Grants	135,066			135,066	7.1%	43
Other Grants				0	0.0%	0
Service Charges	36,480		351,695	388,175	20.5%	124
Fines and Forfeitures	345			345	0.0%	0
Miscellaneous	130,186		26,855	157,041	8.3%	50
Debt Proceeds				0	0.0%	0
Total Revenues	1,514,119	0	378,550	1,892,669	100.0%	606

Manchester

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	257,306			257,306	15.9%	76
Taxes - Local - Income	182,383			182,383	11.2%	54
Taxes - Local - Other	5,807			5,807	0.4%	2
Licenses and Permits	19,862			19,862	1.2%	6
Intergovernmental						
Federal Grants	15,385			15,385	0.9%	5
State Grants	190,418			190,418	11.7%	56
County Grants	130,359			130,359	8.0%	39
Other Grants				0	0.0%	0
Service Charges	10,769		705,007	715,776	44.1%	212
Fines and Forfeitures	778			778	0.0%	0
Miscellaneous	67,810		37,411	105,221	6.5%	31
Debt Proceeds				0	0.0%	0
Total Revenues	880,877	0	742,418	1,623,295	100.0%	480

Expenditures By Function

General Government	193,015		193,015	10.5%	62	
Public Safety						
Police	365,604	118,917	484,521	26.2%	155	
Fire	35,000		35,000	1.9%	11	
Other			0	0.0%	0	
Public Works						
Transportation	232,437		232,437	12.6%	74	
Sewer/Solid Waste/Water	178,788		449,030	34.0%	201	
Other			2,910	0.2%	1	
Parks, Recreation, & Culture	96,601		43,523	7.6%	45	
Community Dev. & Pub. Housing			140,124	0.0%	0	
Economic Dev. & Opportunity			0	0.0%	0	
Debt Service			0	0.0%	0	
Principal	973		973	0.1%	0	
Interest	955		3,739	0.3%	2	
Miscellaneous	124,639		124,639	6.8%	40	
Total Expenditures	1,228,012	118,917	499,202	1,846,131	100.0%	591
Excess of Revenues Over/ (Under) Expenditures	286,107	(118,917)	(120,652)	46,538		

151,777		151,777	9.9%	45
184,817		184,817	12.0%	55
7,712		7,712	0.5%	2
		0	0.0%	0
175,924		175,924	11.4%	52
121,600	723,262	844,862	54.9%	250
		0	0.0%	0
101,681		101,681	6.6%	30
		0	0.0%	0
		0	0.0%	0

Excess of Revenues Over/	286,107	(118,917)	(120,652)	46,538	
(Under) Expenditures					

Excess of Revenues Over/	79,244	0	3,835	83,079	
(Under) Expenditures					

Year Ending June 30, 1999

Carroll County

Mount Airy

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	894,541			894,541	21.6%	166
Taxes - Local - Income	439,279			439,279	10.6%	82
Taxes - Local - Other	5,229			5,229	0.1%	1
Licenses and Permits	319,678			319,678	7.7%	59
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	257,032			257,032	6.2%	48
County Grants	188,396			188,396	4.5%	35
Other Grants				0	0.0%	0
Service Charges	255,244		1,446,939	1,702,183	41.1%	316
Fines and Forfeitures	1,300			1,300	0.0%	0
Miscellaneous	167,023		168,163	335,186	8.1%	62
Debt Proceeds				0	0.0%	0
Total Revenues	2,527,722	0	1,615,102	4,142,824	100.0%	770

New Windsor

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	101,492			101,492	18.7%	116
Taxes - Local - Income	50,985			50,985	9.4%	58
Taxes - Local - Other	1,114			1,114	0.2%	1
Licenses and Permits	4,706			4,706	0.9%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	101,510			101,510	18.8%	116
County Grants	43,988			43,988	8.1%	50
Other Grants				0	0.0%	0
Service Charges	6,597		176,974	183,571	33.9%	210
Fines and Forfeitures				0	0.0%	0
Miscellaneous	26,625		27,303	53,928	10.0%	62
Debt Proceeds				0	0.0%	0
Total Revenues	337,017	0	204,277	541,294	100.0%	619

Expenditures By Function

General Government	303,945	303,945	12.2%	56	91,647	91,647	21.6%	105				
Public Safety												
Police	380,249	380,249	15.3%	71	30,281	30,281	7.1%	35				
Fire	80,000	80,000	3.2%	15		0	0.0%	0				
Other	5,280	5,280	0.2%	1		0	0.0%	0				
Public Works												
Transportation	434,616	434,616	17.5%	81	77,119	77,119	18.2%	88				
Sewer/Solid Waste/Water	213,644	795,972	1,009,616	40.7%	188	47,621	156,821	48.2%	234			
Other		0	0.0%	0			0	0.0%	0			
Parks, Recreation, & Culture	77,246	77,246	3.1%	14	11,270	11,270	2.7%	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		85,813	85,813	3.5%	16		3,656	0.9%	4			
Miscellaneous	105,227	105,227	4.2%	20	5,954	5,954	1.4%	7				
Total Expenditures	1,600,207	0	881,785	2,481,992	100.0%	461	263,892	0	160,477	424,369	100.0%	486

Excess of Revenues Over/ (Under) Expenditures	927,515	0	733,317	1,660,832		
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Expenditures By Function	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
General Government	91,647			91,647	21.6%	105
Public Safety						
Police	30,281			30,281	7.1%	35
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	77,119			77,119	18.2%	88
Sewer/Solid Waste/Water	47,621		156,821	204,442	48.2%	234
Other				0	0.0%	0
Parks, Recreation, & Culture	11,270			11,270	2.7%	13
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			3,656	3,656	0.9%	4
Miscellaneous	5,954			5,954	1.4%	7
Total Expenditures	263,892	0	160,477	424,369	100.0%	486

Excess of Revenues Over/ (Under) Expenditures	73,125	0	43,800	116,925		
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Year Ending June 30, 1999

Carroll County

Sykesville

Revenues By Source	Sykesville				% of Total	Per Capita	Taneytown				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total			Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	540,253			540,253	38.5%	195	691,563			691,563	24.9%	156
Taxes - Local - Income	299,332			299,332	21.3%	108	173,382			173,382	6.3%	39
Taxes - Local - Other	223			223	0.0%	0	4,752			4,752	0.2%	1
Licenses and Permits	20,988			20,988	1.5%	8	30,545			30,545	1.1%	7
Intergovernmental												
Federal Grants				0	0.0%	0	39,228			39,228	1.4%	9
State Grants	238,643			238,643	17.0%	86	644,687			644,687	23.2%	145
County Grants	124,826			124,826	8.9%	45	204,276			204,276	7.4%	46
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	85,692			85,692	6.1%	31	772,225			871,136	31.4%	196
Fines and Forfeitures	4,606			4,606	0.3%	2	2,445			2,445	0.1%	1
Miscellaneous	90,483			90,483	6.4%	33	64,335			111,249	4.0%	25
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,405,046	0	0	1,405,046	100.0%	507	1,954,124	0	819,139	2,773,263	100.0%	625

Expenditures By Function	Sykesville				% of Total	Per Capita	Taneytown				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total			Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
General Government	368,046			368,046	22.7%	133	200,905			200,905	8.4%	45
Public Safety												
Police	297,620			297,620	18.4%	107	349,788			349,788	14.6%	79
Fire	6,000			6,000	0.4%	2	17,500			17,500	0.7%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	256,403			256,403	15.8%	93	262,255			262,255	11.0%	59
Sewer/Solid Waste/Water	148,536			148,536	9.2%	54	151,749			867,287	36.3%	196
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	61,615			61,615	3.8%	22	412,318			52,149	19.4%	105
Community Dev. & Pub. Housing				0	0.0%	0	6,000			464,467	0.3%	1
Economic Dev. & Opportunity				0	0.0%	0	8,190			8,190	0.3%	2
Debt Service												
Principal	26,611			26,611	1.6%	10	9,121			9,121	0.4%	2
Interest	22,091			22,091	1.4%	8	28,359			58,144	2.4%	13
Miscellaneous	433,577			433,577	26.8%	156	146,629			146,629	6.1%	33
Total Expenditures	1,620,499	0	0	1,620,499	100.0%	585	1,592,814	0	797,472	2,390,286	100.0%	539
Excess of Revenues Over/ (Under) Expenditures	(215,453)	0	0	(215,453)			361,310	0	21,667	382,977		

Year Ending June 30, 1999

Carroll County

Union Bridge

Westminster

Revenues By Source	Governmental					Governmental				
	Operations -	Operations -	Enterprise	Total	% of Total	Operations -	Operations -	Enterprise	Total	% of Total
	Operating	Capital	Operations		Per Capita	Operating	Capital	Operations		Per Capita
Taxes - Local - Property	153,565			153,565	28.1%	3,163,649			3,163,649	21.4%
Taxes - Local - Income	35,484			35,484	6.5%	1,450,879			1,450,879	9.8%
Taxes - Local - Other	1,506			1,506	0.3%	295,582			295,582	2.0%
Licenses and Permits	8,006			8,006	1.5%	213,067			213,067	1.4%
Intergovernmental										
Federal Grants				0	0.0%	1,749,416			1,749,416	11.8%
State Grants	106,695			106,695	19.5%	1,616,730			1,616,730	10.9%
County Grants	48,522			48,522	8.9%	604,151			604,151	4.1%
Other Grants				0	0.0%	0			0	0.0%
Service Charges	575		139,151	139,726	25.6%	564,863		3,979,443	4,544,306	30.8%
Fines and Forfeitures	11,489			11,489	2.1%	52,911			52,911	0.4%
Miscellaneous	37,911		3,617	41,528	7.6%	398,859		495,630	894,489	6.1%
Debt Proceeds				0	0.0%	185,681			185,681	1.3%
Total Revenues	403,753	0	142,768	546,521	100.0%	10,295,788	0	4,475,073	14,770,861	100.0%
					517					936
Expenditures By Function	Governmental					Governmental				
	Operations -	Operations -	Enterprise	Total	% of Total	Operations -	Operations -	Enterprise	Total	% of Total
	Operating	Capital	Operations		Per Capita	Operating	Capital	Operations		Per Capita
General Government	77,354			77,354	15.2%	1,229,447			1,229,447	8.8%
Public Safety										
Police	44,138			44,138	8.7%	2,454,238			2,454,238	17.5%
Fire	1,000			1,000	0.2%	175,293			175,293	1.3%
Other	0			0	0.0%	46,476			46,476	0.3%
Public Works										
Transportation	54,164			54,164	10.6%	1,289,209			1,289,209	9.2%
Sewer/Solid Waste/Water	48,097		159,250	207,347	40.7%	594,488		4,531,002	5,125,490	36.6%
Other	0			0	0.0%	0			0	0.0%
Parks, Recreation, & Culture	53,657			53,657	10.5%	661,894			661,894	4.7%
Community Dev. & Pub. Housing	2,946			2,946	0.6%	1,686,610			1,686,610	12.1%
Economic Dev. & Opportunity				0	0.0%	0			0	0.0%
Debt Service										
Principal	8,045			8,045	1.6%	21,348			21,348	0.2%
Interest	8,648		14,428	23,076	4.5%	7,821		146,957	154,778	1.1%
Miscellaneous	37,388			37,388	7.3%	1,151,260			1,151,260	8.2%
Total Expenditures	335,437	0	173,678	509,115	100.0%	9,318,084	0	4,677,959	13,996,043	100.0%
					481					887
Excess of Revenues Over/										
(Under) Expenditures										
	68,316	0	(30,910)	37,406		977,704	0	(202,886)	774,818	

Cecil County

Charlestown

186

Year Ending June 30, 1999

Cecil County

Chesapeake City

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	201,095			201,095	17.4%	248
Taxes - Local - Income	84,640			84,640	7.3%	104
Taxes - Local - Other	16,628			16,628	1.4%	21
Licenses and Permits	7,749			7,749	0.7%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	370,657			370,657	32.2%	457
County Grants	15,264			15,264	1.3%	19
Other Grants				0	0.0%	0
Service Charges	7,930		399,347	407,277	35.3%	502
Fines and Forfeitures	7,394			7,394	0.6%	9
Miscellaneous	32,389		9,361	41,750	3.6%	51
Debt Proceeds				0	0.0%	0
Total Revenues	743,746	0	408,708	1,152,454	100.0%	1,421

Elkton

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	2,208,955			2,208,955	27.1%	203
Taxes - Local - Income	505,439			505,439	6.2%	46
Taxes - Local - Other	23,326			23,326	0.3%	2
Licenses and Permits	238,278			238,278	2.9%	22
Intergovernmental						
Federal Grants				264,919	3.2%	24
State Grants	791,289			791,289	9.7%	73
County Grants	199,530			199,530	2.4%	18
Other Grants				0	0.0%	0
Service Charges	963,799		2,218,777	3,182,576	39.0%	293
Fines and Forfeitures	30,370			30,370	0.4%	3
Miscellaneous	682,406		37,256	719,662	8.8%	66
Debt Proceeds				0	0.0%	0
Total Revenues	5,908,311	0	2,256,033	8,164,344	100.0%	751

Expenditures By Function	Chesapeake City				Elkton			
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total
General Government	501,476			501,476	42.6%	618		618
Public Safety								
Police	32,586			32,586	2.8%	40		40
Fire				0	0.0%	0		0
Other	15,516			15,516	1.3%	19		19
Public Works								
Transportation	72,876			72,876	6.2%	90		90
Sewer/Solid Waste/Water	40,174		429,196	469,370	39.9%	579		579
Other				0	0.0%	0		0
Parks, Recreation, & Culture	7,900			7,900	0.7%	10		10
Community Dev. & Pub. Housing				0	0.0%	0		0
Economic Dev. & Opportunity				0	0.0%	0		0
Debt Service								
Principal				0	0.0%	0		0
Interest			77,274	77,274	6.6%	95		95
Miscellaneous				0	0.0%	0		0
Total Expenditures	670,528	0	506,470	1,176,998	100.0%	1,451		
Excess of Revenues Over/ (Under) Expenditures	73,218	0	(97,762)	(24,544)				

Expenditures By Function	Chesapeake City				Elkton			
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total
General Government	825,685			825,685	11.3%	76		76
Public Safety								
Police	1,572,363			1,572,363	21.6%	145		145
Fire	53,213			53,213	0.7%	5		5
Other	186,404			186,404	2.6%	17		17
Public Works								
Transportation	1,084,597			1,084,597	14.9%	100		100
Sewer/Solid Waste/Water	677,968		1,921,258	2,599,226	35.6%	239		239
Other				0	0.0%	0		0
Parks, Recreation, & Culture	226,579			226,579	3.1%	21		21
Community Dev. & Pub. Housing	121,841			121,841	1.7%	11		11
Economic Dev. & Opportunity				0	0.0%	0		0
Debt Service								
Principal	493,579			493,579	6.8%	45		45
Interest	63,606		11,013	74,619	1.0%	7		7
Miscellaneous	54,650			54,650	0.7%	5		5
Total Expenditures	5,360,485	0	1,932,271	7,292,756	100.0%	671		
Excess of Revenues Over/ (Under) Expenditures	547,826	0	323,762	871,588				

Year Ending June 30, 1999

Cecil County

North East

Revenues By Source	Governmental		Enterprise Operations	Total	%		Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital			Total	Total	
Taxes - Local - Property	594,958			594,958	17.1%	273	
Taxes - Local - Income	114,796			114,796	3.3%	53	
Taxes - Local - Other	1,992			1,992	0.1%	1	
Licenses and Permits	36,469			36,469	1.0%	17	
Intergovernmental							
Federal Grants				0	0.0%	0	
State Grants	180,499			180,499	5.2%	83	
County Grants	42,515			42,515	1.2%	20	
Other Grants				0	0.0%	0	
Service Charges	100,620		1,081,450	1,182,070	34.0%	543	
Fines and Forfeitures	2,540		2,540	2,540	0.1%	1	
Miscellaneous	191,624		101,330	292,954	8.4%	135	
Debt Proceeds	1,032,930			1,032,930	29.7%	474	
Total Revenues	2,298,943	0	1,182,780	3,481,723	100.0%	1,599	

Perryville

Revenues By Source					Expenditures By Function								
	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
Taxes - Local - Property	594,958			594,958	17.1%	273		667,302			667,302	29.6%	237
Taxes - Local - Income	114,796			114,796	3.3%	53		118,792			118,792	5.3%	42
Taxes - Local - Other	1,992			1,992	0.1%	1		12,226			12,226	0.5%	4
Licenses and Permits	36,469			36,469	1.0%	17		39,397			39,397	1.7%	14
Intergovernmental													
Federal Grants				0	0.0%	0					0	0.0%	0
State Grants	180,499			180,499	5.2%	83		270,538			270,538	12.0%	96
County Grants	42,515			42,515	1.2%	20		56,978			56,978	2.5%	20
Other Grants				0	0.0%	0					0	0.0%	0
Service Charges	100,620		1,081,450	1,182,070	34.0%	543		962		952,311	953,273	42.3%	339
Fines and Forfeitures	2,540		2,540	2,540	0.1%	1		2,149		2,149	2,149	0.1%	1
Miscellaneous	191,624		101,330	292,954	8.4%	135		28,927		36,238	65,165	2.9%	23
Debt Proceeds	1,032,930			1,032,930	29.7%	474		69,900			69,900	3.1%	25
Total Revenues	2,298,943		1,182,780	3,481,723	100.0%	1,599		1,267,171	0	988,549	2,255,720	100.0%	802
General Government	263,326			263,326	12.9%	121		223,154			223,154	9.5%	79
Public Safety								478,486			478,486	20.4%	170
Police	369,196			369,196	18.1%	170		12,500			12,500	0.5%	4
Fire				0	0.0%	0					0	0.0%	0
Other				0	0.0%	0					0	0.0%	0
Public Works													
Transportation	330,546			330,546	16.2%	152		349,138			349,138	14.9%	124
Sewer/Solid Waste/Water	96,757		717,133	813,890	39.8%	374		130,841		986,145	1,116,986	47.7%	397
Other				0	0.0%	0					0	0.0%	0
Parks, Recreation, & Culture	9,498			9,498	0.5%	4		41,358			41,358	1.8%	15
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	51,042			51,042	2.5%	23		18,966			18,966	0.8%	7
Interest	89,198		118,403	207,601	10.2%	95		11,805		89,155	100,960	4.3%	36
Miscellaneous				0	0.0%	0					0	0.0%	0
Total Expenditures	1,209,563		835,536	2,045,099	100.0%	939		1,266,248	0	1,075,300	2,341,548	100.0%	832
Excess of Revenues Over/ (Under) Expenditures	1,089,380	0	347,244	1,436,624				923	0	(86,751)	(85,828)		

Year Ending June 30, 1999

Cecil County

Port Deposit

Revenues By Source	Governmental			Enterprise Operations	Total		%		Per Capita
	Operations - Operating	Governmental Operations - Capital	Governmental Operations - Enterprise		Total	Total	Total	Total	
Taxes - Local - Property	188,513				188,513	20.8%		253	
Taxes - Local - Income	63,202				63,202	7.0%		85	
Taxes - Local - Other	6,197				6,197	0.7%		8	
Licenses and Permits	3,612				3,612	0.4%		5	
Intergovernmental									
Federal Grants	275,881				275,881	30.4%		370	
State Grants	60,352				60,352	6.7%		81	
County Grants	11,927				11,927	1.3%		16	
Other Grants					0	0.0%		0	
Service Charges	30,497		197,251		227,748	25.1%		305	
Fines and Forfeitures	395				395	0.0%		1	
Miscellaneous	61,644		6,946		68,590	7.6%		92	
Debt Proceeds					0	0.0%		0	
Total Revenues	702,220	0	204,197		906,417	100.0%		1,215	

Rising Sun

Expenditures By Function	Governmental			Enterprise Operations	Total		%		Per Capita
	Operations - Operating	Governmental Operations - Capital	Governmental Operations - Enterprise		Total	Total	Total	Total	
General Government	175,361				175,361	19.1%		235	
Public Safety									
Police	104,548				104,548	11.4%		140	
Fire	7,500				7,500	0.8%		10	
Other	0				0	0.0%		0	
Public Works									
Transportation	64,392				64,392	7.0%		86	
Sewer/Solid Waste/Water	35,709		230,881		266,590	29.0%		357	
Other					0	0.0%		0	
Parks, Recreation, & Culture	149,904				149,904	16.3%		201	
Community Dev. & Pub. Housing	147,339				147,339	16.0%		198	
Economic Dev. & Opportunity	914				914	0.1%		1	
Debt Service									
Principal					0	0.0%		0	
Interest			2,741		2,741	0.3%		4	
Miscellaneous					0	0.0%		0	
Total Expenditures	685,667	0	233,622		919,289	100.0%		1,232	
Excess of Revenues Over/ (Under) Expenditures	16,553	0	(29,425)		(12,872)				

Year Ending June 30, 1999

Charles County

Indian Head

La Plata

	Governmental		Enterprise Operations	Total		% of Total	Per Capita	Governmental		Enterprise Operations	Total		% of Total	Per Capita
	Operations-Operating	Operations-Capital						Operations-Operating	Operations-Capital					
Revenues By Source														
Taxes - Local - Property	460,829			460,829	20.7%	121		1,044,486			1,044,486	21.5%	157	
Taxes - Local - Income	181,388			181,388	8.2%	48		422,954			422,954	8.7%	63	
Taxes - Local - Other	812		7,872	8,684	0.4%	2		428			428	0.0%	0	
Licenses and Permits	25,871			25,871	1.2%	7		99,773		3,064	102,837	2.1%	15	
Intergovernmental														
Federal Grants				0	0.0%	0					0	0.0%	0	
State Grants	184,891			184,891	8.3%	49		479,810			479,810	9.9%	72	
County Grants	6,000			6,000	0.3%	2		0			0	0.0%	0	
Other Grants				0	0.0%	0					0	0.0%	0	
Service Charges	65,420		1,241,202	1,306,622	58.8%	343		482,694	226,528	1,329,095	2,038,317	41.9%	306	
Fines and Forfeitures	130			130	0.0%	0		4,863			4,863	0.1%	1	
Miscellaneous	46,846			46,846	2.1%	12		390,047	31,757	50,000	471,804	9.7%	71	
Debt Proceeds				0	0.0%	0			299,055		299,055	6.1%	45	
Total Revenues	972,187	0	1,249,074	2,221,261	100.0%	584		2,925,055	557,340	1,382,159	4,864,554	100.0%	730	
Expenditures By Function														
General Government	235,943			235,943	12.7%	62		680,690			680,690	16.8%	102	
Public Safety														
Police				0	0.0%	0		439,994			439,994	10.9%	66	
Fire	5,000			5,000	0.3%	1		3,000			3,000	0.1%	0	
Other	66,981			66,981	3.6%	18		52,812			52,812	1.3%	8	
Public Works														
Transportation	240,492			240,492	12.9%	63		333,092			333,092	8.2%	50	
Sewer/Solid Waste/Water			1,013,915	1,013,915	54.4%	266		441,032	154,829	1,295,963	1,891,824	46.8%	284	
Other				0	0.0%	0					0	0.0%	0	
Parks, Recreation, & Culture	162,114			162,114	8.7%	43		58,101			58,101	1.4%	9	
Community Dev. & Pub. Housing				0	0.0%	0					0	0.0%	0	
Economic Dev. & Opportunity	14,176			14,176	0.8%	4					0	0.0%	0	
Debt Service														
Principal	4,396			4,396	0.2%	1		55,956	19,656		75,612	1.9%	11	
Interest			119,329	119,329	6.4%	31		56,071	25,742	12,140	93,953	2.3%	14	
Miscellaneous				0	0.0%	0		409,074		3,376	412,450	10.2%	62	
Total Expenditures	729,102	0	1,133,244	1,862,346	100.0%	489		2,529,822	200,227	1,311,479	4,041,528	100.0%	607	
Excess of Revenues Over/ (Under) Expenditures	243,085	0	115,830	358,915				395,233	357,113	70,680	823,026			

Year Ending June 30, 1999

Charles County

Port Tobacco

Revenues By Source	Governmental	Governmental	Enterprise	Total	% of Total	Per Capita
	Operations- Operating	Operations- Capital	Operations			
Taxes - Local - Property	563			563	2.7%	14
Taxes - Local - Income	15,012			15,012	73.1%	366
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	4,954			4,954	24.1%	121
Debt Proceeds				0	0.0%	0
Total Revenues	20,529	0	0	20,529	100.0%	501
Expenditures By Function						
General Government	3,975			3,975	45.1%	97
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	3,699			3,699	41.9%	90
Sewer/Solid Waste/Water	1,148			1,148	13.0%	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	8,822	0	0	8,822	100.0%	215
Excess of Revenues Over/ (Under) Expenditures	11,707	0	0	11,707		

Year Ending June 30, 1999

Dorchester County

Brookview

Revenues By Source	Governmental			Enterprise Operations	Total	% of		Per Capita
	Operations - Operating	Operations - Capital	Operations - Total			Total	Total	
Taxes - Local - Property	2,732		2,732			75.7%	43	
Taxes - Local - Income	300		300			8.3%	5	
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	450		450			12.5%	7	
Other Grants			0			0.0%	0	
Service Charges			0			0.0%	0	
Fines and Forfeitures			0			0.0%	0	
Miscellaneous	128		128			3.5%	2	
Debt Proceeds			0			0.0%	0	
Total Revenues	3,610	0	3,610	0		100.0%	57	

Cambridge

Revenues By Source	Governmental			Enterprise Operations	Total	% of		Per Capita
	Operations - Operating	Operations - Capital	Operations - Total			Total	Total	
Taxes - Local - Property	3,063,346		3,063,346			30.8%	285	
Taxes - Local - Income	410,552		410,552			4.1%	38	
Taxes - Local - Other	40,258		40,258			0.4%	4	
Licenses and Permits	188,766		188,766			1.9%	18	
Intergovernmental								
Federal Grants	24,193		24,193			0.2%	2	
State Grants	1,148,212		1,148,212			11.6%	107	
County Grants	188,110		188,110			1.9%	18	
Other Grants			0			0.0%	0	
Service Charges	996,940		996,940			39.7%	367	
Fines and Forfeitures	35,367		35,367			0.4%	3	
Miscellaneous	345,123		345,123			5.7%	53	
Debt Proceeds	330,745		330,745			3.3%	31	
Total Revenues	6,771,612	0	6,771,612	3,165,334		100.0%	926	

Expenditures By Function

Expenditures By Function	Governmental			Enterprise Operations	Total	% of		Per Capita
	Operations - Operating	Operations - Capital	Operations - Total			Total	Total	
General Government	1,138		1,138			25.4%	18	
Public Safety								
Police			0			0.0%	0	
Fire			0			0.0%	0	
Other			0			0.0%	0	
Public Works								
Transportation	1,117		1,117			24.9%	18	
Sewer/Solid Waste/Water	2,225		2,225			49.7%	35	
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	4,480	0	4,480	0		100.0%	71	
Excess of Revenues Over/ (Under) Expenditures	(870)	0	(870)					

Expenditures By Function	Governmental			Enterprise Operations	Total	% of		Per Capita
	Operations - Operating	Operations - Capital	Operations - Total			Total	Total	
General Government	775,944		775,944			8.2%	72	
Public Safety								
Police	1,711,560		1,711,560			18.0%	159	
Fire	1,015,525		1,015,525			10.7%	95	
Other	237,805		237,805			2.5%	22	
Public Works								
Transportation	466,617		466,617			4.9%	43	
Sewer/Solid Waste/Water	330,180		330,180			40.0%	354	
Other			0			0.0%	0	
Parks, Recreation, & Culture	78,995		78,995			0.8%	7	
Community Dev. & Pub. Housing	31,271		31,271			0.3%	3	
Economic Dev. & Opportunity			0			0.0%	0	
Debt Service								
Principal	169,588		169,588			1.8%	16	
Interest	43,730		43,730			1.4%	13	
Miscellaneous	1,091,287		1,091,287			11.5%	102	
Total Expenditures	5,952,502	0	5,952,502	3,562,960		100.0%	886	
Excess of Revenues Over/ (Under) Expenditures	819,110	0	819,110	(397,626)				

Dorchester County

Church Creek

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	5,197				5,197				43.6%		49	
Taxes - Local - Income	5,691				5,691				47.7%		53	
Taxes - Local - Other					0				0.0%		0	
Licenses and Permits	79				79				0.7%		1	
Intergovernmental												
Federal Grants					0				0.0%		0	
State Grants	425				425				3.6%		4	
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	535				535				4.5%		5	
Debt Proceeds					0				0.0%		0	
Total Revenues	11,927	0	0	0	11,927	100.0%	111					

	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
	42,001				42,001				1.9%		298	
	25,608				25,608				1.2%		182	
					0				0.0%		0	
	1,583				1,583				0.1%		11	
					0				0.0%		0	
					0				0.0%		0	
	1,535				1,535				0.1%		11	
					0				0.0%		0	
					159,086				7.4%		1,128	
					159,086				0.0%		0	
					0				0.0%		0	
					70				0.1%		19	
	2,654				2,724				0.1%		19	
	1,924,980				1,924,980				89.2%		13,652	
	1,998,361	0	159,156	2,157,517	100.0%	15,302						

Expenditures By Function												
General Government	1,627			1,627	15.7%	15	42,016			42,016	24.9%	298
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	2,914			2,914	1.7%	21
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,282			2,282	22.1%	21	3,026			3,026	1.8%	21
Sewer/Solid Waste/Water	6,437			6,437	62.2%	60	4,592		99,343	103,935	61.6%	737
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	155			155	0.1%	1
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			15,547	15,547	9.2%	110
Miscellaneous				0	0.0%	0	1,142			1,142	0.7%	8
Total Expenditures	10,346	0	0	10,346	100.0%	97	53,845	0	114,890	168,735	100.0%	1,197
Excess of Revenues Over/ (Under) Expenditures	1,581	0	0	1,581			1,944,516	0	44,266	1,988,782		

Excess of Revenues Over/ (Under) Expenditures	1,581	0	0	1,581			1,944,516	0	44,266	1,988,782		
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Year Ending June 30, 1999

Dorchester County

Eldorado

Revenues By Source	Governmental		Enterprise Operations	Governmental		Total	% of		Per Capita
	Operations - Operating	Operations - Capital		Operations	Total		Total	Total	
Taxes - Local - Property	1,988				1,988	58.5%		41	
Taxes - Local - Income	632				632	18.6%		13	
Taxes - Local - Other					0	0.0%		0	
Licenses and Permits	51				51	1.5%		1	
Intergovernmental									
Federal Grants					0	0.0%		0	
State Grants					0	0.0%		0	
County Grants	425				425	12.5%		9	
Other Grants					0	0.0%		0	
Service Charges					0	0.0%		0	
Fines and Forfeitures					0	0.0%		0	
Miscellaneous	300				300	8.8%		6	
Debt Proceeds					0	0.0%		0	
Total Revenues	3,396	0	0		3,396	100.0%		69	

	Governmental		Enterprise Operations	Governmental		Total	% of		Per Capita
	Operations - Operating	Operations - Capital		Operations	Total		Total	Total	
	9,953				9,953	67.9%		84	
	2,367				2,367	16.1%		20	
					0	0.0%		0	
					0	0.0%		0	
					0	0.0%		0	
					0	0.0%		0	
					0	0.0%		0	
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					0	0.0%		0	
					0	0.0%		0	

Galestown

Expenditures By Function											
General Government	2,349		2,349	62.2%	48	4,033		4,033	28.5%	34	
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	1,430		1,430	37.8%	29	2,349		2,349	16.6%	20	
Sewer/Solid Waste/Water			0	0.0%	0	7,783		7,783	54.9%	65	
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	3,779	0	0	3,779	100.0%	77	14,165	0	14,165	100.0%	119
Excess of Revenues Over/ (Under) Expenditures	(383)	0	0	(383)			492	0	0	492	

Year Ending June 30, 1999

Dorchester County

Hurlock

Secretary

Revenues By Source	Governmental			Governmental			% of Total	Per Capita	Governmental			% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Operations - Operating	Operations - Capital	Enterprise Operations			Operations - Operating	Operations - Capital	Enterprise Operations		
Taxes - Local - Property	617,316			45,885			14.1%	94				5.4%	36
Taxes - Local - Income	63,617			17,489			5.7%	38				1.5%	10
Taxes - Local - Other													
Licenses and Permits	9,100			4,761									
Intergovernmental													
Federal Grants	197,152						0.0%	0				0.0%	0
State Grants	227,547			57,625			17.8%	118				0.4%	3
County Grants	8,950			1,445			0.4%	0				0.0%	0
Other Grants													
Service Charges	31,983			550			0.0%	0				0.0%	0
Fines and Forfeitures	100						0.0%	0				0.0%	0
Miscellaneous	68,074			5,915			2.8%	18				0.0%	0
Debt Proceeds	521,698												
Total Revenues	1,745,537	0	830,743	133,670	0	190,854	100.0%	666					

Expenditures By Function	Governmental			Governmental			% of Total	Per Capita	Governmental			% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Operations - Operating	Operations - Capital	Enterprise Operations			Operations - Operating	Operations - Capital	Enterprise Operations		
General Government	345,238			31,572			10.2%	65				0.0%	0
Public Safety													
Police	369,685						1.3%	8				0.0%	0
Fire	265,660			4,024			0.0%	0				0.0%	0
Other													
Public Works													
Transportation	539,281			16,092			5.2%	33				0.0%	0
Sewer/Solid Waste/Water	122,134			8,743			0.0%	0				0.0%	0
Other													
Parks, Recreation, & Culture	20,970			1,672			0.5%	3				0.0%	0
Community Dev. & Pub. Housing													
Economic Dev. & Opportunity	646						0.0%	0				0.0%	0
Debt Service													
Principal	207,432						0.0%	0				0.0%	0
Interest	40,399						11.3%	72				0.0%	0
Miscellaneous	222,011												
Total Expenditures	2,133,456	0	641,543	62,103	0	246,753	100.0%	634					

Excess of Revenues Over/ (Under) Expenditures	(387,919)	0	189,200	71,567	0	(55,899)		
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Year Ending June 30, 1999

Dorchester County

Vienna

		Governmental		Governmental		Enterprise		Total		% of		Per	
		Operations -		Operations -		Operations		Total		Total		Capita	
		Operating		Capital									
Revenues By Source													
Taxes - Local - Property	42,425					42,425	18.6%	176					
Taxes - Local - Income	13,091					13,091	5.8%	54					
Taxes - Local - Other						0	0.0%	0					
Licenses and Permits	548					548	0.2%	2					
Intergovernmental													
Federal Grants						0	0.0%	0					
State Grants	49,943					6,450	24.8%	234					
County Grants	1,732					1,732	0.8%	7					
Other Grants						0	0.0%	0					
Service Charges						104,083	45.7%	432					
Fines and Forfeitures						0	0.0%	0					
Miscellaneous	9,329					9,329	4.1%	39					
Debt Proceeds						0	0.0%	0					
Total Revenues	117,068		0		110,533	227,601	100.0%	944					
Expenditures By Function													
General Government	32,551					32,551	8.8%	135					
Public Safety													
Police						0	0.0%	0					
Fire	2,500					2,500	0.7%	10					
Other						0	0.0%	0					
Public Works													
Transportation	22,787					22,787	6.2%	95					
Sewer/Solid Waste/Water	17,316				217,202	234,518	63.6%	973					
Other						0	0.0%	0					
Parks, Recreation, & Culture	29,010					29,010	7.9%	120					
Community Dev. & Pub. Housing						0	0.0%	0					
Economic Dev. & Opportunity						0	0.0%	0					
Debt Service													
Principal						0	0.0%	0					
Interest						46,453	12.6%	193					
Miscellaneous	991					991	0.3%	4					
Total Expenditures	105,155		0		263,655	368,810	100.0%	1,530					
Excess of Revenues Over/ (Under) Expenditures													
	11,913		0		(153,122)	(141,209)							

Year Ending June 30, 1999

Frederick County

Brunswick										Burkittsville																																																						
Governmental Operations - Operating					Governmental Operations - Capital					Enterprise Operations					Governmental Operations - Operating					Governmental Operations - Capital					Enterprise Operations																																							
					Total					% of Total					Per Capita					Total					% of Total					Per Capita																																		
Revenues By Source																																																																
Taxes - Local - Property					928,245					31.9%					147					11,058					24.5%					47																																		
Taxes - Local - Income					200,681					6.9%					32					7,926					17.5%					34																																		
Taxes - Local - Other					820					0.0%					0					0					0.0%					0																																		
Licenses and Permits					25,875					0.9%					4					624					1.4%					3																																		
Intergovernmental																																																																
Federal Grants					29,055					1.0%					5					0					0.0%					0																																		
State Grants					298,603					43.119					54					1,805					22.283					96																																		
County Grants					144,537					5.0%					23					917					2.0%					4																																		
Other Grants					0					0.0%					0					0					0.0%					0																																		
Service Charges					169,906					960,903					180					0					0.0%					0																																		
Fines and Forfeitures					4,699					0.2%					1					0					0.0%					0																																		
Miscellaneous					45,889					34,608					14					2,405					5.3%					10																																		
Debt Proceeds					19,645					19,645					0.7%					3					0					0.0%					0																													
Total Revenues					1,867,955					48,495					995,511					2,911,961					100.0%					463																																		
Expenditures By Function																																																																
General Government					202,553					153,334					355,887					10.5%					57					11,059					32.5%					47																								
Public Safety																																																																
Police					594,831					39,192					634,023					18.8%					101					0					0.0%					0																								
Fire					30,000										30,000					0.9%					5					1,200					3.5%					5																								
Other															0					0.0%					0					0					0.0%					0																								
Public Works																																																																
Transportation					549,853					25,221					575,074					17.0%					91					5,741					16.9%					25																								
Sewer/Solid Waste/Water					159,675										1,108,455					1,268,130					37.5%					201					6,880					20.2%					30																			
Other															0					0.0%					0					0					0.0%					0																								
Parks, Recreation, & Culture					92,161					58,098					150,259					4.4%					24					6,899					20.3%					30																								
Community Dev. & Pub. Housing															0					0.0%					0					0					0.0%					0																								
Economic Dev. & Opportunity					57,672										57,672					1.7%					9					0					0.0%					0																								
Debt Service																																																																
Principal					19,645										19,645					0.6%					3					0					0.0%					0																								
Interest					836										209,040					209,876					6.2%					33					0					0.0%					0																			
Miscellaneous					80,288										80,288					2.4%					13					2,232					6.6%					10																								
Total Expenditures					1,787,514					275,845					1,317,495					3,380,854					100.0%					537					28,270					5,741					0					34,011					100.0%					146				
Excess of Revenues Over/ (Under) Expenditures																				80,441					(227,350)					(321,984)					(468,893)					(3,698)					14,900					0					11,202									

Year Ending June 30, 1999

Frederick County

	Emmitsburg					Frederick				
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total
Revenues By Source										
Taxes - Local - Property	201,249			201,249	13.3%	18,778,957			18,778,957	39.6%
Taxes - Local - Income	82,485			82,485	5.4%	2,333,697			2,333,697	4.9%
Taxes - Local - Other	45,531			45,531	3.0%	535,664			535,664	1.1%
Licenses and Permits	10,029			10,029	0.7%	820,593		167,495	988,088	2.1%
Intergovernmental									0	
Federal Grants	10,994	62,152		73,146	4.8%	1,372,704	1,066,634	12,406	2,451,744	5.2%
State Grants	98,831	134,322		233,153	15.4%	3,220,545	180,385		3,400,930	7.2%
County Grants	52,283			52,283	3.4%	1,468,512	519,638		1,988,150	4.2%
Other Grants				0	0.0%	31,723			31,723	0.1%
Service Charges	754,593			754,593	49.7%	2,632,722		9,650,054	12,282,776	25.9%
Fines and Forfeitures	6,323			6,323	0.4%	384,468			384,468	0.8%
Miscellaneous	59,601			59,601	3.9%	3,197,824	181,847	911,112	4,290,783	9.0%
Debt Proceeds				0	0.0%				0	0.0%
Total Revenues	1,321,919	196,474	0	1,518,393	100.0%	34,777,409	1,948,504	10,741,067	47,466,980	100.0%
Expenditures By Function										
General Government	137,831			137,831	10.0%	4,410,578	993,051		5,403,629	11.4%
Public Safety										
Police	111,044			111,044	8.0%	9,540,301	63,894		9,604,195	20.2%
Fire	5,437			5,437	0.4%	134,866			134,866	0.3%
Other	22,671			22,671	1.6%	1,089,418		128,365	1,217,783	2.6%
Public Works										
Transportation	87,611	23,013		110,624	8.0%	5,515,888	5,207,399		10,723,287	22.6%
Sewer/Solid Waste/Water	442,095	188,467		630,562	45.7%	2,235,846		6,589,622	8,825,468	18.6%
Other				0	0.0%				0	0.0%
Parks, Recreation, & Culture	111,780	78,792		190,572	13.8%	3,222,561	82,850	1,062,527	4,367,938	9.2%
Community Dev. & Pub. Housing				0	0.0%	375,555		22,540	398,095	0.8%
Economic Dev. & Opportunity				0	0.0%	1,108,220			1,108,220	2.3%
Debt Service										
Principal	65,423			65,423	4.7%	2,416,100			2,416,100	5.1%
Interest	106,964			106,964	7.7%	1,961,677		955,439	2,917,116	6.2%
Miscellaneous				0	0.0%	315,818			315,818	0.7%
Total Expenditures	1,090,856	290,272	0	1,381,128	100.0%	32,326,828	6,347,194	8,758,493	47,432,515	100.0%
Excess of Revenues Over/ (Under) Expenditures	231,063	(93,798)	0	137,265		2,450,581	(4,398,690)	1,982,574	34,465	

Year Ending June 30, 1999

Frederick County

Revenues By Source	Middletown					Myersville				
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total
					Per Capita					Per Capita
Taxes - Local - Property	365,401			365,401	20.4%	188,413			188,413	17.1%
Taxes - Local - Income	190,990			190,990	10.7%	87,306			87,306	7.9%
Taxes - Local - Other	1,594			1,594	0.1%					0.0%
Licenses and Permits	15,675			15,675	0.9%	5,368			5,368	0.5%
Intergovernmental										
Federal Grants				0	0.0%				0	0.0%
State Grants	515,157			515,157	28.7%	47,285			47,285	4.3%
County Grants	57,375			57,375	3.2%	3,590			3,590	0.3%
Other Grants				0	0.0%				0	0.0%
Service Charges	1,433		594,485	595,918	33.2%	716,499		716,499	716,499	65.0%
Fines and Forfeitures				0	0.0%				0	0.0%
Miscellaneous	32,224		18,910	51,134	2.9%	36,465		17,852	54,317	4.9%
Debt Proceeds				0	0.0%				0	0.0%
Total Revenues	1,179,849	0	613,395	1,793,244	100.0%	368,427	0	734,351	1,102,778	100.0%
					790					2,121
Expenditures By Function	Middletown					Myersville				
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total
					Per Capita					Per Capita
General Government	269,835			269,835	15.9%	89,532			89,532	16.3%
Public Safety										
Police	108,020			108,020	6.4%	23,677			23,677	4.3%
Fire	7,500			7,500	0.4%	5,000			5,000	0.9%
Other	0			0	0.0%	1,092			1,092	0.2%
Public Works										
Transportation	339,716			339,716	20.0%	55,821			55,821	10.2%
Sewer/Solid Waste/Water	80,686		492,858	573,544	33.8%	33,434		273,576	307,010	56.0%
Other				0	0.0%				0	0.0%
Parks, Recreation, & Culture	233,236			233,236	13.8%	60,166			60,166	11.0%
Community Dev. & Pub. Housing				0	0.0%				0	0.0%
Economic Dev. & Opportunity				0	0.0%				0	0.0%
Debt Service										
Principal				0	0.0%				0	0.0%
Interest			100,624	100,624	5.9%			5,893	5,893	1.1%
Miscellaneous	62,577			62,577	3.7%	349			349	0.1%
Total Expenditures	1,101,570	0	593,482	1,695,052	100.0%	269,071	0	279,469	548,540	100.0%
					746					1,055
Excess of Revenues Over/ (Under) Expenditures	78,279	0	19,913	98,192		99,356	0	454,882	554,238	

Year Ending June 30, 1999

Frederick County

New Market

Revenues By Source	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total			Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	49,351			49,351	30.5%	108	6,333			6,333	17.5%	20
Taxes - Local - Income	43,394			43,394	26.8%	95	9,537			9,537	26.4%	30
Taxes - Local - Other	3,441			3,441	2.1%	7				0	0.0%	0
Licenses and Permits	7,097			7,097	4.4%	15	161			161	0.4%	1
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	21,639			21,639	13.4%	47	2,766			2,766	7.7%	9
County Grants	1,252			1,252	0.8%	3				0	0.0%	0
Other Grants	0			0	0.0%	0				0	0.0%	0
Service Charges	713			713	0.4%	2				0	0.0%	0
Fines and Forfeitures	0			0	0.0%	0				0	0.0%	0
Miscellaneous	34,878			34,878	21.6%	76	17,311			17,311	47.9%	54
Debt Proceeds	0			0	0.0%	0				0	0.0%	0
Total Revenues	161,765	0	0	161,765	100.0%	352	36,108	0	0	36,108	100.0%	112

Rosemont

Expenditures By Function	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total			Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	61,114			61,114	55.2%	133	4,854			4,854	31.6%	15
Public Safety												
Police	1,650			1,650	1.5%	4				0	0.0%	0
Fire	272			272	0.2%	1	2,000			2,000	13.0%	6
Other	0			0	0.0%	0				0	0.0%	0
Public Works												
Transportation	20,130			20,130	18.2%	44	3,636			3,636	23.7%	11
Sewer/Solid Waste/Water	27,636			27,636	24.9%	60				0	0.0%	0
Other	0			0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	0			0	0.0%	0	3,688			3,688	24.0%	11
Community Dev. & Pub. Housing	0			0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	0			0	0.0%	0				0	0.0%	0
Debt Service												
Principal	0			0	0.0%	0				0	0.0%	0
Interest	0			0	0.0%	0				0	0.0%	0
Miscellaneous	0			0	0.0%	0	1,165			1,165	7.6%	4
Total Expenditures	110,802	0	0	110,802	100.0%	241	15,343	0	0	15,343	100.0%	48

Excess of Revenues Over/ (Under) Expenditures	50,963	0	0	50,963			20,765	0	0	20,765		
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Frederick County

Walkersville201

Year Ending June 30, 1999

Frederick County

Woodshoro

Revenues By Source	Governmental		Enterprise Operations	Total	% of	
	Operations - Operating	Operations - Capital			Total	Per Capita
Taxes - Local - Property	76,579			76,579	15.5%	123
Taxes - Local - Income	64,428			64,428	13.1%	103
Taxes - Local - Other	1,294			1,294	0.3%	2
Licenses and Permits	7,469			7,469	1.5%	12
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	74,555			74,555	15.1%	119
County Grants	3,665			3,665	0.7%	6
Other Grants				0	0.0%	0
Service Charges			218,726	218,726	44.4%	351
Fines and Forfeitures				0	0.0%	0
Miscellaneous	18,590		27,674	46,264	9.4%	74
Debt Proceeds				0	0.0%	0
Total Revenues	246,580	0	246,400	492,980	100.0%	790
Expenditures By Function						
General Government	45,746			45,746	9.8%	73
Public Safety						
Police				0	0.0%	0
Fire	1,250			1,250	0.3%	2
Other	1,775			1,775	0.4%	3
Public Works						
Transportation	72,351			72,351	15.5%	116
Sewer/Solid Waste/Water	22,447		225,648	248,095	53.3%	398
Other	43,906			43,906	9.4%	70
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			40,854	40,854	8.8%	65
Miscellaneous	11,419			11,419	2.5%	18
Total Expenditures	198,894	0	266,502	465,396	100.0%	746
Excess of Revenues Over/ (Under) Expenditures	47,686	0	(20,102)	27,584		

Year Ending June 30, 1999

Garrett County

Accident

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	36,875						36,875	17.0%	100			
Taxes - Local - Income	14,608						14,608	6.7%	40			
Taxes - Local - Other							0	0.0%	0			
Licenses and Permits	2,296						2,296	1.1%	6			
Intergovernmental												
Federal Grants							0	0.0%	0			
State Grants	60,349						60,349	27.8%	164			
County Grants	84						84	0.0%	0			
Other Grants					1,100		1,100	0.5%	3			
Service Charges	5,608				84,753		90,361	41.7%	246			
Fines and Forfeitures					0		0	0.0%	0			
Miscellaneous	10,272				808		11,080	5.1%	30			
Debt Proceeds					0		0	0.0%	0			
Total Revenues	130,092		0		86,661		216,753	100.0%	589			

Deer Park

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	26,773						26,773	14.9%	60			
Taxes - Local - Income	9,039						9,039	5.0%	20			
Taxes - Local - Other							0	0.0%	0			
Licenses and Permits	3,547						3,547	2.0%	8			
Intergovernmental												
Federal Grants							0	0.0%	0			
State Grants	111,825						111,825	62.4%	251			
County Grants	10,000						10,000	5.6%	22			
Other Grants					0		0	0.0%	0			
Service Charges					0		0	0.0%	0			
Fines and Forfeitures					0		0	0.0%	0			
Miscellaneous	18,147						18,147	10.1%	41			
Debt Proceeds					0		0	0.0%	0			
Total Revenues	179,331		0		0		179,331	100.0%	403			

Expenditures By Function

Expenditures By Function	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
General Government	26,175						26,175	9.7%	71			
Public Safety												
Police							0	0.0%	0			
Fire	650						650	0.2%	2			
Other							0	0.0%	0			
Public Works												
Transportation	50,129						50,129	18.6%	136			
Sewer/Solid Waste/Water	13,120				159,379		172,499	64.1%	469			
Other					0		0	0.0%	0			
Parks, Recreation, & Culture	7,406						7,406	2.8%	20			
Community Dev. & Pub. Housing					0		0	0.0%	0			
Economic Dev. & Opportunity					0		0	0.0%	0			
Debt Service												
Principal							0	0.0%	0			
Interest					7,093		7,093	2.6%	19			
Miscellaneous	5,112						5,112	1.9%	14			
Total Expenditures	102,592		0		166,472		269,064	100.0%	731			
Excess of Revenues Over/ (Under) Expenditures	27,500		0		(79,811)		(52,311)					

Expenditures By Function	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
General Government	57,965						57,965	30.6%	130			
Public Safety												
Police							0	0.0%	0			
Fire							0	0.0%	0			
Other							0	0.0%	0			
Public Works												
Transportation	66,406						66,406	35.0%	149			
Sewer/Solid Waste/Water	65,287						65,287	34.4%	147			
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	189,658		0		0		189,658	100.0%	426			
Excess of Revenues Over/ (Under) Expenditures	(10,327)		0		0		(10,327)					

Garrett County

Grantsville

204

Year Ending June 30, 1999

Garrett County

Kitzmiller

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	22,058			22,058	20.4%	82
Taxes - Local - Income	7,709			7,709	7.1%	29
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,163			1,163	1.1%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	56,861			56,861	52.5%	211
County Grants	4,676			4,676	4.3%	17
Other Grants				0	0.0%	0
Service Charges	4,791			4,791	4.4%	18
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,029			11,029	10.2%	41
Debt Proceeds				0	0.0%	0
Total Revenues	108,287	0	0	108,287	100.0%	401

Loch Lynn Heights

Revenues By Source	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	19,944			19,944	14.9%	42
Taxes - Local - Income	4,490			4,490	3.3%	9
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,429			3,429	2.6%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	56,839			56,839	42.4%	119
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	38,217			38,217	28.5%	80
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,229			11,229	8.4%	24
Debt Proceeds				0	0.0%	0
Total Revenues	134,148	0	0	134,148	100.0%	281

Expenditures By Function

Expenditures By Function	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
General Government	24,970			24,970	24.1%	92
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	55,866			55,866	54.0%	207
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	7,640			7,640	7.4%	28
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	4,016			4,016	3.9%	15
Interest	161			161	0.2%	1
Miscellaneous	10,782			10,782	10.4%	40
Total Expenditures	103,435	0	0	103,435	100.0%	383
Excess of Revenues Over/ (Under) Expenditures	4,852	0	0	4,852		

Expenditures By Function	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
General Government	27,027			27,027	21.9%	57
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	62,620			62,620	50.7%	131
Sewer/Solid Waste/Water	29,020			29,020	23.5%	61
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	4,751			4,751	3.8%	10
Total Expenditures	123,418	0	0	123,418	100.0%	259
Excess of Revenues Over/ (Under) Expenditures	10,730	0	0	10,730		

Year Ending June 30, 1999

Garrett County

Mountain Lake Park

Revenues By Source	Governmental			Enterprise	%		Per
	Operations -	Operations -	Capital	Operations	Total	Total	Capita
Taxes - Local - Property	210,670				210,670	29.9%	104
Taxes - Local - Income	36,448				36,448	5.2%	18
Taxes - Local - Other	5,388				5,388	0.8%	3
Licenses and Permits	15,746				15,746	2.2%	8
Intergovernmental							
Federal Grants					0	0.0%	0
State Grants	194,899				194,899	27.6%	96
County Grants	52				52	0.0%	0
Other Grants					0	0.0%	0
Service Charges	28,233			163,304	191,537	27.2%	94
Fines and Forfeitures					0	0.0%	0
Miscellaneous	11,545			2,173	13,718	1.9%	7
Debt Proceeds	36,780				36,780	5.2%	18
Total Revenues	539,761	0		165,477	705,238	100.0%	348

Oakland

Revenues By Source	Governmental			Enterprise	%		Per
	Operations -	Operations -	Capital	Operations	Total	Total	Capita
Taxes - Local - Property	470,433				470,433	21.3%	264
Taxes - Local - Income	108,587				108,587	4.9%	61
Taxes - Local - Other	19,859				19,859	0.9%	11
Licenses and Permits	31,856				31,856	1.4%	18
Intergovernmental							
Federal Grants					34,819	1.6%	20
State Grants	427,760				427,760	19.4%	240
County Grants	97,720				97,720	4.4%	55
Other Grants					0	0.0%	0
Service Charges	33,167			793,585	826,752	37.5%	464
Fines and Forfeitures	12,551				12,551	0.6%	7
Miscellaneous	95,781			79,820	175,601	8.0%	99
Debt Proceeds					0	0.0%	0
Total Revenues	1,332,533	0		873,405	2,205,938	100.0%	1,239

Expenditures By Function						
General Government	109,021		109,021	16.6%	54	
Public Safety						
Police			0	0.0%	0	
Fire			0	0.0%	0	
Other			0	0.0%	0	
Public Works						
Transportation	222,505		222,505	33.8%	110	
Sewer/Solid Waste/Water	53,481	131,813	185,294	28.2%	91	
Other			0	0.0%	0	
Parks, Recreation, & Culture	37,288		37,288	5.7%	18	
Community Dev. & Pub. Housing			0	0.0%	0	
Economic Dev. & Opportunity			0	0.0%	0	
Debt Service						
Principal	63,712		63,712	9.7%	31	
Interest	12,710	10,037	22,747	3.5%	11	
Miscellaneous	17,033		17,033	2.6%	8	
Total Expenditures	515,750	0	141,850	657,600	100.0%	324
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Excess of Revenues Over/ (Under) Expenditures	24,011	0	23,627	47,638		

269,186		269,186	11.7%	151	
223,514		223,514	9.7%	125	
		0	0.0%	0	
		0	0.0%	0	
328,943		328,943	14.3%	185	
41,461	990,282	1,031,743	44.7%	579	
		0	0.0%	0	
37,694		37,694	1.6%	21	
36,693		36,693	1.6%	21	
18,083		18,083	0.8%	10	
172,883		172,883	7.5%	97	
83,965	79,456	163,421	7.1%	92	
21,224	4,526	25,750	1.1%	14	
1,233,646	0	1,074,264	2,307,910	100.0%	1,296
98,887	0	(200,859)	(101,972)		

Excess of Revenues Over/	24,011	0	23,627	47,638	
(Under) Expenditures					

Excess of Revenues Over/	98,887	0	(200,859)	(101,972)	
(Under) Expenditures					

Year Ending June 30, 1999

Harford County

	Aberdeen						Bel Air					
	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations	
	Total	% of Total	Total	% of Total	Per Capita		Total	% of Total	Total	% of Total	Per Capita	
Revenues By Source												
Taxes - Local - Property	3,657,073	38.2%			275		3,430,563	38.9%			366	
Taxes - Local - Income	587,698	6.1%			44		689,061	7.8%			73	
Taxes - Local - Other	121,099	1.3%			9		45,128	0.5%			5	
Licenses and Permits	153,785	1.6%			12		193,984	2.2%			21	
Intergovernmental												
Federal Grants	143,541	1.5%			11		2,693	0.0%			0	
State Grants	932,336	10.2%	41,526		73		852,077	9.7%			91	
County Grants	243,195	2.5%			18		304,854	3.5%			32	
Other Grants		0.0%	0		0			0.0%			0	
Service Charges	161,004	28.6%	5,880		206		405,796	32.6%	2,469,305	2,875,101	306	
Fines and Forfeitures	5,280	0.1%			0			0.0%			0	
Miscellaneous	827,326	9.9%	48,775		71		188,212	3.0%	80,020	268,232	29	
Debt Proceeds		0.0%	0		0		165,700	1.9%		165,700	18	
Total Revenues	6,832,337	100.0%	96,181		721		6,278,068	100.0%	0	2,549,325	8,827,393	941
Expenditures By Function												
General Government	921,377	12.0%	153,725		81		979,116	11.4%			104	
Public Safety												
Police	2,109,295	23.5%	1,361		159		1,743,410	20.3%			186	
Fire	61,200	0.7%			5		86,012	1.0%			9	
Other		0.0%	0		0		23,341	0.3%			2	
Public Works												
Transportation	1,157,811	13.0%	12,566		88		734,031	13.3%	408,459	1,142,490	122	
Sewer/Solid Waste/Water	302,629	30.3%	2,420,598		205		1,269,106	32.6%	1,540,086	2,809,192	299	
Other		0.0%	0		0			0.0%	0		0	
Parks, Recreation, & Culture	138,359	2.6%	20,627		18		188,560	2.2%		188,560	20	
Community Dev. & Pub. Housing	59,585	0.7%	74,903		4		20,708	0.2%		20,708	2	
Economic Dev. & Opportunity	37,500	0.4%			3			0.0%		0		
Debt Service												
Principal	280,325	3.1%			21		169,031	2.0%			18	
Interest	51,776	2.7%	187,028		18		69,490	5.3%	384,387	453,877	48	
Miscellaneous	990,472	11.0%			75		991,253	11.5%		991,253	106	
Total Expenditures	6,110,329	100.0%	188,279		676		6,274,058	100.0%	0	2,332,932	8,606,990	917
Excess of Revenues Over/ (Under) Expenditures	722,008	(92,098)	(42,526)		587,384		4,010	0	216,393	220,403		

Year Ending June 30, 1999

Harford County

Hayre de Grace

Revenues By Source	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
Taxes - Local - Property	2,954,428			2,954,428	35.5%	282
Taxes - Local - Income	458,385			458,385	5.5%	44
Taxes - Local - Other	54,980			54,980	0.7%	5
Licenses and Permits	170,040			170,040	2.0%	16
Intergovernmental						
Federal Grants	55,650			55,650	0.7%	5
State Grants	588,193		556,188	1,144,381	13.7%	109
County Grants	192,318			192,318	2.3%	18
Other Grants				0	0.0%	0
Service Charges	52,034		2,706,055	2,758,089	33.1%	263
Fines and Forfeitures	9,071			9,071	0.1%	1
Miscellaneous	211,014		213,334	424,348	5.1%	40
Debt Proceeds	105,000			105,000	1.3%	10
Total Revenues	4,851,113	0	3,475,577	8,326,690	100.0%	794
Expenditures By Function						
General Government	1,377,439			1,377,439	15.6%	131
Public Safety						
Police	1,689,649			1,689,649	19.2%	161
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	2,229,745			2,229,745	25.3%	213
Sewer/Solid Waste/Water	296,912		2,469,526	2,766,438	31.4%	264
Other				0	0.0%	0
Parks, Recreation, & Culture	116,922		279,903	396,825	4.5%	38
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	35,353			35,353	0.4%	3
Interest	52,356		207,752	260,108	3.0%	25
Miscellaneous	54,972			54,972	0.6%	5
Total Expenditures	5,853,348	0	2,957,181	8,810,529	100.0%	841
Excess of Revenues Over/	(1,002,235)	0	518,396	(483,839)		
(Under) Expenditures						

Year Ending June 30, 1999

Kent County

	Bellefleur					Chesterfleur				
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total
Revenues By Source										
Taxes - Local - Property	90,124			90,124	29.9%	244	976,555			976,555
Taxes - Local - Income	9,918			9,918	3.3%	27	259,393			259,393
Taxes - Local - Other			36,740	36,740	12.2%	100	18,492			18,492
Licenses and Permits	2,577			2,577	0.9%	7	66,792			66,792
Intergovernmental										
Federal Grants				0	0.0%	0	14,265			14,265
State Grants	37,672			37,672	12.5%	102	475,017			475,017
County Grants	12,440			12,440	4.1%	34	113,408			113,408
Other Grants				0	0.0%	0				0
Service Charges			101,539	101,539	33.6%	275	49,312		943,913	993,225
Fines and Forfeitures				0	0.0%	0	11,386			11,386
Miscellaneous	7,732		3,142	10,874	3.6%	29	76,536		69,770	146,306
Debt Proceeds				0	0.0%	0	59,319			59,319
Total Revenues	160,463	0	141,421	301,884	100.0%	818	2,120,475	0	1,013,683	3,134,158
Expenditures By Function										
General Government	68,822			68,822	26.2%	187	248,497			248,497
Public Safety										
Police				0	0.0%	0	551,016			551,016
Fire	12,708			12,708	4.8%	34	40,145			40,145
Other	1,955			1,955	0.7%	5				0
Public Works										
Transportation	19,322			19,322	7.4%	52	620,643			620,643
Sewer/Solid Waste/Water	13,579		119,713	133,292	50.8%	361	140,681		795,550	936,231
Other				0	0.0%	0				0
Parks, Recreation, & Culture	8,621			8,621	3.3%	23	44,046			44,046
Community Dev. & Pub. Housing				0	0.0%	0	219,514		68,734	288,248
Economic Dev. & Opportunity				0	0.0%	0	27,849			27,849
Debt Service										
Principal				0	0.0%	0	232,051			232,051
Interest			17,879	17,879	6.8%	48	10,848		71,854	82,702
Miscellaneous				0	0.0%	0				0
Total Expenditures	125,007	0	137,592	262,599	100.0%	712	2,135,290	0	936,138	3,071,428
Excess of Revenues Over/ (Under) Expenditures	35,456	0	3,829	39,285			(14,815)	0	77,545	62,730

Year Ending June 30, 1999

Kent County

Galena

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	50,331				42,123		42,123	19,123	19.1%	103		
Taxes - Local - Income	18,758				19,790		19,790	9.0%	48			
Taxes - Local - Other					162		162	0.1%	0			
Licenses and Permits	6,235				4,618		4,618	2.1%	11			
Intergovernmental												
Federal Grants								0.0%	0			
State Grants	27,232				43,664		50,093	22.8%	122			
County Grants	5,803				7,788		7,788	3.5%	19			
Other Grants								0.0%	0			
Service Charges	30						86,868	39.5%	212			
Fines and Forfeitures								0.0%	0			
Miscellaneous	16,810				7,341		1,385	4.0%	21			
Debt Proceeds								0.0%	0			
Total Revenues	125,199		0		125,486	0	94,682	220,168	100.0%	537		

Millington

Expenditures By Function	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
General Government	34,449				67,071		67,071	33.0%	164			
Public Safety								0.0%	0			
Police					2,500		2,500	1.2%	6			
Fire	1,700				1,651		1,651	0.8%	4			
Other	1,799											
Public Works												
Transportation	53,066				15,932		15,932	7.8%	39			
Sewer/Solid Waste/Water	18,912				18,727		113,341	55.8%	276			
Other								0.0%	0			
Parks, Recreation, & Culture								0.0%	0			
Community Dev. & Pub. Housing								0.0%	0			
Economic Dev. & Opportunity								0.0%	0			
Debt Service												
Principal								0.0%	0			
Interest								0.0%	0			
Miscellaneous					2,802		2,802	1.4%	7			
Total Expenditures	109,926		0		108,683	0	94,614	203,297	100.0%	496		
Excess of Revenues Over/ (Under) Expenditures	15,273		0		16,803	0	68					

Year Ending June 30, 1999

Kent County

Rock Hall

Revenues By Source	Governmental		Enterprise Operations	Total		% of		Per Capita
	Operations - Operating	Governmental Operations - Capital		Operations	Total	Total	Total	
Taxes - Local - Property	333,494				333,494	25.7%	214	
Taxes - Local - Income	58,877				58,877	4.5%	38	
Taxes - Local - Other	35,682		19,877		55,559	4.3%	36	
Licenses and Permits	19,973				19,973	1.5%	13	
Intergovernmental								
Federal Grants	3,346				3,346	0.3%	2	
State Grants	158,078				158,078	12.2%	102	
County Grants	19,927				19,927	1.5%	13	
Other Grants	10,000				10,000	0.8%	6	
Service Charges	15,333		562,822		578,155	44.5%	372	
Fines and Forfeitures					0	0.0%	0	
Miscellaneous	37,484		24,122		61,606	4.7%	40	
Debt Proceeds					0	0.0%	0	
Total Revenues	692,194	0	606,821		1,299,015	100.0%	835	
Expenditures By Function								
General Government	145,390				145,390	9.8%	93	
Public Safety								
Police	182,138				182,138	12.3%	117	
Fire	5,000				5,000	0.3%	3	
Other	3,469				3,469	0.2%	2	
Public Works								
Transportation	173,818				173,818	11.7%	112	
Sewer/Solid Waste/Water	72,408		726,539		798,947	54.0%	513	
Other	20,250				0	0.0%	0	
Parks, Recreation, & Culture					20,250	1.4%	13	
Community Dev. & Pub. Housing					0	0.0%	0	
Economic Dev. & Opportunity					0	0.0%	0	
Debt Service								
Principal	3,643				3,643	0.2%	2	
Interest	6,519		139,029		145,548	9.8%	94	
Miscellaneous	2,208				2,208	0.1%	1	
Total Expenditures	614,843	0	865,568		1,480,411	100.0%	951	
Excess of Revenues Over/ (Under) Expenditures	77,351	0	(258,747)		(181,396)			

Year Ending June 30, 1999

Montgomery County

	Barnesville					Brooksville				
	Governmental		Governmental		% of Total	Governmental		Governmental		% of Total
	Operations - Operating	Operations - Capital	Enterprise Operations	Total		Operations - Operating	Operations - Capital	Enterprise Operations	Total	
Revenues By Source					Per Capita					Per Capita
Taxes - Local - Property	9,771			9,771	26.8%	18,158			18,158	21.8%
Taxes - Local - Income	21,792			21,792	59.8%	42,267			42,267	50.7%
Taxes - Local - Other				0	0.0%				0	0.0%
Licenses and Permits	389			389	1.1%	355			355	0.4%
Intergovernmental										
Federal Grants				0	0.0%				0	0.0%
State Grants				0	0.0%	7,313			7,313	8.8%
County Grants	346			346	0.9%	3,781			3,781	4.5%
Other Grants				0	0.0%				0	0.0%
Service Charges				0	0.0%				0	0.0%
Fines and Forfeitures				0	0.0%				0	0.0%
Miscellaneous	4,133			4,133	11.3%	11,434			11,434	13.7%
Debt Proceeds				0	0.0%				0	0.0%
Total Revenues	36,431	0	0	36,431	100.0%	83,308	0	0	83,308	100.0%
Expenditures By Function										
General Government	14,027			14,027	47.9%	30,105			30,105	44.6%
Public Safety										
Police				0	0.0%				0	0.0%
Fire				0	0.0%				0	0.0%
Other				0	0.0%				0	0.0%
Public Works										
Transportation	4,563			4,563	15.6%	5,683			5,683	8.4%
Sewer/Solid Waste/Water	8,607			8,607	29.4%	6,999			6,999	10.4%
Other				0	0.0%				0	0.0%
Parks, Recreation, & Culture	451			451	1.5%				0	0.0%
Community Dev. & Pub. Housing				0	0.0%				0	0.0%
Economic Dev. & Opportunity				0	0.0%				0	0.0%
Debt Service										
Principal				0	0.0%	7,194			7,194	10.7%
Interest				0	0.0%	17,528			17,528	26.0%
Miscellaneous	1,623			1,623	5.5%				0	0.0%
Total Expenditures	29,271	0	0	29,271	100.0%	67,509	0	0	67,509	100.0%
Excess of Revenues Over/ (Under) Expenditures	7,160	0	0	7,160		15,799	0	0	15,799	

Year Ending June 30, 1999

Montgomery County

Chevy Chase

Chevy Chase Section III

Revenues By Source						Expenditures By Function							
	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
Taxes - Local - Property	288,229			288,229	16.1%	100							
Taxes - Local - Income	872,003			872,003	48.6%	302							
Taxes - Local - Other				0	0.0%	0							
Licenses and Permits	14,928			14,928	0.8%	5							
Intergovernmental													
Federal Grants				0	0.0%	0							
State Grants	126,853			126,853	7.1%	44							
County Grants	92,248			92,248	5.1%	32							
Other Grants				0	0.0%	0							
Service Charges	52,910			52,910	3.0%	18							
Fines and Forfeitures	5,104			5,104	0.3%	2							
Miscellaneous	341,050			341,050	19.0%	118							
Debt Proceeds				0	0.0%	0							
Total Revenues	1,793,325	0	0	1,793,325	100.0%	622							
General Government	322,807	4,240		327,047	16.9%	113							
Public Safety													
Police				0	0.0%	0							
Fire				0	0.0%	0							
Other	142,950			142,950	7.4%	50							
Public Works													
Transportation	126,853	435,489		562,342	29.0%	195							
Sewer/Solid Waste/Water	538,576	17,966		556,542	28.7%	193							
Other				0	0.0%	0							
Parks, Recreation, & Culture	10,593			10,593	0.5%	4							
Community Dev. & Pub. Housing				0	0.0%	0							
Economic Dev. & Opportunity				0	0.0%	0							
Debt Service													
Principal	210,000			210,000	10.8%	73							
Interest	42,000			42,000	2.2%	15							
Miscellaneous	85,141			85,141	4.4%	30							
Total Expenditures	1,478,920	457,695	0	1,936,615	100.0%	671							
Excess of Revenues Over/ (Under) Expenditures	314,405	(457,695)	0	(143,290)									

Chevy Chase Section V

Chevy Chase View

Revenues By Source	Governmental				Total	% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations				
Taxes - Local - Property	571				571	0.2%	1
Taxes - Local - Income	228,875				228,875	70.0%	336
Taxes - Local - Other					0	0.0%	0
Licenses and Permits	2,497				2,497	0.8%	4
Intergovernmental							
Federal Grants					0	0.0%	0
State Grants	25,486				25,486	7.8%	37
County Grants	13,152				13,152	4.0%	19
Other Grants					0	0.0%	0
Service Charges					0	0.0%	0
Fines and Forfeitures					0	0.0%	0
Miscellaneous	56,340				56,340	17.2%	83
Debt Proceeds					0	0.0%	0
Total Revenues	326,921	0	0	0	326,921	100.0%	480

Expenditures By Function	Governmental				Total	% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations				
General Government	65,082				65,082	32.5%	96
Public Safety							
Police					0	0.0%	0
Fire					0	0.0%	0
Other					0	0.0%	0
Public Works							
Transportation	62,636				62,636	31.3%	92
Sewer/Solid Waste/Water	72,379				72,379	36.2%	106
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	200,097	0	0	0	200,097	100.0%	294

Excess of Revenues Over/ (Under) Expenditures	126,824	0	0	0	126,824		
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Governmental	Governmental				Total	% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations				
Operations - Operating	33,507				33,507	9.7%	36
Operations - Capital	203,903				203,903	59.2%	221
Enterprise Operations					0	0.0%	0
	3,355				3,355	1.0%	4
					0	0.0%	0
	41,776				41,776	12.1%	45
	29,301				29,301	8.5%	32
					0	0.0%	0
					0	0.0%	0
					0	0.0%	0
					0	0.0%	0
	32,478				32,478	9.4%	35
					0	0.0%	0
	344,320	0	0	0	344,320	100.0%	373

Expenditures By Function	Governmental				Total	% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations				
General Government	81,809				81,809	24.0%	89
Public Safety							
Police					0	0.0%	0
Fire					0	0.0%	0
Other					0	0.0%	0
Public Works							
Transportation	174,996				174,996	51.4%	190
Sewer/Solid Waste/Water	83,945				83,945	24.6%	91
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					0	0.0%	0
Principal					0	0.0%	0
Interest					0	0.0%	0
Miscellaneous					0	0.0%	0
Total Expenditures	340,750	0	0	0	340,750	100.0%	370

Excess of Revenues Over/ (Under) Expenditures	3,570	0	0	0	3,570		
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Year Ending June 30, 1999
Montgomery County

Chevy Chase Village

Drummond Citizens' Committee

Revenues By Source	Governmental				Governmental				Governmental			
	Operations - Operating	Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Operations - Operating	Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	475,752			475,752	20.2%	211	10,344			10,344	12.6%	80
Taxes - Local - Income	1,237,201			1,237,201	52.6%	548	49,796			49,796	60.5%	383
Taxes - Local - Other				0	0.0%	0	0			0	0.0%	0
Licenses and Permits	14,248			14,248	0.6%	6	0			0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	181,172			181,172	7.7%	80	5,434			5,434	6.6%	42
County Grants	67,981			67,981	2.9%	30	3,124			3,124	3.8%	24
Other Grants				0	0.0%	0	0			0	0.0%	0
Service Charges	152,241			152,241	6.5%	67	0			0	0.0%	0
Fines and Forfeitures	3,878			3,878	0.2%	2	0			0	0.0%	0
Miscellaneous	217,948			217,948	9.3%	97	13,558			13,558	16.5%	104
Debt Proceeds				0	0.0%	0	0			0	0.0%	0
Total Revenues	2,350,421	0	0	2,350,421	100.0%	1,041	82,256	0	0	82,256	100.0%	633
Expenditures By Function												
General Government	606,065			606,065	26.8%	268	15,129			15,129	30.5%	116
Public Safety												
Police	733,140			733,140	32.5%	325	0			0	0.0%	0
Fire				0	0.0%	0	0			0	0.0%	0
Other				0	0.0%	0	0			0	0.0%	0
Public Works												
Transportation	323,283			323,283	14.3%	143	17,847			17,847	36.0%	137
Sewer/Solid Waste/Water	422,100			422,100	18.7%	187	16,666			16,666	33.6%	128
Other				0	0.0%	0	0			0	0.0%	0
Parks, Recreation, & Culture	174,231			174,231	7.7%	77	0			0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0	0			0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	0			0	0.0%	0
Debt Service												
Principal				0	0.0%	0	0			0	0.0%	0
Interest				0	0.0%	0	0			0	0.0%	0
Miscellaneous				0	0.0%	0	0			0	0.0%	0
Total Expenditures	2,258,819	0	0	2,258,819	100.0%	1,000	49,642	0	0	49,642	100.0%	382
Excess of Revenues Over/ (Under) Expenditures	91,602	0	0	91,602			32,614	0	0	32,614		

Year Ending June 30, 1999

Montgomery County

Friendship Heights

Revenues By Source	Governmental				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	586,264			586,264	36.2%	127
Taxes - Local - Income	661,676			661,676	40.8%	144
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	17,586			17,586	1.1%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	64,943			64,943	4.0%	14
County Grants	77,602			77,602	4.8%	17
Other Grants				0	0.0%	0
Service Charges	13,192			13,192	0.8%	3
Fines and Forfeitures	107,136			107,136	6.6%	23
Miscellaneous	93,341			93,341	5.8%	20
Debt Proceeds				0	0.0%	0
Total Revenues	1,621,740	0	0	1,621,740	100.0%	352

Gaithersburg

Expenditures By Function	Governmental				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
General Government	605,417			605,417	52.7%	132
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	91,887			91,887	8.0%	20
Public Works						
Transportation	231,675			231,675	20.2%	50
Sewer/Solid Waste/Water	12,810			12,810	1.1%	3
Other				0	0.0%	0
Parks, Recreation, & Culture	182,588			182,588	15.9%	40
Community Dev. & Pub. Housing	24,228			24,228	2.1%	5
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	1,148,605	0	0	1,148,605	100.0%	250

Excess of Revenues Over/ (Under) Expenditures	Governmental				% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total		
	473,135	0	0	473,135		

Year Ending June 30, 1999
Montgomery County

Garrett Park

Revenues By Source	Governmental			Governmental			Enterprise			% of		Per	
	Operations - Operating	Operations - Capital	Operations - Enterprise	Operations - Operating	Operations - Capital	Operations - Enterprise	Operations - Operating	Operations - Capital	Operations - Enterprise	Total	Total	Capita	Capita
Taxes - Local - Property	225,299			225,299			46,386			25.7%	46,386	185	
Taxes - Local - Income	168,075			168,075			51,326			28.4%	51,326	204	
Taxes - Local - Other				0			0			0.0%	0	0	
Licenses and Permits	3,942			3,942			1,289			0.7%	1,289	5	
Intergovernmental													
Federal Grants				0			0			0.0%	0	0	
State Grants	46,640			46,640			21,278			11.8%	21,278	85	
County Grants	33,035		2,000	35,035			14,057			7.8%	14,057	56	
Other Grants				0			0			0.0%	0	0	
Service Charges	59,430			59,430			0			0.0%	0	0	
Fines and Forfeitures				0			0			0.0%	0	0	
Miscellaneous	33,994	11,009	65,365	110,368			46,091			25.5%	46,091	184	
Debt Proceeds				0			0			0.0%	0	0	
Total Revenues	570,415	11,009	67,365	648,789			180,427	0	0	100.0%	180,427	719	

Glen Echo

Expenditures By Function	Governmental			Governmental			Enterprise			% of		Per	
	Operations - Operating	Operations - Capital	Operations - Enterprise	Operations - Operating	Operations - Capital	Operations - Enterprise	Operations - Operating	Operations - Capital	Operations - Enterprise	Total	Total	Capita	Capita
General Government	156,283	138,569		68,222			68,222			56.2%	68,222	272	
Public Safety													
Police				0			0			0.0%	0	0	
Fire				0			0			0.0%	0	0	
Other				0			0			0.0%	0	0	
Public Works													
Transportation	97,442	63,258		23,763			23,763			19.6%	23,763	95	
Sewer/Solid Waste/Water	73,597			29,438			29,438			24.2%	29,438	117	
Other				0			0			0.0%	0	0	
Parks, Recreation, & Culture	24,468	15,850		0			0			0.0%	0	0	
Community Dev. & Pub. Housing				40,318			0			0.0%	0	0	
Economic Dev. & Opportunity				0			0			0.0%	0	0	
Debt Service				0			0			0.0%	0	0	
Principal				0			0			0.0%	0	0	
Interest				0			0			0.0%	0	0	
Miscellaneous	23,877		33,850	57,727			0			0.0%	0	0	
Total Expenditures	375,667	217,677	33,850	121,423	0	0	121,423	0	0	100.0%	121,423	484	
Excess of Revenues Over/ (Under) Expenditures	194,748	(206,668)	33,515	59,004	0	0	59,004						

Kensington

Revenues By Source	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total			Operations - Operating	Operations - Capital	Enterprise Operations	Total		
Taxes - Local - Property	479,928			479,928	43.4%	258	43,945			43,945	20.5%	162
Taxes - Local - Income	297,428			297,428	26.9%	160	48,759			48,759	22.8%	180
Taxes - Local - Other	233			233	0.0%	0	0			0	0.0%	0
Licenses and Permits	23,377			23,377	2.1%	13	3,012			3,012	1.4%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	102,880			102,880	9.3%	55	78,895			78,895	44.8%	354
County Grants	101,528			101,528	9.2%	55	8,796		17,050	8,796	4.1%	32
Other Grants	0			0	0.0%	0				0	0.0%	0
Service Charges	0			0	0.0%	0	2,942			2,942	1.4%	11
Fines and Forfeitures	720			720	0.1%	0				0	0.0%	0
Miscellaneous	99,652			99,652	9.0%	54	9,736		992	10,728	5.0%	40
Debt Proceeds	0			0	0.0%	0				0	0.0%	0
Total Revenues	1,105,746	0	0	1,105,746	100.0%	594	196,085	18,042	0	214,127	100.0%	790

Laytonsville

Expenditures By Function	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Operations - Capital	Enterprise Operations	Total			Operations - Operating	Operations - Capital	Enterprise Operations	Total		
General Government	356,302			356,302	38.6%	191	17,244			17,244	11.5%	64
Public Safety												
Police	0			0	0.0%	0				0	0.0%	0
Fire	0			0	0.0%	0				0	0.0%	0
Other	4,385			4,385	0.5%	2				0	0.0%	0
Public Works												
Transportation	377,907			377,907	40.9%	203	104,821			104,821	70.0%	388
Sewer/Solid Waste/Water	168,937			168,937	18.3%	91	27,761		425	27,761	18.5%	102
Other	0			0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	15,830			15,830	1.7%	9				0	0.0%	0
Community Dev. & Pub. Housing	0			0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	0			0	0.0%	0				0	0.0%	0
Debt Service												
Principal	0			0	0.0%	0				0	0.0%	0
Interest	0			0	0.0%	0				0	0.0%	0
Miscellaneous	0			0	0.0%	0				0	0.0%	0
Total Expenditures	923,361	0	0	923,361	100.0%	496	149,826	425	0	150,251	100.0%	554

Excess of Revenues Over/ (Under) Expenditures	182,385	0	0	182,385			46,259	17,617	0	63,876		
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Year Ending June 30, 1999

Montgomery County

Martin's Additions

North Chevy Chase

Revenues By Source	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Governmental Capital	Enterprise Operations	Total			Operations - Operating	Governmental Capital	Enterprise Operations	Total		
Taxes - Local - Property	91,004			91,004	22.9%	103	36,948			36,948	19.7%	80
Taxes - Local - Income	212,907			212,907	53.5%	241	73,554			73,554	39.1%	160
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	4,624			4,624	1.2%	5				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	32,636			32,636	8.2%	37	23,307			23,307	12.4%	51
County Grants	18,167			18,167	4.6%	21	16,194			16,194	8.6%	35
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures	394			394	0.1%	0				0	0.0%	0
Miscellaneous	37,905			37,905	9.5%	43	37,908			37,908	20.2%	82
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	397,637	0	0	397,637	100.0%	449	187,911	0	0	187,911	100.0%	408
Expenditures By Function	Governmental				% of Total	Per Capita	Governmental				% of Total	Per Capita
	Operations - Operating	Governmental Capital	Enterprise Operations	Total			Operations - Operating	Governmental Capital	Enterprise Operations	Total		
General Government	114,206			114,206	33.1%	129	28,534			28,534	22.8%	62
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	34,841			34,841	10.1%	39				0	0.0%	0
Public Works												
Transportation	119,438			119,438	34.6%	135	37,922			37,922	30.3%	82
Sewer/Solid Waste/Water	76,476			76,476	22.2%	86	58,565			58,565	46.8%	127
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	344,961	0	0	344,961	100.0%	390	125,021	0	0	125,021	100.0%	271
Excess of Revenues Over/ (Under) Expenditures	52,676	0	0	52,676			62,890	0	0	62,890		

Year Ending June 30, 1999

Montgomery County

Oakmont STA

Revenues By Source	Governmental	Governmental	Enterprise	Total	% of	Per
	Operations - Operating	Operations - Capital	Operations		Total	Capita
Taxes - Local - Property	10,751			10,751	15.5%	59
Taxes - Local - Income	45,552			45,552	65.6%	252
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,683			5,683	8.2%	31
County Grants	2,219			2,219	3.2%	12
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,217			5,217	7.5%	29
Debt Proceeds				0	0.0%	0
Total Revenues	69,422	0	0	69,422	100.0%	384

Expenditures By Function

General Government	6,104						6,104	47.3%	34
Public Safety									
Police							0	0.0%	0
Fire							0	0.0%	0
Other							0	0.0%	0
Public Works									
Transportation	2,119						2,119	16.4%	12
Sewer/Solid Waste/Water	2,484						2,484	19.2%	14
Other							0	0.0%	0
Parks, Recreation, & Culture	2,209						2,209	17.1%	12
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	12,916		0		0		12,916	100.0%	71
Excess of Revenues Over/ (Under) Expenditures	56,506		0		0		56,506		

Poolsville

Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
829,030			829,030	26.5%	198
518,045			518,045	16.6%	124
			0	0.0%	0
39,818			39,818	1.3%	10
201,575			0	0.0%	0
161,624			201,575	6.5%	48
			161,624	5.2%	39
			0	0.0%	0
155,847		892,905	1,048,752	33.6%	250
			0	0.0%	0
313,840		12,362	326,202	10.4%	78
			0	0.0%	0
2,219,779	0	905,267	3,125,046	100.0%	746

Expenditures By Function

General Government	349,077						349,077	16.6%	83
Public Safety									
Police							0	0.0%	0
Fire							0	0.0%	0
Other							0	0.0%	0
Public Works									
Transportation	347,811						347,811	16.5%	83
Sewer/Solid Waste/Water	227,598						906,282	53.9%	271
Other							0	0.0%	0
Parks, Recreation, & Culture	190,188						190,188	9.0%	45
Community Dev. & Pub. Housing							0	0.0%	0
Economic Dev. & Opportunity							0	0.0%	0
Debt Service									
Principal	15,897						15,897	0.8%	4
Interest	581						68,058	3.3%	16
Miscellaneous							0	0.0%	0
Total Expenditures	1,131,152		0		974,340		2,105,492	100.0%	502
Excess of Revenues Over/ (Under) Expenditures	1,088,627		0		(69,073)		1,019,554		

Year Ending June 30, 1999

Montgomery County

Rockville

Revenues By Source	Governmental			Governmental			Enterprise			Total			% of			Per		
	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital
Taxes - Local - Property	17,268,370			17,268,370	33.2%	369	199,545			199,545	21.9%	175						
Taxes - Local - Income	5,138,028			5,138,028	9.9%	110	534,261			534,261	58.6%	468						
Taxes - Local - Other	2,381,923			2,381,923	4.6%	51	0			0	0.0%	0						
Licenses and Permits	1,420,328			1,420,328	2.7%	30	13,196			13,196	1.4%	12						
Intergovernmental																		
Federal Grants	821,655			821,655	1.6%	18	0			0	0.0%	0						
State Grants	2,758,818		453,508	3,212,326	6.2%	69	60,519			60,519	6.6%	53						
County Grants	1,566,099			1,566,099	3.0%	33	35,123			35,123	3.9%	31						
Other Grants				0	0.0%	0	0			0	0.0%	0						
Service Charges	2,616,082		185,000	15,529,542	29.8%	332	13,987			13,987	1.5%	12						
Fines and Forfeitures	131,111			131,111	0.3%	3	0			0	0.0%	0						
Miscellaneous	2,308,065		130,516	3,910,311	7.5%	84	13,465			55,317	6.1%	48						
Debt Proceeds	698,000			698,000	1.3%	15	0			0	0.0%	0						
Total Revenues	37,108,479		769,024	52,077,693	100.0%	1,113	870,096		41,852	0	911,948	100.0%	799					

Somerset

Expenditures By Function	Governmental			Governmental			Enterprise			Total			% of			Per		
	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital	Operations -	Operations -	Capital
General Government	10,747,496			10,747,496	20.6%	230	188,062		74,771	262,833	41.2%	230						
Public Safety																		
Police	3,613,387			3,613,387	6.9%	77	0			0	0.0%	0						
Fire				0	0.0%	0	0			0	0.0%	0						
Other	1,308,673			1,308,673	2.5%	28	0			0	0.0%	0						
Public Works																		
Transportation	3,478,347		2,737,406	6,871,820	13.2%	147	31,098		47,185	78,283	12.3%	69						
Sewer/Solid Waste/Water				10,371,865	19.9%	222	69,360			69,360	10.9%	61						
Other				0	0.0%	0	0			0	0.0%	0						
Parks, Recreation, & Culture	7,610,066		3,243,215	2,074,931	24.8%	276	123,901		71,180	195,081	30.6%	171						
Community Dev. & Pub. Housing	1,194,304			1,194,304	2.3%	26	0			0	0.0%	0						
Economic Dev. & Opportunity	156,249		545,653	701,902	1.3%	15	0			0	0.0%	0						
Debt Service																		
Principal	2,573,972			2,573,972	4.9%	55	0			0	0.0%	0						
Interest	1,158,080			1,589,620	3.0%	34	0			0	0.0%	0						
Miscellaneous	286,537			286,537	0.5%	6	32,748			32,748	5.1%	29						
Total Expenditures	32,127,111		6,526,274	13,534,403	100.0%	1,115	445,169		193,136	0	638,305	100.0%	559					
Excess of Revenues Over/																		
(Under) Expenditures	4,981,368		(5,757,250)	665,787	(110,095)		424,927		(151,284)	0	273,643							

Takoma Park

Revenues By Source	Governmental			Enterprise			% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Governmental Operations - Total	Enterprise Operations	Enterprise Operations	Enterprise Operations		
Taxes - Local - Property	5,068,644		5,068,644				42.8%	278
Taxes - Local - Income	1,235,417		1,235,417				10.4%	68
Taxes - Local - Other	856		856				0.0%	0
Licenses and Permits	132,382		132,382				1.1%	7
Intergovernmental								
Federal Grants	104,575		104,575				0.9%	6
State Grants	983,876		983,876				8.3%	54
County Grants	2,887,897		2,887,897				24.4%	158
Other Grants			0				0.0%	0
Service Charges	741,112		741,112				6.3%	41
Fines and Forfeitures	95,507		95,507				0.8%	5
Miscellaneous	409,753		409,753				3.5%	22
Debt Proceeds	195,699		195,699				1.7%	11
Total Revenues	11,855,718	0	11,855,718	0	0	0	100.0%	650

Washington Grove

Expenditures By Function	Governmental			Enterprise			% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Governmental Operations - Total	Enterprise Operations	Enterprise Operations	Enterprise Operations		
General Government	2,216,450		2,216,450					
Public Safety	2,892,635		2,892,635				25.7%	159
Police			0				0.0%	0
Fire	223,518		223,518				2.0%	12
Other			0				0.0%	0
Public Works	1,175,914		1,175,914				10.4%	64
Transportation	646,071		646,071				5.7%	35
Sewer/Solid Waste/Water			0				0.0%	0
Other			0				0.0%	0
Parks, Recreation, & Culture	1,683,881		1,683,881				15.0%	92
Community Dev. & Pub. Housing	580,491		580,491				5.2%	32
Economic Dev. & Opportunity			0				0.0%	0
Debt Service			0				0.0%	0
Principal	198,637		198,637				1.8%	11
Interest	78,528		78,528				0.7%	4
Miscellaneous	1,566,274		1,566,274				13.9%	86
Total Expenditures	11,262,399	0	11,262,399	0	0	0	100.0%	618

Excess of Revenues Over/ (Under) Expenditures	Governmental			Enterprise			% of Total	Per Capita
	Governmental Operations - Operating	Governmental Operations - Capital	Governmental Operations - Total	Enterprise Operations	Enterprise Operations	Enterprise Operations		
	593,319	0	593,319					
	(30,267)	0	(30,267)					

Year Ending June 30, 1999

Prince George's County

	Beverly Heights					Bladensburg				
	Governmental		Governmental		Enterprise Operations	Governmental		Governmental		Enterprise Operations
	Operations - Operating	Operations - Capital	Operations - Capital	Operations		Operations - Operating	Operations - Capital	Operations - Capital	Operations	
Revenues By Source			Total	% of Total	Per Capita			Total	% of Total	Per Capita
Taxes - Local - Property	908,947		908,947	59.8%	286	1,741,794		1,741,794	50.5%	201
Taxes - Local - Income	143,249		143,249	9.4%	45	280,647		280,647	8.1%	32
Taxes - Local - Other	2,639		2,639	0.2%	1	56,224		56,224	1.6%	6
Licenses and Permits	41,957		41,957	2.8%	13	92,390		92,390	2.7%	11
Intergovernmental										
Federal Grants	39,785		39,785	2.6%	13	171,930		171,930	5.0%	20
State Grants	190,887		190,887	12.6%	60	383,853		383,853	11.1%	44
County Grants	9,482		9,482	0.6%	3	24,856		24,856	0.7%	3
Other Grants			0	0.0%	0			0	0.0%	0
Service Charges	41,160		41,160	2.7%	13	59,052		59,052	1.7%	7
Fines and Forfeitures	10,259		10,259	0.7%	3	82,653		82,653	2.4%	10
Miscellaneous	62,844		62,844	4.1%	20	114,390		114,390	3.3%	13
Debt Proceeds	69,000		69,000	4.5%	22	440,000		440,000	12.8%	51
Total Revenues	1,520,209	0	1,520,209	100.0%	478	3,447,789	0	3,447,789	100.0%	397
Expenditures By Function										
General Government	225,269		225,269	17.3%	71	359,078		359,078	10.9%	41
Public Safety										
Police	336,092		336,092	25.8%	106	1,536,615		1,536,615	46.8%	177
Fire			0	0.0%	0			0	0.0%	0
Other	20,969		20,969	1.6%	7	93,799		93,799	2.9%	11
Public Works										
Transportation	410,172		410,172	31.5%	129	727,416		727,416	22.1%	84
Sewer/Solid Waste/Water	93,897		93,897	7.2%	30	156,453		156,453	4.8%	18
Other			0	0.0%	0			0	0.0%	0
Parks, Recreation, & Culture	5,693		5,693	0.4%	2	4,022		4,022	0.1%	0
Community Dev. & Pub. Housing	23,239		23,239	1.8%	7	34,381		34,381	1.0%	4
Economic Dev. & Opportunity			0	0.0%	0			0	0.0%	0
Debt Service										
Principal	86,537		86,537	6.7%	27	358,618		358,618	10.9%	41
Interest	44,298		44,298	3.4%	14	12,857		12,857	0.4%	1
Miscellaneous	54,545		54,545	4.2%	17	3,545		3,545	0.1%	0
Total Expenditures	1,300,711	0	1,300,711	100.0%	409	3,286,784	0	3,286,784	100.0%	379
Excess of Revenues Over/ (Under) Expenditures	219,498	0	219,498			161,005	0	161,005		

Year Ending June 30, 1999

Prince George's County

Bowie											
	Governmental		Governmental		Enterprise Operations	Total	% of		Per Capita		
	Operations - Operating	Capital	Operations - Capital	Operations			Total	Total			
Revenues By Source											
Taxes - Local - Property	8,297,256				8,297,256	39.2%		204			
Taxes - Local - Income	3,606,911				3,606,911	17.0%		89			
Taxes - Local - Other	240,025				240,025	1.1%		6			
Licenses and Permits	677,810				677,810	3.2%		17			
Intergovernmental											
Federal Grants	129,366				129,366	0.6%		3			
State Grants	2,249,150				2,249,150	10.6%		55			
County Grants	71,882				71,882	0.3%		2			
Other Grants	78,500				78,500	0.4%		2			
Service Charges	308,549			3,797,573	4,106,122	19.4%		101			
Fines and Forfeitures	15,954				15,954	0.1%		0			
Miscellaneous	1,288,405		181,583	249,151	1,719,139	8.1%		42			
Debt Proceeds					0	0.0%		0			
Total Revenues	16,963,808		181,583	4,046,724	21,192,115	100.0%		521			
Expenditures By Function											
General Government	3,548,180		988,036		4,536,216	22.0%		111			
Public Safety											
Police	391,081				391,081	1.9%		10			
Fire	55,008				55,008	0.3%		1			
Other	348,190				348,190	1.7%		9			
Public Works											
Transportation	1,897,845		143,299		2,041,144	9.9%		50			
Sewer/Solid Waste/Water	2,909,365		14,248	3,209,352	6,132,965	29.7%		151			
Other					0	0.0%		0			
Parks, Recreation, & Culture	1,355,831		1,505,074	518,222	3,379,127	16.4%		83			
Community Dev. & Pub. Housing	121,887				121,887	0.6%		3			
Economic Dev. & Opportunity	109,896				109,896	0.5%		3			
Debt Service											
Principal	1,325,060				1,325,060	6.4%		33			
Interest	335,576			126,524	462,100	2.2%		11			
Miscellaneous	1,751,540				1,751,540	8.5%		43			
Total Expenditures	14,149,459		2,650,657	3,854,098	20,654,214	100.0%		507			
Excess of Revenues Over/ (Under) Expenditures											
	2,814,349		(2,469,074)	192,626				537,901			

Brentwood											
	Governmental		Governmental		Enterprise Operations	Total	% of		Per Capita		
	Operations - Operating	Capital	Operations - Capital	Operations			Total	Total			
Revenues By Source											
Taxes - Local - Property	290,752				290,752	42.1%		91			
Taxes - Local - Income	91,042				91,042	13.2%		29			
Taxes - Local - Other					0	0.0%		0			
Licenses and Permits	44,469				44,469	6.4%		14			
Intergovernmental											
Federal Grants					0	0.0%		0			
State Grants	147,664				147,664	21.4%		46			
County Grants	53,819				53,819	7.8%		17			
Other Grants					0	0.0%		0			
Service Charges	23,673				23,673	3.4%		7			
Fines and Forfeitures	410				410	0.1%		0			
Miscellaneous	38,775				38,775	5.6%		12			
Debt Proceeds					0	0.0%		0			
Total Revenues	690,604		0	0	690,604	100.0%		217			
Expenditures By Function											
General Government	224,758				224,758	36.6%		71			
Public Safety											
Police	82,243				82,243	13.4%		26			
Fire	25,000				25,000	4.1%		8			
Other					0	0.0%		0			
Public Works											
Transportation	142,953				142,953	23.3%		45			
Sewer/Solid Waste/Water	110,882				110,882	18.1%		35			
Other					0	0.0%		0			
Parks, Recreation, & Culture	2,834				2,834	0.5%		1			
Community Dev. & Pub. Housing					0	0.0%		0			
Economic Dev. & Opportunity					0	0.0%		0			
Debt Service					0	0.0%		0			
Principal	18,499				18,499	3.0%		6			
Interest	2,289				2,289	0.4%		1			
Miscellaneous	4,005				4,005	0.7%		1			
Total Expenditures	613,463		0	0	613,463	100.0%		193			
Excess of Revenues Over/ (Under) Expenditures											
	77,141		0	0				77,141			

Year Ending June 30, 1999

Prince George's County

Capitol Heights

Revenues By Source	Governmental			Enterprise Operations	Total	% of Total		Per Capita	
	Operations - Operating	Operations - Capital	Operations - Capital						
Taxes - Local - Property	784,916			1,337,258	1,337,258	45.9%	207		
Taxes - Local - Income	211,858			447,820	447,820	15.4%	69		
Taxes - Local - Other	93,226			7,910	7,910	0.3%	1		
Licenses and Permits	28,621			70,072	70,072	2.4%	11		
Intergovernmental									
Federal Grants	106,835			66,965	66,965	2.3%	10		
State Grants	195,597			484,415	484,415	16.6%	75		
County Grants	10,363			109,008	109,008	3.7%	17		
Other Grants				0	0	0.0%	0		
Service Charges	241,072			7,676	7,676	0.3%	1		
Fines and Forfeitures	24,296			16,485	16,485	0.6%	3		
Miscellaneous	82,432			56,901	363,367	12.5%	56		
Debt Proceeds					0	0.0%	0		
Total Revenues	1,779,216	0	0	2,604,510	0	306,466	2,910,976	100.0%	451

Cheverly

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	784,916				784,916	44.1%	202		1,337,258	45.9%	207	
Taxes - Local - Income	211,858				211,858	11.9%	54		447,820	15.4%	69	
Taxes - Local - Other	93,226				93,226	5.2%	24		7,910	0.3%	1	
Licenses and Permits	28,621				28,621	1.6%	7		70,072	2.4%	11	
Intergovernmental												
Federal Grants	106,835				106,835	6.0%	27		66,965	2.3%	10	
State Grants	195,597				195,597	11.0%	50		484,415	16.6%	75	
County Grants	10,363				10,363	0.6%	3		109,008	3.7%	17	
Other Grants	0				0	0.0%	0		0	0.0%	0	
Service Charges	241,072				241,072	13.5%	62		7,676	0.3%	1	
Fines and Forfeitures	24,296				24,296	1.4%	6		16,485	0.6%	3	
Miscellaneous	82,432				82,432	4.6%	21		56,901	12.5%	56	
Debt Proceeds	0				0	0.0%	0		306,466	0.0%	0	
Total Revenues	1,779,216	0	0	0	1,779,216	100.0%	457		2,604,510	0	451	
Expenditures By Function												
General Government	442,263				442,263	28.6%	114		363,444	13.2%	56	
Public Safety												
Police	480,440				480,440	31.1%	123		736,057	26.8%	114	
Fire	0				0	0.0%	0		0	0.0%	0	
Other	0				0	0.0%	0		0	0.0%	0	
Public Works												
Transportation	249,086				249,086	16.1%	64		1,230,191	44.7%	190	
Sewer/Solid Waste/Water	233,285				233,285	15.1%	60		154,217	5.6%	24	
Other	0				0	0.0%	0		0	0.0%	0	
Parks, Recreation, & Culture	0				0	0.0%	0		25,971	0.9%	4	
Community Dev. & Pub. Housing	116,234				116,234	7.5%	30		0	0.0%	0	
Economic Dev. & Opportunity	0				0	0.0%	0		0	0.0%	0	
Debt Service												
Principal	21,756				21,756	1.4%	6		0	0.0%	0	
Interest	1,577				1,577	0.1%	0		171,444	6.2%	27	
Miscellaneous	0				0	0.0%	0		2,769	2.5%	11	
Total Expenditures	1,544,641	0	0	0	1,544,641	100.0%	397		2,512,649	0	426	
Excess of Revenues Over/ (Under) Expenditures	234,575	0	0	0	234,575				91,861	0		

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	784,916				784,916	44.1%	202		1,337,258	45.9%	207	
Taxes - Local - Income	211,858				211,858	11.9%	54		447,820	15.4%	69	
Taxes - Local - Other	93,226				93,226	5.2%	24		7,910	0.3%	1	
Licenses and Permits	28,621				28,621	1.6%	7		70,072	2.4%	11	
Intergovernmental												
Federal Grants	106,835				106,835	6.0%	27		66,965	2.3%	10	
State Grants	195,597				195,597	11.0%	50		484,415	16.6%	75	
County Grants	10,363				10,363	0.6%	3		109,008	3.7%	17	
Other Grants	0				0	0.0%	0		0	0.0%	0	
Service Charges	241,072				241,072	13.5%	62		7,676	0.3%	1	
Fines and Forfeitures	24,296				24,296	1.4%	6		16,485	0.6%	3	
Miscellaneous	82,432				82,432	4.6%	21		56,901	12.5%	56	
Debt Proceeds	0				0	0.0%	0		306,466	0.0%	0	
Total Revenues	1,779,216	0	0	0	1,779,216	100.0%	457		2,604,510	0	451	
Expenditures By Function												
General Government	442,263				442,263	28.6%	114		363,444	13.2%	56	
Public Safety												
Police	480,440				480,440	31.1%	123		736,057	26.8%	114	
Fire	0				0	0.0%	0		0	0.0%	0	
Other	0				0	0.0%	0		0	0.0%	0	
Public Works												
Transportation	249,086				249,086	16.1%	64		1,230,191	44.7%	190	
Sewer/Solid Waste/Water	233,285				233,285	15.1%	60		154,217	5.6%	24	
Other	0				0	0.0%	0		0	0.0%	0	
Parks, Recreation, & Culture	0				0	0.0%	0		25,971	0.9%	4	
Community Dev. & Pub. Housing	116,234				116,234	7.5%	30		0	0.0%	0	
Economic Dev. & Opportunity	0				0	0.0%	0		0	0.0%	0	
Debt Service												
Principal	21,756				21,756	1.4%	6		0	0.0%	0	
Interest	1,577				1,577	0.1%	0		171,444	6.2%	27	
Miscellaneous	0				0	0.0%	0		2,769	2.5%	11	
Total Expenditures	1,544,641	0	0	0	1,544,641	100.0%	397		2,512,649	0	426	
Excess of Revenues Over/ (Under) Expenditures	234,575	0	0	0	234,575				91,861	0		

Year Ending June 30, 1999

Prince George's County

College Park

Revenues By Source	Governmental		Governmental		Enterprise		Total		% of		Per	
	Operations -	Capital	Operations -	Capital	Operations		Total		Total		Total	Capita
Taxes - Local - Property	2,411,428						2,411,428		31.1%		93	
Taxes - Local - Income	1,203,500						1,203,500		15.5%		47	
Taxes - Local - Other	264,531						264,531		3.4%		10	
Licenses and Permits	358,094						358,094		4.6%		14	
Intergovernmental												
Federal Grants							0		0.0%		0	
State Grants	770,932		100,000				870,932		11.2%		34	
County Grants	317,755						317,755		4.1%		12	
Other Grants							0		0.0%		0	
Service Charges	378,804				45,343		424,147		5.5%		16	
Fines and Forfeitures	1,141,617						1,141,617		14.7%		44	
Miscellaneous	329,076		14,424				343,500		4.4%		13	
Debt Proceeds			414,357				414,357		5.3%		16	
Total Revenues	7,175,737		528,781		45,343		7,749,861		100.0%		300	

Expenditures By Function	Governmental		Governmental		Enterprise		Total		% of		Per	
	Operations -	Capital	Operations -	Capital	Operations		Total		Total		Total	Capita
General Government	1,455,037		354,054				1,809,091		23.7%		70	
Public Safety												
Police							0		0.0%		0	
Fire							0		0.0%		0	
Other	1,076,754						1,076,754		14.1%		42	
Public Works												
Transportation	1,385,980		129,001				1,514,981		19.8%		59	
Sewer/Solid Waste/Water	2,019,672				69,679		2,089,351		27.3%		81	
Other							0		0.0%		0	
Parks, Recreation, & Culture	471,911		10,864				482,775		6.3%		19	
Community Dev. & Pub. Housing	79,649		249,306				328,955		4.3%		13	
Economic Dev. & Opportunity	129,590						129,590		1.7%		5	
Debt Service												
Principal	50,000		98,345				148,345		1.9%		6	
Interest	28,908		22,367		3,383		54,658		0.7%		2	
Miscellaneous	9,707						9,707		0.1%		0	
Total Expenditures	6,707,208		863,937		73,062		7,644,207		100.0%		296	

Excess of Revenues Over/		(Under) Expenditures		27,815		0		0		27,815	
468,529		(335,156)		(27,719)		105,654					

Coham Manor

Revenues By Source	Governmental		Governmental		Enterprise		Total		% of		Per	
	Operations -	Capital	Operations -	Capital	Operations		Total		Total		Total	Capita
Taxes - Local - Property	285,686						285,686		67.6%		217	
Taxes - Local - Income	38,487						38,487		9.1%		29	
Taxes - Local - Other							0		0.0%		0	
Licenses and Permits	26,987						26,987		6.4%		20	
Intergovernmental												
Federal Grants							0		0.0%		0	
State Grants	49,026						49,026		11.6%		37	
County Grants	3,542						3,542		0.8%		3	
Other Grants							0		0.0%		0	
Service Charges	350						350		0.1%		0	
Fines and Forfeitures							0		0.0%		0	
Miscellaneous	18,538						18,538		4.4%		14	
Debt Proceeds							0		0.0%		0	
Total Revenues	422,616		0		0		422,616		100.0%		321	

Expenditures By Function	Governmental		Governmental		Enterprise		Total		% of		Per	
	Operations -	Capital	Operations -	Capital	Operations		Total		Total		Total	Capita
General Government	148,358						148,358		37.6%		113	
Public Safety												
Police	101,706						101,706		25.8%		77	
Fire	1,000						1,000		0.3%		1	
Other							0		0.0%		0	
Public Works												
Transportation	57,637						57,637		14.6%		44	
Sewer/Solid Waste/Water	70,714						70,714		17.9%		54	
Other							0		0.0%		0	
Parks, Recreation, & Culture	4,781						4,781		1.2%		4	
Community Dev. & Pub. Housing							0		0.0%		0	
Economic Dev. & Opportunity							0		0.0%		0	
Debt Service												
Principal	10,034						10,034		2.5%		8	
Interest	571						571		0.1%		0	
Miscellaneous							0		0.0%		0	
Total Expenditures	394,801		0		0		394,801		100.0%		300	

Excess of Revenues Over/		(Under) Expenditures		27,815		0		0		27,815	
27,815		0		0		27,815					

Year Ending June 30, 1999

Prince George's County

Cottage City

District Heights

Revenues By Source						Governmental						Governmental					
						Operations - Operating		Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
Taxes - Local - Property	300,361					300,361	54.9%			229		1,085,879	46.9%			150	
Taxes - Local - Income	51,572					51,572	9.4%			39		397,956	17.2%			55	
Taxes - Local - Other						0	0.0%			0		3	0.0%			0	
Licenses and Permits	12,376					12,376	2.3%			9		62,825	2.7%			9	
Intergovernmental																	
Federal Grants						0	0.0%			0		118,154	5.1%			16	
State Grants	71,015					71,015	13.0%			54		384,153	16.6%			53	
County Grants	2,586					2,586	0.5%			2		21,277	0.9%			3	
Other Grants						0	0.0%			0		0	0.0%			0	
Service Charges						0	0.0%			0		44,383	1.9%			6	
Fines and Forfeitures	7,618					7,618	1.4%			6		21,117	0.9%			3	
Miscellaneous	37,385					37,385	6.8%			28		76,867	3.3%			11	
Debt Proceeds	63,839					63,839	11.7%			49		105,000	4.5%			15	
Total Revenues	546,752	0	0			546,752	100.0%			417		2,317,614	100.0%			320	
Expenditures By Function						Governmental						Governmental					
						Operations - Operating		Operations - Capital		Enterprise Operations		Total		% of Total		Per Capita	
General Government	101,095					101,095	20.1%			77		580,899	25.2%			80	
Public Safety																	
Police	272,643					272,643	54.1%			208		494,466	21.5%			68	
Fire						0	0.0%			0		0	0.0%			0	
Other						0	0.0%			0		0	0.0%			0	
Public Works																	
Transportation	46,628					46,628	9.3%			36		412,169	26.3%			84	
Sewer/Solid Waste/Water	60,524					60,524	12.0%			46		256,056	11.1%			35	
Other						0	0.0%			0		0	0.0%			0	
Parks, Recreation, & Culture						0	0.0%			0		258,070	11.2%			36	
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	20,697					20,697	4.1%			16		65,322	2.8%			9	
Interest	2,292					2,292	0.5%			2		42,182	1.8%			6	
Miscellaneous						0	0.0%			0		0	0.0%			0	
Total Expenditures	503,879	0	0			503,879	100.0%			384		2,109,164	100.0%			318	
Excess of Revenues Over/ (Under) Expenditures	42,873	0	0			42,873						208,450					

Year Ending June 30, 1999

Prince George's County

Eagle Harbor

Edmonston

Governmental							Governmental										
Operations - Operating		Operations - Capital		Enterprise Operations		Total	% of Total	Per Capita	Operations - Operating		Operations - Capital		Enterprise Operations		Total	% of Total	Per Capita
Revenues By Source																	
Taxes - Local - Property	10,473					10,473	29.8%	262	299,176						299,176	51.5%	234
Taxes - Local - Income	1,083					1,083	3.1%	27	48,919						48,919	8.4%	38
Taxes - Local - Other						0	0.0%	0	7,355						7,355	1.3%	6
Licenses and Permits						0	0.0%	0	44,045						44,045	7.6%	35
Intergovernmental																	
Federal Grants						0	0.0%	0	32,112						32,112	5.5%	25
State Grants	18,562					18,562	52.8%	464	103,959						103,959	17.9%	81
County Grants	130					130	0.4%	3	3,344						3,344	0.6%	3
Other Grants						0	0.0%	0	0						0	0.0%	0
Service Charges	1,891					1,891	5.4%	47	0						0	0.0%	0
Fines and Forfeitures						0	0.0%	0	5,668						5,668	1.0%	4
Miscellaneous	3,005					3,005	8.6%	75	36,525						36,525	6.3%	29
Debt Proceeds						0	0.0%	0	0						0	0.0%	0
Total Revenues	35,144	0	0	0	0	35,144	100.0%	879	581,103	0	0	0	0	0	581,103	100.0%	455
Expenditures By Function																	
General Government	11,029					11,029	52.3%	276	128,888						128,888	19.0%	101
Public Safety																	
Police						0	0.0%	0	344,677						344,677	50.9%	270
Fire						0	0.0%	0	0						0	0.0%	0
Other						0	0.0%	0	0						0	0.0%	0
Public Works																	
Transportation	801					801	3.8%	20	139,762						139,762	20.7%	110
Sewer/Solid Waste/Water	8,534					8,534	40.5%	213	63,460						63,460	9.4%	50
Other						0	0.0%	0	0						0	0.0%	0
Parks, Recreation, & Culture						0	0.0%	0	0						0	0.0%	0
Community Dev. & Pub. Housing						0	0.0%	0	0						0	0.0%	0
Economic Dev. & Opportunity						0	0.0%	0	0						0	0.0%	0
Debt Service																	
Principal						0	0.0%	0	0						0	0.0%	0
Interest						0	0.0%	0	0						0	0.0%	0
Miscellaneous	709					709	3.4%	18	0						0	0.0%	0
Total Expenditures	21,073	0	0	0	0	21,073	100.0%	527	676,787	0	0	0	0	0	676,787	100.0%	530
Excess of Revenues Over/ (Under) Expenditures																	
14,071		0	0	0	0	14,071			(95,684)	0	0	0	0	0	(95,684)		

Year Ending June 30, 1999

Prince George's County

Fairmount Heights

Forest Heights

Revenues By Source	Governmental Governmental					Governmental Governmental						
	Operations - Operating	Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Operations - Operating	Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	226,412			226,412	63.2%	173	223,280			223,280	43.2%	72
Taxes - Local - Income	39,983			39,983	11.2%	31	117,109			117,109	22.7%	38
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	17,347			17,347	4.8%	13	17,564			17,564	3.4%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	62,567			62,567	17.5%	48	132,154			132,154	25.6%	43
County Grants	3,452			3,452	1.0%	3	7,996			7,996	1.5%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,137			1,137	0.3%	1				0	0.0%	0
Fines and Forfeitures	524			524	0.1%	0	1,710			1,710	0.3%	1
Miscellaneous	6,979			6,979	1.9%	5	17,044			17,044	3.3%	5
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	358,401	0	0	358,401	100.0%	275	516,857	0	0	516,857	100.0%	167
Expenditures By Function												
General Government	138,939			138,939	38.8%	106	63,540			63,540	15.4%	20
Public Safety												
Police	3,250			3,250	0.9%	2	138,673			138,673	33.6%	45
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	118,356			118,356	33.0%	91	76,981			76,981	18.6%	25
Sewer/Solid Waste/Water	34,352			34,352	9.6%	26	108,000			108,000	26.1%	35
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	799			799	0.2%	1	775			775	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	25,036			25,036	6.1%	8
Total Expenditures	295,696	0	0	295,696	82.5%	227	413,005	0	0	413,005	100.0%	133
Excess of Revenues Over/ (Under) Expenditures												
	62,705	0	0	62,705			103,852	0	0	103,852		

Prince George's County

Greenbelt

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Year Ending June 30, 1999

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	3,751,078					3,751,078	59.2%	253		233,498				233,498	41.0%	136	
Taxes - Local - Income	781,867					781,867	12.3%	53		96,034				96,034	16.9%	56	
Taxes - Local - Other	5,000					5,000	0.1%	0		6,294				6,294	1.1%	4	
Licenses and Permits	315,734					315,734	5.0%	21		10,501				10,501	1.8%	6	
Intergovernmental																	
Federal Grants	135,461					135,461	2.1%	9		21,596				21,596	3.8%	13	
State Grants	731,575					731,575	11.5%	49		75,121				75,121	13.2%	44	
County Grants	67,398					67,398	1.1%	5		10,455				10,455	1.8%	6	
Other Grants						0	0.0%	0						0	0.0%	0	
Service Charges	133,918					133,918	2.1%	9					97,200	97,200	17.1%	57	
Fines and Forfeitures	65,535					65,535	1.0%	4		3,900				3,900	0.7%	2	
Miscellaneous	349,424					349,424	5.5%	24		15,062				15,062	2.6%	9	
Debt Proceeds						0	0.0%	0						0	0.0%	0	
Total Revenues	6,336,990		0		0	6,336,990	100.0%	428		472,461		0		97,200	569,661	100.0%	332
Expenditures By Function																	
General Government	979,375					979,375	15.0%	66		90,881				90,881	16.3%	53	
Public Safety																	
Police	1,733,680					1,733,680	26.5%	117		213,082				213,082	38.3%	124	
Fire	33,500					33,500	0.5%	2						0	0.0%	0	
Other	234,695					234,695	3.6%	16						0	0.0%	0	
Public Works																	
Transportation	775,956		264,041			1,039,997	15.9%	70		88,418				88,418	15.9%	52	
Sewer/Solid Waste/Water	502,344					502,344	7.7%	34					74,993	74,993	13.5%	44	
Other						0	0.0%	0						0	0.0%	0	
Parks, Recreation, & Culture	336,248					336,248	5.1%	23						0	0.0%	0	
Community Dev. & Pub. Housing	2,649					2,649	0.0%	0		2,613				2,613	0.5%	2	
Economic Dev. & Opportunity	27,349					27,349	0.4%	2						0	0.0%	0	
Debt Service																	
Principal	276,000					276,000	4.2%	19		15,098				15,098	2.7%	9	
Interest	136,139					136,139	2.1%	9		646			2,084	2,730	0.5%	2	
Miscellaneous	1,247,054					1,247,054	19.0%	84		68,615				68,615	12.3%	40	
Total Expenditures	6,284,989		264,041		0	6,549,030	100.0%	442		479,353		0		77,077	556,430	100.0%	324
Excess of Revenues Over/ (Under) Expenditures																	
	52,001		(264,041)		0	(212,040)				(6,892)		0		20,123	13,231		

Prince George's County

Morningside

	Governmental		Governmental		Enterprise Operations	Total	% of Total	Per Capita	Governmental		Governmental		Enterprise Operations	Total	% of Total	Per Capita
	Operations - Operating	Operations - Capital	Operations - Operating	Operations - Capital					Operations - Operating	Operations - Capital						
Revenues By Source																
Taxes - Local - Property	7,282,010			7,282,010	55.6%	387			266,181			266,181	60.9%	201		
Taxes - Local - Income	1,589,557			1,589,557	12.1%	84			49,810			49,810	11.4%	38		
Taxes - Local - Other	334,610			334,610	2.6%	18			0			0	0.0%	0		
Licenses and Permits	460,938			460,938	3.5%	24			26,013			26,013	6.0%	20		
Intergovernmental																
Federal Grants	169,245			169,245	1.3%	9			0			0	0.0%	0		
State Grants	1,166,478		27,919	1,194,397	9.1%	63			69,337			69,337	15.9%	52		
County Grants	298,493			298,493	2.3%	16			2,862			2,862	0.7%	2		
Other Grants				0	0.0%	0			0			0	0.0%	0		
Service Charges	493,157			493,157	3.8%	26			11,925			11,925	2.7%	9		
Fines and Forfeitures	77,837			77,837	0.6%	4			995			995	0.2%	1		
Miscellaneous	300,768	1,160		301,928	2.3%	16			9,852			9,852	2.3%	7		
Debt Proceeds	888,168			888,168	6.8%	47			0			0	0.0%	0		
Total Revenues	13,061,261	29,079	0	13,090,340	100.0%	695			436,975	0	0	436,975	100.0%	329		

Expenditures By Function

	(Under)	(Over)	Total	% of Total	(Under)	(Over)	Total	% of Total
General Government	751,183	(1,481,914)	0	(730,731)	30,430	0	30,430	
Public Safety								
Police								
Fire								
Other								
Public Works								
Transportation								
Sewer/Solid Waste/Water								
Other								
Parks, Recreation, & Culture								
Community Dev. & Pub. Housing								
Economic Dev. & Opportunity								
Debt Service								
Principal								
Interest								
Miscellaneous								
Total Expenditures	12,310,078	1,510,993	0	13,821,071	100.0%	734		
Excess of Revenues Over/ (Under) Expenditures	751,183	(1,481,914)	0	(730,731)	30,430	0	30,430	

Year Ending June 30, 1999

Prince George's County

Mt. Rainier

New Carrollton

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	1,105,460				1,105,460	43.9%	131
Taxes - Local - Income	317,745				317,745	12.6%	38
Taxes - Local - Other	6,562				6,562	0.3%	1
Licenses and Permits	177,148				177,148	7.0%	21
Intergovernmental							
Federal Grants	284,098				284,098	11.3%	34
State Grants	394,485				394,485	15.7%	47
County Grants	31,782				31,782	1.3%	4
Other Grants	18,425				18,425	0.7%	2
Service Charges	62,641				62,641	2.5%	7
Fines and Forfeitures	46,159				46,159	1.8%	5
Miscellaneous	43,887				43,887	1.7%	5
Debt Proceeds	28,471				28,471	1.1%	3
Total Revenues	2,516,863	0	0	0	2,516,863	100.0%	298
Expenditures By Function	Governmental Operations - Operating		Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
General Government	582,043				582,043	22.3%	69
Public Safety	1,018,484				1,040,795	39.9%	123
Police		22,311			0	0.0%	0
Fire					62,125	2.4%	7
Other	62,125						
Public Works							
Transportation	433,633				433,633	16.6%	51
Sewer/Solid Waste/Water	214,783				214,783	8.2%	25
Other					0	0.0%	0
Parks, Recreation, & Culture	54,264				54,264	2.1%	6
Community Dev. & Pub. Housing	40,398				40,398	1.5%	5
Economic Dev. & Opportunity					0	0.0%	0
Debt Service							
Principal	56,003				56,003	2.1%	7
Interest	49,029				49,029	1.9%	6
Miscellaneous	75,133				75,133	2.9%	9
Total Expenditures	2,585,895	22,311	0	0	2,608,206	100.0%	309
Excess of Revenues Over/ (Under) Expenditures	(69,032)	(22,311)	0	0	(91,343)		

Governmental Operations - Operating	Governmental Operations - Capital		Enterprise Operations	Total	% of Total	Per Capita
1,637,532				1,637,532	49.5%	126
596,741				596,741	18.0%	46
68,558				68,558	2.1%	5
177,016				177,016	5.3%	14
				0	0.0%	0
416,017				416,017	12.6%	32
91,459				91,459	2.8%	7
				0	0.0%	0
43,763				43,763	1.3%	3
14,343				14,343	0.4%	1
159,445				159,445	4.8%	12
105,554				105,554	3.2%	8
3,310,428	0	0	0	3,310,428	100.0%	255

Year Ending June 30, 1999

Prince George's County

North Brentwood

Revenues By Source	Governmental		Enterprise	Total	%		Per
	Operations - Operating	Operations - Capital			Total	Total	
Taxes - Local - Property	81,436			81,436	37.2%	151	
Taxes - Local - Income	12,440			12,440	5.7%	23	
Taxes - Local - Other				0	0.0%	0	
Licenses and Permits	6,486			6,486	3.0%	12	
Intergovernmental							
Federal Grants				0	0.0%	0	
State Grants	24,992			24,992	11.4%	46	
County Grants	88,729			88,729	40.5%	165	
Other Grants				0	0.0%	0	
Service Charges				0	0.0%	0	
Fines and Forfeitures				0	0.0%	0	
Miscellaneous	4,806			4,806	2.2%	9	
Debt Proceeds				0	0.0%	0	
Total Revenues	218,889	0	0	218,889	100.0%	406	

Riverdale Park

Revenues By Source	Governmental		Enterprise	Total	%		Per
	Operations - Operating	Operations - Capital			Total	Total	
Taxes - Local - Property	1,541,159			1,541,159	48.5%	298	
Taxes - Local - Income	216,775			216,775	6.8%	42	
Taxes - Local - Other	16,631			16,631	0.5%	3	
Licenses and Permits	103,621			103,621	3.3%	20	
Intergovernmental							
Federal Grants				307,588	9.7%	60	
State Grants	307,588			199,892	6.3%	39	
County Grants	199,892			45,449	1.4%	9	
Other Grants	45,449			0	0.0%	0	
Service Charges	20,391			20,391	0.6%	4	
Fines and Forfeitures	74,026			74,026	2.3%	14	
Miscellaneous	123,246	5,613		128,859	4.1%	25	
Debt Proceeds	22,462	500,000		522,462	16.4%	101	
Total Revenues	2,671,240	505,613	0	3,176,853	100.0%	615	

Expenditures By Function

Expenditures By Function	Governmental		Enterprise	Total	%		Per
	Operations - Operating	Operations - Capital			Total	Total	
General Government	27,281			27,281	13.2%	51	
Public Safety							
Police	15,809			15,809	7.7%	29	
Fire				0	0.0%	0	
Other	87			87	0.0%	0	
Public Works							
Transportation	104,875			104,875	50.8%	195	
Sewer/Solid Waste/Water	34,701			34,701	16.8%	64	
Other				0	0.0%	0	
Parks, Recreation, & Culture	10,070			10,070	4.9%	19	
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	13,533			13,533	6.6%	25	
Total Expenditures	206,356	0	0	206,356	100.0%	383	

Expenditures By Function	Governmental		Enterprise	Total	%		Per
	Operations - Operating	Operations - Capital			Total	Total	
General Government	384,009			384,009	12.4%	74	
Public Safety							
Police	1,267,463			1,267,463	40.8%	245	
Fire				0	0.0%	0	
Other				0	0.0%	0	
Public Works							
Transportation	353,477	429,229		782,706	25.2%	152	
Sewer/Solid Waste/Water	378,175			378,175	12.2%	73	
Other				0	0.0%	0	
Parks, Recreation, & Culture	35,684			35,684	1.1%	7	
Community Dev. & Pub. Housing				0	0.0%	0	
Economic Dev. & Opportunity				0	0.0%	0	
Debt Service							
Principal	185,219			185,219	6.0%	36	
Interest	72,998			72,998	2.4%	14	
Miscellaneous				0	0.0%	0	
Total Expenditures	2,677,025	429,229	0	3,106,254	100.0%	602	

Excess of Revenues Over/ (Under) Expenditures	12,533	0	0	12,533			
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Excess of Revenues Over/ (Under) Expenditures	(5,785)	76,384	0	70,599			
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Year Ending June 30, 1999

Prince George's County

Seat Pleasant

University Park

Revenues By Source					Governmental					Governmental					Governmental					
	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		Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	976,883			976,883	53.6%	170		1,085,596			1,085,596	52.7%	456							
Taxes - Local - Income	126,897			126,897	7.0%	22		345,497			345,497	16.8%	145							
Taxes - Local - Other	14,500			14,500	0.8%	3		0			0	0.0%	0							
Licenses and Permits	23,093			23,093	1.3%	4		46,179			46,179	2.2%	19							
Intergovernmental																				
Federal Grants	18,258			18,258	1.0%	3		0			0	0.0%	0							
State Grants	204,211			204,211	11.2%	35		170,291			170,291	8.3%	71							
County Grants	7,500			7,500	0.4%	1		16,513	328,043		344,556	16.7%	145							
Other Grants				0	0.0%	0		0			0	0.0%	0							
Service Charges	120,235		238,320	358,555	19.7%	62		1,685			1,685	0.1%	1							
Fines and Forfeitures	10,380			10,380	0.6%	2		3,390			3,390	0.2%	1							
Miscellaneous	83,863			83,863	4.6%	15		61,476			61,476	3.0%	26							
Debt Proceeds				0	0.0%	0		0			0	0.0%	0							
Total Revenues	1,585,820	0	238,320	1,824,140	100.0%	317		1,730,627	328,043	0	2,058,670	100.0%	864							
Expenditures By Function																				
General Government	519,765			519,765	24.9%	90		237,375			237,375	11.3%	100							
Public Safety																				
Police	420,615			420,615	20.1%	73		398,196			398,196	19.0%	167							
Fire				0	0.0%	0		0			0	0.0%	0							
Other				0	0.0%	0		10,435			10,435	0.5%	4							
Public Works																				
Transportation	536,754			536,754	25.7%	93		227,991	618,951		846,942	40.4%	355							
Sewer/Solid Waste/Water			217,810	217,810	10.4%	38		439,869			439,869	21.0%	185							
Other				0	0.0%	0		0			0	0.0%	0							
Parks, Recreation, & Culture	162,387			162,387	7.8%	28		0			0	0.0%	0							
Community Dev. & Pub. Housing	7,500			7,500	0.4%	1		0			0	0.0%	0							
Economic Dev. & Opportunity				0	0.0%	0		0			0	0.0%	0							
Debt Service																				
Principal	197,889			197,889	9.5%	34		89,197			89,197	4.3%	37							
Interest	25,570			25,570	1.2%	4		73,825			73,825	3.5%	31							
Miscellaneous				0	0.0%	0		0			0	0.0%	0							
Total Expenditures	1,870,480	0	217,810	2,088,290	100.0%	363		1,476,888	618,951	0	2,095,839	100.0%	879							
Excess of Revenues Over/ (Under) Expenditures																				
(284,660)				0	20,510	(264,150)		253,739	(290,908)	0	(37,169)									

Year Ending June 30, 1999

Prince George's County

Upper Marlboro

Revenues By Source	Governmental Operations -		Governmental Operations -		Enterprise Operations		Total		% of Total		Per Capita	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
Taxes - Local - Property	202,681						202,681		34.2%		255	
Taxes - Local - Income	140,490						140,490		23.7%		176	
Taxes - Local - Other							0		0.0%		0	
Licenses and Permits	4,532						4,532		0.8%		6	
Intergovernmental												
Federal Grants							0		0.0%		0	
State Grants	42,380						42,380		7.2%		53	
County Grants	14,821						14,821		2.5%		19	
Other Grants							0		0.0%		0	
Service Charges	33,949						33,949		5.7%		43	
Fines and Forfeitures	59,145						59,145		10.0%		74	
Miscellaneous	94,583						94,583		16.0%		119	
Debt Proceeds							0		0.0%		0	
Total Revenues	592,581	0	0	0	0	0	592,581	0	100.0%	0	744	0
Expenditures By Function												
General Government	50,458						50,458		11.9%		63	
Public Safety												
Police	63,310						63,310		14.9%		80	
Fire							0		0.0%		0	
Other							0		0.0%		0	
Public Works												
Transportation	97,256						97,256		22.9%		122	
Sewer/Solid Waste/Water	160,835						160,835		37.8%		202	
Other							0		0.0%		0	
Parks, Recreation, & Culture							0		0.0%		0	
Community Dev. & Pub. Housing							0		0.0%		0	
Economic Dev. & Opportunity							0		0.0%		0	
Debt Service												
Principal	9,000						9,000		2.1%		11	
Interest							0		0.0%		0	
Miscellaneous	44,278						44,278		10.4%		56	
Total Expenditures	425,137	0	0	0	0	0	425,137	0	100.0%	0	534	0
Excess of Revenues Over/ (Under) Expenditures	167,444	0	0	0	0	0	167,444	0				

Year Ending June 30, 1999

Queen Anne's County

Barclay

Revenues By Source	Governmental Operations -		Governmental Operations -		Enterprise Operations		Total		% of Total		Per Capita	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
Taxes - Local - Property	5,860						5,860		21.2%		30	
Taxes - Local - Income	9,299						9,299		33.6%		48	
Taxes - Local - Other							0		0.0%		0	
Licenses and Permits	224						224		0.8%		1	
Intergovernmental												
Federal Grants							0		0.0%		0	
State Grants	6,723						6,723		24.3%		34	
County Grants	2,142						2,142		7.7%		11	
Other Grants							0		0.0%		0	
Service Charges							0		0.0%		0	
Fines and Forfeitures							0		0.0%		0	
Miscellaneous	3,428						3,428		12.4%		18	
Debt Proceeds							0		0.0%		0	
Total Revenues	27,676	0	0	0	0	0	27,676	0	100.0%		142	

Centreville

Revenues By Source	Governmental Operations -		Governmental Operations -		Enterprise Operations		Total		% of Total		Per Capita	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
Taxes - Local - Property	401,474						401,474		20.7%		198	
Taxes - Local - Income	209,285						209,285		10.8%		103	
Taxes - Local - Other	376						376		0.0%		0	
Licenses and Permits	22,192						22,192		1.1%		11	
Intergovernmental												
Federal Grants							0		0.0%		0	
State Grants	338,312						338,312		17.4%		167	
County Grants	36,387						36,387		1.9%		18	
Other Grants							0		0.0%		0	
Service Charges	83,362				604,544		687,906		35.4%		339	
Fines and Forfeitures	9,347						9,347		0.5%		5	
Miscellaneous	218,609				17,793		236,402		12.2%		117	
Debt Proceeds							0		0.0%		0	
Total Revenues	1,319,344	0	0	0	622,337	0	1,941,681	0	100.0%		957	

Expenditures By Function

Expenditures By Function	Governmental Operations -		Governmental Operations -		Enterprise Operations		Total		% of Total		Per Capita	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
General Government	6,143						6,143		41.9%		32	
Public Safety												
Police							0		0.0%		0	
Fire	825						825		5.6%		4	
Other							0		0.0%		0	
Public Works												
Transportation	2,343						2,343		16.0%		12	
Sewer/Solid Waste/Water	5,352						5,352		36.5%		27	
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	14,663	0	0	0	0	0	14,663	0	100.0%		75	
Excess of Revenues Over/ (Under) Expenditures	13,013	0	0	0	0	0	13,013	0				

Expenditures By Function	Governmental Operations -		Governmental Operations -		Enterprise Operations		Total		% of Total		Per Capita	
	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital	Operating	Capital
General Government	177,088						177,088		12.3%		87	
Public Safety												
Police	379,603						379,603		26.4%		187	
Fire	10,000						10,000		0.7%		5	
Other	1,611						1,611		0.1%		1	
Public Works												
Transportation	427,677						427,677		29.8%		211	
Sewer/Solid Waste/Water	107,242						374,559		26.1%		185	
Other							0		0.0%		0	
Parks, Recreation, & Culture	14,358						14,358		1.0%		7	
Community Dev. & Pub. Housing							0		0.0%		0	
Economic Dev. & Opportunity							0		0.0%		0	
Debt Service												
Principal							0		0.0%		0	
Interest					4,855		4,855		0.3%		2	
Miscellaneous	46,356						46,356		3.2%		23	
Total Expenditures	1,163,935	0	0	0	272,172	0	1,436,107	0	100.0%		708	
Excess of Revenues Over/ (Under) Expenditures	155,409	0	0	0	350,165	0	505,574	0				

Year Ending June 30, 1999

Queen Anne's County

Church Hill

Queen Anne

	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
Revenues By Source										
Taxes - Local - Property	63,489			63,489	28.9%	120	10,810			10,810
Taxes - Local - Income	23,054			23,054	10.5%	44	18,252			18,252
Taxes - Local - Other				0	0.0%	0	0			0
Licenses and Permits	2,268			2,268	1.0%	4	331			331
Intergovernmental										
Federal Grants				0	0.0%	0				0
State Grants	34,762		4,913	39,675	18.0%	75			0	0
County Grants	7,497			7,497	3.4%	14			0	0
Other Grants				0	0.0%	0			0	0
Service Charges			60,318	60,318	27.4%	114			0	0
Fines and Forfeitures				0	0.0%	0			0	0
Miscellaneous	17,129		6,469	23,598	10.7%	45	742		742	742
Debt Proceeds				0	0.0%	0			0	0
Total Revenues	148,199		71,700	219,899	100.0%	417	30,135	0	0	30,135
Expenditures By Function										
General Government	62,639			62,639	31.9%	119	9,024			9,024
Public Safety										
Police				0	0.0%	0			0	0
Fire				0	0.0%	0			0	0
Other	2,307			2,307	1.2%	4			0	0
Public Works										
Transportation	21,186			21,186	10.8%	40	4,126			4,126
Sewer/Solid Waste/Water	16,469		78,219	94,688	48.2%	180	11,782			11,782
Other				0	0.0%	0			0	0
Parks, Recreation, & Culture				0	0.0%	0			0	0
Community Dev. & Pub. Housing	1,097			1,097	0.6%	2			0	0
Economic Dev. & Opportunity				0	0.0%	0			0	0
Debt Service										
Principal	4,888			4,888	2.5%	9			0	0
Interest	3,243		6,353	9,596	4.9%	18	1,127		0	0
Miscellaneous				0	0.0%	0			1,127	1,127
Total Expenditures	111,829		84,572	196,401	100.0%	373	26,059	0	0	26,059
Excess of Revenues Over/ (Under) Expenditures	36,370		0	(12,872)			4,076	0	0	4,076

Year Ending June 30, 1999

Queen Anne's County

Queenstown							Sudlersville						
Revenues By Source	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	
Taxes - Local - Property	193,263			193,263	35.2%	382	44,673			44,673	23.9%	92	
Taxes - Local - Income	59,339			59,339	10.8%	117	18,296			18,296	9.8%	38	
Taxes - Local - Other				0	0.0%	0				0	0.0%	0	
Licenses and Permits	18,346			18,346	3.3%	36	3,374			3,374	1.8%	7	
Intergovernmental													
Federal Grants				0	0.0%	0				0	0.0%	0	
State Grants	38,952			38,952	7.1%	77	30,865			30,865	16.5%	64	
County Grants	25,708			25,708	4.7%	51	15,026			15,026	8.0%	31	
Other Grants				0	0.0%	0				0	0.0%	0	
Service Charges			153,902	153,902	28.0%	304	706		56,669	57,375	30.7%	118	
Fines and Forfeitures				0	0.0%	0				0	0.0%	0	
Miscellaneous	33,289		26,280	59,569	10.8%	118	15,879		1,478	17,357	9.3%	36	
Debt Proceeds				0	0.0%	0				0	0.0%	0	
Total Revenues	368,897	0	180,182	549,079	100.0%	1,085	128,819	0	58,147	186,966	100.0%	385	
Expenditures By Function													
General Government	92,640			92,640	20.1%	183	21,550			21,550	15.6%	44	
Public Safety													
Police	9,954			9,954	2.2%	20				0	0.0%	0	
Fire	8,000			8,000	1.7%	16	1,950			1,950	1.4%	4	
Other				0	0.0%	0	1,430			1,430	1.0%	3	
Public Works													
Transportation	89,794			89,794	19.4%	177	34,724			34,724	25.1%	72	
Sewer/Solid Waste/Water	24,150		221,559	245,709	53.2%	486	11,919		45,579	57,498	41.6%	119	
Other				0	0.0%	0				0	0.0%	0	
Parks, Recreation, & Culture	9,560			9,560	2.1%	19	15,430			15,430	11.2%	32	
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0	
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0	
Debt Service													
Principal				0	0.0%	0				0	0.0%	0	
Interest			2,479	2,479	0.5%	5			5,662	5,662	4.1%	12	
Miscellaneous	3,744			3,744	0.8%	7				0	0.0%	0	
Total Expenditures	237,842	0	224,038	461,880	100.0%	913	87,003	0	51,241	138,244	100.0%	285	
Excess of Revenues Over/ (Under) Expenditures	131,055	0	(43,856)	87,199			41,816	0	6,906	48,722			

Year Ending June 30, 1999

St. Mary's County

Leonardtown

Revenues By Source	Governmental		Enterprise	Total		% of Total	Per Capita
	Operations - Operating	Operations - Capital		Operations	Total		
Taxes - Local - Property	158,553				158,553	10.0%	106
Taxes - Local - Income	126,548				126,548	8.0%	85
Taxes - Local - Other	476				476	0.0%	0
Licenses and Permits	27,224				27,224	1.7%	18
Intergovernmental							
Federal Grants					0	0.0%	0
State Grants	146,209				146,209	9.2%	98
County Grants	34,252				34,252	2.2%	23
Other Grants				111,709	111,709	7.0%	75
Service Charges	1,285			885,070	886,355	55.8%	592
Fines and Forfeitures				0	0	0.0%	0
Miscellaneous	55,947			41,009	96,956	6.1%	65
Debt Proceeds					0	0.0%	0
Total Revenues	550,494	0	1,037,788	1,588,282	1,588,282	100.0%	1,061
Expenditures By Function							
General Government	206,893				206,893	14.0%	138
Public Safety							
Police	25,717				25,717	1.7%	17
Fire	1,000				1,000	0.1%	1
Other	795				795	0.1%	1
Public Works							
Transportation	67,842	43,671			111,513	7.5%	74
Sewer/Solid Waste/Water	16,426		892,604		909,030	61.4%	607
Other	15,023	48,350			63,373	4.3%	42
Parks, Recreation, & Culture					0	0.0%	0
Community Dev. & Pub. Housing					0	0.0%	0
Economic Dev. & Opportunity	11,509				11,509	0.8%	8
Debt Service							
Principal					0	0.0%	0
Interest				77,272	77,272	5.2%	52
Miscellaneous	7,433	65,012			72,445	4.9%	48
Total Expenditures	352,638	157,033	969,876	1,479,547	1,479,547	100.0%	988
Excess of Revenues Over/ (Under) Expenditures	197,856	(157,033)	67,912		108,735		

Year Ending June 30, 1999

Somerset County

Crisfield

Revenues By Source	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
Taxes - Local - Property	419,928			419,928	15.0%	155
Taxes - Local - Income	73,616			73,616	2.6%	27
Taxes - Local - Other			19,603	19,603	0.7%	7
Licenses and Permits	33,056			33,056	1.2%	12
Intergovernmental						
Federal Grants	13,186			13,186	0.5%	5
State Grants	513,489			513,489	18.4%	190
County Grants	11,885			11,885	0.4%	4
Other Grants				0	0.0%	0
Service Charges	90,759		888,560	979,319	35.1%	362
Fines and Forfeitures	3,811			3,811	0.1%	1
Miscellaneous	41,128		677	41,805	1.5%	15
Debt Proceeds	681,202			681,202	24.4%	252
Total Revenues	1,882,060	0	908,840	2,790,900	100.0%	1,032

Princess Anne

Revenues By Source	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
Taxes - Local - Property	625,622			625,622	42.0%	327
Taxes - Local - Income	117,893			117,893	7.9%	62
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	30,648			30,648	2.1%	16
Intergovernmental						
Federal Grants	364,403			364,403	24.4%	191
State Grants	148,103			148,103	9.9%	78
County Grants	19,615			19,615	1.3%	10
Other Grants				0	0.0%	0
Service Charges	32,396		32,396	64,792	2.2%	17
Fines and Forfeitures	12,377			12,377	0.8%	6
Miscellaneous	43,782		96,360	140,142	2.9%	23
Debt Proceeds			96,360	96,360	6.5%	50
Total Revenues	1,394,839	96,360	0	1,491,199	100.0%	780

Expenditures By Function

Expenditures By Function	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
General Government	188,508			188,508	6.8%	70
Public Safety						
Police	428,872			428,872	15.6%	159
Fire	29,208			29,208	1.1%	11
Other	28,434			28,434	1.0%	11
Public Works						
Transportation	765,019			765,019	27.8%	283
Sewer/Solid Waste/Water	107,434		693,715	801,149	29.1%	296
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing	71,274		35,904	107,178	3.9%	40
Economic Dev. & Opportunity	7,550		33,500	41,050	1.5%	15
Debt Service						
Principal	71,168			71,168	2.6%	26
Interest	31,494		55,943	87,437	3.2%	32
Miscellaneous	208,467			208,467	7.6%	77
Total Expenditures	1,937,428	0	819,062	2,756,490	100.0%	1,019
Excess of Revenues Over/ (Under) Expenditures	(55,368)	0	89,778	34,410		

Expenditures By Function	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
General Government	194,582			194,582	15.3%	102
Public Safety						
Police	364,130			364,130	28.7%	191
Fire	7,000			7,000	0.6%	4
Other				0	0.0%	0
Public Works						
Transportation	57,653	8,743		66,396	5.2%	35
Sewer/Solid Waste/Water	163,383			163,383	12.9%	85
Other				0	0.0%	0
Parks, Recreation, & Culture	3,472			3,472	0.3%	2
Community Dev. & Pub. Housing	389,789			389,789	30.7%	204
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal	36,393			36,393	2.9%	19
Interest	25,968			25,968	2.0%	14
Miscellaneous	18,432			18,432	1.5%	10
Total Expenditures	1,260,802	8,743	0	1,269,545	100.0%	664
Excess of Revenues Over/ (Under) Expenditures	134,037	87,617	0	221,654		

Year Ending June 30, 1999

Talbot County

	Easton						Oxford					
	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations	
					Total	% of Total					Total	% of Total
Revenues By Source						Per Capita						Per Capita
Taxes - Local - Property	3,725,866				3,725,866	9.4%	301,257				301,257	32.9%
Taxes - Local - Income	1,087,580				1,087,580	2.7%	109,024				109,024	11.9%
Taxes - Local - Other	29,031				29,031	0.1%	546				546	0.1%
Licenses and Permits	264,794				264,794	0.7%	8,370				8,370	0.9%
Intergovernmental												
Federal Grants	496,753				496,753	1.3%					0	0.0%
State Grants	932,765				932,765	2.4%	79,739				79,739	8.7%
County Grants	197,150				197,150	0.5%	23,541				23,541	2.6%
Other Grants					0	0.0%					0	0.0%
Service Charges	568,418				568,418	1.5%					0	0.0%
Fines and Forfeitures	82,093				82,093	0.2%	11,832				284,705	31.1%
Miscellaneous	1,008,957				1,008,957	2.7%	975				975	0.1%
Debt Proceeds	7,900,000				7,900,000	20.0%	63,675				107,390	11.7%
Total Revenues	16,293,407		8,205	23,265,738	39,567,350	100.0%	598,959	0	316,588	915,547	100.0%	1,295
Expenditures By Function												
General Government	779,131		13,472		792,603	2.6%	113,187				113,187	13.7%
Public Safety												
Police	2,576,228		166,584		2,742,812	9.0%	102,251				102,251	12.3%
Fire	168,943		27,155		196,098	0.6%	12,500				12,500	1.5%
Other	332,637		13,727		346,364	1.1%					0	0.0%
Public Works												
Transportation	866,821		163,104		1,029,925	3.4%	119,813				119,813	14.5%
Sewer/Solid Waste/Water	789,711		71,952		861,663	2.7%	57,128				333,413	40.2%
Other					17,212,927	56.4%					0	0.0%
Parks, Recreation, & Culture	491,259		404,475		895,734	2.9%	64,704				64,704	7.8%
Community Dev. & Pub. Housing	530,145				530,145	1.9%					0	0.0%
Economic Dev. & Opportunity	65,350				200,609	0.9%	5,245				5,245	0.6%
Debt Service												
Principal	1,472,755				1,472,755	4.8%					0	0.0%
Interest	960,492				960,492	6.2%					0	0.0%
Miscellaneous	270,788				270,788	0.9%	77,432				77,432	9.3%
Total Expenditures	9,304,260	860,469	20,352,889	30,517,618	100.0%	2,849	552,260	0	276,285	828,545	100.0%	1,172
Excess of Revenues Over/ (Under) Expenditures	6,989,147	(852,264)	2,912,849	9,049,732			46,699	0	40,303	87,002		

Talbot County

St. Michaels

Trappe

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	433,501			433,501	19.2%	347
Taxes - Local - Income	129,224			129,224	5.7%	103
Taxes - Local - Other	32,554			32,554	1.4%	26
Licenses and Permits	15,630			15,630	0.7%	13
Intergovernmental						
Federal Grants	6,391			6,391	0.3%	5
State Grants	373,731			373,731	16.6%	299
County Grants	242,673			242,673	10.7%	194
Other Grants	10,823			10,823	0.5%	9
Service Charges	458,110			458,110	20.3%	367
Fines and Forfeitures	1,010			1,010	0.0%	1
Miscellaneous	248,211		155,003	403,214	17.9%	323
Debt Proceeds	150,964			150,964	6.7%	121
Total Revenues	2,102,822	0	155,003	2,257,825	100.0%	1,808

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	74,728			74,728	14.6%	69
	41,475			41,475	8.1%	38
				0	0.0%	0
	3,388			3,388	0.7%	3
				0	0.0%	0
	65,981			65,981	12.9%	61
	194			194	0.0%	0
				0	0.0%	0
			307,572	307,572	60.1%	283
			0	0	0.0%	0
			11,933	18,589	3.6%	17
				0	0.0%	0
	192,422	0	319,505	511,927	100.0%	471

Expenditures By Function												
General Government	660,759		660,759	27.3%	529		66,383		66,383	16.2%	61	
Public Safety												
Police	420,092		420,092	17.4%	336		10,670		10,670	2.6%	10	
Fire	19,501		19,501	0.8%	16		11,000		11,000	2.7%	10	
Other			0	0.0%	0				0	0.0%	0	
Public Works												
Transportation	389,451		389,451	16.1%	312		20,573		20,573	5.0%	19	
Sewer/Solid Waste/Water	687,469		687,469	28.5%	550		62,170		235,393	57.6%	217	
Other		68,596	68,596	2.8%	55				0	0.0%	0	
Parks, Recreation, & Culture	23,345		23,345	1.0%	19				0	0.0%	0	
Community Dev. & Pub. Housing	1,662		1,662	0.1%	1				0	0.0%	0	
Economic Dev. & Opportunity	10,000		10,000	0.4%	8				0	0.0%	0	
Debt Service												
Principal	45,188		45,188	1.9%	36		5,000		5,000	1.2%	5	
Interest	85,755		85,755	3.5%	69		1,116		53,442	13.1%	49	
Miscellaneous	4,350		4,350	0.2%	3		6,311		6,311	1.5%	6	
Total Expenditures	2,347,572	0	68,596	2,416,168	100.0%	1,934	183,223	0	225,549	408,772	100.0%	376
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Excess of Revenues Over/ (Under) Expenditures	(244,750)	0	86,407	(158,343)			9,199	0	93,956	103,155		

Year Ending June 30, 1999

Washington County

Boonsboro

Revenues By Source	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
Taxes - Local - Property	255,680			255,680	21.4%	102
Taxes - Local - Income	116,592			116,592	9.8%	46
Taxes - Local - Other	3,698			3,698	0.3%	1
Licenses and Permits	11,419			11,419	1.0%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	150,301			150,301	12.6%	60
County Grants	61,597			61,597	5.2%	25
Other Grants				0	0.0%	0
Service Charges	40,131		432,499	472,630	39.6%	188
Fines and Forfeitures	2,019			2,019	0.2%	1
Miscellaneous	82,492		37,481	119,973	10.0%	48
Debt Proceeds				0	0.0%	0
Total Revenues	723,929	0	469,980	1,193,909	100.0%	475

Clear Spring

	Governmental Operations -	Governmental Operations -	Enterprise Operations	Total	% of Total	Per Capita
	Operating	Capital				
	29,437			29,437	9.2%	76
	19,954			19,954	6.3%	52
	609			609	0.2%	2
	3,150			3,150	1.0%	8
				0	0.0%	0
	27,791			27,791	8.7%	72
	2,154			2,154	0.7%	6
				0	0.0%	0
	1,219		186,031	187,250	58.8%	486
	669			669	0.2%	2
	14,997		32,701	47,698	15.0%	124
				0	0.0%	0
	99,980	0	218,732	318,712	100.0%	828

Expenditures By Function

General Government	150,091			150,091	11.9%	60
Public Safety						
Police	79,304			79,304	6.3%	32
Fire	28,000			28,000	2.2%	11
Other				0	0.0%	0
Public Works						
Transportation	132,395			132,395	10.5%	53
Sewer/Solid Waste/Water	90,015		482,893	572,908	45.5%	228
Other				0	0.0%	0
Parks, Recreation, & Culture	52,643			52,643	4.2%	21
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	1,334			1,334	0.1%	1
Debt Service						
Principal	52,843			52,843	4.2%	21
Interest	4,789		31,364	36,153	2.9%	14
Miscellaneous	45,097		107,529	152,626	12.1%	61
Total Expenditures	636,511	0	621,786	1,258,297	100.0%	501

	38,182			38,182	12.4%	99
	3,520			3,520	1.1%	9
	2,000			2,000	0.7%	5
				0	0.0%	0
	14,176			14,176	4.6%	37
	18,168		227,389	245,557	79.9%	638
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	76,046	0	231,363	307,409	100.0%	798

Excess of Revenues Over/	87,418	0	(151,806)	(64,388)		
(Under) Expenditures						

	23,934	0	(12,631)	11,303		
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Year Ending June 30, 1999

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	62,408					62,408	14.9%	57		10,191,215				10,191,215	18.5%	299	
Taxes - Local - Income	17,215					17,215	4.1%	16		1,660,534				1,660,534	3.0%	49	
Taxes - Local - Other	12,339					12,339	3.0%	11		1,344,275				1,344,275	2.4%	39	
Licenses and Permits	5,840					5,840	1.4%	5		573,601				573,601	1.0%	17	
Intergovernmental																	
Federal Grants						0	0.0%	0		1,769,932	126,708			1,896,640	3.4%	56	
State Grants	49,389					49,389	11.8%	45		2,736,032				2,736,032	5.0%	80	
County Grants	7,638					7,638	1.8%	7		893,811				893,811	1.6%	26	
Other Grants						0	0.0%	0						0	0.0%	0	
Service Charges	26,035				223,835	249,870	59.8%	230		830,484			28,928,199	29,758,683	54.1%	873	
Fines and Forfeitures						0	0.0%	0		64,983				64,983	0.1%	2	
Miscellaneous	4,027				8,885	12,912	3.1%	12		3,053,966	121,672		1,062,485	4,238,123	7.7%	124	
Debt Proceeds						0	0.0%	0			1,675,000			1,675,000	3.0%	49	
Total Revenues	184,891		0	232,720		417,611	100.0%	384		23,118,833	1,923,380		29,990,684	55,032,897	100.0%	1,614	
Expenditures By Function																	
General Government	66,388					66,388	14.6%	61		2,893,935	468,693			3,362,628	6.3%	99	
Public Safety																	
Police						0	0.0%	0		7,059,549	579,033			7,638,582	14.4%	224	
Fire	2,000					2,000	0.4%	2		3,306,592				3,306,592	6.2%	97	
Other						0	0.0%	0		725,934	337,895			1,063,829	2.0%	31	
Public Works																	
Transportation	34,119					34,119	7.5%	31		1,439,035	461,232		408,753	2,309,020	4.3%	68	
Sewer/Solid Waste/Water	40,624			255,312		295,936	65.1%	272		1,065,364			11,539,720	12,605,084	23.7%	370	
Other						0	0.0%	0					15,338,023	15,338,023	28.8%	450	
Parks, Recreation, & Culture	3,253					3,253	0.7%	3		1,330,562	663,060		508,223	2,501,845	4.7%	73	
Community Dev. & Pub. Housing						0	0.0%	0		1,434,359				1,434,359	2.7%	42	
Economic Dev. & Opportunity						0	0.0%	0		704,298			182,709	887,007	1.7%	26	
Debt Service																	
Principal						0	0.0%	0		721,139				721,139	1.4%	21	
Interest				30,228		30,228	6.6%	28		503,247			980,510	1,483,757	2.8%	44	
Miscellaneous	22,927					22,927	5.0%	21		546,128				546,128	1.0%	16	
Total Expenditures	169,311		0	285,540		454,851	100.0%	418		21,730,142	2,509,913		28,957,938	53,197,993	100.0%	1,560	
Excess of Revenues Over/ (Under) Expenditures	15,580		0	(52,820)		(37,240)				1,388,691	(586,533)		1,032,746	1,834,904			

Year Ending June 30, 1999

Washington County

	Hancock					Keedysville				
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total
					Per Capita					Per Capita
Revenues By Source										
Taxes - Local - Property	276,323			276,323	19.3%	47,004			47,004	26.4%
Taxes - Local - Income	49,375			49,375	3.5%	31,513			31,513	17.7%
Taxes - Local - Other	8,793			8,793	0.6%	0			0	0.0%
Licenses and Permits	26,568			26,568	1.9%	2,661			2,661	1.5%
Intergovernmental										
Federal Grants		163,095		163,095	11.4%				0	0.0%
State Grants	127,505	58,054		185,559	13.0%	33,815			33,815	19.0%
County Grants	47,894			47,894	3.4%	3,585			3,585	2.0%
Other Grants				0	0.0%				0	0.0%
Service Charges	42,852		516,752	559,604	39.1%			44,991	44,991	25.3%
Fines and Forfeitures	8,145			8,145	0.6%				0	0.0%
Miscellaneous	94,025		10,080	104,105	7.3%	14,110		358	14,468	8.1%
Debt Proceeds				0	0.0%				0	0.0%
Total Revenues	681,480	221,149	526,832	1,429,461	100.0%	132,688	0	45,349	178,037	100.0%
					771					355
Expenditures By Function										
General Government	137,721			137,721	9.5%	23,886			23,886	21.8%
Public Safety										
Police	171,754			171,754	11.8%	3,117			3,117	2.8%
Fire	7,910			7,910	0.5%	0			0	0.0%
Other				0	0.0%				0	0.0%
Public Works										
Transportation	176,485	22,010		198,495	13.7%	11,945			11,945	10.9%
Sewer/Solid Waste/Water			437,783	437,783	30.2%	20,345		39,308	59,653	54.4%
Other				0	0.0%				0	0.0%
Parks, Recreation, & Culture	116,476	48,249		164,725	11.4%	6,790			6,790	6.2%
Community Dev. & Pub. Housing		38,880		38,880	2.7%				0	0.0%
Economic Dev. & Opportunity	935	191,714		192,649	13.3%				0	0.0%
Debt Service										
Principal				0	0.0%				0	0.0%
Interest			94,420	94,420	6.5%				0	0.0%
Miscellaneous			5,828	5,828	0.4%	4,362			4,362	4.0%
Total Expenditures	611,281	300,853	538,031	1,450,165	100.0%	70,445	0	39,308	109,753	100.0%
					782					219
Excess of Revenues Over/ (Under) Expenditures	70,199	(79,704)	(11,199)	(20,704)		62,243	0	6,041	68,284	

Year Ending June 30, 1999
Washington County

Sharpsburg							Smithsburg								
Revenues By Source	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
Taxes - Local - Property	39,268					39,268	25.0%	64	235,811				235,811	23.3%	161
Taxes - Local - Income	34,980					34,980	22.3%	57	95,716				95,716	9.5%	65
Taxes - Local - Other						0	0.0%	0					0	0.0%	0
Licenses and Permits	3,471					3,471	2.2%	6	17,656				17,656	1.7%	12
Intergovernmental															
Federal Grants						0	0.0%	0	6,576				6,576	0.7%	4
State Grants	53,718					53,718	34.3%	88	101,240				101,240	10.0%	69
County Grants	4,690					4,690	3.0%	8	29,505				29,505	2.9%	20
Other Grants						0	0.0%	0					0	0.0%	0
Service Charges	179					179	0.1%	0	3,182			460,502	463,684	45.9%	317
Fines and Forfeitures						0	0.0%	0	780				780	0.1%	1
Miscellaneous	20,507					20,507	13.1%	33	29,731			30,577	60,308	6.0%	41
Debt Proceeds						0	0.0%	0					0	0.0%	0
Total Revenues	156,813	0	0	0	0	156,813	100.0%	256	520,197	0	491,079	1,011,276	100.0%	691	
Expenditures By Function															
General Government	69,205					69,205	32.7%	113	112,860				112,860	11.3%	77
Public Safety															
Police	5,211					5,211	2.5%	9	82,487				82,487	8.3%	56
Fire	6,000					6,000	2.8%	10	3,000				3,000	0.3%	2
Other						0	0.0%	0	8,140				8,140	0.8%	6
Public Works															
Transportation	43,087					43,087	20.3%	70	105,160				105,160	10.5%	72
Sewer/Solid Waste/Water	39,609					39,609	18.7%	65	64,649			465,559	530,208	53.1%	362
Other						0	0.0%	0					0	0.0%	0
Parks, Recreation, & Culture	44,475					44,475	21.0%	73	100,961				100,961	10.1%	69
Community Dev. & Pub. Housing						0	0.0%	0					0	0.0%	0
Economic Dev. & Opportunity						0	0.0%	0					581	0.1%	0
Debt Service															
Principal						0	0.0%	0					0	0.0%	0
Interest						0	0.0%	0				14,845	14,845	1.5%	10
Miscellaneous	4,250					4,250	2.0%	7	41,061				41,061	4.1%	28
Total Expenditures	211,837	0	0	0	0	211,837	100.0%	346	518,899	0	480,404	999,303	100.0%	683	
Excess of Revenues Over/ (Under) Expenditures	(55,024)	0	0	0	0	(55,024)			1,298	0	10,675	11,973			

Year Ending June 30, 1999

Washington County

Williamsport

Revenues By Source	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations		Total	% of Total		Per Capita
Taxes - Local - Property	622,418						622,418	0.0%		319
Taxes - Local - Income	97,380						97,380	0.0%		50
Taxes - Local - Other	3,913						3,913	0.0%		2
Licenses and Permits	9,897						9,897	0.0%		5
Intergovernmental										
Federal Grants							0	0.0%		0
State Grants	141,348						141,348	0.0%		72
County Grants	34,256						34,256	0.0%		18
Other Grants							0	0.0%		0
Service Charges	76,470		1,469,814				1,546,284	0.0%		792
Fines and Forfeitures	7,462						7,462	0.0%		4
Miscellaneous	111,820				17,489		129,309	0.0%		66
Debt Proceeds							0	0.0%		0
Total Revenues	1,104,964		0		1,487,303		2,592,267	0.0%		1,328
Expenditures By Function										
General Government	154,322						154,322	0.0%		79
Public Safety										
Police	103,936						103,936	0.0%		53
Fire	9,345						9,345	0.0%		5
Other							0	0.0%		0
Public Works										
Transportation	240,310						240,310	0.0%		123
Sewer/Solid Waste/Water	108,244				645,238		753,482	0.0%		386
Other					904,165		904,165	0.0%		463
Parks, Recreation, & Culture	374,601						374,601	0.0%		192
Community Dev. & Pub. Housing	39,062						39,062	0.0%		20
Economic Dev. & Opportunity							0	0.0%		0
Debt Service										
Principal							0	0.0%		0
Interest					11,390		11,390	0.0%		6
Miscellaneous	102,974						102,974	0.0%		53
Total Expenditures	1,132,794		0		1,560,793		2,693,587	0.0%		1,380
Excess of Revenues Over/ (Under) Expenditures										
	(27,830)		0		(73,490)		(101,320)			

Year Ending June 30, 1999

Wicomico County

Delmar										Fruitland									
Revenues By Source										Revenues By Source									
	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				
Taxes - Local - Property	241,762			241,762	31.5%	145				600,278			600,278	27.6%	161				
Taxes - Local - Income	57,419			57,419	7.5%	35				125,153			125,153	5.8%	33				
Taxes - Local - Other	18,990			18,990	2.5%	11				39,598		218,204	257,802	11.9%	69				
Licenses and Permits	20,367			20,367	2.7%	12				50,163			50,163	2.3%	13				
Intergovernmental																			
Federal Grants	138,295			138,295	18.0%	83				33,015			33,015	1.5%	9				
State Grants	161,516			161,516	21.0%	97				381,693			381,693	17.6%	102				
County Grants					0.0%	0				41,551			41,551	1.9%	11				
Other Grants					0.0%	0								0.0%	0				
Service Charges	69,444			69,444	9.0%	42				149,560		465,067	614,627	28.3%	165				
Fines and Forfeitures	684			684	0.1%	0								0.0%	0				
Miscellaneous	59,540			59,540	7.8%	36				28,966		16,665	45,631	2.1%	12				
Debt Proceeds					0.0%	0				23,500			23,500	1.1%	6				
Total Revenues	768,017	0	0	768,017	100.0%	462				1,473,477	0	699,936	2,173,413	100.0%	582				
Expenditures By Function										Expenditures By Function									
General Government	112,304			112,304	13.4%	68				248,491			248,491	11.3%	67				
Public Safety																			
Police	291,912			291,912	34.7%	176				387,815			387,815	17.6%	104				
Fire	31,085			31,085	3.7%	19				12,038			12,038	0.5%	3				
Other					0.0%	0				13,877			13,877	0.6%	4				
Public Works																			
Transportation	67,163			67,163	8.0%	40				188,692			188,692	8.6%	51				
Sewer/Solid Waste/Water	86,825			86,825	10.3%	52				144,928		653,221	798,149	36.2%	214				
Other					0.0%	0								0.0%	0				
Parks, Recreation, & Culture	16,104			16,104	1.9%	10				139,989			139,989	6.4%	37				
Community Dev. & Pub. Housing	104,716			104,716	12.5%	63								0.0%	0				
Economic Dev. & Opportunity					0.0%	0				10,000			10,000	0.5%	3				
Debt Service																			
Principal					0.0%	0				61,820			61,820	2.8%	17				
Interest					0.0%	0				41,638		123,854	165,492	7.5%	44				
Miscellaneous	130,203			130,203	15.5%	78				177,345			177,345	8.0%	47				
Total Expenditures	840,312	0	0	840,312	100.0%	506				1,426,633	0	777,075	2,203,708	100.0%	590				
Excess of Revenues Over/ (Under) Expenditures	(72,295)	0	0	(72,295)						46,844	0	(77,139)	(30,295)						

Year Ending June 30, 1999

Wiconico 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	79,301			79,301	24.4%	111	20,746			20,746	39.4%	56	
Taxes - Local - Income	41,371			41,371	12.7%	58	18,336			18,336	34.8%	49	
Taxes - Local - Other			58,285	58,285	17.9%	82			0	0	0.0%	0	
Licenses and Permits	9,812			9,812	3.0%	14	3,850			3,850	7.3%	10	
Intergovernmental													
Federal Grants				0	0.0%	0				0	0.0%	0	
State Grants				0	0.0%	0				0	0.0%	0	
County Grants	534			534	0.2%	1				0	0.0%	0	
Other Grants				0	0.0%	0				0	0.0%	0	
Service Charges	50		98,545	98,595	30.3%	138			0	0	0.0%	0	
Fines and Forfeitures				0	0.0%	0				0	0.0%	0	
Miscellaneous	9,296		28,061	37,357	11.5%	52	8,350	1,430		9,780	18.6%	26	
Debt Proceeds				0	0.0%	0				0	0.0%	0	
Total Revenues	140,364	0	184,891	325,255	100.0%	455	51,282	1,430	0	52,712	100.0%	142	
Expenditures By Function													
General Government	37,481			37,481	14.1%	52	9,597			9,597	17.0%	26	
Public Safety													
Police	3,604			3,604	1.4%	5	16,146			16,146	28.5%	44	
Fire				0	0.0%	0	4,500			4,500	7.9%	12	
Other				0	0.0%	0				0	0.0%	0	
Public Works													
Transportation	8,421			8,421	3.2%	12	7,787			7,787	13.8%	21	
Sewer/Solid Waste/Water	30,684		132,257	162,941	61.2%	228	15,408			15,408	27.2%	42	
Other				0	0.0%	0				0	0.0%	0	
Parks, Recreation, & Culture				0	0.0%	0	3,110			3,110	5.5%	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			51,186	51,186	19.2%	72				0	0.0%	0	
Miscellaneous	2,587			2,587	1.0%	4	68			68	0.1%	0	
Total Expenditures	82,777	0	183,443	266,220	100.0%	372	56,616	0	0	56,616	100.0%	153	
Excess of Revenues Over/ (Under) Expenditures													
	57,587	0	1,448	59,035			(5,334)	1,430	0	(3,904)			

Year Ending June 30, 1999

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	111,462				111,462	22.2%	174		10,005,516					10,005,516	35.7%	479	
Taxes - Local - Income	29,798				29,798	5.9%	47		974,093					974,093	3.5%	47	
Taxes - Local - Other				108,100	108,100	21.6%	169		325,546				165,954	491,500	1.8%	24	
Licenses and Permits	10,492				10,492	2.1%	16		607,038					607,038	2.2%	29	
Intergovernmental																	
Federal Grants					0	0.0%	0		569,837				7,487	569,837	2.0%	27	
State Grants					0	0.0%	0		1,904,537				7,487	1,912,024	6.8%	92	
County Grants	356				356	0.1%	1		772,204				67,395	839,599	3.0%	40	
Other Grants					0	0.0%	0							0	0.0%	0	
Service Charges	1,430			226,512	227,942	45.5%	357		1,451,536				7,819,313	9,270,849	33.1%	444	
Fines and Forfeitures					0	0.0%	0		91,644					91,644	0.3%	4	
Miscellaneous	1,382			11,640	13,022	2.6%	20		627,097		13,595		218,632	859,324	3.1%	41	
Debt Proceeds					0	0.0%	0				2,410,388			2,410,388	8.6%	115	
Total Revenues	154,920	0		346,252	501,172	100.0%	784		17,329,048		2,423,983		8,278,781	28,031,812	100.0%	1,342	
Expenditures By Function																	
General Government	59,028				59,028	9.8%	92		1,101,831		32,625			1,134,456	4.6%	54	
Public Safety																	
Police	3,139				3,139	0.5%	5		5,444,742					5,444,742	22.1%	261	
Fire	4,800				4,800	0.8%	8		1,838,939			1,550,704		3,389,643	13.8%	162	
Other					0	0.0%	0		767,979					767,979	3.1%	37	
Public Works																	
Transportation	18,085				18,085	3.0%	28		3,043,075					3,043,075	12.3%	146	
Sewer/Solid Waste/Water	49,221			406,737	455,958	75.8%	714		976,885				6,254,308	7,231,193	29.3%	346	
Other					0	0.0%	0							0	0.0%	0	
Parks, Recreation, & Culture					0	0.0%	0		1,333,463				128,426	1,461,889	5.9%	70	
Community Dev. & Pub. Housing					0	0.0%	0						135,997	135,997	0.6%	7	
Economic Dev. & Opportunity					0	0.0%	0							3,236	0.0%	0	
Debt Service																	
Principal					0	0.0%	0		667,404					667,404	2.7%	32	
Interest					56,493	9.4%	88		406,570				270,027	676,597	2.7%	32	
Miscellaneous	3,836				3,836	0.6%	6		694,481					694,481	2.8%	33	
Total Expenditures	138,109	0		463,230	601,339	100.0%	941		16,278,605		32,625		8,339,462	24,650,692	100.0%	1,180	
Excess of Revenues Over/ (Under) Expenditures																	
	16,811	0		(116,978)	(100,167)				1,050,443		2,391,358		(60,681)	3,381,120			

Year Ending June 30, 1999

Wiconico County

Revenues By Source	Sharpstown					Willards				
	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations
Taxes - Local - Property	107,731					107,567				107,567
Taxes - Local - Income	30,943					32,428				32,428
Taxes - Local - Other										
Licenses and Permits	773					15,336				15,336
Intergovernmental										
Federal Grants										
State Grants	2,100									
County Grants	248					415				415
Other Grants										
Service Charges	3,881									
Fines and Forfeitures										
Miscellaneous	4,301					22,250				22,830
Debt Proceeds										
Total Revenues	149,977	0	163,328	313,305	100.0%	177,996	0	149,330	327,326	100.0%
Expenditures By Function	Sharpstown					Willards				
	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations	Governmental Operations - Operating		Governmental Operations - Capital		Enterprise Operations
General Government	68,718					39,136				39,136
Public Safety										
Police										
Fire						2,500				2,500
Other	1,843					3,725				3,725
Public Works										
Transportation	10,992					13,967				13,967
Sewer/Solid Waste/Water	30,091					35,950				179,178
Other										
Parks, Recreation, & Culture	8,182					8,250				8,250
Community Dev. & Pub. Housing										
Economic Dev. & Opportunity										
Debt Service										
Principal										
Interest										
Miscellaneous	13,937					16,431				20,578
Total Expenditures	133,763	0	270,463	404,226	100.0%	119,959	0	163,806	283,765	100.0%
Excess of Revenues Over/ (Under) Expenditures	16,214	0	(107,135)	(90,921)		58,037	0	(14,476)	43,561	

Year Ending June 30, 1999

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	969,653					969,653	12.5%	314	18,409,119				18,409,119	30.4%	3,613	
Taxes - Local - Income	139,614					139,614	1.8%	45	531,761				531,761	0.9%	104	
Taxes - Local - Other	17,214					17,214	0.2%	6	921,655			1,466,945	2,388,600	4.0%	469	
Licenses and Permits	58,630					58,630	0.8%	19	2,950,756				2,950,756	4.9%	579	
Intergovernmental																
Federal Grants					0	0	0.0%	0	130,647			938,619	1,069,266	1.8%	210	
State Grants	205,685				205,685	2.7%	67	1,411,336			1,379,911	2,791,247	4.6%	548		
County Grants	45,745				45,745	0.6%	15	6,035,887		50,000	30,000	6,115,887	10.1%	1,200		
Other Grants					0	0	0.0%	0				0	0	0.0%	0	
Service Charges	91,851			4,674,481	4,766,332	61.7%	1,546	5,136,651			17,469,626	22,606,277	37.4%	4,437		
Fines and Forfeitures	436				436	0.0%	0	664,355				664,355	1.1%	130		
Miscellaneous	231,586			145,815	377,401	4.9%	122	926,728		410,434	399,074	1,736,236	2.9%	341		
Debt Proceeds	1,150,000				1,150,000	14.9%	373			1,200,000		1,200,000	2.0%	236		
Total Revenues	2,910,414		0	4,820,296	7,730,710	100.0%	2,507	37,118,895	1,660,434	21,684,175	60,463,504	100.0%	11,867			
Expenditures By Function																
General Government	430,971				430,971	5.7%	140	3,344,791		580,899		3,925,690	6.3%	770		
Public Safety																
Police	827,646				827,646	10.9%	268	8,908,818		93,534		9,002,352	14.4%	1,767		
Fire	202,895				202,895	2.7%	66	2,625,887				2,625,887	4.2%	515		
Other					0	0.0%	0	827,291				827,291	1.3%	162		
Public Works																
Transportation	372,242				372,242	4.9%	121	2,697,340		6,704,536		4,587,903	13,989,779	22.4%	2,746	
Sewer/Solid Waste/Water	102,409			1,486,990	1,589,399	20.9%	515	3,842,656			8,595,756	12,438,412	19.9%	2,441		
Other				3,233,349	3,233,349	42.6%	1,048					0	0	0.0%	0	
Parks, Recreation, & Culture	6,941				6,941	0.1%	2	4,376,899		466,687	1,749,289	6,592,875	10.6%	1,294		
Community Dev. & Pub. Housing					0	0.0%	0					0	0	0.0%	0	
Economic Dev. & Opportunity					0	0.0%	0					0	0	0.0%	0	
Debt Service									3,096,713		3,506,474	6,603,187	10.6%	1,296		
Principal	124,714				124,714	1.6%	40	2,276,357				2,276,357	3.6%	447		
Interest	72,631			730,884	803,515	10.6%	261	1,948,922			2,203,211	4,152,133	6.6%	815		
Miscellaneous					0	0.0%	0	48,545				48,545	0.1%	10		
Total Expenditures	2,140,449		0	5,451,223	7,591,672	100.0%	2,462	33,994,219	7,845,656	20,642,633	62,482,508	100.0%	12,263			
Excess of Revenues Over/ (Under) Expenditures	769,965		0	(630,927)	139,038			3,124,676	(6,185,222)	1,041,542	(2,019,004)					

Year Ending June 30, 1999

Worcester County

Pocomoke City

Snow Hill

Revenues By Source	Pocomoke City			Snow Hill		
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations
Taxes - Local - Property	1,165,410			531,986		
Taxes - Local - Income	142,099			94,976		
Taxes - Local - Other	1,354			933		
Licenses and Permits	58,418			23,219		
Intergovernmental						
Federal Grants	544,570			99,724		
State Grants	278,748			290,175		
County Grants	139,128			81,853		
Other Grants						
Service Charges	292,750			12,460		
Fines and Forfeitures	1,475			804		
Miscellaneous	385,876			165,319		
Debt Proceeds	143,933			39,910		
Total Revenues	3,153,761	0	791,524	1,341,359	0	811,316
			3,945,285			2,152,675
			100.0%			100.0%
						945
Expenditures By Function	Pocomoke City			Snow Hill		
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations
General Government	293,416			185,738		
Public Safety						
Police	623,008			369,015		
Fire	236,781			182,081		
Other	5,872					
Public Works						
Transportation	270,191			310,913		
Sewer/Solid Waste/Water	217,388			25,913		
Other						
Parks, Recreation, & Culture	209,396			121,315		
Community Dev. & Pub. Housing	446,125					
Economic Dev. & Opportunity	139,299					
Debt Service						
Principal	127,025			16,356		
Interest	144,223			3,936		
Miscellaneous	407,192					
Total Expenditures	3,119,916	0	913,713	1,215,267	0	763,901
			4,033,629			1,979,168
			100.0%			100.0%
						869
Excess of Revenues Over/ (Under) Expenditures	33,845	0	(122,189)	126,092	0	47,415
			(88,344)			173,507

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	LaVale Sanitary Commission
Plan:	Defined benefit plan - Maryland State Retirement and Pension System.	See Allegany County - Cresaptown	Money purchase plan (MPP) and a defined benefit plan (DBP).	Defined benefit plan.
Coverage:	Substantially all employees participate.	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 MPP, 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.	Commission contributions are based on actuarially determined amounts. Significant assumptions include (1) 7.5% rate of return and (2) 3% annual salary increases.
Actual Contribution Made by Entity	\$2,605	\$626,028	DBPP \$0	\$36,938
Annual Required Contribution	\$2,605	\$626,028	MPP \$0	\$36,938
Financial Status	As of June 30, 1999		As of 10/31/98	As of January 10, 1999
Actuarial Accrued Liability	\$28,475,380,000		\$64,398	\$616,468
Actuarial Value of Assets	\$27,646,579,000		\$227,223	\$532,000
Unfunded Actuarial Accrued Liability	\$858,801,000		(\$162,825)	\$84,468
Unfunded Actuarial Accrued Liability - Prior	\$2,566,580,000		(\$39,578)	\$105,383
Increase (+)/Decrease (-) in Unfunded Liability	(\$1,707,779,000)		(\$123,247)	(\$20,915)
Percent of Benefits Funded	97.1%		283%	86.3%

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

	Luke	Westernport		
Plan:	Defined benefit plan.	Defined benefit plan.		
Coverage:	Substantially all full-time employees who meet length of service and hours requirements participate.	Six retired employees.		
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.		
Actual Contribution Made by Entity	\$9,428	\$19,053		
Annual Required Contribution	\$9,428	Not applicable		
Financial Status	As of June 30, 1999			
Actuarial Accrued Liability	\$234,813			
Actuarial Value of Assets	\$426,259			
Unfunded Actuarial Accrued Liability	(\$191,446)			
Unfunded Actuarial Accrued Liability - Prior	(\$172,732)			
Increase (+)/Decrease (-) in Unfunded Liability	\$(18,714)			
Percent of Benefits Funded	230%			

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 5.5% 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	\$231,587	\$566,810		
Annual Required Contribution	\$0	\$566,810		
Financial Status	As of July 1, 1999			
Actuarial Accrued Liability	\$85,554,792			
Actuarial Value of Assets	\$112,085,087			
Unfunded Actuarial Accrued Liability	\$(26,530,295)			
Unfunded Actuarial Accrued Liability - Prior	\$(18,932,899)			
Increase (+)/Decrease (-) in Unfunded Liability	(\$7,597,396)			
Percent of Benefits Funded	131%			

**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	\$17,574	\$27,802		
Annual Required Contribution	N/A	\$27,802		
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	Federalburg	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	\$27,708	\$32,513	\$7,197	\$4,761
Annual Required Contribution	N/A	\$32,513	\$7,197	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	Taneytown
Plan:	See Allegany County - Cresaptown.	Defined contribution plan.	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.	Substantially all full-time employees who have at least six months of service participate.
Policies:		Contributions equal 10% of annual compensation.	Employees have a total of 5% of their budgeted salaries contributed to the plan.	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	\$28,521	\$50,497	\$20,654	\$25,220
Annual Required Contribution	\$28,521	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				

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

	Westminster		
Plan:	See Allegany County - Cresaptown.		
Coverage:	Substantially all employees participate.		
Policies:			
Actual Contribution Made by Entity	\$273,820		
Annual Required Contribution	\$273,820		
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
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS**

	Chesapeake City	Elkton	Elkton	Perryville
Plan:	Simplified Employee Pension Plan - Defined contribution plan	See Allegany County - Cresaptown.	Defined Contribution Plan.	Individual Retirement Account.
Coverage:	Substantially all employees participate.	Substantially all employees participate.	Substantially all employees effective for fiscal 1999.	Substantially all full-time employees participate.
Policies:	The employer contributes 3% of an employee's earnings to an individual retirement account.		The town is required to contribute 8% of covered compensation.	The town matches employee contributions equal to 3% of gross pay.
Actual Contribution Made by Entity	\$1,885	\$0	\$125,207	\$4,746
Annual Required Contribution	N/A	\$0	\$125,207	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				

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

	Rising Sun			
Plan:	Defined contribution plan.			
Coverage:	Substantially all full-time employees who are at least 21 years of age and have completed one year of service may participate.			
Policies:	Contributions equal 5% of annual salary. Employees are not obligated to contribute to the plan.			
Actual Contribution Made by Entity	\$14,597			
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				

**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 3 % of employee earnings.	The employer contributes 5% of each eligible employee's earnings. Employee contributions are voluntary.		
Actual Contribution Made by Entity	\$19,817	\$85,412		
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	\$309,000	\$45,965		
Annual Required Contribution	\$309,000	\$45,965		
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 \$500 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	\$27,620	\$8,851	\$245,375	\$1,066,848
Annual Required Contribution	\$27,620	N/A	\$209,685	\$752,208
Financial Status		Not applicable	As of July 1, 1999	As of July 1, 1999
Actuarial Accrued Liability			\$4,601,706	\$31,756,236
Actuarial Value of Assets			\$5,486,103	\$31,572,459
Unfunded Actuarial Accrued Liability			\$(884,397)	\$183,777
Unfunded Actuarial Accrued Liability - Prior			\$(954,779)	\$2,429,297
Increase (+)/Decrease (-) in Unfunded Liability			\$70,382	\$(2,245,520)
Percent of Benefits Funded			119.2%	99.4%

**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) 6% rate of return and (2) 5.5% annual salary increases.	
Actual Contribution Made by Entity	\$1,109,521	\$12,814	\$70,619	\$34,449
Annual Required Contribution	\$979,111	\$12,814	\$70,619	\$34,449
Financial Status	As of July 1, 1999		As of April 1, 1999	
Actuarial Accrued Liability	\$15,989,109		\$1,091,692	
Actuarial Value of Assets	\$10,508,130		\$867,139	
Unfunded Actuarial Accrued Liability	\$5,480,979		\$224,553	
Unfunded Actuarial Accrued Liability - Prior	\$6,069,589		\$99,127	
Increase (+)/Decrease (-) in Unfunded Liability	\$(588,610)		\$125,426	
Percent of Benefits Funded	65.7%		79.4%	

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	\$43,966		
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	Aberdeen	Bel Air	Havre de Grace
Plan:	Defined benefit plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan.
Coverage:	All employees with a minimum of 1,000 hours of service participate.	General and public safety employees.	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.
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%.	Plan members are required to contribute 2% of covered salary. The city is required to contribute 6% of annual covered payroll.	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.
Actual Contribution Made by Entity	\$38,250	\$170,757	\$211,031	\$82,650
Annual Required Contribution	\$77,240	N/A	N/A	\$78,336
Financial Status	As of June 30, 1999	Not applicable	Not applicable	As of February 1, 1999
Actuarial Accrued Liability	\$1,662,127			\$694,325
Actuarial Value of Assets	\$1,506,021			\$534,616
Unfunded Actuarial Accrued Liability	\$156,106			\$159,709
Unfunded Actuarial Accrued Liability - Prior	\$0			\$151,106
Increase (+)/Decrease (-) in Unfunded Liability	\$156,106			\$8,603
Percent of Benefits Funded	91%			77.0%

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

	Havre de Grace			
Plan:	Defined benefit plan.			
Coverage:	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) 6% annual rate of return and (2) no salary increases.			
Actual Contribution Made by Entity	\$60,263			
Annual Required Contribution	\$51,612			
Financial Status	As of February 1, 1999			
Actuarial Accrued Liability	\$630,646			
Actuarial Value of Assets	\$609,141			
Unfunded Actuarial Accrued Liability	\$21,505			
Unfunded Actuarial Accrued Liability - Prior	\$7,426			
Increase (+)/Decrease (-) in Unfunded Liability	\$14,079			
Percent of Benefits Funded	96.6%			

**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	\$37,006			
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, one 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	\$18,608	\$53,687	\$691,119	\$24,987
Annual Required Contribution	N/A	N/A	N/A	\$0
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				63.4%

**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	\$53,521	\$930,662	\$348,816	\$2,161
Annual Required Contribution	N/A	\$930,662	\$348,816	N/A
Financial Status	Not applicable	As of April 1, 1999		Not applicable
Actuarial Accrued Liability		\$29,550,412		
Actuarial Value of Assets		\$39,139,715		
Unfunded Actuarial Accrued Liability		\$(9,589,303)		
Unfunded Actuarial Accrued Liability - Prior		\$(7,220,706)		
Increase (+)/Decrease (-) in Unfunded Liability		\$(2,368,597)		
Percent of Benefits Funded		132.5%		

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

	Bervyn Heights	Bladensburg	Bowie	Capitol Heights
Plan:	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan. Plan was frozen in 1992.
Coverage:	Full-time employees with at least one year of service may participate.	Substantially all employees participate.	All full-time employees with at least one year of service may participate.	All elected officials and all other employees who work at least 20 hours per week and six months per year may participate.
Policies:	Contributions equal 5% of annual compensation.	Contributions equal 5% of annual compensation. The town also matches 50% of employees' basic contributions. Employees may make basic contribution up to 8% of compensation and additional unmatched contributions up to 10%.	City matches employee contributions on a variable scale, based upon years of service, up to 6%. The city also contributes an additional 4% for all employees with at least one year of service who complete 1,000 hours of service during the year and are employed at the end of the plan year. No employee contributions are required to receive this contribution.	Employees contribute 2.5% of their salaries. The town funds the remaining amounts.
Actual Contribution Made by Entity	\$24,186	\$92,005	\$466,089	\$26,400
Annual Required Contribution	N/A	N/A	N/A	\$51,133
Financial Status	Not applicable	Not applicable	Not applicable	As of January 1, 1997
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	\$82,415	\$140,953	\$20,522	\$2,560
Annual Required Contribution	\$82,415	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	\$8,937	\$16,256	\$623,400	\$212,307
Annual Required Contribution	N/A	N/A	\$623,400	\$212,307
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	\$192,460	\$13,570	\$54,774	\$67,897
Annual Required Contribution	\$192,460	N/A	\$54,774	\$67,897
Financial Status	As of July 1, 1998	Not applicable		
Actuarial Accrued Liability	\$9,874,882			
Actuarial Value of Assets	\$8,484,541			
Unfunded Actuarial Accrued Liability	\$1,390,341			
Unfunded Actuarial Accrued Liability - Prior	\$1,643,892			
Increase (+)/Decrease (-) in Unfunded Liability	(\$253,551)			
Percent of Benefits Funded	85.9%			

PRINCE GEORGES' COUNTY
CITIES, TOWNS, VILLAGES, AND SPECIAL TAXING DISTRICTS

	Riverdale Park	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 contributes 3% of the employees salary to the plan.		
Actual Contribution Made by Entity	\$37,533	\$23,806	\$9,192	
Annual Required Contribution	N/A	N/A	\$9,192	
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	\$21,932		
Annual Required Contribution	\$21,932		
Financial Status	As of June 30, 1999		
Actuarial Accrued Liability	\$321,083		
Actuarial Value of Assets	\$301,584		
Unfunded Actuarial Accrued Liability	\$19,499		
Unfunded Actuarial Accrued Liability - Prior	\$21,404		
Increase (+)/Decrease (-) in Unfunded Liability	(\$1,905)		
Percent of Benefits Funded	93.9%		

**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	\$56,076	\$20,345		
Annual Required Contribution	\$56,076	\$20,345		
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	\$500,896	Not provided.	\$39,142	
Annual Required Contribution	\$500,896	Not provided.	\$39,142	
Financial Status	As of August 1, 1998			
Actuarial Accrued Liability	\$11,110,978			
Actuarial Value of Assets	\$9,334,457			
Unfunded Actuarial Accrued Liability	\$1,776,521			
Unfunded Actuarial Accrued Liability - Prior	\$1,822,463			
Increase (+)/Decrease (-) in Unfunded Liability	\$(45,942)			
Percent of Benefits Funded	84.0%			

**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	\$15,320	\$641	\$4,853	\$634,501
Annual Required Contribution	N/A	\$641	N/A	\$634,501
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

	Hagerstown	Hancock	Smithsburg	Williamsport
Plan:	Hagerstown Police and Fire Employees Retirement Plan - Defined Benefit	Defined contribution plan.	Defined contribution plan.	Defined benefit plan.
Coverage:	All police and fire employees electing to withdraw from the State Retirement and Pension System.	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:	Employees contribute 7% of their base pay. Employer contributions are actuarially determined. Actuarial assumptions include (a) 8% investment rate of return; (b) projected salary increases of 4.5% per year.	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	\$402,052	\$14,773	\$3,964	Not Available - No financial information submitted.
Annual Required Contribution	\$402,052	N/A	N/A	
Financial Status	N/A- 1st year of plan	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 13.65% of annual compensation.			Contributions equal 1.5% of all eligible employees' wages.
Actual Contribution Made by Entity	\$38,807	\$39,254	\$904,064	\$8,366
Annual Required Contribution	N/A	\$39,254	\$904,064	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				

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

	Berlin	Ocean City - General Employees Retirement System	Ocean City - Public Employees Retirement System	Ocean City- Wastewater Employees Plan
Plan:	See Allegany County - Cresaptown.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan - Worcester County - Department of Water and Wastewater Services Plan.
Coverage:	Substantially all full-time employees participate.	The plan covers all non-public safety employees and wastewater employees hired after July 1, 1994.	The plan covers all full-time police officers, firefighters, and emergency medical 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	\$109,292	\$454,164	\$330,927	\$100,448
Annual Required Contribution	\$109,292	\$454,164	\$330,927	\$100,448
Financial Status		As of April 1, 1999	As of April 1, 1999	Not provided.
Actuarial Accrued Liability		\$9,172,600	\$9,869,400	
Actuarial Value of Assets		\$9,411,600	\$9,789,400	
Unfunded Actuarial Accrued Liability		\$(239,000)	\$80,000	
Unfunded Actuarial Accrued Liability - Prior		\$(214,100)	\$193,500	
Increase (+)/Decrease (-) in Unfunded Liability		\$(24,900)	\$(113,500)	
Percent of Benefits Funded		102.6%	99.2%	

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

	Pocumtuck 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	\$74,560	\$37,507		
Annual Required Contribution	\$74,560	\$37,507		
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 1% to 3.05% of the State taxable income.
- ***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.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Fiscal 1999 County Revenues By Source

County	Property		Income		Other		Total		Licenses & Permits	Federal Grants	State Grants
	Taxes		Taxes		Taxes		Taxes				
Alliegany	25,410,488		17,212,342		1,793,090		44,415,920		486,641	20,460,770	63,380,660
Anne Arundel	315,961,644		231,026,670		78,069,160		625,057,474		14,729,267	51,620,258	242,443,135
Baltimore City	477,415,210		145,269,761		76,781,666		699,466,637		17,953,747	387,955,229	769,186,476
Baltimore	501,655,157		389,826,224		96,299,561		987,780,942		12,125,683	130,362,183	371,769,462
Calvert	63,988,968		29,643,548		3,633,349		97,265,865		565,828	8,099,424	47,415,096
Caroline	11,629,915		7,547,737		1,069,549		20,247,201		219,339	5,948,769	29,841,408
Carroll	93,262,264		60,962,040		7,618,154		161,842,458		2,725,398	16,417,951	102,394,058
Cecil	45,537,480		26,119,410		3,068,272		74,725,162		988,800	13,030,150	66,369,025
Charles	77,602,990		41,925,002		9,622,935		129,150,927		751,450	21,876,270	90,571,957
Dorchester	14,217,905		6,802,313		1,811,886		22,832,104		289,287	5,851,956	26,176,392
Frederick	106,326,205		74,648,254		16,428,785		197,403,244		2,113,732	19,080,113	127,781,318
Garrett	20,141,394		5,453,753		3,314,005		28,909,152		168,089	9,151,599	31,228,009
Harford	130,578,010		84,653,504		12,839,601		228,071,115		2,433,682	26,694,366	135,802,968
Howard	217,620,904		142,058,870		53,134,291		412,814,065		6,079,958	21,447,947	129,006,697
Kent	12,555,051		6,457,891		1,352,924		20,365,866		241,384	4,776,542	13,605,381
Montgomery	794,499,362		689,203,638		171,654,036		1,655,357,036		34,028,825	109,039,188	384,222,867
Prince George's	541,259,382		282,097,420		156,586,279		979,943,081		22,294,262	133,685,697	517,169,975
Queen Anne's	25,596,993		18,647,323		3,728,525		47,972,841		1,426,294	5,755,769	33,230,836
St. Mary's	40,947,652		32,622,728		11,465,615		85,035,995		958,078	10,362,912	62,156,565
Somerset	6,800,787		4,294,302		572,407		11,667,496		95,834	5,862,562	21,512,871
Talbot	16,687,762		11,376,282		5,740,043		33,804,087		542,540	5,087,487	13,154,990
Washington	59,407,550		37,325,396		4,489,741		101,222,687		1,142,649	20,220,720	86,983,267
Wicomico	34,139,473		27,528,591		3,188,773		64,856,837		722,479	15,386,981	69,468,099
Worcester	42,264,479		6,929,606		15,462,609		64,656,694		1,624,453	8,146,676	18,839,046
Statewide	3,675,507,025		2,379,632,605		739,725,256		6,794,864,886		124,707,699	1,056,321,519	3,453,710,557

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, 1999

Fiscal 1999 County Revenues By Source

County	Other		Total		Service Charges	Fines &		Miscellaneous	Debt		Total
	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources		Forfeitures	Forfeitures		Proceeds	Proceeds	
Allegany	2,012,494	85,853,924	25,328,584	59,531	8,136,635	15,251,008	179,532,243				
Anne Arundel	2,332,958	296,396,351	139,340,053	405,196	38,005,421	38,000,000	1,151,933,762				
Baltimore City	11,983,808	1,169,125,513	256,952,973	2,170,790	100,933,676	85,136,165	2,331,739,501				
Baltimore	3,668,301	505,799,946	157,528,412	2,578,824	45,145,398	30,957,212	1,741,916,417				
Calvert	517,142	56,031,662	15,324,262	87,912	7,829,877	6,075,000	183,180,406				
Caroline	8,000	35,798,177	2,270,635	0	2,551,157	450,000	61,536,509				
Carroll	12,215	118,824,224	22,804,317	56,962	14,005,126	24,853,489	345,111,974				
Cecil	25,009	79,424,184	8,548,673	50,687	3,062,066	12,675,055	179,474,627				
Charles	2,778,496	115,226,723	38,332,551	268,447	12,414,949	7,648,235	303,793,282				
Dorchester	33,496	32,061,844	4,301,457	40,940	2,047,785	82,000	61,655,417				
Frederick	140,685	147,002,116	44,840,216	82,168	15,637,377	0	407,078,853				
Garrett	27,509	40,407,117	5,597,966	23,484	2,761,921	888,541	78,756,270				
Harford	10,860	162,508,194	39,903,834	143,169	24,516,767	16,222,481	473,799,242				
Howard	2,821,039	153,275,683	56,057,562	1,806,410	37,430,856	61,967,972	729,432,506				
Kent	19,141	18,401,064	1,890,867	170,295	859,190	1,549,705	43,478,371				
Montgomery	13,683,387	506,945,442	383,190,439	8,605,238	179,626,567	65,879,462	2,833,633,008				
Prince George's	10,491,490	661,347,162	292,585,951	1,732,552	87,146,599	86,002,231	2,131,051,837				
Queen Anne's	0	38,986,605	8,313,209	28,377	4,639,782	3,633,488	105,000,596				
St. Mary's	39,724	72,559,201	23,978,479	91,630	6,219,721	0	188,843,104				
Somerset	66,168	27,441,601	3,615,346	30,329	1,124,554	165,880	44,141,040				
Talbot	22,000	18,264,477	5,523,668	7,587	2,568,170	0	60,710,529				
Washington	252,583	107,456,570	20,354,197	76,543	7,995,253	10,000,000	248,247,899				
Wicomico	140,670	84,995,750	17,266,262	83,690	6,349,538	16,907,391	191,181,947				
Worcester	277,835	27,263,557	9,626,447	113,439	3,230,311	6,265,000	112,779,901				
Statewide	51,365,010	4,561,397,086	1,583,476,360	18,714,200	614,238,695	490,610,315	14,188,009,241				

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 1999 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,684,438	1,460,898	843,738	7,675,498	2,503,309	12,483,443	6,496,737	12,574,393
Anne Arundel	95,742,802	66,369,831	52,292,858	22,070,030	8,114,035	148,846,754	51,372,753	86,996,778
Baltimore City	175,474,648	215,030,121	114,436,756	0	22,603,370	352,070,247	134,910,365	245,772,374
Baltimore	76,979,317	99,173,570	59,865,517	16,095,847	19,970,082	195,105,016	42,620,641	138,587,939
Calvert	9,403,788	5,077,103	1,471,290	3,548,360	2,416,785	12,513,538	6,453,559	8,591,353
Caroline	2,537,683	961,933	1,029,175	1,599,842	1,010,834	4,601,784	1,757,648	1,135,231
Carroll	21,884,957	4,988,695	4,411,769	3,010,698	6,320,736	18,731,898	17,163,129	10,337,773
Cecil	5,851,848	3,156,628	2,558,789	4,909,479	1,502,579	12,127,475	5,477,777	2,632,907
Charles	18,715,471	18,289,110	6,013,001	6,535,226	4,719,696	35,557,033	5,393,035	16,231,530
Dorchester	2,095,384	1,149,798	892,118	2,333,908	703,453	5,079,277	3,459,311	1,658,136
Frederick	23,137,501	8,500,822	9,186,702	7,173,686	3,417,838	28,279,048	17,279,653	19,035,122
Garrett	3,621,907	1,137,031	713,504	873,514	603,123	3,327,172	12,311,636	5,130,658
Harford	26,465,960	15,987,040	4,103,482	8,842,235	7,853,632	36,786,389	27,397,167	32,110,033
Howard	48,073,476	29,403,606	21,676,701	6,984,393	8,743,563	66,808,263	28,754,468	46,166,854
Kent	3,993,563	1,242,801	580,856	1,265,230	690,712	3,779,599	1,613,244	2,110,518
Montgomery	166,462,057	116,795,133	86,253,572	33,144,083	15,326,868	251,519,656	142,553,315	220,605,544
Prince George's	110,403,672	116,591,138	48,979,989	28,151,027	5,574,623	199,296,777	70,222,465	196,225,153
Queen Anne's	4,250,209	1,860,332	1,379,798	1,873,328	2,245,110	7,358,568	5,546,231	6,725,471
St. Mary's	15,834,946	7,521,831	980,863	4,194,949	2,477,563	15,175,206	9,803,478	8,358,431
Somerset	3,414,496	654,200	391,077	935,684	544,502	2,525,463	2,815,053	2,832,693
Talbot	2,636,866	465,773	1,008,221	1,549,155	790,087	3,813,236	4,091,213	1,144,933
Washington	10,000,924	3,828,954	2,470,635	5,253,656	1,992,040	13,545,285	16,736,942	10,316,578
Wicomico	7,792,268	3,864,220	2,157,074	7,858,391	1,987,528	15,867,213	7,331,825	3,377,760
Worcester	4,687,412	1,690,468	1,580,268	3,647,388	563,697	7,481,821	3,967,684	8,131,800
Statewide	844,145,593	725,201,036	425,277,753	179,525,607	122,675,765	1,452,680,161	625,529,328	1,086,789,962

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 proactive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

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

Year Ending June 30, 1999

Fiscal 1999 County Expenditures By Function

County	Other		Total Public Works	Health	Social Services	Primary/ Secondary Education		Community Colleges	Parks, Recreation, & Culture		Libraries
	Public Works										
Allegheny	0	19,071,130	12,519,439	7,571,775	76,392,679	20,906,460	1,095,166	3,318,182			
Anne Arundel	0	138,369,531	37,680,738	14,253,940	500,427,737	61,421,673	22,041,603	14,230,486			
Baltimore City	0	380,682,739	152,467,025	28,500,181	804,142,702	0	33,498,636	26,848,432			
Baltimore	0	181,208,580	74,416,212	20,984,399	768,636,147	115,448,656	20,629,013	27,782,735			
Calvert	0	15,044,912	7,911,798	3,194,539	110,507,920	840,303	6,075,394	1,634,064			
Caroline	0	2,892,879	7,611,841	97,891	37,495,005	2,585,168	697,474	1,113,494			
Carroll	0	27,500,902	12,928,705	3,499,134	185,877,191	12,140,024	2,796,251	6,574,342			
Cecil	0	8,110,684	10,668,192	1,926,355	112,052,402	21,116,733	233,631	1,598,941			
Charles	0	21,624,565	11,858,768	2,881,319	148,574,633	31,279,026	4,707,802	2,137,402			
Dorchester	0	5,117,447	3,960,420	1,263,243	34,141,197	2,215,858	434,845	789,565			
Fredrick	0	36,314,775	20,127,731	10,889,742	233,197,875	20,283,536	4,166,075	3,797,656			
Garrett	0	17,442,294	5,532,436	135,781	33,610,673	8,866,499	7,000	634,775			
Harford	0	59,507,200	14,681,456	12,095,272	240,948,806	35,872,188	7,849,315	8,856,164			
Howard	0	74,921,322	14,254,601	9,867,544	315,886,027	35,643,565	26,693,226	9,358,214			
Kent	0	3,723,762	4,846,143	960,910	20,948,324	1,723,445	744,634	437,203			
Montgomery	0	363,158,859	134,913,213	88,090,275	1,112,349,209	131,732,243	92,733,049	34,827,753			
Prince George's	0	266,447,618	56,615,025	18,724,602	942,266,813	60,906,142	110,579,976	17,330,793			
Queen Anne's	0	12,271,702	5,203,836	2,931,405	53,226,312	3,323,787	7,389,258	1,159,841			
St. Mary's	0	18,161,909	8,711,897	13,842,056	108,883,428	1,490,290	4,536,909	1,790,831			
Somerset	0	5,647,746	4,991,693	137,159	22,498,796	111,678	1,077,918	481,885			
Talbot	0	5,236,146	6,576,699	884,749	30,116,711	2,462,065	2,288,914	708,958			
Washington	0	27,053,520	15,258,681	2,065,202	127,959,180	27,614,749	3,379,694	2,878,364			
Wicomico	0	10,709,585	15,093,367	4,855,487	105,598,371	7,739,300	4,375,591	1,887,404			
Worcester	0	12,099,484	8,775,617	829,357	50,187,960	3,477,077	2,557,167	1,120,275			
Statewide	0	1,712,319,290	647,605,533	250,482,317	6,175,926,098	609,200,465	360,588,541	171,297,759			

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, 1999

Fiscal 1999 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing		Econ. Dev. & Opportunity	Total		Inter-Governmental	Miscellaneous	Total
					Debt	Service			
Allegheny	179,116	1,217,612	2,352,190	7,169,184	28,704	898,874	169,888,392		
Anne Arundel	155,926	5,960,174	3,999,139	65,371,414	0	2,157,197	1,110,659,114		
Baltimore City	0	72,100,500	110,824,861	73,508,108	0	58,301,954	2,268,420,033		
Baltimore	13,112,693	37,451,092	8,430,428	95,374,806	0	65,916,906	1,701,476,000		
Calvert	398,259	529,365	771,116	7,747,990	0	12,391,684	188,964,670		
Caroline	191,223	158,979	117,631	3,071,175	60,893	1,679,152	64,912,272		
Carroll	3,840,324	3,184,639	1,712,266	21,949,431	1,567,163	8,684,887	332,872,114		
Cecil	267,186	2,464,894	295,671	7,793,632	309,533	412,408	185,229,585		
Charles	441,281	4,460,503	988,781	15,021,221	0	397,883	298,645,688		
Dorchester	252,980	0	727,741	2,773,687	67,898	1,611,849	60,531,391		
Frederick	1,202,328	2,034,173	6,117,121	15,055,392	1,796,605	871,137	407,270,695		
Garrett	148,389	498,039	3,140,668	2,281,845	66,205	55,568	79,369,251		
Harford	430,502	5,195,927	860,719	16,703,099	622,638	2,034,689	468,910,324		
Howard	922,822	10,494,662	1,770,703	55,426,613	0	3,095,990	673,217,028		
Kent	202,451	180,225	220,939	963,568	90,657	236,238	43,051,661		
Montgomery	702,506	95,430,426	5,702,051	235,115,444	5,347,866	36,826,447	2,754,911,054		
Prince George's	0	47,999,940	2,506,155	149,860,869	91,913	91,009,608	2,074,039,903		
Queen Anne's	307,346	1,657,850	538,550	5,168,759	120,126	609,613	105,517,162		
St. Mary's	272,703	124,098	1,694,885	10,980,245	34,252	961,087	202,494,742		
Somerset	60,573	820,667	426,143	966,428	16,426	954,369	44,131,440		
Talbot	145,412	39,794	162,958	577,378	471,154	877,210	56,998,250		
Washington	278,041	38,451	2,077,669	14,222,986	1,173,170	1,080,564	248,626,480		
Wicomico	316,013	121,110	1,116,819	9,235,042	0	3,581,027	188,288,597		
Worcester	514,912	79,021	562,605	3,743,577	8,482,667	3,171,590	107,770,542		
Statewide	24,342,986	292,242,141	157,117,809	820,081,893	20,347,870	297,817,931	13,836,196,387		

Notes:

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

Year Ending June 30, 1998

Fiscal 1998 County Revenues By Source

County	Property	Income	Other	Total	Licenses &	Federal	State
	Taxes	Taxes	Local	Local	Permits	Grants	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.

Year Ending June 30, 1998

Fiscal 1998 County Revenues By Source

County	Other		Total		Service Charges	Fines & Forfeitures		Miscellaneous	Debt Proceeds		Total
	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources		Intergov't'l Sources	Intergov't'l Sources		Intergov't'l Sources	Intergov't'l Sources	
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.

Year Ending June 30, 1998

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
Allegheny	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
Hartford	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 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 1998 County Expenditures By Function

County	Other		Total	Health	Social Services	Primary/		Community Colleges	Parks, Recreation, & Culture		Libraries
	Public Works	Public Works				Secondary Education	Education		Recreation, & Culture		
Allegheny	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.

Year Ending June 30, 1998

Fiscal 1998 County Expenditures By Function

County	Natural & Public Resources	Comm. Dev. & Public Housing		Econ. Dev. & Opportunity	Total		Inter- Governmental	Miscellaneous	Total
					Debt	Service			
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.

Year Ending June 30, 1997

Fiscal 1997 County Revenues By Source

County	Property	Income	Other	Total	Licenses &	Federal	State
	Taxes	Taxes	Local	Local	Permits	Grants	Grants
Allegheny	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	Total	Service Charges	Fines & Forfeitures	Miscellaneous	Debt	
	Intergov't'l Sources	Intergov't'l Sources				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
Allegheny	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 protective inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

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

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function

County	Other		Total	Health	Social Services	Primary/		Community Colleges	Parks, Recreation, & Culture		Libraries
	Public Works	Public Works				Secondary Education	Education				
Allegheny	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			
Hartford	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	Comm. Dev.						
	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegheny	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.

Year Ending June 30, 1996

Fiscal 1996 County Revenues By Source

County	Property	Income	Other	Total	Licenses &	Federal	State	Other
	Taxes	Taxes	Local Taxes	Local Taxes	Permits	Grants	Grants	Intergov't Sources
Allegheny	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.

Year Ending June 30, 1996

Fiscal 1996 County Revenues By Source

County	Total						Total
	Intergov't Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds		
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.

Year Ending June 30, 1996

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
Hartford	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		Total	Health	Social Services	Primary/		Community Colleges	Parks, Recreation, & Culture		Libraries
	Public Works	Public Works				Secondary Education	Education				
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			
Hartford	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.

Year Ending June 30, 1996

Fiscal 1996 County Expenditures By Function

County	Comm. Dev.							Total
	Natural Resources	& Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous		
Allegheny	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.

Year Ending June 30, 1995

Fiscal 1995 County Revenues By Source

County	Property	Income	Other	Total	Licenses &	Federal	State	Other
	Taxes	Taxes	Local	Local	Permits	Grants	Grants	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.

Year Ending June 30, 1995

Fiscal 1995 County Revenues By Source

County	Total		Service Charges	Fines & Forfeitures		Miscellaneous	Debt		Total
	Intergov't Sources						Proceeds		
Allegany	67,256,008	20,830,625	43,282	5,386,839	1,286,953	134,260,858			
Anne Arundel	209,681,270	102,870,518	593,095	34,379,136	66,005,000	920,587,182			
Baltimore City	964,112,950	217,179,051	1,558,868	79,302,544	148,329,704	2,082,428,384			
Baltimore	352,261,710	145,886,031	2,345,571	48,160,477	48,885,523	1,415,240,662			
Calvert	39,648,378	9,193,691	108,193	6,876,803	0	133,194,017			
Caroline	27,385,080	1,161,944	0	1,902,933	1,567,000	49,014,476			
Carroll	92,648,990	18,752,473	63,121	10,028,556	24,625,788	267,081,908			
Cecil	62,641,909	8,013,323	66,395	3,286,988	0	135,443,724			
Charles	87,600,478	33,247,163	206,699	9,441,293	14,160,000	249,419,684			
Dorchester	25,717,327	3,630,937	50,600	2,354,911	7,000,240	59,165,618			
Frederick	117,583,606	32,988,953	85,526	14,110,896	26,380,998	345,985,697			
Garrett	28,687,060	3,083,425	5,169	1,682,269	1,000,000	55,932,004			
Harford	128,443,234	33,067,009	304,306	17,938,200	0	360,461,171			
Howard	110,122,662	40,792,977	364,762	30,227,948	75,010,418	577,938,029			
Kent	12,351,403	1,681,775	28,165	628,432	375,000	31,434,951			
Montgomery	376,543,419	302,714,531	2,906,471	138,515,358	5,000,000	2,208,628,395			
Prince George's	495,190,289	243,909,732	1,581,724	79,153,331	83,395,496	1,792,519,662			
Queen Anne's	25,792,777	7,147,351	14,455	3,794,000	405,408	74,435,355			
St. Mary's	51,196,622	11,380,159	136,232	7,587,688	11,990,000	148,575,853			
Somerset	21,373,318	2,503,848	24,354	989,933	982,965	35,723,272			
Talbot	10,637,154	5,183,844	19,567	985,754	0	42,950,648			
Washington	81,574,289	18,195,594	82,189	7,555,976	9,425,000	195,593,907			
Wicomico	55,463,230	13,119,469	56,766	3,495,546	18,105,764	143,236,879			
Worcester	16,225,417	8,034,087	111,008	2,511,377	0	80,983,871			
Statewide	3,460,138,580	1,284,568,510	10,756,518	510,297,188	543,931,257	11,540,236,207			

Notes:

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

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

Year Ending June 30, 1995

Fiscal 1995 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,247,739	1,158,503	714,196	2,180,783	1,107,080	5,160,562	5,748,928	12,521,731
Anne Arundel	61,693,485	47,871,553	43,963,791	13,510,571	7,018,846	112,364,761	38,608,661	111,654,592
Baltimore City	133,626,087	192,775,718	94,071,853	87,097	20,630,255	307,564,923	136,047,836	220,597,653
Baltimore	64,351,596	75,814,045	58,067,407	13,876,052	11,676,302	159,433,806	37,223,738	133,650,534
Calvert	6,904,289	3,816,177	2,096,095	2,907,664	1,905,067	10,725,003	5,407,526	4,174,388
Caroline	2,099,375	684,876	732,007	2,535,366	666,512	4,618,761	1,813,231	1,297,781
Carroll	14,901,826	3,200,784	3,108,165	2,070,300	2,312,020	10,691,269	16,644,412	7,486,558
Cecil	5,261,897	2,238,983	1,267,560	3,783,015	2,516,289	9,805,847	5,063,624	4,705,240
Charles	11,455,867	11,842,869	4,905,113	7,448,977	1,281,400	25,478,359	5,317,693	15,670,162
Dorchester	4,968,179	878,064	453,176	1,828,604	307,293	3,467,137	3,860,390	841,187
Frederick	17,548,334	5,360,471	6,562,177	8,404,818	4,624,566	24,952,032	14,294,995	11,798,702
Garrett	1,847,057	595,461	466,383	355,511	431,758	1,849,113	11,788,482	4,382,300
Harford	17,548,239	12,102,143	5,342,360	5,949,648	3,661,441	27,055,592	23,722,776	26,188,211
Howard	37,455,165	22,613,805	15,330,532	6,423,926	6,912,654	51,280,917	22,083,532	35,774,316
Kent	1,610,134	755,227	485,013	888,801	836,909	2,965,950	1,596,895	1,698,056
Montgomery	123,037,120	89,775,934	75,936,632	20,925,218	16,829,314	203,467,098	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		Total	Health	Social Services	Primary/		Community Colleges	Parks, Recreation, & Culture		Libraries
	Public Works	Public Works				Secondary Education	Education				
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.

Year Ending June 30, 1995

Fiscal 1995 County Expenditures By Function

County	Comm. Dev.						
	Natural Resources	& 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.

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 1% to 3.05% of the State taxable income.
- ***State Grants:***
Includes State grants and State shared taxes.
- ***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.
- ***Sewer/Solid Waste/Water:***
Includes sewer services, solid waste collection and disposal services, and water services.
- ***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, 1999

Fiscal 1999 County Revenues By Source (Percent Of Total)

County	Property		Income		Other		Total		Licenses & Federal		State
	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Permits	Grants	Grants		
Allegany	14.2%	9.6%	1.0%	24.7%	0.3%	11.4%	35.3%				
Anne Arundel	27.4%	20.1%	6.8%	54.3%	1.3%	4.5%	21.0%				
Baltimore City	20.5%	6.2%	3.3%	30.0%	0.8%	16.6%	33.0%				
Baltimore	28.8%	22.4%	5.5%	56.7%	0.7%	7.5%	21.3%				
Calvert	34.9%	16.2%	2.0%	53.1%	0.3%	4.4%	25.9%				
Caroline	18.9%	12.3%	1.7%	32.9%	0.4%	9.7%	48.5%				
Carroll	27.0%	17.7%	2.2%	46.9%	0.8%	4.8%	29.7%				
Cecil	25.4%	14.6%	1.7%	41.6%	0.6%	7.3%	37.0%				
Charles	25.5%	13.8%	3.2%	42.5%	0.2%	7.2%	29.8%				
Dorchester	23.1%	11.0%	2.9%	37.0%	0.5%	9.5%	42.5%				
Frederick	26.1%	18.3%	4.0%	48.5%	0.5%	4.7%	31.4%				
Garrett	25.6%	6.9%	4.2%	36.7%	0.2%	11.6%	39.7%				
Hartford	27.6%	17.9%	2.7%	48.1%	0.5%	5.6%	28.7%				
Howard	29.8%	19.5%	7.3%	56.6%	0.8%	2.9%	17.7%				
Kent	28.9%	14.9%	3.1%	46.8%	0.6%	11.0%	31.3%				
Montgomery	28.0%	24.3%	6.1%	58.4%	1.2%	3.8%	13.6%				
Prince George's	25.4%	13.2%	7.3%	46.0%	1.0%	6.3%	24.3%				
Queen Anne's	24.4%	17.8%	3.6%	45.7%	1.4%	5.5%	31.6%				
St. Mary's	21.7%	17.3%	6.1%	45.0%	0.5%	5.5%	32.9%				
Somerset	15.4%	9.7%	1.3%	26.4%	0.2%	13.3%	48.7%				
Talbot	27.5%	18.7%	9.5%	55.7%	0.9%	8.4%	21.7%				
Washington	23.9%	15.0%	1.8%	40.8%	0.5%	8.1%	35.0%				
Wicomico	17.9%	14.4%	1.7%	33.9%	0.4%	8.0%	36.3%				
Worcester	37.5%	6.1%	13.7%	57.3%	1.4%	7.2%	16.7%				
Statewide	25.9%	16.8%	5.2%	47.9%	0.9%	7.4%	24.3%				

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, 1999

Fiscal 1999 County Revenues By Source (Percent Of Total)

County	Other	Total	Service	Fines &	Miscellaneous	Debt	Total
	Intergov't'l Sources	Intergov't'l Sources	Charges	Forfeitures		Proceeds	
Allegany	1.1%	47.8%	14.1%	0.0%	4.5%	8.5%	100.0%
Anne Arundel	0.2%	25.7%	12.1%	0.0%	3.3%	3.3%	100.0%
Baltimore City	0.5%	50.1%	11.0%	0.1%	4.3%	3.7%	100.0%
Baltimore	0.2%	29.0%	9.0%	0.1%	2.6%	1.8%	100.0%
Calvert	0.3%	30.6%	8.4%	0.0%	4.3%	3.3%	100.0%
Caroline	0.0%	58.2%	3.7%	0.0%	4.1%	0.7%	100.0%
Carroll	0.0%	34.4%	6.6%	0.0%	4.1%	7.2%	100.0%
Cecil	0.0%	44.3%	4.8%	0.0%	1.7%	7.1%	100.0%
Charles	0.9%	37.9%	12.6%	0.1%	4.1%	2.5%	100.0%
Dorchester	0.1%	52.0%	7.0%	0.1%	3.3%	0.1%	100.0%
Frederick	0.0%	36.1%	11.0%	0.0%	3.8%	0.0%	100.0%
Garrett	0.0%	51.3%	7.1%	0.0%	3.5%	1.1%	100.0%
Harford	0.0%	34.3%	8.4%	0.0%	5.2%	3.4%	100.0%
Howard	0.4%	21.0%	7.7%	0.2%	5.1%	8.5%	100.0%
Kent	0.0%	42.3%	4.3%	0.4%	2.0%	3.6%	100.0%
Montgomery	0.5%	17.9%	13.5%	0.3%	6.3%	2.3%	100.0%
Prince George's	0.5%	31.0%	13.7%	0.1%	4.1%	4.0%	100.0%
Queen Anne's	0.0%	37.1%	7.9%	0.0%	4.4%	3.5%	100.0%
St. Mary's	0.0%	38.4%	12.7%	0.0%	3.3%	0.0%	100.0%
Somerset	0.1%	62.2%	8.2%	0.1%	2.5%	0.4%	100.0%
Talbot	0.0%	30.1%	9.1%	0.0%	4.2%	0.0%	100.0%
Washington	0.1%	43.3%	8.2%	0.0%	3.2%	4.0%	100.0%
Wicomico	0.1%	44.5%	9.0%	0.0%	3.3%	8.8%	100.0%
Worcester	0.2%	24.2%	8.5%	0.1%	2.9%	5.6%	100.0%
Statewide	0.4%	32.1%	11.2%	0.1%	4.3%	3.5%	100.0%

Notes:

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

Year Ending June 30, 1999

Fiscal 1999 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%	0.9%	0.5%	4.5%	1.5%	7.3%	3.8%	7.4%
Anne Arundel	8.6%	6.0%	4.7%	2.0%	0.7%	13.4%	4.6%	7.8%
Baltimore City	7.7%	9.5%	5.0%	0.0%	1.0%	15.5%	5.9%	10.8%
Baltimore	4.5%	5.8%	3.5%	0.9%	1.2%	11.5%	2.5%	8.1%
Calvert	5.0%	2.7%	0.8%	1.9%	1.3%	6.6%	3.4%	4.5%
Caroline	3.9%	1.5%	1.6%	2.5%	1.6%	7.1%	2.7%	1.7%
Carroll	6.6%	1.5%	1.3%	0.9%	1.9%	5.6%	5.2%	3.1%
Cecil	3.2%	1.7%	1.4%	2.7%	0.8%	6.5%	3.0%	1.4%
Charles	6.3%	6.1%	2.0%	2.2%	1.6%	11.9%	1.8%	5.4%
Dorchester	3.5%	1.9%	1.5%	3.9%	1.2%	8.4%	5.7%	2.7%
Frederick	5.7%	2.1%	2.3%	1.8%	0.8%	6.9%	4.2%	4.7%
Garrett	4.6%	1.4%	0.9%	1.1%	0.8%	4.2%	15.5%	6.5%
Harford	5.6%	3.4%	0.9%	1.9%	1.7%	7.8%	5.8%	6.8%
Howard	7.1%	4.4%	3.2%	1.0%	1.3%	9.9%	4.3%	6.9%
Kent	9.3%	2.9%	1.3%	2.9%	1.6%	8.8%	3.7%	4.9%
Montgomery	6.0%	4.2%	3.1%	1.2%	0.6%	9.1%	5.2%	8.0%
Prince George's	5.3%	5.6%	2.4%	1.4%	0.3%	9.6%	3.4%	9.5%
Queen Anne's	4.0%	1.8%	1.3%	1.8%	2.1%	7.0%	5.3%	6.4%
St. Mary's	7.8%	3.7%	0.5%	2.1%	1.2%	7.5%	4.8%	4.1%
Somerset	7.7%	1.5%	0.9%	2.1%	1.2%	5.7%	6.4%	6.4%
Talbot	4.6%	0.8%	1.8%	2.7%	1.4%	6.7%	7.2%	2.0%
Washington	4.0%	1.5%	1.0%	2.1%	0.8%	5.4%	6.7%	4.1%
Wicomico	4.1%	2.1%	1.1%	4.2%	1.1%	8.4%	3.9%	1.8%
Worcester	4.3%	1.6%	1.5%	3.4%	0.5%	6.9%	3.7%	7.5%
Statewide	6.1%	5.2%	3.1%	1.3%	0.9%	10.5%	4.5%	7.9%

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 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 1999 County Expenditures By Function (Percent of Total)

County	Other		Total	Health	Social		Primary/		Parks,	
	Public Works	Public Works			Services	Education	Community Colleges	Recreation, & Culture	Libraries	
Allegany	0.0%	11.2%	7.4%	4.5%	45.0%	12.3%	0.6%	2.0%		
Anne Arundel	0.0%	12.5%	3.4%	1.3%	45.1%	5.5%	2.0%	1.3%		
Baltimore City	0.0%	16.8%	6.7%	1.3%	35.4%	0.0%	1.5%	1.2%		
Baltimore	0.0%	10.7%	4.4%	1.2%	45.2%	6.8%	1.2%	1.6%		
Calvert	0.0%	8.0%	4.2%	1.7%	58.5%	0.4%	3.2%	0.9%		
Caroline	0.0%	4.5%	11.7%	0.2%	57.8%	4.0%	1.1%	1.7%		
Carroll	0.0%	8.3%	3.9%	1.1%	55.8%	3.6%	0.8%	2.0%		
Cecil	0.0%	4.4%	5.8%	1.0%	60.5%	11.4%	0.1%	0.9%		
Charles	0.0%	7.2%	4.0%	1.0%	49.7%	10.5%	1.6%	0.7%		
Dorchester	0.0%	8.5%	6.5%	2.1%	56.4%	3.7%	0.7%	1.3%		
Frederick	0.0%	8.9%	4.9%	2.7%	57.3%	5.0%	1.0%	0.9%		
Garrett	0.0%	22.0%	7.0%	0.2%	42.3%	11.2%	0.0%	0.8%		
Harford	0.0%	12.7%	3.1%	2.6%	51.4%	7.7%	1.7%	1.9%		
Howard	0.0%	11.1%	2.1%	1.5%	46.9%	5.3%	4.0%	1.4%		
Kent	0.0%	8.6%	11.3%	2.2%	48.7%	4.0%	1.7%	1.0%		
Montgomery	0.0%	13.2%	4.9%	3.2%	40.4%	4.8%	3.4%	1.3%		
Prince George's	0.0%	12.8%	2.7%	0.9%	45.4%	2.9%	5.3%	0.8%		
Queen Anne's	0.0%	11.6%	4.9%	2.8%	50.4%	3.1%	7.0%	1.1%		
St. Mary's	0.0%	9.0%	4.3%	6.8%	53.8%	0.7%	2.2%	0.9%		
Somerset	0.0%	12.8%	11.3%	0.3%	51.0%	0.3%	2.4%	1.1%		
Talbot	0.0%	9.2%	11.5%	1.6%	52.8%	4.3%	4.0%	1.2%		
Washington	0.0%	10.9%	6.1%	0.8%	51.5%	11.1%	1.4%	1.2%		
Wicomico	0.0%	5.7%	8.0%	2.6%	56.1%	4.1%	2.3%	1.0%		
Worcester	0.0%	11.2%	8.1%	0.8%	46.6%	3.2%	2.4%	1.0%		
Statewide	0.0%	12.4%	4.7%	1.8%	44.6%	4.4%	2.6%	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 1999 County Expenditures By Function (Percent of Total)

County	Comm. Dev.		Total		Inter-	Miscellaneous	Total
	Natural Resources	& Public Housing	Econ. Dev. & Opportunity	Debt Service			
Allegany	0.1%	0.7%	1.4%	4.2%	0.0%	0.5%	100.0%
Anne Arundel	0.0%	0.5%	0.4%	5.9%	0.0%	0.2%	100.0%
Baltimore City	0.0%	3.2%	4.9%	3.2%	0.0%	2.6%	100.0%
Baltimore	0.8%	2.2%	0.5%	5.6%	0.0%	3.9%	100.0%
Calvert	0.2%	0.3%	0.4%	4.1%	0.0%	6.6%	100.0%
Caroline	0.3%	0.2%	0.2%	4.7%	0.1%	2.6%	100.0%
Carroll	1.2%	1.0%	0.5%	6.6%	0.5%	2.6%	100.0%
Cecil	0.1%	1.3%	0.2%	4.2%	0.2%	0.2%	100.0%
Charles	0.1%	1.5%	0.3%	5.0%	0.0%	0.1%	100.0%
Dorchester	0.4%	0.0%	1.2%	4.6%	0.1%	2.7%	100.0%
Frederick	0.3%	0.5%	1.5%	3.7%	0.4%	0.2%	100.0%
Garrett	0.2%	0.6%	4.0%	2.9%	0.1%	0.1%	100.0%
Harford	0.1%	1.1%	0.2%	3.6%	0.1%	0.4%	100.0%
Howard	0.1%	1.6%	0.3%	8.2%	0.0%	0.5%	100.0%
Kent	0.5%	0.4%	0.5%	2.2%	0.2%	0.5%	100.0%
Montgomery	0.0%	3.5%	0.2%	8.5%	0.2%	1.3%	100.0%
Prince George's	0.0%	2.3%	0.1%	7.2%	0.0%	4.4%	100.0%
Queen Anne's	0.3%	1.6%	0.5%	4.9%	0.1%	0.6%	100.0%
St. Mary's	0.1%	0.1%	0.8%	5.4%	0.0%	0.5%	100.0%
Somerset	0.1%	1.9%	1.0%	2.2%	0.0%	2.2%	100.0%
Talbot	0.3%	0.1%	0.3%	1.0%	0.8%	1.5%	100.0%
Washington	0.1%	0.0%	0.8%	5.7%	0.5%	0.4%	100.0%
Wicomico	0.2%	0.1%	0.6%	4.9%	0.0%	1.9%	100.0%
Worcester	0.5%	0.1%	0.5%	3.5%	7.9%	2.9%	100.0%
Statewide	0.2%	2.1%	1.1%	5.9%	0.1%	2.2%	100.0%

Notes:

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

TABLE III - COUNTIES
STATEMENTS OF
REVENUES AND EXPENDITURES
PER CAPITA

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

This table shows the revenues and expenditures on a per capita basis for each county and Baltimore City. 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 1% to 3.05% of the State taxable income.
- ***State Grants:***
Includes State grants and State shared taxes.
- ***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.
- ***Sewer/Solid Waste/Water:***
Includes sewer services, solid waste collection and disposal services, and water services.
- ***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, 1999

Fiscal 1999 County Revenues By Source (Per Capita)

County	Property Taxes	Income Taxes	Other		Licenses & Permits	Federal Grants	State Grants
			Local Taxes	Total Local Taxes			
Allegany	357	242	25	624	7	288	891
Anne Arundel	658	481	162	1,301	31	107	505
Baltimore City	755	230	121	1,106	28	613	1,216
Baltimore	693	538	133	1,365	17	180	514
Calvert	868	402	49	1,319	8	110	643
Caroline	391	254	36	682	7	200	1,004
Carroll	612	400	50	1,061	18	108	672
Cecil	541	310	36	887	12	155	788
Charles	642	347	80	1,068	6	181	749
Dorchester	479	229	61	769	10	197	881
Frederick	557	391	86	1,034	11	100	669
Garrett	685	186	113	984	6	311	1,063
Harford	599	388	59	1,047	11	123	623
Howard	895	584	219	1,698	25	88	531
Kent	658	338	71	1,067	13	250	713
Montgomery	932	809	201	1,943	40	128	451
Prince George's	692	361	200	1,253	29	171	662
Queen Anne's	629	458	92	1,179	35	141	817
St. Mary's	461	368	129	958	11	117	700
Somerset	281	177	24	481	4	242	888
Talbot	497	339	171	1,008	16	152	392
Washington	465	292	35	792	9	158	681
Wicomico	429	346	40	815	9	193	873
Worcester	968	159	354	1,481	37	187	431
Statewide	721	467	145	1,334	24	207	678

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, 1999

Fiscal 1999 County Revenues By Source (Per Capita)

County	Other		Total		Service Charges	Fines & Forfeitures		Miscellaneous	Debt Proceeds		Total
	Intergov't'l Sources		Intergov't'l Sources								
Allegany	28		1,206		356	1		114	214		2,523
Anne Arundel	5		617		290	1		79	79		2,397
Baltimore City	19		1,848		406	3		160	135		3,685
Baltimore	5		699		218	4		62	43		2,406
Calvert	7		760		208	1		106	82		2,484
Caroline	0		1,205		76	0		86	15		2,071
Carroll	0		779		150	0		92	163		2,264
Cecil	0		943		101	1		36	150		2,131
Charles	23		953		317	2		103	63		2,512
Dorchester	1		1,079		145	1		69	3		2,075
Frederick	1		770		235	0		82	0		2,133
Garrett	1		1,375		190	1		94	30		2,680
Harford	0		746		183	1		113	74		2,174
Howard	12		630		231	7		154	255		3,000
Kent	1		964		99	9		45	81		2,278
Montgomery	16		595		450	10		211	77		3,325
Prince George's	13		846		374	2		111	110		2,726
Queen Anne's	0		958		204	1		114	89		2,581
St. Mary's	0		817		270	1		70	0		2,128
Somerset	3		1,132		149	1		46	7		1,821
Talbot	1		544		165	0		77	0		1,810
Washington	2		841		159	1		63	78		1,943
Wicomico	2		1,068		217	1		80	213		2,403
Worcester	6		624		220	3		74	143		2,582
Statewide	10		895		311	4		121	96		2,785

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, 1999

Fiscal 1999 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
Allegheny	66	21	12	108	35	175	91	177
Anne Arundel	199	138	109	46	17	310	107	181
Baltimore City	277	340	181	0	36	556	213	388
Baltimore	106	137	83	22	28	270	59	191
Calvert	128	69	20	48	33	170	88	116
Caroline	85	32	35	54	34	155	59	38
Carroll	144	33	29	20	41	123	113	68
Cecil	69	37	30	58	18	144	65	31
Charles	155	151	50	54	39	294	45	134
Dorchester	71	39	30	79	24	171	116	56
Frederick	121	45	48	38	18	148	91	100
Garrett	123	39	24	30	21	113	419	175
Harford	121	73	19	41	36	169	126	147
Howard	198	121	89	29	36	275	118	190
Kent	209	65	30	66	36	198	85	111
Montgomery	195	137	101	39	18	295	167	259
Prince George's	141	149	63	36	7	255	90	251
Queen Anne's	104	46	34	46	55	181	136	165
St. Mary's	178	85	11	47	28	171	110	94
Somerset	141	27	16	39	22	104	116	117
Talbot	79	14	30	46	24	114	122	34
Washington	78	30	19	41	16	106	131	81
Wicomico	98	49	27	99	25	199	92	42
Worcester	107	39	36	84	13	171	91	186
Statewide	166	142	83	35	24	285	123	213

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 proactive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

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

Year Ending June 30, 1999

Fiscal 1999 County Expenditures By Function (Per Capita)

County	Other		Total	Health	Social Services	Primary/		Community Colleges	Parks, Recreation, & Culture		Libraries
	Public Works	Public Works				Secondary Education					
Allegany	0	268	268	176	106	1,074		294	15		47
Anne Arundel	0	288	288	78	30	1,042		128	46		30
Baltimore City	0	602	602	241	45	1,271		0	53		42
Baltimore	0	250	250	103	29	1,062		159	28		38
Calvert	0	204	204	107	43	1,498		11	82		22
Caroline	0	97	97	256	3	1,262		87	23		37
Carroll	0	180	180	85	23	1,219		80	18		43
Cecil	0	96	96	127	23	1,330		251	3		19
Charles	0	179	179	98	24	1,228		259	39		18
Dorchester	0	172	172	133	43	1,149		75	15		27
Frederick	0	190	190	105	57	1,222		106	22		20
Garrett	0	593	593	188	5	1,144		302	0		22
Hartford	0	273	273	67	56	1,106		165	36		41
Howard	0	308	308	59	41	1,299		147	110		38
Kent	0	195	195	254	50	1,097		90	39		23
Montgomery	0	426	426	158	103	1,305		155	109		41
Prince George's	0	341	341	72	24	1,205		78	141		22
Queen Anne's	0	302	302	128	72	1,308		82	182		29
St. Mary's	0	205	205	98	156	1,227		17	51		20
Somerset	0	233	233	206	6	928		5	44		20
Talbot	0	156	156	196	26	898		73	68		21
Washington	0	212	212	119	16	1,001		216	26		23
Wicomico	0	135	135	190	61	1,327		97	55		24
Worcester	0	277	277	201	19	1,149		80	59		26
Statewide	0	336	336	127	49	1,212		120	71		34

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, 1999

Fiscal 1999 County Expenditures By Function (Per Capita)

County	Comm. Dev.							Total
	Natural Resources	& Public Housing	Econ. Dev. & Opportunity	Debt Principal	Inter-Governmental	Miscellaneous		
Allegany	3	17	33	42	0	13	2,387	
Anne Arundel	0	12	8	68	0	4	2,312	
Baltimore City	0	114	175	46	0	92	3,585	
Baltimore	18	52	12	85	0	91	2,350	
Calvert	5	7	10	54	0	168	2,562	
Caroline	6	5	4	63	2	57	2,185	
Carroll	25	21	11	67	10	57	2,183	
Cecil	3	29	4	49	4	5	2,199	
Charles	4	37	8	70	0	3	2,469	
Dorchester	9	0	24	55	2	54	2,037	
Frederick	6	11	32	32	9	5	2,134	
Garrett	5	17	107	41	2	2	2,701	
Harford	2	24	4	33	3	9	2,152	
Howard	4	43	7	108	0	13	2,769	
Kent	11	9	12	20	5	12	2,255	
Montgomery	1	112	7	102	6	43	3,233	
Prince George's	0	61	3	69	0	116	2,653	
Queen Anne's	8	41	13	59	3	15	2,593	
St. Mary's	3	1	19	64	0	11	2,281	
Somerset	2	34	18	6	1	39	1,821	
Talbot	4	1	5	8	14	26	1,699	
Washington	2	0	16	52	9	8	1,946	
Wicomico	4	2	14	75	0	45	2,367	
Worcester	12	2	13	35	194	73	2,468	
Statewide	5	57	31	71	4	58	2,716	

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.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 1999

Fiscal 1999 Municipal Revenues By County By Source

County	Property	Income	Other	Total	Licenses &	Federal	State	County
	Taxes	Taxes	Local	Local	Permis	Grants	Grants	Sources
Allegany	9,736,735	2,168,564	421,717	12,327,016	297,256	3,231,342	3,456,971	235,139
Anne Arundel	17,840,773	3,084,147	943,544	21,868,464	1,272,653	1,072,586	3,932,029	2,006,368
Calvert	1,704,957	259,141	129,491	2,093,589	39,013	191,486	597,987	138,624
Caroline	2,092,171	352,730	56,594	2,501,495	73,012	16,310	1,202,239	64,591
Carroll	6,257,691	2,943,797	349,090	9,550,578	657,398	1,854,557	3,474,411	1,479,584
Cecil	4,375,167	1,009,098	65,917	5,450,182	349,265	581,537	1,910,282	378,096
Charles	1,505,878	619,354	9,112	2,134,344	128,708	0	664,701	6,000
Dorchester	3,830,843	539,347	58,779	4,428,969	204,888	221,345	1,490,202	203,522
Frederick	21,968,512	3,569,671	615,339	26,153,522	1,131,767	2,553,945	5,237,997	2,499,740
Garrett	890,438	231,160	26,348	1,147,946	64,867	34,819	1,361,871	126,911
Harford	10,042,064	1,735,144	221,207	11,998,415	517,809	201,884	2,970,320	740,367
Kent	1,492,627	366,736	110,953	1,970,316	100,195	17,611	748,092	159,366
Montgomery	34,412,201	16,686,771	3,003,411	54,102,383	4,883,305	1,687,179	7,185,729	7,913,059
Prince George's	45,013,616	12,415,918	2,080,250	59,509,784	3,376,270	1,754,028	10,335,679	2,459,498
Queen Anne's	719,569	337,525	376	1,057,470	46,735	0	454,527	86,760
St. Mary's	158,553	126,548	476	285,577	27,224	0	146,209	34,252
Somerset	1,045,550	191,509	19,603	1,256,662	63,704	377,589	661,592	31,500
Talbot	4,535,352	1,367,303	62,131	5,964,786	292,182	503,144	1,452,216	463,558
Washington	11,759,564	2,123,259	1,373,627	15,256,450	654,263	2,066,311	3,479,193	1,085,130
Wicomico	11,274,363	1,309,541	934,677	13,518,581	717,831	741,147	2,457,333	882,703
Worcester	21,076,168	908,450	2,582,759	24,567,377	3,091,023	1,713,560	3,593,152	6,382,613
Statewide	211,732,792	52,345,713	13,065,401	277,143,906	17,989,368	18,820,380	56,812,732	27,377,381

Year Ending June 30, 1999

Fiscal 1999 Municipal Revenues By County By Source

County	Other	Total	Service	Fines &	Miscellaneous	Debt	Total
	Intergov't'l Sources	Intergov't'l Sources	Charges	Forfeitures		Proceeds	
Allegany	406,038	7,329,490	16,917,552	72,542	1,443,157	162,369	38,549,382
Anne Arundel	0	7,010,983	13,122,825	846,937	1,629,412	0	45,751,274
Calvert	252,677	1,180,774	1,677,833	235	596,058	0	5,587,502
Caroline	1,279	1,284,419	1,730,766	4,580	715,316	161,464	6,471,052
Carroll	0	6,808,552	8,630,565	73,874	1,789,125	185,681	27,695,773
Cecil	0	2,869,915	6,665,477	43,813	1,534,730	1,102,830	18,016,212
Charles	0	670,701	3,344,939	4,993	523,604	299,055	7,106,344
Dorchester	0	1,915,069	5,236,873	35,467	657,769	2,777,423	15,256,458
Frederick	31,723	10,323,405	21,346,059	400,785	4,914,159	19,645	64,289,342
Garrett	1,100	1,524,701	1,312,219	12,551	295,122	36,780	4,394,186
Harford	0	3,912,571	8,367,627	14,351	1,641,131	270,700	26,722,604
Kent	10,000	935,069	1,872,759	11,386	251,604	59,319	5,200,648
Montgomery	0	16,785,967	20,815,328	482,665	8,416,302	893,699	106,379,649
Prince George's	96,925	14,646,130	8,905,959	1,833,306	4,860,190	3,039,083	96,170,722
Queen Anne's	0	541,287	959,501	9,347	341,096	0	2,955,436
St. Mary's	111,709	292,170	886,355	0	96,956	0	1,588,282
Somerset	0	1,070,681	1,011,715	16,188	85,587	777,562	4,282,099
Talbot	10,823	2,429,741	23,505,615	84,078	2,925,283	8,050,964	43,252,649
Washington	0	6,630,634	33,283,175	84,058	4,747,403	1,675,000	62,330,983
Wicomico	0	4,081,183	10,593,599	92,328	1,055,602	2,433,888	32,493,012
Worcester	0	11,689,325	29,009,438	667,070	2,734,098	2,533,843	74,292,174
Statewide	922,274	103,932,767	219,196,179	4,790,554	41,253,704	24,479,305	688,785,783

Year Ending June 30, 1999

Fiscal 1999 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	3,152,370	4,508,074	3,503,840	262,793	8,274,707	4,271,405	14,236,746	0
Anne Arundel	5,823,244	9,525,571	6,301,486	847,830	16,674,887	9,739,321	8,459,939	0
Calvert	708,370	430,024	0	0	430,024	795,207	1,336,847	0
Caroline	820,381	1,250,578	53,434	135,478	1,439,490	983,355	2,271,702	0
Carroll	2,616,136	4,225,652	322,505	51,756	4,599,913	2,782,127	9,035,398	2,910
Cecil	2,377,970	2,814,992	73,797	203,387	3,092,176	2,098,968	5,955,068	0
Charles	920,608	439,994	8,000	119,793	567,787	577,283	2,906,887	0
Dorchester	1,236,468	2,081,245	1,290,623	237,805	3,609,673	1,054,981	5,092,884	0
Frederick	6,950,450	11,039,331	228,925	1,243,321	12,511,577	12,411,276	13,919,843	3,158,671
Garrett	580,624	223,514	650	0	224,164	1,056,828	1,703,941	0
Harford	3,431,657	5,543,715	147,212	23,341	5,714,268	4,542,612	8,298,857	0
Kent	564,229	733,154	62,053	8,874	804,081	882,781	2,108,139	0
Montgomery	25,659,072	10,044,296	0	3,326,855	13,371,151	14,469,358	15,054,405	0
Prince George's	17,966,963	19,133,347	578,400	2,536,675	22,248,422	15,719,155	13,859,456	0
Queen Anne's	369,084	389,557	20,775	5,348	415,680	579,850	789,588	0
St. Mary's	206,893	25,717	1,000	795	27,512	111,513	909,030	0
Somerset	383,090	793,002	36,208	28,434	857,644	831,415	964,532	0
Talbot	1,632,932	3,275,825	239,099	346,364	3,861,288	1,559,762	4,055,926	17,281,523
Washington	4,115,283	8,087,911	3,364,847	1,071,969	12,524,727	3,088,707	15,540,220	16,242,188
Wicomico	1,709,211	6,147,358	3,444,566	787,424	10,379,348	3,358,182	9,187,910	0
Worcester	4,835,815	10,822,021	3,247,644	833,163	14,902,828	14,943,125	15,621,605	3,233,349
Statewide	86,060,850	101,534,878	22,925,064	12,071,405	136,531,347	95,857,211	151,308,923	39,918,641

Year Ending June 30, 1999

Fiscal 1999 Municipal Expenditures By County By Function

County	Parks, Recreation, & Culture		Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Total		
	Total Public Works	Total			Debt Service	Miscellaneous	Total
Allegany	18,508,151	1,192,507	3,160,140	79,680	2,691,980	1,027,627	38,087,162
Anne Arundel	18,199,260	2,218,369	477,358	0	3,036,184	61,173	46,490,475
Calvert	2,132,054	988,722	57,514	76,944	956,872	124,501	5,475,001
Caroline	3,255,057	377,309	244,274	288,332	678,209	254,148	7,357,200
Carroll	11,820,435	1,571,954	1,695,556	8,190	433,671	2,062,796	24,808,651
Cecil	8,054,036	526,534	269,180	914	1,105,595	54,891	15,481,296
Charles	3,484,170	220,215	0	14,176	293,290	412,450	5,912,696
Dorchester	6,147,865	130,647	31,271	801	697,476	1,315,431	13,169,632
Frederick	29,489,790	5,448,901	398,095	1,165,892	6,305,038	714,328	62,984,071
Garrett	2,760,769	149,112	109,762	18,083	499,280	119,063	4,460,857
Harford	12,841,469	819,274	80,293	37,500	1,437,498	2,036,697	26,398,656
Kent	2,990,920	72,917	288,248	27,849	509,691	5,010	5,262,945
Montgomery	29,523,763	20,958,530	2,986,713	1,005,024	4,823,565	3,272,126	101,599,944
Prince George's	29,578,611	9,720,296	1,500,198	528,386	7,916,055	5,594,398	95,053,329
Queen Anne's	1,369,438	39,348	1,097	0	27,480	51,227	2,273,354
St. Mary's	1,020,543	63,373	0	11,509	77,272	72,445	1,479,547
Somerset	1,795,947	3,472	496,967	41,050	220,966	226,899	4,026,035
Talbot	22,897,211	983,783	588,001	281,204	3,567,803	358,881	34,171,103
Washington	34,871,115	3,249,293	1,512,301	1,081,571	2,448,749	880,156	60,683,195
Wicomico	12,546,092	1,637,524	240,713	13,236	1,741,866	1,038,888	29,306,878
Worcester	33,798,079	6,930,527	446,125	6,742,486	7,975,380	455,737	76,086,977
Statewide	287,084,775	57,302,607	14,583,806	11,422,827	47,443,920	20,138,872	660,569,004

Year Ending June 30, 1998

Fiscal 1998 Municipal Revenues By County By Source

County	Property		Income		Other		Total		Licenses & Permits	Federal Grants	State Grants	County Sources
	Taxes		Taxes		Taxes		Local Taxes					
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
Hartford	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	43,174,447		11,991,624		2,851,833		58,017,904		2,909,109	1,646,106	9,825,556	1,428,167
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	200,947,887		46,890,279		12,563,600		260,401,766		16,487,000	19,856,761	54,223,166	24,332,425

Year Ending June 30, 1998

Fiscal 1998 Municipal Revenues By County By Source

County	Other		Total		Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources					
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	13,025,529	8,731,367	1,807,563	5,340,010	2,857,480	92,688,962		
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	99,290,800	207,435,226	4,969,563	38,521,986	25,370,040	652,476,381		

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	
	General Government	Police Protection	Fire Protection	Police Protection	Fire Protection	Public Safety	Public Safety	Public Safety	Public Safety	Public Safety	Public Safety	Transportation	Transportation	Waste, & Water	Waste, & Water	Other Public Works	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							0
Anne Arundel	3,791,984	7,366,283	4,896,818			671,516	12,934,617	8,100,065	10,324,163	0							0
Calvert	613,384	478,469	0			0	478,469	444,395	1,195,913	0							0
Caroline	1,090,211	1,227,021	52,380			142,501	1,421,902	1,621,629	2,102,110	0							0
Carroll	2,179,142	3,240,537	305,952			49,465	3,595,954	2,932,106	8,852,407	3,100							0
Cecil	2,565,090	2,449,858	73,491			175,022	2,698,371	1,923,598	5,735,288	0							0
Charles	873,730	473,688	3,000			117,672	594,360	521,637	3,528,531	0							0
Dorchester	858,757	2,348,517	927,719			182,480	3,458,716	1,131,548	5,011,280	0							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							0
Garrett	741,425	208,468	625			0	209,093	1,086,081	1,528,507	0							0
Harford	2,607,735	5,284,686	231,676			30,507	5,546,869	3,721,998	8,018,671	0							0
Kent	569,060	761,195	66,853			7,100	835,148	878,196	2,032,732	0							0
Montgomery	22,841,413	8,778,569	0			3,083,590	11,862,159	11,185,176	15,668,971	0							0
Prince George's	16,106,680	18,309,606	429,899			2,414,303	21,153,808	16,218,481	13,876,665	0							0
Queen Anne's	377,551	396,578	21,600			8,800	426,978	378,632	798,035	0							0
St. Mary's	169,168	21,446	1,000			1,975	24,421	88,591	846,053	0							0
Somerset	354,473	771,161	49,939			25,095	846,195	468,699	1,002,759	0							0
Talbot	1,376,422	3,284,382	217,425			271,719	3,773,526	1,906,024	3,824,974	17,609,577							0
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							0
Wicomico	1,910,576	5,774,822	2,817,293			794,466	9,386,581	3,636,844	9,065,958	0							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							0
Statewide	77,594,532	94,488,221	20,699,994			11,379,426	126,567,641	81,219,762	150,335,861	41,687,823							0

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
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	30,095,146	8,539,108	1,449,940	467,024	8,220,149	5,425,465	91,457,320		
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	273,243,446	54,434,425	19,056,215	10,282,064	46,764,584	27,469,773	635,412,680		

Year Ending June 30, 1997

Fiscal 1997 Municipal Revenues By County By Source

County	Property		Income		Other		Total		Licenses & Permits	Federal Grants	State Grants	County Sources
	Taxes		Taxes		Local Taxes		Local Taxes					
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		Total		Service Charges	Fines & Forfeitures	Miscellaneous	Debt		Total
	Intergov'tl Sources	Intergov'tl Sources	Intergov'tl Sources	Intergov'tl Sources				Proceeds	Proceeds	
Allegheny	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	
	Government	Police Protection	Fire Protection	Public Safety	Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works	Government	Police Protection	Fire Protection	Public Safety	Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegheny	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		Parks, Recreation, & Culture		Comm. Dev. & Public Housing		Econ. Dev. & Opportunities		Debt Service		Miscellaneous		Total
	Public Works												
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	Income	Other		Total	Licenses &	Federal	State	County
	Taxes	Taxes	Local	Taxes	Local	Permits	Grants	Grants	Sources
Allegheny	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		Total		Service Charges	Fines & Forfeitures	Miscellaneous	Debt		Total
	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources				Proceeds	Proceeds	
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	
	General Government	Police Protection	Fire Protection	Police Protection	Fire Protection	Public Safety	Public Safety	Public Safety	Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works	Public Works	Public Works	Public Works	Public Works	Public Works
Allagany	2,820,053	3,808,227	2,874,476	334,637	7,017,340	4,391,866	12,689,495	0	0	0	0	0	0	0	0	0	0
Anne Arundel	3,212,924	6,909,496	4,781,842	626,562	12,317,900	10,591,859	8,598,086	0	0	0	0	0	0	0	0	0	0
Calvert	598,352	347,527	0	0	347,527	428,114	1,251,341	0	0	0	0	0	0	0	0	0	0
Caroline	670,356	1,227,204	58,621	107,474	1,393,299	927,983	1,897,716	0	0	0	0	0	0	0	0	0	0
Carroll	2,546,897	2,949,502	217,502	29,841	3,196,845	2,659,900	8,303,541	0	0	0	0	0	0	0	0	0	0
Cecil	1,236,294	2,073,432	64,665	205,126	2,343,223	1,451,153	4,521,852	0	0	0	0	0	0	0	0	0	0
Charles	877,072	375,611	5,500	78,779	459,890	893,383	2,628,871	0	0	0	0	0	0	0	0	0	0
Dorchester	1,351,338	1,979,966	340,259	162,808	2,483,033	1,098,906	4,036,783	0	0	0	0	0	0	0	0	0	0
Frederick	4,642,583	8,459,041	314,774	993,385	9,767,200	14,111,916	12,927,390	3,448,131	0	0	0	0	0	0	0	0	0
Garrett	547,204	227,264	625	0	227,889	1,283,111	1,656,780	0	0	0	0	0	0	0	0	0	0
Harford	2,201,583	5,213,041	255,876	21,186	5,490,103	3,334,966	7,424,586	0	0	0	0	0	0	0	0	0	0
Kent	600,868	606,776	41,319	5,658	653,753	811,619	1,934,076	0	0	0	0	0	0	0	0	0	0
Montgomery	18,434,157	8,113,923	781,383	3,007,139	11,902,445	12,773,001	14,930,915	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
Queen Anne's	334,572	316,075	22,469	343	338,887	400,390	698,801	0	0	0	0	0	0	0	0	0	0
St. Mary's	188,478	11,215	1,000	0	12,215	160,300	921,962	0	0	0	0	0	0	0	0	0	0
Somerset	435,928	584,453	47,293	37,820	669,566	286,603	883,072	0	0	0	0	0	0	0	0	0	0
Talbot	992,326	2,993,145	273,908	254,459	3,521,512	1,555,134	3,254,565	16,857,736	0	0	0	0	0	0	0	0	0
Washington	3,471,426	6,305,833	2,727,920	683,259	9,717,012	3,756,826	14,059,524	19,149,233	0	0	0	0	0	0	0	0	0
Wicomico	1,653,591	7,963,217	2,157,187	624,784	10,745,188	3,391,659	8,769,726	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0

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	Income	Other	Total	Licenses &	Federal	State	County
	Taxes	Taxes	Local Taxes	Local Taxes	Permits	Grants	Grants	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		Total		Service Charges	Fines & Forfeitures		Miscellaneous	Debt Proceeds		Total
	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources	Intergov't'l Sources		Intergov't'l Sources	Intergov't'l Sources				
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	
Allegheny	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

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.
- ***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.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***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, 1999

Fiscal 1999 Municipal Revenues By County By Source (% of Total)

County	Property	Income	Other		Total	Licenses &	Federal	State	County
	Taxes	Taxes	Local	Taxes	Local	Permits	Grants	Grants	Sources
Allegany	25.3%	5.6%	1.1%		32.0%	0.8%	8.4%	9.0%	0.6%
Anne Arundel	39.0%	6.7%	2.1%		47.8%	2.8%	2.3%	8.6%	4.4%
Calvert	30.5%	4.6%	2.3%		37.5%	0.7%	3.4%	10.7%	2.5%
Caroline	32.3%	5.5%	0.9%		38.7%	1.1%	0.3%	18.6%	1.0%
Carroll	22.6%	10.6%	1.3%		34.5%	2.4%	6.7%	12.5%	5.3%
Cecil	24.3%	5.6%	0.4%		30.3%	1.9%	3.2%	10.6%	2.1%
Charles	21.2%	8.7%	0.1%		30.0%	1.8%	0.0%	9.4%	0.1%
Dorchester	25.1%	3.5%	0.4%		29.0%	1.3%	1.5%	9.8%	1.3%
Frederick	34.2%	5.6%	1.0%		40.7%	1.8%	4.0%	8.1%	3.9%
Garrett	20.3%	5.3%	0.6%		26.1%	1.5%	0.8%	31.0%	2.9%
Harford	37.6%	6.5%	0.8%		44.9%	1.9%	0.8%	11.1%	2.8%
Kent	28.7%	7.1%	2.1%		37.9%	1.9%	0.3%	14.4%	3.1%
Montgomery	32.3%	15.7%	2.8%		50.9%	4.6%	1.6%	6.8%	7.4%
Prince George's	46.8%	12.9%	2.2%		61.9%	3.5%	1.8%	10.7%	2.6%
Queen Anne's	24.3%	11.4%	0.0%		35.8%	1.6%	0.0%	15.4%	2.9%
St. Mary's	10.0%	8.0%	0.0%		18.0%	1.7%	0.0%	9.2%	2.2%
Somerset	24.4%	4.5%	0.5%		29.3%	1.5%	8.8%	15.5%	0.7%
Talbot	10.5%	3.2%	0.1%		13.8%	0.7%	1.2%	3.4%	1.1%
Washington	18.9%	3.4%	2.2%		24.5%	1.0%	3.3%	5.6%	1.7%
Wicomico	34.7%	4.0%	2.9%		41.6%	2.2%	2.3%	7.6%	2.7%
Worcester	28.4%	1.2%	3.5%		33.1%	4.2%	2.3%	4.8%	8.6%
Statewide	30.7%	7.6%	1.9%		40.2%	2.6%	2.7%	8.2%	4.0%

Year Ending June 30, 1999

Fiscal 1999 Municipal Revenues By County By Source (% of Total)

County	Other		Total		Service Charges	Fines & Forfeitures	Miscellaneous	Debt		Total
	Intergov'tl Sources	Intergov'tl Sources	Intergov'tl Sources	Intergov'tl Sources				Proceeds	Proceeds	
Allegany	1.1%	19.0%	43.9%	0.2%	3.7%	0.4%	100.0%			
Anne Arundel	0.0%	15.3%	28.7%	1.9%	3.6%	0.0%	100.0%			
Calvert	4.5%	21.1%	30.0%	0.0%	10.7%	0.0%	100.0%			
Caroline	0.0%	19.8%	26.7%	0.1%	11.1%	2.5%	100.0%			
Carroll	0.0%	24.6%	31.2%	0.3%	6.5%	0.7%	100.0%			
Cecil	0.0%	15.9%	37.0%	0.2%	8.5%	6.1%	100.0%			
Charles	0.0%	9.4%	47.1%	0.1%	7.4%	4.2%	100.0%			
Dorchester	0.0%	12.6%	34.3%	0.2%	4.3%	18.2%	100.0%			
Frederick	0.0%	16.1%	33.2%	0.6%	7.6%	0.0%	100.0%			
Garrett	0.0%	34.7%	29.9%	0.3%	6.7%	0.8%	100.0%			
Harford	0.0%	14.6%	31.3%	0.1%	6.1%	1.0%	100.0%			
Kent	0.2%	18.0%	36.0%	0.2%	4.8%	1.1%	100.0%			
Montgomery	0.0%	15.8%	19.6%	0.5%	7.9%	0.8%	100.0%			
Prince George's	0.1%	15.2%	9.3%	1.9%	5.1%	3.2%	100.0%			
Queen Anne's	0.0%	18.3%	32.5%	0.3%	11.5%	0.0%	100.0%			
St. Mary's	7.0%	18.4%	55.8%	0.0%	6.1%	0.0%	100.0%			
Somerset	0.0%	25.0%	23.6%	0.4%	2.0%	18.2%	100.0%			
Talbot	0.0%	5.6%	54.3%	0.2%	6.8%	18.6%	100.0%			
Washington	0.0%	10.6%	53.4%	0.1%	7.6%	2.7%	100.0%			
Wicomico	0.0%	12.6%	32.6%	0.3%	3.2%	7.5%	100.0%			
Worcester	0.0%	15.7%	39.0%	0.9%	3.7%	3.4%	100.0%			
Statewide	0.1%	15.1%	31.8%	0.7%	6.0%	3.6%	100.0%			

Year Ending June 30, 1999

Fiscal 1999 Municipal Expenditures By County By Function (% of Total)

County	General			Other Public Safety	Total		Sewer, Solid Waste, & Water		Other Public Works
	Government	Police Protection	Fire Protection		Public Safety	Transportation	Water		
Allegany	8.3%	11.8%	9.2%	0.7%	21.7%	11.2%	37.4%	0.0%	
Anne Arundel	12.5%	20.5%	13.6%	1.8%	35.9%	20.9%	18.2%	0.0%	
Calvert	12.9%	7.9%	0.0%	0.0%	7.9%	14.5%	24.4%	0.0%	
Caroline	11.2%	17.0%	0.7%	1.8%	19.6%	13.4%	30.9%	0.0%	
Carroll	10.5%	17.0%	1.3%	0.2%	18.5%	11.2%	36.4%	0.0%	
Cecil	15.4%	18.2%	0.5%	1.3%	20.0%	13.6%	38.5%	0.0%	
Charles	15.6%	7.4%	0.1%	2.0%	9.6%	9.8%	49.2%	0.0%	
Dorchester	9.4%	15.8%	9.8%	1.8%	27.4%	8.0%	38.7%	0.0%	
Frederick	11.0%	17.5%	0.4%	2.0%	19.9%	19.7%	22.1%	5.0%	
Garrett	13.0%	5.0%	0.0%	0.0%	5.0%	23.7%	38.2%	0.0%	
Harford	13.0%	21.0%	0.6%	0.1%	21.6%	17.2%	31.4%	0.0%	
Kent	10.7%	13.9%	1.2%	0.2%	15.3%	16.8%	40.1%	0.0%	
Montgomery	25.3%	9.9%	0.0%	3.3%	13.2%	14.2%	14.8%	0.0%	
Prince George's	18.9%	20.1%	0.6%	2.7%	23.4%	16.5%	14.6%	0.0%	
Queen Anne's	16.2%	17.1%	0.9%	0.2%	18.3%	25.5%	34.7%	0.0%	
St. Mary's	14.0%	1.7%	0.1%	0.1%	1.9%	7.5%	61.4%	0.0%	
Somerset	9.5%	19.7%	0.9%	0.7%	21.3%	20.7%	24.0%	0.0%	
Talbot	4.8%	9.6%	0.7%	1.0%	11.3%	4.6%	11.9%	50.6%	
Washington	6.8%	13.3%	5.5%	1.8%	20.6%	5.1%	25.6%	26.8%	
Wicomico	5.8%	21.0%	11.8%	2.7%	35.4%	11.5%	31.4%	0.0%	
Worcester	6.4%	14.2%	4.3%	1.1%	19.6%	19.6%	20.5%	4.2%	
Statewide	13.0%	15.4%	3.5%	1.8%	20.7%	14.5%	22.9%	6.0%	

Year Ending June 30, 1999

Fiscal 1999 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%	3.1%	8.3%	0.2%	7.1%	2.7%	100.0%
Anne Arundel	39.1%	4.8%	1.0%	0.0%	6.5%	0.1%	100.0%
Calvert	38.9%	18.1%	1.1%	1.4%	17.5%	2.3%	100.0%
Caroline	44.2%	5.1%	3.3%	3.9%	9.2%	3.5%	100.0%
Carroll	47.6%	6.3%	6.8%	0.0%	1.7%	8.3%	100.0%
Cecil	52.0%	3.4%	1.7%	0.0%	7.1%	0.4%	100.0%
Charles	58.9%	3.7%	0.0%	0.2%	5.0%	7.0%	100.0%
Dorchester	46.7%	1.0%	0.2%	0.0%	5.3%	10.0%	100.0%
Frederick	46.8%	8.7%	0.6%	1.9%	10.0%	1.1%	100.0%
Garrett	61.9%	3.3%	2.5%	0.4%	11.2%	2.7%	100.0%
Harford	48.6%	3.1%	0.3%	0.1%	5.4%	7.7%	100.0%
Kent	56.8%	1.4%	5.5%	0.5%	9.7%	0.1%	100.0%
Montgomery	29.1%	20.6%	2.9%	1.0%	4.7%	3.2%	100.0%
Prince George's	31.1%	10.2%	1.6%	0.6%	8.3%	5.9%	100.0%
Queen Anne's	60.2%	1.7%	0.0%	0.0%	1.2%	2.3%	100.0%
St. Mary's	69.0%	4.3%	0.0%	0.8%	5.2%	4.9%	100.0%
Somerset	44.6%	0.1%	12.3%	1.0%	5.5%	5.6%	100.0%
Talbot	67.0%	2.9%	1.7%	0.8%	10.4%	1.1%	100.0%
Washington	57.5%	5.4%	2.5%	1.8%	4.0%	1.5%	100.0%
Wicomico	42.8%	5.6%	0.8%	0.0%	5.9%	3.5%	100.0%
Worcester	44.4%	9.1%	0.6%	8.9%	10.5%	0.6%	100.0%
Statewide	43.5%	8.7%	2.2%	1.7%	7.2%	3.0%	100.0%

APPENDICES

Appendix I

Population and Land Area

	Population ¹	Land Area ²		Population ¹	Land Area ²
<u>ALLEGANY COUNTY</u>					
Barton	71,162	428.00	Chesapeake City	811	0.50
Bel Air Special Tax Area	475	5.00	Elkton	10,870	8.00
Bowling Green - Roberts Pl. STA		Not Available	North	2,178	5.40
Cresaptown		1.70	North East	2,814	11.50
Cumberland	21,512	6.00	Perryville	746	1.50
Ellerslie - Spe. Tax Area		8.60	Port Deposit	1,455	2.50
Frostburg	7,623	1.50	Rising Sun		
Lavale Sanitary Commission		2.92			
Lonaconing	1,029	18.00	<u>CHARLES COUNTY</u>	120,946	502.00
Luke	153	0.50	Indian Head	3,806	1.10
McCoolle Special Tax Area		0.28	La Plata	6,663	6.45
Midland	524	Not Available	Port Tobacco	41	0.10
Mt. Savage Special Tax Area		1.25			
Potomac Park Citizens Comm.		39.00	<u>DORCHESTER COUNTY</u>	29,709	688.00
Westemport	2,303	12.00	Brookview	63	0.05
		0.90	Cambridge	10,734	6.40
<u>ANNE ARUNDEL COUNTY</u>			Church Creek	107	1.00
Annapolis	480,483	418.00	East New Market	141	0.20
Highland Beach	33,585	7.20	Eldorado	49	0.10
	107	0.08	Galestown	119	0.26
			Hurlock	1,793	2.05
			Secretary	587	0.26
			Vienna	241	1.50
<u>BALTIMORE CITY</u>	632,681	80.30			
<u>BALTIMORE COUNTY</u>	723,914	612.00	<u>FREDERICK COUNTY</u>	190,869	663.00
<u>CALVERT COUNTY</u>			Brunswick	6,295	4.00
Chesapeake Beach	73,748	219.00	Burkittsville	233	0.56
North Beach	3,356	2.03	Emmitsburg	2,191	1.45
	1,513	0.30	Frederick	47,468	18.20
<u>CAROLINE COUNTY</u>			Middletown	2,271	0.90
Denton	29,708	325.00	Myersville	520	1.02
Federalburg	2,948	2.30	New Market	459	0.50
Goldsboro	2,492	1.90	Rosemont	322	0.40
Greensboro	1,770	0.50	Thurmont	4,244	4.20
Henderson	1,441	0.50	Walkersville	5,235	12.00
Hillsboro	72	0.12	Woodsboro	624	Not Available
Marydel	149	0.10			
Preston	134	Not Available	<u>GARRETT COUNTY</u>	29,389	668.00
Ridgely	494	0.53	Accident	368	0.50
Templeville	1,224	1.25	Deer Park	445	1.00
	72	0.03	Friendsville	602	4.00
<u>CARROLL COUNTY</u>			Grantzville	517	2.72
Hampstead	152,468	452.00	Kitzmiller	270	14.00
Manchester	3,122	2.70	Loch Lynn Heights	477	0.30
Mount Airy	3,381	1.90	Mountain Lake Park	2,028	2.00
New Windsor	5,380	3.54	Oakland	1,781	2.20
Sykesville	874	0.50			
Taneytown	2,771	1.56	<u>HARFORD COUNTY</u>	217,908	448.00
Union Bridge	4,434	2.71	Aberdeen	13,278	6.05
Westminster	1,058	1.10	Bel Air	9,385	2.90
	15,776	5.28	Havre de Grace	10,482	3.63
<u>CECIL COUNTY</u>	84,238	360.00	<u>HOWARD COUNTY</u>	243,112	251.00
Cecilton	554	1.00			
Charlestown	798	0.80			

	Population ¹	Land Area ²
<u>KENT COUNTY</u>		
Betterton	19,089	278.00
Chestertown	369	11.00
Galena	4,450	2.50
Millington	444	3.50
Rock Hall	410	2.00
	1,536	1.90
<u>MONTGOMERY COUNTY</u>		
Barnesville	852,174	506.00
Brookville	183	0.40
Chevy Chase	57	0.05
Chevy Chase - Section Three	2,885	0.45
Chevy Chase - Section Five	751	0.11
Chevy Chase View	681	0.80
Chevy Chase Village	922	0.50
Drummond Citizens Comm.	2,258	0.05
Friendship Heights	0.10	0.10
Gaithersburg	46,980	9.91
Garrett Park	960	0.20
Glen Echo	251	0.11
Kensington	1,861	0.50
Laytonsville	271	1.00
Martin's Additions	885	1.00
North Chevy Chase	1.00	0.10
Oakmont Special Tax Area	1.00	0.10
Poolsville	4,191	3.30
Rockville	46,788	11.80
Somerset	1,141	0.30
Takoma Park	18,238	2.20
Washington Grove	467	0.30
<u>PRINCE GEORGE'S COUNTY</u>		
Berwyn Heights	781,781	487.00
Bladensburg	3,181	0.80
Bowie	8,674	0.90
Brentwood	40,704	14.86
Capitol Heights	3,180	0.38
Cheverly	3,895	0.74
College Park	6,458	1.20
Colmar Manor	25,855	5.00
Cottage City	1,318	0.80
District Heights	1,312	0.30
Eagle Harbor	7,240	0.80
Edmonston	40	0.10
Fairmont Heights	1,276	6.20
Forest Heights	1,305	0.89
Glenarden	3,102	0.49
Greenbelt	5,429	2.50
Hyattsville	22,076	6.00
Landover Hills	14,812	3.80
Laurel	1,716	0.20
Morningside	18,825	3.30
Mount Rainier	1,327	0.30
New Carrollton	8,483	5.00
North Brentwood	12,978	1.49
Riverdale	539	2.40
Seat Pleasant	5,164	2.20
	5,754	1.00

	Population ¹	Land Area ²
<u>QUEEN ANNE'S COUNTY</u>		
University Park	2,383	5.00
Upper Marlboro	796	1.00
<u>ST. MARY'S COUNTY</u>		
Leonardtown	88,758	373.00
	1,497	6.40
<u>SOMERSET COUNTY</u>		
Crisfield	24,236	341.00
Princess Anne	2,705	2.20
	1,911	5.70
<u>TALBOT</u>		
Easton	33,550	279.00
Oxford	10,713	8.19
St. Michaels	707	0.41
Trappe	1,249	0.87
	1,086	0.74
<u>WASHINGTON COUNTY</u>		
Boonsboro	127,791	487.00
Clear Spring	2,511	1.10
Funkstown	385	0.50
Hagerstown	1,088	0.30
Hancock	34,105	9.87
Keedysville	1,855	4.00
Sharpsburg	502	0.70
Smithburg	613	6.50
Williamsport	1,463	0.90
	1,952	1.00
<u>WICOMICO COUNTY</u>		
Delmar	79,560	379.00
Fruitland	1,662	0.40
Hebron	3,736	3.00
Mardela Spring	715	4.00
Pittsville	371	1.10
Salisbury	639	1.50
Shaptown	20,884	10.90
Willards	556	1.10
	812	0.96
<u>WORCESTER COUNTY</u>		
Berlin	43,672	483.00
Ocean City	3,084	1.90
Pocomoke City	5,095	5.00
Snow Hill	4,101	2.34
	2,278	1.21

¹ County data based on July 1999 U.S. Census Bureau estimates.
Municipality data based on July 1998 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, 1999

	County	Municipal	County	Municipal	County	Municipal
¹² ALLEGANY			¹² CHARLES		¹ MONTGOMERY	
Barton	\$2.47	\$0.58	Indian Head	\$2.49	Barnesville	\$1.863
Cumberland	\$2.38	\$2.62	La Plata	\$2.43	Battery Park	\$0.20
Frostburg	\$2.26	\$1.25	Port Tobacco	\$2.31	Brookview	\$0.125
Lonaconing	\$2.28	\$0.85		\$2.49	Chevy Chase	\$0.45
Luke	\$2.33	\$0.60			Chevy Chase, Sec. 3	\$0.16
Midland	\$2.32	\$0.70			Chevy Chase, Sec. 5	\$0.09
Westernport	\$2.38	\$1.50			Chevy Chase View	\$0.00
	\$2.33		DORCHESTER	\$2.175	Chevy Chase Village	\$0.25
¹² ANNE ARUNDEL			Brookview	\$0.40	⁶ Drummond	\$0.12
City of Annapolis	\$2.36	\$1.68	Cambridge	\$1.69	Friendship Heights	\$0.25
Highland Beach	\$1.35		Church Creek	\$0.35	Gaithersburg	\$0.53
	\$2.36	\$1.04	East New Market	\$1.60	³ Garrett Park	\$0.35
			Eldorado	\$0.38	³ Glen Echo	\$0.36
BALTIMORE CITY	\$5.82		Galestown	\$0.65	Personal Property	\$0.80
			Hurlock	\$1.30	Kensington	\$0.50
BALTIMORE	\$2.855		Secretary	\$0.80	Layonsville	\$0.33
			Vienna	\$1.00	Martin's Additions	\$0.15
² CALVERT					⁶ Oakmont	\$0.15
Chesapeake Beach	\$2.23	\$1.34	¹⁴ FREDERICK	\$2.26	Poolsville	\$0.63
North Beach	\$1.39	\$1.84	Brunswick	\$1.22	Rockville - Primary Rate	\$0.805
			Burkittsville	\$0.35	Somerset	\$1.58
³ CAROLINE			Emmitsburg	\$0.70	Takoma Park	\$0.60
Denton	\$2.38	\$1.40	Frederick City	\$1.59	Washington Grove	
Federalburg	\$2.08	\$1.50	Middletown	\$0.58		
Goldsboro	\$2.28	\$1.00	Mount Airy	\$0.56		
Greensboro	\$2.08	\$1.40	(Also in Carroll Co.)			
Henderson	\$2.28	\$0.50	Myersville	\$0.62		
Hillsboro	\$2.28	\$0.40	New Market	\$0.30		
Marydel	\$2.28	\$0.75	Rosemont	\$0.10		
Preston	\$2.08	\$0.90	Thurmont	\$0.62		
Personal Property	\$2.08	\$0.70	Walkersville	\$0.44		
Ridgely	\$2.08	\$1.33	Woodsboro	\$0.38		
Templeville	\$2.28	\$0.42			¹² PRINCE GEORGE'S	
(Also in Q.A. Co.)					Berwyn Heights	\$2.411
					¹ Bethesda Heights	\$2.082
CARROLL					Bladensburg	\$2.038
Hampstead	\$2.62	\$0.45			Bowie	\$2.315
Manchester	\$0.46	\$0.56			Brentwood	\$2.328
Mount Airy	\$0.56				Capitol Heights	\$2.163
(Also in Fred. Co.)					Cheverly	\$2.062
New Windsor	\$0.40	\$0.40			College Park	\$2.278
Sykesville	\$0.76	\$0.76			Colmar Manor	\$2.280
Taneytown	\$0.78	\$0.78			Personal Property	\$1.55
Union Bridge	\$0.75	\$0.88			Cottage City	\$2.080
Westminster	\$0.88				District Heights	\$2.065
					Eagle Harbor	\$2.262
CECIL	\$2.45				Edmonston	\$2.078
Cecilton	\$0.60	\$0.60			Farmont Heights	\$2.286
Charlestown	\$0.80	\$1.18			Forest Heights	\$2.119
Chesapeake City	\$1.11	\$1.11			Glenarden	\$2.103
Elkton	\$1.20	\$1.20			Greenbelt	\$2.042
North East	\$0.94	\$1.50			³⁵ Hyattsville RP & Utilities	\$2.040
Perryville	\$1.50	\$1.99			Other Personal Property	\$1.15
³ Port Deposit	\$1.50	\$0.90			Landover Hills	\$2.093
Personal Property	\$1.99				Laurel	\$2.016
Rising Sun	\$0.90				Morningside	\$2.095
					Mount Rainier	\$2.006
					New Carrollton	\$0.94
					³ North Brentwood	\$2.328
					Personal Prop.	\$2.328
					Riverdale	\$2.134
					Seal Pleasant	\$2.134
					University Park	\$2.078
					Upper Marlboro	\$2.225

	<u>County</u>	<u>Municipal</u>
¹ <u>QUEEN ANNE'S</u>	\$2.19	
Barclay		\$0.25
Centreville		\$0.95
Church Hill		\$0.85
Millington		\$0.70
(Also in Kent Co.)		
Queen Anne		\$0.45
(Also in Talbot Co.)		
Queenstown		\$0.50
Sudlersville		\$0.47
Templeville		\$0.42
(Also in Caroline Co.)		
¹ <u>ST. MARY'S</u>	\$2.08	
Leonardtown		\$0.37
<u>SOMERSET</u>	\$2.15	
Crisfield		\$1.75
Princess Anne		\$1.91
² <u>TALBOT</u>	\$1.390	
Easton	1.330	\$1.00
Oxford	1.363	\$0.53
Queen Anne	1.390	\$0.45
(Also in Q.A. Co.)		
³ St. Michaels	1.363	\$0.90
Personal Property of Utilities		
Other Pers. Prop.		
Trappe	1.390	\$0.45
		\$0.54
¹ <u>WASHINGTON</u>	\$2.31	
Boonsboro		\$0.60
Clear Spring		\$0.50
Funkstown		\$0.55
Hagerstown		\$1.73
Hancock		\$0.91
Keedysville		\$0.45
Sharpsburg		\$0.44
Smithsburg		\$0.70
Williamsport		\$1.00
¹ <u>WICOMICO</u>	\$2.25	
Delmar		\$1.69
Fruitland		\$1.48
Hebron		\$1.00
Mardela Springs		\$0.50
Pittsville		\$0.90
Salisbury		\$1.63
Shaptown		\$1.55
Willards		\$1.15
<u>WORCESTER</u>	\$1.74	
Berlin		\$1.70
Ocean City		\$1.25
Pocomoke City		\$1.80
³ Snow Hill		\$1.80
Personal Property		\$1.82
<u>STATE</u>		
Real Property	\$0.21	
Personal Property	\$0.00	

¹Contains additional miscellaneous, ad valorem, fire, and/or special taxing areas.

²Different County rate for property within limits of incorporated towns.

³Different business personal property rate.

⁴No county business personal property tax.

⁵Different rate in town tax class.

⁶Special taxing district.

Source: Department of Assessments and Taxation

Appendix III

ADMISSIONS AND AMUSEMENT TAX RATES AS OF JULY 1, 1998

TAX AREA	ACTIVITIES	TAX % RATE	TAX AREA	ACTIVITIES	TAX % RATE
<u>ALLEGANY COUNTY</u>			<u>CECIL COUNTY</u>		
Barton	All Activities	4.5	Cecilton	All Activities	*6.5
Cumberland	All Activities	*10.0	Charlestown, Port Deposit	All Activities	*10.0
Frostburg	All Activities	*10.0	Chesapeake City, North East(H),		
Lanaconing, Luke	All Activities	5.0	Rising Sun	All Activities	*6.0
Midland, Westemport	All Activities	*7.5	Elkton	All Activities	5.0
County Area	All Activities	*7.5	Perryville (D)	All Activities	*8.5
			County Area (H)	All Activities	*6.0
<u>ANNE ARUNDEL COUNTY</u>			<u>CHARLES COUNTY</u>		
Annapolis	Billiard Parlors (J)	3.5	Indian Head	All Activities	5.0
	Movies	7.5	La Plata	All Activities	4.5
	Rental of Sports or		County Area	All Activities	*10.0
	Recreational Equipment	5.0			
	Sales	*10.0			
	All Other Activities	*10.0	<u>DORCHESTER COUNTY</u>		
	Bingo & Movies	7.5	Cambridge	All Activities	4.0
	All Other Activities	*10.0	Brookview, Church Creek, East		
			New Market, Eldorado,		
			Galestown, Hurlock, Secretary,		
			Vienna, County Area		
<u>BALTIMORE CITY</u>			<u>FREDERICK COUNTY</u>		
City (A)(E)	Movies on Historic Register	5.0	Brunswick	All Activities	*10.0
	Single-Screen Movie Theaters	5.0	Burkittsville, Emmitsburg	Sales	0.5
	All Other Activities	*10.0		All Other Activities	5.0
	Admissions	8.0		Sales	0.5
	All Activities	*10.0	Frederick City	Movies, Outdoor Theatres,	5.0
				Miniature Golf	*10.0
<u>BALTIMORE COUNTY</u>				All Other Activities	5.0
Maryland Stadium Authority	All Activities	0.5		All Activities	0.5
				Sales	5.0
<u>CALVERT COUNTY</u>				All Other Activities	*10.0
Chesapeake Beach	All Activities Not Subject to ST	0.5		All Activities	5.0
North Beach	All Activities Not Subject to ST	1.5		Sales	0.5
County Area	All Activities Not Subject to ST	1.0		All Other Activities	5.0
				All Activities	5.0
<u>CAROLINE COUNTY</u>				Sales	5.0
Denton	All Activities	5.0		All Other Activities	*10.0
Federalburg	All Activities	4.5		All Activities	5.0
Goldsboro, Greensboro, Henderson,				Sales	0.5
Hillsboro, Maryland, Preston,				All Other Activities	5.0
Ridgely, Templeville &				All Activities	5.0
County Area	All Activities	Exempt		Sales	5.0
				All Other Activities	5.0
<u>CARROLL COUNTY</u>			<u>GARRETT COUNTY</u>		
Hampstead (D)	Hampstead Swim Pool	Exempt	Accident (D), Deer Park (D),		
	All Activities Not Subject to ST	5.0	Kitzmiller (D),		
Manchester	All Activities	*10.0	Loch Lynn Heights (D)		
Mt. Airy	Use & Rental of Sports	5.0	Friendsville, Grantsville (D),		
	or Recreational Equip.	*10.0	Mt. Lake Park, Oakland		
	All Other Activities	5.0	County Area (D)		
	All Activities	*10.0			
	All Activities	5.0	<u>HARFORD COUNTY</u>		
	All Activities	4.5	Aberdeen (A)(B)(D)(F)		
	All Activities	5.0	Bel Air	All Activities	*10.0
	All Activities	*10.0	Havre de Grace	All Activities	5.0
	All Activities	*10.0		Coin-Op Amuse. Dev.	10.0
				Coin-Op Amuse. Dev.	10.0
				Night Club & Cabaret	2.0
				Admissions	2.0
				Sales	2.0
				All Other Activities	1.0

<u>TAX AREA</u>	<u>ACTIVITIES</u>	<u>TAX % RATE</u>
WICOMICO COUNTY		
Delmar (D), Hebron (D), Mardella Springs (D), Pittsville (D), Sharpstown (D), Willhards (D), Fruitland (D) Salisbury	All Activities All Activities Movies All Other Activities All Activities	4.5 4.0 5.0 4.5 4.5
County Area (D)		
WORCESTER COUNTY		
Berlin, Ocean City, Pocomoke City, Snow Hill County Area	All Activities All Activities	2.0 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 Maryland Taxable Income)
Year Ended June 30, 1999

ALLEGANY	2.83%
ANNE ARUNDEL	2.51%
BALTIMORE CITY	2.50%
BALTIMORE	2.77%
CALVERT	2.52%
CAROLINE	3.04%
CARROLL	2.77%
CECIL	2.52%
CHARLES	2.52%
DORCHESTER	2.52%
FREDERICK	2.52%
GARRETT	2.54%
HARFORD	2.52%
HOWARD	2.41%
KENT	2.52%
MONTGOMERY	3.01%
PRINCE GEORGE'S	3.01%
QUEEN ANNE'S	2.77%
ST. MARY'S	2.92%
SOMERSET	3.03%
TALBOT	1.76%
WASHINGTON	2.52%
WICOMICO	3.02%
WORCESTER	1.01%

Sources: Maryland Association of Counties (Report of County Budgets, Tax Rates, and
Selected Statistics - Fiscal Year 2000)

Department of Legislative Services

Appendix V

PROPERTY TRANSFER TAX RATES*

Year Ended June 30, 1999

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 ¹	\$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	\$10.00 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 ²	\$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 ³	\$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%)

¹The first \$22,000 of consideration is exempt from taxation.

²The rate varies for improved residential.

³The 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 2000)

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	\$1.65
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 2000)

Appendix VII **SALES AND SERVICE TAX RATES**

Year Ended June 30, 1999

<u>SUBDIVISION</u>	<u>ITEM</u>	<u>TAX RATE</u>	<u>SUBDIVISION</u>	<u>ITEM</u>	<u>TAX RATE</u>
<u>ALLEGANY</u>	hotels/motels	5%	<u>MONTGOMERY</u>	telephone	\$.925 per mo. per line
	coal tax	\$.30/ton		electricity	\$.0027571/k.w. hr(non-res.);
<u>ANNE ARUNDEL</u>	miscellaneous fuels:			fuel oil	\$.0010404/k.w. hr(res.)
	steam	\$160/mil lbs.		gas (natural)	\$.0340260/per gal. (non-res.)
	liquefied petroleum	\$.015/gallon		liquefied petroleum	\$.0093864/therm. (res.)
	fuel oil	\$.02/ gallon			\$.0248740/therm. (non-res.)
	telephone	8%			\$.002028 /lb. (res.)
	electricity	3.91%		hotels/motels	\$.0053742/lb. (non-res.)
	natural gas	\$0.00589/therm.			7%
	parking lots	\$.15/space per day	<u>PRINCE GEORGE'S</u> ³	hotels/motels	5%
	hotels/motels	7%		electricity	7.5%
<u>BALTIMORE CITY</u>	telephone	12%		natural gas	7.5%
	electricity	8%		fuel oil	7.5%
	hotels/motels	7.5%		propane, other misc.	
	parking lots	\$.60/day; \$3.25/week/ \$13 mo.		fuels	7.5%
	steam	8%	<u>QUEEN ANNE'S</u>	hotels/motels	3%
	fuel oil	8%	<u>ST. MARY'S</u>	fuel oil	\$.05558/gallon
	natural gas	8%		electricity	\$.00397/k.w. hour
	liquefied petroleum	8%		liquefied petroleum	\$0.05621/lb.
<u>BALTIMORE</u> ¹	telephone	8%		natural gas	5%
	electricity	7.5%		hotel/motels	5%
	hotels/motels	8%	<u>SOMERSET</u>	hotels/motels	3%
	boat slips	\$250-\$300/year		boat slips	\$250 per year
<u>CAROLINE</u> ²			<u>TALBOT</u>	hotels/motels	3%
<u>CECIL</u>	hotels/motels	5%	<u>WICOMICO</u>	hotels/motels	4%
<u>CHARLES</u>	hotels/motels	5%		boat slips	\$20 per foot/yr.
<u>DORCHESTER</u>	hotels/motels	5%	<u>WORCESTER</u> ⁴	hotels/motels	3%
<u>GARRETT</u>	natural gas	7% of wholesale market value		food tax	1%
	hotels/motels	3%			
<u>HOWARD</u>	hotels/motels	5%			
<u>KENT</u>	hotels/motels	3%			

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

²Caroline County collects annual slip taxes based on vessel length.

³Prince George's County energy taxes are levied as a sales tax based on calculated county-wide average prices.

⁴Worcester County food tax revenue dedicated to Ocean City convention Center.

Source: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics - Fiscal Year 2000)

Appendix VIII

TRAILER PARK TAX RATES

Year Ended June 30, 1999

ALLEGANY	15% of rental charges
ANNE ARUNDEL	8% of rental charges (\$25 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	\$25 per month per unit
DORCHESTER	15% of rental charges
FREDERICK	15% of rental charges
GARRETT	\$15 per month per unit
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 2000)

Appendix IX
COUNTY BOND RATING

<u>SUBDIVISION</u>	MOODY'S		STANDARD & POORS	
	<u>November 1999</u>		<u>November 1999</u>	
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	A1		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		AA-	
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 2000)

NOTES TO PUBLICATION

NOTES TO THE PUBLICATION

Year Ended June 30, 1999

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 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 made to 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 1995 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.

III. REPORTING JURISDICTIONS

There were no changes in reporting jurisdictions for the year ended June 30, 1999.

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

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

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, 1999, Prince George's County was liable for nonself-supporting WSSC debt as a guarantor on bonds issued by WSSC in the amount of \$17,895,000.

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	21.0%
Dorchester	18.0%
Kent	14.0%
Queen Anne's	27.0%
Talbot	<u>20.0%</u>
	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	69.0%
Worcester	<u>31.0%</u>
	100.0%

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	31	Fruitland, City of	60.	Prince George's Co. Board of Ed.
2. Allegany County Board of Education	32.	Garrett County Board of Education	61.	Prince George's Co. Crossing Guards
3. Allegany County Commission	33.	Garrett County Commission	62.	Prince George's Co. Government
4. Allegany County Housing Authority	34.	Garrett Co. Community Action Comm.	63.	Prince George's Co. Memorial Library
5. Allegany County Library	35.	Garrett County Roads Board	64.	Princess Anne, Town of
6. Allegany County Transit Authority	36.	Greenbelt, City of	65.	Queen Anne's Co. Board of Ed.
7. Annapolis, City of	37.	Hagerstown, City of	66.	Queen Anne's County Commission
8. Anne Arundel County Bd. of Education	38.	Hagerstown Junior College	67.	St. Mary's Co. Board of Education
9. Anne Arundel Co. Community College	39.	Harford Community College	68.	St. Mary's County Commission
10. Berlin, Town of	40.	Harford County Board of Education	69.	Salisbury, City of
11. Brunswick, Town of	41.	Harford County Government	70.	Snow Hill, Town of
12. Calvert County Board of Education	42.	Harford County Library	71.	Somerset Co. Board of Education
13. Cambridge, City of	43.	Housing Authority of Cambridge	72.	Somerset County Commission
14. Caroline County Board of Education	44.	Howard Community College	73.	Somerset Co. Sanitary District, Inc.
15. Carroll County Board of Education	45.	Howard County Board of Education	74.	Southern Md. Tri-County
16. Carroll Co. Public Library Employees	46.	Howard Co. Community Action Comm.		Community Action Committee
17. Cecil County Board of Education	47.	Hurlock, Town of	75.	St. Michaels, Commissioners of
18. Cecil County Commission	48.	Hyattsville, City of	76.	Takoma Park, City of
19. Cecil County Library	49.	Manchester, Town of	77.	Talbot County Board of Education
20. Charles County Community College	50.	Middletown, Town of	78.	Talbot County Council
21. Cheverly, Town of	51.	Montgomery College	79.	Tri-County Council of Western Md.
22. Cresaptown Civic Improvement Assoc.	52.	Mount Rainier, City of	80.	Upper Marlboro, Town of
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