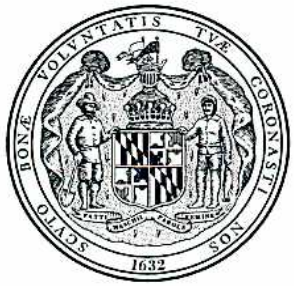
Local Government Finances in Maryland

Fiscal Year Ending June 30, 2000

Fifty-Second Report to the Governor and the General Assembly of Maryland



September 2001

Department of Legislative Services

For further information concerning this document contact:

Library and Information Services
Office of Policy Analysis
Department of Legislative Services
90 State Circle
Annapolis, Maryland 21401

Baltimore Area: 410-946-5400 • Washington Area: 301-970-5400
Other Areas: 1-800-492-7122, Extension 5400
TDD: 410-946-5401 • 301-970-5401
Maryland Relay Service: 1-800-735-2258
E-mail: libr@mlis.state.md.us

The Department of Legislative Services does not discriminate on the basis of race, color, national origin, sex, religion, or disability in the admission or access to its programs or activities. Sherry M. Little has been designated to coordinate compliance with the non-discrimination requirements contained in Section 35.107 of the Department of Justice regulations. Requests for assistance should be directed to Ms. Little at the telephone numbers shown above.

DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Karl S. Aro
Executive Director

September 28, 2001

To the Honorable,
Parris N. Glendening, Governor of the State of Maryland

To the Honorable,
General Assembly of Maryland

Presented herewith is the fifty-second annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 2000. The information reasonably reflects the general financial condition of local governments in Maryland.

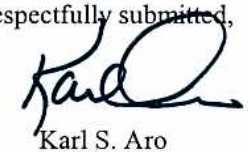
The material contained in this edition represents edited extracts from the uniform financial reports submitted by the counties, incorporated municipalities, and special districts. Data submitted by the State Highway Administration, the State Department of Health and Mental Hygiene, the library boards, the boards of education, 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, 2000. 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. Hiram Burch who edited the report; and Ms. Nancy Scaggs for general publication coordination.

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

Respectfully submitted,



Karl S. Aro
Executive Director
Department of Legislative Services

KSA/ncs

Legislative Services Building · 90 State Circle · Annapolis, Maryland 21401-1991
410-946-5510 · FAX 410-946-5529 · TDD 410-946-5401
301-970-5510 · FAX 301-970-5529 · TDD 301-970-5401
Other areas in Maryland 1-800-492-7122

Table of Contents

I. Letter of Transmittal

II. Counties

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

III. Municipalities/Special Districts - State Created

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

IV. Analyses

Table I	-	Counties - Statements of Revenues and Expenditures - Five-Year Summary	293
Table II	-	Counties - Statements of Revenues and Expenditures - Percent of Total	323
Table III	-	Counties - Statements of Revenues and Expenditures - Per Capita	333
Table IV	-	Municipalities - Statements of Revenues and Expenditures - Five-Year Summary (by County)	343
Table V	-	Municipalities - Statements of Revenues and Expenditures - Percent of Total	367

V. Appendices

Appendix I	-	Population and Land Area	377
Appendix II	-	Property Tax Rates	379
Appendix III	-	Admissions and Amusement Tax Rates	381
Appendix IV	-	Income Tax Rates	384
Appendix V	-	Property Transfer Tax Rates	385
Appendix VI	-	Recordation Tax Rates	386
Appendix VII	-	Sales and Service Tax Rates	387
Appendix VIII	-	Trailer Park Tax Rates	388
Appendix IX	-	County Bond Ratings	389

VI. Notes to the Publication 391

VII. Index of Local Governments 397

Counties

Table I

Financial Summaries

Table I - Financial Summaries

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

Special notes are as follows:

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

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

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

Year Ending June 30, 2000

Allegany County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Comm.	Total
Property Valuation								
Assessable Base - Current Year	1,541,830,000							1,541,830,000
Assessable Base - Prior Year	1,303,498,831							1,303,498,831
Increase/(Decrease)	238,331,169	0	0	0	0	0	0	238,331,169
% Increase/(Decrease)	18.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.3%
Assessable Base per Capita	21,666	0	0	0	0	0	0	21,666
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	45,811,222							45,811,222
Enterprise Fund Debt	2,918,700						14,600,000	17,518,700
State Loans	11,075,789							11,075,789
Short-term Debt								0
Subtotal	59,805,711	0	0	0	0	0	14,600,000	74,405,711
Plus: New Issues During the Year								
General Long-term Debt								0
Enterprise Fund Debt	993,700							993,700
State Loans	400,000							400,000
Short-term Debt								0
Subtotal	1,393,700	0	0	0	0	0	0	1,393,700
Less: Debt Redeemed During the Year								
General Long-term Debt	3,304,847							3,304,847
Enterprise Fund Debt	36,350						500,000	536,350
State Loans	486,107							486,107
Short-term Debt								0
Subtotal	3,827,304	0	0	0	0	0	500,000	4,327,304
Debt Outstanding, End of the Year								
General Long-term Debt	42,506,375	0	0	0	0	0	0	42,506,375
Enterprise Fund Debt	3,876,050	0	0	0	0	0	14,100,000	17,976,050
State Loans	10,989,682	0	0	0	0	0	0	10,989,682
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	57,372,107	0	0	0	0	0	14,100,000	71,472,107
Less: Sinking Fund Assets								0
Total Public Debt	57,372,107	0	0	0	0	0	14,100,000	71,472,107
Debt to Assessable Base	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.6%
Revenues and Expenditures								
Total Revenues	87,799,376	0	83,953,119	23,837,325	12,168,139	1,426,084	6,630,050	183,298,340
Total Expenditures	87,513,846	0	88,734,390	23,714,033	12,168,139	1,312,502	6,662,626	187,589,783
Excess of Revenues Over/ (Under) Expenditures	285,530	0	(4,781,271)	123,292	0	113,582	(32,576)	(4,291,443)

Year Ending June 30, 2000

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	14,661,456,875						14,661,456,875
Assessable Base - Prior Year	14,102,572,168						14,102,572,168
Increase/(Decrease)	558,884,707	0	0	0	0	0	558,884,707
% Increase/(Decrease)	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%
Assessable Base per Capita	30,514	0	0	0	0	0	30,514
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	338,673,106						338,673,106
Enterprise Fund Debt	280,874,340						280,874,340
State Loans	3,501,568	1,643,112					5,144,680
Short-term Debt	86,000,000						86,000,000
Subtotal	709,049,014	1,643,112	0	0	0	0	710,692,126
Plus: New Issues During the Year							
General Long-term Debt	58,000,000						58,000,000
Enterprise Fund Debt	53,000,000						53,000,000
State Loans							0
Short-term Debt	65,000,000						65,000,000
Subtotal	176,000,000	0	0	0	0	0	176,000,000
Less: Debt Redeemed During the Year							
General Long-term Debt	34,294,992						34,294,992
Enterprise Fund Debt	21,899,501						21,899,501
State Loans	210,186	385,089					595,275
Short-term Debt	83,150,000						83,150,000
Subtotal	139,554,679	385,089	0	0	0	0	139,939,768
Debt Outstanding, End of the Year							
General Long-term Debt	362,378,114	0	0	0	0	0	362,378,114
Enterprise Fund Debt	311,974,839	0	0	0	0	0	311,974,839
State Loans	3,291,382	1,258,023	0	0	0	0	4,549,405
Short-term Debt	67,850,000	0	0	0	0	0	67,850,000
Subtotal	745,494,335	1,258,023	0	0	0	0	746,752,358
Less: Sinking Fund Assets	88,249,611						88,249,611
Total Public Debt	657,244,724	1,258,023	0	0	0	0	658,502,747
Debt to Assessable Base	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	4.5%
Revenues and Expenditures							
Total Revenues	993,936,475	270,845	601,698,194	68,128,671	35,971,175	14,655,205	1,311,654,868
Total Expenditures	940,739,642	270,845	591,228,664	66,494,225	35,971,175	14,618,346	1,246,317,200
Excess of Revenues Over/ (Under) Expenditures	53,196,833	0	10,469,530	1,634,446	0	36,859	65,337,668

Baltimore City

	City Council	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	8,535,259,250					8,535,259,250
Assessable Base - Prior Year	8,311,294,182					8,311,294,182
Increase/(Decrease)	223,965,068	0	0	0	0	223,965,068
% Increase/(Decrease)	2.7%	0.0%	0.0%	0.0%	0.0%	2.7%
Assessable Base per Capita	13,491	0	0	0	0	13,491
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	504,978,515					504,978,515
Enterprise Fund Debt	538,737,748					538,737,748
State Loans	9,353,335	6,547,845				15,901,180
Short-term Debt						0
Subtotal	1,053,069,598	6,547,845	0	0	0	1,059,617,443
Plus: New Issues During the Year						
General Long-term Debt	46,591,677					46,591,677
Enterprise Fund Debt	108,756,771					108,756,771
State Loans	1,000,000					1,000,000
Short-term Debt						0
Subtotal	156,348,448	0	0	0	0	156,348,448
Less: Debt Redeemed During the Year						
General Long-term Debt	32,872,718					32,872,718
Enterprise Fund Debt	32,747,670					32,747,670
State Loans	783,904	1,725,890				2,509,794
Short-term Debt						0
Subtotal	66,404,292	1,725,890	0	0	0	68,130,182
Debt Outstanding, End of the Year						
General Long-term Debt	518,697,474	0	0	0	0	518,697,474
Enterprise Fund Debt	614,746,849	0	0	0	0	614,746,849
State Loans	9,569,431	4,821,955	0	0	0	14,391,386
Short-term Debt	0	0	0	0	0	0
Subtotal	1,143,013,754	4,821,955	0	0	0	1,147,835,709
Less: Sinking Fund Assets						0
Total Public Debt	1,143,013,754	4,821,955	0	0	0	1,147,835,709
Debt to Assessable Base	13.4%	0.0%	0.0%	0.0%	0.0%	13.4%
Revenues and Expenditures						
Total Revenues	1,666,804,629	328,420	925,808,236	197,033,833	35,353,800	2,578,833,146
Total Expenditures	1,562,230,316	328,420	960,373,243	197,033,833	29,038,630	2,502,508,670
Excess of Revenues Over/ (Under) Expenditures	104,574,313	0	(34,565,007)	0	6,315,170	76,324,476

Year Ending June 30, 2000

Baltimore County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	18,567,299,052					18,567,299,052
Assessable Base - Prior Year	17,932,691,805					17,932,691,805
Increase/(Decrease)	634,607,247	0	0	0	0	634,607,247
% Increase/(Decrease)	3.5%	0.0%	0.0%	0.0%	0.0%	3.5%
Assessable Base per Capita	25,648	0	0	0	0	25,648
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	866,285,812					866,285,812
Enterprise Fund Debt	103,334					103,334
State Loans						0
Short-term Debt						0
Subtotal	866,389,146	0	0	0	0	866,389,146
Plus: New Issues During the Year						
General Long-term Debt	49,475,028					49,475,028
Enterprise Fund Debt						0
State Loans						0
Short-term Debt						0
Subtotal	49,475,028	0	0	0	0	49,475,028
Less: Debt Redeemed During the Year						
General Long-term Debt	114,091,853					114,091,853
Enterprise Fund Debt	103,334					103,334
State Loans						0
Short-term Debt						0
Subtotal	114,195,187	0	0	0	0	114,195,187
Debt Outstanding, End of the Year						
General Long-term Debt	801,668,987	0	0	0	0	801,668,987
Enterprise Fund Debt	0	0	0	0	0	0
State Loans	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	801,668,987	0	0	0	0	801,668,987
Less: Sinking Fund Assets						0
Total Public Debt	801,668,987	0	0	0	0	801,668,987
Debt to Assessable Base	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Revenues and Expenditures						
Total Revenues	1,368,501,706	883,680,456	118,126,238	75,907,069	29,040,204	1,883,095,766
Total Expenditures	1,387,977,721	885,651,521	118,948,101	75,907,069	29,466,329	1,905,790,834
Excess of Revenues Over/ (Under) Expenditures	(19,476,015)	(1,971,065)	(821,863)	0	(426,125)	(22,695,068)

Calvert County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	3,032,521,885					3,032,521,885
Assessable Base - Prior Year	2,868,687,230					2,868,687,230
Increase/(Decrease)	163,834,655	0	0	0	0	163,834,655
% Increase/(Decrease)	5.7%	0.0%	0.0%	0.0%	0.0%	5.7%
Assessable Base per Capita	41,120	0	0	0	0	41,120
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	47,526,405					47,526,405
Enterprise Fund Debt	11,458,674					11,458,674
State Loans	7,417,233	1,188,309				8,605,542
Short-term Debt						0
Subtotal	66,402,312	1,188,309	0	0	0	67,590,621
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	3,341,492					3,341,492
Enterprise Fund Debt	771,925					771,925
State Loans	390,681	381,727				772,408
Short-term Debt						0
Subtotal	4,504,098	381,727	0	0	0	4,885,825
Debt Outstanding, End of the Year						
General Long-term Debt	44,184,913	0	0	0	0	44,184,913
Enterprise Fund Debt	10,686,749	0	0	0	0	10,686,749
State Loans	7,026,552	806,582	0	0	0	7,833,134
Short-term Debt	0	0	0	0	0	0
Subtotal	61,898,214	806,582	0	0	0	62,704,796
Less: Sinking Fund Assets						0
Total Public Debt	61,898,214	806,582	0	0	0	62,704,796
Debt to Assessable Base	2.0%	0.0%	0.0%	0.0%	0.0%	2.1%
Revenues and Expenditures						
Total Revenues	138,668,529	407,335	118,905,326	7,027,750	1,741,431	197,812,728
Total Expenditures	139,056,270	407,335	119,186,667	7,027,750	1,669,727	198,410,106
Excess of Revenues Over/ (Under) Expenditures	(387,741)	0	(281,341)	0	71,704	(597,378)

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	525,220,468						525,220,468
Assessable Base - Prior Year	501,961,888						501,961,888
Increase/(Decrease)	23,258,580	0	0	0	0	0	23,258,580
% Increase/(Decrease)	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%	4.6%
Assessable Base per Capita	17,679	0	0	0	0	0	17,679
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	20,010,159						20,010,159
Enterprise Fund Debt							0
State Loans	2,293,534	863,385					3,156,919
Short-term Debt	300,000						300,000
Subtotal	22,603,693	863,385	0	0	0	0	23,467,078
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans							0
Short-term Debt	5,600,000						5,600,000
Subtotal	5,600,000	0	0	0	0	0	5,600,000
Less: Debt Redeemed During the Year							
General Long-term Debt	1,631,174						1,631,174
Enterprise Fund Debt							0
State Loans	537,326	129,197					666,523
Short-term Debt	300,000						300,000
Subtotal	2,468,500	129,197	0	0	0	0	2,597,697
Debt Outstanding, End of the Year							
General Long-term Debt	18,378,985	0	0	0	0	0	18,378,985
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	1,756,208	734,188	0	0	0	0	2,490,396
Short-term Debt	5,600,000	0	0	0	0	0	5,600,000
Subtotal	25,735,193	734,188	0	0	0	0	26,469,381
Less: Sinking Fund Assets							0
Total Public Debt	25,735,193	734,188	0	0	0	0	26,469,381
Debt to Assessable Base	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%
Revenues and Expenditures							
Total Revenues	32,241,286	157,943	42,095,715	2,996,830	3,322,779	1,436,980	66,231,197
Total Expenditures	36,164,694	157,943	41,803,421	2,675,548	3,322,779	1,187,891	69,291,940
Excess of Revenues Over/ (Under) Expenditures	(3,923,408)	0	292,294	321,282	0	249,089	(3,060,743)

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	3,784,635,220						3,784,635,220
Assessable Base - Prior Year	3,594,358,171						3,594,358,171
Increase/(Decrease)	190,277,049	0	0	0	0	0	190,277,049
% Increase/(Decrease)	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%
Assessable Base per Capita	24,822	0	0	0	0	0	24,822
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	175,581,551						175,581,551
Enterprise Fund Debt	26,163,419						26,163,419
State Loans	5,856,342	1,015,920					6,872,262
Short-term Debt							0
Subtotal	207,601,312	1,015,920	0	0	0	0	208,617,232
Plus: New Issues During the Year							
General Long-term Debt	21,578,939						21,578,939
Enterprise Fund Debt	3,053,996						3,053,996
State Loans							0
Short-term Debt							0
Subtotal	24,632,935	0	0	0	0	0	24,632,935
Less: Debt Redeemed During the Year							
General Long-term Debt	11,006,216						11,006,216
Enterprise Fund Debt	2,131,207						2,131,207
State Loans	2,855,672	237,264					3,092,936
Short-term Debt							0
Subtotal	15,993,095	237,264	0	0	0	0	16,230,359
Debt Outstanding, End of the Year							
General Long-term Debt	186,154,274	0	0	0	0	0	186,154,274
Enterprise Fund Debt	27,086,208	0	0	0	0	0	27,086,208
State Loans	3,000,670	778,656	0	0	0	0	3,779,326
Short-term Debt	0	0	0	0	0	0	0
Subtotal	216,241,152	778,656	0	0	0	0	217,019,808
Less: Sinking Fund Assets							0
Total Public Debt	216,241,152	778,656	0	0	0	0	217,019,808
Debt to Assessable Base	5.7%	0.0%	0.0%	0.0%	0.0%	0.0%	5.7%
Revenues and Expenditures							
Total Revenues	252,585,656	266,737	214,823,041	13,161,493	12,902,698	6,810,569	376,557,458
Total Expenditures	241,858,179	266,737	216,058,348	13,077,219	12,902,698	7,087,603	367,258,048
Excess of Revenues Over/ (Under) Expenditures	10,727,477	0	(1,235,307)	84,274	0	(277,034)	9,299,410

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	1,955,324,661						1,955,324,661
Assessable Base - Prior Year	1,878,018,086						1,878,018,086
Increase/(Decrease)	77,306,575	0	0	0	0	0	77,306,575
% Increase/(Decrease)	4.1%	0.0%	0.0%	0.0%	0.0%	0.0%	4.1%
Assessable Base per Capita	23,212	0	0	0	0	0	23,212
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	54,705,841						54,705,841
Enterprise Fund Debt	3,829,837						3,829,837
State Loans	1,489,508	4,518,600					6,008,108
Short-term Debt							0
Subtotal	60,025,186	4,518,600	0	0	0	0	64,543,786
Plus: New Issues During the Year							
General Long-term Debt	606,515						606,515
Enterprise Fund Debt							0
State Loans							0
Short-term Debt							0
Subtotal	606,515	0	0	0	0	0	606,515
Less: Debt Redeemed During the Year							
General Long-term Debt	3,536,388						3,536,388
Enterprise Fund Debt	1,053,523						1,053,523
State Loans	65,418	577,149					642,567
Short-term Debt							0
Subtotal	4,655,329	577,149	0	0	0	0	5,232,478
Debt Outstanding, End of the Year							
General Long-term Debt	51,775,968	0	0	0	0	0	51,775,968
Enterprise Fund Debt	2,776,314	0	0	0	0	0	2,776,314
State Loans	1,424,090	3,941,451	0	0	0	0	5,365,541
Short-term Debt	0	0	0	0	0	0	0
Subtotal	55,976,372	3,941,451	0	0	0	0	59,917,823
Less: Sinking Fund Assets							0
Total Public Debt	55,976,372	3,941,451	0	0	0	0	59,917,823
Debt to Assessable Base	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%
Revenues and Expenditures							
Total Revenues	102,354,891	748,510	122,665,644	12,830,859	10,447,964	1,679,425	185,483,081
Total Expenditures	110,365,516	748,510	122,335,080	13,087,335	10,447,964	1,687,134	194,175,837
Excess of Revenues Over/ (Under) Expenditures	(8,010,625)	0	330,564	(256,476)	0	(7,709)	(8,692,756)

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	3,375,358,520						3,375,358,520
Assessable Base - Prior Year	3,234,226,090						3,234,226,090
Increase/(Decrease)	141,132,430	0	0	0	0	0	141,132,430
% Increase/(Decrease)	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	4.4%
Assessable Base per Capita	27,908	0	0	0	0	0	27,908
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	74,932,023						74,932,023
Enterprise Fund Debt	31,663,235						31,663,235
State Loans	7,297,455	6,639,353					13,936,808
Short-term Debt							0
Subtotal	113,892,713	6,639,353	0	0	0	0	120,532,066
Plus: New Issues During the Year							
General Long-term Debt	9,671,561						9,671,561
Enterprise Fund Debt	4,550,941						4,550,941
State Loans							0
Short-term Debt							0
Subtotal	14,222,502	0	0	0	0	0	14,222,502
Less: Debt Redeemed During the Year							
General Long-term Debt	7,066,367						7,066,367
Enterprise Fund Debt	5,941,575						5,941,575
State Loans		891,897					891,897
Short-term Debt							0
Subtotal	13,007,942	891,897	0	0	0	0	13,899,839
Debt Outstanding, End of the Year							
General Long-term Debt	77,537,217	0	0	0	0	0	77,537,217
Enterprise Fund Debt	30,272,601	0	0	0	0	0	30,272,601
State Loans	7,297,455	5,747,456	0	0	0	0	13,044,911
Short-term Debt	0	0	0	0	0	0	0
Subtotal	115,107,273	5,747,456	0	0	0	0	120,854,729
Less: Sinking Fund Assets	7,692,503						7,692,503
Total Public Debt	107,414,770	5,747,456	0	0	0	0	113,162,226
Debt to Assessable Base	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	3.4%
Revenues and Expenditures							
Total Revenues	208,570,157	1,093,840	174,038,408	33,542,230	11,202,605	2,039,697	336,591,835
Total Expenditures	212,177,283	1,093,840	172,336,852	32,449,516	11,202,605	1,992,132	337,357,126
Excess of Revenues Over/ (Under) Expenditures	(3,607,126)	0	1,701,556	1,092,714	0	47,565	(765,291)

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	687,828,350							687,828,350
Assessable Base - Prior Year	681,365,480							681,365,480
Increase/(Decrease)	6,462,870	0	0	0	0	0	0	6,462,870
% Increase/(Decrease)	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%
Assessable Base per Capita	23,152	0	0	0	0	0	0	23,152
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	15,430,347							15,430,347
Enterprise Fund Debt	209,586							209,586
State Loans	3,426,780	578,079					400,827	4,405,686
Short-term Debt							100,000	100,000
Subtotal	19,066,713	578,079	0	0	0	0	500,827	20,145,619
Plus: New Issues During the Year								
General Long-term Debt	4,200,000							4,200,000
Enterprise Fund Debt								0
State Loans								0
Short-term Debt								0
Subtotal	4,200,000	0	0	0	0	0	0	4,200,000
Less: Debt Redeemed During the Year								
General Long-term Debt	847,303							847,303
Enterprise Fund Debt	41,935							41,935
State Loans	136,932	114,299					12,899	264,130
Short-term Debt							100,000	100,000
Subtotal	1,026,170	114,299	0	0	0	0	112,899	1,253,368
Debt Outstanding, End of the Year								
General Long-term Debt	18,783,044	0	0	0	0	0	0	18,783,044
Enterprise Fund Debt	167,651	0	0	0	0	0	0	167,651
State Loans	3,289,848	463,780	0	0	0	0	387,928	4,141,556
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	22,240,543	463,780	0	0	0	0	387,928	23,092,251
Less: Sinking Fund Assets								0
Total Public Debt	22,240,543	463,780	0	0	0	0	387,928	23,092,251
Debt to Assessable Base	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.4%
Revenues and Expenditures								
Total Revenues	40,839,396	105,602	40,167,361	2,855,674	4,206,328	747,967	479,573	72,716,859
Total Expenditures	37,470,919	105,602	40,071,575	2,549,525	4,206,328	1,261,372	411,091	69,391,370
Excess of Revenues Over/ (Under) Expenditures	3,368,477	0	95,786	306,149	0	(513,405)	68,482	3,325,489

Year Ending June 30, 2000

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	5,010,687,577						5,010,687,577
Assessable Base - Prior Year	4,761,422,305						4,761,422,305
Increase/(Decrease)	249,265,272	0	0	0	0	0	249,265,272
% Increase/(Decrease)	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%
Assessable Base per Capita	26,252	0	0	0	0	0	26,252
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	118,365,277						118,365,277
Enterprise Fund Debt	66,316,250						66,316,250
State Loans	29,648,778						29,648,778
Short-term Debt							0
Subtotal	214,330,305	0	0	0	0	0	214,330,305
Plus: New Issues During the Year							
General Long-term Debt	89,631,000						89,631,000
Enterprise Fund Debt	5,369,885						5,369,885
State Loans	6,126,613						6,126,613
Short-term Debt							0
Subtotal	101,127,498	0	0	0	0	0	101,127,498
Less: Debt Redeemed During the Year							
General Long-term Debt	39,219,433						39,219,433
Enterprise Fund Debt	4,800,444						4,800,444
State Loans	1,435,158						1,435,158
Short-term Debt							0
Subtotal	45,455,035	0	0	0	0	0	45,455,035
Debt Outstanding, End of the Year							
General Long-term Debt	168,776,844	0	0	0	0	0	168,776,844
Enterprise Fund Debt	66,885,691	0	0	0	0	0	66,885,691
State Loans	34,340,233	0	0	0	0	0	34,340,233
Short-term Debt	0	0	0	0	0	0	0
Subtotal	270,002,768	0	0	0	0	0	270,002,768
Less: Sinking Fund Assets							0
Total Public Debt	270,002,768	0	0	0	0	0	270,002,768
Debt to Assessable Base	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%
Revenues and Expenditures							
Total Revenues	345,000,680	0	288,391,107	25,359,188	23,042,085	4,172,667	519,990,611
Total Expenditures	310,636,275	0	288,655,504	25,451,856	23,042,085	4,146,460	485,957,064
Excess of Revenues Over/ (Under) Expenditures	34,364,405	0	(264,397)	(92,668)	0	26,207	34,033,547

Garrett County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	818,876,721					818,876,721
Assessable Base - Prior Year	787,478,598					787,478,598
Increase/(Decrease)	31,398,123	0	0	0	0	31,398,123
% Increase/(Decrease)	4.0%	0.0%	0.0%	0.0%	0.0%	4.0%
Assessable Base per Capita	27,863	0	0	0	0	27,863
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	11,059,079					11,059,079
Enterprise Fund Debt	5,357,633					5,357,633
State Loans	5,085,196					5,085,196
Short-term Debt						0
Subtotal	21,501,908	0	0	0	0	21,501,908
Plus: New Issues During the Year						
General Long-term Debt	142,115					142,115
Enterprise Fund Debt	472,501					472,501
State Loans	449,318					449,318
Short-term Debt						0
Subtotal	1,063,934	0	0	0	0	1,063,934
Less: Debt Redeemed During the Year						
General Long-term Debt	1,266,579					1,266,579
Enterprise Fund Debt	677,125					677,125
State Loans	245,285					245,285
Short-term Debt						0
Subtotal	2,188,989	0	0	0	0	2,188,989
Debt Outstanding, End of the Year						
General Long-term Debt	9,934,615	0	0	0	0	9,934,615
Enterprise Fund Debt	5,153,009	0	0	0	0	5,153,009
State Loans	5,289,229	0	0	0	0	5,289,229
Short-term Debt	0	0	0	0	0	0
Subtotal	20,376,853	0	0	0	0	20,376,853
Less: Sinking Fund Assets						0
Total Public Debt	20,376,853	0	0	0	0	20,376,853
Debt to Assessable Base	2.5%	0.0%	0.0%	0.0%	0.0%	2.5%
Revenues and Expenditures						
Total Revenues	47,154,420	38,717,905	9,167,867	4,962,498	726,626	83,440,012
Total Expenditures	47,518,639	38,713,399	9,282,576	4,962,498	768,187	83,955,995
Excess of Revenues Over/ (Under) Expenditures	(364,219)	4,506	(114,709)	0	(41,561)	(515,983)

Harford County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	5,295,131,621					5,295,131,621
Assessable Base - Prior Year	5,028,143,676					5,028,143,676
Increase/(Decrease)	266,987,945	0	0	0	0	266,987,945
% Increase/(Decrease)	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Assessable Base per Capita	24,300	0	0	0	0	24,300
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	128,164,409					128,164,409
Enterprise Fund Debt	63,717,999					63,717,999
State Loans	54,606,609					54,606,609
Short-term Debt						0
Subtotal	246,489,017	0	0	0	0	246,489,017
Plus: New Issues During the Year						
General Long-term Debt	3,522,814					3,522,814
Enterprise Fund Debt						0
State Loans	16,210,593					16,210,593
Short-term Debt	377,050					377,050
Subtotal	20,110,457	0	0	0	0	20,110,457
Less: Debt Redeemed During the Year						
General Long-term Debt	7,290,726					7,290,726
Enterprise Fund Debt	5,091,630					5,091,630
State Loans	3,208,176					3,208,176
Short-term Debt						0
Subtotal	15,590,532	0	0	0	0	15,590,532
Debt Outstanding, End of the Year						
General Long-term Debt	124,396,497	0	0	0	0	124,396,497
Enterprise Fund Debt	58,626,369	0	0	0	0	58,626,369
State Loans	67,609,026	0	0	0	0	67,609,026
Short-term Debt	377,050	0	0	0	0	377,050
Subtotal	251,008,942	0	0	0	0	251,008,942
Less: Sinking Fund Assets						0
Total Public Debt	251,008,942	0	0	0	0	251,008,942
Debt to Assessable Base	4.7%	0.0%	0.0%	0.0%	0.0%	4.7%
Revenues and Expenditures						
Total Revenues	329,647,182	278,316,391	29,929,858	13,483,503	9,150,109	510,784,115
Total Expenditures	328,344,277	281,246,095	29,470,831	13,483,503	9,309,784	512,111,562
Excess of Revenues Over/ (Under) Expenditures	1,302,905	(2,929,704)	459,027	0	(159,675)	(1,327,447)

Howard County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	8,320,377,080					8,320,377,080
Assessable Base - Prior Year	7,843,181,070					7,843,181,070
Increase/(Decrease)	477,196,010	0	0	0	0	477,196,010
% Increase/(Decrease)	6.1%	0.0%	0.0%	0.0%	0.0%	6.1%
Assessable Base per Capita	34,224	0	0	0	0	34,224
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	540,422,753					540,422,753
Enterprise Fund Debt	118,101,955					118,101,955
State Loans	20,993,337					20,993,337
Short-term Debt						0
Subtotal	679,518,045	0	0	0	0	679,518,045
Plus: New Issues During the Year						
General Long-term Debt	65,535,000					65,535,000
Enterprise Fund Debt	3,008,000					3,008,000
State Loans						0
Short-term Debt						0
Subtotal	68,543,000	0	0	0	0	68,543,000
Less: Debt Redeemed During the Year						
General Long-term Debt	62,122,847					62,122,847
Enterprise Fund Debt	7,308,011					7,308,011
State Loans	784,875					784,875
Short-term Debt						0
Subtotal	70,215,733	0	0	0	0	70,215,733
Debt Outstanding, End of the Year						
General Long-term Debt	543,834,906	0	0	0	0	543,834,906
Enterprise Fund Debt	113,801,944	0	0	0	0	113,801,944
State Loans	20,208,462	0	0	0	0	20,208,462
Short-term Debt	0	0	0	0	0	0
Subtotal	677,845,312	0	0	0	0	677,845,312
Less: Sinking Fund Assets						0
Total Public Debt	677,845,312	0	0	0	0	677,845,312
Debt to Assessable Base	8.1%	0.0%	0.0%	0.0%	0.0%	8.1%
Revenues and Expenditures						
Total Revenues	624,596,918	367,030,842	37,216,280	10,491,406	10,321,686	788,572,543
Total Expenditures	574,612,196	365,991,599	36,340,192	10,491,406	9,754,818	736,105,622
Excess of Revenues Over/ (Under) Expenditures	49,984,722	1,039,243	876,088	0	566,868	52,466,921

Kent County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	548,164,681					548,164,681
Assessable Base - Prior Year	538,646,213					538,646,213
Increase/(Decrease)	9,518,468	0	0	0	0	9,518,468
% Increase/(Decrease)	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%
Assessable Base per Capita	28,716	0	0	0	0	28,716
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	6,472,469					6,472,469
Enterprise Fund Debt	4,908,710					4,908,710
State Loans	882,368					882,368
Short-term Debt	12,748					12,748
Subtotal	12,276,295	0	0	0	0	12,276,295
Plus: New Issues During the Year						
General Long-term Debt	1,302,943					1,302,943
Enterprise Fund Debt						0
State Loans						0
Short-term Debt	174,830					174,830
Subtotal	1,477,773	0	0	0	0	1,477,773
Less: Debt Redeemed During the Year						
General Long-term Debt	572,398					572,398
Enterprise Fund Debt	69,729					69,729
State Loans	42,540					42,540
Short-term Debt						0
Subtotal	684,667	0	0	0	0	684,667
Debt Outstanding, End of the Year						
General Long-term Debt	7,203,014	0	0	0	0	7,203,014
Enterprise Fund Debt	4,838,981	0	0	0	0	4,838,981
State Loans	839,828	0	0	0	0	839,828
Short-term Debt	187,578	0	0	0	0	187,578
Subtotal	13,069,401	0	0	0	0	13,069,401
Less: Sinking Fund Assets						0
Total Public Debt	13,069,401	0	0	0	0	13,069,401
Debt to Assessable Base	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%
Revenues and Expenditures						
Total Revenues	29,385,478	23,997,040	1,574,420	5,129,975	470,641	47,332,526
Total Expenditures	29,523,613	24,214,606	1,405,630	5,129,975	466,051	47,514,847
Excess of Revenues Over/ (Under) Expenditures	(138,135)	(217,566)	168,790	0	4,590	(182,321)

Montgomery County

	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
Property Valuation									
Assessable Base - Current Year	32,553,856,811								32,553,856,811
Assessable Base - Prior Year	31,664,626,551								31,664,626,551
Increase/(Decrease)	889,230,260	0	0	0	0	0	0	0	889,230,260
% Increase/(Decrease)	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%
Assessable Base per Capita	38,201	0	0	0	0	0	0	0	38,201
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	1,171,562,322					34,545,000			1,206,107,322
Enterprise Fund Debt	789,209,831					17,331,843	883,645,000		1,690,186,674
State Loans							8,782,500		8,782,500
Short-term Debt									0
Subtotal	1,960,772,153	0	0	0	0	51,876,843	892,427,500	0	2,905,076,496
Plus: New Issues During the Year									
General Long-term Debt	340,000,000								340,000,000
Enterprise Fund Debt	97,207,056						10,000,000		107,207,056
State Loans									0
Short-term Debt									0
Subtotal	437,207,056	0	0	0	0	0	10,000,000	0	447,207,056
Less: Debt Redeemed During the Year									
General Long-term Debt	219,414,744					2,165,000			221,579,744
Enterprise Fund Debt	67,989,352					1,927,016	60,895,000		130,811,368
State Loans							722,000		722,000
Short-term Debt									0
Subtotal	287,404,096	0	0	0	0	4,092,016	61,617,000	0	353,113,112
Debt Outstanding, End of the Year									
General Long-term Debt	1,292,147,578	0	0	0	0	32,380,000	0	0	1,324,527,578
Enterprise Fund Debt	818,427,535	0	0	0	0	15,404,827	832,750,000	0	1,666,582,362
State Loans	0	0	0	0	0	0	8,060,500	0	8,060,500
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	2,110,575,113	0	0	0	0	47,784,827	840,810,500	0	2,999,170,440
Less: Sinking Fund Assets									0
Total Public Debt	2,110,575,113	0	0	0	0	47,784,827	840,810,500	0	2,999,170,440
Debt to Assessable Base	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.2%
Revenues and Expenditures									
Total Revenues	2,535,836,253	1,301,076,483	143,401,943	83,881,379	34,445,435	90,399,265	220,130,500	160,756	3,328,818,846
Total Expenditures	2,310,950,343	1,303,684,714	141,267,953	83,881,379	34,445,435	92,105,255	181,029,500	136,536	3,067,033,677
Excess of Revenues Over/ (Under) Expenditures	224,885,910	(2,608,231)	2,133,990	0	0	(1,705,990)	39,101,000	24,221	261,785,170

Prince George's County

	County Council	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Comm.	Wash. Sub. Transit Comm.	Total
Property Valuation										
Assessable Base - Current Year	17,891,768,130									17,891,768,130
Assessable Base - Prior Year	17,525,978,395									17,525,978,395
Increase/(Decrease)	365,789,735	0	0	0	0	0	0	0	0	365,789,735
% 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	22,886	0	0	0	0	0	0	0	0	22,886
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	536,756,672						121,585,000			658,341,672
Enterprise Fund Debt	212,831,241						1,982,005	883,645,000		1,098,458,246
State Loans	17,225,288	12,011,320						8,782,500		38,019,108
Short-term Debt										0
Subtotal	766,813,201	12,011,320	0	0	0	0	123,567,005	892,427,500	0	1,794,819,026
Plus: New Issues During the Year										
General Long-term Debt	76,960,000									76,960,000
Enterprise Fund Debt	3,772,102							10,000,000		13,772,102
State Loans										0
Short-term Debt										0
Subtotal	80,732,102	0	0	0	0	0	0	10,000,000	0	90,732,102
Less: Debt Redeemed During the Year										
General Long-term Debt	44,323,252						5,580,000			49,903,252
Enterprise Fund Debt	20,949,522						89,294	60,895,000		81,933,816
State Loans	3,621,365	3,995,113						722,000		8,338,478
Short-term Debt										0
Subtotal	68,894,139	3,995,113	0	0	0	0	5,669,294	61,617,000	0	140,175,546
Debt Outstanding, End of the Year										
General Long-term Debt	569,393,420	0	0	0	0	0	116,005,000	0	0	685,398,420
Enterprise Fund Debt	195,653,821	0	0	0	0	0	1,892,711	832,750,000	0	1,030,296,532
State Loans	13,603,923	8,016,207	0	0	0	0	0	8,060,500	0	29,680,630
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	778,651,164	8,016,207	0	0	0	0	117,897,711	840,810,500	0	1,745,375,582
Less: Sinking Fund Assets	6,222,435									6,222,435
Total Public Debt	772,428,729	8,016,207	0	0	0	0	117,897,711	840,810,500	0	1,739,153,147
Debt to Assessable Base	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.7%
Revenues and Expenditures										
Total Revenues	1,198,849,941	2,863,067	1,068,916,214	60,881,766	50,245,953	19,375,726	130,635,692	220,130,500	18,335,283	2,268,474,872
Total Expenditures	1,189,077,958	2,863,067	1,071,699,615	60,809,042	50,245,953	17,693,885	136,690,879	181,029,500	17,817,116	2,226,167,745
Excess of Revenues Over/ (Under) Expenditures	9,771,983	0	(2,783,401)	72,724	0	1,681,841	(6,055,187)	39,101,000	518,168	42,307,128

Queen Anne's County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	1,229,329,132						1,229,329,132
Assessable Base - Prior Year	1,168,992,009						1,168,992,009
Increase/(Decrease)	60,337,123	0	0	0	0	0	60,337,123
% Increase/(Decrease)	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%
Assessable Base per Capita	30,214	0	0	0	0	0	30,214
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	34,611,751						34,611,751
Enterprise Fund Debt	10,449,482						10,449,482
State Loans	8,611,943						8,611,943
Short-term Debt							0
Subtotal	53,673,176	0	0	0	0	0	53,673,176
Plus: New Issues During the Year							
General Long-term Debt	400,000						400,000
Enterprise Fund Debt	250,000						250,000
State Loans							0
Short-term Debt							0
Subtotal	650,000	0	0	0	0	0	650,000
Less: Debt Redeemed During the Year							
General Long-term Debt	1,405,592						1,405,592
Enterprise Fund Debt	778,105						778,105
State Loans	575,957						575,957
Short-term Debt							0
Subtotal	2,759,654	0	0	0	0	0	2,759,654
Debt Outstanding, End of the Year							
General Long-term Debt	33,606,159	0	0	0	0	0	33,606,159
Enterprise Fund Debt	9,921,377	0	0	0	0	0	9,921,377
State Loans	8,035,986	0	0	0	0	0	8,035,986
Short-term Debt	0	0	0	0	0	0	0
Subtotal	51,563,522	0	0	0	0	0	51,563,522
Less: Sinking Fund Assets							0
Total Public Debt	51,563,522	0	0	0	0	0	51,563,522
Debt to Assessable Base	4.2%	0.0%	0.0%	0.0%	0.0%	0.0%	4.2%
Revenues and Expenditures							
Total Revenues	72,605,579	0	54,841,833	4,039,203	5,238,666	1,208,541	104,108,314
Total Expenditures	78,124,688	0	55,097,624	3,606,171	5,238,666	1,153,435	109,395,076
Excess of Revenues Over/ (Under) Expenditures	(5,519,109)	0	(255,791)	433,032	0	55,106	(5,286,762)

St. Mary's County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	2,061,238,701					2,061,238,701
Assessable Base - Prior Year	1,959,129,711					1,959,129,711
Increase/(Decrease)	102,108,990	0	0	0	0	102,108,990
% Increase/(Decrease)	5.2%	0.0%	0.0%	0.0%	0.0%	5.2%
Assessable Base per Capita	23,223	0	0	0	0	23,223
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	67,911,774					67,911,774
Enterprise Fund Debt	26,912,324					26,912,324
State Loans	6,230,220	1,844,728				8,074,948
Short-term Debt						0
Subtotal	101,054,318	1,844,728	0	0	0	102,899,046
Plus: New Issues During the Year						
General Long-term Debt	29,575,000					29,575,000
Enterprise Fund Debt	400,672					400,672
State Loans	835,000					835,000
Short-term Debt						0
Subtotal	30,810,672	0	0	0	0	30,810,672
Less: Debt Redeemed During the Year						
General Long-term Debt	6,444,322					6,444,322
Enterprise Fund Debt	1,223,154					1,223,154
State Loans	314,150	628,200				942,350
Short-term Debt						0
Subtotal	7,981,626	628,200	0	0	0	8,609,826
Debt Outstanding, End of the Year						
General Long-term Debt	91,042,452	0	0	0	0	91,042,452
Enterprise Fund Debt	26,089,842	0	0	0	0	26,089,842
State Loans	6,751,070	1,216,528	0	0	0	7,967,598
Short-term Debt	0	0	0	0	0	0
Subtotal	123,883,364	1,216,528	0	0	0	125,099,892
Less: Sinking Fund Assets						0
Total Public Debt	123,883,364	1,216,528	0	0	0	125,099,892
Debt to Assessable Base	6.0%	0.0%	0.0%	0.0%	0.0%	6.1%
Revenues and Expenditures						
Total Revenues	161,831,563	493,418	125,120,963	8,214,350	2,021,367	234,685,765
Total Expenditures	160,718,707	669,869	123,821,486	8,214,350	1,989,137	232,417,653
Excess of Revenues Over/ (Under) Expenditures	1,112,856	(176,451)	1,299,477	0	32,230	2,268,112

Somerset County

	County Commissioners	Board of Education	Board of Health	Library Board	Total
Property Valuation					
Assessable Base - Current Year	322,879,472				322,879,472
Assessable Base - Prior Year	313,627,415				313,627,415
Increase/(Decrease)	9,252,057	0	0	0	9,252,057
% Increase/(Decrease)	3.0%	0.0%	0.0%	0.0%	3.0%
Assessable Base per Capita	13,322	0	0	0	13,322
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	8,721,624				8,721,624
Enterprise Fund Debt	7,016,232				7,016,232
State Loans	316,560				316,560
Short-term Debt	440,770				440,770
Subtotal	16,495,186	0	0	0	16,495,186
Plus: New Issues During the Year					
General Long-term Debt	815,066				815,066
Enterprise Fund Debt	55,450				55,450
State Loans					0
Short-term Debt					0
Subtotal	870,516	0	0	0	870,516
Less: Debt Redeemed During the Year					
General Long-term Debt	298,471				298,471
Enterprise Fund Debt	371,111				371,111
State Loans					0
Short-term Debt	117,948				117,948
Subtotal	787,530	0	0	0	787,530
Debt Outstanding, End of the Year					
General Long-term Debt	9,238,219	0	0	0	9,238,219
Enterprise Fund Debt	6,700,571	0	0	0	6,700,571
State Loans	316,560	0	0	0	316,560
Short-term Debt	322,822	0	0	0	322,822
Subtotal	16,578,172	0	0	0	16,578,172
Less: Sinking Fund Assets					0
Total Public Debt	16,578,172	0	0	0	16,578,172
Debt to Assessable Base	5.1%	0.0%	0.0%	0.0%	5.1%
Revenues and Expenditures					
Total Revenues	24,062,270	26,213,517	4,635,755	526,864	46,185,696
Total Expenditures	26,312,135	25,950,796	4,635,755	519,375	48,165,351
Excess of Revenues Over/ (Under) Expenditures	(2,249,865)	262,721	0	7,489	(1,979,655)

Talbot County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,293,207,209					1,293,207,209
Assessable Base - Prior Year	1,245,578,810					1,245,578,810
Increase/(Decrease)	47,628,399	0	0	0	0	47,628,399
% Increase/(Decrease)	3.8%	0.0%	0.0%	0.0%	0.0%	3.8%
Assessable Base per Capita	38,546	0	0	0	0	38,546
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	15,405,000					15,405,000
Enterprise Fund Debt	893,787					893,787
State Loans	4,560,759					4,560,759
Short-term Debt						0
Subtotal	20,859,546	0	0	0	0	20,859,546
Plus: New Issues During the Year						
General Long-term Debt						0
Enterprise Fund Debt	186,000					186,000
State Loans						0
Short-term Debt						0
Subtotal	186,000	0	0	0	0	186,000
Less: Debt Redeemed During the Year						
General Long-term Debt	860,000					860,000
Enterprise Fund Debt	52,055					52,055
State Loans	139,891					139,891
Short-term Debt						0
Subtotal	1,051,946	0	0	0	0	1,051,946
Debt Outstanding, End of the Year						
General Long-term Debt	14,545,000	0	0	0	0	14,545,000
Enterprise Fund Debt	1,027,732	0	0	0	0	1,027,732
State Loans	4,420,868	0	0	0	0	4,420,868
Short-term Debt	0	0	0	0	0	0
Subtotal	19,993,600	0	0	0	0	19,993,600
Less: Sinking Fund Assets						0
Total Public Debt	19,993,600	0	0	0	0	19,993,600
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%
Revenues and Expenditures						
Total Revenues	49,239,221	34,354,325	3,615,976	6,684,343	1,158,358	69,097,929
Total Expenditures	49,073,282	34,724,974	3,228,106	6,684,343	689,817	68,446,228
Excess of Revenues Over/ (Under) Expenditures	165,939	(370,649)	387,870	0	468,541	651,701

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	2,829,169,351						2,829,169,351
Assessable Base - Prior Year	2,657,503,314						2,657,503,314
Increase/(Decrease)	171,666,037	0	0	0	0	0	171,666,037
% Increase/(Decrease)	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	6.5%
Assessable Base per Capita	22,139	0	0	0	0	0	22,139
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	85,127,306						85,127,306
Enterprise Fund Debt	41,986,349						41,986,349
State Loans	12,818,081	3,369,349					16,187,430
Short-term Debt							0
Subtotal	139,931,736	3,369,349	0	0	0	0	143,301,085
Plus: New Issues During the Year							
General Long-term Debt	13,375,000						13,375,000
Enterprise Fund Debt	1,381,075						1,381,075
State Loans	165,230						165,230
Short-term Debt							0
Subtotal	14,921,305	0	0	0	0	0	14,921,305
Less: Debt Redeemed During the Year							
General Long-term Debt	6,633,576						6,633,576
Enterprise Fund Debt	2,095,606						2,095,606
State Loans	702,634	464,175					1,166,809
Short-term Debt							0
Subtotal	9,431,816	464,175	0	0	0	0	9,895,991
Debt Outstanding, End of the Year							
General Long-term Debt	91,868,730	0	0	0	0	0	91,868,730
Enterprise Fund Debt	41,271,818	0	0	0	0	0	41,271,818
State Loans	12,280,677	2,905,174	0	0	0	0	15,185,851
Short-term Debt	0	0	0	0	0	0	0
Subtotal	145,421,225	2,905,174	0	0	0	0	148,326,399
Less: Sinking Fund Assets							0
Total Public Debt	145,421,225	2,905,174	0	0	0	0	148,326,399
Debt to Assessable Base	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%
Revenues and Expenditures							
Total Revenues	157,181,462	594,451	150,489,885	21,615,004	15,939,750	3,376,643	272,695,044
Total Expenditures	159,916,098	594,451	151,644,478	21,554,380	15,939,750	2,919,547	276,066,553
Excess of Revenues Over/ (Under) Expenditures	(2,734,636)	0	(1,154,593)	60,624	0	457,096	(3,371,509)

Wicomico County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,635,414,899					1,635,414,899
Assessable Base - Prior Year	1,541,543,536					1,541,543,536
Increase/(Decrease)	93,871,363	0	0	0	0	93,871,363
% Increase/(Decrease)	6.1%	0.0%	0.0%	0.0%	0.0%	6.1%
Assessable Base per Capita	20,556	0	0	0	0	20,556
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	65,482,281					65,482,281
Enterprise Fund Debt	6,853,098					6,853,098
State Loans	5,104,228					5,104,228
Short-term Debt						0
Subtotal	77,439,607	0	0	0	0	77,439,607
Plus: New Issues During the Year						
General Long-term Debt	9,938,505					9,938,505
Enterprise Fund Debt	225,000					225,000
State Loans						0
Short-term Debt						0
Subtotal	10,163,505	0	0	0	0	10,163,505
Less: Debt Redeemed During the Year						
General Long-term Debt	6,585,929					6,585,929
Enterprise Fund Debt	923,137					923,137
State Loans	1,059,974					1,059,974
Short-term Debt						0
Subtotal	8,569,040	0	0	0	0	8,569,040
Debt Outstanding, End of the Year						
General Long-term Debt	68,834,857	0	0	0	0	68,834,857
Enterprise Fund Debt	6,154,961	0	0	0	0	6,154,961
State Loans	4,044,254	0	0	0	0	4,044,254
Short-term Debt	0	0	0	0	0	0
Subtotal	79,034,072	0	0	0	0	79,034,072
Less: Sinking Fund Assets	220,341					220,341
Total Public Debt	78,813,731	0	0	0	0	78,813,731
Debt to Assessable Base	4.8%	0.0%	0.0%	0.0%	0.0%	4.8%
Revenues and Expenditures						
Total Revenues	110,982,627	109,597,189	8,949,844	13,894,218	1,948,628	196,201,969
Total Expenditures	110,323,783	109,083,867	8,301,678	13,894,218	1,915,458	194,348,467
Excess of Revenues Over/ (Under) Expenditures	658,844	513,322	648,166	0	33,170	1,853,502

Worcester County

	County Commissioners	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation							
Assessable Base - Current Year	2,586,502,181						2,586,502,181
Assessable Base - Prior Year	2,491,029,177						2,491,029,177
Increase/(Decrease)	95,473,004	0	0	0	0	0	95,473,004
% Increase/(Decrease)	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%
Assessable Base per Capita	59,226	0	0	0	0	0	59,226
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	22,655,000						22,655,000
Enterprise Fund Debt	19,322,324						19,322,324
State Loans	1,082,140						1,082,140
Short-term Debt							0
Subtotal	43,059,464	0	0	0	0	0	43,059,464
Plus: New Issues During the Year							
General Long-term Debt	21,740,000						21,740,000
Enterprise Fund Debt	350,341						350,341
State Loans							0
Short-term Debt							0
Subtotal	22,090,341	0	0	0	0	0	22,090,341
Less: Debt Redeemed During the Year							
General Long-term Debt	1,690,000						1,690,000
Enterprise Fund Debt	857,791						857,791
State Loans	233,209						233,209
Short-term Debt							0
Subtotal	2,781,000	0	0	0	0	0	2,781,000
Debt Outstanding, End of the Year							
General Long-term Debt	42,705,000	0	0	0	0	0	42,705,000
Enterprise Fund Debt	18,814,874	0	0	0	0	0	18,814,874
State Loans	848,931	0	0	0	0	0	848,931
Short-term Debt	0	0	0	0	0	0	0
Subtotal	62,368,805	0	0	0	0	0	62,368,805
Less: Sinking Fund Assets							0
Total Public Debt	62,368,805	0	0	0	0	0	62,368,805
Debt to Assessable Base	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%
Revenues and Expenditures							
Total Revenues	115,146,529	0	65,284,641	4,030,575	8,260,589	1,027,636	146,970,468
Total Expenditures	95,906,018	0	65,164,132	3,729,739	8,260,589	1,027,636	127,308,612
Excess of Revenues Over/ (Under) Expenditures	19,240,511	0	120,509	300,836	0	0	19,661,856

Cumulative Debt - All Counties

	County Government	Account With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Transit Commissions	Total
Property Valuation										
Assessable Base - Current Year	139,063,337,847									139,063,337,847
Assessable Base - Prior Year	133,935,554,711									133,935,554,711
Increase/(Decrease)	5,127,783,136	0	0	0	0	0	0	0	0	5,127,783,136
% Increase/(Decrease)	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%
Assessable Base per Capita	27,298	0	0	0	0	0	0	0	0	27,298
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	4,956,652,698	0	0				156,130,000	0	0	5,112,782,698
Enterprise Fund Debt	2,269,836,088	0	0				19,313,848	1,781,890,000	0	4,071,039,936
State Loans	218,877,051	40,220,000	0				0	17,965,827	0	277,062,878
Short-term Debt	86,753,518	0	0				0	100,000	0	86,853,518
Subtotal	7,532,119,355	40,220,000	0	0	0	0	175,443,848	1,799,955,827	0	9,547,739,030
Plus: New Issues During the Year										
General Long-term Debt	843,061,163	0	0				0	10,000,000	0	853,061,163
Enterprise Fund Debt	283,033,490	0	0				0	10,000,000	0	293,033,490
State Loans	25,186,754	0	0				0	0	0	25,186,754
Short-term Debt	71,151,880	0	0				0	0	0	71,151,880
Subtotal	1,222,433,287	0	0	0	0	0	0	20,000,000	0	1,242,433,287
Less: Debt Redeemed During the Year										
General Long-term Debt	610,121,219	0	0				7,745,000	60,895,000	0	678,761,219
Enterprise Fund Debt	177,913,792	0	0				2,016,310	62,117,000	0	242,047,102
State Loans	17,829,440	9,530,000	0				0	734,899	0	28,094,339
Short-term Debt	83,567,948	0	0				0	100,000	0	83,667,948
Subtotal	889,432,399	9,530,000	0	0	0	0	9,761,310	123,846,899	0	1,032,570,608
Debt Outstanding, End of the Year										
General Long-term Debt	5,189,592,642	0	0	0	0	0	148,385,000	0	0	5,287,082,642
Enterprise Fund Debt	2,374,955,786	0	0	0	0	0	17,297,538	1,679,600,000	0	4,122,026,324
State Loans	226,234,365	30,690,000	0	0	0	0	0	16,508,928	0	274,155,293
Short-term Debt	74,337,450	0	0	0	0	0	0	0	0	74,337,450
Subtotal	7,865,120,243	30,690,000	0	0	0	0	165,682,538	1,696,108,928	0	9,757,601,709
Less: Sinking Fund Assets	102,384,890	0	0	0	0	0	0	0	0	102,384,890
Total Public Debt	7,762,735,353	30,690,000	0	0	0	0	165,682,538	1,696,108,928	0	9,655,216,819
Debt to Assessable Base	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.9%
Revenues and Expenditures										
Total Revenues	10,693,822,224	7,330,168	7,140,183,835	625,261,244	624,294,810	185,672,634	221,034,957	447,370,623	18,496,039	15,809,633,988
Total Expenditures	10,226,592,398	8,255,129	7,177,472,650	617,443,656	624,294,810	176,120,691	228,794,867	369,133,984	17,953,651	15,293,085,365
Excess of Revenues Over/ (Under) Expenditures	467,229,826	(924,961)	(37,288,815)	7,817,588	0	9,551,943	(7,759,910)	78,236,639	542,388	516,548,623

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

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Commission	Total	% of Total	Per Capita
Revenues By Source													
Taxes - Local - Property	26,028,928		448,848	26,477,776							26,477,776	14.4%	372
Taxes - Local - Income	17,007,620			17,007,620							17,007,620	9.3%	239
Taxes - Local - Other	1,610,351			1,610,351							1,610,351	0.9%	23
Licenses and Permits	508,317			508,317							508,317	0.3%	7
Intergovernmental													
Federal Grants	4,118,227	556,393		4,674,620		10,180,820	3,246,548	4,346,488	0		22,448,476	12.2%	315
State Grants	10,258,958	7,625,623		17,884,581		43,496,300	4,671,971	6,943,788	600,887		73,597,527	40.2%	1,034
Other Grants	38,828	56,482		95,310		0	0		24,842		120,152	0.1%	2
Service Charges	1,569,631		10,611,755	12,181,386		0	9,432,983		30,050	6,604,602	28,249,021	15.4%	397
Fines and Forfeitures	101,025			101,025							101,025	0.1%	1
Miscellaneous	2,743,179	3,337,066	778,145	6,858,390		3,956,025	1,787,907		150,305	25,448	12,778,075	7.0%	180
Debt Proceeds	250,000	150,000		400,000		0	0		0		400,000	0.2%	6
County Contributions						26,319,974	4,697,916	877,863	620,000				
Total Revenues	64,235,064	11,725,564	11,838,748	87,799,376	0	83,953,119	23,837,325	12,168,139	1,426,084	6,630,050	183,298,340	100.0%	2,576
Expenditures By Function													
General Government	4,729,060	11,630		4,740,690							4,740,690	2.5%	67
Public Safety													
Police	1,565,968			1,565,968							1,565,968	0.8%	22
Fire	931,009			931,009							931,009	0.5%	13
Corrections	2,350,784	7,095,573		9,446,357							9,446,357	5.0%	133
Other	1,536,696	724,394		2,261,090							2,261,090	1.2%	32
Public Works													
Transportation	6,045,387	77,414		6,122,801							6,122,801	3.3%	86
Sewer/Solid Waste/Water	1,645,936	195,276	5,559,126	7,400,338						5,393,350	12,793,688	6.8%	180
Other				0							0	0.0%	0
Health	296,818	73,118		369,936				12,168,139			12,538,075	6.7%	176
Social Services	1,784,994		6,141,464	7,926,458							7,926,458	4.2%	111
Primary/Secondary Education				0		88,734,390					88,734,390	47.3%	1,247
Community Colleges				0			23,714,033				23,714,033	12.6%	333
Parks, Recreation, & Culture	310,749	797,564		1,108,313							1,108,313	0.6%	16
Libraries				0					1,312,502		1,312,502	0.7%	18
Natural Resources	189,422			189,422							189,422	0.1%	3
Community Dev. & Pub. Housing	1,269,185			1,269,185							1,269,185	0.7%	18
Economic Dev. & Opportunity	2,671,828	718,228		3,390,056							3,390,056	1.8%	48
Debt Service													
Principal	3,606,289			3,606,289		0	0		0		3,606,289	1.9%	51
Interest	2,648,162		410,150	3,058,312		0	0		0	1,269,276	4,327,588	2.3%	61
Intergovernmental	28,704			28,704							28,704	0.0%	0
Miscellaneous	831,789	751,376		1,583,165							1,583,165	0.8%	22
Transfers to Boards	29,113,170	3,402,583		32,515,753									
Total Expenditures	61,555,950	13,847,156	12,110,740	87,513,846	0	88,734,390	23,714,033	12,168,139	1,312,502	6,662,626	187,589,783	100.0%	2,636
Excess of Revenues Over/ (Under) Expenditures	2,679,114	(2,121,592)	(271,992)	285,530	0	(4,781,271)	123,292	0	113,582	(32,576)	(4,291,443)		

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

Year Ending June 30, 2000

Anne Arundel County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	330,482,772			330,482,772						330,482,772	25.2%	688
Taxes - Local - Income	253,197,128			253,197,128						253,197,128	19.3%	527
Taxes - Local - Other	85,502,806	150,234	1,326,750	86,979,790						86,979,790	6.6%	181
Licenses and Permits	14,683,710			14,683,710						14,683,710	1.1%	31
Intergovernmental												
Federal Grants	6,360,739	4,566,906		10,927,645		23,023,138	3,870,840	9,010,566	0	46,832,189	3.6%	97
State Grants	48,462,532	12,142,000		60,604,532	270,845	202,172,545	16,770,745	16,783,999	2,782,901	299,385,567	22.8%	623
Other Grants			3,034,639	3,034,639		0	0		0	3,034,639	0.2%	6
Service Charges	23,309,115		96,161,987	119,471,102		0	15,641,968		612,090	135,725,160	10.3%	282
Fines and Forfeitures	168,965			168,965						168,965	0.0%	0
Miscellaneous	17,485,803	9,800,342	9,100,047	36,386,192		14,055,056	12,635,486		88,214	63,164,948	4.8%	131
Debt Proceeds		78,000,000		78,000,000		0	0		0	78,000,000	5.9%	162
County Contributions						362,447,455	19,209,632	10,176,610	11,172,000			
Total Revenues	779,653,570	104,659,482	109,623,423	993,936,475	270,845	601,698,194	68,128,671	35,971,175	14,655,205	1,311,654,868	100.0%	2,730
Expenditures By Function												
General Government	67,841,334	23,276,772		91,118,106						91,118,106	7.3%	190
Public Safety												
Police	56,436,094	8,833,095		65,269,189						65,269,189	5.2%	136
Fire	52,045,710			52,045,710						52,045,710	4.2%	108
Corrections	23,063,259			23,063,259						23,063,259	1.9%	48
Other	10,300,804			10,300,804						10,300,804	0.8%	21
Public Works												
Transportation	29,152,012	30,365,617	224,572	59,742,201						59,742,201	4.8%	124
Sewer/Solid Waste/Water	351,668		95,873,121	96,224,789						96,224,789	7.7%	200
Other				0						0	0.0%	0
Health	22,227,773			22,227,773				35,971,175		58,198,948	4.7%	121
Social Services	16,718,855			16,718,855						16,718,855	1.3%	35
Primary/Secondary Education				0		591,228,664				591,228,664	47.4%	1,230
Community Colleges				0			66,494,225			66,494,225	5.3%	138
Parks, Recreation, & Culture	11,245,938	7,693,197		18,939,135						18,939,135	1.5%	39
Libraries				0					14,618,346	14,618,346	1.2%	30
Natural Resources	184,996			184,996						184,996	0.0%	0
Community Dev. & Pub. Housing		5,569,920		5,569,920						5,569,920	0.4%	12
Economic Dev. & Opportunity	751,278		4,330,086	5,081,364						5,081,364	0.4%	11
Debt Service												
Principal	34,681,887			34,681,887		0	0		0	34,681,887	2.8%	72
Interest	20,286,551		13,466,896	33,753,447	270,845	0	0		0	34,024,292	2.7%	71
Intergovernmental				0						0	0.0%	0
Miscellaneous	2,812,510			2,812,510						2,812,510	0.2%	6
Transfers to Boards	354,713,610	48,292,087		403,005,697								
Total Expenditures	702,814,279	124,030,688	113,894,675	940,739,642	270,845	591,228,664	66,494,225	35,971,175	14,618,346	1,246,317,200	100.0%	2,594
Excess of Revenues Over/ (Under) Expenditures	76,839,291	(19,371,206)	(4,271,252)	53,196,833	0	10,469,530	1,634,446	0	36,859	65,337,668		

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

Baltimore City

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	482,837,158			482,837,158					482,837,158	18.7%	763
Taxes - Local - Income	146,807,430			146,807,430					146,807,430	5.7%	232
Taxes - Local - Other	81,610,056			81,610,056					81,610,056	3.2%	129
Licenses and Permits	22,011,413			22,011,413					22,011,413	0.9%	35
Intergovernmental											
Federal Grants	213,454,141	17,728,570		231,182,711		117,448,004	73,901,021	1,241,006	423,772,742	16.4%	670
State Grants	281,557,929			281,557,929	328,420	560,297,734	104,686,144	10,003,204	956,873,431	37.1%	1,512
Other Grants	20,133,089			20,133,089		0		1,837,839	21,970,928	0.9%	35
Service Charges	41,118,109		234,980,624	276,098,733		0		265,208	276,363,941	10.7%	437
Fines and Forfeitures	2,520,551			2,520,551					2,520,551	0.1%	4
Miscellaneous	41,129,700	15,258,335	10,431,524	66,819,559		18,090,771		9,005,019	93,915,349	3.6%	148
Debt Proceeds		55,226,000		55,226,000		14,924,147		0	70,150,147	2.7%	111
City Contributions						215,047,580	18,446,668	13,001,524			
Total Revenues	1,333,179,576	88,212,905	245,412,148	1,666,804,629	328,420	925,808,236	197,033,833	35,353,800	2,578,833,146	100.0%	4,076
Expenditures By Function											
General Government	185,133,045	17,444,345		202,577,390					202,577,390	8.1%	320
Public Safety											
Police	219,111,128	6,020,121		225,131,249					225,131,249	9.0%	356
Fire	100,892,681	12,477,973		113,370,654					113,370,654	4.5%	179
Corrections				0					0	0.0%	0
Other	23,608,413			23,608,413					23,608,413	0.9%	37
Public Works											
Transportation	80,435,190	50,271,842	5,507,866	136,214,898					136,214,898	5.4%	215
Sewer/Solid Waste/Water	61,057,450	13,984,602	177,654,007	252,696,059					252,696,059	10.1%	399
Other				0					0	0.0%	0
Health		120,300		120,300			197,033,833		197,154,133	7.9%	312
Social Services	22,995,723			22,995,723					22,995,723	0.9%	36
Primary/Secondary Education	880,283			880,283		960,373,243			961,253,526	38.4%	1,519
Community Colleges				0					0	0.0%	0
Parks, Recreation, & Culture	26,942,460	3,834,192		30,776,652					30,776,652	1.2%	49
Libraries				0				29,038,630	29,038,630	1.2%	46
Natural Resources				0					0	0.0%	0
Community Dev. & Pub. Housing	5,496,797	40,619,978		46,116,775					46,116,775	1.8%	73
Economic Dev. & Opportunity	76,989,277	33,381,545	3,401,958	113,772,780					113,772,780	4.5%	180
Debt Service											
Principal	35,407,224			35,407,224	328,420	0		0	35,735,644	1.4%	56
Interest	32,987,960		13,681,768	46,669,728		0		0	46,669,728	1.9%	74
Intergovernmental				0					0	0.0%	0
Miscellaneous	63,883,583		1,512,833	65,396,416					65,396,416	2.6%	103
Transfers to Boards	235,513,221	10,982,551		246,495,772							
Total Expenditures	1,171,334,435	189,137,449	201,758,432	1,562,230,316	328,420	960,373,243	197,033,833	29,038,630	2,502,508,670	100.0%	3,955
Excess of Revenues Over/ (Under) Expenditures	161,845,141	(100,924,544)	43,653,716	104,574,313	0	(34,565,007)	0	6,315,170	76,324,476		

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

Baltimore County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	520,171,978			520,171,978					520,171,978	27.6%	719
Taxes - Local - Income	403,711,686			403,711,686					403,711,686	21.4%	558
Taxes - Local - Other	98,753,480			98,753,480					98,753,480	5.2%	136
Licenses and Permits	12,692,326			12,692,326					12,692,326	0.7%	18
Intergovernmental											
Federal Grants	51,665,140	4,578,009		56,243,149	43,013,837	13,513,426	18,920,159	0	131,690,571	7.0%	182
State Grants	62,984,525	8,149,344		71,133,869	299,614,368	27,746,303	39,110,252	3,741,753	441,346,545	23.4%	610
Other Grants		508,885	150,000	658,885	0	0		0	658,885	0.0%	1
Service Charges	113,739,402	11,014,363	818,774	125,572,539	0	31,027,950		4,164,084	160,764,573	8.5%	222
Fines and Forfeitures	5,959,426			5,959,426					5,959,426	0.3%	8
Miscellaneous	16,811,177	6,880,278	437,885	24,129,340	20,357,382	8,490,329		810,345	53,787,396	2.9%	74
Debt Proceeds	10,159,119	39,315,909		49,475,028	4,083,872	0		0	53,558,900	2.8%	74
County Contributions					516,610,997	37,348,230	17,876,658	20,324,022			
Total Revenues	1,296,648,259	70,446,788	1,406,659	1,368,501,706	883,680,456	118,126,238	75,907,069	29,040,204	1,883,095,766	100.0%	2,601
Expenditures By Function											
General Government	64,191,624	11,594,232		75,785,856					75,785,856	4.0%	105
Public Safety											
Police	112,039,103	2,019,754		114,058,857					114,058,857	6.0%	158
Fire	63,767,067	1,701,719		65,468,786					65,468,786	3.4%	90
Corrections	17,034,425			17,034,425					17,034,425	0.9%	24
Other	21,370,075			21,370,075					21,370,075	1.1%	30
Public Works											
Transportation	16,698,389	31,902,738		48,601,127					48,601,127	2.6%	67
Sewer/Solid Waste/Water	107,707,729	40,177,419		147,885,148					147,885,148	7.8%	204
Other				0					0	0.0%	0
Health				0			75,907,069		75,907,069	4.0%	105
Social Services	20,491,958	64,843		20,556,801					20,556,801	1.1%	28
Primary/Secondary Education	10,400			10,400	885,651,521				885,661,921	46.5%	1,223
Community Colleges				0		118,948,101			118,948,101	6.2%	164
Parks, Recreation, & Culture	12,484,005	9,104,970	792,436	22,381,411					22,381,411	1.2%	31
Libraries				0				29,466,329	29,466,329	1.5%	41
Natural Resources	5,251,931	4,791,926		10,043,857					10,043,857	0.5%	14
Community Dev. & Pub. Housing	34,258,970	5,754,304		40,013,274					40,013,274	2.1%	55
Economic Dev. & Opportunity	7,557,568		778,668	8,336,236					8,336,236	0.4%	12
Debt Service											
Principal	64,054,001			64,054,001	0	0		0	64,054,001	3.4%	88
Interest	35,159,984			35,159,984	0	0		0	35,159,984	1.8%	49
Intergovernmental				0					0	0.0%	0
Miscellaneous	67,057,576	38,000,000		105,057,576					105,057,576	5.5%	145
Transfers to Boards	541,506,309	50,653,598		592,159,907							
Total Expenditures	1,190,641,114	195,765,503	1,571,104	1,387,977,721	885,651,521	118,948,101	75,907,069	29,466,329	1,905,790,834	100.0%	2,633
Excess of Revenues Over/ (Under) Expenditures	106,007,145	(125,318,715)	(164,445)	(19,476,015)	(1,971,065)	(821,863)	0	(426,125)	(22,695,068)		

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

Calvert County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	65,968,381			65,968,381					65,968,381	33.3%	895
Taxes - Local - Income	31,639,483			31,639,483					31,639,483	16.0%	429
Taxes - Local - Other	4,613,244	750,000		5,363,244					5,363,244	2.7%	73
Licenses and Permits	635,701			635,701					635,701	0.3%	9
Intergovernmental											
Federal Grants	1,625,156	48,919	33,210	1,707,285		5,023,980	1,830,349	0	8,561,614	4.3%	116
State Grants	6,260,971	1,182,323		7,443,294	407,335	45,511,684	3,545,343	247,399	57,155,055	28.9%	775
Other Grants	487,353	5,000		492,353		0		0	492,353	0.2%	7
Service Charges	6,258,096		10,994,299	17,252,395		0		63,440	17,315,835	8.8%	235
Fines and Forfeitures	110,174			110,174					110,174	0.1%	1
Miscellaneous	6,648,889	135,294	1,272,036	8,056,219		2,503,301		11,368	10,570,888	5.3%	143
Debt Proceeds				0		0		0	0	0.0%	0
County Contributions						65,866,361	1,652,058	1,419,224			
Total Revenues	124,247,448	2,121,536	12,299,545	138,668,529	407,335	118,905,326	7,027,750	1,741,431	197,812,728	100.0%	2,682
Expenditures By Function											
General Government	9,270,355	757,572		10,027,927					10,027,927	5.1%	136
Public Safety											
Police	6,273,924	200,000		6,473,924					6,473,924	3.3%	88
Fire	1,096,453	804,636		1,901,089					1,901,089	1.0%	26
Corrections	3,434,561	19,945		3,454,506					3,454,506	1.7%	47
Other	1,562,444			1,562,444					1,562,444	0.8%	21
Public Works											
Transportation	6,179,504	720,958		6,900,462					6,900,462	3.5%	94
Sewer/Solid Waste/Water		16,075	10,140,617	10,156,692					10,156,692	5.1%	138
Other				0					0	0.0%	0
Health	1,191,847			1,191,847			7,027,750		8,219,597	4.1%	111
Social Services	3,296,783	196,352		3,493,135					3,493,135	1.8%	47
Primary/Secondary Education	12,256			12,256		119,186,667			119,198,923	60.1%	1,616
Community Colleges	887,575			887,575					887,575	0.4%	12
Parks, Recreation, & Culture	3,097,716	1,583,306	2,228,635	6,909,657					6,909,657	3.5%	94
Libraries				0				1,669,727	1,669,727	0.8%	23
Natural Resources	286,015	820,706		1,106,721					1,106,721	0.6%	15
Community Dev. & Pub. Housing	545,331	51		545,382					545,382	0.3%	7
Economic Dev. & Opportunity	601,600	1,402	113,087	716,089					716,089	0.4%	10
Debt Service											
Principal	4,030,305			4,030,305		0		0	4,030,305	2.0%	55
Interest	2,526,323		813,037	3,339,360	407,335	0		0	3,746,695	1.9%	51
Intergovernmental				0					0	0.0%	0
Miscellaneous	6,657,126	752,130		7,409,256					7,409,256	3.7%	100
Transfers to Boards	62,064,295	6,873,348		68,937,643							
Total Expenditures	113,014,413	12,746,481	13,295,376	139,056,270	407,335	119,186,667	7,027,750	1,669,727	198,410,106	100.0%	2,690
Excess of Revenues Over/ (Under) Expenditures	11,233,035	(10,624,945)	(995,831)	(387,741)	0	(281,341)	0	71,704	(597,378)		

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

Year Ending June 30, 2000

Caroline County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	12,266,460			12,266,460						12,266,460	18.5%	413
Taxes - Local - Income	7,629,959			7,629,959						7,629,959	11.5%	257
Taxes - Local - Other	867,888	301,201		1,169,089						1,169,089	1.8%	39
Licenses and Permits	249,868			249,868						249,868	0.4%	8
Intergovernmental												
Federal Grants	565,221			565,221		3,195,449	323,131	1,287,427	0	5,371,228	8.1%	181
State Grants	5,892,087	528,020		6,420,107	157,943	24,034,317	937,278	1,394,712	269,129	33,213,486	50.1%	1,118
Other Grants				0		0	0		3,304	3,304	0.0%	0
Service Charges	671,894		1,191,572	1,863,466		0	660,153		251,872	2,775,491	4.2%	93
Fines and Forfeitures				0						0	0.0%	0
Miscellaneous	1,412,240	506,377	158,499	2,077,116		1,170,299	275,490		29,407	3,552,312	5.4%	120
Debt Proceeds				0		0	0		0	0	0.0%	0
County Contributions						13,695,650	800,778	640,640	883,268			
Total Revenues	29,555,617	1,335,598	1,350,071	32,241,286	157,943	42,095,715	2,996,830	3,322,779	1,436,980	66,231,197	100.0%	2,229
Expenditures By Function												
General Government	2,082,848	290,606		2,373,454						2,373,454	3.4%	80
Public Safety												
Police	1,043,815			1,043,815						1,043,815	1.5%	35
Fire	1,165,019			1,165,019						1,165,019	1.7%	39
Corrections	1,481,960	350,286		1,832,246						1,832,246	2.6%	62
Other	618,320		481,168	1,099,488						1,099,488	1.6%	37
Public Works												
Transportation	1,277,852	2,130,566	202,195	3,610,613						3,610,613	5.2%	122
Sewer/Solid Waste/Water	1,091,095			1,091,095						1,091,095	1.6%	37
Other				0						0	0.0%	0
Health	73,585	191,435		265,020				3,322,779		3,587,799	5.2%	121
Social Services	127,475			127,475						127,475	0.2%	4
Primary/Secondary Education	203,909			203,909		41,803,421				42,007,330	60.6%	1,414
Community Colleges				0			2,675,548			2,675,548	3.9%	90
Parks, Recreation, & Culture	442,017	435,743	278,023	1,155,783						1,155,783	1.7%	39
Libraries				0					1,187,891	1,187,891	1.7%	40
Natural Resources	201,785	8,232		210,017						210,017	0.3%	7
Community Dev. & Pub. Housing	371,301			371,301						371,301	0.5%	12
Economic Dev. & Opportunity	113,727			113,727						113,727	0.2%	4
Debt Service												
Principal	2,007,516			2,007,516		0	0		0	2,007,516	2.9%	68
Interest	924,933			924,933	157,943	0	0		0	1,082,876	1.6%	36
Intergovernmental	3,090			3,090						3,090	0.0%	0
Miscellaneous	2,140,940	14,747	390,170	2,545,857						2,545,857	3.7%	86
Transfers to Boards	13,084,300	2,936,036		16,020,336								
Total Expenditures	28,455,487	6,357,651	1,351,556	36,164,694	157,943	41,803,421	2,675,548	3,322,779	1,187,891	69,291,940	100.0%	2,332
Excess of Revenues Over/ (Under) Expenditures	1,100,130	(5,022,053)	(1,485)	(3,923,408)	0	292,294	321,282	0	249,089	(3,060,743)		

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

Year Ending June 30, 2000

Carroll County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	94,555,063	3,650,150		98,205,213						98,205,213	26.1%	644
Taxes - Local - Income	59,161,418	6,025,815		65,187,233						65,187,233	17.3%	428
Taxes - Local - Other	7,437,879	12,027	602,129	8,052,035						8,052,035	2.1%	53
Licenses and Permits	2,859,437			2,859,437						2,859,437	0.8%	19
Intergovernmental												
Federal Grants	5,768,805	398,300		6,167,105		7,264,303	527,545	3,441,675	107,531	17,508,159	4.6%	115
State Grants	11,718,415	2,593,203		14,311,618	266,737	90,707,090	4,272,419	6,741,016	1,112,657	117,411,537	31.2%	770
Other Grants	20,718			20,718		0	0		0	20,718	0.0%	0
Service Charges	9,070,461		10,512,624	19,583,085		0	4,178,060		321,188	24,082,333	6.4%	158
Fines and Forfeitures	59,666			59,666						59,666	0.0%	0
Miscellaneous	10,320,988	1,424,438	1,933,221	13,678,647		3,626,206	816,840		588,535	18,710,228	5.0%	123
Debt Proceeds	644,327	23,816,572		24,460,899		0	0		0	24,460,899	6.5%	160
County Contributions						113,225,442	3,366,629	2,720,007	4,680,658			
Total Revenues	201,617,177	37,920,505	13,047,974	252,585,656	266,737	214,823,041	13,161,493	12,902,698	6,810,569	376,557,458	100.0%	2,470
Expenditures By Function												
General Government	15,677,918	4,273,759		19,951,677						19,951,677	5.4%	131
Public Safety												
Police	5,407,101			5,407,101						5,407,101	1.5%	35
Fire	4,724,135	43,188		4,767,323						4,767,323	1.3%	31
Corrections	3,438,743	1,342,839		4,781,582						4,781,582	1.3%	31
Other	3,505,687			3,505,687						3,505,687	1.0%	23
Public Works												
Transportation	9,084,792	5,223,112	319,165	14,627,069						14,627,069	4.0%	96
Sewer/Solid Waste/Water	65,232		11,061,622	11,126,854						11,126,854	3.0%	73
Other				0						0	0.0%	0
Health	46,475			46,475				12,902,698		12,949,173	3.5%	85
Social Services	3,101,935	46,495		3,148,430						3,148,430	0.9%	21
Primary/Secondary Education				0		216,058,348				216,058,348	58.8%	1,417
Community Colleges				0			13,077,219			13,077,219	3.6%	86
Parks, Recreation, & Culture	1,955,591	527,422	57,461	2,540,474						2,540,474	0.7%	17
Libraries				0					7,087,603	7,087,603	1.9%	46
Natural Resources	598,801	4,608,623		5,207,424						5,207,424	1.4%	34
Community Dev. & Pub. Housing	4,995,196		311,200	5,306,396						5,306,396	1.4%	35
Economic Dev. & Opportunity	1,284,462			1,284,462						1,284,462	0.3%	8
Debt Service												
Principal	14,109,936			14,109,936		0	0		0	14,109,936	3.8%	93
Interest	9,313,547		1,489,811	10,803,358	266,737	0	0		0	11,070,095	3.0%	73
Intergovernmental	1,662,309			1,662,309						1,662,309	0.5%	11
Miscellaneous	9,588,886			9,588,886						9,588,886	2.6%	63
Transfers to Boards	104,152,860	19,839,876		123,992,736								
Total Expenditures	192,713,606	35,905,314	13,239,259	241,858,179	266,737	216,058,348	13,077,219	12,902,698	7,087,603	367,258,048	100.0%	2,409
Excess of Revenues Over/ (Under) Expenditures	8,903,571	2,015,191	(191,285)	10,727,477	0	(1,235,307)	84,274	0	(277,034)	9,299,410		

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

Cecil County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	47,329,434			47,329,434						47,329,434	25.5%	562
Taxes - Local - Income	27,384,545			27,384,545						27,384,545	14.8%	325
Taxes - Local - Other	3,568,561			3,568,561						3,568,561	1.9%	42
Licenses and Permits	980,578			980,578						980,578	0.5%	12
Intergovernmental												
Federal Grants	3,557,160	885,057	42,278	4,484,495		6,233,544	693,910	2,470,905	70,582	13,953,436	7.5%	166
State Grants	7,324,710	146,330		7,471,040	748,510	56,319,015	3,553,027	5,940,302	516,052	74,547,946	40.2%	885
Other Grants				0		0	0		5,000	5,000	0.0%	0
Service Charges	1,422,213		5,949,728	7,371,941		0	2,741,373		74,826	10,188,140	5.5%	121
Fines and Forfeitures	192,270			192,270						192,270	0.1%	2
Miscellaneous	2,071,257		894,255	2,965,512		3,038,368	676,467		46,309	6,726,656	3.6%	80
Debt Proceeds	606,515			606,515		0	0		0	606,515	0.3%	7
County Contributions						57,074,717	5,166,082	2,036,757	966,656			
Total Revenues	94,437,243	1,031,387	6,886,261	102,354,891	748,510	122,665,644	12,830,859	10,447,964	1,679,425	185,483,081	100.0%	2,202
Expenditures By Function												
General Government	6,828,006	97,804		6,925,810						6,925,810	3.6%	82
Public Safety												
Police	4,002,318			4,002,318						4,002,318	2.1%	48
Fire	3,099,526			3,099,526						3,099,526	1.6%	37
Corrections	4,512,084	201,552		4,713,636						4,713,636	2.4%	56
Other	1,778,756	44,537		1,823,293						1,823,293	0.9%	22
Public Works												
Transportation	5,437,545	1,284,769		6,722,314						6,722,314	3.5%	80
Sewer/Solid Waste/Water			4,453,165	4,453,165						4,453,165	2.3%	53
Other				0						0	0.0%	0
Health				0				10,447,964		10,447,964	5.4%	124
Social Services	2,171,209			2,171,209						2,171,209	1.1%	26
Primary/Secondary Education	4,980			4,980		122,335,080				122,340,060	63.0%	1,452
Community Colleges	30,000			30,000			13,087,335			13,117,335	6.8%	156
Parks, Recreation, & Culture	210,961			210,961						210,961	0.1%	3
Libraries				0					1,687,134	1,687,134	0.9%	20
Natural Resources	284,331			284,331						284,331	0.1%	3
Community Dev. & Pub. Housing	2,648,390			2,648,390						2,648,390	1.4%	31
Economic Dev. & Opportunity	426,489			426,489						426,489	0.2%	5
Debt Service												
Principal	4,191,551			4,191,551	748,510	0	0		0	4,940,061	2.5%	59
Interest	2,899,815		194,625	3,094,440		0	0		0	3,842,950	2.0%	46
Intergovernmental	318,891			318,891						318,891	0.2%	4
Miscellaneous				0						0	0.0%	0
Transfers to Boards	59,428,463	5,815,749		65,244,212								
Total Expenditures	98,273,315	7,444,411	4,647,790	110,365,516	748,510	122,335,080	13,087,335	10,447,964	1,687,134	194,175,837	100.0%	2,305
Excess of Revenues Over/ (Under) Expenditures	(3,836,072)	(6,413,024)	2,238,471	(8,010,625)	0	330,564	(256,476)	0	(7,709)	(8,692,756)		

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

Year Ending June 30, 2000

Charles County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	82,956,590			82,956,590						82,956,590	24.6%	686
Taxes - Local - Income	47,055,525			47,055,525						47,055,525	14.0%	389
Taxes - Local - Other	9,367,433		460,303	9,827,736						9,827,736	2.9%	81
Licenses and Permits	660,614		48,208	708,822						708,822	0.2%	6
Intergovernmental												
Federal Grants	9,002,061	109,876		9,111,937		8,480,662	2,805,886	3,105,969	0	23,504,454	7.0%	194
State Grants	11,363,794	789,462		12,153,256	1,093,840	74,692,151	7,129,318	6,563,511	588,080	102,220,156	30.4%	845
Other Grants	272,479			272,479		0	2,447,966		0	2,720,445	0.8%	22
Service Charges	2,427,663	6,027,351	21,786,730	30,241,744		0	11,171,848		118,426	41,532,018	12.3%	343
Fines and Forfeitures	342,366			342,366						342,366	0.1%	3
Miscellaneous	6,109,921		944,290	7,054,211		6,159,977	3,600,732		63,312	16,878,232	5.0%	140
Debt Proceeds		8,845,491		8,845,491		0	0		0	8,845,491	2.6%	73
County Contributions						84,705,618	6,386,480	1,533,125	1,269,879			
Total Revenues	169,558,446	15,772,180	23,239,531	208,570,157	1,093,840	174,038,408	33,542,230	11,202,605	2,039,697	336,591,835	100.0%	2,783
Expenditures By Function												
General Government	15,189,877	3,944,876		19,134,753						19,134,753	5.7%	158
Public Safety												
Police	20,469,187			20,469,187						20,469,187	6.1%	169
Fire	6,145,744			6,145,744						6,145,744	1.8%	51
Corrections	6,953,872			6,953,872						6,953,872	2.1%	57
Other	4,530,837		1,440,876	5,971,713						5,971,713	1.8%	49
Public Works												
Transportation	3,075,469	4,463,586		7,539,055						7,539,055	2.2%	62
Sewer/Solid Waste/Water		2,323	18,668,475	18,670,798						18,670,798	5.5%	154
Other				0						0	0.0%	0
Health	1,882,642			1,882,642				11,202,605		13,085,247	3.9%	108
Social Services	3,807,771			3,807,771						3,807,771	1.1%	31
Primary/Secondary Education	38,593			38,593		172,336,852				172,375,445	51.1%	1,425
Community Colleges				0			32,449,516			32,449,516	9.6%	268
Parks, Recreation, & Culture	3,097,986	1,154,460	1,630,602	5,883,048						5,883,048	1.7%	49
Libraries	51,004			51,004					1,992,132	2,043,136	0.6%	17
Natural Resources	537,291			537,291						537,291	0.2%	4
Community Dev. & Pub. Housing	4,693,186			4,693,186						4,693,186	1.4%	39
Economic Dev. & Opportunity	959,033			959,033						959,033	0.3%	8
Debt Service												
Principal	8,226,348			8,226,348		0	0		0	8,226,348	2.4%	68
Interest	4,432,455		1,680,512	6,112,967	1,093,840	0	0		0	7,206,807	2.1%	60
Intergovernmental				0						0	0.0%	0
Miscellaneous	1,205,176			1,205,176						1,205,176	0.4%	10
Transfers to Boards	84,971,504	8,923,598		93,895,102								
Total Expenditures	170,267,975	18,488,843	23,420,465	212,177,283	1,093,840	172,336,852	32,449,516	11,202,605	1,992,132	337,357,126	100.0%	2,789
Excess of Revenues Over/ (Under) Expenditures	(709,529)	(2,716,663)	(180,934)	(3,607,126)	0	1,701,556	1,092,714	0	47,565	(765,291)		

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

Dorchester County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Sanitary District	Total	% of Total	Per Capita
Revenues By Source													
Taxes - Local - Property	14,443,657			14,443,657							14,443,657	19.9%	486
Taxes - Local - Income	7,067,239			7,067,239							7,067,239	9.7%	238
Taxes - Local - Other	1,946,628			1,946,628						72,482	2,019,110	2.8%	68
Licenses and Permits	255,518		71,914	327,432							327,432	0.5%	11
Intergovernmental													
Federal Grants	1,239,327			1,239,327		4,726,460	307,911	965,818	25,240		7,264,756	10.0%	245
State Grants	7,132,378			7,132,378	105,602	19,524,541	893,131	2,287,684	214,353		30,157,689	41.5%	1,015
Other Grants	14,000	282,595		296,595		0	0		9,500		306,095	0.4%	10
Service Charges	1,616,452		1,349,104	2,965,556		0	629,059		8,571	370,328	3,973,514	5.5%	134
Fines and Forfeitures	39,001			39,001							39,001	0.1%	1
Miscellaneous	1,050,055	19,157	112,371	1,181,583		1,387,909	262,513		49,598	36,763	2,918,366	4.0%	98
Debt Proceeds		4,200,000		4,200,000		0	0		0		4,200,000	5.8%	141
County Contributions						14,528,451	763,060	952,826	440,705				
Total Revenues	34,804,255	4,501,752	1,533,389	40,839,396	105,602	40,167,361	2,855,674	4,206,328	747,967	479,573	72,716,859	100.0%	2,448
Expenditures By Function													
General Government	1,947,567	10,320		1,957,887							1,957,887	2.8%	66
Public Safety													
Police	1,277,982			1,277,982							1,277,982	1.8%	43
Fire	1,087,017			1,087,017							1,087,017	1.6%	37
Corrections	2,441,013			2,441,013							2,441,013	3.5%	82
Other	456,511			456,511							456,511	0.7%	15
Public Works													
Transportation	4,574,557		382,603	4,957,160							4,957,160	7.1%	167
Sewer/Solid Waste/Water			1,042,569	1,042,569						382,486	1,425,055	2.1%	48
Other				0							0	0.0%	0
Health		986,007		986,007				4,206,328			5,192,335	7.5%	175
Social Services	1,586,983			1,586,983							1,586,983	2.3%	53
Primary/Secondary Education	200			200		40,071,575					40,071,775	57.7%	1,349
Community Colleges				0			2,549,525				2,549,525	3.7%	86
Parks, Recreation, & Culture	447,065			447,065							447,065	0.6%	15
Libraries				0					1,261,372		1,261,372	1.8%	42
Natural Resources	272,501			272,501							272,501	0.4%	9
Community Dev. & Pub. Housing				0							0	0.0%	0
Economic Dev. & Opportunity	695,100			695,100							695,100	1.0%	23
Debt Service													
Principal	1,098,534			1,098,534	105,602	0	0		0		1,204,136	1.7%	41
Interest	1,035,431		6,565	1,041,996		0	0		0	27,557	1,069,553	1.5%	36
Intergovernmental	80,544			80,544							80,544	0.1%	3
Miscellaneous	1,356,808			1,356,808						1,048	1,357,856	2.0%	46
Transfers to Boards	15,922,736	762,306		16,685,042									
Total Expenditures	34,280,549	1,758,633	1,431,737	37,470,919	105,602	40,071,575	2,549,525	4,206,328	1,261,372	411,091	69,391,370	100.0%	2,336
Excess of Revenues Over/ (Under) Expenditures	523,706	2,743,119	101,652	3,368,477	0	95,786	306,149	0	(513,405)	68,482	3,325,489		

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

Year Ending June 30, 2000

Frederick County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	111,643,136			111,643,136						111,643,136	21.5%	585
Taxes - Local - Income	80,232,845			80,232,845						80,232,845	15.4%	420
Taxes - Local - Other	16,315,835			16,315,835						16,315,835	3.1%	85
Licenses and Permits	1,986,857			1,986,857						1,986,857	0.4%	10
Intergovernmental												
Federal Grants	3,099,650	464,942		3,564,592		9,954,043	1,010,599	4,452,890	0	18,982,124	3.7%	99
State Grants	17,870,925	338,902		18,209,827		113,808,500	5,180,305	17,128,385	982,267	155,309,284	29.9%	814
Other Grants	153,408			153,408		0	0		0	153,408	0.0%	1
Service Charges	16,837,671		24,414,851	41,252,522		0	8,555,849		111,502	49,919,873	9.6%	262
Fines and Forfeitures	143,687			143,687						143,687	0.0%	1
Miscellaneous	8,251,082	30,582	3,585,307	11,866,971		7,749,661	3,358,615		64,409	23,039,656	4.4%	121
Debt Proceeds		59,631,000		59,631,000		2,632,906	0		0	62,263,906	12.0%	326
County Contributions						154,245,997	7,253,820	1,460,810	3,014,489			
Total Revenues	256,535,096	60,465,426	28,000,158	345,000,680	0	288,391,107	25,359,188	23,042,085	4,172,667	519,990,611	100.0%	2,724
Expenditures By Function												
General Government	23,908,475	4,618,565		28,527,040						28,527,040	5.9%	149
Public Safety												
Police	9,119,799	372,114		9,491,913						9,491,913	2.0%	50
Fire	11,084,638	58,027		11,142,665						11,142,665	2.3%	58
Corrections	7,889,807	1,741,691		9,631,498						9,631,498	2.0%	50
Other	4,230,764			4,230,764						4,230,764	0.9%	22
Public Works												
Transportation	9,669,169	5,638,027		15,307,196						15,307,196	3.1%	80
Sewer/Solid Waste/Water			22,228,124	22,228,124						22,228,124	4.6%	116
Other				0						0	0.0%	0
Health				0				23,042,085		23,042,085	4.7%	121
Social Services	2,414,874		9,396,701	11,811,575						11,811,575	2.4%	62
Primary/Secondary Education	200			200		288,655,504				288,655,704	59.4%	1,512
Community Colleges				0			25,451,856			25,451,856	5.2%	133
Parks, Recreation, & Culture	2,196,740	1,177,032		3,373,772						3,373,772	0.7%	18
Libraries				0					4,146,460	4,146,460	0.9%	22
Natural Resources	999,165			999,165						999,165	0.2%	5
Community Dev. & Pub. Housing	1,856,535		149,170	2,005,705						2,005,705	0.4%	11
Economic Dev. & Opportunity	7,195,412			7,195,412						7,195,412	1.5%	38
Debt Service												
Principal	5,413,634			5,413,634		0	0		0	5,413,634	1.1%	28
Interest	6,354,753		3,585,922	9,940,675		0	0		0	9,940,675	2.0%	52
Intergovernmental	1,798,751			1,798,751						1,798,751	0.4%	9
Miscellaneous	1,563,070			1,563,070						1,563,070	0.3%	8
Transfers to Boards	133,815,010	32,160,106		165,975,116								
Total Expenditures	229,510,796	45,765,562	35,359,917	310,636,275	0	288,655,504	25,451,856	23,042,085	4,146,460	485,957,064	100.0%	2,546
Exces[xÎ" Revenues Over/ (Under) Expenditures	27,024,300	14,699,864	(7,359,759)	34,364,405	0	(264,397)	(92,668)	0	26,207	34,033,547		

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

Year Ending June 30, 2000

Garrett County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	20,260,734		843,643	21,104,377						21,104,377	25.3%	718
Taxes - Local - Income	6,293,325			6,293,325						6,293,325	7.5%	214
Taxes - Local - Other	3,651,918			3,651,918						3,651,918	4.4%	124
Licenses and Permits	158,944			158,944						158,944	0.2%	5
Intergovernmental												
Federal Grants	1,691,384			1,691,384		4,100,126	1,569,806	1,366,731	37,100	8,765,147	10.5%	298
State Grants	8,802,884			8,802,884		19,336,855	3,162,607	2,498,753	202,834	34,003,933	40.8%	1,157
Other Grants	49,852			49,852		0	0		0	49,852	0.1%	2
Service Charges	279,503		3,379,380	3,658,883		0	1,895,732		45,294	5,599,909	6.7%	191
Fines and Forfeitures	13,343			13,343						13,343	0.0%	0
Miscellaneous	1,385,855		201,540	1,587,395		1,261,929	791,922		15,903	3,657,149	4.4%	124
Debt Proceeds	142,115			142,115		0	0		0	142,115	0.2%	5
County Contributions						14,018,995	1,747,800	1,097,014	425,495			
Total Revenues	42,729,857	0	4,424,563	47,154,420	0	38,717,905	9,167,867	4,962,498	726,626	83,440,012	100.0%	2,839
Expenditures By Function												
General Government	3,070,106			3,070,106						3,070,106	3.7%	104
Public Safety												
Police	1,164,926			1,164,926						1,164,926	1.4%	40
Fire	771,966			771,966						771,966	0.9%	26
Corrections	963,797			963,797						963,797	1.1%	33
Other	501,061			501,061						501,061	0.6%	17
Public Works												
Transportation	12,344,586			12,344,586						12,344,586	14.7%	420
Sewer/Solid Waste/Water			4,953,996	4,953,996						4,953,996	5.9%	169
Other				0						0	0.0%	0
Health				0				4,962,498		4,962,498	5.9%	169
Social Services	304,247			304,247						304,247	0.4%	10
Primary/Secondary Education				0		38,713,399				38,713,399	46.1%	1,317
Community Colleges				0			9,282,576			9,282,576	11.1%	316
Parks, Recreation, & Culture	85,028			85,028						85,028	0.1%	3
Libraries				0					768,187	768,187	0.9%	26
Natural Resources	149,756			149,756						149,756	0.2%	5
Community Dev. & Pub. Housing	103,655			103,655						103,655	0.1%	4
Economic Dev. & Opportunity	3,405,217			3,405,217						3,405,217	4.1%	116
Debt Service												
Principal	1,333,874			1,333,874		0	0		0	1,333,874	1.6%	45
Interest	686,839		339,178	1,026,017		0	0		0	1,026,017	1.2%	35
Intergovernmental	43,113			43,113						43,113	0.1%	1
Miscellaneous	7,990			7,990						7,990	0.0%	0
Transfers to Boards	16,920,309	368,995		17,289,304								
Total Expenditures	41,856,470	368,995	5,293,174	47,518,639	0	38,713,399	9,282,576	4,962,498	768,187	83,955,995	100.0%	2,857
Excess of Revenues Over/ (Under) Expenditures	873,387	(368,995)	(868,611)	(364,219)	0	4,506	(114,709)	0	(41,561)	(515,983)		

"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.

Harford County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	138,160,044			138,160,044						138,160,044	27.0%	634
Taxes - Local - Income	87,748,939			87,748,939						87,748,939	17.2%	403
Taxes - Local - Other	1,455,402	10,626,968	1,376,760	13,459,130						13,459,130	2.6%	62
Licenses and Permits	2,479,755			2,479,755						2,479,755	0.5%	11
Intergovernmental												
Federal Grants	7,455,384	2,459,372		9,914,756		11,378,184	1,966,995	3,651,976	15,352	26,927,263	5.3%	124
State Grants	13,650,568	2,706,706	583,596	16,940,870		128,971,880	6,936,819	7,840,614	1,511,730	162,201,913	31.8%	744
Other Grants				0		0	0		17,547	17,547	0.0%	0
Service Charges	9,714,436		23,729,479	33,443,915		0	7,478,165		266,728	41,188,808	8.1%	189
Fines and Forfeitures	274,860			274,860						274,860	0.1%	1
Miscellaneous	11,233,255	2,637,607	6,857,293	20,728,155		6,932,606	3,892,389		275,948	31,829,098	6.2%	146
Debt Proceeds	4,625,593	1,871,165		6,496,758		0	0		0	6,496,758	1.3%	30
County Contributions						131,033,721	9,655,490	1,990,913	7,062,804			
Total Revenues	276,798,236	20,301,818	32,547,128	329,647,182	0	278,316,391	29,929,858	13,483,503	9,150,109	510,784,115	100.0%	2,344
Expenditures By Function												
General Government	22,601,574	4,965,547		27,567,121						27,567,121	5.4%	127
Public Safety												
Police	18,421,352	525,914		18,947,266						18,947,266	3.7%	87
Fire	3,639,889	775,000		4,414,889						4,414,889	0.9%	20
Corrections	9,871,615			9,871,615						9,871,615	1.9%	45
Other	7,732,157			7,732,157						7,732,157	1.5%	35
Public Works												
Transportation	19,549,701	8,934,680		28,484,381						28,484,381	5.6%	131
Sewer/Solid Waste/Water	8,876,304	684,081	22,776,241	32,336,626						32,336,626	6.3%	148
Other				0						0	0.0%	0
Health	619,102			619,102				13,483,503		14,102,605	2.8%	65
Social Services	4,096,511	20,650	8,643,195	12,760,356						12,760,356	2.5%	59
Primary/Secondary Education	1,200			1,200		281,246,095				281,247,295	54.9%	1,291
Community Colleges				0			29,470,831			29,470,831	5.8%	135
Parks, Recreation, & Culture	4,640,181	5,740,919		10,381,100						10,381,100	2.0%	48
Libraries				0					9,309,784	9,309,784	1.8%	43
Natural Resources	422,644			422,644						422,644	0.1%	2
Community Dev. & Pub. Housing	5,360,095			5,360,095						5,360,095	1.0%	25
Economic Dev. & Opportunity	1,053,104			1,053,104						1,053,104	0.2%	5
Debt Service												
Principal	7,149,370	114,091		7,263,461		0	0		0	7,263,461	1.4%	33
Interest	4,828,353		5,049,237	9,877,590		0	0		0	9,877,590	1.9%	45
Intergovernmental	680,071			680,071						680,071	0.1%	3
Miscellaneous	828,571			828,571						828,571	0.2%	4
Transfers to Boards	137,929,671	11,813,257		149,742,928								
Total Expenditures	258,301,465	33,574,139	36,468,673	328,344,277	0	281,246,095	29,470,831	13,483,503	9,309,784	512,111,562	100.0%	2,350
Excess of Revenues Over/ (Under) Expenditures	18,496,771	(13,272,321)	(3,921,545)	1,302,905	0	(2,929,704)	459,027	0	(159,675)	(1,327,447)		

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

Howard County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	235,514,462			235,514,462					235,514,462	29.9%	969
Taxes - Local - Income	151,175,261			151,175,261					151,175,261	19.2%	622
Taxes - Local - Other	22,433,387	14,952,000	16,575,724	53,961,111					53,961,111	6.8%	222
Licenses and Permits	6,410,624			6,410,624					6,410,624	0.8%	26
Intergovernmental											
Federal Grants	9,506,856			9,506,856	9,339,084	2,093,243	2,419,202	112,682	23,471,067	3.0%	97
State Grants	22,663,588	2,763		22,666,351	110,482,214	7,249,077	5,394,410	1,177,061	146,969,113	18.6%	605
Other Grants	4,051,089			4,051,089	0	0		0	4,051,089	0.5%	17
Service Charges	21,618,086		23,474,792	45,092,878	0	12,243,014		388,429	57,724,321	7.3%	237
Fines and Forfeitures	2,697,158			2,697,158					2,697,158	0.3%	11
Miscellaneous	17,310,488	5,847,698	4,382,942	27,541,128	9,920,909	2,910,463		245,837	40,618,337	5.2%	167
Debt Proceeds	445,000	65,535,000		65,980,000	0	0		0	65,980,000	8.4%	271
County Contributions					237,288,635	12,720,483	2,677,794	8,397,677			
Total Revenues	493,825,999	86,337,461	44,433,458	624,596,918	367,030,842	37,216,280	10,491,406	10,321,686	788,572,543	100.0%	3,244
Expenditures By Function											
General Government	36,456,375	17,237,765		53,694,140					53,694,140	7.3%	221
Public Safety											
Police	31,840,317			31,840,317					31,840,317	4.3%	131
Fire	21,544,454	1,681,390		23,225,844					23,225,844	3.2%	96
Corrections	7,098,851			7,098,851					7,098,851	1.0%	29
Other	10,319,315			10,319,315					10,319,315	1.4%	42
Public Works											
Transportation	17,379,355	20,948,390		38,327,745					38,327,745	5.2%	158
Sewer/Solid Waste/Water	12,982,269		33,694,465	46,676,734					46,676,734	6.3%	192
Other				0					0	0.0%	0
Health	2,496,801			2,496,801			10,491,406		12,988,207	1.8%	53
Social Services	11,142,529			11,142,529					11,142,529	1.5%	46
Primary/Secondary Education				0	365,991,599				365,991,599	49.7%	1,505
Community Colleges				0		36,340,192			36,340,192	4.9%	149
Parks, Recreation, & Culture	13,230,558	2,919,939	1,405,740	17,556,237					17,556,237	2.4%	72
Libraries				0				9,754,818	9,754,818	1.3%	40
Natural Resources	861,137			861,137					861,137	0.1%	4
Community Dev. & Pub. Housing	9,754,656			9,754,656					9,754,656	1.3%	40
Economic Dev. & Opportunity	1,728,972			1,728,972					1,728,972	0.2%	7
Debt Service											
Principal	27,298,001			27,298,001	0	0		0	27,298,001	3.7%	112
Interest	23,624,749		6,021,188	29,645,937	0	0		0	29,645,937	4.0%	122
Intergovernmental				0					0	0.0%	0
Miscellaneous	1,508,019	352,372		1,860,391					1,860,391	0.3%	8
Transfers to Boards	244,228,355	16,856,234		261,084,589							
Total Expenditures	473,494,713	59,996,090	41,121,393	574,612,196	365,991,599	36,340,192	10,491,406	9,754,818	736,105,622	100.0%	3,028
Excess of Revenues Over/ (Under) Expenditures	20,331,286	26,341,371	3,312,065	49,984,722	1,039,243	876,088	0	566,868	52,466,921		

"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	12,794,449			12,794,449						12,794,449	27.0%	670
Taxes - Local - Income	6,467,417			6,467,417						6,467,417	13.7%	339
Taxes - Local - Other	1,403,369			1,403,369						1,403,369	3.0%	74
Licenses and Permits	237,724			237,724						237,724	0.5%	12
Intergovernmental												
Federal Grants	939,772	403,231		1,343,003		2,199,732	169,761	1,509,132	34,120	5,255,748	11.1%	275
State Grants	3,610,493	146,195		3,756,688		9,048,629	492,410	3,044,151	106,217	16,448,095	34.8%	862
Other Grants	26,346			26,346		0	0		0	26,346	0.1%	1
Service Charges	492,968		902,325	1,395,293		0	346,819		2,631	1,744,743	3.7%	91
Fines and Forfeitures	72,113			72,113						72,113	0.2%	4
Miscellaneous	465,434		120,699	586,133		836,385	144,732		12,329	1,579,579	3.3%	83
Debt Proceeds		1,302,943		1,302,943		0	0		0	1,302,943	2.8%	68
County Contributions						11,912,294	420,698	576,692	315,344			
Total Revenues	26,510,085	1,852,369	1,023,024	29,385,478	0	23,997,040	1,574,420	5,129,975	470,641	47,332,526	100.0%	2,480
Expenditures By Function												
General Government	2,528,794	619,735		3,148,529						3,148,529	6.6%	165
Public Safety												
Police	1,394,090			1,394,090						1,394,090	2.9%	73
Fire	644,114			644,114						644,114	1.4%	34
Corrections	1,262,751			1,262,751						1,262,751	2.7%	66
Other	783,593	437,366		1,220,959						1,220,959	2.6%	64
Public Works												
Transportation	1,890,786	48,799		1,939,585						1,939,585	4.1%	102
Sewer/Solid Waste/Water	640,809	34,937	1,539,663	2,215,409						2,215,409	4.7%	116
Other				0						0	0.0%	0
Health				0				5,129,975		5,129,975	10.8%	269
Social Services	1,256,819	21,546		1,278,365						1,278,365	2.7%	67
Primary/Secondary Education	200			200		24,214,606				24,214,806	51.0%	1,269
Community Colleges				0			1,405,630			1,405,630	3.0%	74
Parks, Recreation, & Culture	695,512	146,125		841,637						841,637	1.8%	44
Libraries				0					466,051	466,051	1.0%	24
Natural Resources	212,690			212,690						212,690	0.4%	11
Community Dev. & Pub. Housing	119,372	426,469		545,841						545,841	1.1%	29
Economic Dev. & Opportunity	180,462	5,000		185,462						185,462	0.4%	10
Debt Service												
Principal	546,459			546,459		0	0		0	546,459	1.2%	29
Interest	348,801		265,358	614,159		0	0		0	614,159	1.3%	32
Intergovernmental	97,089			97,089						97,089	0.2%	5
Miscellaneous	151,246			151,246						151,246	0.3%	8
Transfers to Boards	12,849,819	375,209		13,225,028								
Total Expenditures	25,603,406	2,115,186	1,805,021	29,523,613	0	24,214,606	1,405,630	5,129,975	466,051	47,514,847	100.0%	2,489
Excess of Revenues Over/ (Under) Expenditures	906,679	(262,817)	(781,997)	(138,135)	0	(217,566)	168,790	0	4,590	(182,321)		

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

Montgomery County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total	Per Capita
Revenues By Source														
Taxes - Local - Property	760,127,007		6,364,816	766,491,823					62,448,568			828,940,391	24.9%	973
Taxes - Local - Income	761,148,755			761,148,755								761,148,755	22.9%	893
Taxes - Local - Other	143,084,141	991,424		144,075,565						32,314,500		176,390,065	5.3%	207
Licenses and Permits	19,484,830		16,249,287	35,734,117								35,734,117	1.1%	42
Intergovernmental														
Federal Grants	18,616,493	4,071,648	34,915,375	57,603,516	45,423,352	7,026,773	15,582,236	120,841	166,918			125,923,636	3.8%	148
State Grants	99,479,035	6,528,021	606,637	106,613,693	270,360,610	24,220,530	40,205,738	3,478,102	721,381		110,060	445,710,114	13.4%	523
Other Grants	794,837	840,515	1,944,309	3,579,661	0	0		0	134,504	2,305,000		6,019,165	0.2%	7
Service Charges	26,996,483	3,789,488	138,699,690	169,485,661	0	40,532,110		868,332	11,390,055	165,732,500		388,008,658	11.7%	455
Fines and Forfeitures	5,363,772		4,437,057	9,800,829					44,963			9,845,792	0.3%	12
Miscellaneous	46,262,188	6,039,875	87,166,070	139,468,133	21,199,282	12,201,803		292,999	4,191,102	19,778,500	4,966	197,136,785	5.9%	231
Debt Proceeds	131,834,500	210,000,000		341,834,500	8,558,368	3,568,500		0				353,961,368	10.6%	415
County Contributions					955,534,871	55,852,227	28,093,405	29,685,161	11,301,774		45,730			
Total Revenues	2,013,192,041	232,260,971	290,383,241	2,535,836,253	1,301,076,483	143,401,943	83,881,379	34,445,435	90,399,265	220,130,500	160,756	3,328,818,846	100.0%	3,906
Expenditures By Function														
General Government	125,140,987	19,885,366	21,231,156	166,257,509					18,068,901			184,326,410	6.0%	216
Public Safety														
Police	114,230,107	98,835		114,328,942					8,386,987			122,715,929	4.0%	144
Fire	92,253,635	3,303,817		95,557,452								95,557,452	3.1%	112
Corrections	29,556,511	17,695,478		47,251,989								47,251,989	1.5%	55
Other	14,116,942	3,430,673		17,547,615								17,547,615	0.6%	21
Public Works														
Transportation	106,290,823	41,474,606	18,907,161	166,672,590							136,536	166,809,126	5.4%	196
Sewer/Solid Waste/Water		1,864,738	82,749,486	84,614,224						145,532,500		230,146,724	7.5%	270
Other				0								0	0.0%	0
Health	23,656,499	1,845,823		25,502,322			83,881,379					109,383,701	3.6%	128
Social Services	107,682,383			107,682,383								107,682,383	3.5%	126
Primary/Secondary Education				0	1,303,684,714							1,303,684,714	42.5%	1,530
Community Colleges				0		141,267,953						141,267,953	4.6%	166
Parks, Recreation, & Culture	26,381,401	25,822,898	10,310,504	62,514,803					60,910,865			123,425,668	4.0%	145
Libraries				0				34,445,435				34,445,435	1.1%	40
Natural Resources	254,754	1,785,889		2,040,643								2,040,643	0.1%	2
Community Dev. & Pub. Housing	7,220,637	9,433,700	84,688,822	101,343,159								101,343,159	3.3%	119
Economic Dev. & Opportunity	7,221,109			7,221,109								7,221,109	0.2%	8
Debt Service														
Principal	89,413,823			89,413,823	0	0		0	2,165,000			91,578,823	3.0%	107
Interest	65,827,357		44,328,107	110,155,464	0	0		0	2,573,502	35,497,000		148,225,966	4.8%	174
Intergovernmental	5,082,873			5,082,873								5,082,873	0.2%	6
Miscellaneous	27,161,005		135,000	27,296,005								27,296,005	0.9%	32
Transfers to Boards	992,329,056	88,138,382		1,080,467,438										
Total Expenditures	1,833,819,902	214,780,205	262,350,236	2,310,950,343	1,303,684,714	141,267,953	83,881,379	34,445,435	92,105,255	181,029,500	136,536	3,067,033,677	100.0%	3,599
Excess of Revenues Over/ (Under) Expenditures	179,372,139	17,480,766	28,033,005	224,885,910	(2,608,231)	2,133,990	0	0	(1,705,990)	39,101,000	24,221	261,785,170		

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

Year Ending June 30, 2000

Prince George's County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Wash. Sub. Sanitary Commission	Wash. Sub. Transit Commission	Total	% of Total	Per Capita
Revenues By Source															
Taxes - Local - Property	414,840,011		21,230,429	436,070,440						103,640,212		11,540,569	551,251,221	24.3%	705
Taxes - Local - Income	292,265,092			292,265,092									292,265,092	12.9%	374
Taxes - Local - Other	127,061,615			127,061,615							32,314,500		159,376,115	7.0%	204
Licenses and Permits	19,358,703		1,882,216	21,240,919									21,240,919	0.9%	27
Intergovernmental															
Federal Grants	26,595,948		33,941,672	60,537,620		61,645,467	6,380,498	17,237,494	19,154	784,580			146,604,813	6.5%	188
State Grants	36,330,666	1,267,480		37,598,146	2,863,067	490,260,231	18,295,811	32,525,699	5,843,329	7,001,583		5,234,859	599,622,725	26.4%	767
Other Grants	7,831,065	11,047		7,842,112		0	0		0	1,663	2,305,000		10,148,775	0.4%	13
Service Charges	13,775,147	6,742,334	73,389,594	93,907,075		0	22,170,223		733,663	9,226,137	165,732,500	1,340,217	293,109,815	12.9%	375
Fines and Forfeitures	1,920,800	180,148		2,100,948						40,825			2,141,773	0.1%	3
Miscellaneous	27,242,492	1,948,508	14,074,974	43,265,974		27,366,168	2,574,768		684,778	9,597,621	19,778,500	185,815	103,453,624	4.6%	132
Debt Proceeds		76,960,000		76,960,000		12,300,000	0		0				89,260,000	3.9%	114
County Contributions						477,344,348	11,460,466	482,760	12,094,802	343,071		33,823			
Total Revenues	967,221,539	87,109,517	144,518,885	1,198,849,941	2,863,067	1,068,916,214	60,881,766	50,245,953	19,375,726	130,635,692	220,130,500	18,335,283	2,268,474,872	100.0%	2,902
Expenditures By Function															
General Government	90,768,555	5,537,997		96,306,552						19,490,304			115,796,856	5.2%	148
Public Safety															
Police	117,967,888	607,812		118,575,700						8,774,186			127,349,886	5.7%	163
Fire	56,742,222	1,946,963		58,689,185									58,689,185	2.6%	75
Corrections	29,585,799	6,412,342		35,998,141									35,998,141	1.6%	46
Other	8,050,085			8,050,085									8,050,085	0.4%	10
Public Works															
Transportation	4,690,420	24,195,286	18,656,967	47,542,673						2,044,049		17,817,116	67,403,838	3.0%	86
Sewer/Solid Waste/Water			66,202,904	66,202,904						1,267	145,532,500		211,736,671	9.5%	271
Other				0									0	0.0%	0
Health		281,396		281,396				50,245,953					50,527,349	2.3%	65
Social Services	23,827,671			23,827,671									23,827,671	1.1%	30
Primary/Secondary Education	3,000			3,000		1,071,699,615							1,071,702,615	48.1%	1,371
Community Colleges				0			60,809,042						60,809,042	2.7%	78
Parks, Recreation, & Culture	61,500			61,500						94,395,149			94,456,649	4.2%	121
Libraries				0					17,693,885				17,693,885	0.8%	23
Natural Resources				0									0	0.0%	0
Community Dev. & Pub. Housing	10,391,175		37,272,195	47,663,370									47,663,370	2.1%	61
Economic Dev. & Opportunity	3,259,892			3,259,892									3,259,892	0.1%	4
Debt Service															
Principal	47,230,724			47,230,724	2,863,067	0	0		0	5,580,000			55,673,791	2.5%	71
Interest	31,124,897		8,995,840	40,120,737		0	0		0	6,405,924	35,497,000		82,023,661	3.7%	105
Intergovernmental	86,856			86,856									86,856	0.0%	0
Miscellaneous	90,369,760		3,048,542	93,418,302									93,418,302	4.2%	119
Transfers to Boards	461,078,049	40,681,221		501,759,270											
Total Expenditures	975,238,493	79,663,017	134,176,448	1,189,077,958	2,863,067	1,071,699,615	60,809,042	50,245,953	17,693,885	136,690,879	181,029,500	17,817,116	2,226,167,745	100.0%	2,848
Excess of Revenues Over/ (Under) Expenditures	(8,016,954)	7,446,500	10,342,437	9,771,983	0	(2,783,401)	72,724	0	1,681,841	(6,055,187)	39,101,000	518,168	42,307,128		

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

Queen Anne's County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	26,898,586			26,898,586						26,898,586	25.8%	661
Taxes - Local - Income	19,373,084			19,373,084						19,373,084	18.6%	476
Taxes - Local - Other	3,324,424	1,160,617		4,485,041						4,485,041	4.3%	110
Licenses and Permits	569,553	881,647		1,451,200						1,451,200	1.4%	36
Intergovernmental												
Federal Grants	1,233,832	69,192	691,853	1,994,877		2,828,483	435,525	1,732,143	0	6,991,028	6.7%	172
State Grants	6,058,030	444,296	290,363	6,792,689		19,180,801	1,263,287	2,761,656	256,729	30,255,162	29.1%	744
Other Grants				0		0	0		0	0	0.0%	0
Service Charges	1,145,620	81,091	6,614,609	7,841,320		0	889,771		58,904	8,789,995	8.4%	216
Fines and Forfeitures	23,060		12,538	35,598						35,598	0.0%	1
Miscellaneous	1,293,557	678,744	1,360,883	3,333,184		1,683,400	371,311		40,725	5,428,620	5.2%	133
Debt Proceeds		400,000		400,000		0	0		0	400,000	0.4%	10
County Contributions						31,149,149	1,079,309	744,867	852,183			
Total Revenues	59,919,746	3,715,587	8,970,246	72,605,579	0	54,841,833	4,039,203	5,238,666	1,208,541	104,108,314	100.0%	2,559
Expenditures By Function												
General Government	4,184,904	1,104,176		5,289,080						5,289,080	4.8%	130
Public Safety												
Police	2,340,627			2,340,627						2,340,627	2.1%	58
Fire	1,357,659	1,270		1,358,929						1,358,929	1.2%	33
Corrections	1,940,856			1,940,856						1,940,856	1.8%	48
Other	1,852,560	4,915,119		6,767,679						6,767,679	6.2%	166
Public Works												
Transportation	4,470,126	1,602,705	468,584	6,541,415						6,541,415	6.0%	161
Sewer/Solid Waste/Water	1,599,668		5,372,661	6,972,329						6,972,329	6.4%	171
Other				0						0	0.0%	0
Health	134,410			134,410				5,238,666		5,373,076	4.9%	132
Social Services	1,980,629	28,902		2,009,531						2,009,531	1.8%	49
Primary/Secondary Education				0		55,097,624				55,097,624	50.4%	1,354
Community Colleges				0			3,606,171			3,606,171	3.3%	89
Parks, Recreation, & Culture	1,528,824	827,333	1,007,487	3,363,644						3,363,644	3.1%	83
Libraries				0					1,153,435	1,153,435	1.1%	28
Natural Resources	300,854			300,854						300,854	0.3%	7
Community Dev. & Pub. Housing	511,753		1,159,884	1,671,637						1,671,637	1.5%	41
Economic Dev. & Opportunity	678,277			678,277						678,277	0.6%	17
Debt Service												
Principal	1,481,796	21,803		1,503,599		0	0		0	1,503,599	1.4%	37
Interest	1,784,783	2,406	911,670	2,698,859	0	0	0		0	2,698,859	2.5%	66
Intergovernmental				0						0	0.0%	0
Miscellaneous	727,179		275	727,454						727,454	0.7%	18
Transfers to Boards	29,733,893	4,091,615		33,825,508								
Total Expenditures	56,608,798	12,595,329	8,920,561	78,124,688	0	55,097,624	3,606,171	5,238,666	1,153,435	109,395,076	100.0%	2,689
Excess of Revenues Over/ (Under) Expenditures	3,310,948	(8,879,742)	49,685	(5,519,109)	0	(255,791)	433,032	0	55,106	(5,286,762)		

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

St. Mary's County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	43,044,496			43,044,496						43,044,496	18.3%	485
Taxes - Local - Income	34,226,813			34,226,813						34,226,813	14.6%	386
Taxes - Local - Other	6,647,555	2,656,144	1,768,142	11,071,841						11,071,841	4.7%	125
Licenses and Permits	986,685			986,685						986,685	0.4%	11
Intergovernmental												
Federal Grants	870,829			870,829		7,820,446	0	1,732,103	15,000	10,438,378	4.4%	118
State Grants	8,613,147	1,835,607	145,979	10,594,733	493,418	54,251,539	0	4,777,613	584,615	70,701,918	30.1%	797
Other Grants	56,838			56,838		0	0		0	56,838	0.0%	1
Service Charges	4,380,565	1,480,500	19,160,261	25,021,326		0	0		108,880	25,130,206	10.7%	283
Fines and Forfeitures	132,508	120		132,628						132,628	0.1%	1
Miscellaneous	4,538,740	981,746	729,888	6,250,374		2,724,332	0		36,256	9,010,962	3.8%	102
Debt Proceeds		29,575,000		29,575,000		310,000	0		0	29,885,000	12.7%	337
County Contributions						60,014,646	0	1,704,634	1,276,616			
Total Revenues	103,498,176	36,529,117	21,804,270	161,831,563	493,418	125,120,963	0	8,214,350	2,021,367	234,685,765	100.0%	2,644
Expenditures By Function												
General Government	10,915,448	7,899,078		18,814,526						18,814,526	8.1%	212
Public Safety												
Police	9,145,688			9,145,688						9,145,688	3.9%	103
Fire	2,653,832			2,653,832						2,653,832	1.1%	30
Corrections	4,275,625	1,178		4,276,803						4,276,803	1.8%	48
Other	6,875,054			6,875,054						6,875,054	3.0%	77
Public Works												
Transportation	5,070,920	4,761,933		9,832,853						9,832,853	4.2%	111
Sewer/Solid Waste/Water	1,712,889	602,816	6,396,197	8,711,902						8,711,902	3.7%	98
Other				0						0	0.0%	0
Health				0				8,214,350		8,214,350	3.5%	93
Social Services	4,802,987		9,878,333	14,681,320						14,681,320	6.3%	165
Primary/Secondary Education	1,465,206			1,465,206		123,821,486				125,286,692	53.9%	1,412
Community Colleges	1,564,805			1,564,805			0			1,564,805	0.7%	18
Parks, Recreation, & Culture	1,978,560	603,715	2,548,738	5,131,013						5,131,013	2.2%	58
Libraries				0					1,989,137	1,989,137	0.9%	22
Natural Resources	168,821	604,566		773,387						773,387	0.3%	9
Community Dev. & Pub. Housing	136,088			136,088						136,088	0.1%	2
Economic Dev. & Opportunity	910,696		457,269	1,367,965						1,367,965	0.6%	15
Debt Service												
Principal	5,357,968			5,357,968	669,869	0	0		0	6,027,837	2.6%	68
Interest	3,916,445		1,756,018	5,672,463		0	0		0	5,672,463	2.4%	64
Intergovernmental	41,409			41,409						41,409	0.0%	0
Miscellaneous	1,096,796	123,733		1,220,529						1,220,529	0.5%	14
Transfers to Boards	49,405,067	13,590,829		62,995,896								
Total Expenditures	111,494,304	28,187,848	21,036,555	160,718,707	669,869	123,821,486	0	8,214,350	1,989,137	232,417,653	100.0%	2,619
Excess of Revenues Over/ (Under) Expenditures	(7,996,128)	8,341,269	767,715	1,112,856	(176,451)	1,299,477	0	0	32,230	2,268,112		

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

Somerset County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	7,011,293			7,011,293					7,011,293	15.2%	289
Taxes - Local - Income	4,427,243			4,427,243					4,427,243	9.6%	183
Taxes - Local - Other	273,535			273,535					273,535	0.6%	11
Licenses and Permits	101,374			101,374					101,374	0.2%	4
Intergovernmental											
Federal Grants	156,626			156,626		3,503,035	1,300,819	7,498	4,967,978	10.8%	205
State Grants	6,876,171			6,876,171		13,411,947	2,949,559	224,458	23,462,135	50.8%	968
Other Grants	127,846			127,846		0		0	127,846	0.3%	5
Service Charges	1,585,182		1,693,189	3,278,371		0		13,486	3,291,857	7.1%	136
Fines and Forfeitures	61,768			61,768					61,768	0.1%	3
Miscellaneous	485,541	9,484	476,685	971,710		685,124		27,500	1,684,334	3.6%	69
Debt Proceeds	776,333			776,333		0		0	776,333	1.7%	32
County Contributions						8,613,411	385,377	253,922			
Total Revenues	21,882,912	9,484	2,169,874	24,062,270	0	26,213,517	4,635,755	526,864	46,185,696	100.0%	1,906
Expenditures By Function											
General Government	3,442,756			3,442,756					3,442,756	7.1%	142
Public Safety											
Police	717,377			717,377					717,377	1.5%	30
Fire	443,699			443,699					443,699	0.9%	18
Corrections	936,301			936,301					936,301	1.9%	39
Other	561,637			561,637					561,637	1.2%	23
Public Works											
Transportation	3,043,312			3,043,312					3,043,312	6.3%	126
Sewer/Solid Waste/Water	1,129,418		2,122,549	3,251,967					3,251,967	6.8%	134
Other				0					0	0.0%	0
Health	617,219			617,219			4,635,755		5,252,974	10.9%	217
Social Services	167,323			167,323					167,323	0.3%	7
Primary/Secondary Education				0		25,950,796			25,950,796	53.9%	1,071
Community Colleges	136,281			136,281					136,281	0.3%	6
Parks, Recreation, & Culture	166,083		904,803	1,070,886					1,070,886	2.2%	44
Libraries				0				519,375	519,375	1.1%	21
Natural Resources	61,611			61,611					61,611	0.1%	3
Community Dev. & Pub. Housing	193,888			193,888					193,888	0.4%	8
Economic Dev. & Opportunity	358,182			358,182					358,182	0.7%	15
Debt Service											
Principal	214,639			214,639		0		0	214,639	0.4%	9
Interest	287,357		477,196	764,553		0		0	764,553	1.6%	32
Intergovernmental	16,425			16,425					16,425	0.0%	1
Miscellaneous	1,061,369			1,061,369					1,061,369	2.2%	44
Transfers to Boards	8,838,739	413,971		9,252,710							
Total Expenditures	22,393,616	413,971	3,504,548	26,312,135	0	25,950,796	4,635,755	519,375	48,165,351	100.0%	1,987
Excess of Revenues Over/ (Under) Expenditures	(510,704)	(404,487)	(1,334,674)	(2,249,865)	0	262,721	0	7,489	(1,979,655)		

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

Year Ending June 30, 2000

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	17,817,082			17,817,082						17,817,082	25.8%	531
Taxes - Local - Income	12,166,186			12,166,186						12,166,186	17.6%	363
Taxes - Local - Other	6,652,020			6,652,020						6,652,020	9.6%	198
Licenses and Permits	555,027			555,027						555,027	0.8%	17
Intergovernmental												
Federal Grants	435,917			435,917		2,251,712	389,865	2,215,729	0	5,293,223	7.7%	158
State Grants	4,052,359	55,000		4,107,359		7,400,422	1,130,846	3,147,380	115,869	15,901,876	23.0%	474
Other Grants				0		0	0		22,000	22,000	0.0%	1
Service Charges	1,269,816		4,357,837	5,627,653		0	796,489		36,127	6,460,269	9.3%	193
Fines and Forfeitures	19,830			19,830						19,830	0.0%	1
Miscellaneous	1,189,628	473,713	194,806	1,858,147		1,515,287	332,620		504,362	4,210,416	6.1%	125
Debt Proceeds				0		0	0		0	0	0.0%	0
County Contributions						23,186,904	966,156	1,321,234	480,000			
Total Revenues	44,157,865	528,713	4,552,643	49,239,221	0	34,354,325	3,615,976	6,684,343	1,158,358	69,097,929	100.0%	2,060
Expenditures By Function												
General Government	2,957,223	518,847		3,476,070						3,476,070	5.1%	104
Public Safety												
Police	541,304			541,304						541,304	0.8%	16
Fire	1,356,234			1,356,234						1,356,234	2.0%	40
Corrections	1,694,777			1,694,777						1,694,777	2.5%	51
Other	867,538	2,712,479		3,580,017						3,580,017	5.2%	107
Public Works												
Transportation	2,701,521		1,978,410	4,679,931						4,679,931	6.8%	139
Sewer/Solid Waste/Water	66,220		1,160,969	1,227,189						1,227,189	1.8%	37
Other				0						0	0.0%	0
Health				0				6,684,343		6,684,343	9.8%	199
Social Services	848,234			848,234						848,234	1.2%	25
Primary/Secondary Education	28,321			28,321		34,724,974				34,753,295	50.8%	1,036
Community Colleges				0			3,228,106			3,228,106	4.7%	96
Parks, Recreation, & Culture	275,117	590,131	1,989,452	2,854,700						2,854,700	4.2%	85
Libraries				0					689,817	689,817	1.0%	21
Natural Resources	165,992			165,992						165,992	0.2%	5
Community Dev. & Pub. Housing	78,870			78,870						78,870	0.1%	2
Economic Dev. & Opportunity	263,397			263,397						263,397	0.4%	8
Debt Service												
Principal	269,177			269,177		0	0		0	269,177	0.4%	8
Interest	164,231		141,084	305,315		0	0		0	305,315	0.4%	9
Intergovernmental	492,913			492,913						492,913	0.7%	15
Miscellaneous	1,253,728		2,819	1,256,547						1,256,547	1.8%	37
Transfers to Boards	25,031,157	923,137		25,954,294								
Total Expenditures	39,055,954	4,744,594	5,272,734	49,073,282	0	34,724,974	3,228,106	6,684,343	689,817	68,446,228	100.0%	2,040
Excess of Revenues Over/ (Under) Expenditures	5,101,911	(4,215,881)	(720,091)	165,939	0	(370,649)	387,870	0	468,541	651,701		

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

Year Ending June 30, 2000

Washington County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	63,610,400			63,610,400						63,610,400	23.3%	498
Taxes - Local - Income	39,966,268			39,966,268						39,966,268	14.7%	313
Taxes - Local - Other	5,285,065			5,285,065						5,285,065	1.9%	41
Licenses and Permits	1,287,235			1,287,235						1,287,235	0.5%	10
Intergovernmental												
Federal Grants	927,831	2,120,370	387,047	3,435,248		9,907,759	1,467,630	4,060,510	0	18,871,147	6.9%	148
State Grants	9,510,736	538,476	483,236	10,532,448	594,451	69,075,762	6,500,472	8,328,828	1,387,325	96,419,286	35.4%	755
Other Grants				0		0	0		16,000	16,000	0.0%	0
Service Charges	4,971,610		9,904,947	14,876,557		0	5,759,432		70,396	20,706,385	7.6%	162
Fines and Forfeitures	80,800			80,800						80,800	0.0%	1
Miscellaneous	4,409,429	6,586	316,426	4,732,441		4,746,013	2,926,082		672,922	13,077,458	4.8%	102
Debt Proceeds		13,375,000		13,375,000		0	0		0	13,375,000	4.9%	105
County Contributions						66,760,351	4,961,388	3,550,412	1,230,000			
Total Revenues	130,049,374	16,040,432	11,091,656	157,181,462	594,451	150,489,885	21,615,004	15,939,750	3,376,643	272,695,044	100.0%	2,134
Expenditures By Function												
General Government	9,671,656	3,043,857		12,715,513						12,715,513	4.6%	100
Public Safety												
Police	4,104,958			4,104,958						4,104,958	1.5%	32
Fire	2,889,585			2,889,585						2,889,585	1.0%	23
Corrections	5,912,813			5,912,813						5,912,813	2.1%	46
Other	2,179,535			2,179,535						2,179,535	0.8%	17
Public Works												
Transportation	6,091,364	5,276,757	3,098,934	14,467,055						14,467,055	5.2%	113
Sewer/Solid Waste/Water	2,396,209	7,843,611	6,915,888	17,155,708						17,155,708	6.2%	134
Other				0						0	0.0%	0
Health				0				15,939,750		15,939,750	5.8%	125
Social Services	2,214,287			2,214,287						2,214,287	0.8%	17
Primary/Secondary Education	3,001			3,001		151,644,478				151,647,479	54.9%	1,187
Community Colleges				0			21,554,380			21,554,380	7.8%	169
Parks, Recreation, & Culture	1,913,973	1,218,106	1,128,311	4,260,390						4,260,390	1.5%	33
Libraries				0					2,919,547	2,919,547	1.1%	23
Natural Resources	294,959			294,959						294,959	0.1%	2
Community Dev. & Pub. Housing	99,602			99,602						99,602	0.0%	1
Economic Dev. & Opportunity	456,052			456,052						456,052	0.2%	4
Debt Service												
Principal	6,856,980			6,856,980	441,323	0	0		0	7,298,303	2.6%	57
Interest	4,269,808		3,371,737	7,641,545	153,128	0	0		0	7,794,673	2.8%	61
Intergovernmental	1,186,997			1,186,997						1,186,997	0.4%	9
Miscellaneous	851,877	123,090		974,967						974,967	0.4%	8
Transfers to Boards	69,437,292	7,064,859		76,502,151								
Total Expenditures	120,830,948	24,570,280	14,514,870	159,916,098	594,451	151,644,478	21,554,380	15,939,750	2,919,547	276,066,553	100.0%	2,160
Excess of Revenues Over/ (Under) Expenditures	9,218,426	(8,529,848)	(3,423,214)	(2,734,636)	0	(1,154,593)	60,624	0	457,096	(3,371,509)		

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

Wicomico County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	36,191,982			36,191,982					36,191,982	18.4%	455
Taxes - Local - Income	28,006,107			28,006,107					28,006,107	14.3%	352
Taxes - Local - Other	3,158,493		23,963	3,182,456					3,182,456	1.6%	40
Licenses and Permits	784,632			784,632					784,632	0.4%	10
Intergovernmental											
Federal Grants	1,377,498			1,377,498	8,565,672	1,260,573	4,008,053	63,689	15,275,485	7.8%	192
State Grants	8,139,152			8,139,152	52,648,519	2,814,193	7,444,595	590,561	71,637,020	36.5%	900
Other Grants	219,990			219,990	0	0		1,000	220,990	0.1%	3
Service Charges	7,906,680		10,199,280	18,105,960	0	2,347,545		61,295	20,514,800	10.5%	258
Fines and Forfeitures	87,823			87,823					87,823	0.0%	1
Miscellaneous	2,524,465		1,141,301	3,665,766	4,495,462	449,891		67,894	8,679,013	4.4%	109
Debt Proceeds	1,346,261	9,875,000		11,221,261	400,400	0		0	11,621,661	5.9%	146
County Contributions					43,487,136	2,077,642	2,441,570	1,164,189			
Total Revenues	89,743,083	9,875,000	11,364,544	110,982,627	109,597,189	8,949,844	13,894,218	1,948,628	196,201,969	100.0%	2,466
Expenditures By Function											
General Government	4,852,298	43,734		4,896,032					4,896,032	2.5%	62
Public Safety											
Police	4,463,074			4,463,074					4,463,074	2.3%	56
Fire	2,450,907			2,450,907					2,450,907	1.3%	31
Corrections	7,779,392	652,822		8,432,214					8,432,214	4.3%	106
Other	1,156,146	1,147,723		2,303,869					2,303,869	1.2%	29
Public Works											
Transportation	6,363,213		1,807,453	8,170,666					8,170,666	4.2%	103
Sewer/Solid Waste/Water	30,152		2,907,165	2,937,317					2,937,317	1.5%	37
Other				0					0	0.0%	0
Health				0			13,894,218		13,894,218	7.1%	175
Social Services	1,987,234		3,493,293	5,480,527					5,480,527	2.8%	69
Primary/Secondary Education	200			200	109,083,867				109,084,067	56.1%	1,371
Community Colleges				0		8,301,678			8,301,678	4.3%	104
Parks, Recreation, & Culture	5,334,402	25,380		5,359,782					5,359,782	2.8%	67
Libraries				0				1,915,458	1,915,458	1.0%	24
Natural Resources	290,202			290,202					290,202	0.1%	4
Community Dev. & Pub. Housing	70,548			70,548					70,548	0.0%	1
Economic Dev. & Opportunity	859,824			859,824					859,824	0.4%	11
Debt Service											
Principal	7,344,534	81,562		7,426,096	0	0		0	7,426,096	3.8%	93
Interest	3,555,426		356,874	3,912,300	0	0		0	3,912,300	2.0%	49
Intergovernmental				0					0	0.0%	0
Miscellaneous	4,099,688			4,099,688					4,099,688	2.1%	52
Transfers to Boards	43,827,189	5,343,348		49,170,537							
Total Expenditures	94,464,429	7,294,569	8,564,785	110,323,783	109,083,867	8,301,678	13,894,218	1,915,458	194,348,467	100.0%	2,443
Excess of Revenues Over/ (Under) Expenditures	(4,721,346)	2,580,431	2,799,759	658,844	513,322	648,166	0	33,170	1,853,502		

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

Worcester County

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues By Source											
Taxes - Local - Property	44,416,626			44,416,626					44,416,626	30.2%	1,017
Taxes - Local - Income	7,380,581			7,380,581					7,380,581	5.0%	169
Taxes - Local - Other	16,315,979		1,440,304	17,756,283					17,756,283	12.1%	407
Licenses and Permits	1,684,976			1,684,976					1,684,976	1.1%	39
Intergovernmental											
Federal Grants	983,075			983,075	6,451,370	566,344	2,692,830	0	10,693,619	7.3%	245
State Grants	7,053,843			7,053,843	13,812,639	1,264,347	4,308,260	161,691	26,600,780	18.1%	609
Other Grants	265,390		13,400	278,790	0	0		0	278,790	0.2%	6
Service Charges	1,848,802		8,200,012	10,048,814	0	1,054,694		21,658	11,125,166	7.6%	255
Fines and Forfeitures	119,893			119,893					119,893	0.1%	3
Miscellaneous	2,172,106	694,573	713,215	3,579,894	1,287,981	202,125		0	5,070,000	3.4%	116
Debt Proceeds		21,843,754		21,843,754	0	0		0	21,843,754	14.9%	500
County Contributions					43,732,651	943,065	1,259,499	844,287			
Total Revenues	82,241,271	22,538,327	10,366,931	115,146,529	65,284,641	4,030,575	8,260,589	1,027,636	146,970,468	100.0%	3,365
Expenditures By Function											
General Government	5,118,577	1,146,116		6,264,693					6,264,693	4.9%	143
Public Safety											
Police	2,009,243			2,009,243					2,009,243	1.6%	46
Fire	1,691,122			1,691,122					1,691,122	1.3%	39
Corrections	2,798,240	309,386		3,107,626					3,107,626	2.4%	71
Other	565,703	18,213		583,916					583,916	0.5%	13
Public Works											
Transportation	3,919,773			3,919,773					3,919,773	3.1%	90
Sewer/Solid Waste/Water	13,400		8,283,560	8,296,960					8,296,960	6.5%	190
Other				0					0	0.0%	0
Health	420,861			420,861			8,260,589		8,681,450	6.8%	199
Social Services	892,863			892,863					892,863	0.7%	20
Primary/Secondary Education				0	65,164,132				65,164,132	51.2%	1,492
Community Colleges				0		3,729,739			3,729,739	2.9%	85
Parks, Recreation, & Culture	389,224	2,770,460		3,159,684					3,159,684	2.5%	72
Libraries				0				1,027,636	1,027,636	0.8%	24
Natural Resources	578,194			578,194					578,194	0.5%	13
Community Dev. & Pub. Housing	562,529			562,529					562,529	0.4%	13
Economic Dev. & Opportunity	600,101			600,101					600,101	0.5%	14
Debt Service											
Principal	1,923,211			1,923,211	0	0		0	1,923,211	1.5%	44
Interest	1,148,386		1,073,130	2,221,516	0	0		0	2,221,516	1.7%	51
Intergovernmental	9,257,818			9,257,818					9,257,818	7.3%	212
Miscellaneous	3,636,406			3,636,406					3,636,406	2.9%	83
Transfers to Boards	40,594,994	6,184,508		46,779,502							
Total Expenditures	76,120,645	10,428,683	9,356,690	95,906,018	65,164,132	3,729,739	8,260,589	1,027,636	127,308,612	100.0%	2,915
Excess of Revenues Over/ (Under) Expenditures	6,120,626	12,109,644	1,010,241	19,240,511	120,509	300,836	0	0	19,661,856		

"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

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	Accounts With State High. Admin.	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Md.-National Capital Park & Planning Comm.	Sanitary Commissions	Transit Commissions	Total	% of Total	Per Capita
Revenues By Source															
Taxes - Local - Property	3,609,370,729	3,650,150	28,887,736	3,641,908,615						166,088,780		11,540,569	3,819,537,964	24.2%	750
Taxes - Local - Income	2,531,539,949	6,025,815	0	2,537,565,764									2,537,565,764	16.1%	498
Taxes - Local - Other	652,341,064	31,600,615	23,574,075	707,515,754							64,701,482		772,217,236	4.9%	152
Licenses and Permits	111,624,401	881,647	18,251,625	130,757,673									130,757,673	0.8%	26
Intergovernmental															
Federal Grants	371,247,072	38,460,785	70,011,435	479,719,292		413,958,662	49,626,809	183,242,225	1,869,795	951,498		0	1,129,368,281	7.1%	222
State Grants	705,667,896	47,019,751	2,109,811	754,797,458	7,330,168	2,788,420,293	144,484,896	336,352,392	36,699,203	7,722,964		5,344,919	4,081,152,293	25.8%	801
Other Grants	34,543,128	1,704,524	5,142,348	41,390,000		0	2,447,966		1,937,032	136,167	4,610,000		50,521,165	0.3%	10
Service Charges	314,025,605	29,135,127	742,477,443	1,085,638,175		0	179,553,237		8,697,080	20,616,192	338,439,930	1,340,217	1,634,284,831	10.3%	321
Fines and Forfeitures	20,504,859	180,268	4,449,595	25,134,722						85,788	0		25,220,510	0.2%	5
Miscellaneous	234,547,469	56,710,403	147,384,302	438,642,174		166,749,833	58,702,485		13,784,274	13,788,723	39,619,211	190,781	731,477,481	4.6%	144
Debt Proceeds	150,829,763	699,922,834	0	850,752,597		43,209,693	3,568,500		0	0	0	0	897,530,790	5.7%	176
County Contributions						3,727,845,354	186,877,351	104,700,193	122,685,250	11,644,845		79,553			
Total Revenues	8,736,241,935	915,291,919	1,042,288,370	10,693,822,224	7,330,168	7,140,183,835	625,261,244	624,294,810	185,672,634	221,034,957	447,370,623	18,496,039	15,809,633,988	100.0%	3,103
Expenditures By Function															
General Government	718,509,362	128,322,699	21,231,156	868,063,217						37,559,205			905,622,422	5.9%	178
Public Safety															
Police	745,087,370	18,677,645	0	763,765,015						17,161,173			780,926,188	5.1%	153
Fire	434,478,317	22,793,983	0	457,272,300									457,272,300	3.0%	90
Corrections	176,277,836	35,823,092	0	212,100,928									212,100,928	1.4%	42
Other	129,060,633	13,430,504	1,922,044	144,413,181									144,413,181	0.9%	28
Public Works															
Transportation	365,435,766	239,321,785	51,553,910	656,311,461						2,044,049		17,953,651	676,309,161	4.4%	133
Sewer/Solid Waste/Water	201,366,448	65,405,878	591,756,570	858,528,896							296,842,103		1,155,370,999	7.6%	227
Other	0	0	0	0									0	0.0%	0
Health	53,664,032	3,498,079	0	57,162,111				624,294,810					681,456,921	4.5%	134
Social Services	239,702,277	378,788	37,552,986	277,634,051									277,634,051	1.8%	54
Primary/Secondary Education	2,651,949	0	0	2,651,949		7,177,472,650							7,180,124,599	47.0%	1,409
Community Colleges	2,618,661	0	0	2,618,661			617,443,656						620,062,317	4.1%	122
Parks, Recreation, & Culture	119,111,591	66,972,892	24,282,192	210,366,675						155,306,014			365,672,689	2.4%	72
Libraries	51,004	0	0	51,004					176,120,691				176,171,695	1.2%	35
Natural Resources	12,567,852	12,619,942	0	25,187,794									25,187,794	0.2%	5
Community Dev. & Pub. Housing	90,737,759	61,804,422	123,581,271	276,123,452									276,123,452	1.8%	54
Economic Dev. & Opportunity	120,221,059	34,106,175	9,081,068	163,408,302									163,408,302	1.1%	32
Debt Service															
Principal	373,247,781	217,456	0	373,465,237	5,156,791	0	0		0	7,745,000			386,367,028	2.5%	76
Interest	260,137,346	2,406	108,415,903	368,555,655	3,098,338	0	0		0	8,979,426	72,290,833		452,924,252	3.0%	89
Intergovernmental	20,877,853	0	0	20,877,853									20,877,853	0.1%	4
Miscellaneous	289,851,098	40,117,448	5,089,639	335,058,185							1,048		335,059,233	2.2%	66
Transfers to Boards	3,766,489,068	386,487,403	0	4,152,976,471											
Total Expenditures	8,122,145,062	1,129,980,597	974,466,739	10,226,592,398	8,255,129	7,177,472,650	617,443,656	624,294,810	176,120,691	228,794,867	369,133,984	17,953,651	15,293,085,365	100.0%	3,002
Excess of Revenues Over/ (Under) Expenditures	614,096,873	(214,688,678)	67,821,631	467,229,826	(924,961)	(37,288,815)	7,817,588	0	9,551,943	(7,759,910)	78,236,639	542,388	516,548,623		

"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, 2000

Allegany County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	10,180,820		10,180,820	3,246,548		3,246,548			0
State Grants	42,871,690	624,610	43,496,300	4,509,592	162,379	4,671,971	600,887		600,887
Other Grants			0			0	24,842		24,842
Service Charges			0	9,432,983		9,432,983	30,050		30,050
Miscellaneous	3,009,500	946,525	3,956,025	1,751,409	36,498	1,787,907	150,305		150,305
Debt Proceeds			0			0			0
County Contributions	23,040,307	3,279,667	26,319,974	4,575,000	122,916	4,697,916	620,000		620,000
Total Revenues	79,102,317	4,850,802	83,953,119	23,515,532	321,793	23,837,325	1,426,084	0	1,426,084
Expenditures by Function									
Primary/Secondary Ed.	81,613,787	7,120,603	88,734,390			0			0
Community Colleges			0	23,383,939	330,094	23,714,033			0
Libraries			0			0	1,312,502		1,312,502
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	81,613,787	7,120,603	88,734,390	23,383,939	330,094	23,714,033	1,312,502	0	1,312,502
Excess of Revenues Over/ (Under) Expenditures	(2,511,470)	(2,269,801)	(4,781,271)	131,593	(8,301)	123,292	113,582	0	113,582

Year Ended June 30, 2000

Anne Arundel County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	23,023,138		23,023,138	3,870,840		3,870,840			0
State Grants	192,722,257	9,450,288	202,172,545	16,770,745		16,770,745	2,782,901		2,782,901
Other Grants			0			0			0
Service Charges			0	15,641,968		15,641,968	612,090		612,090
Miscellaneous	13,095,484	959,572	14,055,056	12,609,769	25,717	12,635,486	88,214		88,214
Debt Proceeds			0			0			0
County Contributions	316,085,000	46,362,455	362,447,455	17,280,000	1,929,632	19,209,632	11,172,000		11,172,000
Total Revenues	544,925,879	56,772,315	601,698,194	66,173,322	1,955,349	68,128,671	14,655,205	0	14,655,205
Expenditures by Function									
Primary/Secondary Ed.	534,369,558	56,859,106	591,228,664			0			0
Community Colleges			0	64,343,730	2,150,495	66,494,225			0
Libraries			0			0	14,303,628	314,718	14,618,346
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	534,369,558	56,859,106	591,228,664	64,343,730	2,150,495	66,494,225	14,303,628	314,718	14,618,346
Excess of Revenues Over/ (Under) Expenditures	10,556,321	(86,791)	10,469,530	1,829,592	(195,146)	1,634,446	351,577	(314,718)	36,859

Year Ended June 30, 2000

Baltimore City

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	117,448,004		117,448,004			0	1,241,006		1,241,006
State Grants	538,980,637	21,317,097	560,297,734			0	10,003,204		10,003,204
Other Grants			0			0	1,837,839		1,837,839
Service Charges			0			0	265,208		265,208
Miscellaneous	17,508,598	582,173	18,090,771			0	9,005,019		9,005,019
Debt Proceeds		14,924,147	14,924,147			0			0
County Contributions	204,065,029	10,982,551	215,047,580			0	13,001,524		13,001,524
Total Revenues	878,002,268	47,805,968	925,808,236	0	0	0	35,353,800	0	35,353,800
Expenditures by Function									
Primary/Secondary Ed.	907,986,432	52,386,811	960,373,243			0			0
Community Colleges			0			0			0
Libraries			0			0	29,038,630		29,038,630
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	907,986,432	52,386,811	1,012,760,054	0	0	0	29,038,630	0	29,038,630
Excess of Revenues Over/ (Under) Expenditures	(29,984,164)	(4,580,843)	(86,951,818)	0	0	0	6,315,170	0	6,315,170

Year Ended June 30, 2000

Baltimore County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	43,013,837		43,013,837	13,513,426		13,513,426			0
State Grants	281,823,780	17,790,588	299,614,368	27,746,303		27,746,303	3,741,753		3,741,753
Other Grants			0			0			0
Service Charges			0	31,027,950		31,027,950	4,164,084		4,164,084
Miscellaneous	20,357,382		20,357,382	8,274,094	216,235	8,490,329			0
Debt Proceeds	4,083,872		4,083,872			0			0
County Contributions	466,767,744	49,843,253	516,610,997	33,258,825	4,089,405	37,348,230	20,324,022	810,345	21,134,367
Total Revenues	816,046,615	67,633,841	883,680,456	113,820,598	4,305,640	118,126,238	28,229,859	810,345	29,040,204
Expenditures by Function									
Primary/Secondary Ed.	818,017,680	67,633,841	885,651,521			0			0
Community Colleges			0	115,517,477	3,430,624	118,948,101			0
Libraries			0			0	28,655,984	810,345	29,466,329
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	818,017,680	67,633,841	885,651,521	115,517,477	3,430,624	118,948,101	28,655,984	810,345	29,466,329
Excess of Revenues Over/ (Under) Expenditures	(1,971,065)	0	(1,971,065)	(1,696,879)	875,016	(821,863)	(426,125)	0	(426,125)

Year Ended June 30, 2000

Calvert County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	5,023,980		5,023,980			0			0
State Grants	41,697,188	3,814,496	45,511,684			0	247,399		247,399
Other Grants			0			0			0
Service Charges			0			0	63,440		63,440
Miscellaneous	2,432,456	70,845	2,503,301			0	11,368		11,368
Debt Proceeds			0			0			0
County Contributions	58,993,013	6,873,348	65,866,361			0	1,419,224		1,419,224
Total Revenues	108,146,637	10,758,689	118,905,326	0	0	0	1,741,431	0	1,741,431
Expenditures by Function									
Primary/Secondary Ed.	108,436,846	10,749,821	119,186,667			0			0
Community Colleges			0			0			0
Libraries			0			0	1,669,727		1,669,727
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	108,436,846	10,749,821	119,186,667	0	0	0	1,669,727	0	1,669,727
Excess of Revenues Over/ (Under) Expenditures	(290,209)	8,868	(281,341)	0	0	0	71,704	0	71,704

Year Ended June 30, 2000

Caroline County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	3,195,449		3,195,449	323,131		323,131			0
State Grants	23,077,376	956,941	24,034,317	744,490	192,788	937,278	269,129		269,129
Other Grants			0			0	3,304		3,304
Service Charges			0	660,153		660,153	251,872		251,872
Miscellaneous	1,159,693	10,606	1,170,299	242,288	33,202	275,490	29,407		29,407
Debt Proceeds			0			0			0
County Contributions	10,797,748	2,897,902	13,695,650	800,778		800,778	845,134	38,134	883,268
Total Revenues	38,230,266	3,865,449	42,095,715	2,770,840	225,990	2,996,830	1,398,846	38,134	1,436,980
Expenditures by Function									
Primary/Secondary Ed.	37,974,296	3,829,125	41,803,421			0			0
Community Colleges			0	2,675,121	427	2,675,548			0
Libraries			0			0	1,149,757	38,134	1,187,891
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	37,974,296	3,829,125	41,803,421	2,675,121	427	2,675,548	1,149,757	38,134	1,187,891
Excess of Revenues Over/ (Under) Expenditures	255,970	36,324	292,294	95,719	225,563	321,282	249,089	0	249,089

Year Ended June 30, 2000

Carroll County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	7,264,303		7,264,303	527,545		527,545	107,531		107,531
State Grants	82,031,418	8,675,672	90,707,090	4,272,419		4,272,419	1,112,657		1,112,657
Other Grants			0			0			0
Service Charges			0	4,178,060		4,178,060	321,188		321,188
Miscellaneous	3,626,206		3,626,206	816,840		816,840	588,535		588,535
Debt Proceeds			0			0			0
County Contributions	93,385,566	19,839,876	113,225,442	3,366,629		3,366,629	4,680,658		4,680,658
Total Revenues	186,307,493	28,515,548	214,823,041	13,161,493	0	13,161,493	6,810,569	0	6,810,569
Expenditures by Function									
Primary/Secondary Ed.	187,527,221	28,531,127	216,058,348			0			0
Community Colleges			0	13,077,219		13,077,219			0
Libraries			0			0	7,087,603		7,087,603
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	187,527,221	28,531,127	216,058,348	13,077,219	0	13,077,219	7,087,603	0	7,087,603
Excess of Revenues Over/ (Under) Expenditures	(1,219,728)	(15,579)	(1,235,307)	84,274	0	84,274	(277,034)	0	(277,034)

Year Ended June 30, 2000

Cecil County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	6,233,544		6,233,544	693,910		693,910	70,582		70,582
State Grants	50,558,433	5,760,582	56,319,015	3,553,027		3,553,027	516,052		516,052
Other Grants			0			0	5,000		5,000
Service Charges			0	2,741,373		2,741,373	74,826		74,826
Miscellaneous	2,954,817	83,551	3,038,368	676,467		676,467	46,309		46,309
Debt Proceeds			0			0			0
County Contributions	51,258,968	5,815,749	57,074,717	5,166,082		5,166,082	966,656		966,656
Total Revenues	111,005,762	11,659,882	122,665,644	12,830,859	0	12,830,859	1,679,425	0	1,679,425
Expenditures by Function									
Primary/Secondary Ed.	110,618,802	11,716,278	122,335,080			0			0
Community Colleges			0	12,488,167	599,168	13,087,335			0
Libraries			0			0	1,687,134		1,687,134
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	110,618,802	11,716,278	122,335,080	12,488,167	599,168	13,087,335	1,687,134	0	1,687,134
Excess of Revenues Over/ (Under) Expenditures	386,960	(56,396)	330,564	342,692	(599,168)	(256,476)	(7,709)	0	(7,709)

Year Ended June 30, 2000

Charles County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	8,480,662		8,480,662	2,805,886		2,805,886			0
State Grants	70,961,081	3,731,070	74,692,151	6,946,782	182,536	7,129,318	588,080		588,080
Other Grants			0	2,447,966		2,447,966			0
Service Charges			0	11,171,848		11,171,848	118,426		118,426
Miscellaneous	6,159,977		6,159,977	3,313,657	287,075	3,600,732	63,312		63,312
Debt Proceeds			0			0			0
County Contributions	76,213,100	8,492,518	84,705,618	5,955,400	431,080	6,386,480	1,269,879		1,269,879
Total Revenues	161,814,820	12,223,588	174,038,408	32,641,539	900,691	33,542,230	2,039,697	0	2,039,697
Expenditures by Function									
Primary/Secondary Ed.	160,113,264	12,223,588	172,336,852			0			0
Community Colleges			0	31,242,352	1,207,164	32,449,516			0
Libraries			0			0	1,992,132		1,992,132
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	160,113,264	12,223,588	172,336,852	31,242,352	1,207,164	32,449,516	1,992,132	0	1,992,132
Excess of Revenues Over/ (Under) Expenditures	1,701,556	0	1,701,556	1,399,187	(306,473)	1,092,714	47,565	0	47,565

Year Ended June 30, 2000

Dorchester County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	4,726,460		4,726,460	307,911		307,911	25,240		25,240
State Grants	19,051,663	472,878	19,524,541	709,424	183,707	893,131	214,353		214,353
Other Grants			0			0	9,500		9,500
Service Charges			0	629,059		629,059	8,571		8,571
Miscellaneous	1,286,848	101,061	1,387,909	230,875	31,638	262,513	49,598		49,598
Debt Proceeds			0			0			0
County Contributions	13,766,145	762,306	14,528,451	763,060		763,060	440,705		440,705
Total Revenues	38,831,116	1,336,245	40,167,361	2,640,329	215,345	2,855,674	747,967	0	747,967
Expenditures by Function									
Primary/Secondary Ed.	38,553,770	1,517,805	40,071,575			0			0
Community Colleges			0	2,549,118	407	2,549,525			0
Libraries			0			0	1,261,372		1,261,372
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	38,553,770	1,517,805	40,071,575	2,549,118	407	2,549,525	1,261,372	0	1,261,372
Excess of Revenues Over/ (Under) Expenditures	277,346	(181,560)	95,786	91,211	214,938	306,149	(513,405)	0	(513,405)

Year Ended June 30, 2000

Frederick County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	9,954,043		9,954,043	1,010,599		1,010,599			0
State Grants	102,501,731	11,306,769	113,808,500	5,180,305		5,180,305	982,267		982,267
Other Grants			0			0			0
Service Charges			0	8,555,849		8,555,849	111,502		111,502
Miscellaneous	7,749,661		7,749,661	3,358,615		3,358,615	64,409		64,409
Debt Proceeds		2,632,906	2,632,906			0			0
County Contributions	122,085,891	32,160,106	154,245,997	7,253,820		7,253,820	3,014,489		3,014,489
Total Revenues	242,291,326	46,099,781	288,391,107	25,359,188	0	25,359,188	4,172,667	0	4,172,667
Expenditures by Function									
Primary/Secondary Ed.	242,555,723	46,099,781	288,655,504			0			0
Community Colleges			0	25,451,856		25,451,856			0
Libraries			0			0	4,146,460		4,146,460
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	242,555,723	46,099,781	288,655,504	25,451,856	0	25,451,856	4,146,460	0	4,146,460
Excess of Revenues Over/ (Under) Expenditures	(264,397)	0	(264,397)	(92,668)	0	(92,668)	26,207	0	26,207

Year Ended June 30, 2000

Garrett County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	4,100,126		4,100,126	1,569,806		1,569,806	37,100		37,100
State Grants	19,161,617	175,238	19,336,855	3,128,680	33,927	3,162,607	202,834		202,834
Other Grants			0			0			0
Service Charges			0	1,895,732		1,895,732	45,294		45,294
Miscellaneous	1,261,929		1,261,929	790,296	1,626	791,922	15,903		15,903
Debt Proceeds			0			0			0
County Contributions	13,650,000	368,995	14,018,995	1,747,800		1,747,800	425,495		425,495
Total Revenues	38,173,672	544,233	38,717,905	9,132,314	35,553	9,167,867	726,626	0	726,626
Expenditures by Function									
Primary/Secondary Ed.	38,076,166	637,233	38,713,399			0			0
Community Colleges			0	9,083,636	198,940	9,282,576			0
Libraries			0			0	768,187		768,187
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	38,076,166	637,233	38,713,399	9,083,636	198,940	9,282,576	768,187	0	768,187
Excess of Revenues Over/ (Under) Expenditures	97,506	(93,000)	4,506	48,678	(163,387)	(114,709)	(41,561)	0	(41,561)

Year Ended June 30, 2000

Harford County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	11,378,184		11,378,184	1,966,995		1,966,995	15,352		15,352
State Grants	119,319,150	9,652,730	128,971,880	6,936,819		6,936,819	1,511,730		1,511,730
Other Grants			0			0	17,547		17,547
Service Charges			0	7,478,165		7,478,165	266,728		266,728
Miscellaneous	6,932,606		6,932,606	3,892,389		3,892,389	275,948		275,948
Debt Proceeds			0			0			0
County Contributions	119,220,464	11,813,257	131,033,721	9,655,490		9,655,490	7,062,804		7,062,804
Total Revenues	256,850,404	21,465,987	278,316,391	29,929,858	0	29,929,858	9,150,109	0	9,150,109
Expenditures by Function									
Primary/Secondary Ed.	258,417,110	22,828,985	281,246,095			0			0
Community Colleges			0	29,470,831		29,470,831			0
Libraries			0			0	9,309,784		9,309,784
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	258,417,110	22,828,985	281,246,095	29,470,831	0	29,470,831	9,309,784	0	9,309,784
Excess of Revenues Over/ (Under) Expenditures	(1,566,706)	(1,362,998)	(2,929,704)	459,027	0	459,027	(159,675)	0	(159,675)

Year Ended June 30, 2000

Howard County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	9,339,084		9,339,084	2,093,243		2,093,243	112,682		112,682
State Grants	100,209,591	10,272,623	110,482,214	7,249,077		7,249,077	1,177,061		1,177,061
Other Grants			0			0			0
Service Charges			0	12,243,014		12,243,014	388,429		388,429
Miscellaneous	9,658,920	261,989	9,920,909	2,721,389	189,074	2,910,463	245,837		245,837
Debt Proceeds			0			0			0
County Contributions	221,434,599	15,854,036	237,288,635	11,718,285	1,002,198	12,720,483	8,397,677		8,397,677
Total Revenues	340,642,194	26,388,648	367,030,842	36,025,008	1,191,272	37,216,280	10,321,686	0	10,321,686
Expenditures by Function									
Primary/Secondary Ed.	341,044,152	24,947,447	365,991,599			0			0
Community Colleges			0	35,996,151	344,041	36,340,192			0
Libraries			0			0	9,754,818		9,754,818
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	341,044,152	24,947,447	365,991,599	35,996,151	344,041	36,340,192	9,754,818	0	9,754,818
Excess of Revenues Over/ (Under) Expenditures	(401,958)	1,441,201	1,039,243	28,857	847,231	876,088	566,868	0	566,868

Year Ended June 30, 2000

Kent County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	2,199,732		2,199,732	169,761		169,761	34,120		34,120
State Grants	8,752,354	296,275	9,048,629	391,127	101,283	492,410	106,217		106,217
Other Grants			0			0			0
Service Charges			0	346,819		346,819	2,631		2,631
Miscellaneous	836,385		836,385	127,289	17,443	144,732	12,329		12,329
Debt Proceeds			0			0			0
County Contributions	11,537,085	375,209	11,912,294	420,698		420,698	315,344		315,344
Total Revenues	23,325,556	671,484	23,997,040	1,455,694	118,726	1,574,420	470,641	0	470,641
Expenditures by Function									
Primary/Secondary Ed.	23,422,043	792,563	24,214,606			0			0
Community Colleges			0	1,405,406	224	1,405,630			0
Libraries			0			0	466,051		466,051
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	23,422,043	792,563	24,214,606	1,405,406	224	1,405,630	466,051	0	466,051
Excess of Revenues Over/ (Under) Expenditures	(96,487)	(121,079)	(217,566)	50,288	118,502	168,790	4,590	0	4,590

Year Ended June 30, 2000

Montgomery County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	45,423,352		45,423,352	7,026,773		7,026,773	120,841		120,841
State Grants	237,270,467	33,090,143	270,360,610	23,023,030	1,197,500	24,220,530	3,478,102		3,478,102
Other Grants			0			0			0
Service Charges			0	40,532,110		40,532,110	868,332		868,332
Miscellaneous	21,146,911	52,371	21,199,282	12,201,803		12,201,803	292,999		292,999
Debt Proceeds	8,558,368		8,558,368		3,568,500	3,568,500			0
County Contributions	871,889,489	83,645,382	955,534,871	51,359,227	4,493,000	55,852,227	29,685,161		29,685,161
Total Revenues	1,184,288,587	116,787,896	1,301,076,483	134,142,943	9,259,000	143,401,943	34,445,435	0	34,445,435
Expenditures by Function									
Primary/Secondary Ed.	1,186,637,523	117,047,191	1,303,684,714			0			0
Community Colleges			0	130,316,725	10,951,228	141,267,953			0
Libraries			0			0	32,471,695	1,973,740	34,445,435
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	1,186,637,523	117,047,191	1,303,684,714	130,316,725	10,951,228	141,267,953	32,471,695	1,973,740	34,445,435
Excess of Revenues Over/ (Under) Expenditures	(2,348,936)	(259,295)	(2,608,231)	3,826,218	(1,692,228)	2,133,990	1,973,740	(1,973,740)	0

Year Ended June 30, 2000

Prince George's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	61,645,467		61,645,467	6,380,498		6,380,498	19,154		19,154
State Grants	459,546,814	30,713,417	490,260,231	17,361,669	934,142	18,295,811	5,843,329		5,843,329
Other Grants			0			0			0
Service Charges			0	22,170,223		22,170,223	733,663		733,663
Miscellaneous	27,366,168		27,366,168	1,883,545	691,223	2,574,768	684,778		684,778
Debt Proceeds		12,300,000	12,300,000			0			0
County Contributions	437,140,797	40,203,551	477,344,348	10,982,796	477,670	11,460,466	12,094,802		12,094,802
Total Revenues	985,699,246	83,216,968	1,068,916,214	58,778,731	2,103,035	60,881,766	19,375,726	0	19,375,726
Expenditures by Function									
Primary/Secondary Ed.	985,687,712	86,011,903	1,071,699,615			0			0
Community Colleges			0	57,501,318	3,307,724	60,809,042			0
Libraries			0			0	17,693,885		17,693,885
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	985,687,712	86,011,903	1,071,699,615	57,501,318	3,307,724	60,809,042	17,693,885	0	17,693,885
Excess of Revenues Over/ (Under) Expenditures	11,534	(2,794,935)	(2,783,401)	1,277,413	(1,204,689)	72,724	1,681,841	0	1,681,841

Year Ended June 30, 2000

Queen Anne's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	2,828,483		2,828,483	435,525		435,525			0
State Grants	18,212,842	967,959	19,180,801	1,003,443	259,844	1,263,287	256,729		256,729
Other Grants			0			0			0
Service Charges			0	889,771		889,771	58,904		58,904
Miscellaneous	1,647,773	35,627	1,683,400	326,561	44,750	371,311	40,725		40,725
Debt Proceeds			0			0			0
County Contributions	27,057,534	4,091,615	31,149,149	1,079,309		1,079,309	852,183		852,183
Total Revenues	49,746,632	5,095,201	54,841,833	3,734,609	304,594	4,039,203	1,208,541	0	1,208,541
Expenditures by Function									
Primary/Secondary Ed.	49,893,551	5,204,073	55,097,624			0			0
Community Colleges			0	3,605,596	575	3,606,171			0
Libraries			0			0	1,153,435		1,153,435
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	49,893,551	5,204,073	55,097,624	3,605,596	575	3,606,171	1,153,435	0	1,153,435
Excess of Revenues Over/ (Under) Expenditures	(146,919)	(108,872)	(255,791)	129,013	304,019	433,032	55,106	0	55,106

Year Ended June 30, 2000

St. Mary's County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	7,820,446		7,820,446			0	15,000		15,000
State Grants	47,236,042	7,015,497	54,251,539			0	584,615		584,615
Other Grants			0			0			0
Service Charges			0			0	108,880		108,880
Miscellaneous	2,723,514	818	2,724,332			0	36,256		36,256
Debt Proceeds	310,000		310,000			0			0
County Contributions	46,423,817	13,590,829	60,014,646			0	1,276,616		1,276,616
Total Revenues	104,513,819	20,607,144	125,120,963	0	0	0	2,021,367	0	2,021,367
Expenditures by Function									
Primary/Secondary Ed.	103,128,160	20,693,326	123,821,486			0			0
Community Colleges			0			0			0
Libraries			0			0	1,989,137		1,989,137
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	103,128,160	20,693,326	123,821,486	0	0	0	1,989,137	0	1,989,137
Excess of Revenues Over/ (Under) Expenditures	1,385,659	(86,182)	1,299,477	0	0	0	32,230	0	32,230

Year Ended June 30, 2000

Somerset County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	3,503,035		3,503,035			0	7,498		7,498
State Grants	13,375,599	36,348	13,411,947			0	224,458		224,458
Other Grants			0			0			0
Service Charges			0			0	13,486		13,486
Miscellaneous	533,903	151,221	685,124			0	27,500		27,500
Debt Proceeds			0			0			0
County Contributions	8,199,440	413,971	8,613,411			0	253,922		253,922
Total Revenues	25,611,977	601,540	26,213,517	0	0	0	526,864	0	526,864
Expenditures by Function									
Primary/Secondary Ed.	25,500,477	450,319	25,950,796			0			0
Community Colleges			0			0			0
Libraries			0			0	519,375		519,375
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	25,500,477	450,319	25,950,796	0	0	0	519,375	0	519,375
Excess of Revenues Over/ (Under) Expenditures	111,500	151,221	262,721	0	0	0	7,489	0	7,489

Year Ended June 30, 2000

Talbot County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	2,251,712		2,251,712	389,865		389,865			0
State Grants	7,013,384	387,038	7,400,422	898,244	232,602	1,130,846	115,869		115,869
Other Grants			0			0	22,000		22,000
Service Charges			0	796,489		796,489	36,127		36,127
Miscellaneous	1,388,282	127,005	1,515,287	292,561	40,059	332,620	504,362		504,362
Debt Proceeds			0			0			0
County Contributions	22,263,767	923,137	23,186,904	966,156		966,156	480,000		480,000
Total Revenues	32,917,145	1,437,180	34,354,325	3,343,315	272,661	3,615,976	1,158,358	0	1,158,358
Expenditures by Function									
Primary/Secondary Ed.	33,282,304	1,442,670	34,724,974			0			0
Community Colleges			0	3,227,591	515	3,228,106			0
Libraries			0			0	689,817		689,817
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	33,282,304	1,442,670	34,724,974	3,227,591	515	3,228,106	689,817	0	689,817
Excess of Revenues Over/ (Under) Expenditures	(365,159)	(5,490)	(370,649)	115,724	272,146	387,870	468,541	0	468,541

Year Ended June 30, 2000

Washington County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	9,907,759		9,907,759	1,467,630		1,467,630			0
State Grants	65,551,289	3,524,473	69,075,762	4,230,341	2,270,131	6,500,472	1,387,325		1,387,325
Other Grants			0			0	16,000		16,000
Service Charges			0	5,759,432		5,759,432	70,396		70,396
Miscellaneous	4,746,013		4,746,013	2,454,074	472,008	2,926,082	672,922		672,922
Debt Proceeds			0			0			0
County Contributions	60,331,500	6,428,851	66,760,351	4,325,380	636,008	4,961,388	1,230,000		1,230,000
Total Revenues	140,536,561	9,953,324	150,489,885	18,236,857	3,378,147	21,615,004	3,376,643	0	3,376,643
Expenditures by Function									
Primary/Secondary Ed.	141,927,638	9,716,840	151,644,478			0			0
Community Colleges			0	18,127,834	3,426,546	21,554,380			0
Libraries			0			0	2,919,547		2,919,547
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	141,927,638	9,716,840	151,644,478	18,127,834	3,426,546	21,554,380	2,919,547	0	2,919,547
Excess of Revenues Over/ (Under) Expenditures	(1,391,077)	236,484	(1,154,593)	109,023	(48,399)	60,624	457,096	0	457,096

Year Ended June 30, 1998

Wicomico County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	8,565,672		8,565,672	1,260,573		1,260,573	63,689		63,689
State Grants	49,202,270	3,446,249	52,648,519	2,814,193		2,814,193	590,561		590,561
Other Grants			0			0	1,000		1,000
Service Charges			0	2,347,545		2,347,545	61,295		61,295
Miscellaneous	3,973,323	522,139	4,495,462	449,891		449,891	67,894		67,894
Debt Proceeds	400,400		400,400			0			0
County Contributions	38,143,788	5,343,348	43,487,136	2,077,642		2,077,642	1,164,189		1,164,189
Total Revenues	100,285,453	9,311,736	109,597,189	8,949,844	0	8,949,844	1,948,628	0	1,948,628
Expenditures by Function									
Primary/Secondary Ed.	100,209,305	8,874,562	109,083,867			0			0
Community Colleges			0	8,301,678		8,301,678			0
Libraries			0			0	1,915,458		1,915,458
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	100,209,305	8,874,562	109,083,867	8,301,678	0	8,301,678	1,915,458	0	1,915,458
Excess of Revenues Over/ (Under) Expenditures	76,148	437,174	513,322	648,166	0	648,166	33,170	0	33,170

Year Ended June 30, 1998

Worcester County

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	6,451,370		6,451,370	566,344		566,344			0
State Grants	8,486,694	5,325,945	13,812,639	1,264,347		1,264,347	161,691		161,691
Other Grants			0			0			0
Service Charges			0	1,054,694		1,054,694	21,658		21,658
Miscellaneous	1,133,195	154,786	1,287,981	202,125		202,125			0
Debt Proceeds			0			0			0
County Contributions	37,548,143	6,184,508	43,732,651	943,065		943,065	844,287		844,287
Total Revenues	53,619,402	11,665,239	65,284,641	4,030,575	0	4,030,575	1,027,636	0	1,027,636
Expenditures by Function									
Primary/Secondary Ed.	53,664,607	11,499,525	65,164,132			0			0
Community Colleges			0	3,729,739		3,729,739			0
Libraries			0			0	1,027,636		1,027,636
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	53,664,607	11,499,525	65,164,132	3,729,739	0	3,729,739	1,027,636	0	1,027,636
Excess of Revenues Over/ (Under) Expenditures	(45,205)	165,714	120,509	300,836	0	300,836	0	0	0

Year Ended June 30, 2000

Cumulative Total - All Counties

	Board of Education			Board of Trustees for Community Colleges			Library Board		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenues By Source									
Intergovernmental									
Federal Grants	413,958,662	0	413,958,662	49,626,809	0	49,626,809	1,869,795	0	1,869,795
State Grants	2,599,615,367	188,804,926	2,788,420,293	138,734,057	5,750,839	144,484,896	36,699,203	0	36,699,203
Other Grants	0	0	0	2,447,966	0	2,447,966	1,937,032	0	1,937,032
Service Charges	0	0	0	179,553,237	0	179,553,237	8,697,080	0	8,697,080
Miscellaneous	162,689,544	4,060,289	166,749,833	56,615,937	2,086,548	58,702,485	13,784,274	0	13,784,274
Debt Proceeds	13,352,640	29,857,053	43,209,693	0	3,568,500	3,568,500	0	0	0
County Contributions	3,351,298,934	376,546,420	3,727,845,354	173,695,442	13,181,909	186,877,351	121,836,771	848,479	122,685,250
Total Revenues	6,540,915,147	599,268,688	7,140,183,835	600,673,448	24,587,796	625,261,244	184,824,155	848,479	185,672,634
Expenditures by Function									
Primary/Secondary Ed.	6,568,658,127	608,814,523	7,177,472,650	0	0	0	0	0	0
Community Colleges	0	0	0	591,495,484	25,948,172	617,443,656	0	0	0
Libraries	0	0	0	0	0	0	172,983,754	3,136,937	176,120,691
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Total Expenditures	6,568,658,127	608,814,523	7,177,472,650	591,495,484	25,948,172	617,443,656	172,983,754	3,136,937	176,120,691
Excess of Revenues Over/ (Under) Expenditures	(27,742,980)	(9,545,835)	(37,288,815)	9,177,964	(1,360,376)	7,817,588	11,840,401	(2,288,458)	9,551,943

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). 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	Administrator's and Management Contractual Employees Retirement	Optional Retirement Program	
Plan:	Defined benefit plan.	Defined contribution plans.	Defined contribution plan.	
Coverage:	Employees of the county government, board of education, library system, and community college that meet eligibility requirements may participate.	To provide retirement benefits for certain contractual employees of the county.	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. 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.	The county is required to contribute 9% to the Administrator's plan and 6.12% to the Management Contractual Employee's plan.	Plan participants are not required to make contributions. State makes all employer contributions (7.25% of salary).	
Actual Contribution Made by Entity	$710,846	$12,863	Not Available	
Annual Required Contribution	$710,846	$12,863	Not Available	
Financial Status:	As of June 30, 2000			
Actuarial Accrued Liability	$30,279,866,000			
Actuarial Value of Assets	$30,649,380,000			
Unfunded Actuarial Accrued Liability	$(369,514,000)			
Unfunded Actuarial Accrued Liability - Prior	$828,801,000			
Increase (+)/Decrease (-) in Unfunded Liability	($1,198,315,000)			
Percent of Benefits Funded	101.2%			

Anne Arundel County

	County Employees' Retirement Plan	Police Service Retirement Plan	Fire Service Retirement Plan	Detention Center Pension Plan
Plan:	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.
Coverage:	All full-time employees, not included in any other plan, are eligible.	All full-time employees in police service are eligible.	All full-time fire service employees are eligible.	All full-time detention center officers and personnel are eligible.
Policies:	Employees contribute 4% of their compensation for those hired prior to December, 1996. No contribution is required for those hired after December, 1996. County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% rate of return and (2) 4.0-7.0% 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) 4.5-6.5% 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) 4.5-6.5% 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) 4.5-6.5% salary increases attributable to inflation, merit, and seniority.
Actual Contribution Made by Entity	$4,545,366	$5,062,818	$4,953,920	$1,599,575
Annual Required Contribution	$4,545,366	$5,062,818	$4,953,920	$1,599,575
Financial Status:	As of June 30, 2000	As of June 30, 2000	As of June 30, 2000	As of June 30, 2000
Actuarial Accrued Liability	$298,209,381	$268,006,977	$237,433,797	$32,677,761
Actuarial Value of Assets	$282,462,621	$235,557,469	$207,721,341	$27,204,448
Unfunded Actuarial Accrued Liability	$15,746,760	$32,449,508	$29,712,456	$5,473,313
Unfunded Actuarial Accrued Liability - Prior	$16,182,891	$31,995,957	$29,363,810	$4,152,095
Increase (+)/Decrease (-) in Unfunded Liability	$(436,131)	$453,551	$348,646	$1,321,218
Percent of Benefits Funded	94.7%	87.9%	87.5%	83.3%

Anne Arundel 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:	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:				
Actual Contribution Made by Entity	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	$235,000	$18,869,000	$165,000	$5,585,000
Annual Required Contribution	$235,000	$18,869,000	$165,000	$5,585,000
Financial Status:	As of June 30, 2000	As of June 30, 2000	As of June 30, 2000	As of June 30, 2000
Actuarial Accrued Liability	$2,017,314,000	$1,217,622,000	$11,231,000	0
Actuarial Value of Assets	$2,078,331,000	$1,309,548,000	$13,100,000	0
Unfunded Actuarial Accrued Liability	$(61,017,000)	$(91,926,000)	($1,869,000)	$32,370,000
Unfunded Actuarial Accrued Liability - Prior	$(55,183,000)	$(54,921,000)	$(2,510,000)	$33,134,000
Increase (+)/Decrease (-) in Unfunded Liability	$(5,834,000)	$(37,005,000)	$641,000	($764,000)
Percent of Benefits Funded	103.0%	107.5%	116.6%	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./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	$17,974,997	Not Available	Not Available	Not Available
Annual Required Contribution	$17,974,997	Not Available		
Financial Status:	As of June 30, 2000			
Actuarial Accrued Liability	$1,511,544,211			
Actuarial Value of Assets	$1,689,860,650			
Unfunded Actuarial Accrued Liability	($178,316,439)			
Unfunded Actuarial Accrued Liability - Prior	($148,465,235)			
Increase (+)/Decrease (-) in Unfunded Liability	($29,851,204)			
Percent of Benefits Funded	111.8%			

Calvert County

	County Employee's Retirement System	Maryland State Retirement and Pension System	Volunteer Fire & Rescue Squads 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	$1,055,152	$0	$170,719	$733,840
Annual Required Contribution	$1,055,152	$0	$170,719	$733,840
Financial Status:	As of June 30, 2000	As of June 30, 2000	As of June 30, 2000	As of June 30, 2000
Actuarial Accrued Liability	$19,060,286		$3,303,316	$17,133,587
Actuarial Value of Assets	$16,887,705		$1,744,922	$14,421,720
Unfunded Actuarial Accrued Liability	$2,172,581		$1,558,394	$2,711,867
Unfunded Actuarial Accrued Liability - Prior	$2,105,060		$1,633,071	$3,000,335
Increase (+)/Decrease (-) in Unfunded Liability	$67,521		($74,677)	($288,468)
Percent of Benefits Funded	88.6%		52.8%	84.2%

Caroline County

	County Employees and Certain Appointed Officials Plan	Maryland State Retirement and Pension System		
Plan:	Defined benefit plan.	See Allegany County - Maryland State Retirement and Pension System.		
Coverage:	All full-time employees, except employees of the library and board of education, and elected and certain appointed officials.	Employees of the board of education, library, election officials, and elected officials of the county participate.		
Policies:	County contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 7.5% rate of return and (2) no salary increases attributable to inflation, seniority, and/or merit.			
Actual Contribution Made by Entity	$289,267	$31,590		
Annual Required Contribution	$289,267			
Financial Status:	As of June 30, 2000			
Actuarial Accrued Liability	$5,863,305			
Actuarial Value of Assets	$5,001,741			
Unfunded Actuarial Accrued Liability	$861,564			
Unfunded Actuarial Accrued Liability - Prior	$1,313,149			
Increase (+)/Decrease (-) in Unfunded Liability	($451,585)			
Percent of Benefits Funded	85.3%			

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	$774,576	Not Available		
Annual Required Contribution	$774,576			
Financial Status:				
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

Cecil County

	Maryland State Retirement and Pension System	Optional Retirement Program		
Plan:	See Allegany County - Maryland State Retirement and Pension System.	See Allegany County - Optional Retirement Program.		
Coverage:	Employees of the county government, board of education, library, and community college participate.	All full-time professional employees of the community college who are not members of any State plans must participate.		
Policies:				
Actual Contribution Made by Entity	$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:	Sworn officers are required to contribute 8% of earnings and correctional officers and communications dispatchers are required to contribute 7% of basic earnings. 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	$3,380,645	$1,169,126	$335,000	Not Available
Annual Required Contribution	$3,380,645	$1,169,126	N/A	
Financial Status:	As of June 30, 1999	As of June 30, 2000	As of June 30, 2000	
Actuarial Accrued Liability	$63,661,838	$32,608,795		
Actuarial Value of Assets	$48,487,774	$35,386,043		
Unfunded Actuarial Accrued Liability	$15,174,063	($2,777,248)		
Unfunded Actuarial Accrued Liability - Prior	$14,910,522	($2,370,511)		
Increase (+)/Decrease (-) in Unfunded Liability	$263,541	$(406,737)		
Percent of Benefits Funded	76.2%	108.5%		

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	$780,579			
Annual Required Contribution	$780,579			
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 8% of their base pay, while "non-uniformed" employees contribute 4% of their base pay. The county funds the remaining amounts. County contributions are based on actuarial valuations. Significant assumptions include (1) 8% rate of return and (2) varying salary increases.			
Actual Contribution Made by Entity	$4,106,355	$512,526	Not Available	
Annual Required Contribution	$4,106,355	$505,343		
Financial Status:	As of June 30, 2000			
Actuarial Accrued Liability	$61,819,803			
Actuarial Value of Assets	$60,012,213			
Unfunded Actuarial Accrued Liability	$1,807,590			
Unfunded Actuarial Accrued Liability - Prior	$5,276,406			
Increase (+)/Decrease (-) in Unfunded Liability	$(3,468,816)			
Percent of Benefits Funded	97.1%			

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	$351,676	Not Available		
Annual Required Contribution	$351,676			
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	$2,752,959	$818,218	$1,313,838	Not Available
Annual Required Contribution	$2,752,959	$818,218	$1,261,025	
Financial Status:		As of September 30 ,1999	As of June 30, 1999	
Actuarial Accrued Liability		$14,209,376	$18,500,652	
Actuarial Value of Assets		$6,569,795	$9,961,094	
Unfunded Actuarial Accrued Liability		$7,639,581	$8,539,558	
Unfunded Actuarial Accrued Liability - Prior		$5,809,728	$6,956,391	
Increase (+)/Decrease (-) in Unfunded Liability		$1,829,853	$1,583,167	
Percent of Benefits Funded		46.2%	53.8%	

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	$4,461,000	$4,264,000	Not Available	Not Available
Annual Required Contribution	$4,461,000	$4,264,000		
Financial Status:	As of June 30, 1999	As of June 30, 1999		
Actuarial Accrued Liability	$70,371,296	$105,415,509		
Actuarial Value of Assets	$77,447,130	$90,535,020		
Unfunded Actuarial Accrued Liability	$(7,075,834)	$14,880,489		
Unfunded Actuarial Accrued Liability - Prior	$873,308	$16,086,190		
Increase (+)/Decrease (-) in Unfunded Liability	$(7,949,142)	$(1,205,701)		
Percent Benefits Funded	110.1%	85.9%		

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	$293,882	$281,246		
Annual Required Contribution	$293,882	$281,246		
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 8.5% of annual compensation. County funds the remaining amounts. Significant actuarial assumptions include (1) an 8% annual rate of return and (2) 4% 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) 7% annual rate of return and (2) 6% salary increases.
Actual Contribution Made by Entity	$44,347,078	$3,654,243	$603,991	$5,337,000 (entire commission)
Annual Required Contribution	$44,347,078	$3,654,243	$603,991	$5,337,000
Financial Status:	As of June 30, 2000			As of June 30, 2000
Actuarial Accrued Liability	$1,931,914,313			$328,072,000
Actuarial Value of Assets	$1,911,114,401			$407,073,000
Unfunded Actuarial Accrued Liability	$20,799,912			$(79,001,000)
Unfunded Actuarial Accrued Liability - Prior	$111,540,436			$(56,272,000)
Increase (+)/Decrease (-) in Unfunded Liability	($90,740,524)			$(22,729,000)
Percent of Benefits Funded	98.9%			124.1%

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	$15,746,000 (entire commission)			
Annual Required Contribution	$10,883,000			
Financial Status:	As of June 30, 1999			
Actuarial Accrued Liability	$564,082,000			
Actuarial Value of Assets	$480,692,000			
Unfunded Actuarial Accrued Liability	$83,391,000			
Unfunded Actuarial Accrued Liability - Prior	$85,583,000			
Increase (+)/Decrease (-) in Unfunded Liability	$(2,192,000)			
Percent of Benefits Funded	85.2%			

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: 5.5% for police; 4% for firefighters;8% for deputy sheriffs; and 6.88 % for correctional officers. Supplemental Plans: 4.05% for fire civilians; 3.5% for deputy sheriffs; 3.12% for correctional officers; 2.50% for AFSCME Locals; 4.07% for general schedule employees; and 3.45% for police civilians. The county funds the remaining amounts.				
		Police	Fire	Deputy Sheriff	Correctional Officers	Supplemental Other
Actual Contribution Made by Entity	$6,650,198	$17,440,000	$7,385,000	$706,000	$1,262,000	$3,525,000
Annual Required Contribution	$6,650,198	$13,603,200	$7,385,000	$706,000	$1,262,000	$3,525, 000
Financial Status:		As of 1/1/00	As of 1/1/00	As of 1/1/00	As of 1/1/00	As of 1/1/00
Actuarial Accrued Liability		$631,214,800	$299,328,100	$27,018,200	$36,342,400	$96,924,200
Actuarial Value of Assets		$578,669,900	$266,087,700	$21,007,100	$24,738,800	$56,737,900
Unfunded Actuarial Accrued Liability		$52,544,900	$33,240,400	$6,011,100	$11,603,600	$40,186,300
Unfunded Actuarial Accrued Liability - Prior		$55,842,200	$26,777,300	$5,022,700	$5,402,200	$43,242,600
Increase (+)/Decrease (-) in Unfunded Liability		($3,297,300)	$6,463,100	$988,400	$6,201,400	($3,000,000)
Percent of Benefits Funded		91.7%	88.9%	77.8%	68.1%	59.0%

Prince George's County

	Maryland-National Capital Park & Planning Commission (M-NCPPC) Employees' Retirement System	Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan	Optional Retirement Program	
Plan:	See Montgomery County - Maryland-National Capital Park and Planning Commission (M-NCPPC) Employees' Retirement System.	See Montgomery County - Maryland-Washington Suburban Sanitary Commission (WSSC) Employees' Retirement Plan	See Allegany County - Optional Retirement Program.	
Coverage:			All full-time professional employees of the community college who are not members of any State plans must participate.	
Policies:				
Actual Contribution Made by Entity	$5,337,000 (entire commission)	$15,746,000 (entire commission)	Not Available	
Annual Required Contribution	$5,337,000	$10,883,000		
Financial Status:	As of June 30, 2000	As of June 30, 1999		
Actuarial Accrued Liability	$328,072,000	$564,082,000		
Actuarial Value of Assets	$407,073,000	$480,692,000		
Unfunded Actuarial Accrued Liability	$(79,001,000)	$83,391,000		
Unfunded Actuarial Accrued Liability - Prior	$(56,272,000)	$85,583,000		
Increase (+)/Decrease (-) in Unfunded Liability	$(22,729,000)	$(2,192,000)		
Percent of Benefits Funded	124.1%	85.2%		

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	$595,474			
Annual Required Contribution	$595,474			
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	Nursing Center	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	$1,208,926	$683,423	$64,458	$299,060
Annual Required Contribution	$1,208,926	$683,423	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		$172,634		
Increase (+)/Decrease (-) in Unfunded Liability		($0)		
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	$496,418			
Annual Required Contribution	$496,418			
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	$595,527			
Annual Required Contribution	$595,527			
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	$0	$607,844		
Annual Required Contribution	$0	$607,844		
Financial Status:	As of July 1, 1999			
Actuarial Accrued Liability	$29,593,000			
Actuarial Value of Assets	$35,056,000			
Unfunded Actuarial Accrued Liability	$(5,463,000)			
Unfunded Actuarial Accrued Liability - Prior	$(5,385,000)			
Increase (+)/Decrease (-) in Unfunded Liability	$(78,000)			
Percent of Benefits Funded	118.5%			

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 5.625% of earnings. 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.	
Actual Contribution Made by Entity	$805,825	$22,096	$10,356	
Annual Required Contribution	$1,144,179		Not Available	
Financial Status:	As of July 1, 1999			
Present Value of Vested Plan Benefits - Current	N/A			
Present Value of Non-vested Plan Benefits - Current	N/A			
Subtotal - Plan Benefits	$14,129,784			
Less: Plan Assets - Current	$8,459,699			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Current	$5,670,085			
Excess of Present Value of Plan Benefits Over (Under) Plan Assets - Prior	$5,711,739			
Increase(+)/Decrease(-) in Net Plan Liability (Assets)	$41,654			
Percent of Benefits Funded	59.8%			

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	$142,195			
Annual Required Contribution	$142,195			
Financial Status:	As of July 1, 1999			
Actuarial Accrued Liability	$9,042,973			
Actuarial Value of Assets	$9,832,269			
Unfunded Actuarial Accrued Liability	$(789,296)			
Unfunded Actuarial Accrued Liability - Prior	($1,024,321)			
Increase (+)/Decrease (-) in Unfunded Liability	$235,025			
Percent of Benefits Funded	109%			

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.		
Actual Contribution Made by Entity	$614,195	$83,862		
Annual Required Contribution	$614,195	$83,862		
Financial Status:		As of June 30, 2000		
Actuarial Accrued Liability		$2,744,293		
Actuarial Value of Assets		$4,056,122		
Unfunded Actuarial Accrued Liability		($1,311,829)		
Unfunded Actuarial Accrued Liability - Prior		($1,013,844)		
Increase (+)/Decrease (-) in Unfunded Liability		($297,985)		
Percent of Benefits Funded		148%		

Municipalities/ Special Districts - State Created

Table I

Financial Summaries

Table I - Financial Summaries

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

Special notes are as follows:

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

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

Year Ending June 30, 2000

Allegany County

	Barton	Bel Air STA	Bowling Green & Roberts STA	Cresaptown	Cumberland	Ellerslie STA	Frostburg	Lavale Sanitary Commisison	Lonaconing	Luke	McCoole STA
Property Valuation											
Assessable Base - Current Year	3,612,113	20,945,470	11,008,348	14,075,569	297,781,433	4,891,060	85,489,636	142,710,157	9,967,059	75,783,007	2,795,811
Assessable Base - Prior 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
Increase/(Decrease)	103,148	755,093	472,282	905,289	10,042,785	244,745	3,595,156	2,305,624	(303,058)	(11,388,660)	94,827
% Increase/(Decrease)	2.9%	3.7%	4.5%	6.9%	3.5%	5.3%	4.4%	1.6%	-3.0%	-13.1%	3.5%
Assessable Base per Capita	9,238	11,636	11,349	6,120	13,167	6,038	10,556	21,922	7,854	310,586	5,592
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	9,172				3,900,552		606,196		31,847		
Enterprise Fund Debt					22,114,771		8,847,681		2,352,786		
State Loans								87,051			
Short-term Debt											
Subtotal	9,172	0	0	0	26,015,323	0	9,453,877	87,051	2,384,633	0	0
Plus: New Issues During the Year											
General Long-term Debt					1,730,479						
Enterprise Fund Debt					2,819,123						
State Loans											
Short-term Debt											
Subtotal	0	0	0	0	4,549,602	0	0	0	0	0	0
Less: Debt Redeemed During the Year											
General Long-term Debt	9,172				358,242		83,578		4,304		
Enterprise Fund Debt					1,012,428		128,690		27,782		
State Loans								87,051			
Short-term Debt											
Subtotal	9,172	0	0	0	1,370,670	0	212,268	87,051	32,086	0	0
Debt Outstanding, End of the Year											
General Long-term Debt	0	0	0	0	5,272,789	0	522,618	0	27,543	0	0
Enterprise Fund Debt	0	0	0	0	23,921,466	0	8,718,991	0	2,325,004	0	0
State Loans	0	0	0	0	0	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	29,194,255	0	9,241,609	0	2,352,547	0	0
Less: Sinking Fund Assets											
Total Public Debt	0	0	0	0	29,194,255	0	9,241,609	0	2,352,547	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	9.8%	0.0%	10.8%	0.0%	23.6%	0.0%	0.0%
Revenues and Expenditures											
Total Revenues	217,033	145,869	38,928	532,357	30,458,824	36,733	5,503,841	2,595,787	811,469	499,171	12,693
Total Expenditures	212,240	115,288	32,683	534,583	27,359,621	18,897	5,274,015	2,766,244	887,377	434,656	7,323
Excess of Revenues Over/ (Under) Expenditures	4,793	30,581	6,245	(2,226)	3,099,203	17,836	229,826	(170,457)	(75,908)	64,515	5,370

Year Ending June 30, 2000

Allegany County

	Midland	Mt. Savage STA	Potomac Park Cit. Comm.	Westernport
Property Valuation				
Assessable Base - Current Year	3,311,372	6,659,027	9,014,155	18,046,967
Assessable Base - Prior Year	3,270,697	6,585,803	8,523,265	17,773,434
Increase/(Decrease)	40,675	73,224	490,890	273,533
% Increase/(Decrease)	1.2%	1.1%	5.8%	1.5%
Assessable Base per Capita	6,623	4,670	8,270	7,251
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt				159,771
Enterprise Fund Debt				881,149
State Loans				435,806
Short-term Debt				
Subtotal	0	0	0	1,476,726
Plus: New Issues During the Year				
General Long-term Debt				48,770
Enterprise Fund Debt				
State Loans				
Short-term Debt				
Subtotal	0	0	0	48,770
Less: Debt Redeemed During the Year				
General Long-term Debt				48,630
Enterprise Fund Debt				9,717
State Loans				32,316
Short-term Debt				
Subtotal	0	0	0	90,663
Debt Outstanding, End of the Year				
General Long-term Debt	0	0	0	159,911
Enterprise Fund Debt	0	0	0	871,432
State Loans	0	0	0	403,490
Short-term Debt	0	0	0	0
Subtotal	0	0	0	1,434,833
Less: Sinking Fund Assets				
Total Public Debt	0	0	0	1,434,833
Debt to Assessable Base	0.0%	0.0%	0.0%	8.0%
Revenues and Expenditures				
Total Revenues	99,143	76,211	43,017	1,506,305
Total Expenditures	113,313	47,806	19,484	1,502,056
Excess of Revenues Over/ (Under) Expenditures	(14,170)	28,405	23,533	4,249

Year Ending June 30, 2000

Anne Arundel County

	Annapolis	Highland Beach
Property Valuation		
Assessable Base - Current Year	1,054,950,772	4,525,626
Assessable Base - Prior Year	1,008,929,972	4,236,038
Increase/(Decrease)	46,020,800	289,588
% Increase/(Decrease)	4.6%	6.8%
Assessable Base per Capita	31,848	32,558
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	17,181,455	
Enterprise Fund Debt	16,085,719	
State Loans	1,817,289	
Short-term Debt		
Subtotal	35,084,463	0
Plus: New Issues During the Year		
General Long-term Debt		
Enterprise Fund Debt	34,255	
State Loans		
Short-term Debt		
Subtotal	34,255	0
Less: Debt Redeemed During the Year		
General Long-term Debt	1,316,730	
Enterprise Fund Debt	1,167,176	
State Loans	84,814	
Short-term Debt		
Subtotal	2,568,720	0
Debt Outstanding, End of the Year		
General Long-term Debt	15,864,725	0
Enterprise Fund Debt	14,952,798	0
State Loans	1,732,475	0
Short-term Debt	0	0
Subtotal	32,549,998	0
Less: Sinking Fund Assets		
Total Public Debt	32,549,998	0
Debt to Assessable Base	3.1%	0.0%
Revenues and Expenditures		
Total Revenues	50,893,234	74,773
Total Expenditures	46,950,283	62,356
Excess of Revenues Over/ (Under) Expenditures	3,942,951	12,417

Year Ending June 30, 2000

Calvert County

	Chesapeake Beach	North Beach
Property Valuation		
Assessable Base - Current Year	80,788,060	34,990,217
Assessable Base - Prior Year	75,114,660	32,088,167
Increase/(Decrease)	5,673,400	2,902,050
% Increase/(Decrease)	7.6%	9.0%
Assessable Base per Capita	23,824	21,493
Public Debt		
Debt Outstanding, Beginning 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	1,816,077
Short-term Debt		
Subtotal	8,304,244	3,400,131
Plus: New Issues During the Year		
General Long-term Debt		86,020
Enterprise Fund Debt		
State Loans		123,000
Short-term Debt		
Subtotal	0	209,020
Less: Debt Redeemed During the Year		
General Long-term Debt	210,000	10,110
Enterprise Fund Debt	45,779	19,100
State Loans	71,515	83,832
Short-term Debt		
Subtotal	327,294	113,042
Debt Outstanding, End of the Year		
General Long-term Debt	5,635,000	81,888
Enterprise Fund Debt	1,230,313	1,558,976
State Loans	1,111,637	1,855,245
Short-term Debt	0	0
Subtotal	7,976,950	3,496,109
Less: Sinking Fund Assets	30,000	
Total Public Debt	7,946,950	3,496,109
Debt to Assessable Base	9.8%	10.0%
Revenues and Expenditures		
Total Revenues	4,418,899	1,951,338
Total Expenditures	3,979,616	2,050,900
Excess of Revenues Over/ (Under) Expenditures	439,283	(99,562)

Year Ending June 30, 2000

Caroline County

	Denton	Federalsburg	Goldsboro	Greensboro	Henderson	Hillsboro	Marydel	Preston	Ridgely	Templeville
Property Valuation										
Assessable Base - Current Year	49,964,500	76,783,010	2,262,570	19,437,215	986,400	2,139,393	1,714,141	13,918,569	21,935,036	801,878
Assessable Base - Prior 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	773,077
Increase/(Decrease)	384,433	18,274,810	(17,785)	804,195	66,570	264,560	447,672	640,904	949,109	28,801
% Increase/(Decrease)	0.8%	31.2%	-0.8%	4.3%	7.2%	14.1%	35.3%	4.8%	4.5%	3.7%
Assessable Base per Capita	14,223	30,775	16,047	13,359	13,700	14,653	12,986	23,393	18,279	10,692
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	440,815	339,488	58,799						296,045	
Enterprise Fund Debt	3,243,201	3,989,090		592,826	34,526			126,825	1,039,255	
State Loans	185,417	2,112,478		554,944				183,415		
Short-term Debt										
Subtotal	3,869,433	6,441,056	58,799	1,147,770	34,526	0	0	310,240	1,335,300	0
Plus: New Issues During the Year										
General Long-term Debt	20,450	40,042		592,089						
Enterprise Fund Debt		19,895								
State Loans										
Short-term Debt										
Subtotal	20,450	59,937	0	592,089	0	0	0	0	0	0
Less: Debt Redeemed During the Year										
General Long-term Debt	27,404	51,082	1,290	4,391					35,224	
Enterprise Fund Debt	97,873	92,096		9,490	361			7,768	48,777	
State Loans	21,262	458,477		37,310				4,246		
Short-term Debt										
Subtotal	146,539	601,655	1,290	51,191	361	0	0	12,014	84,001	0
Debt Outstanding, End of the Year										
General Long-term Debt	433,861	328,448	57,509	587,698	0	0	0	0	260,821	0
Enterprise Fund Debt	3,145,328	3,916,889	0	583,336	34,165	0	0	119,057	990,478	0
State Loans	164,155	1,654,001	0	517,634	0	0	0	179,169	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	3,743,344	5,899,338	57,509	1,688,668	34,165	0	0	298,226	1,251,299	0
Less: Sinking Fund Assets										
Total Public Debt	3,743,344	5,899,338	57,509	1,688,668	34,165	0	0	298,226	1,251,299	0
Debt to Assessable Base	7.5%	7.7%	2.5%	8.7%	3.5%	0.0%	0.0%	2.1%	5.7%	0.0%
Revenues and Expenditures										
Total Revenues	2,324,552	2,927,793	69,973	1,499,777	35,854	40,560	25,722	449,428	951,784	11,105
Total Expenditures	2,697,311	2,837,106	36,581	1,322,325	46,854	26,609	16,165	468,407	1,004,974	9,132
Excess of Revenues Over/ (Under) Expenditures	(372,759)	90,687	33,392	177,452	(11,000)	13,951	9,557	(18,979)	(53,190)	1,973

Year Ending June 30, 2000

Carroll County

	Hampstead	Manchester	Mount Airy	New Windsor	Sykesville	Taneytown	Union Bridge	Westminster
Property Valuation								
Assessable Base - Current Year	103,516,800	58,314,348	184,558,971	28,395,130	73,600,909	93,734,726	20,421,600	379,035,779
Assessable Base - Prior 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
Increase/(Decrease)	2,188,240	2,733,029	21,681,805	2,696,190	2,674,805	6,193,056	1,146,267	18,935,781
% Increase/(Decrease)	2.2%	4.9%	13.3%	10.5%	3.8%	7.1%	5.9%	5.3%
Assessable Base per Capita	31,676	16,158	31,749	31,515	25,807	20,719	18,136	23,979
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	13,798				256,000	490,253	148,403	164,333
Enterprise Fund Debt	41,435	548,577	1,133,094	185,202		24,444	291,315	1,270,000
State Loans			3,569,835		132,406	2,038,199	33,833	1,254,286
Short-term Debt								
Subtotal	55,233	548,577	4,702,929	185,202	388,406	2,552,896	473,551	2,688,619
Plus: New Issues During the Year								
General Long-term Debt	605,588							
Enterprise Fund Debt	42,824	75,000						
State Loans						3,513,333		50,000
Short-term Debt								
Subtotal	648,412	75,000	0	0	0	3,513,333	0	50,000
Less: Debt Redeemed During the Year								
General Long-term Debt	1,583				20,000	9,577	13,987	30,937
Enterprise Fund Debt	17,644	69,177	89,789	29,400		5,000	27,167	250,000
State Loans			142,783		7,723	40,025	733	78,859
Short-term Debt								
Subtotal	19,227	69,177	232,572	29,400	27,723	54,602	41,887	359,796
Debt Outstanding, End of the Year								
General Long-term Debt	617,803	0	0	0	236,000	480,676	134,416	133,396
Enterprise Fund Debt	66,615	554,400	1,043,305	155,802	0	19,444	264,148	1,020,000
State Loans	0	0	3,427,052	0	124,683	5,511,507	33,100	1,225,427
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	684,418	554,400	4,470,357	155,802	360,683	6,011,627	431,664	2,378,823
Less: Sinking Fund Assets						30,000		210,510
Total Public Debt	684,418	554,400	4,470,357	155,802	360,683	5,981,627	431,664	2,168,313
Debt to Assessable Base	0.7%	1.0%	2.4%	0.5%	0.5%	6.4%	2.1%	0.6%
Revenues and Expenditures								
Total Revenues	2,773,793	1,890,576	4,778,404	578,359	1,818,605	2,622,667	804,620	16,968,612
Total Expenditures	2,470,356	1,503,335	3,167,848	423,202	1,576,048	2,520,016	591,494	14,742,415
Excess of Revenues Over/ (Under) Expenditures	303,437	387,241	1,610,556	155,157	242,557	102,651	213,126	2,226,197

Year Ending June 30, 2000

Cecil County

	Cecilton	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun
Property Valuation								
Assessable Base - Current Year	10,256,846	17,408,750	20,711,512	238,288,422	52,544,293	76,939,255	13,147,917	39,942,775
Assessable Base - Prior 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
Increase/(Decrease)	191,180	(275,666)	3,794,479	39,777,221	3,170,626	6,136,061	1,165,097	6,185,270
% Increase/(Decrease)	1.9%	-1.6%	22.4%	20.0%	6.4%	8.7%	9.7%	18.3%
Assessable Base per Capita	19,100	21,256	23,482	21,706	24,762	27,110	14,385	26,021
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				610,490	981,888	182,632		
Enterprise Fund Debt	121,376	928,700	1,310,728	240,026	2,110,985	1,269,566		
State Loans						331,539	46,748	387,441
Short-term Debt								
Subtotal	121,376	928,700	1,310,728	850,516	3,092,873	1,783,737	46,748	387,441
Plus: New Issues During the Year								
General Long-term Debt				4,968,100				
Enterprise Fund Debt								
State Loans								
Short-term Debt								72,000
Subtotal	0	0	0	4,968,100	0	0	0	72,000
Less: Debt Redeemed During the Year								
General Long-term Debt				736,462	53,729	18,794		
Enterprise Fund Debt	12,092	15,200	8,297	116,263	31,603	30,406		
State Loans						17,458	14,839	24,918
Short-term Debt								
Subtotal	12,092	15,200	8,297	852,725	85,332	66,658	14,839	24,918
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	4,842,128	928,159	163,838	0	0
Enterprise Fund Debt	109,284	913,500	1,302,431	123,763	2,079,382	1,239,160	0	0
State Loans	0	0	0	0	0	314,081	31,909	362,523
Short-term Debt	0	0	0	0	0	0	0	72,000
Subtotal	109,284	913,500	1,302,431	4,965,891	3,007,541	1,717,079	31,909	434,523
Less: Sinking Fund Assets								
Total Public Debt	109,284	913,500	1,302,431	4,965,891	3,007,541	1,717,079	31,909	434,523
Debt to Assessable Base	1.1%	5.2%	6.3%	2.1%	5.7%	2.2%	0.2%	1.1%
Revenues and Expenditures								
Total Revenues	372,144	599,859	986,837	12,760,877	2,952,539	2,264,846	963,853	1,094,350
Total Expenditures	360,117	762,887	1,041,142	11,293,487	3,342,555	2,286,564	910,662	1,238,146
Excess of Revenues Over/ (Under) Expenditures	12,027	(163,028)	(54,305)	1,467,390	(390,016)	(21,718)	53,191	(143,796)

Year Ending June 30, 2000

Charles County

	Indian Head	La Plata	Port Tobacco
Property Valuation			
Assessable Base - Current Year	55,492,825	161,513,736	569,950
Assessable Base - Prior Year	57,344,446	158,109,950	563,350
Increase/(Decrease)	(1,851,621)	3,403,786	6,600
% Increase/(Decrease)	-3.2%	2.2%	1.2%
Assessable Base per Capita	13,753	23,199	12,666
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt		1,627,000	
Enterprise Fund Debt			
State Loans	1,985,570	227,000	
Short-term Debt			
Subtotal	1,985,570	1,854,000	0
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt	410,800		
State Loans			
Short-term Debt			
Subtotal	410,800	0	0
Less: Debt Redeemed During the Year			
General Long-term Debt		85,000	
Enterprise Fund Debt	3,930		
State Loans	102,616	18,000	
Short-term Debt			
Subtotal	106,546	103,000	0
Debt Outstanding, End of the Year			
General Long-term Debt	0	1,542,000	0
Enterprise Fund Debt	406,870	0	0
State Loans	1,882,954	209,000	0
Short-term Debt	0	0	0
Subtotal	2,289,824	1,751,000	0
Less: Sinking Fund Assets			
Total Public Debt	2,289,824	1,751,000	0
Debt to Assessable Base	4.1%	1.1%	0.0%
Revenues and Expenditures			
Total Revenues	2,530,374	4,824,983	36,830
Total Expenditures	2,414,721	4,372,149	10,399
Excess of Revenues Over/ (Under) Expenditures	115,653	452,834	26,431

Year Ending June 30, 2000

Dorchester County

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna
Property Valuation									
Assessable Base - Current Year	707,127	191,428,008	1,689,330	2,767,195	604,820	1,683,692	47,120,019	6,932,640	4,941,300
Assessable Base - Prior 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
Increase/(Decrease)	26,719	3,563,925	2,790	99,905	57,560	152,488	933,670	415,912	347,720
% Increase/(Decrease)	3.9%	1.9%	0.2%	3.7%	10.5%	10.0%	2.0%	6.4%	7.6%
Assessable Base per Capita	11,224	17,627	16,089	18,824	13,746	14,149	26,383	14,473	20,503
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt		960,759		1,858,980			723,756		
Enterprise Fund Debt		1,346,745		200,824			495,965	695,991	800,178
State Loans		811,102		66,000			419,233	98,693	215,930
Short-term Debt				517,641					
Subtotal	0	3,118,606	0	2,643,445	0	0	1,638,954	794,684	1,016,108
Plus: New Issues During the Year									
General Long-term Debt		344,624					183,188		
Enterprise Fund Debt		146,366		524,545					
State Loans									
Short-term Debt				173,588					
Subtotal	0	490,990	0	698,133	0	0	183,188	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt		155,446					198,555		
Enterprise Fund Debt		192,671		4,103			47,358	9,049	7,981
State Loans		38,586					26,165	43,396	4,253
Short-term Debt				691,229					
Subtotal	0	386,703	0	695,332	0	0	272,078	52,445	12,234
Debt Outstanding, End of the Year									
General Long-term Debt	0	1,149,937	0	1,858,980	0	0	708,389	0	0
Enterprise Fund Debt	0	1,300,440	0	721,266	0	0	448,607	686,942	792,197
State Loans	0	772,516	0	66,000	0	0	393,068	55,297	211,677
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	3,222,893	0	2,646,246	0	0	1,550,064	742,239	1,003,874
Less: Sinking Fund Assets		169,293							
Total Public Debt	0	3,053,600	0	2,646,246	0	0	1,550,064	742,239	1,003,874
Debt to Assessable Base	0.0%	1.6%	0.0%	95.6%	0.0%	0.0%	3.3%	10.7%	20.3%
Revenues and Expenditures									
Total Revenues	4,045	9,597,293	21,216	199,065	3,880	14,990	2,280,497	367,940	244,610
Total Expenditures	4,460	9,990,260	11,048	207,389	2,957	12,688	2,354,780	347,662	417,854
Excess of Revenues Over/ (Under) Expenditures	(415)	(392,967)	10,168	(8,324)	923	2,302	(74,283)	20,278	(173,244)

Year Ending June 30, 2000

** - no financial information submitted.

Frederick County

	Brunswick	Burkittsville **	Emmitsburg	Frederick	Middletown	Myersville	New Market	Rosemont
Property Valuation								
Assessable Base - Current Year	74,728,797		35,650,130	1,247,004,403	66,943,400	33,250,507	17,130,000	6,361,000
Assessable Base - Prior 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
Increase/(Decrease)	1,223,535	(3,062,233)	2,268,808	54,568,113	2,642,275	3,591,535	679,512	72,000
% Increase/(Decrease)	1.7%	-100.0%	6.8%	4.6%	4.1%	12.1%	4.1%	1.1%
Assessable Base per Capita	11,669	0	16,059	25,601	28,855	55,977	35,247	20,130
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt			936,225	31,474,000				
Enterprise Fund Debt	2,175,594			15,203,072	1,848,763			
State Loans	1,601,703		733,000	2,873,438	565,609	1,770,928		
Short-term Debt								
Subtotal	3,777,297	0	1,669,225	49,550,510	2,414,372	1,770,928	0	0
Plus: New Issues During the Year								
General Long-term Debt				2,500,000				
Enterprise Fund Debt				240,340				
State Loans			764,100	16,086	2,878,063			
Short-term Debt								
Subtotal	0	0	764,100	2,756,426	2,878,063	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt			936,225	2,323,000				
Enterprise Fund Debt	34,965			1,247,296	58,300			
State Loans	75,861		17,000	75,145	21,421	13,791		
Short-term Debt								
Subtotal	110,826	0	953,225	3,645,441	79,721	13,791	0	0
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	31,651,000	0	0	0	0
Enterprise Fund Debt	2,140,629	0	0	14,196,116	1,790,463	0	0	0
State Loans	1,525,842	0	1,480,100	2,814,379	3,422,251	1,757,137	0	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	3,666,471	0	1,480,100	48,661,495	5,212,714	1,757,137	0	0
Less: Sinking Fund Assets								
Total Public Debt	3,666,471	0	1,480,100	48,661,495	5,212,714	1,757,137	0	0
Debt to Assessable Base	4.9%	0.0%	4.2%	3.9%	7.8%	5.3%	0.0%	0.0%
Revenues and Expenditures								
Total Revenues	2,961,435	0	2,386,535	58,665,563	1,938,415	1,195,387	281,608	37,501
Total Expenditures	3,147,883	0	2,258,128	48,655,904	1,533,684	643,237	162,862	19,741
Excess of Revenues Over/ (Under) Expenditures	(186,448)	0	128,407	10,009,659	404,731	552,150	118,746	17,760

Year Ending June 30, 2000

Frederick County

	Thurmont	Walkersville	Woodsboro
Property Valuation			
Assessable Base - Current Year	129,589,950	148,102,707	21,295,319
Assessable Base - Prior Year	124,595,657	136,386,000	20,020,263
Increase/(Decrease)	4,994,293	11,716,707	1,275,056
% Increase/(Decrease)	4.0%	8.6%	6.4%
Assessable Base per Capita	29,439	27,797	32,662
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt			
Enterprise Fund Debt	6,789,981	365,000	652,354
State Loans	2,175,291		
Short-term Debt			
Subtotal	8,965,272	365,000	652,354
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt			
State Loans			
Short-term Debt			
Subtotal	0	0	0
Less: Debt Redeemed During the Year			
General Long-term Debt			
Enterprise Fund Debt	130,477	63,000	5,717
State Loans	94,197		
Short-term Debt			
Subtotal	224,674	63,000	5,717
Debt Outstanding, End of the Year			
General Long-term Debt	0	0	0
Enterprise Fund Debt	6,659,504	302,000	646,637
State Loans	2,081,094	0	0
Short-term Debt	0	0	0
Subtotal	8,740,598	302,000	646,637
Less: Sinking Fund Assets	35,000		
Total Public Debt	8,705,598	302,000	646,637
Debt to Assessable Base	6.7%	0.2%	3.0%
Revenues and Expenditures			
Total Revenues	5,966,173	2,603,463	546,226
Total Expenditures	6,189,003	2,513,619	536,043
Excess of Revenues Over/ (Under) Expenditures	(222,830)	89,844	10,183

Year Ending June 30, 2000

Garrett County

	Accident	Deer Park	Friendsville	Grantsville	Kitzmiller	Loch Lynn Heights	Mountain Lake Park	Oakland
Property Valuation								
Assessable Base - Current Year	6,507,266	3,677,866	5,412,103	10,928,350	2,288,620	4,435,979	24,239,750	45,803,391
Assessable Base - Prior 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
Increase/(Decrease)	186,344	42,059	1,285,683	(83,255)	(103,880)	503,380	(911,241)	7,089,296
% Increase/(Decrease)	2.9%	1.2%	31.2%	-0.8%	-4.3%	12.8%	-3.6%	18.3%
Assessable Base per Capita	17,587	6,441	9,005	20,503	8,383	9,203	11,274	23,052
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt		12,300	11,125		347		199,961	1,407,265
Enterprise Fund Debt	91,000			332,191				1,156,685
State Loans	41,654			218,446			311,531	395,641
Short-term Debt	5,459							
Subtotal	138,113	12,300	11,125	550,637	347	0	511,492	2,959,591
Plus: New Issues During the Year								
General Long-term Debt	38,121							
Enterprise Fund Debt								
State Loans								
Short-term Debt								
Subtotal	38,121	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt	11,271	5,306	11,125		347		66,856	149,517
Enterprise Fund Debt	4,000			5,144				22,513
State Loans	7,613			4,028			12,619	40,365
Short-term Debt	1,986							
Subtotal	24,870	5,306	11,125	9,172	347	0	79,475	212,395
Debt Outstanding, End of the Year								
General Long-term Debt	26,850	6,994	0	0	0	0	133,105	1,257,748
Enterprise Fund Debt	87,000	0	0	327,047	0	0	0	1,134,172
State Loans	34,041	0	0	214,418	0	0	298,912	355,276
Short-term Debt	3,473	0	0	0	0	0	0	0
Subtotal	151,364	6,994	0	541,465	0	0	432,017	2,747,196
Less: Sinking Fund Assets				59,299				
Total Public Debt	151,364	6,994	0	482,166	0	0	432,017	2,747,196
Debt to Assessable Base	2.3%	0.2%	0.0%	4.4%	0.0%	0.0%	1.8%	6.0%
Revenues and Expenditures								
Total Revenues	284,364	94,688	352,982	546,115	105,003	149,293	761,904	3,148,040
Total Expenditures	309,341	81,533	349,187	461,984	118,242	158,647	617,780	3,161,812
Excess of Revenues Over/ (Under) Expenditures	(24,977)	13,155	3,795	84,131	(13,239)	(9,354)	144,124	(13,772)

Year Ending June 30, 2000

Harford County

	Aberdeen	Bel Air	Havre de Grace
Property Valuation			
Assessable Base - Current Year	296,307,578	318,623,086	210,991,860
Assessable Base - Prior Year	289,026,250	313,243,300	196,861,670
Increase/(Decrease)	7,281,328	5,379,786	14,130,190
% Increase/(Decrease)	2.5%	1.7%	7.2%
Assessable Base per Capita	21,601	33,508	20,003
Public Debt			
Debt Outstanding, Beginning 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		14,400
Short-term Debt			
Subtotal	4,936,932	7,517,535	4,858,196
Plus: New Issues During the Year			
General Long-term Debt		303,410	1,685,000
Enterprise Fund Debt	1,680,000	260,000	
State Loans	1,675,000		
Short-term Debt	950,000		
Subtotal	4,305,000	563,410	1,685,000
Less: Debt Redeemed During the Year			
General Long-term Debt	58,898	240,302	141,995
Enterprise Fund Debt	123,062	572,800	117,820
State Loans	1,799,247		1,200
Short-term Debt			
Subtotal	1,981,207	813,102	261,015
Debt Outstanding, End of the Year			
General Long-term Debt	444,655	1,352,848	2,512,184
Enterprise Fund Debt	2,427,151	5,914,995	3,756,797
State Loans	3,438,919	0	13,200
Short-term Debt	950,000	0	0
Subtotal	7,260,725	7,267,843	6,282,181
Less: Sinking Fund Assets			
Total Public Debt	7,260,725	7,267,843	6,282,181
Debt to Assessable Base	2.5%	2.3%	3.0%
Revenues and Expenditures			
Total Revenues	11,320,033	8,719,653	10,110,227
Total Expenditures	11,046,760	8,705,429	8,920,547
Excess of Revenues Over/ (Under) Expenditures	273,273	14,224	1,189,680

Year Ending June 30, 2000

Kent County

	Betterton	Chestertown	Galena	Millington	Rock Hall
Property Valuation					
Assessable Base - Current Year	11,074,420	108,461,742	8,388,000	6,115,780	39,972,250
Assessable Base - Prior Year	11,071,145	106,805,669	8,299,540	5,919,714	37,787,250
Increase/(Decrease)	3,275	1,656,073	88,460	196,066	2,185,000
% Increase/(Decrease)	0.0%	1.6%	1.1%	3.3%	5.8%
Assessable Base per Capita	30,677	23,250	18,117	14,990	26,024
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt		354,327			123,242
Enterprise Fund Debt	332,536	1,495,496	504,861	57,270	1,957,670
State Loans					31,965
Short-term Debt					393,067
Subtotal	332,536	1,849,823	504,861	57,270	2,505,944
Plus: New Issues During the Year					
General Long-term Debt					
Enterprise Fund Debt					
State Loans					
Short-term Debt					114,226
Subtotal	0	0	0	0	
Less: Debt Redeemed During the Year					
General Long-term Debt		129,548			24,194
Enterprise Fund Debt	17,087	54,618	5,453	11,680	43,979
State Loans					9,242
Short-term Debt					355,371
Subtotal	17,087	184,166	5,453	11,680	432,786
Debt Outstanding, End of the Year					
General Long-term Debt	0	224,779	0	0	99,048
Enterprise Fund Debt	315,449	1,440,878	499,408	45,590	1,913,691
State Loans	0	0	0	0	22,723
Short-term Debt	0	0	0	0	151,922
Subtotal	315,449	1,665,657	499,408	45,590	2,187,384
Less: Sinking Fund Assets					
Total Public Debt	315,449	1,665,657	499,408	45,590	2,187,384
Debt to Assessable Base	2.8%	1.5%	6.0%	0.7%	5.5%
Revenues and Expenditures					
Total Revenues	305,642	3,737,356	278,828	280,558	1,329,760
Total Expenditures	276,424	3,709,889	203,664	341,202	1,566,868
Excess of Revenues Over/ (Under) Expenditures	29,218	27,467	75,164	(60,644)	(237,108)

Year Ending June 30, 2000

Montgomery County

	Barnesville	Brookeville	Chevy Chase	Chevy Chase Section III	Chevy Chase Section V	Chevy Chase View	Chevy Chase Village
Property Valuation							
Assessable Base - Current Year	4,803,000	4,356,600	175,631,648	44,995,429	40,286,362	43,833,002	207,336,800
Assessable Base - Prior Year	4,891,538	4,159,777	174,301,848	45,396,769	39,685,981	45,257,776	190,300,805
Increase/(Decrease)	(88,538)	196,823	1,329,800	(401,340)	600,381	(1,424,774)	17,035,995
% Increase/(Decrease)	-1.8%	4.7%	0.8%	-0.9%	1.5%	-3.1%	9.0%
Assessable Base per Capita	26,390	45,859	55,951	59,994	58,133	46,581	91,864
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		252,161	630,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	252,161	630,000	0	0	0	0
Plus: New Issues During the Year							
General Long-term Debt							
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year							
General Long-term Debt		17,848	210,000				
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	17,848	210,000	0	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	234,313	420,000	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	234,313	420,000	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	234,313	420,000	0	0	0	0
Debt to Assessable Base	0.0%	5.4%	0.2%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	60,734	107,728	1,911,532	418,721	366,790	320,143	2,588,836
Total Expenditures	26,257	86,105	1,730,333	463,324	337,485	240,474	2,235,889
Excess of Revenues Over/ (Under) Expenditures	34,477	21,623	181,199	(44,603)	29,305	79,669	352,947

Year Ending June 30, 2000

Montgomery County

	Drummond Cit. Comm.	Friendship Heights	Gaithersburg	Garrett Park	Glen Echo	Kensington	Laytonsville
Property Valuation							
Assessable Base - Current Year	8,620,635	226,912,741	1,536,712,257	42,495,637	11,907,031	108,020,578	12,552,285
Assessable Base - Prior Year	8,620,635	219,144,057	1,655,708,860	40,878,811	11,498,996	108,309,184	12,555,714
Increase/(Decrease)	0	7,768,684	(118,996,603)	1,616,826	408,035	(288,606)	(3,429)
% Increase/(Decrease)	0.0%	3.5%	-7.2%	4.0%	3.5%	-0.3%	-0.0%
Assessable Base per Capita	66,313	49,307	31,754	43,946	47,250	56,526	43,284
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt						3,287	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	3,287	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						705	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	0	0	705	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	0	0	0	0	2,582	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	2,582	0
Less: Sinking Fund Assets							
Total Public Debt	0	0	0	0	0	2,582	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenues and Expenditures							
Total Revenues	65,316	1,720,528	32,977,655	707,949	174,560	1,241,606	143,821
Total Expenditures	60,999	1,220,110	32,854,244	423,844	210,423	1,077,348	68,528
Excess of Revenues Over/ (Under) Expenditures	4,317	500,418	123,411	284,105	(35,863)	164,258	75,293

Year Ending June 30, 2000

Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove
Property Valuation								
Assessable Base - Current Year	49,828,761	24,579,231	7,240,180	130,107,461	2,142,330,558	73,613,925	318,532,886	16,621,186
Assessable Base - Prior 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
Increase/(Decrease)	1,931,735	(3,842,307)	67,210	2,796,385	11,161,086	2,379,337	(600,025)	1,180,076
% Increase/(Decrease)	4.0%	-13.5%	0.9%	2.2%	0.5%	3.3%	-0.2%	7.6%
Assessable Base per Capita	54,697	50,889	40,001	30,642	44,484	62,972	16,754	33,646
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt					22,753,062		1,567,546	105,000
Enterprise Fund Debt				397,127	7,232,889			
State Loans				897,151	995,950		104,422	
Short-term Debt								
Subtotal	0	0	0	1,294,278	30,981,901	0	1,671,968	105,000
Plus: New Issues During the Year								
General Long-term Debt					1,023,639		555,495	
Enterprise Fund Debt								
State Loans					1,675,235			
Short-term Debt								
Subtotal	0	0	0	0	2,698,874	0	555,495	0
Less: Debt Redeemed During the Year								
General Long-term Debt					2,713,395		162,066	16,250
Enterprise Fund Debt				45,341	1,111,898			
State Loans				154,246			72,703	
Short-term Debt								
Subtotal	0	0	0	199,587	3,825,293	0	234,769	16,250
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	0	21,063,306	0	1,960,975	88,750
Enterprise Fund Debt	0	0	0	351,786	6,120,991	0	0	0
State Loans	0	0	0	742,905	2,671,185	0	31,719	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	0	0	1,094,691	29,855,482	0	1,992,694	88,750
Less: Sinking Fund Assets					2,530,277			
Total Public Debt	0	0	0	1,094,691	27,325,205	0	1,992,694	88,750
Debt to Assessable Base	0.0%	0.0%	0.0%	0.8%	1.3%	0.0%	0.6%	0.5%
Revenues and Expenditures								
Total Revenues	371,045	188,344	56,645	3,288,325	52,955,523	970,946	12,408,966	254,585
Total Expenditures	300,135	99,810	43,722	3,294,938	56,122,281	677,883	12,046,029	264,573
Excess of Revenues Over/ (Under) Expenditures	70,910	88,534	12,923	(6,613)	(3,166,758)	293,063	362,937	(9,988)

Year Ending June 30, 2000

Prince George's County

	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capitol Heights	Cheverly	College Park	Colmar Manor	Cottage City
Property Valuation									
Assessable Base - Current Year	80,708,280	110,455,373	1,212,747,626	47,155,322	71,327,580	181,752,040	535,976,140	25,238,652	28,134,444
Assessable Base - Prior 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
Increase/(Decrease)	716,410	(7,118,834)	40,247,478	(2,095,969)	(460,159)	25,321,136	108,327,369	(857,024)	(5,073,333)
% Increase/(Decrease)	0.9%	-6.1%	3.4%	-4.3%	-0.6%	16.2%	25.3%	-3.3%	-15.3%
Assessable Base per Capita	25,277	12,736	29,514	15,496	18,275	27,677	19,513	19,193	20,871
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	46,220	81,382	5,271,320	19,656			358,321	2,466	43,142
Enterprise Fund Debt			2,198,680			3,539,000			
State Loans	732,252				280,535		650,000		
Short-term Debt									
Subtotal	778,472	81,382	7,470,000	19,656	280,535	3,539,000	1,008,321	2,466	43,142
Plus: New Issues During the Year									
General Long-term Debt	40,549						105,643		
Enterprise Fund Debt						450,000			
State Loans									
Short-term Debt									
Subtotal	40,549	0	0	0	0	450,000	105,643	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	33,998	21,449	1,380,060	19,656			119,302	2,466	20,956
Enterprise Fund Debt			649,940			64,000			
State Loans	72,629				280,535		50,000		
Short-term Debt									
Subtotal	106,627	21,449	2,030,000	19,656	280,535	64,000	169,302	2,466	20,956
Debt Outstanding, End of the Year									
General Long-term Debt	52,771	59,933	3,891,260	0	0	0	344,662	0	22,186
Enterprise Fund Debt	0	0	1,548,740	0	0	3,925,000	0	0	0
State Loans	659,623	0	0	0	0	0	600,000	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	712,394	59,933	5,440,000	0	0	3,925,000	944,662	0	22,186
Less: Sinking Fund Assets			664,492						
Total Public Debt	712,394	59,933	4,775,508	0	0	3,925,000	944,662	0	22,186
Debt to Assessable Base	0.9%	0.1%	0.4%	0.0%	0.0%	2.2%	0.2%	0.0%	0.1%
Revenues and Expenditures									
Total Revenues	1,496,020	3,288,955	22,865,785	652,263	1,847,938	3,051,148	8,300,997	417,186	432,622
Total Expenditures	1,467,237	3,109,312	26,739,575	607,429	1,467,502	2,730,646	8,269,499	415,661	425,316
Excess of Revenues Over/ (Under) Expenditures	28,783	179,643	(3,873,790)	44,834	380,436	320,502	31,498	1,525	7,306

Year Ending June 30, 2000

* - No financial information submitted.

Prince George's County

	District Heights	Eagle Harbor	Edmonston	Fairmount Heights	Forest Heights	Glenarden *	Greenbelt	Hyattsville	Landover Hills
Property Valuation									
Assessable Base - Current Year	88,831,140	1,363,973	49,904,110	31,978,666	42,141,321		542,094,164	309,240,647	23,701,500
Assessable Base - Prior Year	89,865,530	1,368,932	40,808,493	30,654,580	41,691,218	82,483,490	533,843,570	310,579,106	22,477,700
Increase/(Decrease)	(1,034,390)	(4,959)	9,095,617	1,324,086	450,103	(82,483,490)	8,250,594	(1,338,459)	1,223,800
% Increase/(Decrease)	-1.2%	-0.4%	22.3%	4.3%	1.1%	-100.0%	1.5%	-0.4%	5.4%
Assessable Base per Capita	12,938	34,099	50,357	24,190	13,585	0	24,469	20,710	15,010
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	547,370						9,570,498	95,025	
Enterprise Fund Debt									13,229
State Loans							2,619,323	2,091,000	
Short-term Debt									
Subtotal	547,370	0	0	0	0	0	12,189,821	2,186,025	13,229
Plus: New Issues During the Year									
General Long-term Debt								159,612	71,705
Enterprise Fund Debt									
State Loans								1,030,000	
Short-term Debt									
Subtotal	0	0	0	0	0	0	0	1,189,612	71,705
Less: Debt Redeemed During the Year									
General Long-term Debt	67,602						1,128,522	78,144	35,000
Enterprise Fund Debt									13,229
State Loans							70,636	151,000	
Short-term Debt									
Subtotal	67,602	0	0	0	0	0	1,199,158	229,144	48,229
Debt Outstanding, End of the Year									
General Long-term Debt	479,768	0	0	0	0	0	8,441,976	176,493	36,705
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	2,548,687	2,970,000	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	479,768	0	0	0	0	0	10,990,663	3,146,493	36,705
Less: Sinking Fund Assets							144,436		
Total Public Debt	479,768	0	0	0	0	0	10,846,227	3,146,493	36,705
Debt to Assessable Base	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	1.0%	0.2%
Revenues and Expenditures									
Total Revenues	2,103,230	36,466	729,554	421,957	552,286	0	16,770,335	8,048,426	701,703
Total Expenditures	2,057,281	30,684	696,544	494,098	527,727	0	16,939,385	6,542,940	634,554
Excess of Revenues Over/ (Under) Expenditures	45,949	5,782	33,010	(72,141)	24,559	0	(169,050)	1,505,486	67,149

Year Ending June 30, 2000

Prince George's County

	Laurel	Morningside	Mt. Rainier	New Carrollton	North Brentwood	Riverdale Park	Seat Pleasant	University Park	Upper Marlboro
Property Valuation									
Assessable Base - Current Year	522,940,643	27,358,800	80,914,232	177,835,600	13,287,888	139,340,410	73,647,225	70,936,084	37,396,912
Assessable Base - Prior Year	517,479,640	26,438,200	79,603,380	175,476,046	10,384,722	124,341,830	74,435,450	70,745,309	37,461,722
Increase/(Decrease)	5,461,003	920,600	1,310,852	2,359,554	2,903,166	14,998,580	(788,225)	190,775	(64,810)
% Increase/(Decrease)	1.1%	3.5%	1.6%	1.3%	28.0%	12.1%	-1.1%	0.3%	-0.2%
Assessable Base per Capita	27,224	18,094	9,400	13,616	24,471	25,591	12,762	29,818	46,398
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	16,794,527		102,444	832,337		1,030,572	27,908	1,303,209	45,000
Enterprise Fund Debt									
State Loans			1,006,733	210,622			571,168		
Short-term Debt									
Subtotal	16,794,527	0	1,109,177	1,042,959	0	1,030,572	599,076	1,303,209	45,000
Plus: New Issues During the Year									
General Long-term Debt						948,387			
Enterprise Fund Debt									
State Loans									
Short-term Debt									
Subtotal	0	0	0	0	0	948,387	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	1,095,567		33,511	66,042		262,856	20,908	89,286	9,000
Enterprise Fund Debt									
State Loans			15,938	21,978			152,672		
Short-term Debt									
Subtotal	1,095,567	0	49,449	88,020	0	262,856	173,580	89,286	9,000
Debt Outstanding, End of the Year									
General Long-term Debt	15,698,960	0	68,933	766,295	0	1,716,103	7,000	1,213,923	36,000
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	990,795	188,644	0	0	418,496	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	15,698,960	0	1,059,728	954,939	0	1,716,103	425,496	1,213,923	36,000
Less: Sinking Fund Assets									
Total Public Debt	15,698,960	0	1,059,728	954,939	0	1,716,103	425,496	1,213,923	36,000
Debt to Assessable Base	3.0%	0.0%	1.3%	0.5%	0.0%	1.2%	0.6%	1.7%	0.1%
Revenues and Expenditures									
Total Revenues	13,686,445	622,428	2,521,704	3,416,690	217,518	3,909,121	2,151,228	1,689,779	504,017
Total Expenditures	13,123,733	546,760	2,689,661	3,449,009	184,337	3,073,500	2,441,406	1,629,960	379,324
Excess of Revenues Over/ (Under) Expenditures	562,712	75,668	(167,957)	(32,319)	33,181	835,621	(290,178)	59,819	124,693

Year Ending June 30, 2000

Queen Anne's County

	Barclay	Centreville	Church Hill	Queen Anne	Queenstown	Sudlersville
Property Valuation						
Assessable Base - Current Year	6,090,380	38,704,526	7,654,353	2,652,250	40,644,640	10,511,280
Assessable Base - Prior Year	7,417,360	36,420,632	7,469,294	2,666,800	38,526,222	9,467,400
Increase/(Decrease)	(1,326,980)	2,283,894	185,059	(14,550)	2,118,418	1,043,880
% Increase/(Decrease)	-17.9%	6.3%	2.5%	-0.5%	5.5%	11.0%
Assessable Base per Capita	34,024	17,935	14,096	20,560	75,548	21,364
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt			46,292			
Enterprise Fund Debt					21,284	
State Loans		75,840	86,635			92,274
Short-term Debt						
Subtotal	0	75,840	132,927	0	21,284	92,274
Plus: New Issues During the Year						
General Long-term Debt					100,000	
Enterprise Fund Debt						
State Loans						
Short-term Debt		1,000,000				
Subtotal	0	1,000,000	0	0	100,000	0
Less: Debt Redeemed During the Year						
General Long-term Debt			5,221		1,339	
Enterprise Fund Debt					21,284	
State Loans		3,994	6,736			13,282
Short-term Debt						
Subtotal	0	3,994	11,957	0	22,623	13,282
Debt Outstanding, End of the Year						
General Long-term Debt	0	0	41,071	0	98,661	0
Enterprise Fund Debt	0	0	0	0	0	0
State Loans	0	71,846	79,899	0	0	78,992
Short-term Debt	0	1,000,000	0	0	0	0
Subtotal	0	1,071,846	120,970	0	98,661	78,992
Less: Sinking Fund Assets						
Total Public Debt	0	1,071,846	120,970	0	98,661	78,992
Debt to Assessable Base	0.0%	2.8%	1.6%	0.0%	0.2%	0.8%
Revenues and Expenditures						
Total Revenues	41,858	1,956,637	242,107	64,559	744,826	214,888
Total Expenditures	18,635	1,407,930	192,097	26,509	633,879	295,805
Excess of Revenues Over/ (Under) Expenditures	23,223	548,707	50,010	38,050	110,947	(80,917)

Year Ending June 30, 2000

St. Mary's County

	Leonardtown
Property Valuation	
Assessable Base - Current Year	45,524,050
Assessable Base - Prior Year	43,052,330
Increase/(Decrease)	2,471,720
% Increase/(Decrease)	5.7%
Assessable Base per Capita	26,638
Public Debt	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	1,317,503
Short-term Debt	
Subtotal	1,317,503
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	74,944
Short-term Debt	
Subtotal	74,944
Debt Outstanding, End of the Year	
General Long-term Debt	0
Enterprise Fund Debt	0
State Loans	1,242,559
Short-term Debt	0
Subtotal	1,242,559
Less: Sinking Fund Assets	
Total Public Debt	1,242,559
Debt to Assessable Base	2.7%
Revenues and Expenditures	
Total Revenues	1,751,471
Total Expenditures	1,596,724
Excess of Revenues Over/ (Under) Expenditures	154,747

Year Ending June 30, 2000

Somerset County

	Crisfield	Princess Anne
Property Valuation		
Assessable Base - Current Year	26,768,457	31,368,504
Assessable Base - Prior Year	27,550,466	30,618,300
Increase/(Decrease)	(782,009)	750,204
% Increase/(Decrease)	-2.8%	2.5%
Assessable Base per Capita	8,705	14,644
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	903,179	540,090
Enterprise Fund Debt	1,133,622	
State Loans	820,885	288,776
Short-term Debt		
Subtotal	2,857,686	828,866
Plus: New Issues During the Year		
General Long-term Debt	21,883	
Enterprise Fund Debt	174,150	
State Loans	166,000	
Short-term Debt		
Subtotal	362,033	0
Less: Debt Redeemed During the Year		
General Long-term Debt	47,527	34,427
Enterprise Fund Debt	178,390	
State Loans	44,705	12,809
Short-term Debt		
Subtotal	270,622	47,236
Debt Outstanding, End of the Year		
General Long-term Debt	877,535	505,663
Enterprise Fund Debt	1,129,382	0
State Loans	942,180	275,967
Short-term Debt	0	0
Subtotal	2,949,097	781,630
Less: Sinking Fund Assets		
Total Public Debt	2,949,097	781,630
Debt to Assessable Base	11.0%	2.5%
Revenues and Expenditures		
Total Revenues	2,971,634	1,494,136
Total Expenditures	2,404,609	1,544,324
Excess of Revenues Over/ (Under) Expenditures	567,025	(50,188)

Year Ending June 30, 2000

Talbot County

	Easton	Oxford	St. Michaels	Trappe
Property Valuation				
Assessable Base - Current Year	382,273,400	58,843,960	52,800,972	14,832,289
Assessable Base - Prior Year	394,200,200	56,920,900	52,553,553	14,298,005
Increase/(Decrease)	(11,926,800)	1,923,060	247,419	534,284
% Increase/(Decrease)	-3.0%	3.4%	0.5%	3.7%
Assessable Base per Capita	34,211	81,841	41,939	13,243
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	3,575,984		1,157,874	28,000
Enterprise Fund Debt	21,124,451			903,712
State Loans	1,672,124			67,511
Short-term Debt			264,552	
Subtotal	26,372,559	0	1,422,426	999,223
Plus: New Issues During the Year				
General Long-term Debt			220,650	
Enterprise Fund Debt		446,310		
State Loans				
Short-term Debt				
Subtotal	0	446,310	220,650	0
Less: Debt Redeemed During the Year				
General Long-term Debt	616,352		26,241	5,000
Enterprise Fund Debt	1,658,185			
State Loans				3,192
Short-term Debt			11,732	
Subtotal	2,274,537	0	37,973	8,192
Debt Outstanding, End of the Year				
General Long-term Debt	2,959,632	0	1,352,283	23,000
Enterprise Fund Debt	19,466,266	446,310	0	903,712
State Loans	1,672,124	0	0	64,319
Short-term Debt	0	0	252,820	0
Subtotal	24,098,022	446,310	1,605,103	991,031
Less: Sinking Fund Assets				
Total Public Debt	24,098,022	446,310	1,605,103	991,031
Debt to Assessable Base	6.3%	0.8%	3.0%	6.7%
Revenues and Expenditures				
Total Revenues	37,953,753	936,916	2,953,551	534,573
Total Expenditures	37,300,834	833,038	2,918,434	488,875
Excess of Revenues Over/ (Under) Expenditures	652,919	103,878	35,117	45,698

Year Ending June 30, 2000

Washington County

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	Williamsport
Property Valuation									
Assessable Base - Current Year	43,569,834	6,425,200	11,953,272	600,472,427	30,716,043	11,253,999	9,571,364	36,708,901	65,657,900
Assessable Base - Prior 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
Increase/(Decrease)	627,834	218,200	530,310	13,673,404	398,825	527,349	431,819	1,321,002	2,326,900
% Increase/(Decrease)	1.5%	3.5%	4.6%	2.3%	1.3%	4.9%	4.7%	3.7%	3.7%
Assessable Base per Capita	16,611	7,586	11,417	17,349	16,426	22,644	16,059	22,857	27,553
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	81,773		14,207	9,123,497					
Enterprise Fund Debt			345,343	20,109,793	1,967,545			301,857	223,800
State Loans	1,152,191	83,355		1,024,150					
Short-term Debt	13,328			624,242					
Subtotal	1,247,292	83,355	359,550	30,881,682	1,967,545	0	0	301,857	223,800
Plus: New Issues During the Year									
General Long-term Debt	350,000								
Enterprise Fund Debt				3,000,629					
State Loans	650,854	72,705							
Short-term Debt	308,799								
Subtotal	1,309,653	72,705	0	3,000,629	0	0	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	45,380		1,633	665,602					
Enterprise Fund Debt			12,146	1,510,452	22,090			6,824	8,000
State Loans	10,601	12,359		36,093					
Short-term Debt	70,292			124,849					
Subtotal	126,273	12,359	13,779	2,336,996	22,090	0	0	6,824	8,000
Debt Outstanding, End of the Year									
General Long-term Debt	386,393	0	12,574	8,457,895	0	0	0	0	0
Enterprise Fund Debt	0	0	333,197	21,599,970	1,945,455	0	0	295,033	215,800
State Loans	1,792,444	143,701	0	988,057	0	0	0	0	0
Short-term Debt	251,835	0	0	499,393	0	0	0	0	0
Subtotal	2,430,672	143,701	345,771	31,545,315	1,945,455	0	0	295,033	215,800
Less: Sinking Fund Assets									
Total Public Debt	2,430,672	143,701	345,771	31,545,315	1,945,455	0	0	295,033	215,800
Debt to Assessable Base	5.6%	2.2%	2.9%	5.3%	6.3%	0.0%	0.0%	0.8%	0.3%
Revenues and Expenditures									
Total Revenues	1,849,875	393,642	466,121	53,997,804	1,434,564	235,140	199,103	1,151,804	2,345,312
Total Expenditures	1,849,998	353,347	499,867	55,464,069	1,376,352	153,904	151,002	1,044,998	2,556,734
Excess of Revenues Over/ (Under) Expenditures	(123)	40,295	(33,746)	(1,466,265)	58,212	81,236	48,101	106,806	(211,422)

Year Ending June 30, 2000

Wicomico County

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville	Salisbury	Sharptown	Willards
Property Valuation								
Assessable Base - Current Year	15,079,560	48,931,215	8,602,000	4,135,200	12,600,112	665,812,159	6,783,096	9,824,060
Assessable Base - Prior 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
Increase/(Decrease)	1,016,307	750,769	728,700	900	172,395	49,716,046	(1,132,951)	406,640
% Increase/(Decrease)	7.2%	1.6%	9.3%	0.0%	1.4%	8.1%	-14.3%	4.3%
Assessable Base per Capita	8,373	13,122	11,071	12,963	17,284	31,521	11,635	12,611
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt		704,193				10,834,763		
Enterprise Fund Debt		1,947,617	614,611		1,142,497	5,893,340	599,897	400,388
State Loans		214,092	216,178			3,978,786	69,204	
Short-term Debt								
Subtotal	0	2,865,902	830,789	0	1,142,497	20,706,889	669,101	400,388
Plus: New Issues During the Year								
General Long-term Debt		80,630				253,712		
Enterprise Fund Debt		192,432						
State Loans								
Short-term Debt								
Subtotal	0	273,062	0	0	0	253,712	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt		78,266				1,047,365		
Enterprise Fund Debt		100,097	7,523		27,729	564,638	6,496	16,815
State Loans		214,092	5,558			173,644	2,823	
Short-term Debt								
Subtotal	0	392,455	13,081	0	27,729	1,785,647	9,319	16,815
Debt Outstanding, End of the Year								
General Long-term Debt	0	706,557	0	0	0	10,041,110	0	0
Enterprise Fund Debt	0	2,039,952	607,088	0	1,114,768	5,328,702	593,401	383,573
State Loans	0	0	210,620	0	0	3,805,142	66,381	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	2,746,509	817,708	0	1,114,768	19,174,954	659,782	383,573
Less: Sinking Fund Assets						560,720		
Total Public Debt	0	2,746,509	817,708	0	1,114,768	18,614,234	659,782	383,573
Debt to Assessable Base	0.0%	5.6%	9.5%	0.0%	8.8%	2.8%	9.7%	3.9%
Revenues and Expenditures								
Total Revenues	838,906	2,402,838	346,246	61,786	507,767	27,641,057	327,722	384,650
Total Expenditures	851,659	2,466,792	513,349	48,376	616,739	26,325,345	422,414	387,707
Excess of Revenues Over/ (Under) Expenditures	(12,753)	(63,954)	(167,103)	13,410	(108,972)	1,315,712	(94,692)	(3,057)

Year Ending June 30, 2000

Worcester County

	Berlin	Ocean City	Pocomoke City	Snow Hill
Property Valuation				
Assessable Base - Current Year	55,655,483	1,500,513,147	68,317,945	29,497,855
Assessable Base - Prior Year	55,689,411	1,459,549,200	67,054,555	28,249,355
Increase/(Decrease)	(33,928)	40,963,947	1,263,390	1,248,500
% Increase/(Decrease)	-0.1%	2.8%	1.9%	4.4%
Assessable Base per Capita	17,376	294,796	16,502	13,550
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt		34,475,367	884,944	44,234
Enterprise Fund Debt		45,625,981	3,487,727	
State Loans	15,526,056	1,333,911	2,886,717	2,122,867
Short-term Debt				
Subtotal	15,526,056	81,435,259	7,259,388	2,167,101
Plus: New Issues During the Year				
General Long-term Debt	150,000			
Enterprise Fund Debt				
State Loans				
Short-term Debt				
Subtotal	150,000	0	0	0
Less: Debt Redeemed During the Year				
General Long-term Debt	25,000	2,394,564	102,249	17,873
Enterprise Fund Debt		3,081,113	27,282	
State Loans	468,167	235,603	435,099	70,685
Short-term Debt				
Subtotal	493,167	5,711,280	564,630	88,558
Debt Outstanding, End of the Year				
General Long-term Debt	125,000	32,080,803	782,695	26,361
Enterprise Fund Debt	0	42,544,868	3,460,445	0
State Loans	15,057,889	1,098,308	2,451,618	2,052,182
Short-term Debt	0	0	0	0
Subtotal	15,182,889	75,723,979	6,694,758	2,078,543
Less: Sinking Fund Assets		1,287,409		
Total Public Debt	15,182,889	74,436,570	6,694,758	2,078,543
Debt to Assessable Base	27.3%	5.0%	9.8%	7.0%
Revenues and Expenditures				
Total Revenues	7,179,084	62,093,594	4,648,471	1,902,255
Total Expenditures	8,657,770	65,318,050	4,842,698	1,944,653
Excess of Revenues Over/ (Under) Expenditures	(1,478,686)	(3,224,456)	(194,227)	(42,398)

Year Ending June 30, 2000

* - Exlcuding Burkittsville. No financial information submitted.

Cumulative - Municipalities and Special Taxing Districts

	Allegany	Anne Arundel	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick *	Garrett	Harford
Property Valuation											
Assessable Base - Current Year	706,091,184	1,059,476,398	115,778,277	189,942,712	941,578,263	469,239,770	217,576,511	257,874,131	1,780,056,213	103,293,325	825,922,524
Assessable Base - Prior Year	698,385,631	1,013,166,010	107,202,827	168,099,443	883,329,090	409,095,502	216,017,746	252,273,442	1,700,086,612	95,284,939	799,131,220
Increase/(Decrease)	7,705,553	46,310,388	8,575,450	21,843,269	58,249,173	60,144,268	1,558,765	5,600,689	79,969,601	8,008,386	26,791,304
% Increase/(Decrease)	1.1%	4.6%	8.0%	13.0%	6.6%	14.7%	0.7%	2.2%	4.7%	8.4%	3.4%
Assessable Base per Capita	13,841	31,851	23,068	19,335	24,844	22,751	19,704	18,627	24,838	14,826	24,454
Public Debt											
Debt Outstanding, Beginning 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	1,627,000	3,543,495	32,410,225	1,630,998	2,762,472
Enterprise Fund Debt	34,196,387	16,085,719	2,854,168	9,025,723	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	2,999,229	3,036,254	7,028,559	765,728	2,212,570	1,610,958	9,719,969	967,272	3,577,566
Short-term Debt	0	0	0	0	0	0	0	517,641	0	5,459	0
Subtotal	39,426,782	35,084,463	11,704,375	13,197,124	11,595,413	8,522,119	3,839,570	9,211,797	69,164,958	4,183,605	17,312,663
Plus: New Issues During the Year											
General Long-term Debt	1,779,249	0	86,020	652,581	605,588	4,968,100	0	527,812	2,500,000	38,121	1,988,410
Enterprise Fund Debt	2,819,123	34,255	0	19,895	117,824	0	410,800	670,911	240,340	0	1,940,000
State Loans	0	0	123,000	0	3,563,333	0	0	0	3,658,249	0	1,675,000
Short-term Debt	0	0	0	0	0	72,000	0	173,588	0	0	950,000
Subtotal	4,598,372	34,255	209,020	672,476	4,286,745	5,040,100	410,800	1,372,311	6,398,589	38,121	6,553,410
Less: Debt Redeemed During the Year											
General Long-term Debt	503,926	1,316,730	220,110	119,391	76,084	808,985	85,000	354,001	3,259,225	244,422	441,195
Enterprise Fund Debt	1,178,617	1,167,176	64,879	256,365	488,177	213,861	3,930	261,162	1,539,755	31,657	813,682
State Loans	119,367	84,814	155,347	521,295	270,123	57,215	120,616	112,400	297,415	64,625	1,800,447
Short-term Debt	0	0	0	0	0	0	0	691,229	0	1,986	0
Subtotal	1,801,910	2,568,720	440,336	897,051	834,384	1,080,061	209,546	1,418,792	5,096,395	342,690	3,055,324
Debt Outstanding, End of the Year											
General Long-term Debt	5,982,861	15,864,725	5,716,888	1,668,337	1,602,291	5,934,125	1,542,000	3,717,306	31,651,000	1,424,697	4,309,687
Enterprise Fund Debt	35,836,893	14,952,798	2,789,289	8,789,253	3,123,714	5,767,520	406,870	3,949,452	25,735,349	1,548,219	12,098,943
State Loans	403,490	1,732,475	2,966,882	2,514,959	10,321,769	708,513	2,091,954	1,498,558	13,080,803	902,647	3,452,119
Short-term Debt	0	0	0	0	0	72,000	0	0	0	3,473	950,000
Subtotal	42,223,244	32,549,998	11,473,059	12,972,549	15,047,774	12,482,158	4,040,824	9,165,316	70,467,152	3,879,036	20,810,749
Less: Sinking Fund Assets	0	0	30,000	0	240,510	0	0	169,293	35,000	59,299	0
Total Public Debt	42,223,244	32,549,998	11,443,059	12,972,549	14,807,264	12,482,158	4,040,824	8,996,023	70,432,152	3,819,737	20,810,749
Debt to Assessable Base	6.0%	3.1%	9.9%	6.8%	1.6%	2.7%	1.9%	3.5%	4.0%	3.7%	2.5%
Revenues and Expenditures											
Total Revenues	42,577,381	50,968,007	6,370,237	8,336,548	32,235,636	21,995,305	7,392,187	12,733,536	76,582,306	5,442,389	30,149,913
Total Expenditures	39,325,586	47,012,639	6,030,516	8,465,464	26,994,714	21,235,560	6,797,269	13,349,098	65,660,104	5,258,526	28,672,736
Excess of Revenues Over/ (Under) Expenditures	3,251,795	3,955,368	339,721	(128,916)	5,240,922	759,745	594,918	(615,562)	10,922,202	183,863	1,477,177

Year Ending June 30, 2000

** - Excludes Glenarden. No financial information submitted.

Cumulative - Municipalities and Special Taxing Districts

	Kent	Montgomery	Prince George's **	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico	Worcester
Property Valuation										
Assessable Base - Current Year	174,012,192	5,231,318,193	4,205,088,141	106,257,429	45,524,050	58,136,961	508,750,621	816,328,940	771,767,402	1,653,984,430
Assessable Base - Prior Year	169,883,318	5,308,491,442	4,404,627,301	101,967,708	43,052,330	58,168,766	517,972,658	796,273,297	720,108,596	1,610,542,521
Increase/(Decrease)	4,128,874	(77,173,249)	(199,539,160)	4,289,721	2,471,720	(31,805)	(9,222,037)	20,055,643	51,658,806	43,441,909
% Increase/(Decrease)	2.4%	-1.5%	-4.5%	4.2%	5.7%	-0.1%	-1.8%	2.5%	7.2%	2.7%
Assessable Base per Capita	23,411	37,565	21,452	26,308	26,638	11,144	35,647	17,715	25,864	113,209
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	477,569	25,311,056	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	7,630,016	5,750,909	21,284	0	1,133,622	22,028,163	22,948,338	10,598,350	49,113,708
State Loans	31,965	1,997,523	7,590,465	254,749	1,317,503	1,109,661	1,739,635	2,259,696	4,478,260	21,869,551
Short-term Debt	393,067	0	0	0	0	0	264,552	637,570	0	0
Subtotal	5,250,434	34,938,595	47,106,082	322,325	1,317,503	3,686,552	28,794,208	35,065,081	26,615,566	106,387,804
Plus: New Issues During the Year										
General Long-term Debt	0	1,579,134	377,509	100,000	0	21,883	220,650	350,000	334,342	150,000
Enterprise Fund Debt	0	0	450,000	0	0	174,150	446,310	3,000,629	192,432	0
State Loans	0	1,675,235	1,030,000	0	0	166,000	0	723,559	0	0
Short-term Debt	114,226	0	0	1,000,000	0	0	0	308,799	0	0
Subtotal	114,226	3,254,369	1,857,509	1,100,000	0	362,033	666,960	4,382,987	526,774	150,000
Less: Debt Redeemed During the Year										
General Long-term Debt	153,742	3,120,264	4,102,275	6,560	0	81,954	647,593	712,615	1,125,631	2,539,686
Enterprise Fund Debt	132,817	1,157,239	727,169	21,284	0	178,390	1,658,185	1,559,512	723,298	3,108,395
State Loans	9,242	226,949	662,716	24,012	74,944	57,514	3,192	59,053	396,117	1,209,554
Short-term Debt	355,371	0	0	0	0	0	11,732	195,141	0	0
Subtotal	651,172	4,504,452	5,492,160	51,856	74,944	317,858	2,320,702	2,526,321	2,245,046	6,857,635
Debt Outstanding, End of the Year										
General Long-term Debt	323,827	23,769,926	30,039,942	139,732	0	1,383,198	4,334,915	8,856,862	10,747,667	33,014,859
Enterprise Fund Debt	4,215,016	6,472,777	5,473,740	0	0	1,129,382	20,816,288	24,389,455	10,067,484	46,005,313
State Loans	22,723	3,445,809	7,957,749	230,737	1,242,559	1,218,147	1,736,443	2,924,202	4,082,143	20,659,997
Short-term Debt	151,922	0	0	1,000,000	0	0	252,820	751,228	0	0
Subtotal	4,713,488	33,688,512	43,471,431	1,370,469	1,242,559	3,730,727	27,140,466	36,921,747	24,897,294	99,680,169
Less: Sinking Fund Assets	0	2,530,277	808,928	0	0	0	0	0	560,720	1,287,409
Total Public Debt	4,713,488	31,158,235	42,662,503	1,370,469	1,242,559	3,730,727	27,140,466	36,921,747	24,336,574	98,392,760
Debt to Assessable Base	2.7%	0.6%	1.0%	1.3%	2.7%	6.4%	5.3%	4.5%	3.2%	5.9%
Revenues and Expenditures										
Total Revenues	5,932,144	113,300,298	100,435,801	3,264,875	1,751,471	4,465,770	42,378,793	62,073,365	32,510,972	75,823,404
Total Expenditures	6,098,047	113,884,734	100,673,080	2,574,855	1,596,724	3,948,933	41,541,181	63,450,271	31,632,381	80,763,171
Excess of Revenues Over/ (Under) Expenditures	(165,903)	(584,436)	(237,279)	690,020	154,747	516,837	837,612	(1,376,906)	878,591	(4,939,767)

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, 2000

Allegany County

	Barton						Bel Air STA					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	20,957			20,957	9.7%	54	20,951			20,951	14.4%	12
Taxes - Local - Income	24,572			24,572	11.3%	63	85,820			85,820	58.8%	48
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,230			1,230	0.6%	3				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	157,880			157,880	72.7%	404				0	0.0%	0
County Grants	395			395	0.2%	1				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			24,025	24,025	16.5%	13
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	11,999			11,999	5.5%	31	14,990		83	15,073	10.3%	8
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	217,033	0	0	217,033	100.0%	555	121,761	0	24,108	145,869	100.0%	81
Expenditures By Function												
General Government	30,388			30,388	14.3%	78	3,603			3,603	3.1%	2
Public Safety												
Police	3,569			3,569	1.7%	9				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	156,726			156,726	73.8%	401	18,040			18,040	15.6%	3
Sewer/Solid Waste/Water				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,381			1,381	0.7%	4	30,768		42,644	73,412	63.7%	41
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	9,172			9,172	4.3%	23				0	0.0%	0
Interest	497			497	0.2%	1				0	0.0%	0
Miscellaneous	10,507			10,507	5.0%	27	20,233			20,233	17.5%	11
Total Expenditures	212,240	0	0	212,240	100.0%	543	72,644	0	42,644	115,288	100.0%	64
Excess of Revenues Over/ (Under) Expenditures	4,793	0	0	4,793			49,117	0	(18,536)	30,581		

Year Ending June 30, 2000

Allegany County

	Bowling Green & Roberts Place STA						Cresaptown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	8,838			8,838	22.7%	9	12,176			12,176	2.3%	5
Taxes - Local - Income	28,338			28,338	72.8%	29	68,711			68,711	12.9%	30
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants				0	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			431,557	431,557	81.1%	188
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	1,752			1,752	4.5%	2	19,913			19,913	3.7%	9
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	38,928	0	0	38,928	100.0%	40	100,800	0	431,557	532,357	100.0%	231
Expenditures By Function												
General Government	1,116			1,116	3.4%	1				0	0.0%	0
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	10,588			10,588	32.4%	11				0	0.0%	0
Sewer/Solid Waste/Water	20,979			20,979	64.2%	22	57,548		477,035	534,583	100.0%	232
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	32,683	0	0	32,683	100.0%	34	57,548	0	477,035	534,583	100.0%	232
Excess of Revenues Over/ (Under) Expenditures	6,245	0	0	6,245			43,252	0	(45,478)	(2,226)		

Year Ending June 30, 2000

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	7,573,698			7,573,698	24.9%	335	4,950			4,950	13.5%	6
Taxes - Local - Income	1,284,044			1,284,044	4.2%	57	27,137			27,137	73.9%	34
Taxes - Local - Other	51,223			51,223	0.2%	2				0	0.0%	0
Licenses and Permits	136,409			136,409	0.4%	6				0	0.0%	0
Intergovernmental												
Federal Grants	3,003,259	698,165		3,701,424	12.2%	164				0	0.0%	0
State Grants	2,231,466	29,420	209,463	2,470,349	8.1%	109				0	0.0%	0
County Grants	262,821			262,821	0.9%	12				0	0.0%	0
Other Grants	463,071			463,071	1.5%	20				0	0.0%	0
Service Charges	1,679,158		9,382,451	11,061,609	36.3%	489				0	0.0%	0
Fines and Forfeitures	5,405			5,405	0.0%	0				0	0.0%	0
Miscellaneous	610,580	490,416	617,296	1,718,292	5.6%	76	4,646			4,646	12.6%	6
Debt Proceeds	43,134	1,687,345		1,730,479	5.7%	77				0	0.0%	0
Total Revenues	17,344,268	2,905,346	10,209,210	30,458,824	100.0%	1,347	36,733	0	0	36,733	100.0%	45
Expenditures By Function												
General Government	2,213,270			2,213,270	8.1%	98				0	0.0%	0
Public Safety							997					
Police	3,501,831			3,501,831	12.8%	155				0	0.0%	0
Fire	3,300,359			3,300,359	12.1%	146	6,966			6,966	36.9%	9
Other	233,110			233,110	0.9%	10				0	0.0%	0
Public Works												
Transportation	1,915,087	1,524,880	306,202	3,746,169	13.7%	166	10,434			10,434	55.2%	13
Sewer/Solid Waste/Water	836,510		7,546,943	8,383,453	30.6%	371				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	670,839	32,874		703,713	2.6%	31	500			500	2.6%	1
Community Dev. & Pub. Housing	2,991,935			2,991,935	10.9%	132				0	0.0%	0
Economic Dev. & Opportunity		54,202		54,202	0.2%	2				0	0.0%	0
Debt Service												
Principal	358,243			358,243	1.3%	16				0	0.0%	0
Interest	257,637		1,154,263	1,411,900	5.2%	62				0	0.0%	0
Miscellaneous	385,663	10,252	65,521	461,436	1.7%	20				0	0.0%	0
Total Expenditures	16,664,484	1,622,208	9,072,929	27,359,621	100.0%	1,210	18,897	0	0	18,897	100.0%	23
Excess of Revenues Over/ (Under) Expenditures	679,784	1,283,138	1,136,281	3,099,203			17,836	0	0	17,836		

Year Ending June 30, 2000

Allegany County

	Frostburg						Lavale Sanitary Commission					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	1,036,522			1,036,522	18.8%	128			326,348	326,348	12.6%	50
Taxes - Local - Income	335,739			335,739	6.1%	41			362,773	362,773	14.0%	56
Taxes - Local - Other	53,567			53,567	1.0%	7				0	0.0%	0
Licenses and Permits	127,071			127,071	2.3%	16				0	0.0%	0
Intergovernmental												
Federal Grants	20,995			20,995	0.4%	3				0	0.0%	0
State Grants	589,001			589,001	10.7%	73				0	0.0%	0
County Grants	97,753			97,753	1.8%	12				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,197,009		1,468,981	2,665,990	48.4%	329			1,873,309	1,873,309	72.2%	288
Fines and Forfeitures	63,101			63,101	1.1%	8				0	0.0%	0
Miscellaneous	182,278		331,824	514,102	9.3%	63			33,357	33,357	1.3%	5
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,703,036	0	1,800,805	5,503,841	100.0%	680	0	0	2,595,787	2,595,787	100.0%	399
Expenditures By Function												
General Government	332,444			332,444	6.3%	41				0	0.0%	0
Public Safety												
Police	652,187			652,187	12.4%	81				0	0.0%	0
Fire	88,493			88,493	1.7%	11				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	918,585			918,585	17.4%	113			2,765,630	2,765,630	100.0%	425
Sewer/Solid Waste/Water	766,547		1,367,442	2,133,989	40.5%	263				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	178,172			178,172	3.4%	22				0	0.0%	0
Community Dev. & Pub. Housing	20,698			20,698	0.4%	3				0	0.0%	0
Economic Dev. & Opportunity	41,506			41,506	0.8%	5				0	0.0%	0
Debt Service												
Principal	83,578			83,578	1.6%	10				0	0.0%	0
Interest	33,228		434,076	467,304	8.9%	58			614	614	0.0%	0
Miscellaneous	357,059			357,059	6.8%	44				0	0.0%	0
Total Expenditures	3,472,497	0	1,801,518	5,274,015	100.0%	651	0	0	2,766,244	2,766,244	100.0%	425
Excess of Revenues Over/ (Under) Expenditures	230,539	0	(713)	229,826			0	0	(170,457)	(170,457)		

Year Ending June 30, 2000

Allegany County

	Lonaconing						Luke					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	83,406			83,406	10.3%	66	445,786			445,786	89.3%	1,827
Taxes - Local - Income	60,328			60,328	7.4%	48	3,219			3,219	0.6%	13
Taxes - Local - Other	12,157			12,157	1.5%	10				0	0.0%	0
Licenses and Permits	3,986			3,986	0.5%	3	1,139			1,139	0.2%	5
Intergovernmental												
Federal Grants	18,482			18,482	2.3%	15				0	0.0%	0
State Grants	84,225			84,225	10.4%	66	26,405			26,405	5.3%	108
County Grants	1,439			1,439	0.2%	1	489			489	0.1%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			496,696	496,696	61.2%	391				0	0.0%	0
Fines and Forfeitures				0	0.0%	0	210			210	0.0%	1
Miscellaneous	47,819		2,931	50,750	6.3%	40	21,923			21,923	4.4%	90
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	311,842	0	499,627	811,469	100.0%	639	499,171	0	0	499,171	100.0%	2,046
Expenditures By Function												
General Government	41,283			41,283	4.7%	33	123,032			123,032	28.3%	504
Public Safety												
Police	20,333			20,333	2.3%	16	51,965			51,965	12.0%	213
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	96,979			96,979	10.9%	76	85,171			85,171	19.6%	349
Sewer/Solid Waste/Water			583,156	583,156	65.7%	460	46,073			46,073	10.6%	189
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,082			1,082	0.1%	1	19,519			19,519	4.5%	80
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	4,304			4,304	0.5%	3				0	0.0%	0
Interest	2,524		112,127	114,651	12.9%	90				0	0.0%	0
Miscellaneous	25,589			25,589	2.9%	20	108,896			108,896	25.1%	446
Total Expenditures	192,094	0	695,283	887,377	100.0%	699	434,656	0	0	434,656	100.0%	1,781
Excess of Revenues Over/ (Under) Expenditures	119,748	0	(195,656)	(75,908)			64,515	0	0	64,515		

Year Ending June 30, 2000

Allegany County

	McCoole STA						Midland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,108			3,108	24.5%	6	24,293			24,293	24.5%	49
Taxes - Local - Income	5,170			5,170	40.7%	10	17,770			17,770	17.9%	36
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	4,757			4,757	4.8%	10
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	34,691			34,691	35.0%	69
County Grants				0	0.0%	0	84			84	0.1%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0	10			10	0.0%	0
Miscellaneous	4,415			4,415	34.8%	9	17,538			17,538	17.7%	35
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	12,693	0	0	12,693	100.0%	25	99,143	0	0	99,143	100.0%	198
Expenditures By Function												
General Government	859			859	11.7%	2	18,420			18,420	16.3%	37
Public Safety												
Police				0	0.0%	0	3,059			3,059	2.7%	6
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	6,464			6,464	88.3%	13	36,520			36,520	32.2%	73
Sewer/Solid Waste/Water				0	0.0%	0	951			951	0.8%	2
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	47,787			47,787	42.2%	96
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	6,576			6,576	5.8%	13
Total Expenditures	7,323	0	0	7,323	100.0%	15	113,313	0	0	113,313	100.0%	227
Excess of Revenues Over/ (Under) Expenditures	5,370	0	0	5,370			(14,170)	0	0	(14,170)		

Year Ending June 30, 2000

Allegany County

	Mt. Savage STA						Potomac Park Citizens Committee					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	6,630			6,630	8.7%	5	7,403			7,403	17.2%	7
Taxes - Local - Income	64,021			64,021	84.0%	45	27,215			27,215	63.3%	25
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants				0	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	5,560			5,560	7.3%	4	8,399			8,399	19.5%	8
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	76,211	0	0	76,211	100.0%	53	43,017	0	0	43,017	100.0%	39
Expenditures By Function												
General Government	1,598			1,598	3.3%	1	2,229			2,229	11.4%	2
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire	15,000			15,000	31.4%	11	1,000			1,000	5.1%	1
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	17,030			17,030	35.6%	12	14,280			14,280	73.3%	13
Sewer/Solid Waste/Water				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	14,178			14,178	29.7%	10	1,725			1,725	8.9%	2
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	250			250	1.3%	0
Total Expenditures	47,806	0	0	47,806	100.0%	34	19,484	0	0	19,484	100.0%	18
Excess of Revenues Over/ (Under) Expenditures	28,405	0	0	28,405			23,533	0	0	23,533		

Year Ending June 30, 2000

Allegany County

Westernport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	295,966			295,966	19.6%	119
Taxes - Local - Income	88,206			88,206	5.9%	35
Taxes - Local - Other	760			760	0.1%	0
Licenses and Permits	24,162			24,162	1.6%	10
Intergovernmental						
Federal Grants	28,990			28,990	1.9%	12
State Grants	332,506		500	333,006	22.1%	134
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges			654,441	654,441	43.4%	263
Fines and Forfeitures				0	0.0%	0
Miscellaneous	30,901		1,103	32,004	2.1%	13
Debt Proceeds	48,770			48,770	3.2%	20
Total Revenues	850,261	0	656,044	1,506,305	100.0%	605
Expenditures By Function						
General Government	101,955			101,955	6.8%	41
Public Safety						
Police	175,742			175,742	11.7%	71
Fire	17,601			17,601	1.2%	7
Other				0	0.0%	0
Public Works						
Transportation	522,938			522,938	34.8%	210
Sewer/Solid Waste/Water			517,709	517,709	34.5%	208
Other				0	0.0%	0
Parks, Recreation, & Culture	49,303			49,303	3.3%	20
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	49,493			49,493	3.3%	20
Interest	1,157		46,733	47,890	3.2%	19
Miscellaneous	19,425			19,425	1.3%	8
Total Expenditures	937,614	0	564,442	1,502,056	100.0%	603
Excess of Revenues Over/ (Under) Expenditures	(87,353)	0	91,602	4,249		

Year Ending June 30, 2000

Anne Arundel County

	Annapolis						Highland Beach					
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	17,786,441			17,786,441	34.9%	537	47,067			47,067	62.9%	339
Taxes - Local - Income	3,406,595			3,406,595	6.7%	103	8,185			8,185	10.9%	59
Taxes - Local - Other	1,113,208			1,113,208	2.2%	34				0	0.0%	0
Licenses and Permits	1,307,270			1,307,270	2.6%	39				0	0.0%	0
Intergovernmental												
Federal Grants	667,270		1,285,628	1,952,898	3.8%	59				0	0.0%	0
State Grants	3,000,639	3,513,132	750,489	7,264,260	14.3%	219	12,848			12,848	17.2%	92
County Grants	1,914,337			1,914,337	3.8%	58				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,605,167		11,772,294	13,377,461	26.3%	404	5,287			5,287	7.1%	38
Fines and Forfeitures	761,453			761,453	1.5%	23				0	0.0%	0
Miscellaneous	2,005,081		4,230	2,009,311	3.9%	61	1,386			1,386	1.9%	10
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	33,567,461	3,513,132	13,812,641	50,893,234	100.0%	1,536	74,773	0	0	74,773	100.0%	538
Expenditures By Function												
General Government	4,027,242	1,508,982		5,536,224	11.8%	167	14,162			14,162	22.7%	102
Public Safety												
Police	9,753,291	121,671		9,874,962	21.0%	298				0	0.0%	0
Fire	6,371,714			6,371,714	13.6%	192				0	0.0%	0
Other	1,030,478			1,030,478	2.2%	31	14,320			14,320	23.0%	103
Public Works												
Transportation	3,168,722	1,837,379	4,128,902	9,135,003	19.5%	276	11,040			11,040	17.7%	79
Sewer/Solid Waste/Water			8,646,958	8,646,958	18.4%	261				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,482,010	929,272	435,693	2,846,975	6.1%	86	22,834			22,834	36.6%	164
Community Dev. & Pub. Housing	398,210	96,949		495,159	1.1%	15				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,330,867			1,330,867	2.8%	40				0	0.0%	0
Interest	807,258		819,040	1,626,298	3.5%	49				0	0.0%	0
Miscellaneous			55,645	55,645	0.1%	2				0	0.0%	0
Total Expenditures	28,369,792	4,494,253	14,086,238	46,950,283	100.0%	1,417	62,356	0	0	62,356	100.0%	449
Excess of Revenues Over/ (Under) Expenditures	5,197,669	(981,121)	(273,597)	3,942,951			12,417	0	0	12,417		

Year Ending June 30, 2000

Calvert County

	Chesapeake Beach						North Beach					
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	1,153,532			1,153,532	26.1%	340	647,236			647,236	33.2%	398
Taxes - Local - Income	243,151			243,151	5.5%	72	115,405			115,405	5.9%	71
Taxes - Local - Other	6,860		44,660	51,520	1.2%	15			166,429	166,429	8.5%	102
Licenses and Permits	7,192			7,192	0.2%	2	23,008			23,008	1.2%	14
Intergovernmental												
Federal Grants	236,103			236,103	5.3%	70	19,526			19,526	1.0%	12
State Grants	311,276			311,276	7.0%	92	208,872			208,872	10.7%	128
County Grants	197,500		88,297	285,797	6.5%	84	500			500	0.0%	0
Other Grants			267,888	267,888	6.1%	79				0	0.0%	0
Service Charges	4,786		1,423,910	1,428,696	32.3%	421	232,080		220,425	452,505	23.2%	278
Fines and Forfeitures				0	0.0%	0	125			125	0.0%	0
Miscellaneous	224,285		209,459	433,744	9.8%	128	63,958	13,548	31,206	108,712	5.6%	67
Debt Proceeds				0	0.0%	0	86,020	123,000		209,020	10.7%	128
Total Revenues	2,384,685	0	2,034,214	4,418,899	100.0%	1,303	1,396,730	136,548	418,060	1,951,338	100.0%	1,199
Expenditures By Function												
General Government	434,342			434,342	10.9%	128	500,606			500,606	24.4%	307
Public Safety												
Police	282,111			282,111	7.1%	83	258,183			258,183	12.6%	159
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	522,848			522,848	13.1%	154	145,895	123,352		269,247	13.1%	165
Sewer/Solid Waste/Water	177,524		809,645	987,169	24.8%	291	221,138		298,331	519,469	25.3%	319
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	52,987		447,333	500,320	12.6%	148	20,513			20,513	1.0%	13
Community Dev. & Pub. Housing	518,768			518,768	13.0%	153				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	49,278	99,292		148,570	7.2%	91
Debt Service												
Principal	281,515			281,515	7.1%	83	58,607			58,607	2.9%	36
Interest	366,835		61,356	428,191	10.8%	126	65,338	31	119,605	184,974	9.0%	114
Miscellaneous	24,352			24,352	0.6%	7	90,731			90,731	4.4%	56
Total Expenditures	2,661,282	0	1,318,334	3,979,616	100.0%	1,174	1,410,289	222,675	417,936	2,050,900	100.0%	1,260
Excess of Revenues Over/ (Under) Expenditures	(276,597)	0	715,880	439,283			(13,559)	(86,127)	124	(99,562)		

Year Ending June 30, 2000

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	687,384			687,384	29.6%	196	1,184,613			1,184,613	40.5%	475
Taxes - Local - Income	185,501			185,501	8.0%	53	125,206			125,206	4.3%	50
Taxes - Local - Other	187		8,245	8,432	0.4%	2	1,537			1,537	0.1%	1
Licenses and Permits	32,461			32,461	1.4%	9	17,934			17,934	0.6%	7
Intergovernmental												
Federal Grants	196,031			196,031	8.4%	56	1,380			1,380	0.0%	1
State Grants	454,099			454,099	19.5%	129	228,855	129,696		358,551	12.2%	144
County Grants	1,862			1,862	0.1%	1		80		80	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	5,567		471,450	477,017	20.5%	136	5,917		660,563	666,480	22.8%	267
Fines and Forfeitures				0	0.0%	0	1,525			1,525	0.1%	1
Miscellaneous	164,645		117,120	281,765	12.1%	80	149,860	6,543	12,160	168,563	5.8%	68
Debt Proceeds				0	0.0%	0	401,924			401,924	13.7%	161
Total Revenues	1,727,737	0	596,815	2,324,552	100.0%	662	2,118,751	136,319	672,723	2,927,793	100.0%	1,173
Expenditures By Function												
General Government	90,874			90,874	3.4%	26	238,060			238,060	8.4%	95
Public Safety												
Police	516,309			516,309	19.1%	147	458,859			458,859	16.2%	184
Fire	15,000			15,000	0.6%	4	20,000			20,000	0.7%	8
Other	88,945			88,945	3.3%	25	29,779			29,779	1.0%	12
Public Works												
Transportation	351,288			351,288	13.0%	100	232,778			232,778	8.2%	93
Sewer/Solid Waste/Water	126,055		885,176	1,011,231	37.5%	288	112,311		558,930	671,241	23.7%	269
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	63,339			63,339	2.3%	18	43,909			43,909	1.5%	18
Community Dev. & Pub. Housing	113,149			113,149	4.2%	32		101,223		101,223	3.6%	41
Economic Dev. & Opportunity	211,982		4,043	216,025	8.0%	61	90	58,900		58,990	2.1%	24
Debt Service												
Principal	28,956			28,956	1.1%	8	463,094			463,094	16.3%	186
Interest	25,404		176,791	202,195	7.5%	58	92,504		239,304	331,808	11.7%	133
Miscellaneous				0	0.0%	0	187,365			187,365	6.6%	75
Total Expenditures	1,631,301	0	1,066,010	2,697,311	100.0%	768	1,878,749	160,123	798,234	2,837,106	100.0%	1,137
Excess of Revenues Over/ (Under) Expenditures	96,436	0	(469,195)	(372,759)			240,002	(23,804)	(125,511)	90,687		

Year Ending June 30, 2000

Caroline County

	Goldsboro						Greensboro					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	24,178			24,178	34.6%	171	273,392			273,392	18.2%	188
Taxes - Local - Income	18,171			18,171	26.0%	129	81,855			81,855	5.5%	56
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	794			794	1.1%	6	4,757			4,757	0.3%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	14,774			14,774	21.1%	105	172,451			172,451	11.5%	119
County Grants				0	0.0%	0	1,029			1,029	0.1%	1
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	24,245		303,259	327,504	21.8%	225
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	12,056			12,056	17.2%	86	9,358		37,342	46,700	3.1%	32
Debt Proceeds				0	0.0%	0	592,089			592,089	39.5%	407
Total Revenues	69,973	0	0	69,973	100.0%	496	1,159,176	0	340,601	1,499,777	100.0%	1,031
Expenditures By Function												
General Government	17,256			17,256	47.2%	122	90,129			90,129	6.8%	62
Public Safety												
Police				0	0.0%	0	120,595			120,595	9.1%	83
Fire	1,500			1,500	4.1%	11	6,241			6,241	0.5%	4
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	3,886			3,886	10.6%	28	461,911			461,911	34.9%	317
Sewer/Solid Waste/Water	6,763			6,763	18.5%	48	66,823		414,690	481,513	36.4%	331
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,125			1,125	3.1%	8	45,510			45,510	3.4%	31
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,290			1,290	3.5%	9	4,391			4,391	0.3%	3
Interest	4,613			4,613	12.6%	33	4,162		51,032	55,194	4.2%	38
Miscellaneous	148			148	0.4%	1	56,841			56,841	4.3%	39
Total Expenditures	36,581	0	0	36,581	100.0%	259	856,603	0	465,722	1,322,325	100.0%	909
Excess of Revenues Over/ (Under) Expenditures	33,392	0	0	33,392			302,573	0	(125,121)	177,452		

Year Ending June 30, 2000

Caroline County

	Henderson						Hillsboro					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	4,932			4,932	13.8%	69	8,453			8,453	20.8%	58
Taxes - Local - Income	13,261			13,261	37.0%	184	6,980			6,980	17.2%	48
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	44			44	0.1%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	4,169			4,169	11.6%	58	17,677			17,677	43.6%	121
County Grants				0	0.0%	0	7,406			7,406	18.3%	51
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			12,159	12,159	33.9%	169				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	1,333			1,333	3.7%	19				0	0.0%	0
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	23,695	0	12,159	35,854	100.0%	498	40,560	0	0	40,560	100.0%	278
Expenditures By Function												
General Government	7,362			7,362	15.7%	102	6,934			6,934	26.1%	47
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	1,400			1,400	5.3%	10
Other	796			796	1.7%	11				0	0.0%	0
Public Works												
Transportation	2,587		1,361	3,948	8.4%	55	11,636			11,636	43.7%	80
Sewer/Solid Waste/Water	4,033		29,148	33,181	70.8%	461	6,257			6,257	23.5%	43
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	382			382	1.4%	3
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			1,567	1,567	3.3%	22				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	14,778	0	32,076	46,854	100.0%	651	26,609	0	0	26,609	100.0%	182
Excess of Revenues Over/ (Under) Expenditures	8,917	0	(19,917)	(11,000)			13,951	0	0	13,951		

Year Ending June 30, 2000

Caroline County

	Marydel						Preston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	12,901			12,901	50.2%	98	115,843			115,843	25.8%	195
Taxes - Local - Income	12,532			12,532	48.7%	95	79,156			79,156	17.6%	133
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	21			21	0.1%	0	4,214			4,214	0.9%	7
Intergovernmental												
Federal Grants				0	0.0%	0	1,588			1,588	0.4%	3
State Grants				0	0.0%	0	87,717			87,717	19.5%	147
County Grants				0	0.0%	0	1,057			1,057	0.2%	2
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			126,624	126,624	28.2%	213
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	268			268	1.0%	2	26,784		6,445	33,229	7.4%	56
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	25,722	0	0	25,722	100.0%	195	316,359	0	133,069	449,428	100.0%	755
Expenditures By Function												
General Government	8,529			8,529	52.8%	65	45,711			45,711	9.8%	77
Public Safety												
Police				0	0.0%	0	96,896			96,896	20.7%	163
Fire	500			500	3.1%	4	6,000			6,000	1.3%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,795			2,795	17.3%	21	101,050			101,050	21.6%	170
Sewer/Solid Waste/Water	3,891			3,891	24.1%	29			168,545	168,545	36.0%	283
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	450			450	2.8%	3	6,168			6,168	1.3%	10
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			20,836	20,836	4.4%	35
Miscellaneous				0	0.0%	0	23,201			23,201	5.0%	39
Total Expenditures	16,165	0	0	16,165	100.0%	122	279,026	0	189,381	468,407	100.0%	787
Excess of Revenues Over/ (Under) Expenditures	9,557	0	0	9,557			37,333	0	(56,312)	(18,979)		

Year Ending June 30, 2000

Caroline County

	Ridgely						Templeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	295,859			295,859	31.1%	247	3,410			3,410	30.7%	45
Taxes - Local - Income	70,893			70,893	7.4%	59	2,396			2,396	21.6%	32
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	17,922			17,922	1.9%	15				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	132,422			132,422	13.9%	110	3,112			3,112	28.0%	41
County Grants	4,540			4,540	0.5%	4				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	54,488		327,703	382,191	40.2%	318	2,085			2,085	18.8%	28
Fines and Forfeitures	555			555	0.1%	0				0	0.0%	0
Miscellaneous	17,822		29,580	47,402	5.0%	40	102			102	0.9%	1
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	594,501	0	357,283	951,784	100.0%	793	11,105	0	0	11,105	100.0%	148
Expenditures By Function												
General Government	157,636			157,636	15.7%	131	3,418			3,418	37.4%	46
Public Safety												
Police	193,714			193,714	19.3%	161				0	0.0%	0
Fire	7,112			7,112	0.7%	6				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	149,495			149,495	14.9%	125	1,627			1,627	17.8%	22
Sewer/Solid Waste/Water	77,717		360,608	438,325	43.6%	365	3,637			3,637	39.8%	48
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	10,616			10,616	1.1%	9	450			450	4.9%	6
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			48,076	48,076	4.8%	40				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	596,290	0	408,684	1,004,974	100.0%	837	9,132	0	0	9,132	100.0%	122
Excess of Revenues Over/ (Under) Expenditures	(1,789)	0	(51,401)	(53,190)			1,973	0	0	1,973		

Year Ending June 30, 2000

Carroll County

	Hampstead						Manchester					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	461,315			461,315	16.6%	141	270,184			270,184	14.3%	75
Taxes - Local - Income	439,550			439,550	15.8%	135	244,286			244,286	12.9%	68
Taxes - Local - Other	34,932			34,932	1.3%	11	5,665			5,665	0.3%	2
Licenses and Permits	44,234			44,234	1.6%	14	25,044			25,044	1.3%	7
Intergovernmental												
Federal Grants	24,730			24,730	0.9%	8	31,062			31,062	1.6%	9
State Grants	303,893			303,893	11.0%	93	225,383			225,383	11.9%	62
County Grants	141,354			141,354	5.1%	43	141,302			141,302	7.5%	39
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	25,238		347,991	373,229	13.5%	114	15,015		753,710	768,725	40.7%	213
Fines and Forfeitures	420			420	0.0%	0	678			678	0.0%	0
Miscellaneous	175,794			175,794	6.3%	54	111,787		66,460	178,247	9.4%	49
Debt Proceeds		605,588	168,754	774,342	27.9%	237				0	0.0%	0
Total Revenues	1,651,460	605,588	516,745	2,773,793	100.0%	849	1,070,406	0	820,170	1,890,576	100.0%	524
Expenditures By Function												
General Government	204,445			204,445	8.3%	63	140,590			140,590	9.4%	39
Public Safety												
Police	329,549	730,909		1,060,458	42.9%	324	149,364			149,364	9.9%	41
Fire	35,000			35,000	1.4%	11	11,769			11,769	0.8%	3
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	311,623			311,623	12.6%	95	211,957			211,957	14.1%	59
Sewer/Solid Waste/Water	185,621		413,112	598,733	24.2%	183	118,788		730,450	849,238	56.5%	235
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	45,158		44,582	89,740	3.6%	27	58,686			58,686	3.9%	16
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,583			1,583	0.1%	0				0	0.0%	0
Interest	1,308	6,872	2,379	10,559	0.4%	3			13,279	13,279	0.9%	4
Miscellaneous	158,215			158,215	6.4%	48	68,452			68,452	4.6%	19
Total Expenditures	1,272,502	737,781	460,073	2,470,356	100.0%	756	759,606	0	743,729	1,503,335	100.0%	417
Excess of Revenues Over/ (Under) Expenditures	378,958	(132,193)	56,672	303,437			310,800	0	76,441	387,241		

Year Ending June 30, 2000

Carroll County

	Mount Airy						New Windsor					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	1,009,899			1,009,899	21.1%	174	113,101			113,101	19.6%	126
Taxes - Local - Income	622,282			622,282	13.0%	107	122,004			122,004	21.1%	135
Taxes - Local - Other	4,627			4,627	0.1%	1	1,607			1,607	0.3%	2
Licenses and Permits	261,721			261,721	5.5%	45	8,226			8,226	1.4%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	273,162			273,162	5.7%	47	69,260			69,260	12.0%	77
County Grants	231,106			231,106	4.8%	40	47,932			47,932	8.3%	53
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	199,077		1,799,757	1,998,834	41.8%	344	5,800		155,370	161,170	27.9%	179
Fines and Forfeitures	1,790			1,790	0.0%	0				0	0.0%	0
Miscellaneous	212,098		162,885	374,983	7.8%	65	26,740		28,319	55,059	9.5%	61
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,815,762	0	1,962,642	4,778,404	100.0%	822	394,670	0	183,689	578,359	100.0%	642
Expenditures By Function												
General Government	340,019			340,019	10.7%	58	129,482			129,482	30.6%	144
Public Safety												
Police	378,295			378,295	11.9%	65	30,893			30,893	7.3%	34
Fire	82,000			82,000	2.6%	14				0	0.0%	0
Other	5,500			5,500	0.2%	1				0	0.0%	0
Public Works												
Transportation	402,972			402,972	12.7%	69	37,899			37,899	9.0%	42
Sewer/Solid Waste/Water	376,378		988,708	1,365,086	43.1%	235	49,298		130,316	179,614	42.4%	199
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	232,340			232,340	7.3%	40	21,384			21,384	5.1%	24
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	2,762			2,762	0.7%	3
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			265,928	265,928	8.4%	46			3,094	3,094	0.7%	3
Miscellaneous	95,708			95,708	3.0%	16	18,074			18,074	4.3%	20
Total Expenditures	1,913,212	0	1,254,636	3,167,848	100.0%	545	289,792	0	133,410	423,202	100.0%	470
Excess of Revenues Over/ (Under) Expenditures	902,550	0	708,006	1,610,556			104,878	0	50,279	155,157		

Year Ending June 30, 2000

Carroll County

	Sykesville						Taneytown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	562,513			562,513	30.9%	197	735,230			735,230	28.0%	163
Taxes - Local - Income	455,780			455,780	25.1%	160	306,027			306,027	11.7%	68
Taxes - Local - Other	649			649	0.0%	0	5,211			5,211	0.2%	1
Licenses and Permits	16,270			16,270	0.9%	6	30,853			30,853	1.2%	7
Intergovernmental												
Federal Grants				0	0.0%	0	34,573			34,573	1.3%	8
State Grants	482,782			482,782	26.5%	169	316,166			316,166	12.1%	70
County Grants	127,077			127,077	7.0%	45	213,841			213,841	8.2%	47
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	45,268			45,268	2.5%	16	63,961		789,992	853,953	32.6%	189
Fines and Forfeitures	4,580			4,580	0.3%	2	4,320			4,320	0.2%	1
Miscellaneous	123,686			123,686	6.8%	43	69,477		53,016	122,493	4.7%	27
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,818,605	0	0	1,818,605	100.0%	638	1,779,659	0	843,008	2,622,667	100.0%	580
Expenditures By Function												
General Government	364,483			364,483	23.1%	128	270,902			270,902	10.8%	60
Public Safety												
Police	319,045			319,045	20.2%	112	366,077			366,077	14.5%	81
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	170,135			170,135	10.8%	60	288,820			288,820	11.5%	64
Sewer/Solid Waste/Water	128,606			128,606	8.2%	45	168,301		933,937	1,102,238	43.7%	244
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	46,742			46,742	3.0%	16	100,611		69,505	170,116	6.8%	38
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	37,437			37,437	1.5%	8
Debt Service												
Principal	29,024			29,024	1.8%	10	9,577			9,577	0.4%	2
Interest	14,541			14,541	0.9%	5	30,483		55,144	85,627	3.4%	19
Miscellaneous	497,472			497,472	31.6%	174	171,722			171,722	6.8%	38
Total Expenditures	1,576,048	0	0	1,576,048	100.0%	553	1,461,430	0	1,058,586	2,520,016	100.0%	557
Excess of Revenues Over/ (Under) Expenditures	242,557	0	0	242,557			318,229	0	(215,578)	102,651		

Year Ending June 30, 2000

Carroll County

	Union Bridge						Westminster					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	160,662			160,662	20.0%	143	3,245,916			3,245,916	19.1%	205
Taxes - Local - Income	60,451			60,451	7.5%	54	1,310,802			1,310,802	7.7%	83
Taxes - Local - Other	9,330			9,330	1.2%	8	305,801			305,801	1.8%	19
Licenses and Permits	8,008			8,008	1.0%	7	233,457			233,457	1.4%	15
Intergovernmental												
Federal Grants	11,520			11,520	1.4%	10	1,509,119			1,509,119	8.9%	95
State Grants	205,550			205,550	25.5%	183	1,655,679			1,655,679	9.8%	105
County Grants	50,091			50,091	6.2%	44	592,830			592,830	3.5%	38
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	2,768		239,697	242,465	30.1%	215	556,692		4,209,419	4,766,111	28.1%	302
Fines and Forfeitures	10,787			10,787	1.3%	10	63,877			63,877	0.4%	4
Miscellaneous	42,355		3,401	45,756	5.7%	41	673,636	2,125,000	486,384	3,285,020	19.4%	208
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	561,522	0	243,098	804,620	100.0%	715	10,147,809	2,125,000	4,695,803	16,968,612	100.0%	1,073
Expenditures By Function												
General Government	92,200			92,200	15.6%	82	1,205,550			1,205,550	8.2%	76
Public Safety												
Police	36,013			36,013	6.1%	32	2,275,385			2,275,385	15.4%	144
Fire	1,000			1,000	0.2%	1	140,098			140,098	1.0%	9
Other				0	0.0%	0	59,375			59,375	0.4%	4
Public Works												
Transportation	36,569			36,569	6.2%	32	1,490,858	13,593		1,504,451	10.2%	95
Sewer/Solid Waste/Water	37,615		154,909	192,524	32.5%	171	662,514		4,855,469	5,517,983	37.4%	349
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	151,227			151,227	25.6%	134	977,864	318,523		1,296,387	8.8%	82
Community Dev. & Pub. Housing	16,961			16,961	2.9%	15	1,339,562			1,339,562	9.1%	85
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	13,987			13,987	2.4%	12	30,937			30,937	0.2%	2
Interest	7,391		14,074	21,465	3.6%	19	9,170		129,522	138,692	0.9%	9
Miscellaneous	29,548			29,548	5.0%	26	1,233,995			1,233,995	8.4%	78
Total Expenditures	422,511	0	168,983	591,494	100.0%	525	9,425,308	332,116	4,984,991	14,742,415	100.0%	933
Excess of Revenues Over/ (Under) Expenditures	139,011	0	74,115	213,126			722,501	1,792,884	(289,188)	2,226,197		

Year Ending June 30, 2000

Cecil County

	Cecilton						Charlestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	64,374			64,374	17.3%	120	139,270			139,270	23.2%	170
Taxes - Local - Income	40,910			40,910	11.0%	76	34,526			34,526	5.8%	42
Taxes - Local - Other	886			886	0.2%	2	629			629	0.1%	1
Licenses and Permits	4,218			4,218	1.1%	8	9,838			9,838	1.6%	12
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	52,934			52,934	14.2%	99	54,594			54,594	9.1%	67
County Grants	7,870			7,870	2.1%	15	15,720			15,720	2.6%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	23,473		131,490	154,963	41.6%	289	605		207,156	207,761	34.6%	254
Fines and Forfeitures				0	0.0%	0	175			175	0.0%	0
Miscellaneous	28,602		17,387	45,989	12.4%	86	90,751		46,595	137,346	22.9%	168
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	223,267	0	148,877	372,144	100.0%	693	346,108	0	253,751	599,859	100.0%	732
Expenditures By Function												
General Government	86,712			86,712	24.1%	161	183,327			183,327	24.0%	224
Public Safety												
Police	18,140			18,140	5.0%	34	25,011			25,011	3.3%	31
Fire	500			500	0.1%	1				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	51,915			51,915	14.4%	97	32,537			32,537	4.3%	40
Sewer/Solid Waste/Water	23,533		146,262	169,795	47.1%	316			224,037	224,037	29.4%	274
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	27,861			27,861	7.7%	52	253,249			253,249	33.2%	309
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			5,194	5,194	1.4%	10			44,726	44,726	5.9%	55
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	208,661	0	151,456	360,117	100.0%	671	494,124	0	268,763	762,887	100.0%	931
Excess of Revenues Over/ (Under) Expenditures	14,606	0	(2,579)	12,027			(148,016)	0	(15,012)	(163,028)		

Year Ending June 30, 2000

Cecil County

	Chesapeake City						Elkton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	248,655			248,655	25.2%	282	2,527,740			2,527,740	19.8%	230
Taxes - Local - Income	77,067			77,067	7.8%	87	833,984			833,984	6.5%	76
Taxes - Local - Other	10,788			10,788	1.1%	12	42,554			42,554	0.3%	4
Licenses and Permits	8,735			8,735	0.9%	10	199,710			199,710	1.6%	18
Intergovernmental												
Federal Grants				0	0.0%	0	199,609			199,609	1.6%	18
State Grants	118,700			118,700	12.0%	135	809,178			809,178	6.3%	74
County Grants	15,607			15,607	1.6%	18	208,606			208,606	1.6%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			385,816	385,816	39.1%	437	885,052		2,377,952	3,263,004	25.6%	297
Fines and Forfeitures	4,955			4,955	0.5%	6	36,438			36,438	0.3%	3
Miscellaneous	53,843		21,421	75,264	7.6%	85	314,625		23,829	338,454	2.7%	31
Debt Proceeds	41,250			41,250	4.2%	47	4,301,600			4,301,600	33.7%	392
Total Revenues	579,600	0	407,237	986,837	100.0%	1,119	10,359,096	0	2,401,781	12,760,877	100.0%	1,162
Expenditures By Function												
General Government	210,379			210,379	20.2%	239	3,764,138			3,764,138	33.3%	343
Public Safety												
Police	41,150			41,150	4.0%	47	1,874,719			1,874,719	16.6%	171
Fire				0	0.0%	0	56,814			56,814	0.5%	5
Other				0	0.0%	0	219,834			219,834	1.9%	20
Public Works												
Transportation	47,807			47,807	4.6%	54	1,413,436			1,413,436	12.5%	129
Sewer/Solid Waste/Water	39,231		508,003	547,234	52.6%	620	614,051		2,616,522	3,230,573	28.6%	294
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	77,643			77,643	7.5%	88	316,466			316,466	2.8%	29
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	41,250			41,250	4.0%	47	70,364			70,364	0.6%	6
Interest	494		75,185	75,679	7.3%	86	84,122		11,351	95,473	0.8%	9
Miscellaneous				0	0.0%	0	251,670			251,670	2.2%	23
Total Expenditures	457,954	0	583,188	1,041,142	100.0%	1,180	8,665,614	0	2,627,873	11,293,487	100.0%	1,029
Excess of Revenues Over/ (Under) Expenditures	121,646	0	(175,951)	(54,305)			1,693,482	0	(226,092)	1,467,390		

Year Ending June 30, 2000

Cecil County

	North East						Perryville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	628,643			628,643	21.3%	296	723,762			723,762	32.0%	255
Taxes - Local - Income	280,080			280,080	9.5%	132	188,584			188,584	8.3%	66
Taxes - Local - Other	3,919			3,919	0.1%	2	8,646			8,646	0.4%	3
Licenses and Permits	35,658			35,658	1.2%	17	29,460			29,460	1.3%	10
Intergovernmental												
Federal Grants	64,799		29,136	93,935	3.2%	44	5,000			5,000	0.2%	2
State Grants	391,977		9,250	401,227	13.6%	189	258,193			258,193	11.4%	91
County Grants	43,663			43,663	1.5%	21	60,737			60,737	2.7%	21
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	105,660		1,124,329	1,229,989	41.7%	580	73,759		809,460	883,219	39.0%	311
Fines and Forfeitures	1,860			1,860	0.1%	1	1,100			1,100	0.0%	0
Miscellaneous	141,722		91,843	233,565	7.9%	110	68,797		37,348	106,145	4.7%	37
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,697,981	0	1,254,558	2,952,539	100.0%	1,391	1,418,038	0	846,808	2,264,846	100.0%	798
Expenditures By Function												
General Government	337,904			337,904	10.1%	159	293,145			293,145	12.8%	103
Public Safety												
Police	442,014			442,014	13.2%	208	325,433			325,433	14.2%	115
Fire				0	0.0%	0	15,000			15,000	0.7%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	1,308,884			1,308,884	39.2%	617	268,811			268,811	11.8%	95
Sewer/Solid Waste/Water	111,995		691,001	802,996	24.0%	378	174,985		1,057,270	1,232,255	53.9%	434
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	237,223			237,223	7.1%	112	34,612			34,612	1.5%	12
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service							18,794					
Principal	53,729			53,729	1.6%	25	14,735			14,735	0.6%	5
Interest	43,519		116,286	159,805	4.8%	75			83,779	83,779	3.7%	30
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	2,535,268	0	807,287	3,342,555	100.0%	1,575	1,145,515	0	1,141,049	2,286,564	100.0%	806
Excess of Revenues Over/ (Under) Expenditures	(837,287)	0	447,271	(390,016)			272,523	0	(294,241)	(21,718)		

Year Ending June 30, 2000

Cecil County

	Port Deposit						Rising Sun					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	205,138			205,138	21.3%	224	358,199			358,199	32.7%	233
Taxes - Local - Income	90,684			90,684	9.4%	99	162,215			162,215	14.8%	106
Taxes - Local - Other	9,485			9,485	1.0%	10	12,105			12,105	1.1%	8
Licenses and Permits	4,334			4,334	0.4%	5	8,370			8,370	0.8%	5
Intergovernmental												
Federal Grants	209,303			209,303	21.7%	229	34,461			34,461	3.1%	22
State Grants	58,293			58,293	6.0%	64	126,152			126,152	11.5%	82
County Grants	11,983			11,983	1.2%	13	28,567			28,567	2.6%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	46,414		265,391	311,805	32.3%	341	76,225		253,718	329,943	30.1%	215
Fines and Forfeitures	1,555			1,555	0.2%	2	515			515	0.0%	0
Miscellaneous	48,872		12,401	61,273	6.4%	67	12,653		21,170	33,823	3.1%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	686,061	0	277,792	963,853	100.0%	1,055	819,462	0	274,888	1,094,350	100.0%	713
Expenditures By Function												
General Government	168,752			168,752	18.5%	185	294,411			294,411	23.8%	192
Public Safety												
Police	170,868			170,868	18.8%	187	339,637			339,637	27.4%	221
Fire	10,000			10,000	1.1%	11				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	96,918			96,918	10.6%	106	234,115			234,115	18.9%	153
Sewer/Solid Waste/Water	35,586		273,988	309,574	34.0%	339	91,770		234,989	326,759	26.4%	213
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	64,479			64,479	7.1%	71	23,972			23,972	1.9%	16
Community Dev. & Pub. Housing	88,100			88,100	9.7%	96				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			1,971	1,971	0.2%	2	799		18,453	19,252	1.6%	13
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	634,703	0	275,959	910,662	100.0%	996	984,704	0	253,442	1,238,146	100.0%	807
Excess of Revenues Over/ (Under) Expenditures	51,358	0	1,833	53,191			(165,242)	0	21,446	(143,796)		

Year Ending June 30, 2000

Charles County

	Indian Head						La Plata					
	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	446,161			446,161	17.6%	111	1,028,208			1,028,208	21.3%	148
Taxes - Local - Income	197,833			197,833	7.8%	49	621,561			621,561	12.9%	89
Taxes - Local - Other	471		16,311	16,782	0.7%	4	1,166			1,166	0.0%	0
Licenses and Permits	28,781			28,781	1.1%	7	116,520		3,129	119,649	2.5%	17
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	579,477			579,477	22.9%	144	398,794			398,794	8.3%	57
County Grants	7,500			7,500	0.3%	2				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	54,774		1,110,435	1,165,209	46.0%	289	544,900	316,358	1,274,887	2,136,145	44.3%	307
Fines and Forfeitures	47			47	0.0%	0	3,296			3,296	0.1%	0
Miscellaneous	81,252		7,332	88,584	3.5%	22	274,191	176,384	65,589	516,164	10.7%	74
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,396,296	0	1,134,078	2,530,374	100.0%	627	2,988,636	492,742	1,343,605	4,824,983	100.0%	693
Expenditures By Function												
General Government	286,985			286,985	11.9%	71	804,877			804,877	18.4%	116
Public Safety												
Police				0	0.0%	0	414,378			414,378	9.5%	60
Fire	2,600			2,600	0.1%	1	2,000			2,000	0.0%	0
Other	493,483			493,483	20.4%	122	51,736			51,736	1.2%	7
Public Works												
Transportation	281,166			281,166	11.6%	70	326,312			326,312	7.5%	47
Sewer/Solid Waste/Water			1,117,126	1,117,126	46.3%	277	463,364	240,299	1,362,895	2,066,558	47.3%	297
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	131,364			131,364	5.4%	33	38,746			38,746	0.9%	6
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	4,410			4,410	0.2%	1				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	61,608	23,392		85,000	1.9%	12
Interest			97,587	97,587	4.0%	24	52,963	33,795	11,296	98,054	2.2%	14
Miscellaneous				0	0.0%	0	476,236		8,252	484,488	11.1%	70
Total Expenditures	1,200,008	0	1,214,713	2,414,721	100.0%	598	2,692,220	297,486	1,382,443	4,372,149	100.0%	628
Excess of Revenues Over/ (Under) Expenditures	196,288	0	(80,635)	115,653			296,416	195,256	(38,838)	452,834		

Year Ending June 30, 2000

Charles County

Port Tobacco

	Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	570			570	1.5%	13
Taxes - Local - Income	30,424			30,424	82.6%	676
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	28			28	0.1%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,808			5,808	15.8%	129
Debt Proceeds				0	0.0%	0
Total Revenues	36,830	0	0	36,830	100.0%	818
Expenditures By Function						
General Government	4,100			4,100	39.4%	91
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	5,151			5,151	49.5%	114
Sewer/Solid Waste/Water	1,148			1,148	11.0%	26
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	10,399	0	0	10,399	100.0%	231
Excess of Revenues Over/ (Under) Expenditures	26,431	0	0	26,431		

Year Ending June 30, 2000

Dorchester County

	Brookview						Cambridge					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	2,353			2,353	58.2%	37	2,896,613			2,896,613	30.2%	267
Taxes - Local - Income	1,213			1,213	30.0%	19	537,911			537,911	5.6%	50
Taxes - Local - Other				0	0.0%	0	47,393			47,393	0.5%	4
Licenses and Permits				0	0.0%	0	341,449			341,449	3.6%	31
Intergovernmental												
Federal Grants				0	0.0%	0	16,636			16,636	0.2%	2
State Grants				0	0.0%	0	1,265,313			1,265,313	13.2%	117
County Grants	450			450	11.1%	7	170,204			170,204	1.8%	16
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	766,618		2,831,115	3,597,733	37.5%	331
Fines and Forfeitures				0	0.0%	0	47,865			47,865	0.5%	4
Miscellaneous	29			29	0.7%	0	331,552			331,552	3.5%	31
Debt Proceeds				0	0.0%	0	344,624			344,624	3.6%	32
Total Revenues	4,045	0	0	4,045	100.0%	64	6,766,178	0	2,831,115	9,597,293	100.0%	884
Expenditures By Function												
General Government	1,165			1,165	26.1%	18	947,842			947,842	9.5%	87
Public Safety												
Police				0	0.0%	0	2,190,483			2,190,483	21.9%	202
Fire				0	0.0%	0	578,053			578,053	5.8%	53
Other				0	0.0%	0	228,704			228,704	2.3%	21
Public Works												
Transportation	1,161			1,161	26.0%	18	595,915			595,915	6.0%	55
Sewer/Solid Waste/Water	2,134			2,134	47.8%	34	305,873		3,524,087	3,829,960	38.3%	353
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	89,294			89,294	0.9%	8
Community Dev. & Pub. Housing				0	0.0%	0	33,275			33,275	0.3%	3
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	155,448			155,448	1.6%	14
Interest				0	0.0%	0	67,680			67,680	0.7%	6
Miscellaneous				0	0.0%	0	1,273,606			1,273,606	12.7%	117
Total Expenditures	4,460	0	0	4,460	100.0%	71	6,466,173	0	3,524,087	9,990,260	100.0%	920
Excess of Revenues Over/ (Under) Expenditures	(415)	0	0	(415)			300,005	0	(692,972)	(392,967)		

Year Ending June 30, 2000

Dorchester County

	Church Creek						East New Market					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	6,028			6,028	28.4%	57	54,379			54,379	27.3%	370
Taxes - Local - Income	14,034			14,034	66.1%	134	18,872			18,872	9.5%	128
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	41			41	0.2%	0	1,622			1,622	0.8%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	425			425	2.0%	4	1,535			1,535	0.8%	10
Other Grants				0	0.0%	0	2,225			2,225	1.1%	15
Service Charges				0	0.0%	0			113,848	113,848	57.2%	774
Fines and Forfeitures				0	0.0%	0	100			100	0.1%	1
Miscellaneous	688			688	3.2%	7	6,431		53	6,484	3.3%	44
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	21,216	0	0	21,216	100.0%	202	85,164	0	113,901	199,065	100.0%	1,354
Expenditures By Function												
General Government	1,912			1,912	17.3%	18	45,923			45,923	22.1%	312
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	3,847			3,847	1.9%	26
Other				0	0.0%	0	1,262			1,262	0.6%	9
Public Works												
Transportation	2,366			2,366	21.4%	23	3,082			3,082	1.5%	21
Sewer/Solid Waste/Water	6,770			6,770	61.3%	64			110,679	110,679	53.4%	753
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	993			993	0.5%	7
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			40,685	40,685	19.6%	277
Miscellaneous				0	0.0%	0	918			918	0.4%	6
Total Expenditures	11,048	0	0	11,048	100.0%	105	56,025	0	151,364	207,389	100.0%	1,411
Excess of Revenues Over/ (Under) Expenditures	10,168	0	0	10,168			29,139	0	(37,463)	(8,324)		

Year Ending June 30, 2000

Dorchester County

	Eldorado						Galestown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	2,211			2,211	57.0%	50	11,228			11,228	74.9%	94
Taxes - Local - Income	875			875	22.6%	20	1,888			1,888	12.6%	16
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	78			78	2.0%	2	35			35	0.2%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	425			425	11.0%	10	875			875	5.8%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	291			291	7.5%	7	964			964	6.4%	8
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,880	0	0	3,880	100.0%	88	14,990	0	0	14,990	100.0%	126
Expenditures By Function												
General Government	1,248			1,248	42.2%	28	2,719			2,719	21.4%	23
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	1,709			1,709	57.8%	39	2,397			2,397	18.9%	20
Sewer/Solid Waste/Water				0	0.0%	0	7,572			7,572	59.7%	64
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	2,957	0	0	2,957	100.0%	67	12,688	0	0	12,688	100.0%	107
Excess of Revenues Over/ (Under) Expenditures	923	0	0	923			2,302	0	0	2,302		

Year Ending June 30, 2000

Dorchester County

	Hurlock						Secretary					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	611,569			611,569	26.8%	342	52,925			52,925	14.4%	110
Taxes - Local - Income	102,481			102,481	4.5%	57	21,367			21,367	5.8%	45
Taxes - Local - Other				0	0.0%	0			18,452	18,452	5.0%	39
Licenses and Permits	6,733			6,733	0.3%	4	4,530			4,530	1.2%	9
Intergovernmental												
Federal Grants	176,249			176,249	7.7%	99				0	0.0%	0
State Grants	224,998			224,998	9.9%	126	57,604		32,198	89,802	24.4%	187
County Grants	48,950			48,950	2.1%	27	1,445			1,445	0.4%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	43,664		846,002	889,666	39.0%	498	3,385		163,962	167,347	45.5%	349
Fines and Forfeitures	103			103	0.0%	0				0	0.0%	0
Miscellaneous	34,875		1,685	36,560	1.6%	20	8,510		3,562	12,072	3.3%	25
Debt Proceeds	183,188			183,188	8.0%	103				0	0.0%	0
Total Revenues	1,432,810	0	847,687	2,280,497	100.0%	1,277	149,766	0	218,174	367,940	100.0%	768
Expenditures By Function												
General Government	305,477			305,477	13.0%	171	37,367			37,367	10.7%	78
Public Safety												
Police	347,301			347,301	14.7%	194				0	0.0%	0
Fire	192,779			192,779	8.2%	108	3,939			3,939	1.1%	8
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	215,397			215,397	9.1%	121	11,433			11,433	3.3%	24
Sewer/Solid Waste/Water	145,441		616,402	761,843	32.4%	427	25,099		235,242	260,341	74.9%	544
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	29,097			29,097	1.2%	16	101			101	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	100			100	0.0%	0				0	0.0%	0
Debt Service												
Principal	198,555			198,555	8.4%	111				0	0.0%	0
Interest	50,416		43,210	93,626	4.0%	52			34,481	34,481	9.9%	72
Miscellaneous	210,605			210,605	8.9%	118				0	0.0%	0
Total Expenditures	1,695,168	0	659,612	2,354,780	100.0%	1,318	77,939	0	269,723	347,662	100.0%	726
Excess of Revenues Over/ (Under) Expenditures	(262,358)	0	188,075	(74,283)			71,827	0	(51,549)	20,278		

Year Ending June 30, 2000

Dorchester County

Vienna

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	47,520			47,520	19.4%	197
Taxes - Local - Income	16,527			16,527	6.8%	69
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	612			612	0.3%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	62,618			62,618	25.6%	260
County Grants	1,732			1,732	0.7%	7
Other Grants				0	0.0%	0
Service Charges			102,830	102,830	42.0%	427
Fines and Forfeitures				0	0.0%	0
Miscellaneous	12,771			12,771	5.2%	53
Debt Proceeds				0	0.0%	0
Total Revenues	141,780	0	102,830	244,610	100.0%	1,015
Expenditures By Function						
General Government	33,641			33,641	8.1%	140
Public Safety						
Police				0	0.0%	0
Fire	5,000			5,000	1.2%	21
Other				0	0.0%	0
Public Works						
Transportation	17,495			17,495	4.2%	73
Sewer/Solid Waste/Water	19,031		259,698	278,729	66.7%	1,157
Other				0	0.0%	0
Parks, Recreation, & Culture	22,531			22,531	5.4%	93
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	13,823			13,823	3.3%	57
Debt Service						
Principal				0	0.0%	0
Interest			45,933	45,933	11.0%	191
Miscellaneous	702			702	0.2%	3
Total Expenditures	112,223	0	305,631	417,854	100.0%	1,734
Excess of Revenues Over/ (Under) Expenditures	29,557	0	(202,801)	(173,244)		

Year Ending June 30, 2000

* - no financial information submitted.

Frederick County

	Brunswick						Burkittsville *					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	904,513			904,513	30.5%	141				0	0.0%	0
Taxes - Local - Income	268,218			268,218	9.1%	42				0	0.0%	0
Taxes - Local - Other	949			949	0.0%	0				0	0.0%	0
Licenses and Permits	32,008			32,008	1.1%	5				0	0.0%	0
Intergovernmental												
Federal Grants	34,304			34,304	1.2%	5				0	0.0%	0
State Grants	312,842	44,089		356,931	12.1%	56				0	0.0%	0
County Grants	135,118	5,000		140,118	4.7%	22				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	178,063		934,775	1,112,838	37.6%	174				0	0.0%	0
Fines and Forfeitures	5,554			5,554	0.2%	1				0	0.0%	0
Miscellaneous	49,613		36,294	85,907	2.9%	13				0	0.0%	0
Debt Proceeds	20,095			20,095	0.7%	3				0	0.0%	0
Total Revenues	1,941,277	49,089	971,069	2,961,435	100.0%	462	0	0	0	0	0.0%	0
Expenditures By Function												
General Government	198,189	10,850		209,039	6.6%	33				0	0.0%	0
Public Safety												
Police	601,843			601,843	19.1%	94				0	0.0%	0
Fire	20,000			20,000	0.6%	3				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	547,601	10,503		558,104	17.7%	87				0	0.0%	0
Sewer/Solid Waste/Water	172,383		1,094,088	1,266,471	40.2%	198				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	76,211	42,441		118,652	3.8%	19				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	69,196			69,196	2.2%	11				0	0.0%	0
Debt Service												
Principal	20,095			20,095	0.6%	3				0	0.0%	0
Interest	1,157		198,365	199,522	6.3%	31				0	0.0%	0
Miscellaneous	84,961			84,961	2.7%	13				0	0.0%	0
Total Expenditures	1,791,636	63,794	1,292,453	3,147,883	100.0%	492	0	0	0	0	0.0%	0
Excess of Revenues Over/ (Under) Expenditures	149,641	(14,705)	(321,384)	(186,448)			0	0	0	0		

Year Ending June 30, 2000

Frederick County

	Emmitsburg						Frederick					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	237,491			237,491	10.0%	107	19,860,884			19,860,884	33.9%	408
Taxes - Local - Income	127,038			127,038	5.3%	57	3,135,332			3,135,332	5.3%	64
Taxes - Local - Other	83,932			83,932	3.5%	38	616,447			616,447	1.1%	13
Licenses and Permits	29,627			29,627	1.2%	13	1,162,530		217,965	1,380,495	2.4%	28
Intergovernmental										0		
Federal Grants		108,865		108,865	4.6%	49	1,709,299	615,980	17,463	2,342,742	4.0%	48
State Grants	99,056	11,243		110,299	4.6%	50	3,347,905	648,436		3,996,341	6.8%	82
County Grants	51,614			51,614	2.2%	23	1,484,603	106,184		1,590,787	2.7%	33
Other Grants				0	0.0%	0	27,583			27,583	0.0%	1
Service Charges	804,025			804,025	33.7%	362	2,644,548		11,328,174	13,972,722	23.8%	287
Fines and Forfeitures	8,692			8,692	0.4%	4	432,903			432,903	0.7%	9
Miscellaneous	60,852			60,852	2.5%	27	7,412,676	302,829	1,093,822	8,809,327	15.0%	181
Debt Proceeds	764,100			764,100	32.0%	344		2,500,000		2,500,000	4.3%	51
Total Revenues	2,266,427	120,108	0	2,386,535	100.0%	1,075	41,834,710	4,173,429	12,657,424	58,665,563	100.0%	1,204
Expenditures By Function												
General Government	186,261	308		186,569	8.3%	84	5,187,944	538,580		5,726,524	11.8%	118
Public Safety												
Police	146,425			146,425	6.5%	66	10,471,505	329,039		10,800,544	22.2%	222
Fire	11,720			11,720	0.5%	5	107,410			107,410	0.2%	2
Other	13,777			13,777	0.6%	6	1,283,278			1,283,278	2.6%	26
Public Works												
Transportation	110,795			110,795	4.9%	50	5,774,996	3,174,973		8,949,969	18.4%	184
Sewer/Solid Waste/Water	455,691	116,415		572,106	25.3%	258	2,237,726		7,857,472	10,095,198	20.7%	207
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	115,080	22,740		137,820	6.1%	62	3,426,829	101,436	1,170,157	4,698,422	9.7%	96
Community Dev. & Pub. Housing				0	0.0%	0	424,800		12,943	437,743	0.9%	9
Economic Dev. & Opportunity				0	0.0%	0	1,262,933			1,262,933	2.6%	26
Debt Service												
Principal	953,226			953,226	42.2%	429	2,398,145			2,398,145	4.9%	49
Interest	125,690			125,690	5.6%	57	1,788,590		875,730	2,664,320	5.5%	55
Miscellaneous				0	0.0%	0	231,418			231,418	0.5%	5
Total Expenditures	2,118,665	139,463	0	2,258,128	100.0%	1,017	34,595,574	4,144,028	9,916,302	48,655,904	100.0%	999
Excess of Revenues Over/ (Under) Expenditures	147,762	(19,355)	0	128,407			7,239,136	29,401	2,741,122	10,009,659		

Year Ending June 30, 2000

Frederick County

	Middletown						Myersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	381,497			381,497	19.7%	164	200,060			200,060	16.7%	337
Taxes - Local - Income	302,760			302,760	15.6%	131	134,852			134,852	11.3%	227
Taxes - Local - Other	262			262	0.0%	0				0	0.0%	0
Licenses and Permits	19,293			19,293	1.0%	8	6,409			6,409	0.5%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	353,841			353,841	18.3%	153	59,861			59,861	5.0%	101
County Grants	58,448			58,448	3.0%	25	3,779			3,779	0.3%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,934		678,400	680,334	35.1%	293			746,447	746,447	62.4%	1,257
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	36,302		105,678	141,980	7.3%	61	18,705		25,274	43,979	3.7%	74
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,154,337	0	784,078	1,938,415	100.0%	836	423,666	0	771,721	1,195,387	100.0%	2,012
Expenditures By Function												
General Government	271,422			271,422	17.7%	117	137,370			137,370	21.4%	231
Public Safety												
Police	116,143			116,143	7.6%	50	25,312			25,312	3.9%	43
Fire	7,500			7,500	0.5%	3	5,000			5,000	0.8%	8
Other				0	0.0%	0	2,038			2,038	0.3%	3
Public Works												
Transportation	108,555			108,555	7.1%	47	42,762			42,762	6.6%	72
Sewer/Solid Waste/Water	86,546		527,260	613,806	40.0%	265	42,284		343,340	385,624	60.0%	649
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	239,872			239,872	15.6%	103	43,449			43,449	6.8%	73
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			113,670	113,670	7.4%	49			1,638	1,638	0.3%	3
Miscellaneous	62,716			62,716	4.1%	27	44			44	0.0%	0
Total Expenditures	892,754	0	640,930	1,533,684	100.0%	661	298,259	0	344,978	643,237	100.0%	1,083
Excess of Revenues Over/ (Under) Expenditures	261,583	0	143,148	404,731			125,407	0	426,743	552,150		

Year Ending June 30, 2000

Frederick County

	New Market						Rosemont					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	51,435			51,435	18.3%	106	6,404			6,404	17.1%	20
Taxes - Local - Income	143,289			143,289	50.9%	295	11,344			11,344	30.2%	36
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	6,267			6,267	2.2%	13	140			140	0.4%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	22,718			22,718	8.1%	47	2,646			2,646	7.1%	8
County Grants	1,252			1,252	0.4%	3				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	3,062			3,062	1.1%	6				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	53,585			53,585	19.0%	110	16,967			16,967	45.2%	54
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	281,608	0	0	281,608	100.0%	579	37,501	0	0	37,501	100.0%	119
Expenditures By Function												
General Government	70,816			70,816	43.5%	146	7,217			7,217	36.6%	23
Public Safety												
Police	5,610			5,610	3.4%	12				0	0.0%	0
Fire	281			281	0.2%	1	2,000			2,000	10.1%	6
Other				0	0.0%	0	2,070			2,070	10.5%	7
Public Works												
Transportation	14,487			14,487	8.9%	30	3,776			3,776	19.1%	12
Sewer/Solid Waste/Water	22,855			22,855	14.0%	47				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	18,444	30,369		48,813	30.0%	100	3,528			3,528	17.9%	11
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	1,150			1,150	5.8%	4
Total Expenditures	132,493	30,369	0	162,862	100.0%	335	19,741	0	0	19,741	100.0%	62
Excess of Revenues Over/ (Under) Expenditures	149,115	(30,369)	0	118,746			17,760	0	0	17,760		

Year Ending June 30, 2000

Frederick County

	Thurmont						Walkersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	788,812			788,812	13.2%	179	653,596			653,596	25.1%	123
Taxes - Local - Income	384,831			384,831	6.5%	87	429,968			429,968	16.5%	81
Taxes - Local - Other	14,154			14,154	0.2%	3	6,809			6,809	0.3%	1
Licenses and Permits	42,004			42,004	0.7%	10	38,006			38,006	1.5%	7
Intergovernmental												
Federal Grants				0	0.0%	0	7,084			7,084	0.3%	1
State Grants	303,231			303,231	5.1%	69	237,501		20,000	257,501	9.9%	48
County Grants	119,403			119,403	2.0%	27	117,870			117,870	4.5%	22
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	36,812		4,076,710	4,113,522	68.9%	934	7,447	59,120	853,379	919,946	35.3%	173
Fines and Forfeitures	5,045			5,045	0.1%	1				0	0.0%	0
Miscellaneous	111,356		83,815	195,171	3.3%	44	129,462		43,221	172,683	6.6%	32
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,805,648	0	4,160,525	5,966,173	100.0%	1,355	1,627,743	59,120	916,600	2,603,463	100.0%	489
Expenditures By Function												
General Government	458,688			458,688	7.4%	104	317,132			317,132	12.6%	60
Public Safety												
Police	385,594			385,594	6.2%	88	248,505			248,505	9.9%	47
Fire	17,785			17,785	0.3%	4	25,000			25,000	1.0%	5
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	249,414			249,414	4.0%	57	283,577	270,573		554,150	22.0%	104
Sewer/Solid Waste/Water	219,539		1,025,844	1,245,383	20.1%	283	103,260		1,018,309	1,121,569	44.6%	211
Other			3,176,313	3,176,313	51.3%	722				0	0.0%	0
Parks, Recreation, & Culture	71,452			71,452	1.2%	16	98,327	12,125		110,452	4.4%	21
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			444,107	444,107	7.2%	101			19,297	19,297	0.8%	4
Miscellaneous	140,267			140,267	2.3%	32	117,514			117,514	4.7%	22
Total Expenditures	1,542,739	0	4,646,264	6,189,003	100.0%	1,406	1,193,315	282,698	1,037,606	2,513,619	100.0%	472
Excess of Revenues Over/ (Under) Expenditures	262,909	0	(485,739)	(222,830)			434,428	(223,578)	(121,006)	89,844		

Year Ending June 30, 2000

Frederick County

Woodsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	81,606			81,606	14.9%	125
Taxes - Local - Income	80,597			80,597	14.8%	124
Taxes - Local - Other	1,133			1,133	0.2%	2
Licenses and Permits	12,994			12,994	2.4%	20
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	108,910			108,910	19.9%	167
County Grants	3,748			3,748	0.7%	6
Other Grants				0	0.0%	0
Service Charges			220,561	220,561	40.4%	338
Fines and Forfeitures				0	0.0%	0
Miscellaneous	7,796		28,881	36,677	6.7%	56
Debt Proceeds				0	0.0%	0
Total Revenues	296,784	0	249,442	546,226	100.0%	838
Expenditures By Function						
General Government	28,693			28,693	5.4%	44
Public Safety						
Police				0	0.0%	0
Fire	1,250			1,250	0.2%	2
Other	1,440			1,440	0.3%	2
Public Works						
Transportation	96,392			96,392	18.0%	148
Sewer/Solid Waste/Water	23,785		247,134	270,919	50.5%	416
Other				0	0.0%	0
Parks, Recreation, & Culture	84,466			84,466	15.8%	130
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			38,770	38,770	7.2%	59
Miscellaneous	14,113			14,113	2.6%	22
Total Expenditures	250,139	0	285,904	536,043	100.0%	822
Excess of Revenues Over/ (Under) Expenditures	46,645	0	(36,462)	10,183		

Year Ending June 30, 2000

Garrett County

	Accident						Deer Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	36,108			36,108	12.7%	98	27,414			27,414	29.0%	48
Taxes - Local - Income	25,461			25,461	9.0%	69	11,289			11,289	11.9%	20
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,118			2,118	0.7%	6	3,675			3,675	3.9%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	73,659			73,659	25.9%	199	44,302			44,302	46.8%	78
County Grants	84			84	0.0%	0				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	5,306		83,658	88,964	31.3%	240				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	18,202		1,648	19,850	7.0%	54	8,008			8,008	8.5%	14
Debt Proceeds	38,120			38,120	13.4%	103				0	0.0%	0
Total Revenues	199,058	0	85,306	284,364	100.0%	769	94,688	0	0	94,688	100.0%	166
Expenditures By Function												
General Government	29,248			29,248	9.5%	79	9,703			9,703	11.9%	17
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	72,304			72,304	23.4%	195	56,075			56,075	68.8%	98
Sewer/Solid Waste/Water	11,840		162,433	174,273	56.3%	471	3,294			3,294	4.0%	6
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,420			6,420	2.1%	17				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	11,270			11,270	3.6%	30				0	0.0%	0
Interest	1,255		6,679	7,934	2.6%	21				0	0.0%	0
Miscellaneous	7,892			7,892	2.6%	21	12,461			12,461	15.3%	22
Total Expenditures	140,229	0	169,112	309,341	100.0%	836	81,533	0	0	81,533	100.0%	143
Excess of Revenues Over/ (Under) Expenditures	58,829	0	(83,806)	(24,977)			13,155	0	0	13,155		

Year Ending June 30, 2000

Garrett County

	Friendsville						Grantsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	31,977			31,977	9.1%	53	70,601			70,601	12.9%	132
Taxes - Local - Income	39,994			39,994	11.3%	67	56,582			56,582	10.4%	106
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,745			3,745	1.1%	6	5,886			5,886	1.1%	11
Intergovernmental												
Federal Grants		141,931		141,931	40.2%	236				0	0.0%	0
State Grants	88,006			88,006	24.9%	146	160,449			160,449	29.4%	301
County Grants	2,818			2,818	0.8%	5	22,733			22,733	4.2%	43
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	14,042		153,525	167,567	30.7%	314
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	8,261	36,250		44,511	12.6%	74	49,741		12,556	62,297	11.4%	117
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	174,801	178,181	0	352,982	100.0%	587	380,034	0	166,081	546,115	100.0%	1,025
Expenditures By Function												
General Government	32,393			32,393	9.3%	54	31,177			31,177	6.7%	58
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	72,253			72,253	20.7%	120	130,595			130,595	28.3%	245
Sewer/Solid Waste/Water	15,192			15,192	4.4%	25	14,145		197,165	211,310	45.7%	396
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	6,446			6,446	1.8%	11	8,625			8,625	1.9%	16
Community Dev. & Pub. Housing	17,061	178,181		195,242	55.9%	325				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	11,125			11,125	3.2%	19	15,769			15,769	3.4%	30
Interest	76			76	0.0%	0	4,911		16,730	21,641	4.7%	41
Miscellaneous	16,460			16,460	4.7%	27	42,867			42,867	9.3%	80
Total Expenditures	171,006	178,181	0	349,187	100.0%	581	248,089	0	213,895	461,984	100.0%	867
Excess of Revenues Over/ (Under) Expenditures	3,795	0	0	3,795			131,945	0	(47,814)	84,131		

Year Ending June 30, 2000

Garrett County

	Kitzmiller						Loch Lynn Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	21,052			21,052	20.0%	77	20,897			20,897	14.0%	43
Taxes - Local - Income	10,685			10,685	10.2%	39	3,764			3,764	2.5%	8
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	691			691	0.7%	3	2,395			2,395	1.6%	5
Intergovernmental												
Federal Grants				0	0.0%	0	4,000			4,000	2.7%	8
State Grants	52,899			52,899	50.4%	194	63,856			63,856	42.8%	132
County Grants	3,904			3,904	3.7%	14				0	0.0%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	4,765			4,765	4.5%	17	45,271			45,271	30.3%	94
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	11,007			11,007	10.5%	40	9,110			9,110	6.1%	19
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	105,003	0	0	105,003	100.0%	385	149,293	0	0	149,293	100.0%	310
Expenditures By Function												
General Government	26,333			26,333	22.3%	96	61,110			61,110	38.5%	127
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	5,333			5,333	3.4%	11
Public Works												
Transportation	62,776			62,776	53.1%	230	49,237			49,237	31.0%	102
Sewer/Solid Waste/Water	3,497			3,497	3.0%	13	33,743			33,743	21.3%	70
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	2,547			2,547	2.2%	9	846			846	0.5%	2
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	347			347	0.3%	1				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	22,742			22,742	19.2%	83	8,378			8,378	5.3%	17
Total Expenditures	118,242	0	0	118,242	100.0%	433	158,647	0	0	158,647	100.0%	329
Excess of Revenues Over/ (Under) Expenditures	(13,239)	0	0	(13,239)			(9,354)	0	0	(9,354)		

Year Ending June 30, 2000

Garrett County

	Mountain Lake Park						Oakland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	198,476			198,476	26.1%	92	432,992			432,992	13.8%	218
Taxes - Local - Income	78,753			78,753	10.3%	37	135,072			135,072	4.3%	68
Taxes - Local - Other	2,515			2,515	0.3%	1	29,604			29,604	0.9%	15
Licenses and Permits	17,298			17,298	2.3%	8	32,379			32,379	1.0%	16
Intergovernmental												
Federal Grants				0	0.0%	0	578,190			578,190	18.4%	291
State Grants	222,471		20,000	242,471	31.8%	113	725,640			725,640	23.1%	365
County Grants	3,418			3,418	0.4%	2	40,783			40,783	1.3%	21
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	28,194		171,182	199,376	26.2%	93	34,240		820,550	854,790	27.2%	430
Fines and Forfeitures				0	0.0%	0	13,054			13,054	0.4%	7
Miscellaneous	11,808		7,789	19,597	2.6%	9	200,674		104,862	305,536	9.7%	154
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	562,933	0	198,971	761,904	100.0%	354	2,222,628	0	925,412	3,148,040	100.0%	1,584
Expenditures By Function												
General Government	152,172			152,172	24.6%	71	342,135			342,135	10.8%	172
Public Safety												
Police				0	0.0%	0	214,042			214,042	6.8%	108
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	167,937			167,937	27.2%	78	378,264			378,264	12.0%	190
Sewer/Solid Waste/Water	41,686		132,314	174,000	28.2%	81	41,666		949,051	990,717	31.3%	499
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	4,764			4,764	0.8%	2	835,985			835,985	26.4%	421
Community Dev. & Pub. Housing				0	0.0%	0	63,302			63,302	2.0%	32
Economic Dev. & Opportunity				0	0.0%	0	8,384			8,384	0.3%	4
Debt Service												
Principal	66,856			66,856	10.8%	31	149,517			149,517	4.7%	75
Interest	10,149		11,762	21,911	3.5%	10	67,216		77,755	144,971	4.6%	73
Miscellaneous	30,140			30,140	4.9%	14	25,999		8,496	34,495	1.1%	17
Total Expenditures	473,704	0	144,076	617,780	100.0%	287	2,126,510	0	1,035,302	3,161,812	100.0%	1,591
Excess of Revenues Over/ (Under) Expenditures	89,229	0	54,895	144,124			96,118	0	(109,890)	(13,772)		

Year Ending June 30, 2000

Harford County

	Aberdeen						Bel Air					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,736,970			3,736,970	33.0%	272	3,495,248			3,495,248	40.1%	368
Taxes - Local - Income	727,759			727,759	6.4%	53	862,571			862,571	9.9%	91
Taxes - Local - Other	100,167			100,167	0.9%	7	76,887			76,887	0.9%	8
Licenses and Permits	176,799			176,799	1.6%	13	209,228			209,228	2.4%	22
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	1,049,355	26,924		1,076,279	9.5%	78	732,824			732,824	8.4%	77
County Grants	270,910			270,910	2.4%	20	306,548			306,548	3.5%	32
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	150,340		2,917,708	3,068,048	27.1%	224	414,969		2,055,641	2,470,610	28.3%	260
Fines and Forfeitures	3,693			3,693	0.0%	0	140,043			140,043	1.6%	15
Miscellaneous	236,194	165,185	83,029	484,408	4.3%	35	204,594		82,600	287,194	3.3%	30
Debt Proceeds		1,675,000		1,675,000	14.8%	122	138,500			138,500	1.6%	15
Total Revenues	6,452,187	1,867,109	3,000,737	11,320,033	100.0%	825	6,581,412	0	2,138,241	8,719,653	100.0%	917
Expenditures By Function												
General Government	830,820	2,036,866		2,867,686	26.0%	209	1,210,717			1,210,717	13.9%	127
Public Safety												
Police	2,159,821	50,324		2,210,145	20.0%	161	1,895,740			1,895,740	21.8%	199
Fire	61,200			61,200	0.6%	4	88,592			88,592	1.0%	9
Other				0	0.0%	0	98,245			98,245	1.1%	10
Public Works												
Transportation	1,074,999	247,014		1,322,013	12.0%	96	747,557		439,696	1,187,253	13.6%	125
Sewer/Solid Waste/Water	339,619		2,678,714	3,018,333	27.3%	220	1,022,124		1,290,979	2,313,103	26.6%	243
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	81,998	25,078		107,076	1.0%	8	202,732			202,732	2.3%	21
Community Dev. & Pub. Housing	12,971			12,971	0.1%	1				0	0.0%	0
Economic Dev. & Opportunity	25,500			25,500	0.2%	2				0	0.0%	0
Debt Service												
Principal	92,905			92,905	0.8%	7	240,302			240,302	2.8%	25
Interest	93,830		204,656	298,486	2.7%	22	54,079		369,414	423,493	4.9%	45
Miscellaneous	1,030,445			1,030,445	9.3%	75	1,045,252			1,045,252	12.0%	110
Total Expenditures	5,804,108	2,359,282	2,883,370	11,046,760	100.0%	805	6,605,340	0	2,100,089	8,705,429	100.0%	915
Excess of Revenues Over/ (Under) Expenditures	648,079	(492,173)	117,367	273,273			(23,928)	0	38,152	14,224		

Year Ending June 30, 2000

Harford County

Havre de Grace

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	3,455,189			3,455,189	34.2%	328
Taxes - Local - Income	623,670			623,670	6.2%	59
Taxes - Local - Other	61,089			61,089	0.6%	6
Licenses and Permits	141,146			141,146	1.4%	13
Intergovernmental						
Federal Grants	13,642			13,642	0.1%	1
State Grants	621,321		23,023	644,344	6.4%	61
County Grants	277,831			277,831	2.7%	26
Other Grants				0	0.0%	0
Service Charges	46,052		2,871,523	2,917,575	28.9%	277
Fines and Forfeitures	7,630			7,630	0.1%	1
Miscellaneous	234,463		233,648	468,111	4.6%	44
Debt Proceeds	1,500,000			1,500,000	14.8%	142
Total Revenues	6,982,033	0	3,128,194	10,110,227	100.0%	958
Expenditures By Function						
General Government	1,488,382			1,488,382	16.7%	141
Public Safety						
Police	1,664,907			1,664,907	18.7%	158
Fire	140,377			140,377	1.6%	13
Other				0	0.0%	0
Public Works						
Transportation	1,710,067			1,710,067	19.2%	162
Sewer/Solid Waste/Water	338,400		2,755,760	3,094,160	34.7%	293
Other				0	0.0%	0
Parks, Recreation, & Culture	146,259		289,070	435,329	4.9%	41
Community Dev. & Pub. Housing	7,184			7,184	0.1%	1
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	62,213			62,213	0.7%	6
Interest	71,570		194,231	265,801	3.0%	25
Miscellaneous	52,127			52,127	0.6%	5
Total Expenditures	5,681,486	0	3,239,061	8,920,547	100.0%	846
Excess of Revenues Over/ (Under) Expenditures	1,300,547	0	(110,867)	1,189,680		

Year Ending June 30, 2000

Kent County

	Betterton						Chestertown					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	89,180			89,180	29.2%	247	991,477			991,477	26.5%	213
Taxes - Local - Income	16,710			16,710	5.5%	46	311,818			311,818	8.3%	67
Taxes - Local - Other	472		38,712	39,184	12.8%	109	18,683			18,683	0.5%	4
Licenses and Permits	2,489			2,489	0.8%	7	64,185			64,185	1.7%	14
Intergovernmental												
Federal Grants				0	0.0%	0	473,978		12,899	486,877	13.0%	104
State Grants	35,066			35,066	11.5%	97	679,311			679,311	18.2%	146
County Grants	10,281			10,281	3.4%	28	216,659			216,659	5.8%	46
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			103,534	103,534	33.9%	287	49,713		757,476	807,189	21.6%	173
Fines and Forfeitures				0	0.0%	0	6,141			6,141	0.2%	1
Miscellaneous	6,628		2,570	9,198	3.0%	25	39,204		115,812	155,016	4.1%	33
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	160,826	0	144,816	305,642	100.0%	847	2,851,169	0	886,187	3,737,356	100.0%	801
Expenditures By Function												
General Government	68,183			68,183	24.7%	189	271,246			271,246	7.3%	58
Public Safety												
Police				0	0.0%	0	537,919			537,919	14.5%	115
Fire	2,808			2,808	1.0%	8	41,000			41,000	1.1%	9
Other	1,859			1,859	0.7%	5				0	0.0%	0
Public Works												
Transportation	19,869			19,869	7.2%	55	613,671			613,671	16.5%	132
Sewer/Solid Waste/Water	14,721		148,255	162,976	59.0%	451	144,674		864,903	1,009,577	27.2%	216
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	3,574			3,574	1.3%	10	508,719			508,719	13.7%	109
Community Dev. & Pub. Housing				0	0.0%	0	461,200		69,111	530,311	14.3%	114
Economic Dev. & Opportunity				0	0.0%	0	14,657			14,657	0.4%	3
Debt Service												
Principal				0	0.0%	0	106,481			106,481	2.9%	23
Interest			17,155	17,155	6.2%	48	5,332		70,976	76,308	2.1%	16
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	111,014	0	165,410	276,424	100.0%	766	2,704,899	0	1,004,990	3,709,889	100.0%	795
Excess of Revenues Over/ (Under) Expenditures	49,812	0	(20,594)	29,218			146,270	0	(118,803)	27,467		

Year Ending June 30, 2000

Kent County

	Galena						Millington					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	51,522			51,522	18.5%	111	45,727			45,727	16.3%	112
Taxes - Local - Income	32,928			32,928	11.8%	71	28,748			28,748	10.2%	70
Taxes - Local - Other				0	0.0%	0	54			54	0.0%	0
Licenses and Permits	7,091			7,091	2.5%	15	6,098			6,098	2.2%	15
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	27,591			27,591	9.9%	60	30,275		31,814	62,089	22.1%	152
County Grants	6,383			6,383	2.3%	14	15,007			15,007	5.3%	37
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,115		127,014	128,129	46.0%	277			83,779	83,779	29.9%	205
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	17,884		7,300	25,184	9.0%	54	12,361		26,695	39,056	13.9%	96
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	144,514	0	134,314	278,828	100.0%	602	138,270	0	142,288	280,558	100.0%	688
Expenditures By Function												
General Government	31,667			31,667	15.5%	68	63,507			63,507	18.6%	156
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire	1,900			1,900	0.9%	4	1,500			1,500	0.4%	4
Other	1,796			1,796	0.9%	4	2,467			2,467	0.7%	6
Public Works												
Transportation	12,609			12,609	6.2%	27	106,977		140,230	247,207	72.5%	606
Sewer/Solid Waste/Water	19,100		109,016	128,116	62.9%	277	22,513			22,513	6.6%	55
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			27,576	27,576	13.5%	60			1,711	1,711	0.5%	4
Miscellaneous				0	0.0%	0	2,297			2,297	0.7%	6
Total Expenditures	67,072	0	136,592	203,664	100.0%	440	199,261	0	141,941	341,202	100.0%	836
Excess of Revenues Over/ (Under) Expenditures	77,442	0	(2,278)	75,164			(60,991)	0	347	(60,644)		

Year Ending June 30, 2000

Kent County

Rock Hall

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	325,006			325,006	24.4%	212
Taxes - Local - Income	81,071			81,071	6.1%	53
Taxes - Local - Other	43,682		19,939	63,621	4.8%	41
Licenses and Permits	16,730		574	17,304	1.3%	11
Intergovernmental						
Federal Grants	1,936			1,936	0.1%	1
State Grants	141,016			141,016	10.6%	92
County Grants	34,541			34,541	2.6%	22
Other Grants				0	0.0%	0
Service Charges	21,589		586,096	607,685	45.7%	396
Fines and Forfeitures				0	0.0%	0
Miscellaneous	34,123		23,457	57,580	4.3%	37
Debt Proceeds				0	0.0%	0
Total Revenues	699,694	0	630,066	1,329,760	100.0%	866
Expenditures By Function						
General Government	189,766			189,766	12.1%	124
Public Safety						
Police	213,326			213,326	13.6%	139
Fire	5,000			5,000	0.3%	3
Other	3,903			3,903	0.2%	3
Public Works						
Transportation	129,975			129,975	8.3%	85
Sewer/Solid Waste/Water	73,208		786,971	860,179	54.9%	560
Other				0	0.0%	0
Parks, Recreation, & Culture	19,791			19,791	1.3%	13
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	24,194			24,194	1.5%	16
Interest	5,968		109,902	115,870	7.4%	75
Miscellaneous	4,864			4,864	0.3%	3
Total Expenditures	669,995	0	896,873	1,566,868	100.0%	1,020
Excess of Revenues Over/ (Under) Expenditures	29,699	0	(266,807)	(237,108)		

Year Ending June 30, 2000

Montgomery County

	Barnesville						Brookeville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	9,623			9,623	15.8%	53	19,509			19,509	18.1%	205
Taxes - Local - Income	45,518			45,518	74.9%	250	57,495			57,495	53.4%	605
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	100			100	0.2%	1	227			227	0.2%	2
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	7,353			7,353	6.8%	77
County Grants				0	0.0%	0	3,446			3,446	3.2%	36
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	5,493			5,493	9.0%	30	19,698			19,698	18.3%	207
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	60,734	0	0	60,734	100.0%	334	107,728	0	0	107,728	100.0%	1,134
Expenditures By Function												
General Government	10,241			10,241	39.0%	56	39,870			39,870	46.3%	420
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	4,688			4,688	17.9%	26	4,296			4,296	5.0%	45
Sewer/Solid Waste/Water	8,612			8,612	32.8%	47	7,217			7,217	8.4%	76
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	115			115	0.4%	1				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	17,848			17,848	20.7%	188
Interest				0	0.0%	0	16,874			16,874	19.6%	178
Miscellaneous	2,601			2,601	9.9%	14				0	0.0%	0
Total Expenditures	26,257	0	0	26,257	100.0%	144	86,105	0	0	86,105	100.0%	906
Excess of Revenues Over/ (Under) Expenditures	34,477	0	0	34,477			21,623	0	0	21,623		

Year Ending June 30, 2000

Montgomery County

	Chevy Chase						Chevy Chase Section III					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	281,062			281,062	14.7%	90	41,059			41,059	9.8%	55
Taxes - Local - Income	955,018			955,018	50.0%	304	299,433			299,433	71.5%	399
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	17,596			17,596	0.9%	6	147			147	0.0%	0
Intergovernmental												
Federal Grants	5,136			5,136	0.3%	2				0	0.0%	0
State Grants	183,037			183,037	9.6%	58	31,133			31,133	7.4%	42
County Grants	84,360			84,360	4.4%	27	20,457			20,457	4.9%	27
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	52,710			52,710	2.8%	17	1,766			1,766	0.4%	2
Fines and Forfeitures	7,927			7,927	0.4%	3	184			184	0.0%	0
Miscellaneous	324,686			324,686	17.0%	103	24,542			24,542	5.9%	33
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,911,532	0	0	1,911,532	100.0%	609	418,721	0	0	418,721	100.0%	558
Expenditures By Function												
General Government	399,693			399,693	23.1%	127	78,801			78,801	17.0%	105
Public Safety												
Police				0	0.0%	0	22,599			22,599	4.9%	30
Fire				0	0.0%	0				0	0.0%	0
Other	185,835			185,835	10.7%	59				0	0.0%	0
Public Works												
Transportation	183,037			183,037	10.6%	58	246,431			246,431	53.2%	329
Sewer/Solid Waste/Water	634,950			634,950	36.7%	202	108,750			108,750	23.5%	145
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	210,000			210,000	12.1%	67				0	0.0%	0
Interest	28,875			28,875	1.7%	9				0	0.0%	0
Miscellaneous	87,943			87,943	5.1%	28	6,743			6,743	1.5%	9
Total Expenditures	1,730,333	0	0	1,730,333	100.0%	551	463,324	0	0	463,324	100.0%	618
Excess of Revenues Over/ (Under) Expenditures	181,199	0	0	181,199			(44,603)	0	0	(44,603)		

Year Ending June 30, 2000

Montgomery County

	Chevy Chase Section V						Chevy Chase View					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property				0	0.0%	0	34,752			34,752	10.9%	37
Taxes - Local - Income	254,457			254,457	69.4%	367	173,235			173,235	54.1%	184
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	699			699	0.2%	1	3,944			3,944	1.2%	4
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	26,762			26,762	7.3%	39	48,127			48,127	15.0%	51
County Grants	11,987			11,987	3.3%	17	25,573			25,573	8.0%	27
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	72,885			72,885	19.9%	105	34,512			34,512	10.8%	37
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	366,790	0	0	366,790	100.0%	529	320,143	0	0	320,143	100.0%	340
Expenditures By Function												
General Government	194,419			194,419	57.6%	281	92,806			92,806	38.6%	99
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	73,316			73,316	21.7%	106	53,026			53,026	22.1%	56
Sewer/Solid Waste/Water	69,750			69,750	20.7%	101	94,642			94,642	39.4%	101
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	337,485	0	0	337,485	100.0%	487	240,474	0	0	240,474	100.0%	256
Excess of Revenues Over/ (Under) Expenditures	29,305	0	0	29,305			79,669	0	0	79,669		

Year Ending June 30, 2000

Montgomery County

	Chevy Chase Village						Drummond Citizens' Committee					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	518,342			518,342	20.0%	230	10,344			10,344	15.8%	80
Taxes - Local - Income	1,365,615			1,365,615	52.8%	605	29,675			29,675	45.4%	228
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	13,222			13,222	0.5%	6				0	0.0%	0
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	199,801			199,801	7.7%	89	6,778			6,778	10.4%	52
County Grants	61,959			61,959	2.4%	27	2,883			2,883	4.4%	22
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	205,234			205,234	7.9%	91				0	0.0%	0
Fines and Forfeitures	5,262			5,262	0.2%	2				0	0.0%	0
Miscellaneous	219,401			219,401	8.5%	97	15,636			15,636	23.9%	120
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,588,836	0	0	2,588,836	100.0%	1,147	65,316	0	0	65,316	100.0%	502
Expenditures By Function												
General Government	631,661			631,661	28.3%	280	9,817			9,817	16.1%	76
Public Safety												
Police	810,224			810,224	36.2%	359				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	187,575			187,575	8.4%	83	42,243			42,243	69.3%	325
Sewer/Solid Waste/Water	433,736			433,736	19.4%	192	8,939			8,939	14.7%	69
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	172,693			172,693	7.7%	77				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	2,235,889	0	0	2,235,889	100.0%	991	60,999	0	0	60,999	100.0%	469
Excess of Revenues Over/ (Under) Expenditures	352,947	0	0	352,947			4,317	0	0	4,317		

Year Ending June 30, 2000

Montgomery County

	Friendship Heights						Gaithersburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	559,378			559,378	32.5%	122	8,991,191			8,991,191	27.3%	186
Taxes - Local - Income	730,709			730,709	42.5%	159	7,437,894			7,437,894	22.6%	154
Taxes - Local - Other				0	0.0%	0	528,879			528,879	1.6%	11
Licenses and Permits	9,575			9,575	0.6%	2	2,766,427			2,766,427	8.4%	57
Intergovernmental												
Federal Grants				0	0.0%	0	633,253			633,253	1.9%	13
State Grants	76,197			76,197	4.4%	17	4,426,665			4,426,665	13.4%	91
County Grants	80,124			80,124	4.7%	17	2,688,818			2,688,818	8.2%	56
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	20,888			20,888	1.2%	5	3,399,370			3,399,370	10.3%	70
Fines and Forfeitures	107,450			107,450	6.2%	23	119,043			119,043	0.4%	2
Miscellaneous	136,207			136,207	7.9%	30	1,986,115			1,986,115	6.0%	41
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,720,528	0	0	1,720,528	100.0%	374	32,977,655	0	0	32,977,655	100.0%	681
Expenditures By Function												
General Government	645,323			645,323	52.9%	140	5,231,880	9,613,411		14,845,291	45.2%	307
Public Safety												
Police				0	0.0%	0	3,018,117			3,018,117	9.2%	62
Fire				0	0.0%	0				0	0.0%	0
Other	84,325			84,325	6.9%	18	1,608,819			1,608,819	4.9%	33
Public Works												
Transportation	227,068			227,068	18.6%	49	2,516,910	1,271,118		3,788,028	11.5%	78
Sewer/Solid Waste/Water	11,665			11,665	1.0%	3	1,274,334			1,274,334	3.9%	26
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	222,334			222,334	18.2%	48	5,583,393	491,147		6,074,540	18.5%	126
Community Dev. & Pub. Housing	16,413			16,413	1.3%	4	1,279,098			1,279,098	3.9%	26
Economic Dev. & Opportunity				0	0.0%	0	208,776			208,776	0.6%	4
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous	12,982			12,982	1.1%	3	757,241			757,241	2.3%	16
Total Expenditures	1,220,110	0	0	1,220,110	100.0%	265	21,478,568	11,375,676	0	32,854,244	100.0%	679
Excess of Revenues Over/ (Under) Expenditures	500,418	0	0	500,418			11,499,087	(11,375,676)	0	123,411		

Year Ending June 30, 2000

Montgomery County

	Garrett Park						Glen Echo					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	234,872			234,872	33.2%	243	47,824			47,824	27.4%	190
Taxes - Local - Income	211,753			211,753	29.9%	219	44,225			44,225	25.3%	175
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	4,893			4,893	0.7%	5	1,407			1,407	0.8%	6
Intergovernmental												
Federal Grants	2,558			2,558	0.4%	3				0	0.0%	0
State Grants	47,569			47,569	6.7%	49	17,744			17,744	10.2%	70
County Grants	30,567			30,567	4.3%	32	12,811			12,811	7.3%	51
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	60,093			60,093	8.5%	62				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	24,951	19,410	71,283	115,644	16.3%	120	50,549			50,549	29.0%	201
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	617,256	19,410	71,283	707,949	100.0%	732	174,560	0	0	174,560	100.0%	693
Expenditures By Function												
General Government	161,230	8,393		169,623	40.0%	175	160,413			160,413	76.2%	637
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	307			307	0.1%	1
Public Works												
Transportation	64,195	7,391		71,586	16.9%	74	26,094			26,094	12.4%	104
Sewer/Solid Waste/Water	93,117			93,117	22.0%	96	23,609			23,609	11.2%	94
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	24,345	15,091		39,436	9.3%	41				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	25,025		25,057	50,082	11.8%	52				0	0.0%	0
Total Expenditures	367,912	30,875	25,057	423,844	100.0%	438	210,423	0	0	210,423	100.0%	835
Excess of Revenues Over/ (Under) Expenditures	249,344	(11,465)	46,226	284,105			(35,863)	0	0	(35,863)		

Year Ending June 30, 2000

Montgomery County

	Kensington						Laytonsville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	536,739			536,739	43.2%	281	43,933			43,933	30.5%	151
Taxes - Local - Income	331,433			331,433	26.7%	173	42,328			42,328	29.4%	146
Taxes - Local - Other	157			157	0.0%	0				0	0.0%	0
Licenses and Permits	26,009			26,009	2.1%	14	2,327			2,327	1.6%	8
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	106,204			106,204	8.6%	56	12,310	17,245		29,555	20.5%	102
County Grants	98,583			98,583	7.9%	52	8,016			8,016	5.6%	28
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,298			1,298	0.1%	1	3,125			3,125	2.2%	11
Fines and Forfeitures	141,183			141,183	11.4%	74				0	0.0%	0
Miscellaneous				0	0.0%	0	12,863	1,674		14,537	10.1%	50
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,241,606	0	0	1,241,606	100.0%	650	124,902	18,919	0	143,821	100.0%	496
Expenditures By Function												
General Government	378,903			378,903	35.2%	198	23,916			23,916	34.9%	82
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	3,076			3,076	0.3%	2				0	0.0%	0
Public Works												
Transportation	570,959			570,959	53.0%	299	14,775	2,919		17,694	25.8%	61
Sewer/Solid Waste/Water	50,736			50,736	4.7%	27	26,918			26,918	39.3%	93
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	73,674			73,674	6.8%	39				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	1,077,348	0	0	1,077,348	100.0%	564	65,609	2,919	0	68,528	100.0%	236
Excess of Revenues Over/ (Under) Expenditures	164,258	0	0	164,258			59,293	16,000	0	75,293		

Year Ending June 30, 2000

Montgomery County

	Martin's Additions						North Chevy Chase					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	74,588			74,588	20.1%	82	31,953			31,953	17.0%	66
Taxes - Local - Income	198,916			198,916	53.6%	218	94,637			94,637	50.2%	196
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,487			3,487	0.9%	4	2,771			2,771	1.5%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	32,962			32,962	8.9%	36	23,380			23,380	12.4%	48
County Grants	18,082			18,082	4.9%	20	15,247			15,247	8.1%	32
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures	664			664	0.2%	1				0	0.0%	0
Miscellaneous	42,346			42,346	11.4%	46	20,356			20,356	10.8%	42
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	371,045	0	0	371,045	100.0%	407	188,344	0	0	188,344	100.0%	390
Expenditures By Function												
General Government	114,770			114,770	38.2%	126	31,172			31,172	31.2%	65
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	32,129			32,129	10.7%	35				0	0.0%	0
Public Works												
Transportation	76,812			76,812	25.6%	84	11,567			11,567	11.6%	24
Sewer/Solid Waste/Water	76,424			76,424	25.5%	84	57,071			57,071	57.2%	118
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	300,135	0	0	300,135	100.0%	329	99,810	0	0	99,810	100.0%	207
Excess of Revenues Over/ (Under) Expenditures	70,910	0	0	70,910			88,534	0	0	88,534		

Year Ending June 30, 2000

Montgomery County

	Oakmont STA						Poolesville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	10,897			10,897	19.2%	60	826,467			826,467	25.1%	195
Taxes - Local - Income	30,388			30,388	53.6%	168	637,044			637,044	19.4%	150
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	48,680			48,680	1.5%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	5,387			5,387	9.5%	30	250,468			250,468	7.6%	59
County Grants	2,023			2,023	3.6%	11	154,147			154,147	4.7%	36
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	180,650		861,704	1,042,354	31.7%	245
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	7,950			7,950	14.0%	44	315,683		13,482	329,165	10.0%	78
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	56,645	0	0	56,645	100.0%	313	2,413,139	0	875,186	3,288,325	100.0%	774
Expenditures By Function												
General Government	5,965			5,965	13.6%	33	377,661			377,661	11.5%	89
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	34,672			34,672	79.3%	192	989,844			989,844	30.0%	233
Sewer/Solid Waste/Water	2,034			2,034	4.7%	11	230,234		1,060,994	1,291,228	39.2%	304
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,051			1,051	2.4%	6	574,967			574,967	17.5%	135
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			61,238	61,238	1.9%	14
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	43,722	0	0	43,722	100.0%	242	2,172,706	0	1,122,232	3,294,938	100.0%	776
Excess of Revenues Over/ (Under) Expenditures	12,923	0	0	12,923			240,433	0	(247,046)	(6,613)		

Year Ending June 30, 2000

Montgomery County

	Rockville						Somerset					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	17,329,261			17,329,261	32.7%	360	185,316			185,316	19.1%	159
Taxes - Local - Income	5,311,002			5,311,002	10.0%	110	516,334			516,334	53.2%	442
Taxes - Local - Other	856,964			856,964	1.6%	18				0	0.0%	0
Licenses and Permits	1,947,620			1,947,620	3.7%	40	13,392			13,392	1.4%	11
Intergovernmental												
Federal Grants	561,774			561,774	1.1%	12	7,061			7,061	0.7%	6
State Grants	2,894,357	624,504	267,465	3,786,326	7.2%	79	53,871			53,871	5.5%	46
County Grants	1,460,191			1,460,191	2.8%	30	32,035			32,035	3.3%	27
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	3,801,953	203,107	11,990,078	15,995,138	30.2%	332	13,309			13,309	1.4%	11
Fines and Forfeitures	13,224		198,310	211,534	0.4%	4				0	0.0%	0
Miscellaneous	3,031,160	21,108	1,419,806	4,472,074	8.4%	93	85,098	64,530		149,628	15.4%	128
Debt Proceeds		1,023,639		1,023,639	1.9%	21				0	0.0%	0
Total Revenues	37,207,506	1,872,358	13,875,659	52,955,523	100.0%	1,100	906,416	64,530	0	970,946	100.0%	831
Expenditures By Function												
General Government	12,143,063	1,061,763		13,204,826	23.5%	274	219,291	32,622		251,913	37.2%	215
Public Safety												
Police	3,899,164			3,899,164	6.9%	81				0	0.0%	0
Fire		105,709		105,709	0.2%	2				0	0.0%	0
Other	1,434,742			1,434,742	2.6%	30				0	0.0%	0
Public Works												
Transportation	3,487,803	3,113,669	600,646	7,202,118	12.8%	150	40,311	47,343		87,654	12.9%	75
Sewer/Solid Waste/Water			10,740,971	10,740,971	19.1%	223	79,108			79,108	11.7%	68
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	8,854,448	3,857,331	1,090,882	13,802,661	24.6%	287	152,866	69,510		222,376	32.8%	190
Community Dev. & Pub. Housing	864,937			864,937	1.5%	18				0	0.0%	0
Economic Dev. & Opportunity	85,151			85,151	0.2%	2				0	0.0%	0
Debt Service												
Principal	3,014,497			3,014,497	5.4%	63				0	0.0%	0
Interest	1,044,415		443,664	1,488,079	2.7%	31				0	0.0%	0
Miscellaneous	279,426			279,426	0.5%	6	36,832			36,832	5.4%	32
Total Expenditures	35,107,646	8,138,472	12,876,163	56,122,281	100.0%	1,165	528,408	149,475	0	677,883	100.0%	580
Excess of Revenues Over/ (Under) Expenditures	2,099,860	(6,266,114)	999,496	(3,166,758)			378,008	(84,945)	0	293,063		

Year Ending June 30, 2000

Montgomery County

	Takoma Park						Washington Grove					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	5,052,509			5,052,509	40.7%	266	123,785			123,785	48.6%	251
Taxes - Local - Income	1,337,548			1,337,548	10.8%	70	33,518			33,518	13.2%	68
Taxes - Local - Other	885			885	0.0%	0				0	0.0%	0
Licenses and Permits	131,876			131,876	1.1%	7	1,989			1,989	0.8%	4
Intergovernmental												
Federal Grants	28,158			28,158	0.2%	1				0	0.0%	0
State Grants	858,784			858,784	6.9%	45	31,932			31,932	12.5%	65
County Grants	2,979,309			2,979,309	24.0%	157	21,877			21,877	8.6%	44
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	783,461			783,461	6.3%	41				0	0.0%	0
Fines and Forfeitures	91,108			91,108	0.7%	5				0	0.0%	0
Miscellaneous	589,833			589,833	4.8%	31	41,484			41,484	16.3%	84
Debt Proceeds	555,495			555,495	4.5%	29				0	0.0%	0
Total Revenues	12,408,966	0	0	12,408,966	100.0%	653	254,585	0	0	254,585	100.0%	515
Expenditures By Function												
General Government	2,134,413			2,134,413	17.7%	112	56,514			56,514	21.4%	114
Public Safety												
Police	3,167,452			3,167,452	26.3%	167				0	0.0%	0
Fire				0	0.0%	0				0	0.0%	0
Other	233,433			233,433	1.9%	12				0	0.0%	0
Public Works												
Transportation	1,209,008			1,209,008	10.0%	64	31,444			31,444	11.9%	64
Sewer/Solid Waste/Water	779,318			779,318	6.5%	41	46,404			46,404	17.5%	94
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,739,200			1,739,200	14.4%	91	82,863			82,863	31.3%	168
Community Dev. & Pub. Housing	589,709			589,709	4.9%	31				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	206,855			206,855	1.7%	11	16,250			16,250	6.1%	33
Interest	87,412			87,412	0.7%	5	5,688			5,688	2.1%	12
Miscellaneous	1,899,229			1,899,229	15.8%	100	25,410			25,410	9.6%	51
Total Expenditures	12,046,029	0	0	12,046,029	100.0%	634	264,573	0	0	264,573	100.0%	536
Excess of Revenues Over/ (Under) Expenditures	362,937	0	0	362,937			(9,988)	0	0	(9,988)		

Year Ending June 30, 2000

Prince George's County

	Berwyn Heights						Bladensburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	917,502			917,502	61.3%	287	1,655,582			1,655,582	50.3%	191
Taxes - Local - Income	164,265			164,265	11.0%	51	298,741			298,741	9.1%	34
Taxes - Local - Other				0	0.0%	0	25,330			25,330	0.8%	3
Licenses and Permits	47,984			47,984	3.2%	15	111,062			111,062	3.4%	13
Intergovernmental												
Federal Grants				0	0.0%	0	247,326			247,326	7.5%	29
State Grants	193,431			193,431	12.9%	61	337,930			337,930	10.3%	39
County Grants	9,570			9,570	0.6%	3	24,855			24,855	0.8%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	40,287			40,287	2.7%	13	61,076			61,076	1.9%	7
Fines and Forfeitures	12,397			12,397	0.8%	4	405,432			405,432	12.3%	47
Miscellaneous	70,035			70,035	4.7%	22	121,621			121,621	3.7%	14
Debt Proceeds	40,549			40,549	2.7%	13				0	0.0%	0
Total Revenues	1,496,020	0	0	1,496,020	100.0%	469	3,288,955	0	0	3,288,955	100.0%	379
Expenditures By Function												
General Government	228,459			228,459	15.6%	72	518,032			518,032	16.7%	60
Public Safety												
Police	420,328			420,328	28.6%	132	1,521,976			1,521,976	48.9%	175
Fire				0	0.0%	0				0	0.0%	0
Other	22,975			22,975	1.6%	7	98,208			98,208	3.2%	11
Public Works												
Transportation	472,375			472,375	32.2%	148	595,162			595,162	19.1%	69
Sewer/Solid Waste/Water	98,452			98,452	6.7%	31	150,219			150,219	4.8%	17
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	11,595			11,595	0.8%	4	5,953			5,953	0.2%	1
Community Dev. & Pub. Housing				0	0.0%	0	29,960			29,960	1.0%	3
Economic Dev. & Opportunity				0	0.0%	0	154,504			154,504	5.0%	18
Debt Service												
Principal	106,627			106,627	7.3%	33	27,389			27,389	0.9%	3
Interest	42,959			42,959	2.9%	13	3,185			3,185	0.1%	0
Miscellaneous	63,467			63,467	4.3%	20	4,724			4,724	0.2%	1
Total Expenditures	1,467,237	0	0	1,467,237	100.0%	460	3,109,312	0	0	3,109,312	100.0%	359
Excess of Revenues Over/ (Under) Expenditures	28,783	0	0	28,783			179,643	0	0	179,643		

Year Ending June 30, 2000

Prince George's County

	Bowie						Brentwood					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	7,871,550			7,871,550	34.4%	192	295,777			295,777	45.3%	97
Taxes - Local - Income	4,102,156			4,102,156	17.9%	100	99,041			99,041	15.2%	33
Taxes - Local - Other	643,959			643,959	2.8%	16				0	0.0%	0
Licenses and Permits	1,212,352			1,212,352	5.3%	30	23,966			23,966	3.7%	8
Intergovernmental												
Federal Grants	101,686			101,686	0.4%	2				0	0.0%	0
State Grants	2,394,483	20,000		2,414,483	10.6%	59	169,414			169,414	26.0%	56
County Grants	229,067			229,067	1.0%	6	10,699			10,699	1.6%	4
Other Grants	78,650			78,650	0.3%	2				0	0.0%	0
Service Charges	317,010		3,618,901	3,935,911	17.2%	96	17,484			17,484	2.7%	6
Fines and Forfeitures	19,058			19,058	0.1%	0	2,820			2,820	0.4%	1
Miscellaneous	1,446,445	481,587	328,881	2,256,913	9.9%	55	33,062			33,062	5.1%	11
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	18,416,416	501,587	3,947,782	22,865,785	100.0%	556	652,263	0	0	652,263	100.0%	214
Expenditures By Function												
General Government	3,910,754	4,351,933		8,262,687	30.9%	201	198,514			198,514	32.7%	65
Public Safety												
Police	457,763			457,763	1.7%	11	94,702			94,702	15.6%	31
Fire	55,669			55,669	0.2%	1	25,000			25,000	4.1%	8
Other	369,065			369,065	1.4%	9				0	0.0%	0
Public Works												
Transportation	2,155,213	360,824		2,516,037	9.4%	61	157,076			157,076	25.9%	52
Sewer/Solid Waste/Water	3,331,816	555,231	3,152,041	7,039,088	26.3%	171	102,791			102,791	16.9%	34
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	1,582,852	2,109,205	540,953	4,233,010	15.8%	103	5,648			5,648	0.9%	2
Community Dev. & Pub. Housing	99,232			99,232	0.4%	2				0	0.0%	0
Economic Dev. & Opportunity	124,886			124,886	0.5%	3				0	0.0%	0
Debt Service												
Principal	1,380,060			1,380,060	5.2%	34	19,656			19,656	3.2%	6
Interest	271,816		86,593	358,409	1.3%	9	1,186			1,186	0.2%	0
Miscellaneous	1,843,669			1,843,669	6.9%	45	2,856			2,856	0.5%	1
Total Expenditures	15,582,795	7,377,193	3,779,587	26,739,575	100.0%	651	607,429	0	0	607,429	100.0%	200
Excess of Revenues Over/ (Under) Expenditures	2,833,621	(6,875,606)	168,195	(3,873,790)			44,834	0	0	44,834		

Year Ending June 30, 2000

Prince George's County

	Capitol Heights						Cheverly					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	797,148			797,148	43.1%	204	1,595,775			1,595,775	52.3%	243
Taxes - Local - Income	309,266			309,266	16.7%	79	438,087			438,087	14.4%	67
Taxes - Local - Other	93,491			93,491	5.1%	24	56,268			56,268	1.8%	9
Licenses and Permits	27,973			27,973	1.5%	7	65,185			65,185	2.1%	10
Intergovernmental												
Federal Grants	73,556			73,556	4.0%	19	75,118			75,118	2.5%	11
State Grants	204,606			204,606	11.1%	52	367,489			367,489	12.0%	56
County Grants	2,764			2,764	0.1%	1	21,760			21,760	0.7%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	242,286			242,286	13.1%	62	6,267			6,267	0.2%	1
Fines and Forfeitures	21,646			21,646	1.2%	6	12,605			12,605	0.4%	2
Miscellaneous	75,202			75,202	4.1%	19	71,074		341,520	412,594	13.5%	63
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,847,938	0	0	1,847,938	100.0%	473	2,709,628	0	341,520	3,051,148	100.0%	465
Expenditures By Function												
General Government	412,456			412,456	28.1%	106	469,093			469,093	17.2%	71
Public Safety												
Police	246,274			246,274	16.8%	63	805,631			805,631	29.5%	123
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	429,276			429,276	29.3%	110	958,297			958,297	35.1%	146
Sewer/Solid Waste/Water	227,924			227,924	15.5%	58	150,918			150,918	5.5%	23
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	70,690			70,690	2.6%	11
Community Dev. & Pub. Housing	151,572			151,572	10.3%	39				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			190,527	190,527	7.0%	29
Miscellaneous				0	0.0%	0	1,971		83,519	85,490	3.1%	13
Total Expenditures	1,467,502	0	0	1,467,502	100.0%	376	2,456,600	0	274,046	2,730,646	100.0%	416
Excess of Revenues Over/ (Under) Expenditures	380,436	0	0	380,436			253,028	0	67,474	320,502		

Year Ending June 30, 2000

Prince George's County

	College Park						Colmar Manor					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,019,959			3,019,959	36.4%	110	269,340			269,340	64.6%	205
Taxes - Local - Income	1,361,375			1,361,375	16.4%	50	46,049			46,049	11.0%	35
Taxes - Local - Other	346,147			346,147	4.2%	13	181			181	0.0%	0
Licenses and Permits	325,931			325,931	3.9%	12	20,809			20,809	5.0%	16
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	737,701	187,941		925,642	11.2%	34	49,971			49,971	12.0%	38
County Grants	375,351	24,632		399,983	4.8%	15	3,543			3,543	0.8%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	391,366		45,415	436,781	5.3%	16				0	0.0%	0
Fines and Forfeitures	938,339			938,339	11.3%	34				0	0.0%	0
Miscellaneous	429,088	12,109		441,197	5.3%	16	27,293			27,293	6.5%	21
Debt Proceeds		105,643		105,643	1.3%	4				0	0.0%	0
Total Revenues	7,925,257	330,325	45,415	8,300,997	100.0%	302	417,186	0	0	417,186	100.0%	317
Expenditures By Function												
General Government	1,555,126	288,362		1,843,488	22.3%	67	188,208			188,208	45.3%	143
Public Safety												
Police				0	0.0%	0	86,773			86,773	20.9%	66
Fire				0	0.0%	0	1,000			1,000	0.2%	1
Other	1,096,770			1,096,770	13.3%	40				0	0.0%	0
Public Works												
Transportation	1,459,106	373,214		1,832,320	22.2%	67	63,970			63,970	15.4%	49
Sewer/Solid Waste/Water	2,217,215		67,987	2,285,202	27.6%	83	69,056			69,056	16.6%	53
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	517,568			517,568	6.3%	19	5,006			5,006	1.2%	4
Community Dev. & Pub. Housing	111,760	208,255		320,015	3.9%	12				0	0.0%	0
Economic Dev. & Opportunity	128,589			128,589	1.6%	5				0	0.0%	0
Debt Service												
Principal	50,000	119,302		169,302	2.0%	6	1,632			1,632	0.4%	1
Interest	31,075	19,071	2,983	53,129	0.6%	2	16			16	0.0%	0
Miscellaneous	21,600	1,516		23,116	0.3%	1				0	0.0%	0
Total Expenditures	7,188,809	1,009,720	70,970	8,269,499	100.0%	301	415,661	0	0	415,661	100.0%	316
Excess of Revenues Over/ (Under) Expenditures	736,448	(679,395)	(25,555)	31,498			1,525	0	0	1,525		

Year Ending June 30, 2000

Prince George's County

	Cottage City						District Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	255,479			255,479	59.1%	190	1,069,537			1,069,537	50.9%	156
Taxes - Local - Income	44,186			44,186	10.2%	33	371,562			371,562	17.7%	54
Taxes - Local - Other				0	0.0%	0	2			2	0.0%	0
Licenses and Permits	19,891			19,891	4.6%	15	112,361			112,361	5.3%	16
Intergovernmental												
Federal Grants				0	0.0%	0	79,212			79,212	3.8%	12
State Grants	79,720			79,720	18.4%	59	324,992			324,992	15.5%	47
County Grants	4,576			4,576	1.1%	3	21,277			21,277	1.0%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	22,540			22,540	1.1%	3
Fines and Forfeitures	7,592			7,592	1.8%	6	19,579			19,579	0.9%	3
Miscellaneous	21,178			21,178	4.9%	16	82,168			82,168	3.9%	12
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	432,622	0	0	432,622	100.0%	321	2,103,230	0	0	2,103,230	100.0%	306
Expenditures By Function												
General Government	105,429			105,429	24.8%	78	576,908			576,908	28.0%	84
Public Safety												
Police	193,926			193,926	45.6%	144	588,054			588,054	28.6%	86
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	42,226			42,226	9.9%	31	348,480	4,647		353,127	17.2%	51
Sewer/Solid Waste/Water	60,746			60,746	14.3%	45	255,690			255,690	12.4%	37
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	166,977			166,977	8.1%	24
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	22,186			22,186	5.2%	16	67,602			67,602	3.3%	10
Interest	803			803	0.2%	1	5,402			5,402	0.3%	1
Miscellaneous				0	0.0%	0	43,521			43,521	2.1%	6
Total Expenditures	425,316	0	0	425,316	100.0%	316	2,052,634	4,647	0	2,057,281	100.0%	300
Excess of Revenues Over/ (Under) Expenditures	7,306	0	0	7,306			50,596	(4,647)	0	45,949		

Year Ending June 30, 2000

Prince George's County

	Eagle Harbor						Edmonston					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	10,251			10,251	28.1%	256	365,118			365,118	50.0%	368
Taxes - Local - Income	1,374			1,374	3.8%	34	59,379			59,379	8.1%	60
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits				0	0.0%	0	35,120			35,120	4.8%	35
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	16,836			16,836	46.2%	421	235,043			235,043	32.2%	237
County Grants	52			52	0.1%	1	3,344			3,344	0.5%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	1,505			1,505	4.1%	38				0	0.0%	0
Fines and Forfeitures				0	0.0%	0	5,131			5,131	0.7%	5
Miscellaneous	6,448			6,448	17.7%	161	26,419			26,419	3.6%	27
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	36,466	0	0	36,466	100.0%	912	729,554	0	0	729,554	100.0%	736
Expenditures By Function												
General Government	12,573			12,573	41.0%	314	121,176			121,176	17.4%	122
Public Safety												
Police				0	0.0%	0	283,253			283,253	40.7%	286
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	13,794			13,794	45.0%	345	222,972			222,972	32.0%	225
Sewer/Solid Waste/Water	4,317			4,317	14.1%	108	69,143			69,143	9.9%	70
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	30,684	0	0	30,684	100.0%	767	696,544	0	0	696,544	100.0%	703
Excess of Revenues Over/ (Under) Expenditures	5,782	0	0	5,782			33,010	0	0	33,010		

Year Ending June 30, 2000

Prince George's County

	Fairmount Heights						Forest Heights					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	242,548			242,548	57.5%	183	226,022			226,022	40.9%	73
Taxes - Local - Income	46,440			46,440	11.0%	35	110,856			110,856	20.1%	36
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	20,785			20,785	4.9%	16	18,473			18,473	3.3%	6
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	63,454			63,454	15.0%	48	156,359			156,359	28.3%	50
County Grants	29,084			29,084	6.9%	22	9,995			9,995	1.8%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0				0	0.0%	0
Fines and Forfeitures	1,960			1,960	0.5%	1	285			285	0.1%	0
Miscellaneous	17,686			17,686	4.2%	13	30,296			30,296	5.5%	10
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	421,957	0	0	421,957	100.0%	319	552,286	0	0	552,286	100.0%	178
Expenditures By Function												
General Government	206,736			206,736	49.0%	156	72,652			72,652	13.8%	23
Public Safety												
Police	70,918			70,918	16.8%	54	180,421			180,421	34.2%	58
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	170,896			170,896	40.5%	129	135,246			135,246	25.6%	44
Sewer/Solid Waste/Water	41,328			41,328	9.8%	31	108,155			108,155	20.5%	35
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	4,220			4,220	1.0%	3	2,244			2,244	0.4%	1
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0				0	0.0%	0
Miscellaneous				0	0.0%	0	29,009			29,009	5.5%	9
Total Expenditures	494,098	0	0	494,098	117.1%	374	527,727	0	0	527,727	100.0%	170
Excess of Revenues Over/ (Under) Expenditures	(72,141)	0	0	(72,141)			24,559	0	0	24,559		

Year Ending June 30, 2000 * - no financial information submitted.

Prince George's County

	Glenarden *						Greenbelt					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property				0	0.0%	0	7,980,642			7,980,642	47.6%	360
Taxes - Local - Income				0	0.0%	0	1,558,957			1,558,957	9.3%	70
Taxes - Local - Other				0	0.0%	0	1,052,387			1,052,387	6.3%	48
Licenses and Permits				0	0.0%	0	618,640			618,640	3.7%	28
Intergovernmental												
Federal Grants				0	0.0%	0	309,820			309,820	1.8%	14
State Grants				0	0.0%	0	1,203,932	79,488		1,283,420	7.7%	58
County Grants				0	0.0%	0	703,906	92,507		796,413	4.7%	36
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	1,632,043		942,130	2,574,173	15.3%	116
Fines and Forfeitures				0	0.0%	0	186,799			186,799	1.1%	8
Miscellaneous				0	0.0%	0	296,778	42,452	69,854	409,084	2.4%	18
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	0	0	0	0	0.0%	0	15,543,904	214,447	1,011,984	16,770,335	100.0%	757
Expenditures By Function												
General Government				0	0.0%	0	1,530,641			1,530,641	9.0%	69
Public Safety												
Police				0	0.0%	0	5,321,437	60,777		5,382,214	31.8%	243
Fire				0	0.0%	0	80,290	175,924		256,214	1.5%	12
Other				0	0.0%	0	469,246			469,246	2.8%	21
Public Works												
Transportation				0	0.0%	0	1,445,141	418,114		1,863,255	11.0%	84
Sewer/Solid Waste/Water				0	0.0%	0	408,794			408,794	2.4%	18
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	3,520,772	172,217		3,692,989	21.8%	167
Community Dev. & Pub. Housing				0	0.0%	0			816,793	816,793	4.8%	37
Economic Dev. & Opportunity				0	0.0%	0	307,748			307,748	1.8%	14
Debt Service												
Principal				0	0.0%	0	1,128,748			1,128,748	6.7%	51
Interest				0	0.0%	0	482,808		169,234	652,042	3.8%	29
Miscellaneous				0	0.0%	0	430,701			430,701	2.5%	19
Total Expenditures	0	0	0	0	0.0%	0	15,126,326	827,032	986,027	16,939,385	100.0%	765
Excess of Revenues Over/ (Under) Expenditures	0	0	0	0			417,578	(612,585)	25,957	(169,050)		

Year Ending June 30, 2000

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	3,772,107			3,772,107	46.9%	253	237,015			237,015	33.8%	150
Taxes - Local - Income	993,380			993,380	12.3%	67	118,391			118,391	16.9%	75
Taxes - Local - Other	2,658			2,658	0.0%	0	12,812			12,812	1.8%	8
Licenses and Permits	265,034			265,034	3.3%	18	17,247			17,247	2.5%	11
Intergovernmental												
Federal Grants	322,716			322,716	4.0%	22	13,664			13,664	1.9%	9
State Grants	951,431			951,431	11.8%	64	93,132			93,132	13.3%	59
County Grants	83,446			83,446	1.0%	6	10,372			10,372	1.5%	7
Other Grants	16,500			16,500	0.2%	1				0	0.0%	0
Service Charges	139,675			139,675	1.7%	9			98,600	98,600	14.1%	62
Fines and Forfeitures	257,548			257,548	3.2%	17	2,815			2,815	0.4%	2
Miscellaneous	213,931			213,931	2.7%	14	25,950			25,950	3.7%	16
Debt Proceeds	1,030,000			1,030,000	12.8%	69	71,705			71,705	10.2%	45
Total Revenues	8,048,426	0	0	8,048,426	100.0%	539	603,103	0	98,600	701,703	100.0%	444
Expenditures By Function												
General Government	888,641			888,641	13.6%	60	96,244			96,244	15.2%	61
Public Safety												
Police	2,157,067			2,157,067	33.0%	144	248,481			248,481	39.2%	157
Fire	32,000			32,000	0.5%	2				0	0.0%	0
Other	238,235			238,235	3.6%	16				0	0.0%	0
Public Works												
Transportation	850,194	29,450		879,644	13.4%	59	95,123			95,123	15.0%	60
Sewer/Solid Waste/Water	490,281			490,281	7.5%	33			88,250	88,250	13.9%	56
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	354,121			354,121	5.4%	24				0	0.0%	0
Community Dev. & Pub. Housing	16,886			16,886	0.3%	1	6,201			6,201	1.0%	4
Economic Dev. & Opportunity	205,001			205,001	3.1%	14				0	0.0%	0
Debt Service												
Principal	151,000			151,000	2.3%	10	35,000			35,000	5.5%	22
Interest	130,393			130,393	2.0%	9	640		640	1,280	0.2%	1
Miscellaneous	999,671			999,671	15.3%	67	63,975			63,975	10.1%	41
Total Expenditures	6,513,490	29,450	0	6,542,940	100.0%	438	545,664	0	88,890	634,554	100.0%	402
Excess of Revenues Over/ (Under) Expenditures	1,534,936	(29,450)	0	1,505,486			57,439	0	9,710	67,149		

Year Ending June 30, 2000

Prince George's County

	Laurel						Morningside					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	8,374,796			8,374,796	61.2%	436	259,579			259,579	41.7%	172
Taxes - Local - Income	1,564,104			1,564,104	11.4%	81	54,446			54,446	8.7%	36
Taxes - Local - Other	286,401			286,401	2.1%	15				0	0.0%	0
Licenses and Permits	463,865			463,865	3.4%	24	26,081			26,081	4.2%	17
Intergovernmental												
Federal Grants	57,414			57,414	0.4%	3				0	0.0%	0
State Grants	1,123,829	164,138		1,287,967	9.4%	67	85,369			85,369	13.7%	56
County Grants	288,375	45,093		333,468	2.4%	17	3,816			3,816	0.6%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	496,847			496,847	3.6%	26	12,329			12,329	2.0%	8
Fines and Forfeitures	305,658			305,658	2.2%	16	161,490			161,490	25.9%	107
Miscellaneous	487,012	28,913		515,925	3.8%	27	19,318			19,318	3.1%	13
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	13,448,301	238,144	0	13,686,445	100.0%	713	622,428	0	0	622,428	100.0%	412
Expenditures By Function												
General Government	2,251,598			2,251,598	17.2%	117	78,483			78,483	14.4%	52
Public Safety												
Police	3,493,342			3,493,342	26.6%	182	360,821			360,821	66.0%	239
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0	3,684			3,684	0.7%	2
Public Works												
Transportation	923,309	957,907		1,881,216	14.3%	98	21,352			21,352	3.9%	14
Sewer/Solid Waste/Water	1,072,961			1,072,961	8.2%	56	70,518			70,518	12.9%	47
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	728,132			728,132	5.5%	38	6,000			6,000	1.1%	4
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,095,567			1,095,567	8.3%	57				0	0.0%	0
Interest	834,684			834,684	6.4%	43				0	0.0%	0
Miscellaneous	1,766,233			1,766,233	13.5%	92	5,902			5,902	1.1%	4
Total Expenditures	12,165,826	957,907	0	13,123,733	100.0%	683	546,760	0	0	546,760	100.0%	362
Excess of Revenues Over/ (Under) Expenditures	1,282,475	(719,763)	0	562,712			75,668	0	0	75,668		

Year Ending June 30, 2000

Prince George's County

	Mt. Rainier						New Carrollton					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	1,126,256			1,126,256	44.7%	131	1,683,258			1,683,258	49.3%	129
Taxes - Local - Income	381,757			381,757	15.1%	44	650,938			650,938	19.1%	50
Taxes - Local - Other				0	0.0%	0	26,390			26,390	0.8%	2
Licenses and Permits	182,923			182,923	7.3%	21	120,950			120,950	3.5%	9
Intergovernmental												
Federal Grants	102,135			102,135	4.1%	12				0	0.0%	0
State Grants	500,986			500,986	19.9%	58	422,811			422,811	12.4%	32
County Grants	65,273			65,273	2.6%	8	198,289			198,289	5.8%	15
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	65,854			65,854	2.6%	8	45,083			45,083	1.3%	3
Fines and Forfeitures	78,306			78,306	3.1%	9	29,230			29,230	0.9%	2
Miscellaneous	18,214			18,214	0.7%	2	239,741			239,741	7.0%	18
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	2,521,704	0	0	2,521,704	100.0%	293	3,416,690	0	0	3,416,690	100.0%	262
Expenditures By Function												
General Government	342,510			342,510	12.7%	40	931,441			931,441	27.0%	71
Public Safety												
Police	1,121,100	70,190		1,191,290	44.3%	138	280,918			280,918	8.1%	22
Fire				0	0.0%	0				0	0.0%	0
Other	62,516			62,516	2.3%	7	124,098			124,098	3.6%	10
Public Works												
Transportation	642,649			642,649	23.9%	75	794,252			794,252	23.0%	61
Sewer/Solid Waste/Water	198,268			198,268	7.4%	23	585,930			585,930	17.0%	45
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	54,785			54,785	2.0%	6	261,249			261,249	7.6%	20
Community Dev. & Pub. Housing	48,354			48,354	1.8%	6				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	49,258			49,258	1.8%	6	88,020			88,020	2.6%	7
Interest	49,086			49,086	1.8%	6	58,426			58,426	1.7%	4
Miscellaneous	50,945			50,945	1.9%	6	324,675			324,675	9.4%	25
Total Expenditures	2,619,471	70,190	0	2,689,661	100.0%	312	3,449,009	0	0	3,449,009	100.0%	264
Excess of Revenues Over/ (Under) Expenditures	(97,767)	(70,190)	0	(167,957)			(32,319)	0	0	(32,319)		

Year Ending June 30, 2000

Prince George's County

	North Brentwood						Riverdale Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	97,383			97,383	44.8%	179	1,834,133			1,834,133	46.9%	337
Taxes - Local - Income	17,280			17,280	7.9%	32	321,815			321,815	8.2%	59
Taxes - Local - Other				0	0.0%	0	4,158			4,158	0.1%	1
Licenses and Permits	5,460			5,460	2.5%	10	115,911			115,911	3.0%	21
Intergovernmental												
Federal Grants				0	0.0%	0	373,881			373,881	9.6%	69
State Grants	25,346			25,346	11.7%	47	232,025			232,025	5.9%	43
County Grants	64,493			64,493	29.6%	119	24,649			24,649	0.6%	5
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	45,068			45,068	1.2%	8
Fines and Forfeitures				0	0.0%	0	249,859			249,859	6.4%	46
Miscellaneous	7,556			7,556	3.5%	14	203,590	4,032		207,622	5.3%	38
Debt Proceeds				0	0.0%	0		500,000		500,000	12.8%	92
Total Revenues	217,518	0	0	217,518	100.0%	401	3,405,089	504,032	0	3,909,121	100.0%	718
Expenditures By Function												
General Government	45,779			45,779	24.8%	84	496,218			496,218	16.1%	91
Public Safety												
Police	12,969			12,969	7.0%	24	1,492,446			1,492,446	48.6%	274
Fire				0	0.0%	0				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	82,374			82,374	44.7%	152	297,375	52,836		350,211	11.4%	64
Sewer/Solid Waste/Water	37,842			37,842	20.5%	70	469,499			469,499	15.3%	86
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	91,709			91,709	3.0%	17
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	132,188			132,188	4.3%	24
Interest				0	0.0%	0	41,229			41,229	1.3%	8
Miscellaneous	5,373			5,373	2.9%	10				0	0.0%	0
Total Expenditures	184,337	0	0	184,337	100.0%	339	3,020,664	52,836	0	3,073,500	100.0%	564
Excess of Revenues Over/ (Under) Expenditures	33,181	0	0	33,181			384,425	451,196	0	835,621		

Year Ending June 30, 2000

Prince George's County

	Seat Pleasant						University Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	1,016,172			1,016,172	47.2%	176	1,088,720			1,088,720	64.4%	458
Taxes - Local - Income	168,386			168,386	7.8%	29	291,262			291,262	17.2%	122
Taxes - Local - Other	13,950			13,950	0.6%	2				0	0.0%	0
Licenses and Permits	22,352			22,352	1.0%	4	31,989			31,989	1.9%	13
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	211,389			211,389	9.8%	37	185,163			185,163	11.0%	78
County Grants	231,982			231,982	10.8%	40	6,256			6,256	0.4%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	123,498		234,165	357,663	16.6%	62	460			460	0.0%	0
Fines and Forfeitures	15,656			15,656	0.7%	3	4,590			4,590	0.3%	2
Miscellaneous	113,678			113,678	5.3%	20	81,339			81,339	4.8%	34
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	1,917,063	0	234,165	2,151,228	100.0%	373	1,689,779	0	0	1,689,779	100.0%	710
Expenditures By Function												
General Government	598,488			598,488	24.5%	104	220,610			220,610	13.5%	93
Public Safety												
Police	556,942			556,942	22.8%	97	410,521			410,521	25.2%	173
Fire				0	0.0%	0	3,000			3,000	0.2%	1
Other				0	0.0%	0	10,180			10,180	0.6%	4
Public Works												
Transportation	519,642			519,642	21.3%	90	827,264			827,264	50.8%	348
Sewer/Solid Waste/Water			220,116	220,116	9.0%	38				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	171,447			171,447	7.0%	30				0	0.0%	0
Community Dev. & Pub. Housing	183,326			183,326	7.5%	32				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	173,580			173,580	7.1%	30	89,286			89,286	5.5%	38
Interest	17,865			17,865	0.7%	3	69,099			69,099	4.2%	29
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	2,221,290	0	220,116	2,441,406	100.0%	423	1,629,960	0	0	1,629,960	100.0%	685
Excess of Revenues Over/ (Under) Expenditures	(304,227)	0	14,049	(290,178)			59,819	0	0	59,819		

Year Ending June 30, 2000

Prince George's County

Upper Marlboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	65,939			65,939	13.1%	82
Taxes - Local - Income	190,679			190,679	37.8%	237
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,093			5,093	1.0%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	42,391			42,391	8.4%	53
County Grants	14,821			14,821	2.9%	18
Other Grants				0	0.0%	0
Service Charges	31,949			31,949	6.3%	40
Fines and Forfeitures	54,190			54,190	10.8%	67
Miscellaneous	98,955			98,955	19.6%	123
Debt Proceeds				0	0.0%	0
Total Revenues	504,017	0	0	504,017	100.0%	625
Expenditures By Function						
General Government	55,787			55,787	14.7%	69
Public Safety						
Police	78,540			78,540	20.7%	97
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	94,235			94,235	24.8%	117
Sewer/Solid Waste/Water	90,108			90,108	23.8%	112
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	2.4%	11
Interest				0	0.0%	0
Miscellaneous	51,654			51,654	13.6%	64
Total Expenditures	379,324	0	0	379,324	100.0%	471
Excess of Revenues Over/ (Under) Expenditures	124,693	0	0	124,693		

Year Ending June 30, 2000

Queen Anne's County

	Barclay						Centreville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	5,762			5,762	13.8%	32	406,715			406,715	20.8%	188
Taxes - Local - Income	19,129			19,129	45.7%	107	149,248			149,248	7.6%	69
Taxes - Local - Other				0	0.0%	0	145			145	0.0%	0
Licenses and Permits	1,869			1,869	4.5%	10	57,195			57,195	2.9%	27
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	8,248		175	8,423	20.1%	47	287,206			287,206	14.7%	133
County Grants	3,265			3,265	7.8%	18	54,776			54,776	2.8%	25
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0	87,026		634,548	721,574	36.9%	334
Fines and Forfeitures				0	0.0%	0	8,596			8,596	0.4%	4
Miscellaneous	3,410			3,410	8.1%	19	260,102		11,080	271,182	13.9%	126
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	41,683	0	175	41,858	100.0%	234	1,311,009	0	645,628	1,956,637	100.0%	907
Expenditures By Function												
General Government	5,669			5,669	30.4%	32	211,366			211,366	15.0%	98
Public Safety												
Police				0	0.0%	0	350,732			350,732	24.9%	163
Fire	600			600	3.2%	3	12,000			12,000	0.9%	6
Other				0	0.0%	0	4,642			4,642	0.3%	2
Public Works												
Transportation	6,608			6,608	35.5%	37	315,556			315,556	22.4%	146
Sewer/Solid Waste/Water	5,583		175	5,758	30.9%	32	105,819		320,118	425,937	30.3%	197
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	16,901			16,901	1.2%	8
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			26,314	26,314	1.9%	12
Miscellaneous				0	0.0%	0	44,482			44,482	3.2%	21
Total Expenditures	18,460	0	175	18,635	100.0%	104	1,061,498	0	346,432	1,407,930	100.0%	652
Excess of Revenues Over/ (Under) Expenditures	23,223	0	0	23,223			249,511	0	299,196	548,707		

Year Ending June 30, 2000

Queen Anne's County

	Church Hill						Queen Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	65,062			65,062	26.9%	120	18,135			18,135	28.1%	141
Taxes - Local - Income	40,224			40,224	16.6%	74	38,112			38,112	59.0%	295
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	2,583			2,583	1.1%	5	1,121			1,121	1.7%	9
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	34,467			34,467	14.2%	63	460			460	0.7%	4
County Grants	12,019			12,019	5.0%	22	3,252			3,252	5.0%	25
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	188		61,734	61,922	25.6%	114				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	19,042		6,788	25,830	10.7%	48	3,479			3,479	5.4%	27
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	173,585	0	68,522	242,107	100.0%	446	64,559	0	0	64,559	100.0%	500
Expenditures By Function												
General Government	58,489			58,489	30.4%	108	7,976			7,976	30.1%	62
Public Safety												
Police	14,971			14,971	7.8%	28				0	0.0%	0
Fire				0	0.0%	0	600			600	2.3%	5
Other	907			907	0.5%	2				0	0.0%	0
Public Works												
Transportation	15,498			15,498	8.1%	29	5,109			5,109	19.3%	40
Sewer/Solid Waste/Water	16,800		67,150	83,950	43.7%	155	12,519			12,519	47.2%	97
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	305			305	1.2%	2
Community Dev. & Pub. Housing	4,148			4,148	2.2%	8				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	5,221			5,221	2.7%	10				0	0.0%	0
Interest	2,910		6,003	8,913	4.6%	16				0	0.0%	0
Miscellaneous				0	0.0%	0				0	0.0%	0
Total Expenditures	118,944	0	73,153	192,097	100.0%	354	26,509	0	0	26,509	100.0%	205
Excess of Revenues Over/ (Under) Expenditures	54,641	0	(4,631)	50,010			38,050	0	0	38,050		

Year Ending June 30, 2000

Queen Anne's County

	Queenstown						Sudlersville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	203,692			203,692	27.3%	379	49,403			49,403	23.0%	100
Taxes - Local - Income	80,807			80,807	10.8%	150	31,276			31,276	14.6%	64
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	38,117			38,117	5.1%	71	3,643			3,643	1.7%	7
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	51,408			51,408	6.9%	96	43,270		790	44,060	20.5%	90
County Grants	41,044			41,044	5.5%	76	8,000			8,000	3.7%	16
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges			157,091	157,091	21.1%	292			63,042	63,042	29.3%	128
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	38,992		33,675	72,667	9.8%	135	14,192		1,272	15,464	7.2%	31
Debt Proceeds	100,000			100,000	13.4%	186				0	0.0%	0
Total Revenues	554,060	0	190,766	744,826	100.0%	1,384	149,784	0	65,104	214,888	100.0%	437
Expenditures By Function												
General Government	231,535			231,535	36.5%	430	121,707			121,707	41.1%	247
Public Safety												
Police	11,714			11,714	1.8%	22				0	0.0%	0
Fire	8,000			8,000	1.3%	15	1,800			1,800	0.6%	4
Other				0	0.0%	0	233			233	0.1%	0
Public Works												
Transportation	116,182			116,182	18.3%	216	45,558			45,558	15.4%	93
Sewer/Solid Waste/Water	25,858		208,793	234,651	37.0%	436	15,054		94,854	109,908	37.2%	223
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	23,017			23,017	3.6%	43	11,702			11,702	4.0%	24
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	1,339			1,339	0.2%	2				0	0.0%	0
Interest	2,901		1,284	4,185	0.7%	8			4,897	4,897	1.7%	10
Miscellaneous	3,256			3,256	0.5%	6				0	0.0%	0
Total Expenditures	423,802	0	210,077	633,879	100.0%	1,178	196,054	0	99,751	295,805	100.0%	601
Excess of Revenues Over/ (Under) Expenditures	130,258	0	(19,311)	110,947			(46,270)	0	(34,647)	(80,917)		

Year Ending June 30, 2000

St. Mary's County

Leonardtown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	166,937			166,937	9.5%	98
Taxes - Local - Income	236,534			236,534	13.5%	138
Taxes - Local - Other	506			506	0.0%	0
Licenses and Permits	44,521			44,521	2.5%	26
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	118,341			118,341	6.8%	69
County Grants	44,142			44,142	2.5%	26
Other Grants			78,940	78,940	4.5%	46
Service Charges	1,279		936,716	937,995	53.6%	549
Fines and Forfeitures				0	0.0%	0
Miscellaneous	70,991		52,564	123,555	7.1%	72
Debt Proceeds				0	0.0%	0
Total Revenues	683,251	0	1,068,220	1,751,471	100.0%	1,025
Expenditures By Function						
General Government	267,871			267,871	16.8%	157
Public Safety						
Police	29,260			29,260	1.8%	17
Fire	1,000			1,000	0.1%	1
Other	150			150	0.0%	0
Public Works						
Transportation	171,080	2,330		173,410	10.9%	101
Sewer/Solid Waste/Water	16,727		963,639	980,366	61.4%	574
Other				0	0.0%	0
Parks, Recreation, & Culture	30,689	8,514		39,203	2.5%	23
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	16,801			16,801	1.1%	10
Debt Service						
Principal				0	0.0%	0
Interest			77,060	77,060	4.8%	45
Miscellaneous	11,603			11,603	0.7%	7
Total Expenditures	545,181	10,844	1,040,699	1,596,724	100.0%	934
Excess of Revenues Over/ (Under) Expenditures	138,070	(10,844)	27,521	154,747		

Year Ending June 30, 2000

Somerset County

	Crisfield						Princess Anne					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	479,245			479,245	16.1%	156	650,378			650,378	43.5%	304
Taxes - Local - Income	91,882			91,882	3.1%	30	105,956			105,956	7.1%	49
Taxes - Local - Other			19,208	19,208	0.6%	6				0	0.0%	0
Licenses and Permits	28,860			28,860	1.0%	9	26,081			26,081	1.7%	12
Intergovernmental												
Federal Grants	128,691			128,691	4.3%	42	305,684	2,449		308,133	20.6%	144
State Grants	453,047		635,831	1,088,878	36.6%	354	168,012	69,990		238,002	15.9%	111
County Grants	24,350			24,350	0.8%	8	15,621			15,621	1.0%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	102,583		947,878	1,050,461	35.3%	342	48,425			48,425	3.2%	23
Fines and Forfeitures	2,955			2,955	0.1%	1	11,257			11,257	0.8%	5
Miscellaneous	34,409		812	35,221	1.2%	11	89,583	700		90,283	6.0%	42
Debt Proceeds	21,883			21,883	0.7%	7				0	0.0%	0
Total Revenues	1,367,905	0	1,603,729	2,971,634	100.0%	966	1,420,997	73,139	0	1,494,136	100.0%	698
Expenditures By Function												
General Government	145,633			145,633	6.1%	47	215,324			215,324	13.9%	101
Public Safety												
Police	414,841			414,841	17.3%	135	403,074			403,074	26.1%	188
Fire	43,396			43,396	1.8%	14	7,000			7,000	0.5%	3
Other	43,156			43,156	1.8%	14				0	0.0%	0
Public Works												
Transportation	271,766			271,766	11.3%	88	63,253	236,890		300,143	19.4%	140
Sewer/Solid Waste/Water	99,471		751,716	851,187	35.4%	277	195,674			195,674	12.7%	91
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	3,560			3,560	0.2%	2
Community Dev. & Pub. Housing	152,224		66,609	218,833	9.1%	71	306,894			306,894	19.9%	143
Economic Dev. & Opportunity	8,921		33,500	42,421	1.8%	14				0	0.0%	0
Debt Service												
Principal	68,803			68,803	2.9%	22	46,460			46,460	3.0%	22
Interest	59,269		69,271	128,540	5.3%	42	44,611			44,611	2.9%	21
Miscellaneous	176,033			176,033	7.3%	57	21,584			21,584	1.4%	10
Total Expenditures	1,483,513	0	921,096	2,404,609	100.0%	782	1,307,434	236,890	0	1,544,324	100.0%	721
Excess of Revenues Over/ (Under) Expenditures	(115,608)	0	682,633	567,025			113,563	(163,751)	0	(50,188)		

Year Ending June 30, 2000

Talbot County

	Easton						Oxford					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	3,697,491			3,697,491	9.7%	331	300,808			300,808	32.1%	418
Taxes - Local - Income	1,024,540			1,024,540	2.7%	92	113,471			113,471	12.1%	158
Taxes - Local - Other	28,409			28,409	0.1%	3	579			579	0.1%	1
Licenses and Permits	276,464			276,464	0.7%	25	8,817			8,817	0.9%	12
Intergovernmental												
Federal Grants	331,704			331,704	0.9%	30				0	0.0%	0
State Grants	992,984			992,984	2.6%	89	92,071			92,071	9.8%	128
County Grants	198,248			198,248	0.5%	18	24,322			24,322	2.6%	34
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	560,330		28,742,162	29,302,492	77.2%	2,622	17,336		261,689	279,025	29.8%	388
Fines and Forfeitures	65,580			65,580	0.2%	6	3,210			3,210	0.3%	4
Miscellaneous	770,210	8,296	1,257,335	2,035,841	5.4%	182	67,997		46,616	114,613	12.2%	159
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	7,945,960	8,296	29,999,497	37,953,753	100.0%	3,397	628,611	0	308,305	936,916	100.0%	1,303
Expenditures By Function												
General Government	781,530	20,483		802,013	2.2%	72	115,983			115,983	13.9%	161
Public Safety												
Police	2,843,790	171,365		3,015,155	8.1%	270	112,454			112,454	13.5%	156
Fire	206,359	33,351		239,710	0.6%	21	12,500			12,500	1.5%	17
Other	347,100	1,107		348,207	0.9%	31				0	0.0%	0
Public Works												
Transportation	1,018,374	461,483		1,479,857	4.0%	132	91,856			91,856	11.0%	128
Sewer/Solid Waste/Water	932,287	92,476	1,910,352	2,935,115	7.9%	263	57,696		297,086	354,782	42.6%	493
Other			22,640,675	22,640,675	60.7%	2,026				0	0.0%	0
Parks, Recreation, & Culture	186,105	141,558		327,663	0.9%	29	43,258			43,258	5.2%	60
Community Dev. & Pub. Housing	336,485		55,737	392,222	1.1%	35				0	0.0%	0
Economic Dev. & Opportunity	120,903		205,361	326,264	0.9%	29	10,577			10,577	1.3%	15
Debt Service												
Principal	2,063,037			2,063,037	5.5%	185				0	0.0%	0
Interest	1,203,940		1,222,007	2,425,947	6.5%	217				0	0.0%	0
Miscellaneous	304,969			304,969	0.8%	27	91,628			91,628	11.0%	127
Total Expenditures	10,344,879	921,823	26,034,132	37,300,834	100.0%	3,338	535,952	0	297,086	833,038	100.0%	1,159
Excess of Revenues Over/ (Under) Expenditures	(2,398,919)	(913,527)	3,965,365	652,919			92,659	0	11,219	103,878		

Year Ending June 30, 2000

Talbot County

	St. Michaels						Trappe					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	441,238			441,238	14.9%	350	77,392			77,392	14.5%	69
Taxes - Local - Income	131,817			131,817	4.5%	105	65,927			65,927	12.3%	59
Taxes - Local - Other	29,516			29,516	1.0%	23				0	0.0%	0
Licenses and Permits	20,041			20,041	0.7%	16	3,482			3,482	0.7%	3
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	557,742			557,742	18.9%	443	61,848			61,848	11.6%	55
County Grants	639,367			639,367	21.6%	508	194			194	0.0%	0
Other Grants	11,068			11,068	0.4%	9				0	0.0%	0
Service Charges	414,788			414,788	14.0%	329			290,385	290,385	54.3%	259
Fines and Forfeitures	1,810			1,810	0.1%	1				0	0.0%	0
Miscellaneous	330,513		155,001	485,514	16.4%	386	19,856		15,489	35,345	6.6%	32
Debt Proceeds	220,650			220,650	7.5%	175				0	0.0%	0
Total Revenues	2,798,550	0	155,001	2,953,551	100.0%	2,346	228,699	0	305,874	534,573	100.0%	477
Expenditures By Function												
General Government	1,498,645			1,498,645	51.4%	1,190	54,121			54,121	11.1%	48
Public Safety												
Police	425,220			425,220	14.6%	338	11,000			11,000	2.3%	10
Fire	41,373			41,373	1.4%	33	10,706			10,706	2.2%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	436,335			436,335	15.0%	347	36,456			36,456	7.5%	33
Sewer/Solid Waste/Water	300,192			300,192	10.3%	238	59,546		247,632	307,178	62.8%	274
Other			57,217	57,217	2.0%	45				0	0.0%	0
Parks, Recreation, & Culture	50,153			50,153	1.7%	40	2,680			2,680	0.5%	2
Community Dev. & Pub. Housing	4,847			4,847	0.2%	4				0	0.0%	0
Economic Dev. & Opportunity	19,000			19,000	0.7%	15				0	0.0%	0
Debt Service												
Principal	26,241			26,241	0.9%	21	5,000			5,000	1.0%	4
Interest	54,449			54,449	1.9%	43	1,116		54,363	55,479	11.3%	50
Miscellaneous	4,762			4,762	0.2%	4	6,255			6,255	1.3%	6
Total Expenditures	2,861,217	0	57,217	2,918,434	100.0%	2,318	186,880	0	301,995	488,875	100.0%	436
Excess of Revenues Over/ (Under) Expenditures	(62,667)	0	97,784	35,117			41,819	0	3,879	45,698		

Year Ending June 30, 2000

Washington County

	Boonsboro						Clear Spring					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	258,589			258,589	14.0%	99	30,411			30,411	7.7%	36
Taxes - Local - Income	130,871			130,871	7.1%	50	58,775			58,775	14.9%	69
Taxes - Local - Other	2,944			2,944	0.2%	1	384			384	0.1%	0
Licenses and Permits	15,144			15,144	0.8%	6	4,656			4,656	1.2%	5
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	354,582			354,582	19.2%	135	28,475			28,475	7.2%	34
County Grants	64,239			64,239	3.5%	24	2,154			2,154	0.5%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	29,210		529,716	558,926	30.2%	213	24		190,866	190,890	48.5%	225
Fines and Forfeitures	1,985			1,985	0.1%	1	654			654	0.2%	1
Miscellaneous	66,677		45,918	112,595	6.1%	43	45,557		31,686	77,243	19.6%	91
Debt Proceeds	350,000			350,000	18.9%	133				0	0.0%	0
Total Revenues	1,274,241	0	575,634	1,849,875	100.0%	705	171,090	0	222,552	393,642	100.0%	465
Expenditures By Function												
General Government	133,726			133,726	7.2%	51	33,665			33,665	9.5%	40
Public Safety												
Police	108,510			108,510	5.9%	41				0	0.0%	0
Fire	28,000			28,000	1.5%	11	2,000			2,000	0.6%	2
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	149,334			149,334	8.1%	57	59,098			59,098	16.7%	70
Sewer/Solid Waste/Water	90,334		526,063	616,397	33.3%	235	16,005		239,190	255,195	72.2%	301
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	630,406			630,406	34.1%	240				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	8,085			8,085	0.4%	3				0	0.0%	0
Debt Service												
Principal	45,380			45,380	2.5%	17				0	0.0%	0
Interest	10,023		68,644	78,667	4.3%	30			3,389	3,389	1.0%	4
Miscellaneous	51,493			51,493	2.8%	20				0	0.0%	0
Total Expenditures	1,255,291	0	594,707	1,849,998	100.0%	705	110,768	0	242,579	353,347	100.0%	417
Excess of Revenues Over/ (Under) Expenditures	18,950	0	(19,073)	(123)			60,322	0	(20,027)	40,295		

Year Ending June 30, 2000

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	65,332			65,332	14.0%	62	10,500,256			10,500,256	19.4%	303
Taxes - Local - Income	30,519			30,519	6.5%	29	1,605,202			1,605,202	3.0%	46
Taxes - Local - Other	10,357			10,357	2.2%	10	1,430,881			1,430,881	2.6%	41
Licenses and Permits	6,447			6,447	1.4%	6	531,336			531,336	1.0%	15
Intergovernmental												
Federal Grants				0	0.0%	0	1,827,157	193,454		2,020,611	3.7%	58
State Grants	50,586			50,586	10.9%	48	3,120,683	249,208		3,369,891	6.2%	97
County Grants	17,433			17,433	3.7%	17	930,147	37,500		967,647	1.8%	28
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	28,203		244,522	272,725	58.5%	260	1,338,944		27,671,314	29,010,258	53.7%	838
Fines and Forfeitures				0	0.0%	0	67,655			67,655	0.1%	2
Miscellaneous	4,074		8,648	12,722	2.7%	12	3,248,391	177,398	1,068,278	4,494,067	8.3%	130
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	212,951	0	253,170	466,121	100.0%	445	24,600,652	657,560	28,739,592	53,997,804	100.0%	1,560
Expenditures By Function												
General Government	88,113			88,113	17.6%	84	3,100,960	379,349		3,480,309	6.3%	101
Public Safety												
Police				0	0.0%	0	7,380,978	380,906		7,761,884	14.0%	224
Fire	2,093			2,093	0.4%	2	3,435,880			3,435,880	6.2%	99
Other				0	0.0%	0	698,293	689,474		1,387,767	2.5%	40
Public Works												
Transportation	31,125			31,125	6.2%	30	1,726,274	479,670	518,169	2,724,113	4.9%	79
Sewer/Solid Waste/Water	49,702		262,957	312,659	62.5%	299	1,088,201		12,012,033	13,100,234	23.6%	378
Other				0	0.0%	0			15,324,716	15,324,716	27.6%	443
Parks, Recreation, & Culture	2,523			2,523	0.5%	2	1,351,876	1,033,653	451,748	2,837,277	5.1%	82
Community Dev. & Pub. Housing				0	0.0%	0	1,920,408			1,920,408	3.5%	55
Economic Dev. & Opportunity				0	0.0%	0	552,623		186,980	739,603	1.3%	21
Debt Service												
Principal				0	0.0%	0	701,210			701,210	1.3%	20
Interest			29,277	29,277	5.9%	28	486,098		955,686	1,441,784	2.6%	42
Miscellaneous	34,077			34,077	6.8%	33	608,884			608,884	1.1%	18
Total Expenditures	207,633	0	292,234	499,867	100.0%	477	23,051,685	2,963,052	29,449,332	55,464,069	100.0%	1,602
Excess of Revenues Over/ (Under) Expenditures	5,318	0	(39,064)	(33,746)			1,548,967	(2,305,492)	(709,740)	(1,466,265)		

Year Ending June 30, 2000

Washington County

	Hancock						Keedysville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	279,834			279,834	19.5%	150	49,364			49,364	21.0%	99
Taxes - Local - Income	101,802			101,802	7.1%	54	81,674			81,674	34.7%	164
Taxes - Local - Other	7,363			7,363	0.5%	4				0	0.0%	0
Licenses and Permits	27,271			27,271	1.9%	15	2,027			2,027	0.9%	4
Intergovernmental												
Federal Grants		17,800		17,800	1.2%	10				0	0.0%	0
State Grants	157,192	113,271		270,463	18.9%	145	34,624			34,624	14.7%	70
County Grants	49,947			49,947	3.5%	27	3,726			3,726	1.6%	7
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	51,982		486,114	538,096	37.5%	288			42,731	42,731	18.2%	86
Fines and Forfeitures	8,299			8,299	0.6%	4				0	0.0%	0
Miscellaneous	99,718	11,850	22,121	133,689	9.3%	71	20,175		819	20,994	8.9%	42
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	783,408	142,921	508,235	1,434,564	100.0%	767	191,590	0	43,550	235,140	100.0%	473
Expenditures By Function												
General Government	134,733			134,733	9.8%	72	21,954			21,954	14.3%	44
Public Safety												
Police	228,816			228,816	16.6%	122	3,258			3,258	2.1%	7
Fire	7,901			7,901	0.6%	4				0	0.0%	0
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	256,830	20,000		276,830	20.1%	148	16,496			16,496	10.7%	33
Sewer/Solid Waste/Water			514,603	514,603	37.4%	275	25,814		71,084	96,898	63.0%	195
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	94,113	247		94,360	6.9%	50	7,265			7,265	4.7%	15
Community Dev. & Pub. Housing		29,970		29,970	2.2%	16				0	0.0%	0
Economic Dev. & Opportunity	337			337	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			88,802	88,802	6.5%	47				0	0.0%	0
Miscellaneous				0	0.0%	0	8,033			8,033	5.2%	16
Total Expenditures	722,730	50,217	603,405	1,376,352	100.0%	736	82,820	0	71,084	153,904	100.0%	310
Excess of Revenues Over/ (Under) Expenditures	60,678	92,704	(95,170)	58,212			108,770	0	(27,534)	81,236		

Year Ending June 30, 2000

Washington County

	Sharpsburg						Smithsburg					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	41,078			41,078	20.6%	69	247,799			247,799	21.5%	154
Taxes - Local - Income	71,124			71,124	35.7%	119	132,419			132,419	11.5%	82
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	3,894			3,894	2.0%	7	17,814			17,814	1.5%	11
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants	55,031			55,031	27.6%	92	124,557			124,557	10.8%	78
County Grants	4,890			4,890	2.5%	8	31,306			31,306	2.7%	19
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	356			356	0.2%	1	725		528,017	528,742	45.9%	329
Fines and Forfeitures				0	0.0%	0	1,089			1,089	0.1%	1
Miscellaneous	22,730			22,730	11.4%	38	34,450		33,628	68,078	5.9%	42
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	199,103	0	0	199,103	100.0%	334	590,159	0	561,645	1,151,804	100.0%	717
Expenditures By Function												
General Government	35,200			35,200	23.3%	59	106,365			106,365	10.2%	66
Public Safety												
Police	1,840			1,840	1.2%	3	83,918			83,918	8.0%	52
Fire	6,000			6,000	4.0%	10	3,000			3,000	0.3%	2
Other				0	0.0%	0	9,087			9,087	0.9%	6
Public Works												
Transportation	50,816			50,816	33.7%	85	144,328			144,328	13.8%	90
Sewer/Solid Waste/Water	39,922			39,922	26.4%	67	65,034		511,345	576,379	55.2%	359
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	13,951			13,951	9.2%	23	53,366			53,366	5.1%	33
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	763			763	0.1%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest				0	0.0%	0			15,278	15,278	1.5%	10
Miscellaneous	3,273			3,273	2.2%	5	52,514			52,514	5.0%	33
Total Expenditures	151,002	0	0	151,002	100.0%	253	518,375	0	526,623	1,044,998	100.0%	651
Excess of Revenues Over/ (Under) Expenditures	48,101	0	0	48,101			71,784	0	35,022	106,806		

Year Ending June 30, 2000

Washington County

Williamsport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	645,277			645,277	0.0%	271
Taxes - Local - Income	116,034			116,034	0.0%	49
Taxes - Local - Other	3,321			3,321	0.0%	1
Licenses and Permits	7,441			7,441	0.0%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	148,857			148,857	0.0%	62
County Grants	36,497			36,497	0.0%	15
Other Grants				0	0.0%	0
Service Charges	64,183		1,223,962	1,288,145	0.0%	541
Fines and Forfeitures	15,821			15,821	0.0%	7
Miscellaneous	67,187		16,732	83,919	0.0%	35
Debt Proceeds				0	0.0%	0
Total Revenues	1,104,618	0	1,240,694	2,345,312	0.0%	984
Expenditures By Function						
General Government	145,059			145,059	0.0%	61
Public Safety						
Police	128,616			128,616	0.0%	54
Fire	12,987			12,987	0.0%	5
Other				0	0.0%	0
Public Works						
Transportation	236,898			236,898	0.0%	99
Sewer/Solid Waste/Water	104,283		574,412	678,695	0.0%	285
Other			890,056	890,056	0.0%	374
Parks, Recreation, & Culture	350,953			350,953	0.0%	147
Community Dev. & Pub. Housing	27,454			27,454	0.0%	12
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			10,990	10,990	0.0%	5
Miscellaneous	75,026			75,026	0.0%	31
Total Expenditures	1,081,276	0	1,475,458	2,556,734	0.0%	1,073
Excess of Revenues Over/ (Under) Expenditures	23,342	0	(234,764)	(211,422)		

Year Ending June 30, 2000

Wicomico County

	Delmar						Fruitland					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	258,393			258,393	30.8%	143	711,409			711,409	29.6%	191
Taxes - Local - Income	99,943			99,943	11.9%	55	160,237			160,237	6.7%	43
Taxes - Local - Other	22,344			22,344	2.7%	12	42,269		219,846	262,115	10.9%	70
Licenses and Permits	19,120			19,120	2.3%	11	60,685			60,685	2.5%	16
Intergovernmental												
Federal Grants	122,835			122,835	14.6%	68	18,483			18,483	0.8%	5
State Grants	155,811			155,811	18.6%	87	296,819			296,819	12.4%	80
County Grants				0	0.0%	0	1,582			1,582	0.1%	0
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	68,940			68,940	8.2%	38	150,959		510,445	661,404	27.5%	177
Fines and Forfeitures	410			410	0.0%	0				0	0.0%	0
Miscellaneous	91,110			91,110	10.9%	51	36,978		14,511	51,489	2.1%	14
Debt Proceeds				0	0.0%	0	178,615			178,615	7.4%	48
Total Revenues	838,906	0	0	838,906	100.0%	466	1,658,036	0	744,802	2,402,838	100.0%	644
Expenditures By Function												
General Government	130,411			130,411	15.3%	72	401,899			401,899	16.3%	108
Public Safety												
Police	294,111			294,111	34.5%	163	544,059			544,059	22.1%	146
Fire	60,544			60,544	7.1%	34	17,038			17,038	0.7%	5
Other				0	0.0%	0	14,046			14,046	0.6%	4
Public Works												
Transportation	56,089			56,089	6.6%	31	227,180			227,180	9.2%	61
Sewer/Solid Waste/Water	92,802			92,802	10.9%	52	150,030		650,204	800,234	32.4%	215
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	10,657			10,657	1.3%	6	6,248			6,248	0.3%	2
Community Dev. & Pub. Housing	99,131			99,131	11.6%	55				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	5,000			5,000	0.2%	1
Debt Service												
Principal				0	0.0%	0	78,267			78,267	3.2%	21
Interest				0	0.0%	0	39,419		114,366	153,785	6.2%	41
Miscellaneous	107,914			107,914	12.7%	60	219,036			219,036	8.9%	59
Total Expenditures	851,659	0	0	851,659	100.0%	473	1,702,222	0	764,570	2,466,792	100.0%	662
Excess of Revenues Over/ (Under) Expenditures	(12,753)	0	0	(12,753)			(44,186)	0	(19,768)	(63,954)		

Year Ending June 30, 2000

Wicomico County

	Hebron						Mardela Springs					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	86,337			86,337	24.9%	111	20,735			20,735	33.6%	65
Taxes - Local - Income	69,690			69,690	20.1%	90	32,056			32,056	51.9%	100
Taxes - Local - Other			57,831	57,831	16.7%	74				0	0.0%	0
Licenses and Permits	10,329			10,329	3.0%	13	2,056			2,056	3.3%	6
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			93,197	93,197	26.9%	120				0	0.0%	0
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	10,109		18,219	28,328	8.2%	36	5,170	1,769		6,939	11.2%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	176,999	0	169,247	346,246	100.0%	446	60,017	1,769	0	61,786	100.0%	194
Expenditures By Function												
General Government	36,407			36,407	7.1%	47	13,204			13,204	27.3%	41
Public Safety												
Police	3,336			3,336	0.6%	4	3,232			3,232	6.7%	10
Fire				0	0.0%	0	6,000			6,000	12.4%	19
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	8,812			8,812	1.7%	11	8,698			8,698	18.0%	27
Sewer/Solid Waste/Water	31,608		372,114	403,722	78.6%	520	16,759			16,759	34.6%	53
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	483			483	1.0%	2
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			50,396	50,396	9.8%	65				0	0.0%	0
Miscellaneous	10,676			10,676	2.1%	14				0	0.0%	0
Total Expenditures	90,839	0	422,510	513,349	100.0%	661	48,376	0	0	48,376	100.0%	152
Excess of Revenues Over/ (Under) Expenditures	86,160	0	(253,263)	(167,103)			11,641	1,769	0	13,410		

Year Ending June 30, 2000

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	111,227			111,227	21.9%	153	11,091,142			11,091,142	40.1%	525
Taxes - Local - Income	47,012			47,012	9.3%	64	1,495,193			1,495,193	5.4%	71
Taxes - Local - Other			108,824	108,824	21.4%	149	261,747		78,539	340,286	1.2%	16
Licenses and Permits	12,020			12,020	2.4%	16	581,302			581,302	2.1%	28
Intergovernmental												
Federal Grants				0	0.0%	0	221,466			221,466	0.8%	10
State Grants				0	0.0%	0	1,941,224		20,500	1,961,724	7.1%	93
County Grants	357			357	0.1%	0	573,328		128,003	701,331	2.5%	33
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	322		219,869	220,191	43.4%	302	1,427,599		8,400,652	9,828,251	35.6%	465
Fines and Forfeitures				0	0.0%	0	79,125			79,125	0.3%	4
Miscellaneous	904		7,232	8,136	1.6%	11	726,416	86,080	449,841	1,262,337	4.6%	60
Debt Proceeds				0	0.0%	0	78,900			78,900	0.3%	4
Total Revenues	171,842	0	335,925	507,767	100.0%	697	18,477,442	86,080	9,077,535	27,641,057	100.0%	1,309
Expenditures By Function												
General Government	51,081			51,081	8.3%	70	1,180,447	258,965		1,439,412	5.5%	68
Public Safety												
Police	4,362			4,362	0.7%	6	5,585,639			5,585,639	21.2%	264
Fire	5,400			5,400	0.9%	7	2,135,200		1,624,539	3,759,739	14.3%	178
Other				0	0.0%	0	868,497			868,497	3.3%	41
Public Works												
Transportation	21,293			21,293	3.5%	29	3,360,377			3,360,377	12.8%	159
Sewer/Solid Waste/Water	47,213		428,498	475,711	77.1%	653	1,274,241		6,391,617	7,665,858	29.1%	363
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	1,033,919		144,087	1,178,006	4.5%	56
Community Dev. & Pub. Housing				0	0.0%	0			129,838	129,838	0.5%	6
Economic Dev. & Opportunity				0	0.0%	0	7,950			7,950	0.0%	0
Debt Service												
Principal				0	0.0%	0	745,123			745,123	2.8%	35
Interest			55,175	55,175	8.9%	76	491,512		352,664	844,176	3.2%	40
Miscellaneous	3,717			3,717	0.6%	5	740,730			740,730	2.8%	35
Total Expenditures	133,066	0	483,673	616,739	100.0%	846	17,423,635	258,965	8,642,745	26,325,345	100.0%	1,246
Excess of Revenues Over/ (Under) Expenditures	38,776	0	(147,748)	(108,972)			1,053,807	(172,885)	434,790	1,315,712		

Year Ending June 30, 2000

Wicomico County

	Sharptown						Willards					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	105,661			105,661	32.2%	181	111,763			111,763	29.1%	143
Taxes - Local - Income	40,696			40,696	12.4%	70	46,700			46,700	12.1%	60
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	1,416			1,416	0.4%	2	10,347			10,347	2.7%	13
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0				0	0.0%	0
County Grants	956			956	0.3%	2	415			415	0.1%	1
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	3,635		157,482	161,117	49.2%	276			187,536	187,536	48.8%	241
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	16,679		1,197	17,876	5.5%	31	27,256		633	27,889	7.3%	36
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	169,043	0	158,679	327,722	100.0%	562	196,481	0	188,169	384,650	100.0%	494
Expenditures By Function												
General Government	100,292			100,292	23.7%	172	57,983			57,983	15.0%	74
Public Safety												
Police				0	0.0%	0				0	0.0%	0
Fire				0	0.0%	0	2,500			2,500	0.6%	3
Other	2,244			2,244	0.5%	4	3,830			3,830	1.0%	5
Public Works												
Transportation	12,516			12,516	3.0%	21	14,415			14,415	3.7%	19
Sewer/Solid Waste/Water	31,797		217,301	249,098	59.0%	427	36,164		231,455	267,619	69.0%	344
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	5,573			5,573	1.3%	10	2,500			2,500	0.6%	3
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0				0	0.0%	0
Interest			41,986	41,986	9.9%	72			19,812	19,812	5.1%	25
Miscellaneous	10,705			10,705	2.5%	18	19,048			19,048	4.9%	24
Total Expenditures	163,127	0	259,287	422,414	100.0%	725	136,440	0	251,267	387,707	100.0%	498
Excess of Revenues Over/ (Under) Expenditures	5,916	0	(100,608)	(94,692)			60,041	0	(63,098)	(3,057)		

Year Ending June 30, 2000

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	949,260			949,260	13.2%	296	18,769,510			18,769,510	30.2%	3,688
Taxes - Local - Income	208,614			208,614	2.9%	65	506,071			506,071	0.8%	99
Taxes - Local - Other	7,721			7,721	0.1%	2	891,676		1,741,333	2,633,009	4.2%	517
Licenses and Permits	67,011			67,011	0.9%	21	3,150,709			3,150,709	5.1%	619
Intergovernmental												
Federal Grants				0	0.0%	0	93,433	960,000	287,749	1,341,182	2.2%	263
State Grants	334,869			334,869	4.7%	105	1,669,618	61,055	1,426,093	3,156,766	5.1%	620
County Grants	26,937			26,937	0.4%	8	6,475,175		30,000	6,505,175	10.5%	1,278
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	101,376		4,899,861	5,001,237	69.7%	1,561	5,429,459		18,098,494	23,527,953	37.9%	4,622
Fines and Forfeitures	175			175	0.0%	0	603,168			603,168	1.0%	119
Miscellaneous	260,418		172,842	433,260	6.0%	135	1,150,073	217,459	532,519	1,900,051	3.1%	373
Debt Proceeds	150,000			150,000	2.1%	47				0	0.0%	0
Total Revenues	2,106,381	0	5,072,703	7,179,084	100.0%	2,241	38,738,892	1,238,514	22,116,188	62,093,594	100.0%	12,199
Expenditures By Function												
General Government	490,084			490,084	5.7%	153	3,829,448	222,980		4,052,428	6.2%	796
Public Safety												
Police	945,059			945,059	10.9%	295	9,786,585	107,502		9,894,087	15.1%	1,944
Fire	205,406			205,406	2.4%	64	3,027,254			3,027,254	4.6%	595
Other				0	0.0%	0	867,681			867,681	1.3%	170
Public Works												
Transportation	855,420			855,420	9.9%	267	3,445,436	3,497,420	4,551,705	11,494,561	17.6%	2,258
Sewer/Solid Waste/Water			1,826,155	1,826,155	21.1%	570	4,642,942		9,357,581	14,000,523	21.4%	2,751
Other			3,260,205	3,260,205	37.7%	1,018				0	0.0%	0
Parks, Recreation, & Culture	59,153			59,153	0.7%	18	5,300,936	1,390,787	1,773,230	8,464,953	13.0%	1,663
Community Dev. & Pub. Housing				0	0.0%	0				0	0.0%	0
Economic Dev. & Opportunity	38,901			38,901	0.4%	12	3,070,782		3,625,300	6,696,082	10.3%	1,316
Debt Service												
Principal	156,138			156,138	1.8%	49	2,630,167			2,630,167	4.0%	517
Interest	54,611		766,638	821,249	9.5%	256	1,840,170		2,305,050	4,145,220	6.3%	814
Miscellaneous				0	0.0%	0	45,094			45,094	0.1%	9
Total Expenditures	2,804,772	0	5,852,998	8,657,770	100.0%	2,703	38,486,495	5,218,689	21,612,866	65,318,050	100.0%	12,833
Excess of Revenues Over/ (Under) Expenditures	(698,391)	0	(780,295)	(1,478,686)			252,397	(3,980,175)	503,322	(3,224,456)		

Year Ending June 30, 2000

Worcester County

	Pocomoke City						Snow Hill					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source												
Taxes - Local - Property	1,202,972			1,202,972	25.9%	291	530,584			530,584	27.9%	244
Taxes - Local - Income	196,219			196,219	4.2%	47	116,982			116,982	6.1%	54
Taxes - Local - Other	1,173			1,173	0.0%	0	335		172,872	173,207	9.1%	80
Licenses and Permits	88,516			88,516	1.9%	21	41,546			41,546	2.2%	19
Intergovernmental												
Federal Grants	691,381			691,381	14.9%	167	20,244			20,244	1.1%	9
State Grants	415,180			415,180	8.9%	100	198,972			198,972	10.5%	91
County Grants	160,363			160,363	3.4%	39	69,520			69,520	3.7%	32
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	305,969		777,098	1,083,067	23.3%	262	18,782		552,308	571,090	30.0%	262
Fines and Forfeitures	975			975	0.0%	0	1,224			1,224	0.1%	1
Miscellaneous	750,047		58,578	808,625	17.4%	195	178,886			178,886	9.4%	82
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	3,812,795	0	835,676	4,648,471	100.0%	1,123	1,177,075	0	725,180	1,902,255	100.0%	874
Expenditures By Function												
General Government	242,340			242,340	5.0%	59	237,487			237,487	12.2%	109
Public Safety												
Police	850,509			850,509	17.6%	205	354,236			354,236	18.2%	163
Fire	261,815			261,815	5.4%	63	208,571			208,571	10.7%	96
Other	366			366	0.0%	0				0	0.0%	0
Public Works												
Transportation	438,298			438,298	9.1%	106	298,146			298,146	15.3%	137
Sewer/Solid Waste/Water	163,959		772,675	936,634	19.3%	226	41,803		581,605	623,408	32.1%	286
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	307,231			307,231	6.3%	74	81,061			81,061	4.2%	37
Community Dev. & Pub. Housing	470,751			470,751	9.7%	114				0	0.0%	0
Economic Dev. & Opportunity	310			310	0.0%	0	9,596			9,596	0.5%	4
Debt Service												
Principal	509,671			509,671	10.5%	123	17,873			17,873	0.9%	8
Interest	147,805		221,184	368,989	7.6%	89	3,988		110,287	114,275	5.9%	52
Miscellaneous	455,784			455,784	9.4%	110				0	0.0%	0
Total Expenditures	3,848,839	0	993,859	4,842,698	100.0%	1,170	1,252,761	0	691,892	1,944,653	100.0%	893
Excess of Revenues Over/ (Under) Expenditures	(36,044)	0	(158,183)	(194,227)			(75,686)	0	33,288	(42,398)		

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). 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 (MPPP).	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 MPPP, contributions equal 9% of total compensation for employees. Employees must be at least 21 years old, have at least one year of service (at least 1,000 hours), and may not be union members.	Commission contributions are based on actuarially determined amounts. Significant assumptions include (1) 6% rate of return and (2) 3% annual salary increases.
Actual Contribution Made by Entity	$3,507	$459,775	$102,535	$133,223
Annual Required Contribution	$3,507	$459,775	N\A	$133,223
Financial Status	As of June 30, 2000			As of January 10, 2000
Actuarial Accrued Liability	$30,279,866,000			$632,272
Actuarial Value of Assets	$30,649,380,000			$549,162
Unfunded Actuarial Accrued Liability	$(369,514,000)			$83,110
Unfunded Actuarial Accrued Liability - Prior	$828,801,000			$84,468
Increase (+)/Decrease (-) in Unfunded Liability	($1,198,315,000)			($1,358)
Percent of Benefits Funded	101.2%			86.9%

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. Significant actuarial assumptions include (1) 6% rate of return and (2) 3% salary increases.	Monthly payments are based on the length of service.		
Actual Contribution Made by Entity	$8,371	$19,404		
Annual Required Contribution	$8,371	Not applicable		
Financial Status	As of June 30,2000			
Actuarial Accrued Liability	$253,209			
Actuarial Value of Assets	$474,754			
Unfunded Actuarial Accrued Liability	($221,545)			
Unfunded Actuarial Accrued Liability - Prior	($191,446)			
Increase (+)/Decrease (-) in Unfunded Liability	$(30,099)			
Percent of Benefits Funded	187%			

Anne Arundel County
Cities, Towns, Villages, and Special Taxing Districts

	Annapolis Police and Fire Personnel	Annapolis Maryland State Retirement and Pension System		
Plan:	Defined benefit plan.	See Allegany County - Cresaptown.		
Coverage:	Policemen and firemen participate.	All employees, except policemen and firemen, participate.		
Policies:	Participants in the original plan are required to contribute 3% of their salary, while revised plan participants (after July 1, 1980) contribute 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	$245,928	$588,944		
Annual Required Contribution	$0	$588,944		
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	$21,674	$20,710		
Annual Required Contribution	N/A	$20,710		
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				

Caroline County
Cities, Towns, Villages, and Special Taxing Districts

	Denton	Federalsburg	Preston	Ridgely
Plan:	Defined contribution plan.	Defined contribution plan.	See Allegany County - Cresaptown.	Defined contribution plan.
Coverage:	All full-time employees who have completed six months of service may participate.	Qualified full-time employees.	Substantially all employees participate.	Substantially all employees participate.
Policies:	Contributions equal 5% of covered payroll. Employee contributions are not permitted.	Required contributions equal 6% of covered payroll.		Contributions equal 3% of annual compensation.
Actual Contribution Made by Entity	$27,865	$37,968	$10,104	$8,276
Annual Required Contribution	N/A	$37,968	$10,104	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 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	$39,683	$53,080	$21,206	$27,175
Annual Required Contribution	$39,683	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	$2,328	$18,933	$158,314	$7,767
Annual Required Contribution	N/A	$18,933	$158,314	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	$13,320			
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	$21,158	$63,980		
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	$321,000	$56,130		
Annual Required Contribution	$321,000	$56,130		
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	$31,934	$10,789	$289,022	$817,190
Annual Required Contribution	$31,934	N/A	$269,110	$600,111
Financial Status		Not applicable	As of July 1, 2000	As of July 1, 2000
Actuarial Accrued Liability			$6,283,183	$36,872,412
Actuarial Value of Assets			$6,608,202	$36,699,638
Unfunded Actuarial Accrued Liability			$(325,019)	$172,774
Unfunded Actuarial Accrued Liability - Prior			$(884,397)	$183,777
Increase (+)/Decrease (-) in Unfunded Liability			$559,378	$(11,003)
Percent of Benefits Funded			105.2%	99.5%

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	$1,095,472	$14,210	$84,513	$40,945
Annual Required Contribution	$960,787	$14,210	$84,513	$40,945
Financial Status	As of July 1, 2000		As of April 1, 2000	
Actuarial Accrued Liability	$18,515,303		$1,183,107	
Actuarial Value of Assets	$13,374,512		$999,969	
Unfunded Actuarial Accrued Liability	$5,140,791		$183,138	
Unfunded Actuarial Accrued Liability - Prior	$5,480,979		$224,553	
Increase (+)/Decrease (-) in Unfunded Liability	$(340,188)		$(41,415)	
Percent of Benefits Funded	72.2%		84.5%	

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	$31,847			
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	Aberdeen Sworn Police Officers	Bel Air
Plan:	Defined benefit plan.	Defined contribution plan.	Defined Contribution plan.	Defined contribution plan.
Coverage:	All employees with a minimum of 1,000 hours of service participate who were hired before June 30, 1997.	General and public safety employees.	Sworn police officers who are full-time and not participants in other plans.	Substantially all employees who have at least one year of service and are at least 18 years of age may participate.
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.	Participants contribute 7% of their salary. City contributions are actuarially determined.	Contributions equal 8% of employee's annual salary.
Actual Contribution Made by Entity	$70,382	$174,184	Plan commenced January 1, 2000 and no actuarial computations have yet been made.	$244,465
Annual Required Contribution	$70,382	N/A		N/A
Financial Status	As of June 30, 1999	Not applicable		Not applicable
Actuarial Accrued Liability	$1,662,127			
Actuarial Value of Assets	$1,506,021			
Unfunded Actuarial Accrued Liability	$156,106			
Unfunded Actuarial Accrued Liability - Prior	$0			
Increase (+)/Decrease (-) in Unfunded Liability	$156,106			
Percent of Benefits Funded	91%			

Harford County
Cities, Towns, Villages, and Special Taxing Districts

	Havre de Grace	Havre de Grace Police Department Employees		
Plan:	Defined benefit plan.	Defined benefit plan.		
Coverage:	Substantially all employees with at least 36 months of credited service except police employees.	Substantially all police employees with at least 36 months of credited service.		
Policies:	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 6% annual rate of return and (2) no salary increases.	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 6% annual rate of return and (2) no salary increases.		
Actual Contribution Made by Entity	$140,499	$73,569		
Annual Required Contribution	$120,215	$49,783		
Financial Status	As of February 1, 1999	As of February 1, 1999		
Actuarial Accrued Liability	$694,325	$630,646		
Actuarial Value of Assets	$534,616	$609,141		
Unfunded Actuarial Accrued Liability	$159,709	$21,505		
Unfunded Actuarial Accrued Liability - Prior	$151,106	$7,426		
Increase (+)/Decrease (-) in Unfunded Liability	$8,603	$14,079		
Percent of Benefits Funded	77.0%	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	$36,734			
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 (Three in the first plan, two in the second).	Employees who have completed 12 months of service and who are at least 21 years old may participate.	Full-time employees with at least one year of service may participate.	Full-time employees may participate.
Policies:	For the first plan, contributions equal 8.63% 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 .5% 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	$19,297	$67,185	$743,417	$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 non police 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	$57,902	$1,322,350	$361,467	$1,581
Annual Required Contribution	N/A	$1,322,350	$361,467	N/A
Financial Status	Not applicable	As of April 1, 2000		Not applicable
Actuarial Accrued Liability		$31,873,609		
Actuarial Value of Assets		$42,656,509		
Unfunded Actuarial Accrued Liability		$(10,782,900)		
Unfunded Actuarial Accrued Liability - Prior		$(9,589,303)		
Increase (+)/Decrease (-) in Unfunded Liability		$(1,193,597)		
Percent of Benefits Funded		133.8%		

Prince George's County
Cities, Towns, Villages, and Special Taxing Districts

	Berwyn Heights	Bladensburg	Bowie	Capitol Heights
Plan:	Defined contribution plan.	Defined contribution plan.	Defined contribution plan.	Defined benefit plan. 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	$24,203	$60,572	$480,459	$17,600
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 17.5 hours per week 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	$94,047	$213,763	$20,398	$7,350
Annual Required Contribution	$94,047	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	$0	$10,948	$606,460	$200,063
Annual Required Contribution	N/A	N/A	$606,460	$200,063
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	$191,770	$6,225	$58,997	$58,748
Annual Required Contribution	$191,770	N/A	$58,997	$58,748
Financial Status	As of July 1, 1999	Not applicable		
Actuarial Accrued Liability	$10,939,289			
Actuarial Value of Assets	$9,262,122			
Unfunded Actuarial Accrued Liability	$1,695,167			
Unfunded Actuarial Accrued Liability - Prior	$1,390,341			
Increase (+)/Decrease (-) in Unfunded Liability	$304,826			
Percent of Benefits Funded	84.7%			

Prince George's County
Cities, Towns, Villages, and Special Taxing Districts

	Riverdale Park	Riverdale Park	University Park	Upper Marlboro
Plan:	Defined contribution plan.	Defined benefit plan.	Defined contribution plan.	See Allegany County - Cresaptown.
Coverage:	Full-time employees may participate.	For all employees electing to transfer from the defined contribution plan.	Substantially all employees participate.	Substantially all employees participate.
Policies:	Contributions equal 5% of employees' annual compensation.	The plan is funded by employees up to 8% of their compensation. Any additional costs of benefits under the plan are borne by the Town.	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	$37,417	$20,653	$24,349	$10,096
Annual Required Contribution	N/A	Because the plan has been in existence for less than a year, no actuarial evaluation has been done.	N/A	$10,196
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 contribution 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 5% of earned income for eligible employees.			
Actual Contribution Made by Entity	$24,847			
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				

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	$40,686	$24,100		
Annual Required Contribution	$40,686	$24,100		
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	$584,556	Not provided.	$41,019	
Annual Required Contribution	$584,112	Not provided.	$41,019	
Financial Status	As of August 1, 1999			
Actuarial Accrued Liability	$12,760,927			
Actuarial Value of Assets	$10,350,067			
Unfunded Actuarial Accrued Liability	$2,410,860			
Unfunded Actuarial Accrued Liability - Prior	$1,766,521			
Increase (+)/Decrease (-) in Unfunded Liability	$644,339			
Percent of Benefits Funded	81.1%			

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	$14,998	$1,286	$5,090	$644,262
Annual Required Contribution	N/A	$1,286	N/A	$644,262
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 $1,700 for each employee.	Contributions equal 5% of covered payroll. Participants are not required to contribute to the plan.
Actual Contribution Made by Entity	$439,758	$7,948	$7,303	$19,935
Annual Required Contribution	$439,758	N /A	N/A	$19,935
Financial Status	As of July 1, 2000	Not applicable	Not applicable	As of June 30, 2000
Actuarial Accrued Liability	$14,329,443			$130,170
Actuarial Value of Assets	$5,082,591			$161,340
Unfunded Actuarial Accrued Liability	$9,246,851			$(31,170)
Unfunded Actuarial Accrued Liability - Prior	$8,235,103			Not available
Increase (+)/Decrease (-) in Unfunded Liability	$1,011,748			
Percent of Benefits Funded	35.5%			124.0%

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 12.49% of annual compensation.			Contributions equal 15% of all eligible employees' wages.
Actual Contribution Made by Entity	$41,086	$46,113	$924,559	$9,880
Annual Required Contribution	N/A	$46,113	$924,559	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	$122,937	$506,174	$218,352	$99,064
Annual Required Contribution	$122,937	$506,174	$218,352	$99,064
Financial Status		As of April 1, 2000	As of April 1, 2000	See Worcester County.
Actuarial Accrued Liability		$10,703,654	$11,996,019	
Actuarial Value of Assets		$10,070,548	$10,640,947	
Unfunded Actuarial Accrued Liability		$633,106	$1,355,072	
Unfunded Actuarial Accrued Liability - Prior		$(239,000)	$80,000	
Increase (+)/Decrease (-) in Unfunded Liability		$872,106	$1,275,072	
Percent of Benefits Funded		94.1%	88.7%	

Worcester County
Cities, Towns, Villages, and Special Taxing Districts

	Pocomoke City	Snow Hill		
Plan:	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.		
Coverage:	Substantially all employees participate.	Substantially all employees participate.		
Policies:				
Actual Contribution Made by Entity	$65,817	$34,177		
Annual Required Contribution	$65,817	$34,177		
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 2000 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	26,477,776	17,007,620	1,610,351	45,095,747	508,317	22,448,476	73,597,527
Anne Arundel	330,482,772	253,197,128	86,979,790	670,659,690	14,683,710	46,832,189	299,385,567
Baltimore City	482,837,158	146,807,430	81,610,056	711,254,644	22,011,413	423,772,742	956,873,431
Baltimore	520,171,978	403,711,686	98,753,480	1,022,637,144	12,692,326	131,690,571	441,346,545
Calvert	65,968,381	31,639,483	5,363,244	102,971,108	635,701	8,561,614	57,155,055
Caroline	12,266,460	7,629,959	1,169,089	21,065,508	249,868	5,371,228	33,213,486
Carroll	98,205,213	65,187,233	8,052,035	171,444,481	2,859,437	17,508,159	117,411,537
Cecil	47,329,434	27,384,545	3,568,561	78,282,540	980,578	13,953,436	74,547,946
Charles	82,956,590	47,055,525	9,827,736	139,839,851	708,822	23,504,454	102,220,156
Dorchester	14,443,657	7,067,239	2,019,110	23,530,006	327,432	7,264,756	30,157,689
Frederick	111,643,136	80,232,845	16,315,835	208,191,816	1,986,857	18,982,124	155,309,284
Garrett	21,104,377	6,293,325	3,651,918	31,049,620	158,944	8,765,147	34,003,933
Harford	138,160,044	87,748,939	13,459,130	239,368,113	2,479,755	26,927,263	162,201,913
Howard	235,514,462	151,175,261	53,961,111	440,650,834	6,410,624	23,471,067	146,969,113
Kent	12,794,449	6,467,417	1,403,369	20,665,235	237,724	5,255,748	16,448,095
Montgomery	828,940,391	761,148,755	176,390,065	1,766,479,211	35,734,117	125,923,636	445,710,114
Prince George's	551,251,221	292,265,092	159,376,115	1,002,892,428	21,240,919	146,604,813	599,622,725
Queen Anne's	26,898,586	19,373,084	4,485,041	50,756,711	1,451,200	6,991,028	30,255,162
St. Mary's	43,044,496	34,226,813	11,071,841	88,343,150	986,685	10,438,378	70,701,918
Somerset	7,011,293	4,427,243	273,535	11,712,071	101,374	4,967,978	23,462,135
Talbot	17,817,082	12,166,186	6,652,020	36,635,288	555,027	5,293,223	15,901,876
Washington	63,610,400	39,966,268	5,285,065	108,861,733	1,287,235	18,871,147	96,419,286
Wicomico	36,191,982	28,006,107	3,182,456	67,380,545	784,632	15,275,485	71,637,020
Worcester	44,416,626	7,380,581	17,756,283	69,553,490	1,684,976	10,693,619	26,600,780
Statewide	3,819,537,964	2,537,565,764	772,217,236	7,129,320,964	130,757,673	1,129,368,281	4,081,152,293

Notes:

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

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

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

Fiscal 2000 County Revenues By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	120,152	96,166,155	28,249,021	101,025	12,778,075	400,000	183,298,340
Anne Arundel	3,034,639	349,252,395	135,725,160	168,965	63,164,948	78,000,000	1,311,654,868
Baltimore City	21,970,928	1,402,617,101	276,363,941	2,520,551	93,915,349	70,150,147	2,578,833,146
Baltimore	658,885	573,696,001	160,764,573	5,959,426	53,787,396	53,558,900	1,883,095,766
Calvert	492,353	66,209,022	17,315,835	110,174	10,570,888	0	197,812,728
Caroline	3,304	38,588,018	2,775,491	0	3,552,312	0	66,231,197
Carroll	20,718	134,940,414	24,082,333	59,666	18,710,228	24,460,899	376,557,458
Cecil	5,000	88,506,382	10,188,140	192,270	6,726,656	606,515	185,483,081
Charles	2,720,445	128,445,055	41,532,018	342,366	16,878,232	8,845,491	336,591,835
Dorchester	306,095	37,728,540	3,973,514	39,001	2,918,366	4,200,000	72,716,859
Frederick	153,408	174,444,816	49,919,873	143,687	23,039,656	62,263,906	519,990,611
Garrett	49,852	42,818,932	5,599,909	13,343	3,657,149	142,115	83,440,012
Harford	17,547	189,146,723	41,188,808	274,860	31,829,098	6,496,758	510,784,115
Howard	4,051,089	174,491,269	57,724,321	2,697,158	40,618,337	65,980,000	788,572,543
Kent	26,346	21,730,189	1,744,743	72,113	1,579,579	1,302,943	47,332,526
Montgomery	6,019,165	577,652,915	388,008,658	9,845,792	197,136,785	353,961,368	3,328,818,846
Prince George's	10,148,775	756,376,313	293,109,815	2,141,773	103,453,624	89,260,000	2,268,474,872
Queen Anne's	0	37,246,190	8,789,995	35,598	5,428,620	400,000	104,108,314
St. Mary's	56,838	81,197,134	25,130,206	132,628	9,010,962	29,885,000	234,685,765
Somerset	127,846	28,557,959	3,291,857	61,768	1,684,334	776,333	46,185,696
Talbot	22,000	21,217,099	6,460,269	19,830	4,210,416	0	69,097,929
Washington	16,000	115,306,433	20,706,385	80,800	13,077,458	13,375,000	272,695,044
Wicomico	220,990	87,133,495	20,514,800	87,823	8,679,013	11,621,661	196,201,969
Worcester	278,790	37,573,189	11,125,166	119,893	5,070,000	21,843,754	146,970,468
Statewide	50,521,165	5,261,041,739	1,634,284,831	25,220,510	731,477,481	897,530,790	15,809,633,988

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 2000 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,740,690	1,565,968	931,009	9,446,357	2,261,090	14,204,424	6,122,801	12,793,688
Anne Arundel	91,118,106	65,269,189	52,045,710	23,063,259	10,300,804	150,678,962	59,742,201	96,224,789
Baltimore City	202,577,390	225,131,249	113,370,654	0	23,608,413	362,110,316	136,214,898	252,696,059
Baltimore	75,785,856	114,058,857	65,468,786	17,034,425	21,370,075	217,932,143	48,601,127	147,885,148
Calvert	10,027,927	6,473,924	1,901,089	3,454,506	1,562,444	13,391,963	6,900,462	10,156,692
Caroline	2,373,454	1,043,815	1,165,019	1,832,246	1,099,488	5,140,568	3,610,613	1,091,095
Carroll	19,951,677	5,407,101	4,767,323	4,781,582	3,505,687	18,461,693	14,627,069	11,126,854
Cecil	6,925,810	4,002,318	3,099,526	4,713,636	1,823,293	13,638,773	6,722,314	4,453,165
Charles	19,134,753	20,469,187	6,145,744	6,953,872	5,971,713	39,540,516	7,539,055	18,670,798
Dorchester	1,957,887	1,277,982	1,087,017	2,441,013	456,511	5,262,523	4,957,160	1,425,055
Frederick	28,527,040	9,491,913	11,142,665	9,631,498	4,230,764	34,496,840	15,307,196	22,228,124
Garrett	3,070,106	1,164,926	771,966	963,797	501,061	3,401,750	12,344,586	4,953,996
Harford	27,567,121	18,947,266	4,414,889	9,871,615	7,732,157	40,965,927	28,484,381	32,336,626
Howard	53,694,140	31,840,317	23,225,844	7,098,851	10,319,315	72,484,327	38,327,745	46,676,734
Kent	3,148,529	1,394,090	644,114	1,262,751	1,220,959	4,521,914	1,939,585	2,215,409
Montgomery	184,326,410	122,715,929	95,557,452	47,251,989	17,547,615	283,072,985	166,809,126	230,146,724
Prince George's	115,796,856	127,349,886	58,689,185	35,998,141	8,050,085	230,087,297	67,403,838	211,736,671
Queen Anne's	5,289,080	2,340,627	1,358,929	1,940,856	6,767,679	12,408,091	6,541,415	6,972,329
St. Mary's	18,814,526	9,145,688	2,653,832	4,276,803	6,875,054	22,951,377	9,832,853	8,711,902
Somerset	3,442,756	717,377	443,699	936,301	561,637	2,659,014	3,043,312	3,251,967
Talbot	3,476,070	541,304	1,356,234	1,694,777	3,580,017	7,172,332	4,679,931	1,227,189
Washington	12,715,513	4,104,958	2,889,585	5,912,813	2,179,535	15,086,891	14,467,055	17,155,708
Wicomico	4,896,032	4,463,074	2,450,907	8,432,214	2,303,869	17,650,064	8,170,666	2,937,317
Worcester	6,264,693	2,009,243	1,691,122	3,107,626	583,916	7,391,907	3,919,773	8,296,960
Statewide	905,622,422	780,926,188	457,272,300	212,100,928	144,413,181	1,594,712,597	676,309,161	1,155,370,999

Notes:

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

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

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

Fiscal 2000 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	18,916,489	12,538,075	7,926,458	88,734,390	23,714,033	1,108,313	1,312,502
Anne Arundel	0	155,966,990	58,198,948	16,718,855	591,228,664	66,494,225	18,939,135	14,618,346
Baltimore City	0	388,910,957	197,154,133	22,995,723	961,253,526	0	30,776,652	29,038,630
Baltimore	0	196,486,275	75,907,069	20,556,801	885,661,921	118,948,101	22,381,411	29,466,329
Calvert	0	17,057,154	8,219,597	3,493,135	119,198,923	887,575	6,909,657	1,669,727
Caroline	0	4,701,708	3,587,799	127,475	42,007,330	2,675,548	1,155,783	1,187,891
Carroll	0	25,753,923	12,949,173	3,148,430	216,058,348	13,077,219	2,540,474	7,087,603
Cecil	0	11,175,479	10,447,964	2,171,209	122,340,060	13,117,335	210,961	1,687,134
Charles	0	26,209,853	13,085,247	3,807,771	172,375,445	32,449,516	5,883,048	2,043,136
Dorchester	0	6,382,215	5,192,335	1,586,983	40,071,775	2,549,525	447,065	1,261,372
Frederick	0	37,535,320	23,042,085	11,811,575	288,655,704	25,451,856	3,373,772	4,146,460
Garrett	0	17,298,582	4,962,498	304,247	38,713,399	9,282,576	85,028	768,187
Harford	0	60,821,007	14,102,605	12,760,356	281,247,295	29,470,831	10,381,100	9,309,784
Howard	0	85,004,479	12,988,207	11,142,529	365,991,599	36,340,192	17,556,237	9,754,818
Kent	0	4,154,994	5,129,975	1,278,365	24,214,806	1,405,630	841,637	466,051
Montgomery	0	396,955,850	109,383,701	107,682,383	1,303,684,714	141,267,953	123,425,668	34,445,435
Prince George's	0	279,140,509	50,527,349	23,827,671	1,071,702,615	60,809,042	94,456,649	17,693,885
Queen Anne's	0	13,513,744	5,373,076	2,009,531	55,097,624	3,606,171	3,363,644	1,153,435
St. Mary's	0	18,544,755	8,214,350	14,681,320	125,286,692	1,564,805	5,131,013	1,989,137
Somerset	0	6,295,279	5,252,974	167,323	25,950,796	136,281	1,070,886	519,375
Talbot	0	5,907,120	6,684,343	848,234	34,753,295	3,228,106	2,854,700	689,817
Washington	0	31,622,763	15,939,750	2,214,287	151,647,479	21,554,380	4,260,390	2,919,547
Wicomico	0	11,107,983	13,894,218	5,480,527	109,084,067	8,301,678	5,359,782	1,915,458
Worcester	0	12,216,733	8,681,450	892,863	65,164,132	3,729,739	3,159,684	1,027,636
Statewide	0	1,831,680,160	681,456,921	277,634,051	7,180,124,599	620,062,317	365,672,689	176,171,695

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 2000 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	189,422	1,269,185	3,390,056	7,933,877	28,704	1,583,165	187,589,783
Anne Arundel	184,996	5,569,920	5,081,364	68,706,179	0	2,812,510	1,246,317,200
Baltimore City	0	46,116,775	113,772,780	82,405,372	0	65,396,416	2,502,508,670
Baltimore	10,043,857	40,013,274	8,336,236	99,213,985	0	105,057,576	1,905,790,834
Calvert	1,106,721	545,382	716,089	7,777,000	0	7,409,256	198,410,106
Caroline	210,017	371,301	113,727	3,090,392	3,090	2,545,857	69,291,940
Carroll	5,207,424	5,306,396	1,284,462	25,180,031	1,662,309	9,588,886	367,258,048
Cecil	284,331	2,648,390	426,489	8,783,011	318,891	0	194,175,837
Charles	537,291	4,693,186	959,033	15,433,155	0	1,205,176	337,357,126
Dorchester	272,501	0	695,100	2,273,689	80,544	1,357,856	69,391,370
Frederick	999,165	2,005,705	7,195,412	15,354,309	1,798,751	1,563,070	485,957,064
Garrett	149,756	103,655	3,405,217	2,359,891	43,113	7,990	83,955,995
Harford	422,644	5,360,095	1,053,104	17,141,051	680,071	828,571	512,111,562
Howard	861,137	9,754,656	1,728,972	56,943,938	0	1,860,391	736,105,622
Kent	212,690	545,841	185,462	1,160,618	97,089	151,246	47,514,847
Montgomery	2,040,643	101,343,159	7,221,109	239,804,789	5,082,873	27,296,005	3,067,033,677
Prince George's	0	47,663,370	3,259,892	137,697,452	86,856	93,418,302	2,226,167,745
Queen Anne's	300,854	1,671,637	678,277	4,202,458	0	727,454	109,395,076
St. Mary's	773,387	136,088	1,367,965	11,700,300	41,409	1,220,529	232,417,653
Somerset	61,611	193,888	358,182	979,192	16,425	1,061,369	48,165,351
Talbot	165,992	78,870	263,397	574,492	492,913	1,256,547	68,446,228
Washington	294,959	99,602	456,052	15,092,976	1,186,997	974,967	276,066,553
Wicomico	290,202	70,548	859,824	11,338,396	0	4,099,688	194,348,467
Worcester	578,194	562,529	600,101	4,144,727	9,257,818	3,636,406	127,308,612
Statewide	25,187,794	276,123,452	163,408,302	839,291,280	20,877,853	335,059,233	15,293,085,365

Notes:

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

Fiscal 1999 County Revenues By Source

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

Fiscal 1999 County Revenues By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
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 collectec 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 proctive inspections; civil defense; traffic engineering; animal control; examination of licensed occupations; and other kinds of protection.

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

Fiscal 1999 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	19,071,130	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
Frederick	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.

Fiscal 1999 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	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	58,391,954	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.

Fiscal 1998 County Revenues By Source

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

Notes:

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

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

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

Fiscal 1998 County Revenues By Source

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

Notes:

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

Fiscal 1998 County Expenditures By Function

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

Notes:

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

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

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

Fiscal 1998 County Expenditures By Function

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

Notes:

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

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

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

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

Fiscal 1998 County Expenditures By Function

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

Notes:

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

Fiscal 1997 County Revenues By Source

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

Notes:

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

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

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

Fiscal 1997 County Revenues By Source

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

Notes:

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

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	4,974,113	1,338,507	755,854	2,101,659	1,863,188	6,059,208	9,918,420	11,429,131
Anne Arundel	78,078,116	64,561,492	46,100,273	14,598,041	7,176,527	132,436,333	44,628,742	72,136,922
Baltimore City	145,759,259	208,282,988	104,167,320	0	20,946,519	333,396,827	139,875,349	231,348,844
Baltimore	61,612,563	86,020,384	56,673,132	14,736,267	17,880,148	175,309,931	48,475,138	152,352,941
Calvert	6,846,118	4,863,863	1,509,254	3,213,873	1,995,163	11,582,153	6,164,502	7,671,350
Caroline	1,862,427	918,601	894,969	1,791,432	824,312	4,429,314	2,046,081	1,099,083
Carroll	19,915,106	3,187,083	6,230,496	2,478,439	2,458,399	14,354,417	18,439,768	6,914,925
Cecil	5,181,287	2,748,082	2,369,464	4,651,483	1,600,235	11,369,264	7,236,331	4,904,257
Charles	12,989,294	14,130,177	5,729,636	5,730,836	1,933,302	27,523,951	6,004,883	22,184,167
Dorchester	3,080,882	1,118,009	628,656	2,088,410	736,264	4,571,339	4,174,652	1,748,864
Frederick	16,602,663	5,645,636	7,226,461	7,774,324	3,051,737	23,698,158	13,188,530	14,156,482
Garrett	2,322,830	762,251	587,243	488,940	260,729	2,099,163	13,686,733	4,465,220
Harford	25,504,519	22,064,310	4,128,451	6,449,118	6,043,749	38,685,628	26,536,536	29,423,934
Howard	32,527,505	24,185,021	19,817,531	6,252,775	8,198,087	58,453,414	25,273,903	40,235,351
Kent	2,362,982	928,884	508,882	1,062,667	789,055	3,289,488	1,913,875	1,961,407
Montgomery	135,866,920	106,305,181	79,942,915	24,428,651	12,699,182	223,375,929	135,980,567	216,752,324
Prince George's	111,463,562	99,374,682	40,837,189	24,548,977	7,311,268	172,072,116	86,260,232	185,458,546
Queen Anne's	3,332,287	1,585,803	1,119,519	1,772,750	1,128,748	5,606,820	4,642,123	7,000,280
St. Mary's	9,780,147	6,507,721	968,919	3,180,101	1,841,205	12,497,946	8,598,813	6,150,060
Somerset	1,878,815	546,219	310,935	759,124	403,112	2,019,390	1,780,566	6,519,483
Talbot	2,216,455	395,810	728,053	1,408,242	668,492	3,200,597	3,377,062	1,086,753
Washington	7,196,514	2,334,836	1,960,423	3,710,834	1,497,241	9,503,334	14,713,491	9,638,179
Wicomico	3,868,097	2,435,070	1,886,316	5,255,825	775,970	10,353,181	6,564,539	3,725,307
Worcester	4,173,651	1,345,673	1,399,335	2,318,226	583,944	5,647,178	2,990,390	8,045,500
Statewide	699,396,112	661,586,283	386,481,226	140,800,994	102,666,576	1,291,535,079	632,471,225	1,046,409,310

Notes:

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

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

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

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	21,347,551	9,447,235	6,582,853	68,845,832	23,264,869	275,769	1,092,910
Anne Arundel	0	116,765,664	25,425,352	13,616,016	472,387,835	56,285,229	15,335,026	13,454,658
Baltimore City	0	371,224,193	163,786,055	28,183,264	704,406,935	0	45,110,295	24,255,190
Baltimore	0	200,828,079	39,218,572	16,599,690	680,209,715	105,303,730	19,299,925	25,532,296
Calvert	0	13,835,852	6,498,485	2,288,657	89,701,251	774,728	5,308,557	1,580,566
Caroline	0	3,145,164	2,985,681	92,250	30,896,877	1,848,556	400,997	1,692,565
Carroll	0	25,354,693	9,447,114	4,545,721	164,654,180	15,420,161	2,225,600	6,054,134
Cecil	0	12,140,588	7,677,056	1,712,754	89,492,223	11,766,002	163,655	1,363,334
Charles	0	28,189,050	7,994,556	2,521,220	136,334,236	27,562,989	5,682,680	2,689,892
Dorchester	0	5,923,516	3,680,839	249,090	35,864,041	2,038,152	474,246	728,534
Frederick	0	27,345,012	13,082,739	9,493,382	195,120,643	20,151,476	2,281,046	2,834,350
Garrett	0	18,151,953	3,910,555	75,000	30,467,529	7,433,029	27,295	633,681
Harford	0	55,960,470	10,006,002	11,314,071	221,312,064	26,787,859	6,768,038	6,963,077
Howard	0	65,509,254	12,810,352	8,880,218	292,675,986	30,477,293	14,999,705	9,166,592
Kent	0	3,875,282	3,032,809	460,311	18,630,516	1,232,371	582,324	431,565
Montgomery	0	352,732,891	75,597,999	53,992,569	1,054,400,685	112,883,720	93,626,041	23,555,844
Prince George's	0	271,718,778	37,923,764	22,272,427	781,693,635	52,598,351	79,676,310	17,561,411
Queen Anne's	0	11,642,403	3,033,727	1,236,084	45,595,433	2,275,146	3,832,062	979,340
St. Mary's	0	14,748,873	3,127,886	12,223,487	97,906,051	4,108,669	4,383,852	1,729,336
Somerset	0	8,300,049	3,143,530	136,199	22,440,419	114,497	1,315,968	442,354
Talbot	0	4,463,815	3,157,506	150,705	32,265,948	2,085,551	2,209,459	549,920
Washington	0	24,351,670	10,214,522	975,825	116,867,882	15,592,686	2,608,423	2,519,023
Wicomico	0	10,289,846	7,246,787	3,338,608	85,929,890	6,570,666	4,268,395	1,604,794
Worcester	0	11,035,890	5,816,972	712,905	48,823,285	2,816,000	456,110	876,909
Statewide	0	1,678,880,535	468,266,095	201,653,306	5,516,923,091	529,391,730	311,311,778	148,292,275

Notes:

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

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

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

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

Year Ending June 30, 1997

Fiscal 1997 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	178,638	1,062,078	5,105,969	6,467,426	232,411	2,148,743	157,085,605
Anne Arundel	139,414	4,239,414	776,432	61,369,268	0	2,129,266	992,438,023
Baltimore City	0	47,321,443	87,646,918	68,266,471	0	49,250,578	2,068,607,428
Baltimore	9,478,973	31,226,984	6,335,365	98,489,803	0	68,846,588	1,538,292,214
Calvert	403,321	491,430	784,088	6,259,632	0	6,073,367	152,428,205
Caroline	156,350	316,324	65,225	4,062,959	3,090	1,583,596	53,541,375
Carroll	3,645,393	2,764,407	6,559,295	18,459,310	1,530,675	7,561,147	302,491,353
Cecil	228,118	2,847,299	238,335	6,232,900	288,508	291,693	150,993,016
Charles	409,686	4,477,393	439,894	11,953,594	0	479,881	269,248,316
Dorchester	250,827	0	923,528	3,351,012	80,992	1,650,752	62,867,750
Frederick	784,409	1,767,550	6,769,508	13,566,239	1,621,724	3,332,886	338,451,785
Garrett	133,747	0	1,206,090	2,815,735	5,205	922,294	70,204,106
Harford	404,067	4,038,163	1,331,874	14,146,492	571,523	1,334,619	425,128,466
Howard	865,313	7,354,081	1,885,068	53,016,054	0	1,063,841	589,684,676
Kent	180,329	134,909	1,634,120	733,375	90,664	215,957	36,887,002
Montgomery	563,247	90,954,808	3,465,921	234,276,982	4,499,204	28,930,114	2,488,722,874
Prince George's	0	38,329,199	1,464,757	149,186,278	552,763	83,017,412	1,819,530,763
Queen Anne's	326,741	1,497,329	425,112	1,768,479	113,089	691,611	82,355,663
St. Mary's	253,556	138,613	1,015,247	9,777,916	323,527	395,530	172,410,636
Somerset	51,837	637,762	172,387	1,021,752	18,425	804,799	42,498,183
Talbot	127,879	0	142,885	613,045	411,503	1,678,643	53,273,911
Washington	210,270	372,380	1,436,849	12,601,648	935,634	3,859,704	209,246,364
Wicomico	299,399	283,499	1,207,942	8,718,992	0	3,328,633	147,308,729
Worcester	555,593	150,861	456,422	3,030,592	7,679,495	3,043,419	95,275,282
Statewide	19,647,107	240,405,926	131,489,231	790,185,954	18,958,432	272,635,073	12,318,971,724

Notes:

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

Fiscal 1996 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	23,306,490	14,946,947	2,066,837	40,320,274	469,666	16,603,862	56,440,666	118,498
Anne Arundel	289,993,753	169,988,539	63,645,064	523,627,356	12,238,078	32,379,231	186,331,035	0
Baltimore City	463,143,152	121,191,868	67,902,030	652,237,050	16,351,215	288,640,991	673,355,098	23,079,720
Baltimore	459,436,082	290,903,092	78,801,191	829,140,365	9,381,515	88,361,272	273,330,524	360,000
Calvert	55,309,196	21,904,232	2,935,703	80,149,131	469,087	4,676,314	37,372,501	300,595
Caroline	11,127,345	5,566,279	703,626	17,397,250	201,922	3,909,637	23,528,683	0
Carroll	74,693,368	47,057,183	5,951,412	127,701,963	2,726,209	12,276,759	73,310,731	18,344
Cecil	41,132,612	20,271,681	2,264,435	63,668,728	744,608	8,880,727	53,933,959	10,000
Charles	68,740,369	33,405,482	7,129,382	109,275,233	735,762	14,594,950	67,181,431	1,878,330
Dorchester	13,865,160	5,632,251	1,433,274	20,930,685	63,624	4,915,287	21,929,245	14,000
Frederick	97,915,629	55,115,274	7,339,649	160,370,552	1,684,517	12,402,194	104,250,333	98,956
Garrett	15,847,299	4,894,310	1,912,997	22,654,606	169,071	5,765,757	24,682,366	19,754
Harford	113,039,398	66,242,492	9,458,467	188,740,357	2,031,046	20,991,539	114,089,616	25,130
Howard	189,763,638	106,717,196	38,202,986	334,683,820	4,771,360	15,381,704	97,067,254	1,606,353
Kent	11,636,596	4,516,339	812,615	16,965,550	220,608	2,909,677	10,476,131	0
Montgomery	760,947,382	480,813,128	122,819,842	1,364,580,352	18,953,089	104,393,953	237,999,154	5,316,865
Prince George's	513,802,608	241,857,964	133,164,457	888,825,029	18,491,165	108,842,092	388,228,331	10,330,313
Queen Anne's	22,656,467	13,321,433	3,891,736	39,869,636	244,893	4,841,746	18,724,109	1,200
St. Mary's	36,217,572	23,778,459	9,230,494	69,226,525	837,359	6,893,584	49,281,053	12,255
Somerset	6,191,642	3,528,074	486,009	10,205,725	87,343	5,334,157	18,952,088	65,307
Talbot	11,005,617	12,813,513	4,242,500	28,061,630	438,323	2,377,806	10,500,686	4,500
Washington	50,238,997	29,119,832	3,557,692	82,916,521	898,258	13,930,715	67,825,420	12,000
Wicomico	31,314,610	22,126,486	2,774,680	56,215,776	637,334	8,047,269	49,136,382	82,000
Worcester	37,850,832	9,834,969	10,785,291	58,471,092	1,367,775	5,591,271	11,537,059	286,752
Statewide	3,399,175,814	1,805,547,023	581,512,369	5,786,235,206	94,213,827	792,942,494	2,669,463,854	43,640,872

Notes:

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

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

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

Fiscal 1996 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	73,163,026	22,111,036	40,052	7,052,971	14,383,234	157,540,259
Anne Arundel	218,710,266	120,746,651	455,832	35,931,997	49,655,997	961,366,177
Baltimore City	985,075,809	222,949,283	1,626,664	109,788,975	50,377,985	2,038,406,981
Baltimore	362,051,796	141,840,504	2,460,254	48,287,107	184,985,792	1,578,147,333
Calvert	42,349,410	10,235,691	114,947	6,288,821	0	139,607,087
Caroline	27,438,320	1,412,682	0	1,856,527	2,552,561	50,859,262
Carroll	85,605,834	20,093,759	56,453	10,800,723	32,015,468	279,000,409
Cecil	62,824,686	8,264,531	99,682	3,370,877	5,094,283	144,067,395
Charles	83,654,711	34,991,869	196,150	8,892,320	7,020,000	244,766,045
Dorchester	26,858,532	3,240,789	42,507	4,122,347	3,041,322	58,299,806
Frederick	116,751,483	34,255,427	80,607	13,733,862	1,022,736	327,899,184
Garrett	30,467,877	3,353,213	4,205	1,929,142	5,011,773	63,589,887
Harford	135,106,285	34,366,081	303,366	19,920,848	28,238,025	408,706,008
Howard	114,055,311	41,646,616	316,219	48,973,824	74,399,346	618,846,496
Kent	13,385,808	1,564,373	41,813	637,166	2,582,217	35,397,535
Montgomery	347,709,972	338,086,088	3,881,205	153,174,976	138,179,446	2,364,565,128
Prince George's	507,400,736	271,265,535	1,647,946	75,583,861	42,231,206	1,805,445,478
Queen Anne's	23,567,055	9,090,786	10,152	3,963,659	664,503	77,410,684
St. Mary's	56,186,892	20,492,041	106,117	7,918,885	270,795	155,038,614
Somerset	24,351,552	2,863,549	56,376	1,670,379	923,984	40,158,908
Talbot	12,882,992	5,002,036	12,750	2,529,468	0	48,927,199
Washington	81,768,135	16,710,050	74,332	11,227,273	8,000,000	201,594,569
Wicomico	57,265,651	14,821,501	40,282	4,152,191	1,916,196	135,048,931
Worcester	17,415,082	8,176,873	96,681	3,426,325	8,026,261	96,980,089
Statewide	3,506,047,220	1,387,580,964	11,764,592	585,234,524	660,593,130	12,031,669,463

Notes:

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

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

Fiscal 1996 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	5,232,783	1,203,477	769,689	2,169,570	1,199,276	5,342,012	8,062,360	11,784,541
Anne Arundel	72,928,459	52,047,092	46,635,084	13,806,881	7,059,277	119,548,334	42,828,524	85,447,217
Baltimore City	148,383,091	202,698,989	108,087,961	0	17,084,631	327,871,581	140,700,111	226,388,156
Baltimore	66,095,817	80,768,430	55,700,557	14,345,582	12,104,650	162,919,219	49,450,625	132,288,003
Calvert	7,081,565	3,542,651	1,765,460	2,980,717	1,974,424	10,263,252	7,238,586	6,259,015
Caroline	1,822,171	852,485	981,420	2,176,557	633,688	4,644,150	1,968,583	1,153,227
Carroll	13,756,171	3,192,997	7,926,516	2,286,910	2,380,765	15,787,188	16,741,202	5,874,349
Cecil	5,313,952	2,544,829	1,230,645	4,285,330	2,379,403	10,440,207	6,061,449	4,834,761
Charles	11,813,985	13,136,288	5,048,466	5,357,128	1,855,181	25,397,063	4,836,140	16,656,649
Dorchester	3,316,462	1,074,740	511,620	2,059,413	414,745	4,060,518	3,607,862	1,660,673
Frederick	16,416,457	5,539,116	6,526,318	9,988,658	2,886,935	24,941,027	12,833,283	13,732,399
Garrett	2,340,080	884,171	564,049	472,791	253,099	2,174,110	9,641,223	3,848,862
Harford	19,180,216	16,397,083	4,865,438	5,895,789	3,595,035	30,753,345	25,621,630	28,579,315
Howard	33,014,076	24,053,408	17,354,387	6,091,525	7,132,504	54,631,824	28,511,574	39,927,121
Kent	2,008,171	678,723	543,338	882,752	866,885	2,971,698	1,534,499	2,889,688
Montgomery	126,732,938	102,652,639	83,747,517	22,596,925	15,948,411	224,945,492	124,728,251	207,633,735
Prince George's	111,769,372	91,167,579	41,071,153	23,533,786	7,318,289	163,090,807	52,036,862	179,706,923
Queen Anne's	3,336,643	1,398,859	917,983	1,726,424	1,021,589	5,064,855	4,343,619	6,344,820
St. Mary's	7,882,083	5,926,581	891,647	2,984,498	1,745,652	11,548,378	8,924,515	6,408,316
Somerset	2,162,113	473,131	312,842	745,785	340,498	1,872,256	2,676,851	5,130,778
Talbot	2,176,437	358,758	719,855	1,376,433	657,046	3,112,092	2,938,610	1,487,014
Washington	6,930,576	2,642,471	2,269,317	3,561,896	1,451,541	9,925,225	12,768,823	10,344,381
Wicomico	3,473,766	2,583,866	1,777,593	5,133,469	726,218	10,221,146	6,211,429	3,139,877
Worcester	4,097,276	1,114,910	1,303,306	2,084,797	590,557	5,093,570	2,678,368	7,859,361
Statewide	677,264,660	616,933,273	391,522,161	136,543,616	91,620,299	1,236,619,349	576,941,948	1,009,379,181

Notes:

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

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

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

Fiscal 1996 County Expenditures By Function

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

Notes:

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

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

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

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

Year Ending June 30, 1996

Fiscal 1996 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	176,383	1,059,215	7,000,127	6,788,400	28,704	816,301	149,977,525
Anne Arundel	129,253	4,660,015	1,344,733	59,660,268	0	2,146,160	945,305,616
Baltimore City	0	39,478,466	131,447,776	78,062,816	0	42,302,501	2,042,054,316
Baltimore	7,957,152	33,195,065	8,019,349	102,090,957	0	64,228,056	1,458,131,757
Calvert	805,506	477,770	615,866	5,715,245	0	5,526,002	144,419,892
Caroline	164,930	220,488	28,600	2,109,195	174,148	1,446,805	50,241,804
Carroll	1,889,124	2,837,360	2,357,697	15,796,862	1,574,918	8,263,290	268,321,609
Cecil	263,526	3,020,541	279,028	5,082,153	313,473	81,481	145,236,794
Charles	483,952	4,154,095	421,787	11,386,558	0	307,969	241,591,536
Dorchester	233,241	0	372,360	4,257,175	110,544	1,307,972	56,715,302
Frederick	1,038,524	1,713,310	5,950,754	12,416,357	1,471,011	2,290,391	338,384,395
Garrett	173,989	105,082	633,634	2,166,673	5,205	762,286	61,939,291
Harford	403,021	4,609,089	1,011,219	12,123,693	582,109	650,919	390,990,381
Howard	818,660	12,710,036	2,343,679	48,584,360	0	1,262,563	598,181,846
Kent	167,997	56,207	97,931	381,166	126,299	1,150,223	34,972,155
Montgomery	2,100,999	97,581,828	1,769,623	236,520,428	4,438,890	24,081,108	2,356,596,370
Prince George's	0	37,502,136	1,727,605	147,672,011	758,957	84,141,326	1,732,799,010
Queen Anne's	293,932	1,705,060	363,298	1,791,178	84,432	744,218	70,866,799
St. Mary's	524,314	214,719	1,002,779	10,660,899	31,346	445,133	156,044,798
Somerset	42,802	54,390	882,920	890,318	26,829	795,317	41,412,004
Talbot	122,898	0	118,838	1,378,234	381,288	843,310	46,875,796
Washington	266,047	447,936	813,963	11,565,862	869,785	4,016,536	193,933,410
Wicomico	207,133	228,884	3,069,714	8,137,671	0	3,375,462	136,358,320
Worcester	573,315	809,316	314,057	2,565,574	6,599,967	3,517,326	83,347,432
Statewide	18,836,698	246,841,008	171,987,337	787,804,053	17,577,905	254,502,655	11,744,698,157

Notes:

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

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.

Fiscal 2000 County Revenues By Source (Percent Of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	14.4%	9.3%	0.9%	24.6%	0.3%	12.2%	40.2%
Anne Arundel	25.2%	19.3%	6.6%	51.1%	1.1%	3.6%	22.8%
Baltimore City	18.7%	5.7%	3.2%	27.6%	0.9%	16.4%	37.1%
Baltimore	27.6%	21.4%	5.2%	54.3%	0.7%	7.0%	23.4%
Calvert	33.3%	16.0%	2.7%	52.1%	0.3%	4.3%	28.9%
Caroline	18.5%	11.5%	1.8%	31.8%	0.4%	8.1%	50.1%
Carroll	26.1%	17.3%	2.1%	45.5%	0.8%	4.6%	31.2%
Cecil	25.5%	14.8%	1.9%	42.2%	0.5%	7.5%	40.2%
Charles	24.6%	14.0%	2.9%	41.5%	0.2%	7.0%	30.4%
Dorchester	19.9%	9.7%	2.8%	32.4%	0.5%	10.0%	41.5%
Frederick	21.5%	15.4%	3.1%	40.0%	0.4%	3.7%	29.9%
Garrett	25.3%	7.5%	4.4%	37.2%	0.2%	10.5%	40.8%
Harford	27.0%	17.2%	2.6%	46.9%	0.5%	5.3%	31.8%
Howard	29.9%	19.2%	6.8%	55.9%	0.8%	3.0%	18.6%
Kent	27.0%	13.7%	3.0%	43.7%	0.5%	11.1%	34.8%
Montgomery	24.9%	22.9%	5.3%	53.1%	1.1%	3.8%	13.4%
Prince George's	24.3%	12.9%	7.0%	44.2%	0.9%	6.5%	26.4%
Queen Anne's	25.8%	18.6%	4.3%	48.8%	1.4%	6.7%	29.1%
St. Mary's	18.3%	14.6%	4.7%	37.6%	0.4%	4.4%	30.1%
Somerset	15.2%	9.6%	0.6%	25.4%	0.2%	10.8%	50.8%
Talbot	25.8%	17.6%	9.6%	53.0%	0.8%	7.7%	23.0%
Washington	23.3%	14.7%	1.9%	39.9%	0.5%	6.9%	35.4%
Wicomico	18.4%	14.3%	1.6%	34.3%	0.4%	7.8%	36.5%
Worcester	30.2%	5.0%	12.1%	47.3%	1.1%	7.3%	18.1%
Statewide	24.2%	16.1%	4.9%	45.1%	0.8%	7.1%	25.8%

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 taxe recordation taxes; and other local taxes (not elsewhere classified).

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

Fiscal 2000 County Revenues By Source (Percent Of Total)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	0.1%	52.5%	15.4%	0.1%	7.0%	0.2%	100.0%
Anne Arundel	0.2%	26.6%	10.3%	0.0%	4.8%	5.9%	100.0%
Baltimore City	0.9%	54.4%	10.7%	0.1%	3.6%	2.7%	100.0%
Baltimore	0.0%	30.5%	8.5%	0.3%	2.9%	2.8%	100.0%
Calvert	0.2%	33.5%	8.8%	0.1%	5.3%	0.0%	100.0%
Caroline	0.0%	58.3%	4.2%	0.0%	5.4%	0.0%	100.0%
Carroll	0.0%	35.8%	6.4%	0.0%	5.0%	6.5%	100.0%
Cecil	0.0%	47.7%	5.5%	0.1%	3.6%	0.3%	100.0%
Charles	0.8%	38.2%	12.3%	0.1%	5.0%	2.6%	100.0%
Dorchester	0.4%	51.9%	5.5%	0.1%	4.0%	5.8%	100.0%
Frederick	0.0%	33.5%	9.6%	0.0%	4.4%	12.0%	100.0%
Garrett	0.1%	51.3%	6.7%	0.0%	4.4%	0.2%	100.0%
Harford	0.0%	37.0%	8.1%	0.1%	6.2%	1.3%	100.0%
Howard	0.5%	22.1%	7.3%	0.3%	5.2%	8.4%	100.0%
Kent	0.1%	45.9%	3.7%	0.2%	3.3%	2.8%	100.0%
Montgomery	0.2%	17.4%	11.7%	0.3%	5.9%	10.6%	100.0%
Prince George's	0.4%	33.3%	12.9%	0.1%	4.6%	3.9%	100.0%
Queen Anne's	0.0%	35.8%	8.4%	0.0%	5.2%	0.4%	100.0%
St. Mary's	0.0%	34.6%	10.7%	0.1%	3.8%	12.7%	100.0%
Somerset	0.3%	61.8%	7.1%	0.1%	3.6%	1.7%	100.0%
Talbot	0.0%	30.7%	9.3%	0.0%	6.1%	0.0%	100.0%
Washington	0.0%	42.3%	7.6%	0.0%	4.8%	4.9%	100.0%
Wicomico	0.1%	44.4%	10.5%	0.0%	4.4%	5.9%	100.0%
Worcester	0.2%	25.6%	7.6%	0.1%	3.4%	14.9%	100.0%
Statewide	0.3%	33.3%	10.3%	0.2%	4.6%	5.7%	100.0%

Notes:

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

Fiscal 2000 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	2.5%	0.8%	0.5%	5.0%	1.2%	7.6%	3.3%	6.8%
Anne Arundel	7.3%	5.2%	4.2%	1.9%	0.8%	12.1%	4.8%	7.7%
Baltimore City	8.1%	9.0%	4.5%	0.0%	0.9%	14.5%	5.4%	10.1%
Baltimore	4.0%	6.0%	3.4%	0.9%	1.1%	11.4%	2.6%	7.8%
Calvert	5.1%	3.3%	1.0%	1.7%	0.8%	6.7%	3.5%	5.1%
Caroline	3.4%	1.5%	1.7%	2.6%	1.6%	7.4%	5.2%	1.6%
Carroll	5.4%	1.5%	1.3%	1.3%	1.0%	5.0%	4.0%	3.0%
Cecil	3.6%	2.1%	1.6%	2.4%	0.9%	7.0%	3.5%	2.3%
Charles	5.7%	6.1%	1.8%	2.1%	1.8%	11.7%	2.2%	5.5%
Dorchester	2.8%	1.8%	1.6%	3.5%	0.7%	7.6%	7.1%	2.1%
Frederick	5.9%	2.0%	2.3%	2.0%	0.9%	7.1%	3.1%	4.6%
Garrett	3.7%	1.4%	0.9%	1.1%	0.6%	4.1%	14.7%	5.9%
Harford	5.4%	3.7%	0.9%	1.9%	1.5%	8.0%	5.6%	6.3%
Howard	7.3%	4.3%	3.2%	1.0%	1.4%	9.8%	5.2%	6.3%
Kent	6.6%	2.9%	1.4%	2.7%	2.6%	9.5%	4.1%	4.7%
Montgomery	6.0%	4.0%	3.1%	1.5%	0.6%	9.2%	5.4%	7.5%
Prince George's	5.2%	5.7%	2.6%	1.6%	0.4%	10.3%	3.0%	9.5%
Queen Anne's	4.8%	2.1%	1.2%	1.8%	6.2%	11.3%	6.0%	6.4%
St. Mary's	8.1%	3.9%	1.1%	1.8%	3.0%	9.9%	4.2%	3.7%
Somerset	7.1%	1.5%	0.9%	1.9%	1.2%	5.5%	6.3%	6.8%
Talbot	5.1%	0.8%	2.0%	2.5%	5.2%	10.5%	6.8%	1.8%
Washington	4.6%	1.5%	1.0%	2.1%	0.8%	5.5%	5.2%	6.2%
Wicomico	2.5%	2.3%	1.3%	4.3%	1.2%	9.1%	4.2%	1.5%
Worcester	4.9%	1.6%	1.3%	2.4%	0.5%	5.8%	3.1%	6.5%
Statewide	5.9%	5.1%	3.0%	1.4%	0.9%	10.4%	4.4%	7.6%

Notes:

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

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

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

Fiscal 2000 County Expenditures By Function (Percent of Total)

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0.0%	10.1%	6.7%	4.2%	47.3%	12.6%	0.6%	0.7%
Anne Arundel	0.0%	12.5%	4.7%	1.3%	47.4%	5.3%	1.5%	1.2%
Baltimore City	0.0%	15.5%	7.9%	0.9%	38.4%	0.0%	1.2%	1.2%
Baltimore	0.0%	10.3%	4.0%	1.1%	46.5%	6.2%	1.2%	1.5%
Calvert	0.0%	8.6%	4.1%	1.8%	60.1%	0.4%	3.5%	0.8%
Caroline	0.0%	6.8%	5.2%	0.2%	60.6%	3.9%	1.7%	1.7%
Carroll	0.0%	7.0%	3.5%	0.9%	58.8%	3.6%	0.7%	1.9%
Cecil	0.0%	5.8%	5.4%	1.1%	63.0%	6.8%	0.1%	0.9%
Charles	0.0%	7.8%	3.9%	1.1%	51.1%	9.6%	1.7%	0.6%
Dorchester	0.0%	9.2%	7.5%	2.3%	57.7%	3.7%	0.6%	1.8%
Frederick	0.0%	7.7%	4.7%	2.4%	59.4%	5.2%	0.7%	0.9%
Garrett	0.0%	20.6%	5.9%	0.4%	46.1%	11.1%	0.1%	0.9%
Harford	0.0%	11.9%	2.8%	2.5%	54.9%	5.8%	2.0%	1.8%
Howard	0.0%	11.5%	1.8%	1.5%	49.7%	4.9%	2.4%	1.3%
Kent	0.0%	8.7%	10.8%	2.7%	51.0%	3.0%	1.8%	1.0%
Montgomery	0.0%	12.9%	3.6%	3.5%	42.5%	4.6%	4.0%	1.1%
Prince George's	0.0%	12.5%	2.3%	1.1%	48.1%	2.7%	4.2%	0.8%
Queen Anne's	0.0%	12.4%	4.9%	1.8%	50.4%	3.3%	3.1%	1.1%
St. Mary's	0.0%	8.0%	3.5%	6.3%	53.9%	0.7%	2.2%	0.9%
Somerset	0.0%	13.1%	10.9%	0.3%	53.9%	0.3%	2.2%	1.1%
Talbot	0.0%	8.6%	9.8%	1.2%	50.8%	4.7%	4.2%	1.0%
Washington	0.0%	11.5%	5.8%	0.8%	54.9%	7.8%	1.5%	1.1%
Wicomico	0.0%	5.7%	7.1%	2.8%	56.1%	4.3%	2.8%	1.0%
Worcester	0.0%	9.6%	6.8%	0.7%	51.2%	2.9%	2.5%	0.8%
Statewide	0.0%	12.0%	4.5%	1.8%	47.0%	4.1%	2.4%	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 2000 County Expenditures By Function (Percent of Total)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	0.1%	0.7%	1.8%	4.2%	0.0%	0.8%	100.0%
Anne Arundel	0.0%	0.4%	0.4%	5.5%	0.0%	0.2%	100.0%
Baltimore City	0.0%	1.8%	4.5%	3.3%	0.0%	2.6%	100.0%
Baltimore	0.5%	2.1%	0.4%	5.2%	0.0%	5.5%	100.0%
Calvert	0.6%	0.3%	0.4%	3.9%	0.0%	3.7%	100.0%
Caroline	0.3%	0.5%	0.2%	4.5%	0.0%	3.7%	100.0%
Carroll	1.4%	1.4%	0.3%	6.9%	0.5%	2.6%	100.0%
Cecil	0.1%	1.4%	0.2%	4.5%	0.2%	0.0%	100.0%
Charles	0.2%	1.4%	0.3%	4.6%	0.0%	0.4%	100.0%
Dorchester	0.4%	0.0%	1.0%	3.3%	0.1%	2.0%	100.0%
Frederick	0.2%	0.4%	1.5%	3.2%	0.4%	0.3%	100.0%
Garrett	0.2%	0.1%	4.1%	2.8%	0.1%	0.0%	100.0%
Harford	0.1%	1.0%	0.2%	3.3%	0.1%	0.2%	100.0%
Howard	0.1%	1.3%	0.2%	7.7%	0.0%	0.3%	100.0%
Kent	0.4%	1.1%	0.4%	2.4%	0.2%	0.3%	100.0%
Montgomery	0.1%	3.3%	0.2%	7.8%	0.2%	0.9%	100.0%
Prince George's	0.0%	2.1%	0.1%	6.2%	0.0%	4.2%	100.0%
Queen Anne's	0.3%	1.5%	0.6%	3.8%	0.0%	0.7%	100.0%
St. Mary's	0.3%	0.1%	0.6%	5.0%	0.0%	0.5%	100.0%
Somerset	0.1%	0.4%	0.7%	2.0%	0.0%	2.2%	100.0%
Talbot	0.2%	0.1%	0.4%	0.8%	0.7%	1.8%	100.0%
Washington	0.1%	0.0%	0.2%	5.5%	0.4%	0.4%	100.0%
Wicomico	0.1%	0.0%	0.4%	5.8%	0.0%	2.1%	100.0%
Worcester	0.5%	0.4%	0.5%	3.3%	7.3%	2.9%	100.0%
Statewide	0.2%	1.8%	1.1%	5.5%	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.

Fiscal 2000 County Revenues By Source (Per Capita)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	372	239	23	634	7	315	1,034
Anne Arundel	688	527	181	1,396	31	97	623
Baltimore City	763	232	129	1,124	35	670	1,512
Baltimore	719	558	136	1,413	18	182	610
Calvert	895	429	73	1,396	9	116	775
Caroline	413	257	39	709	8	181	1,118
Carroll	644	428	53	1,124	19	115	770
Cecil	562	325	42	929	12	166	885
Charles	686	389	81	1,156	6	194	845
Dorchester	486	238	68	792	11	245	1,015
Frederick	585	420	85	1,091	10	99	814
Garrett	718	214	124	1,057	5	298	1,157
Harford	634	403	62	1,098	11	124	744
Howard	969	622	222	1,813	26	97	605
Kent	670	339	74	1,083	12	275	862
Montgomery	973	893	207	2,073	42	148	523
Prince George's	705	374	204	1,283	27	188	767
Queen Anne's	661	476	110	1,247	36	172	744
St. Mary's	485	386	125	995	11	118	797
Somerset	289	183	11	483	4	205	968
Talbot	531	363	198	1,092	17	158	474
Washington	498	313	41	852	10	148	755
Wicomico	455	352	40	847	10	192	900
Worcester	1,017	169	407	1,593	39	245	609
Statewide	750	498	152	1,399	26	222	801

Notes:

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

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

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

Fiscal 2000 County Revenues By Source (Per Capita)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	2	1,351	397	1	180	6	2,576
Anne Arundel	6	727	282	0	131	162	2,730
Baltimore City	35	2,217	437	4	148	111	4,076
Baltimore	1	792	222	8	74	74	2,601
Calvert	7	898	235	1	143	0	2,682
Caroline	0	1,299	93	0	120	0	2,229
Carroll	0	885	158	0	123	160	2,470
Cecil	0	1,051	121	2	80	7	2,202
Charles	22	1,062	343	3	140	73	2,783
Dorchester	10	1,270	134	1	98	141	2,448
Frederick	1	914	262	1	121	326	2,724
Garrett	2	1,457	191	0	124	5	2,839
Harford	0	868	189	1	146	30	2,344
Howard	17	718	237	11	167	271	3,244
Kent	1	1,138	91	4	83	68	2,480
Montgomery	7	678	455	12	231	415	3,906
Prince George's	13	968	375	3	132	114	2,902
Queen Anne's	0	915	216	1	133	10	2,559
St. Mary's	1	915	283	1	102	337	2,644
Somerset	5	1,178	136	3	69	32	1,906
Talbot	1	632	193	1	125	0	2,060
Washington	0	902	162	1	102	105	2,134
Wicomico	3	1,095	258	1	109	146	2,466
Worcester	6	860	255	3	116	500	3,365
Statewide	10	1,033	321	5	144	176	3,103

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 2000 County Expenditures By Function (Per Capita)

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	67	22	13	133	32	200	86	180
Anne Arundel	190	136	108	48	21	314	124	200
Baltimore City	320	356	179	0	37	572	215	399
Baltimore	105	158	90	24	30	301	67	204
Calvert	136	88	26	47	21	182	94	138
Caroline	80	35	39	62	37	173	122	37
Carroll	131	35	31	31	23	121	96	73
Cecil	82	48	37	56	22	162	80	53
Charles	158	169	51	57	49	327	62	154
Dorchester	66	43	37	82	15	177	167	48
Frederick	149	50	58	50	22	181	80	116
Garrett	104	40	26	33	17	116	420	169
Harford	127	87	20	45	35	188	131	148
Howard	221	131	96	29	42	298	158	192
Kent	165	73	34	66	64	237	102	116
Montgomery	216	144	112	55	21	332	196	270
Prince George's	148	163	75	46	10	294	86	271
Queen Anne's	130	58	33	48	166	305	161	171
St. Mary's	212	103	30	48	77	259	111	98
Somerset	142	30	18	39	23	110	126	134
Talbot	104	16	40	51	107	214	139	37
Washington	100	32	23	46	17	118	113	134
Wicomico	62	56	31	106	29	222	103	37
Worcester	143	46	39	71	13	169	90	190
Statewide	178	153	90	42	28	313	133	227

Notes:

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

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

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

Fiscal 2000 County Expenditures By Function (Per Capita)

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	266	176	111	1,247	333	16	18
Anne Arundel	0	325	121	35	1,230	138	39	30
Baltimore City	0	615	312	36	1,519	0	49	46
Baltimore	0	271	105	28	1,223	164	31	41
Calvert	0	231	111	47	1,616	12	94	23
Caroline	0	158	121	4	1,414	90	39	40
Carroll	0	169	85	21	1,417	86	17	46
Cecil	0	133	124	26	1,452	156	3	20
Charles	0	217	108	31	1,425	268	49	17
Dorchester	0	215	175	53	1,349	86	15	42
Frederick	0	197	121	62	1,512	133	18	22
Garrett	0	589	169	10	1,317	316	3	26
Harford	0	279	65	59	1,291	135	48	43
Howard	0	350	53	46	1,505	149	72	40
Kent	0	218	269	67	1,269	74	44	24
Montgomery	0	466	128	126	1,530	166	145	40
Prince George's	0	357	65	30	1,371	78	121	23
Queen Anne's	0	332	132	49	1,354	89	83	28
St. Mary's	0	209	93	165	1,412	18	58	22
Somerset	0	260	217	7	1,071	6	44	21
Talbot	0	176	199	25	1,036	96	85	21
Washington	0	247	125	17	1,187	169	33	23
Wicomico	0	140	175	69	1,371	104	67	24
Worcester	0	280	199	20	1,492	85	72	24
Statewide	0	360	134	54	1,409	122	72	35

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 2000 County Expenditures By Function (Per Capita)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter-Governmental	Miscellaneous	Total
Allegany	3	18	48	111	0	22	2,636
Anne Arundel	0	12	11	143	0	6	2,594
Baltimore City	0	73	180	130	0	103	3,955
Baltimore	14	55	12	137	0	145	2,633
Calvert	15	7	10	105	0	100	2,690
Caroline	7	12	4	104	0	86	2,332
Carroll	34	35	8	165	11	63	2,409
Cecil	3	31	5	104	4	0	2,305
Charles	4	39	8	128	0	10	2,789
Dorchester	9	0	23	77	3	46	2,336
Frederick	5	11	38	80	9	8	2,546
Garrett	5	4	116	80	1	0	2,857
Harford	2	25	5	79	3	4	2,350
Howard	4	40	7	234	0	8	3,028
Kent	11	29	10	61	5	8	2,489
Montgomery	2	119	8	281	6	32	3,599
Prince George's	0	61	4	176	0	119	2,848
Queen Anne's	7	41	17	103	0	18	2,689
St. Mary's	9	2	15	132	0	14	2,619
Somerset	3	8	15	40	1	44	1,987
Talbot	5	2	8	17	15	37	2,040
Washington	2	1	4	118	9	8	2,160
Wicomico	4	1	11	143	0	52	2,443
Worcester	13	13	14	95	212	83	2,915
Statewide	5	54	32	165	4	66	3,002

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.

Fiscal 2000 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	9,871,032	2,483,063	117,707	12,471,802	298,754	3,769,891	3,695,557	362,981
Anne Arundel	17,833,508	3,414,780	1,113,208	22,361,496	1,307,270	1,952,898	7,277,108	1,914,337
Calvert	1,800,768	358,556	217,949	2,377,273	30,200	255,629	520,148	286,297
Caroline	2,610,965	595,951	9,969	3,216,885	78,147	198,999	1,244,972	15,974
Carroll	6,558,820	3,561,182	367,822	10,487,824	627,813	1,611,004	3,531,875	1,545,533
Cecil	4,895,781	1,708,050	89,012	6,692,843	300,323	542,308	1,879,271	392,753
Charles	1,474,939	849,818	17,948	2,342,705	148,458	0	978,271	7,500
Dorchester	3,684,826	715,168	65,845	4,465,839	355,100	192,885	1,642,731	226,041
Frederick *	23,166,298	5,018,229	723,686	28,908,213	1,567,243	2,492,995	5,572,279	2,087,019
Garrett	839,517	361,600	32,119	1,233,236	68,187	724,121	1,451,282	73,740
Harford	10,687,407	2,214,000	238,143	13,139,550	527,173	13,642	2,453,447	855,289
Kent	1,502,912	471,275	121,542	2,095,729	97,167	488,813	945,073	282,871
Montgomery	34,963,404	20,138,175	1,386,885	56,488,464	4,996,388	1,237,940	10,250,035	7,812,495
Prince George's **	46,127,588	13,764,172	2,564,134	62,455,894	3,917,437	1,756,528	10,860,800	2,603,847
Queen Anne's	748,769	358,796	145	1,107,710	104,528	0	426,024	122,356
St. Mary's	166,937	236,534	506	403,977	44,521	0	118,341	44,142
Somerset	1,129,623	197,838	19,208	1,346,669	54,941	436,824	1,326,880	39,971
Talbot	4,516,929	1,335,755	58,504	5,911,188	308,804	331,704	1,704,645	862,131
Washington	12,117,940	2,328,420	1,455,250	15,901,610	616,030	2,038,411	4,437,066	1,177,839
Wicomico	12,496,667	1,991,527	791,400	15,279,594	697,275	362,784	2,414,354	705,175
Worcester	21,452,326	1,027,886	2,815,110	25,295,322	3,347,782	2,052,807	4,105,787	6,761,995
Statewide	218,646,956	63,130,775	12,206,092	293,983,823	19,493,541	20,460,183	66,835,946	28,180,286

* Excluding Burkittsville. No financial information submitted.

**Excluding Glenarden. No financial information submitted.

Year Ending June 30, 2000

Fiscal 2000 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	463,071	8,291,500	17,207,627	68,726	2,459,723	1,779,249	42,577,381
Anne Arundel	0	11,144,343	13,382,748	761,453	2,010,697	0	50,968,007
Calvert	267,888	1,329,962	1,881,201	125	542,456	209,020	6,370,237
Caroline	0	1,459,945	1,994,060	2,080	591,418	994,013	8,336,548
Carroll	0	6,688,412	9,209,755	86,452	4,361,038	774,342	32,235,636
Cecil	0	2,814,332	6,766,500	46,598	1,031,859	4,342,850	21,995,305
Charles	0	985,771	3,301,354	3,343	610,556	0	7,392,187
Dorchester	2,225	2,063,882	4,871,424	48,068	401,411	527,812	12,733,536
Frederick *	27,583	10,179,876	22,573,457	452,194	9,617,128	3,284,195	76,582,306
Garrett	0	2,249,143	1,360,733	13,054	479,916	38,120	5,442,389
Harford	0	3,322,378	8,456,233	151,366	1,239,713	3,313,500	30,149,913
Kent	0	1,716,757	1,730,316	6,141	286,034	0	5,932,144
Montgomery	0	19,300,470	21,578,746	684,355	8,672,741	1,579,134	113,300,298
Prince George's **	95,150	15,316,325	8,631,838	2,792,985	5,573,425	1,747,897	100,435,801
Queen Anne's	0	548,380	1,003,629	8,596	392,032	100,000	3,264,875
St. Mary's	78,940	241,423	937,995	0	123,555	0	1,751,471
Somerset	0	1,803,675	1,098,886	14,212	125,504	21,883	4,465,770
Talbot	11,068	2,909,548	30,286,690	70,600	2,671,313	220,650	42,378,793
Washington	0	7,653,316	32,430,869	95,503	5,026,037	350,000	62,073,365
Wicomico	0	3,482,313	11,220,636	79,535	1,494,104	257,515	32,510,972
Worcester	0	12,920,589	30,183,347	605,542	3,320,822	150,000	75,823,404
Statewide	945,925	116,422,340	230,108,044	5,990,928	51,031,482	19,690,180	736,720,338

* Excluding Burkittsville. No financial information submitted.

**Excluding Glenarden. No financial information submitted.

Fiscal 2000 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	2,870,197	4,408,686	3,429,419	233,110	8,071,215	8,405,554	12,220,893	0
Anne Arundel	5,550,386	9,874,962	6,371,714	1,044,798	17,291,474	9,146,043	8,646,958	0
Calvert	934,948	540,294	0	0	540,294	792,095	1,506,638	0
Caroline	665,909	1,386,373	57,753	119,520	1,563,646	1,320,414	2,824,584	0
Carroll	2,747,671	4,615,530	293,367	64,875	4,973,772	2,964,426	9,934,022	0
Cecil	5,338,768	3,236,972	82,314	219,834	3,539,120	3,454,423	6,843,223	0
Charles	1,095,962	414,378	4,600	545,219	964,197	612,629	3,184,832	0
Dorchester	1,377,294	2,537,784	783,618	229,966	3,551,368	850,955	5,258,028	0
Frederick *	7,413,470	12,329,976	197,946	1,302,603	13,830,525	10,688,404	15,593,931	3,176,313
Garrett	684,271	214,042	0	5,333	219,375	989,441	1,606,026	0
Harford	5,566,785	5,770,792	290,169	98,245	6,159,206	4,219,333	8,425,596	0
Kent	624,369	751,245	52,208	10,025	813,478	1,023,331	2,183,361	0
Montgomery	33,858,011	10,917,556	105,709	3,582,666	14,605,931	15,139,160	15,919,533	0
Prince George's **	20,752,851	20,615,570	372,883	2,494,977	23,483,430	16,013,991	14,395,596	0
Queen Anne's	636,742	377,417	23,000	5,782	406,199	504,511	872,723	0
St. Mary's	267,871	29,260	1,000	150	30,410	173,410	980,366	0
Somerset	360,957	817,915	50,396	43,156	911,467	571,909	1,046,861	0
Talbot	2,470,762	3,563,829	304,289	348,207	4,216,325	2,044,504	3,897,267	22,697,892
Washington	4,179,124	8,316,842	3,497,861	1,396,854	13,211,557	3,689,038	16,190,982	16,214,772
Wicomico	2,230,689	6,434,739	3,851,221	888,617	11,174,577	3,709,380	9,971,803	0
Worcester	5,022,339	12,043,891	3,703,046	868,047	16,614,984	13,086,425	17,386,720	3,260,205
Statewide	104,649,376	109,198,053	23,472,513	13,501,984	146,172,550	99,399,376	158,889,943	45,349,182

* - Excluding Burkittsville. No financial information submitted.

** - Excuding Glenarden. No financial information submitted.

Fiscal 2000 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	20,626,447	1,090,772	3,012,633	95,708	2,547,646	1,009,971	39,324,589
Anne Arundel	17,793,001	2,869,809	495,159	0	2,957,165	55,645	47,012,639
Calvert	2,298,733	520,833	518,768	148,570	953,287	115,083	6,030,516
Caroline	4,144,998	171,949	214,372	275,015	1,162,020	267,555	8,465,464
Carroll	12,898,448	2,066,622	1,356,523	40,199	638,293	2,273,186	26,994,714
Cecil	10,297,646	1,035,505	88,100	0	665,957	251,670	21,216,766
Charles	3,797,461	170,110	0	4,410	280,641	484,488	6,797,269
Dorchester	6,108,983	141,023	33,275	14,916	636,408	1,485,831	13,349,098
Frederick *	29,458,648	5,556,926	437,743	1,332,129	6,978,480	652,183	65,660,104
Garrett	2,595,467	865,633	258,544	8,384	451,417	175,435	5,258,526
Harford	12,644,929	745,137	20,155	25,500	1,383,200	2,127,824	28,672,736
Kent	3,206,692	532,084	530,311	14,657	369,295	7,161	6,098,047
Montgomery	31,058,693	23,005,910	2,750,157	293,927	5,153.616	3,158,489	113,884,734
Prince George's **	30,409,587	10,383,343	1,672,339	920,728	7,255,821	5,794,981	100,673,080
Queen Anne's	1,377,234	51,925	4,148	0	50,869	47,738	2,574,855
St. Mary's	1,153,776	39,203	0	16,801	77,060	11,603	1,596,724
Somerset	1,618,770	3,560	525,727	42,421	288,414	197,617	3,948,933
Talbot	28,639,663	423,754	397,069	355,841	4,630,153	407,614	41,541,181
Washington	36,094,792	3,990,101	1,977,832	748,788	2,414,777	833,300	63,450,271
Wicomico	13,681,183	1,203,467	228,969	12,950	1,988,720	1,111,826	31,632,381
Worcester	33,733,350	8,912,398	470,751	6,744,889	8,763,582	500,878	80,763,171
Statewide	303,638,501	63,780,064	14,992,575	11,095,833	49,646,821	20,970,078	714,945,798

* - Excluding Burkittsville. No financial information submitted.

** - Excuding Glenarden. No financial information submitted.

Year Ending June 30, 1999

Fiscal 1999 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	9,736,735	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 Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
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	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	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

Fiscal 1998 Municipal Revenues By County By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	9,039,072	2,011,519	419,270	11,469,861	310,122	3,360,274	3,298,396	219,533
Anne Arundel	16,559,257	2,667,871	846,893	20,074,021	1,245,165	1,098,384	3,551,308	1,853,513
Calvert	1,566,590	216,350	126,543	1,909,483	39,612	8,162	708,771	113,143
Caroline	2,056,798	330,876	55,994	2,443,668	67,094	550,144	1,778,269	21,322
Carroll	5,964,831	2,179,408	411,065	8,555,304	497,793	2,255,774	2,674,566	1,587,466
Cecil	4,680,108	866,412	121,062	5,667,582	331,059	544,715	1,445,663	305,517
Charles	1,438,130	605,077	18,080	2,061,287	75,821	87,041	1,216,776	36,210
Dorchester	3,527,887	432,095	63,627	4,023,609	165,628	714,350	1,344,911	296,086
Frederick	20,852,448	3,085,749	643,212	24,581,409	1,099,212	3,470,402	4,887,915	2,206,426
Garrett	810,841	248,844	47,776	1,107,461	61,826	913,226	1,065,370	122,000
Harford	9,445,702	1,732,046	262,906	11,440,654	437,903	100,247	2,527,978	658,556
Kent	1,435,203	266,637	107,665	1,809,505	108,796	187,760	618,342	146,020
Montgomery	31,756,212	15,139,966	1,714,109	48,610,287	4,521,579	840,423	7,173,337	7,215,843
Prince George's	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

Fiscal 1998 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	387,048	7,265,251	15,839,644	50,737	1,852,099	18,990	36,806,704
Anne Arundel	0	6,503,205	12,801,055	889,531	1,704,306	4,856,720	48,074,003
Calvert	237,869	1,067,945	1,323,218	650	406,689	0	4,747,597
Caroline	0	2,349,735	1,742,704	4,603	599,950	754,622	7,962,376
Carroll	0	6,517,806	7,481,972	81,045	1,845,888	0	24,979,808
Cecil	0	2,295,895	6,395,643	45,408	927,142	0	15,662,729
Charles	0	1,340,027	2,915,017	2,750	397,525	350,945	7,143,372
Dorchester	0	2,355,347	4,849,480	28,208	522,402	113,651	12,058,325
Frederick	24,804	10,589,547	19,856,870	428,699	3,842,178	631,079	61,028,994
Garrett	1,300	2,101,896	1,325,195	14,329	502,492	348,777	5,461,976
Harford	0	3,286,781	7,956,271	39,454	1,381,092	380,352	24,922,507
Kent	0	952,122	1,862,041	10,863	218,149	200,000	5,161,476
Montgomery	0	15,229,603	19,394,851	370,423	7,833,863	414,980	96,375,586
Prince George's	125,700	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

Fiscal 1998 Municipal Expenditures By County By Function

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	3,526,480	4,504,740	3,192,532	278,389	7,975,661	3,788,825	13,469,210	0
Anne Arundel	3,791,984	7,366,283	4,896,818	671,516	12,934,617	8,100,065	10,324,163	0
Calvert	613,384	478,469	0	0	478,469	444,395	1,195,913	0
Caroline	1,090,211	1,227,021	52,380	142,501	1,421,902	1,621,629	2,102,110	0
Carroll	2,179,142	3,240,537	305,952	49,465	3,595,954	2,932,106	8,852,407	3,100
Cecil	2,565,090	2,449,858	73,491	175,022	2,698,371	1,923,598	5,735,288	0
Charles	873,730	473,688	3,000	117,672	594,360	521,637	3,528,531	0
Dorchester	858,757	2,348,517	927,719	182,480	3,458,716	1,131,548	5,011,280	0
Frederick	6,731,961	10,586,944	269,452	1,123,141	11,979,537	8,240,048	13,900,337	3,539,902
Garrett	741,425	208,468	625	0	209,093	1,086,081	1,528,507	0
Harford	2,607,735	5,284,686	231,676	30,507	5,546,869	3,721,998	8,018,671	0
Kent	569,060	761,195	66,853	7,100	835,148	878,196	2,032,732	0
Montgomery	22,841,413	8,778,569	0	3,083,590	11,862,159	11,185,176	15,668,971	0
Prince George's	16,106,680	18,309,606	429,899	2,414,303	21,153,808	16,218,481	13,876,665	0
Queen Anne's	377,551	396,578	21,600	8,800	426,978	378,632	798,035	0
St. Mary's	169,168	21,446	1,000	1,975	24,421	88,591	846,053	0
Somerset	354,473	771,161	49,939	25,095	846,195	468,699	1,002,759	0
Talbot	1,376,422	3,284,382	217,425	271,719	3,773,526	1,906,024	3,824,974	17,609,577
Washington	4,237,291	7,221,136	3,969,883	1,218,006	12,409,025	2,927,579	14,019,392	17,497,637
Wicomico	1,910,576	5,774,822	2,817,293	794,466	9,386,581	3,636,844	9,065,958	0
Worcester	4,071,999	11,000,115	3,172,457	783,679	14,956,251	10,019,610	15,533,905	3,037,607
Statewide	77,594,532	94,488,221	20,699,994	11,379,426	126,567,641	81,219,762	150,335,861	41,687,823

Year Ending June 30, 1998

Fiscal 1998 Municipal Expenditures By County By Function

County	Total Public Works	Parks, Recreation, & Culture	Comm. Dev. & Public Housing	Econ. Dev. & Opportunities	Total Debt Service	Miscellaneous	Total
Allegany	17,258,035	892,111	3,170,983	39,717	1,858,818	802,622	35,524,427
Anne Arundel	18,424,228	2,094,482	685,244	0	2,701,103	4,774,902	45,406,560
Calvert	1,640,308	721,564	50,390	17,848	971,727	116,455	4,610,145
Caroline	3,723,739	322,415	471,144	167,022	771,647	171,352	8,139,432
Carroll	11,787,613	1,240,897	2,434,078	6,161	462,466	1,819,970	23,526,281
Cecil	7,658,886	629,225	395,375	0	662,423	98,221	14,707,591
Charles	4,050,168	987,897	0	47,492	304,082	385,364	7,243,093
Dorchester	6,142,828	113,054	537,925	4,161	579,574	1,138,617	12,833,632
Frederick	25,680,287	5,037,283	1,881,108	1,039,487	6,555,985	447,131	59,352,779
Garrett	2,614,588	303,789	896,729	173,159	434,805	110,829	5,484,417
Harford	11,740,669	771,110	205,240	13,527	1,297,475	1,921,775	24,104,400
Kent	2,910,928	58,323	470,438	5,794	268,978	14,438	5,133,107
Montgomery	26,854,147	21,801,299	1,902,459	715,293	5,982,506	7,288,437	99,247,713
Prince George's	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

Fiscal 1997 Municipal Revenues By County By Source

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

Fiscal 1997 Municipal Revenues By County By Source

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

Fiscal 1997 Municipal Expenditures By County By Function

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

Year Ending June 30, 1997

Fiscal 1997 Municipal Expenditures By County By Function

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

Year Ending June 30, 1996

Fiscal 1996 Municipal Revenues By County By Source

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

Year Ending June 30, 1996

Fiscal 1996 Municipal Revenues By County By Source

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

Year Ending June 30, 1996

Fiscal 1996 Municipal Expenditures By County By Function

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

Year Ending June 30, 1996

Fiscal 1996 Municipal Expenditures By County By Function

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

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, 2000

Fiscal 2000 Municipal Revenues By County By Source (% of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	County Sources
Allegany	23.2%	5.8%	0.3%	29.3%	0.7%	8.9%	8.7%	0.9%
Anne Arundel	35.0%	6.7%	2.2%	43.9%	2.6%	3.8%	14.3%	3.8%
Calvert	28.3%	5.6%	3.4%	37.3%	0.5%	4.0%	8.2%	4.5%
Caroline	31.3%	7.1%	0.1%	38.6%	0.9%	2.4%	14.9%	0.2%
Carroll	20.3%	11.0%	1.1%	32.5%	1.9%	5.0%	11.0%	4.8%
Cecil	22.3%	7.8%	0.4%	30.4%	1.4%	2.5%	8.5%	1.8%
Charles	20.0%	11.5%	0.2%	31.7%	2.0%	0.0%	13.2%	0.1%
Dorchester	28.9%	5.6%	0.5%	35.1%	2.8%	1.5%	12.9%	1.8%
Frederick *	30.3%	6.6%	0.9%	37.7%	2.0%	3.3%	7.3%	2.7%
Garrett	15.4%	6.6%	0.6%	22.7%	1.3%	13.3%	26.7%	1.4%
Harford	35.4%	7.3%	0.8%	43.6%	1.7%	0.0%	8.1%	2.8%
Kent	25.3%	7.9%	2.0%	35.3%	1.6%	8.2%	15.9%	4.8%
Montgomery	30.9%	17.8%	1.2%	49.9%	4.4%	1.1%	9.0%	6.9%
Prince George's **	45.9%	13.7%	2.6%	62.2%	3.9%	1.7%	10.8%	2.6%
Queen Anne's	22.9%	11.0%	0.0%	33.9%	3.2%	0.0%	13.0%	3.7%
St. Mary's	9.5%	13.5%	0.0%	23.1%	2.5%	0.0%	6.8%	2.5%
Somerset	25.3%	4.4%	0.4%	30.2%	1.2%	9.8%	29.7%	0.9%
Talbot	10.7%	3.2%	0.1%	13.9%	0.7%	0.8%	4.0%	2.0%
Washington	19.5%	3.8%	2.3%	25.6%	1.0%	3.3%	7.1%	1.9%
Wicomico	38.4%	6.1%	2.4%	47.0%	2.1%	1.1%	7.4%	2.2%
Worcester	28.3%	1.4%	3.7%	33.4%	4.4%	2.7%	5.4%	8.9%
Statewide	29.7%	8.6%	1.7%	39.9%	2.6%	2.8%	9.1%	3.8%

* - Excluding Burkittsville. No financial information submitted.

** - Excuding Glenarden. No financial information submitted.

Year Ending June 30, 2000

Fiscal 2000 Municipal Revenues By County By Source (% of Total)

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	1.1%	19.5%	40.4%	0.2%	5.8%	4.2%	100.0%
Anne Arundel	0.0%	21.9%	26.3%	1.5%	3.9%	0.0%	100.0%
Calvert	4.2%	20.9%	29.5%	0.0%	8.5%	3.3%	100.0%
Caroline	0.0%	17.5%	23.9%	0.0%	7.1%	11.9%	100.0%
Carroll	0.0%	20.7%	28.6%	0.3%	13.5%	2.4%	100.0%
Cecil	0.0%	12.8%	30.8%	0.2%	4.7%	19.7%	100.0%
Charles	0.0%	13.3%	44.7%	0.0%	8.3%	0.0%	100.0%
Dorchester	0.0%	16.2%	38.3%	0.4%	3.2%	4.1%	100.0%
Frederick *	0.0%	13.3%	29.5%	0.6%	12.6%	4.3%	100.0%
Garrett	0.0%	41.3%	25.0%	0.2%	8.8%	0.7%	100.0%
Harford	0.0%	11.0%	28.0%	0.5%	4.1%	11.0%	100.0%
Kent	0.0%	28.9%	29.2%	0.1%	4.8%	0.0%	100.0%
Montgomery	0.0%	17.0%	19.0%	0.6%	7.7%	1.4%	100.0%
Prince George's **	0.1%	15.2%	8.6%	2.8%	5.5%	1.7%	100.0%
Queen Anne's	0.0%	16.8%	30.7%	0.3%	12.0%	3.1%	100.0%
St. Mary's	4.5%	13.8%	53.6%	0.0%	7.1%	0.0%	100.0%
Somerset	0.0%	40.4%	24.6%	0.3%	2.8%	0.5%	100.0%
Talbot	0.0%	6.9%	71.5%	0.2%	6.3%	0.5%	100.0%
Washington	0.0%	12.3%	52.2%	0.2%	8.1%	0.6%	100.0%
Wicomico	0.0%	10.7%	34.5%	0.2%	4.6%	0.8%	100.0%
Worcester	0.0%	17.0%	39.8%	0.8%	4.4%	0.2%	100.0%
Statewide	0.1%	15.8%	31.2%	0.8%	6.9%	2.7%	100.0%

* - Excluding Burkittsville. No financial information submitted.

** - Excuding Glenarden. No financial information submitted.

Year Ending June 30, 2000

Fiscal 2000 Municipal Expenditures By County By Function (% of Total)

County	General Government	Police Protection	Fire Protection	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water	Other Public Works
Allegany	7.3%	11.2%	8.7%	0.6%	20.5%	21.4%	31.1%	0.0%
Anne Arundel	15.5%	21.0%	13.6%	2.2%	36.8%	19.5%	18.4%	0.0%
Calvert	15.5%	9.0%	0.0%	0.0%	9.0%	13.1%	25.0%	0.0%
Caroline	7.9%	16.4%	0.7%	1.4%	18.5%	15.6%	33.4%	0.0%
Carroll	10.2%	17.1%	1.1%	0.2%	18.4%	11.0%	36.8%	0.0%
Cecil	25.2%	15.3%	0.4%	1.0%	16.7%	16.3%	32.3%	0.0%
Charles	16.1%	6.1%	0.1%	8.0%	14.2%	9.0%	46.9%	0.0%
Dorchester	10.3%	19.0%	5.9%	1.7%	26.6%	6.4%	39.4%	0.0%
Frederick *	11.3%	18.8%	0.3%	2.0%	21.1%	16.3%	23.7%	4.8%
Garrett	13.0%	4.1%	0.0%	0.1%	4.2%	18.8%	30.5%	0.0%
Harford	19.4%	20.1%	1.0%	0.3%	21.5%	14.7%	29.4%	0.0%
Kent	10.2%	12.3%	0.9%	0.2%	13.3%	16.8%	35.8%	0.0%
Montgomery	29.7%	9.6%	0.1%	3.1%	12.8%	13.3%	14.0%	0.0%
Prince George's **	20.6%	20.5%	0.4%	2.5%	23.3%	15.9%	14.3%	0.0%
Queen Anne's	24.7%	14.7%	0.9%	0.2%	15.8%	19.6%	33.9%	0.0%
St. Mary's	16.8%	1.8%	0.1%	0.0%	1.9%	10.9%	61.4%	0.0%
Somerset	9.1%	20.7%	1.3%	1.1%	23.1%	14.5%	26.5%	0.0%
Talbot	5.9%	8.6%	0.7%	0.8%	10.1%	4.9%	9.4%	54.6%
Washington	6.6%	13.1%	5.5%	2.2%	20.8%	5.8%	25.5%	25.6%
Wicomico	7.1%	20.3%	12.2%	2.8%	35.3%	11.7%	31.5%	0.0%
Worcester	6.2%	14.9%	4.6%	1.1%	20.6%	16.2%	21.5%	4.0%
Statewide	14.6%	15.3%	3.3%	1.9%	20.4%	13.9%	22.2%	6.3%

* - Excluding Burkittsville. No financial information submitted.

** - Excuding Glenarden. No financial information submitted.

Year Ending June 30, 2000

Fiscal 2000 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	52.5%	2.8%	7.7%	0.2%	6.5%	2.6%	100.0%
Anne Arundel	37.8%	6.1%	1.1%	0.0%	6.3%	0.1%	100.0%
Calvert	38.1%	8.6%	8.6%	2.5%	15.8%	1.9%	100.0%
Caroline	49.0%	2.0%	2.5%	3.2%	13.7%	3.2%	100.0%
Carroll	47.8%	7.7%	5.0%	0.1%	2.4%	8.4%	100.0%
Cecil	48.5%	4.9%	0.4%	0.0%	3.1%	1.2%	100.0%
Charles	55.9%	2.5%	0.0%	0.1%	4.1%	7.1%	100.0%
Dorchester	45.8%	1.1%	0.2%	0.1%	4.8%	11.1%	100.0%
Frederick *	44.9%	8.5%	0.7%	2.0%	10.6%	1.0%	100.0%
Garrett	49.4%	16.5%	4.9%	0.2%	8.6%	3.3%	100.0%
Harford	44.1%	2.6%	0.1%	0.1%	4.8%	7.4%	100.0%
Kent	52.6%	8.7%	8.7%	0.2%	6.1%	0.1%	100.0%
Montgomery	27.3%	20.2%	2.4%	0.3%	4.5%	2.8%	100.0%
Prince George's **	30.2%	10.3%	1.7%	0.9%	7.2%	5.8%	100.0%
Queen Anne's	53.5%	2.0%	0.2%	0.0%	2.0%	1.9%	100.0%
St. Mary's	72.3%	2.5%	0.0%	1.1%	4.8%	0.7%	100.0%
Somerset	41.0%	0.1%	13.3%	1.1%	7.3%	5.0%	100.0%
Talbot	68.9%	1.0%	1.0%	0.9%	11.1%	1.0%	100.0%
Washington	56.9%	6.3%	3.1%	1.2%	3.8%	1.3%	100.0%
Wicomico	43.3%	3.8%	0.7%	0.0%	6.3%	3.5%	100.0%
Worcester	41.8%	11.0%	0.6%	8.4%	10.9%	0.6%	100.0%
Statewide	42.5%	8.9%	2.1%	1.6%	6.9%	2.9%	100.0%

* - Excluding Burkittsville. No financial information submitted.

** - Excuding Glenarden. No financial information submitted.

Appendices

Appendix I
Population and Land Area

	Population[1]	Land Area[2]
Allegany County	71,162	428.00
Barton	475	5.00
Bel Air Special Tax Area		Not Available
Bowling Green - Roberts Pl. STA		1.70
Cresaptown		6.00
Cumberland	22615	8.60
Ellerslie - Spe. Tax Area		1.50
Frostburg	8,099	2.92
Lavale Sanitary Commission		18.00
Lonaconing	1, 269	0.50
Luke	244	0.28
McCoole Special Tax Area		Not Available
Midland	500	1.25
Mt. Savage Special Tax Area		39.00
Potomac Park Citizens Comm.		12.00
Westernport	2,489	0.90
Anne Arundel County	480,483	418.00
Annapolis	33,125	7.20
Highland Beach	139	0.08
Baltimore City	632,681	80.30
Baltimore County	723,914	612.00
Calvert County	73,748	219.00
Chesapeake Beach	3,391	2.03
North Beach	1,628	0.30
Caroline County	29,708	325.00
Denton	3,513	2.30
Federalsburg	2,495	1.90
Goldsboro	141	0.50
Greensboro	1,455	0.50
Henderson	72	0.12
Hillsboro	146	0.10
Marydel	132	Not Available
Preston	595	0.53
Ridgely	1,200	1.25
Templeville	24	0.03
Carroll County	152,468	452.00
Hampstead	3,268	2.70
Manchester	3,609	1.90
Mount Airy	3,472	3.54
New Windsor	901	0.50
Sykesville	2,852	1.56
Taneytown	4,524	2.71
Union Bridge	1,126	1.10
Westminster	15,807	5.28
Cecil County	84,238	360.00
Cecilton	537	1.00
Charlestown	819	0.80
Chesapeake City	882	0.50
Elkton	10,978	8.00
North East	2,122	5.40
Perryville	2,838	11.50
Port Deposit	914	1.50
Rising Sun	1,535	2.50
Charles County	120,946	502.00
Indian Head	4,035	1.10
La Plata	6,962	6.45
Port Tobacco	45	0.10
Dorchester County	29,709	688.00
Brookview	63	0.05
Cambridge	10,860	6.40
Church Creek	105	1.00
East New Market	147	0.20
Eldorado	44	0.10
Galestown	119	0.26
Hurlock	1,786	2.05
Secretary	479	0.26
Vienna	241	1.50
Frederick County	190,869	663.00
Brunswick	6,404	4.00
Burkittsville	234	0.56
Emmitsburg	2,220	1.45
Frederick	48,710	18.20
Middletown	2,320	0.90
Myersville	594	1.02
New Market	486	0.50
Rosemont	316	0.40
Thurmont	4,402	4.20
Walkersville	5,328	12.00
Woodsboro	652	Not Available
Garrett County	29,389	668.00
Accident	370	0.50
Deer Park	571	1.00
Friendsville	601	4.00
Grantzville	533	2.72
Kitzmiller	273	14.00
Loch Lynn Heights	482	0.30
Mountain Lake Park	2,150	2.00
Oakland	1,987	2.20
Harford County	217,908	448.00
Aberdeen	13,717	6.05
Bel Air	9,509	2.90
Havre de Grace	10,548	3.63
Howard County	243,112	251.00

	Population[1]	Land Area[2]
Kent County	19,089	278.00
Betterton	361	11.00
Chestertown	4,665	2.50
Galena	463	3.50
Millington	371	2.00
Rock Hall	1,536	1.90
Montgomery County	852,174	506.00
Barnesville	182	0.40
Brookville	95	0.05
Chevy Chase	3,139	0.45
Chevy Chase - Section Three	750	0.11
Chevy Chase - Section Five	693	0.80
Chevy Chase View	941	0.50
Chevy Chase Village	2,257	0.05
Drummond Citizens Comm.		0.10
Friendship Heights		0.10
Gaithersburg	48,395	9.91
Garrett Park	967	0.20
Glen Echo	252	0.11
Kensington	1,911	0.50
Laytonsville	290	1.00
Martin's Additions	911	1.00
North Chevy Chase	483	1.00
Oakmont Special Tax Area		0.10
Poolesville	4,246	3.30
Rockville	48,160	11.80
Somerset	1,169	0.30
Takoma Park	19,012	2.20
Washington Grove	494	0.30
Prince George's County	781,781	487.00
Berwyn Heights	3,193	0.80
Bladensburg	8,673	0.90
Bowie	41,091	14.86
Brentwood	3,043	0.38
Capitol Heights	3,903	0.74
Cheverly	6,567	1.20
College Park	27,467	5.00
Colmar Manor	1,315	0.80
Cottage City	1,348	0.30
District Heights	6,866	0.80
Eagle Harbor	40	0.10
Edmonston	991	6.20
Fairmont Heights	1,322	0.89
Forest Heights	3,102	0.49
Glenarden	5,500	2.50
Greenbelt	22,154	6.00
Hyattsville	14,932	3.80
Landover Hills	1,579	0.20
Laurel	19,209	3.30
Morningside	1,512	0.30
Mount Rainier	8,608	5.00
New Carrollton	13,061	1.49
North Brentwood	543	2.40
Riverdale	5,445	2.20
Seat Pleasant	5,771	1.00
University Park	2,379	5.00
Upper Marlboro	806	1.00
Queen Anne's County	40,688	408.00
Barclay	179	0.26
Centreville	2,158	1.58
Church Hill	543	0.42
Queen Anne	129	0.06
Queenstown	538	0.44
Sudlersville	492	0.25
St. Mary's County	88,758	373.00
Leonardtown	1,709	6.40
Somerset County	24,236	341.00
Crisfield	3,075	2.20
Princess Anne	2,142	5.70
Talbot County	33,550	279.00
Easton	11,174	8.19
Oxford	719	0.41
St. Michaels	1,259	0.87
Trappe	1,120	0.74
Washington County	127,791	487.00
Boonsboro	2,623	1.10
Clear Spring	847	0.50
Funkstown	1,047	0.30
Hagerstown	34,611	9.87
Hancock	1,870	4.00
Keedysville	497	0.70
Sharpsburg	596	6.50
Smithburg	1,606	0.90
Williamsport	2,383	1.00
Wicomico County	79,560	379.00
Delmar	1,801	0.40
Fruitland	3,729	3.00
Hebron	777	4.00
Mardela Spring	319	1.10
Pittsville	729	1.50
Salisbury	21,123	10.90
Sharptown	583	1.10
Willards	779	0.96
Worcester County	43,672	483.00
Berlin	3,203	1.90
Ocean City	5,090	5.00
Pocomoke City	4,140	2.34
Snow Hill	2,177	1.21

[1] County data based on July 1999 U.S. Census Bureau estimates. Municipality data based on July 1999 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)
Tax Rates Effective for Fiscal 2000

	County	Municipal
[1][2]**Allegany**	$2.47	
Barton	$2.38	$0.58
Cumberland	$2.26	$2.62
Frostburg	$2.28	$1.25
Lonaconing	$2.33	$0.85
Luke	$2.32	$0.60
Midland	$2.38	$0.70
Westernport	$2.33	$1.50
[1][2]**Anne Arundel**	$2.36	
City of Annapolis	$1.35	$1.68
Highland Beach	$2.36	$1.04
[1]**Baltimore City**	$5.82	
[1]**Baltimore**	$2.855	
[2]**Calvert**	$2.23	
Chesapeake Beach	$1.39	$1.34
North Beach	$1.39	$1.84
[2]**Caroline**	$2.38	
Denton	$2.08	$1.40
Federalsburg	$2.08	$1.50
Goldsboro	$2.28	$1.00
Greensboro	$2.08	$1.40
Henderson	$2.28	$0.50
Hillsboro	$2.28	$0.40
Marydel	$2.28	$0.75
[3]Preston	$2.08	$0.90
Personal Property	$2.08	$0.70
Ridgely	$2.08	$1.33
Templeville	$2.28	$0.42
(Also in Q.A. Co.)		
Carroll	$2.62	
Hampstead		$0.45
Manchester		$0.46
Mount Airy		$0.56
(Also in Fred. Co.)		
New Windsor		$0.40
Sykesville		$0.76
Taneytown		$0.78
Union Bridge		$0.75
Westminster		$0.88
[1]**Cecil**	$2.45	
Cecilton		$0.60
Charlestown		$0.80
Chesapeake City		$1.18
Elkton		$1.11
North East		$1.20
Perryville		$0.94
[3]Port Deposit		$1.50
Personal Property		$1.99
Rising Sun		$0.90
[1][2]**Charles**	$2.49	
Indian Head	$2.43	$0.80
La Plata	$2.31	$0.65
Port Tobacco	$2.49	$0.10
Dorchester	$2.175	
Brookview		$0.40
Cambridge		$1.69
Church Creek		$0.35
East New Market		$1.60
Eldorado		$0.38
Galestown		$0.65
Hurlock		$1.30
Secretary		$0.80
Vienna		$1.00
[1][4]**Frederick**	$2.26	
Brunswick		$1.22
Burkittsville		$0.35
Emmitsburg		$0.70
Frederick City		$1.59
Middletown		$0.58
Mount Airy		$0.56
(Also in Carroll Co.)		
Myersville		$0.62
New Market		$0.30
Rosemont		$0.10
Thurmont		$0.62
Walkersville		$0.44
Woodsboro		$0.38
[1]**Garrett**	$2.59	
Accident		$0.56
Deer Park		$0.75
Friendsville		$0.59
Grantsville		$0.69
Kitzmiller		$0.90
Loch Lynn Heights		$0.48
Mountain Lake Park		$0.80
Oakland		$1.20
[1][2]**Harford**	$2.73	
Aberdeen	$2.34	$1.28
Bel Air	$2.34	$1.10
Havre de Grace	$2.34	$1.55
[1]**Howard**	$2.61	
[4]**Kent**	$2.33	
Betterton		$0.80
Chestertown		$0.90
Galena		$0.60
Millington		$0.70
(Also in Q.A. Co.)		
Rock Hall		$0.80
[1]**Montgomery**	$1.863	
Barnesville		$0.20
[6]Battery Park		$0.125
Brookeville		$0.45
Chevy Chase		$0.16
Chevy Chase, Sec. 3		$0.09
Chevy Chase, Sec. 5		$0.00
Chevy Chase View		$0.08
Chevy Chase Village		$0.25
[6]Drummond		$0.12
[6]Friendship Heights		$0.25
Gaithersburg		$0.53
Garrett Park		$0.55
[3]Glen Echo		$0.36
Personal Property		$0.80
Kensington		$0.50
Laytonsville		$0.33
Martin's Additions		$0.15
North Chevy Chase		$0.13
[6]Oakmont		$0.15
Poolesville		$0.63
Rockville - Primary Rate		$0.805
Somerset		$0.25
Takoma Park		$1.58
Washington Grove		$0.60
[1][2]**Prince George's**	$2.411	
Berwyn Heights	$2.082	$1.14
Bladensburg	$2.038	$1.47
[5]Bowie	$2.315	$0.63
Brentwood	$2.328	$0.62
Capitol Heights	$2.163	$1.10
Cheverly	$2.062	$0.95
College Park	$2.278	$0.57
[3]Colmar Manor	$2.280	$1.00
Personal Property	$2.280	$1.55
Cottage City	$2.080	$0.90
District Heights	$2.065	$1.20
Eagle Harbor	$2.262	$0.71
Edmonston	$2.078	$0.73
Fairmont Heights	$2.286	$0.75
Forest Heights	$2.119	$0.53
Glenarden	$2.103	$0.63
Greenbelt	$2.042	$1.49
[3][5]Hyattsville RP & Utilities	$2.040	$1.25
Other Personal Property	$2.040	$1.15
Landover Hills	$2.093	$1.00
Laurel	$2.016	$1.60
Morningside	$2.095	$1.25
Mount Rainier	$2.006	$1.40
New Carrollton	$2.297	$0.94
[3]North Brentwood	$2.328	$0.72
Personal Prop.	$2.328	$1.25
Riverdale	$2.043	$1.26
Seat Pleasant	$2.134	$1.00
University Park	$2.078	$1.51
Upper Marlboro	$2.225	$0.00

	County	Municipal
[1,4]**Queen Anne's**	$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]**St. Mary's**	$2.08	
Leonardtown		$0.37
Somerset	$2.15	
Crisfield		$1.75
Princess Anne		$1.91
[2,4]**Talbot**	$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.		$0.45
Trappe	1.390	$0.54
[1]**Washington**	$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]**Wicomico**	$2.25	
Delmar		$1.69
Fruitland		$1.48
Hebron		$1.00
Mardela Springs		$0.50
Pittsville		$0.90
Salisbury		$1.63
Sharptown		$1.55
Willards		$1.15
Worcester	$1.74	
Berlin		$1.70
Ocean City		$1.25
Pocomoke City		$1.80
[3]Snow Hill		$1.80
Personal Property		$1.82
State		
Real Property	$0.21	
Personal Property	$0.00	

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

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

[3]Different business personal property rate.

[4]No county business personal property tax.

[5]Different rate in town tax class.

[6]Special taxing district.

Source: Department of Assessments and Taxation

Appendix III

Admissions and Amusement Tax Rates As of July 1, 1999

Tax Area	Activities	Tax % Rate
Allegany County		
Barton	All Activities	4.5
Cumberland	All Activities	*10.0
Frostburg	All Activities	*10.0
Lanaconing, Luke	All Activities	5.0
Midland, Westernport	All Activities	*7.5
County Area	All Activities	*7.5
Anne Arundel County		
Annapolis	Billiard Parlors (J)	3.5
	Movies	7.5
	Rental of Sports or Recreational Equipment	5.0
	Sales	5.0
	All Other Activities	*10.0
County Area (A)(B)(C)	Bingo & Movies	7.5
	All Other Activities	*10.0
Baltimore City		
City (A)(E)	Movies on Historic Register	5.0
	Single-Screen Movie Theaters	5.0
	All Other Activities	*10.0
Maryland Stadium Authority	Admissions	8.0
Baltimore County	All Activities	*10.0
Calvert County		
Chesapeake Beach	All Activities Not Subject to ST	0.5
North Beach	All Activities Not Subject to ST	1.5
County Area	All Activities Not Subject to ST	1.0
Caroline County		
Denton	All Activities	5.0
Federalsburg	All Activities	4.5
Goldsboro, Greensboro, Henderson, Hillsboro, Marydell, Preston, Ridgely, Templeville & County Area	All Activities	Exempt
Carroll County		
Hampstead (D)	Hampstead Swim Pool	Exempt
	All Activities Not Subject to ST	5.0
Manchester	All Activities	*10.0
Mt. Airy	Use & Rental of Sports or Recreational Equip.	5.0
	All Other Activities	*10.0
New Windsor	All Activities	5.0
Sykesville	All Activities	*10.0
Taneytown	All Activities	4.5
Union Bridge	All Activities	5.0
Westminster	All Activities	*10.0
County Area	All Activities	*10.0

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

Tax Area	Activities	Tax % Rate
Howard County (A)(D)	Concerts, Operas & Live Theater, Indoor Athletic Fac. for Tennis, Baseball, Basketball Soccer and Volleyball	5.0
	All Other Activities	*7.5
Kent County		
Betterton, Galena, Millington	All Activities	4.5
Chestertown	All Activities	4.0
Rock Hall	All Activities	*10.0
County Area	All Activities	4.5
Montgomery County		
Brookville (A)(B)(D), Chevy Chase View (A)(B)(D), Chevy Chase Village #2 (A)(B)(D), Drummond (A)(B)(D), Friendship Heights (A)(B)(D), Garrett Park (A)(B)(D), Martin's Addition (A)(B)(D), North Chevy Chase (A)(B)(D), Oakmont (A)(B)(D), Washington Grove (A)(B)(D)	All Activities	*7.0
Barnesville	All Activities	4.0
Chevy Chase (Sec. #4) (D)	All Activities	4.0
Gaithersburg (B)(D)	Coin-Op Amuse. Dev.	10.0
	All Activities	*7.0
Glen Echo	All Activities	*10.0
Kensington, Laytonsville	All Activities	4.5
Poolesville	All Activities	0.5
Rockville (I)	Miniature Golf Fac.	7.0
	All Other Activities	*10.0
Somerset	All Activities	Exempt
Takoma Park (A)(B)	All Activities	*10.0
County Area (A)(B)(D)	All Activities	*7.0
Prince George's County		
Berwyn Heights	All Activities	*9.0
Bladensburg, Bowie, Brentwood, Cheverly (D), Cottage City, District Heights, Fairmount Heights, Glenarden, Hyattsville, Landover Hills, Mount Rainier, Seat Pleasant	All Activities	*10.0
Capitol Heights, Colmar Manor, Riverdale	All Activities	5.0
College Park	Coin-Op. Amuse. Dev.	10.0
	All Other Activities	4.5
Eagle Harbor (B), Forest Heights (B), North Brentwood (B), University Park(B), Upper Marlboro (B)	Sales	0.5
	Coin-Op. Amuse. Dev., Golf Green	5.0
	All Other Activities	*10.0
Edmonston (D)	All Activities	4.0
Greenbelt (B)	Sales	5.0
	All Other Activities	*10.0
Laurel (D)	Movies & Coin-Op. Amuse. Devices	10.0
	All Other Activities	5.0
Morningside	All Activities	4.5
New Carrollton	Movies & Coin-Op. Amuse. Devices	10.0
	Swimming Pools	4.5
	All Other Activities	*6.0
County Area (B)	Sales	0.5
	Coin-Op. Amuse Dev., Golf Green	5.0
	All Other Activities	*10.0
Queen Anne's County		
Barclay, Centreville	All Activities	5.0
Church Hill	All Activities	2.0
Queen Anne	All Activities	0.5
Queenstown, Suddlersville, Templeville	All Activities	5.0
County Area	All Activities	5.0
St. Mary's County		
Leonardtown	Movies	1.0
	All Other Activities	*10.0
County Area (D)	All Activities	2.0
Somerset County		
Crisfield, Princess Anne, County Area	All Activities	4.0
Talbot County		
Easton, Oxford	All Activities	0.5
St. Michaels	Shows and Exhibits	
	Carnival Rides, Boat Rides, Fishing & Excursions	*10.0
	All Other Activities	4.0
Trappe (A)	All Activities	5.0
County Area (A)	All Activities	5.0
Washington County		
Boonsboro (D)	All Activities	4.0
Clear Spring	All Activities	*5.5
Funkstown	All Activities	5.0
Hagerstown	Bingo, Theatres, Operas, Concerts	3.0
	Concessions, Beaches, Carnivals, Shows, Exhibits	5.0
	All Other Activities	*10.0
Hancock, Williamsport	All Activities	*10.0
Keedysville(D)(G), Sharpsburg(D)(G)	All Activities	5.0
Smithburg (D)	Amusement Rides, Bingo, Concessions	1.0
	All Other Activities	5.0
County Area (D)(G)	Bingo	3.0
	All Other Activities	5.0

Tax Area	Activities	Tax % Rate
Wicomico County		
Delmar (D), Hebron (D), Mardella Springs (D), Pittsville (D), Sharpstown (D), Williards (D)	All Activities	4.5
Fruitland (D)	All Activities	4.0
Salisbury	Movies	5.0
	All Other Activities	4.5
County Area (D)	All Activities	4.5
Worcester County		
Berlin, Ocean City, Pocomoke City, Snow Hill	All Activities	2.0
County Area	All Activities	2.0

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

(A) Tax area exempts nonprofit community associations.
(B) Tax area exempts nonprofit groups organized to present the arts.
(C) Tax area exempts nonprofit 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 nonprofit 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) Calendar Year 2000

Allegany	2.82%
Anne Arundel	2.50%
Baltimore City	2.48%
Baltimore	2.76%
Calvert	2.52%
Caroline	2.77%
Carroll	2.77%
Cecil	2.51%
Charles	2.81%
Dorchester	2.51%
Frederick	2.51%
Garrett	2.53%
Harford	2.51%
Howard	2.41%
Kent	2.51%
Montgomery	2.90%
Prince George's	3.00%
Queen Anne's	2.76%
St. Mary's	2.92%
Somerset	3.01%
Talbot	1.75%
Washington	2.51%
Wicomico	3.01%
Worcester	1.25%

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%)

[1]The first $22,000 of consideration is exempt from taxation.
[2]The rate varies for improved residential.
[3]The first $50,000 of consideration is exempt from taxation.

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

Department of Legislative Services

Appendix VI

Recordation Tax Rates

(Per $500 of Consideration Paid)
Year Ended June 30, 2000

Allegany	$2.20
Anne Arundel	$3.50
Baltimore City	$2.75
Baltimore	$2.50
Calvert[1]	$5.00
Caroline	$3.30
Carroll	$3.50
Cecil	$3.30
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

[1]Effective November 1, rate was increased to $5.00 per $500.00.

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

Appendix VII
Sales and Service Tax Rates

Fiscal Year 2000

Subdivision	Item	Tax Rate
Allegany	hotels/motels	5%
	coal tax	$.30/ton
Anne Arundel	miscellaneous fuels:	
	steam	$160/mil lbs.
	liquified petroleum	$.015/gallon
	fuel oil	$.02/ gallon
	telephone	8%
	electricity	3.91%
	natural gas	$0.00589/therm.
	parking lots	$.15/space per day
	hotels/motels	7%
Baltimore City	telephone	12%
	electricity	8%
	hotels/motels	7.5%
	parking lots	$.60/day; $3.25/week/ $13 mo.
	steam	8%
	fuel oil	8%
	natural gas	8%
	liquefied petroleum	8%
Baltimore[1]	telephone	8%
	electricity	7.5%
	hotels/motels	8%
Caroline[2]	boat slips	$250-$300/year
Cecil	hotels/motels	5%
Charles	hotels/motels	5%
Dorchester	hotels/motels	5%
Garrett	natural gas	7% of wholesale market value
	hotels/motels	3%
Howard	hotels/motels	5%
Kent	hotels/motels	3%
Montgomery	telephone	$.925 per mo. per line
	electricity	$.0027571/k.w. hr(non-res); $.0010404/k.w. hr(res.)
	fuel oil	$.0128400/per gal. (res.) $.0340260/per gal. (non-res.)
	gas (natural)	$.0093864/therm. (res.) $.0248740/therm (non-res.)
	liquified petroleum	$.002028 /lb. (res.) $.0053742/lb. (non-res.)
	hotels/motels	7%
Prince George's[3]	hotels/motels	5%
	electricity	7.5%
	natural gas	7.5%
	fuel oil	7.5%
	propane, other misc. fuels	7.5%
Queen Anne's	hotels/motels	3%
St. Mary's[4]	fuel oil	$.05558/gallon
	electricity	$.00397/k.w. hour
	liquefied petroleum	$0.05621/lb.
	natural gas	5%
	hotel/motels	5%
Somerset	hotels/motels	3%
	boat slips	$250 per year
Talbot	hotels/motels	3%
Wicomico	hotels/motels	4%
	boat slips	$20 per foot/yr.
Worcester[5]	hotels/motels	3%
	food tax	1%

[1]Baltimore County electricity tax capped at $600,000 per customer.
[2]Caroline County collects annual slip taxes based on vessel length.
[3]Prince George's County energy taxes are levied as a sales tax based on calculated county-wide average prices.
[4]St. Mary's County energy tax rates are modestly adjusted annually - rates shown are for FY 1999.
[5]Worcester 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, 2000

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 per month per unit
Garrett	$15 of rental charges
Harford	$10.00 per month per unit
Howard	10% applied to first $3,600 in rent and 5% to any excess amounts
Kent	20% of rental charges
Montgomery	--
Prince George's	$5.00 per month per unit
Queen Anne's	--
St Mary's	10% of rental charges
Somerset	--
Talbot	$50 per quarter per unit
Washington	15% of rental charges
Wicomico	--
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

Subdivision	Moody's November 2000	Standard & Poors November 2000
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, 2000

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

- 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 1996 and 1997.

- 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 fiscal years prior to 1998.

- Beginning with fiscal 2000, two changes were made to the reporting of boards of education information:
  - Financial information was obtained from the boards' annual audited financial statements. In prior years, financial information was obtained from the State Department of Education, however, due to delays in gathering that information, the audited financial statements were used for fiscal 2000 and will be used in subsequent fiscal years.
  - State contributions for teachers' retirement are now included as a State source of revenue and a corresponding expenditure in accordance with generally accepted accounting principals. Therefore, the boards of education information is not comparable with prior fiscal years.

III. Reporting Jurisdictions

There were no changes in reporting jurisdictions for the year ended June 30, 2000.

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, 2000, Prince George's County was liable for nonself-supporting WSSC debt as a guarantor on bonds issued by WSSC in the amount of $14,310,000.

C. Chesapeake Community College

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

Caroline	19.9%
Dorchester	18.9%
Kent	10.4%
Queen Anne's	26.8%
Talbot	24.0%
	100.0%

D. Wor-Wic Tech Community College

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

Wicomico	69.0%
Worcester	31.0%
	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 Employee's 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, 2000 according to the Maryland State Retirement Agency:

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

Index of Local Governments

Index of Local Governments

	Page
Aberdeen	145,207,273
Accident	144,203
Allegany County	7, 37, 67, 97, 133, 134, 259
Annapolis	135, 175, 261
Anne Arundel County	8, 38, 68, 98, 99, 135, 261
Baltimore City	9, 39, 69, 100
Baltimore County	10, 40, 70, 102
Barclay	153, 237
Barnesville	147, 212
Barton	133, 167
Bel Air	145, 207, 273
Bel Air Special Taxing Area	133, 167
Berlin	159, 253, 289
Berwyn Heights	150, 223, 278
Betterton	146, 209
Bladensburg	150, 223, 278
Boonsboro	157, 244, 286
Bowie	150, 224, 278
Bowling Green & Roberts Place Special Taxing Area	133, 168
Brentwood	150, 224
Brookeville	147, 212
Brookview	141, 192
Brunswick	142, 197, 270
Burkittsville	142, 197
Calvert County	11, 41, 71, 103, 136, 262
Cambridge	141, 192, 269
Capitol Heights	150, 225, 278
Caroline County	12, 42, 72, 104, 137, 263
Carroll County	13, 43, 73, 105, 138, 264
Cecil County	14, 44, 74, 106, 139, 266
Cecilton	139, 186
Centreville	153, 237, 283
Charles County	15, 45, 75, 107, 108, 140, 268
Charlestown	139, 186
Chesapeake Beach	136, 176, 262
Chesapeake City	139, 187
Chestertown	146, 209, 275
Cheverly	150, 225, 279
Chevy Chase, Town of	147, 213, 276
Chevy Chase - Section 3	147, 213
Chevy Chase - Section 5	147, 214
Chevy Chase View	147, 214
Chevy Chase Village	147, 215, 276
Church Creek	141, 193
Church Hill	153, 238
Clear Spring	157, 244, 286
College Park	150, 226, 279
Colmar Manor	150 226
Cottage City	150 227
Cresaptown	133, 168, 259
Crisfield	155, 241, 284
Cumberland	133, 169, 259
Deer Park	144, 203
Delmar	158, 249, 288
Denton	137, 177, 263
District Heights	151, 227, 279
Dorchester County	16, 46, 76, 109, 141, 269
Drummond	148, 215
Eagle Harbor	151, 228
East New Market	142, 193
Easton	156, 242, 285
Edmonston	151, 228
Eldorado	141, 194
Ellerslie Special Taxing Area	133, 169
Elkton	139, 187, 266
Emmitsburg	142, 198, 270
Fairmount Heights	151, 229
Federalsburg	137, 177, 263
Forest Heights	151, 229, 279
Frederick, City of	142, 198, 270
Frederick County	17, 47, 77, 110, 142, 270
Friendship Heights	148, 216
Friendsville	144, 204
Frostburg	133, 170, 259
Fruitland	158, 288
Funkstown	157, 245, 286
Gaithersburg	148, 216, 276
Galena	146, 210
Galestown	141, 194
Garrett County	18, 48, 78, 111, 144, 272
Garrett Park	148, 217
Glenarden	151, 230, 280
Glen Echo	148, 217
Goldsboro	137, 178
Grantsville	144, 204
Greenbelt	151, 230, 280
Greensboro	137, 178
Hagerstown	157, 248, 286

	Page
Hampstead	138, 182, 264
Hancock	157, 246, 287
Harford County	19, 49, 79, 112, 145, 273
Havre de Grace	145, 208, 273
Hebron	158, 250
Henderson	137, 179
Highland Beach	135, 175
Hillsboro	137, 179
Howard County	20, 50, 80, 113
Hurlock	141, 195, 269
Hyattsville	151, 231, 280
Indian Head	140, 190, 268
Keedysville	157, 246
Kent County	21, 51, 81, 114, 146, 275
Kensington	148, 218, 276
Kitzmiller	144, 205
Landover Hills	152, 231
La Plata	140, 190
La Vale Sanitary Commission	133, 170, 260
Laurel	152, 232, 280
Laytonsville	148, 218
Leonardtown	154, 240
Loch Lynn Heights	144, 205
Lonaconing	133, 171
Luke	133, 171, 260
Manchester	138, 182, 264
Martin's Addition, Village of	149, 219
Mardela Springs	158, 250
Marydel	137, 180
Maryland-National Capital Park & Planning Commission	22, 23, 52, 53, 116, 118
McCoole Special Taxing Area	133, 172
Middletown	142, 199, 271
Midland	134, 172
Millington	146, 210
Montgomery County	22, 52, 82, 115, 116, 147, 276
Morningside	152, 232, 281
Mountain Lake Park	144, 206
Mt. Airy	138, 183, 264
Mt. Rainier	152, 233, 281
Mt. Savage Special Taxing Area	134, 173
Myersville	142, 199
New Carrollton	152, 233, 281
New Market	142, 200
New Windsor	138, 183
North Beach	136, 176, 262
North Brentwood	152, 234
North Chevy Chase	149, 219
North East	139, 188
Oakland	144, 206, 272
Oakmont	149, 220
Ocean City	159, 253, 289
Oxford	156, 242, 285
Perryville	139, 188, 267
Pittsville	158, 251
Pocomoke City	159, 254, 290
Poolesville	149, 220, 277
Port Deposit	139, 189
Port Tobacco	140, 191
Potomac Park	134, 173
Preston	137, 180, 263
Prince George's County	23, 53, 83, 117, 118, 150, 278
Princess Anne	155, 241, 284
Queen Anne	153, 238
Queen Anne's County	24, 54, 84, 119, 153, 283
Queenstown	153, 239
Ridgely	137, 181, 263
Rising Sun	139, 189, 267
Riverdale	152, 234, 281
Rock Hall	146, 211
Rockville	149, 221, 277
Rosemont	142, 200
St. Mary's County	25, 55, 85, 120, 154
St. Michaels	156, 243, 285
Salisbury	158, 251, 287
Seat Pleasant	152, 235
Secretary	141, 195
Sharpsburg	157, 247
Sharptown	158, 242
Smithsburg	157, 247, 287
Snow Hill	159, 254, 290
Somerset	149, 221
Somerset County	26, 56, 86, 121, 155, 284
Sudlersville	153, 239
Sykesville	138, 184, 264
Takoma Park	149, 222, 277
Talbot County	27, 57, 87, 122, 156, 285

	Page
Taneytown	138, 184, 265
Templeville	137, 181
Thurmont	142, 201, 271
Trappe	156, 243
Union Bridge	138, 185
University Park	152, 235, 282
Upper Marlboro	152, 236, 282
Upper Potomac River Comm.	7, 36
Vienna	141, 196
Walkersville	142, 201, 271
Washington County	28, 58, 8, 128, 157, 286
Washington Grove	149, 222
Washington Suburban Sanitary Comm.	22, 23, 52, 53, 116
Washington Suburban Tran. Comm.	22, 23, 52, 53
Westernport	134, 174, 260
Westminster	13, 185, 265
Wicomico County	29, 59, 89, 124, 158, 288
Willards	158, 252, 288
Williamsport	157, 248, 287
Woodsboro	142, 202
Worcester County	30, 60, 90, 125, 159, 289