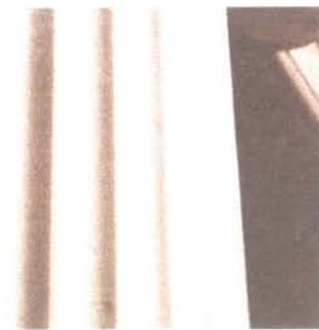
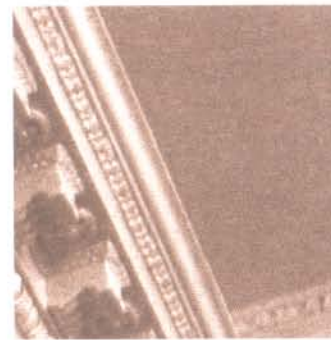
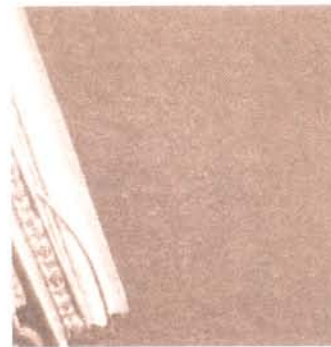


LOCAL GOVERNMENT FINANCES IN MARYLAND

FISCAL YEAR ENDING JUNE 30, 2003



DEPARTMENT OF LEGISLATIVE SERVICES 2004

Local Government Finances in Maryland

Fiscal Year Ending June 30, 2003

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



July 2004

Department of Legislative Services

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July 7, 2004

The Honorable Robert L. Ehrlich, Jr.
Governor of the State of Maryland

Members of the General Assembly

Presented herewith is the fifty-fifth annual financial report of the counties, incorporated municipalities, and certain State created special districts of Maryland for the fiscal year ended June 30, 2003. 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, 2003. 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

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Counties

Table I

Financial Summaries

Table I – Financial Summaries

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

Special notes are as follows:

- ***Assessable Base:*** Includes value of real property, business personal property, and public utility and railroad operating property.
- ***Debt Outstanding:*** Includes all forms of long and short-term indebtedness evidenced by bonds, notes, loans, and capital lease obligations. Excludes compensated absences payable and claims and judgements.
- ***Account with State Highway Administration:*** Includes county highway construction bond sinking fund withholdings and county transportation indebtedness to the State.

Year Ending June 30, 2003

Allegany County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Upper Potomac River Comm.	Total
Property Valuation							
Assessable Base - Current Year	2,529,321,720						2,529,321,720
Assessable Base - Prior Year	2,576,719,213						2,576,719,213
Increase/(Decrease)	(47,397,493)	0	0	0	0	0	(47,397,493)
% Increase/(Decrease)	-1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	-1.8%
Assessable Base per Capita	34,334	0	0	0	0	0	34,334
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	36,211,253						36,211,253
Enterprise Fund Debt	4,382,838					13,200,000	17,582,838
State Loans	9,886,663						9,886,663
Short-term Debt							0
Subtotal	50,480,754	0	0	0	0	13,200,000	63,680,754
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans	249,025						249,025
Short-term Debt							0
Subtotal	249,025	0	0	0	0	0	249,025
Less: Debt Redeemed During the Year							
General Long-term Debt	3,648,264						3,648,264
Enterprise Fund Debt	53,925					14,789	68,714
State Loans	625,239						625,239
Short-term Debt							0
Subtotal	4,327,428	0	0	0	0	14,789	4,342,217
Debt Outstanding, End of the Year							
General Long-term Debt	32,562,989	0	0	0	0	0	32,562,989
Enterprise Fund Debt	4,328,913	0	0	0	0	13,185,211	17,514,124
State Loans	9,510,449	0	0	0	0	0	9,510,449
Short-term Debt	0	0	0	0	0	0	0
Subtotal	46,402,351	0	0	0	0	13,185,211	59,587,562
Less: Sinking Fund Assets							
	0						0
Total Public Debt	46,402,351	0	0	0	0	13,185,211	59,587,562
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%

Year Ending June 30, 2003

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	38,161,548,402						38,161,548,402
Assessable Base - Prior Year	35,981,747,162						35,981,747,162
Increase/(Decrease)	2,179,801,240	0	0	0	0	0	2,179,801,240
% Increase/(Decrease)	6.1%	0.0%	0.0%	0.0%	0.0%	0.0%	6.1%
Assessable Base per Capita	75,326	0	0	0	0	0	75,326
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	479,293,527						479,293,527
Enterprise Fund Debt	275,539,567						275,539,567
State Loans	3,029,663	775,629					3,805,292
Short-term Debt							0
Subtotal	757,862,757	775,629	0	0	0	0	758,638,386
Plus: New Issues During the Year							
General Long-term Debt	133,978,675						133,978,675
Enterprise Fund Debt	90,486,697						90,486,697
State Loans							0
Short-term Debt							0
Subtotal	224,465,372	0	0	0	0	0	224,465,372
Less: Debt Redeemed During the Year							
General Long-term Debt	63,045,730						63,045,730
Enterprise Fund Debt	88,987,291						88,987,291
State Loans	215,668	258,604					474,272
Short-term Debt							0
Subtotal	152,248,689	258,604	0	0	0	0	152,507,293
Debt Outstanding, End of the Year							
General Long-term Debt	550,217,298	0	0	0	0	0	550,226,472
Enterprise Fund Debt	277,038,973	0	0	0	0	0	277,038,973
State Loans	2,813,995	517,025	0	0	0	0	3,331,020
Short-term Debt	0	0	0	0	0	0	0
Subtotal	830,070,266	517,025	0	0	0	0	830,596,465
Less: Sinking Fund Assets							
	89,287,341						89,287,341
Total Public Debt	740,782,925	517,025	0	0	0	0	741,309,124
Debt to Assessable Base	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%

Year Ending June 30, 2003

Baltimore City

	City Council	Account With State High. Admin.	Board of Education	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	19,136,503,539					19,136,503,539
Assessable Base - Prior Year	18,848,729,831					18,848,729,831
Increase/(Decrease)	287,773,708	0	0	0	0	287,773,708
% Increase/(Decrease)	1.5%	0.0%	0.0%	0.0%	0.0%	1.5%
Assessable Base per Capita	30,440	0	0	0	0	30,440
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	733,341,241					733,341,241
Enterprise Fund Debt	748,402,303					748,402,303
State Loans	7,112,478	2,926,785				10,039,263
Short-term Debt						0
Subtotal	1,488,856,022	2,926,785	0	0	0	1,491,782,807
Plus: New Issues During the Year						
General Long-term Debt	198,706,083					198,706,083
Enterprise Fund Debt	84,642,657					84,642,657
State Loans						0
Short-term Debt						0
Subtotal	283,348,740	0	0	0	0	283,348,740
Less: Debt Redeemed During the Year						
General Long-term Debt	161,561,971					161,561,971
Enterprise Fund Debt	10,474,060					10,474,060
State Loans	1,096,807	1,026,183				2,122,990
Short-term Debt						0
Subtotal	173,132,838	1,026,183	0	0	0	174,159,021
Debt Outstanding, End of the Year						
General Long-term Debt	770,490,353	0	0	0	0	770,485,353
Enterprise Fund Debt	822,570,900	0	0	0	0	822,570,900
State Loans	6,015,671	1,900,602	0	0	0	7,916,273
Short-term Debt	0	0	0	0	0	0
Subtotal	1,599,076,924	1,900,602	0	0	0	1,600,972,526
Less: Sinking Fund Assets	0					0
Total Public Debt	1,599,076,924	1,900,602	0	0	0	1,600,972,526
Debt to Assessable Base	8.4%	0.0%	0.0%	0.0%	0.0%	8.4%

Year Ending June 30, 2003

Baltimore County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	46,322,792,751					46,322,792,751
Assessable Base - Prior Year	44,706,519,176					44,706,519,176
Increase/(Decrease)	1,616,273,575	0	0	0	0	1,616,273,575
% Increase/(Decrease)	3.6%	0.0%	0.0%	0.0%	0.0%	3.6%
Assessable Base per Capita	59,603	0	0	0	0	59,603
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	626,445,779					626,445,779
Enterprise Fund Debt	362,737,381					362,737,381
State Loans						0
Short-term Debt						0
Subtotal	989,183,160	0	0	0	0	989,183,160
Plus: New Issues During the Year						
General Long-term Debt	428,175,000					428,175,000
Enterprise Fund Debt	187,711,136					187,711,136
State Loans						0
Short-term Debt						0
Subtotal	615,886,136	0	0	0	0	615,886,136
Less: Debt Redeemed During the Year						
General Long-term Debt	325,630,051					325,630,051
Enterprise Fund Debt	154,499,775					154,499,775
State Loans						0
Short-term Debt						0
Subtotal	480,129,826	0	0	0	0	480,129,826
Debt Outstanding, End of the Year						
General Long-term Debt	728,990,728	0	0	0	0	728,990,728
Enterprise Fund Debt	395,948,742	0	0	0	0	395,948,742
State Loans		0	0	0	0	0
Short-term Debt	0	0	0	0	0	0
Subtotal	1,124,939,470	0	0	0	0	1,124,939,470
Less: Sinking Fund Assets	0					0
Total Public Debt	1,124,939,470	0	0	0	0	1,124,939,470
Debt to Assessable Base	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%

Year Ending June 30, 2003

Calvert 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	6,400,153,083						6,400,153,083
Assessable Base - Prior Year	6,028,176,614						6,028,176,614
Increase/(Decrease)	371,976,469	0	0	0	0	0	371,976,469
% Increase/(Decrease)	6.2%	0.0%	0.0%	0.0%	0.0%	0.0%	6.2%
Assessable Base per Capita	76,093	0	0	0	0	0	76,093
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	54,544,942						54,544,942
Enterprise Fund Debt	8,985,989						8,985,989
State Loans	11,641,183	103,260					11,744,443
Short-term Debt							0
Subtotal	75,172,114	103,260	0	0	0	0	75,275,374
Plus: New Issues During the Year							
General Long-term Debt	44,830,299						44,830,299
Enterprise Fund Debt	4,893,518						4,893,518
State Loans	1,305,081						1,305,081
Short-term Debt							0
Subtotal	51,028,898	0	0	0	0	0	51,028,898
Less: Debt Redeemed During the Year							
General Long-term Debt	18,573,514						18,573,514
Enterprise Fund Debt	5,697,645						5,697,645
State Loans	779,084	103,260					882,344
Short-term Debt							0
Subtotal	25,050,243	103,260	0	0	0	0	25,153,503
Debt Outstanding, End of the Year							
General Long-term Debt	80,801,727	0	0	0	0	0	80,801,727
Enterprise Fund Debt	8,181,862	0	0	0	0	0	8,181,862
State Loans	12,167,180	0	0	0	0	0	12,167,180
Short-term Debt	0	0	0	0	0	0	0
Subtotal	101,150,769	0	0	0	0	0	101,150,769
Less: Sinking Fund Assets	0						0
Total Public Debt	101,150,769	0	0	0	0	0	101,150,769
Debt to Assessable Base	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%

Year Ending June 30, 2003

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	1,400,568,789						1,400,568,789
Assessable Base - Prior Year	1,334,216,829						1,334,216,829
Increase/(Decrease)	66,351,960	0	0	0	0	0	66,351,960
% Increase/(Decrease)	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%
Assessable Base per Capita	45,383	0	0	0	0	0	45,383
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	29,975,329						29,975,329
Enterprise Fund Debt							0
State Loans	1,653,816	462,902					2,116,718
Short-term Debt							0
Subtotal	31,629,145	462,902	0	0	0	0	32,092,047
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans	1,500,000						1,500,000
Short-term Debt							0
Subtotal	1,500,000	0	0	0	0	0	1,500,000
Less: Debt Redeemed During the Year							
General Long-term Debt	1,730,902						1,730,902
Enterprise Fund Debt							0
State Loans	145,130	117,754					262,884
Short-term Debt							0
Subtotal	1,876,032	117,754	0	0	0	0	1,993,786
Debt Outstanding, End of the Year							
General Long-term Debt	28,244,427	0	0	0	0	0	28,244,427
Enterprise Fund Debt		0	0	0	0	0	0
State Loans	3,008,686	345,148	0	0	0	0	3,353,834
Short-term Debt	0	0	0	0	0	0	0
Subtotal	31,253,113	345,148	0	0	0	0	31,598,261
Less: Sinking Fund Assets	0						0
Total Public Debt	31,253,113	345,148	0	0	0	0	31,598,261
Debt to Assessable Base	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%

Year Ending June 30, 2003

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	10,340,867,012						10,340,867,012
Assessable Base - Prior Year	9,726,967,728						9,726,967,728
Increase/(Decrease)	613,899,284	0	0	0	0	0	613,899,284
% Increase/(Decrease)	6.3%	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%
Assessable Base per Capita	63,360	0	0	0	0	0	63,360
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	181,340,061						181,340,061
Enterprise Fund Debt	25,833,076						25,833,076
State Loans	2,045,979	271,056					2,317,035
Short-term Debt							0
Subtotal	209,219,116	271,056	0	0	0	0	209,490,172
Plus: New Issues During the Year							
General Long-term Debt	16,730,930						16,730,930
Enterprise Fund Debt							0
State Loans							0
Short-term Debt							0
Subtotal	16,730,930	0	0	0	0	0	16,730,930
Less: Debt Redeemed During the Year							
General Long-term Debt	13,759,316						13,759,316
Enterprise Fund Debt	3,233,143						3,233,143
State Loans	148,430	271,056					419,486
Short-term Debt							0
Subtotal	17,140,889	271,056	0	0	0	0	17,411,945
Debt Outstanding, End of the Year							
General Long-term Debt	184,311,675	0	0	0	0	0	184,311,675
Enterprise Fund Debt	22,599,933	0	0	0	0	0	22,599,933
State Loans	1,897,549	0	0	0	0	0	1,897,549
Short-term Debt	0	0	0	0	0	0	0
Subtotal	208,809,157	0	0	0	0	0	208,809,157
Less: Sinking Fund Assets	0						0
Total Public Debt	208,809,157	0	0	0	0	0	208,809,157
Debt to Assessable Base	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%

Year Ending June 30, 2003

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	5,290,838,733						5,290,838,733
Assessable Base - Prior Year	4,933,562,247						4,933,562,247
Increase/(Decrease)	357,276,486	0	0	0	0	0	357,276,486
% Increase/(Decrease)	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	7.2%
Assessable Base per Capita	57,047	0	0	0	0	0	57,047
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	61,866,579						61,866,579
Enterprise Fund Debt	6,462,307						6,462,307
State Loans	1,357,897	2,699,547					4,057,444
Short-term Debt							0
Subtotal	69,686,783	2,699,547	0	0	0	0	72,386,330
Plus: New Issues During the Year							
General Long-term Debt	13,795,000						13,795,000
Enterprise Fund Debt							0
State Loans	2,276,131						2,276,131
Short-term Debt							0
Subtotal	16,071,131	0	0	0	0	0	16,071,131
Less: Debt Redeemed During the Year							
General Long-term Debt	12,651,211						12,651,211
Enterprise Fund Debt	528,440						528,440
State Loans	70,812	668,128					738,940
Short-term Debt							0
Subtotal	13,250,463	668,128	0	0	0	0	13,918,591
Debt Outstanding, End of the Year							
General Long-term Debt	63,010,367	0	0	0	0	0	63,010,368
Enterprise Fund Debt	5,933,867	0	0	0	0	0	5,933,867
State Loans	3,563,216	2,031,419	0	0	0	0	5,594,635
Short-term Debt	0	0	0	0	0	0	0
Subtotal	72,507,450	2,031,419	0	0	0	0	74,538,870
Less: Sinking Fund Assets	0						0
Total Public Debt	72,507,450	2,031,419	0	0	0	0	74,538,870
Debt to Assessable Base	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%

Year Ending June 30, 2003

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	8,865,210,764						8,865,210,764
Assessable Base - Prior Year	8,429,132,429						8,429,132,429
Increase/(Decrease)	436,078,335	0	0	0	0	0	436,078,335
% Increase/(Decrease)	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%
Assessable Base per Capita	66,631	0	0	0	0	0	66,631
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	84,104,232						84,104,232
Enterprise Fund Debt	28,761,930						28,761,930
State Loans	5,850,129	3,834,841					9,684,970
Short-term Debt							0
Subtotal	118,716,291	3,834,841	0	0	0	0	122,551,132
Plus: New Issues During the Year							
General Long-term Debt	22,184,200						22,184,200
Enterprise Fund Debt	9,540,800						9,540,800
State Loans							0
Short-term Debt							0
Subtotal	31,725,000	0	0	0	0	0	31,725,000
Less: Debt Redeemed During the Year							
General Long-term Debt	9,704,564						9,704,564
Enterprise Fund Debt	4,772,240						4,772,240
State Loans	529,674	1,024,302					1,553,976
Short-term Debt							0
Subtotal	15,006,478	1,024,302	0	0	0	0	16,030,780
Debt Outstanding, End of the Year							
General Long-term Debt	96,583,868	0	0	0	0	0	96,583,868
Enterprise Fund Debt	33,530,490	0	0	0	0	0	33,530,490
State Loans	5,320,457	2,810,539	0	0	0	0	8,130,994
Short-term Debt	0	0	0	0	0	0	0
Subtotal	135,434,815	2,810,539	0	0	0	0	138,245,352
Less: Sinking Fund Assets	5,215,686						5,215,686
Total Public Debt	130,219,129	2,810,539	0	0	0	0	133,029,666
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2003

Dorchester 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	1,743,373,115						1,743,373,115
Assessable Base - Prior Year	1,579,949,118						1,579,949,118
Increase/(Decrease)	163,423,997	0	0	0	0	0	163,423,997
% Increase/(Decrease)	10.3%	0.0%	0.0%	0.0%	0.0%	0.0%	10.3%
Assessable Base per Capita	56,951	0	0	0	0	0	56,951
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	24,424,887						24,424,887
Enterprise Fund Debt	823,759						823,759
State Loans	3,038,242	275,856					3,314,098
Short-term Debt							0
Subtotal	28,286,888	275,856	0	0	0	0	28,562,744
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt							0
State Loans	57,334						57,334
Short-term Debt							0
Subtotal	57,334	0	0	0	0	0	57,334
Less: Debt Redeemed During the Year							
General Long-term Debt	1,818,067						1,818,067
Enterprise Fund Debt	162,511						162,511
State Loans	153,846	100,435					254,281
Short-term Debt							0
Subtotal	2,134,424	100,435	0	0	0	0	2,234,859
Debt Outstanding, End of the Year							
General Long-term Debt	22,606,820	0	0	0	0	0	22,606,820
Enterprise Fund Debt	661,248	0	0	0	0	0	661,248
State Loans	2,941,730	175,421	0	0	0	0	3,117,151
Short-term Debt	0	0	0	0	0	0	0
Subtotal	26,209,798	175,421	0	0	0	0	26,385,219
Less: Sinking Fund Assets	0						0
Total Public Debt	26,209,798	175,421	0	0	0	0	26,385,219
Debt to Assessable Base	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%

Year Ending June 30, 2003

Frederick County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	14,217,161,124					14,217,161,124
Assessable Base - Prior Year	13,354,997,500					13,354,997,500
Increase/(Decrease)	862,163,624	0	0	0	0	862,163,624
% Increase/(Decrease)	6.5%	0.0%	0.0%	0.0%	0.0%	6.5%
Assessable Base per Capita	66,540	0	0	0	0	66,540
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	200,821,662					200,821,662
Enterprise Fund Debt	69,957,971					69,957,971
State Loans	35,171,848					35,171,848
Short-term Debt						0
Subtotal	305,951,481	0	0	0	0	305,951,481
Plus: New Issues During the Year						
General Long-term Debt	53,484,487					53,484,487
Enterprise Fund Debt	23,500,000					23,500,000
State Loans	148,147					148,147
Short-term Debt						0
Subtotal	77,132,634	0	0	0	0	77,132,634
Less: Debt Redeemed During the Year						
General Long-term Debt	11,617,382					11,617,382
Enterprise Fund Debt	10,197,517					10,197,517
State Loans	2,111,456					2,111,456
Short-term Debt						0
Subtotal	23,926,355	0	0	0	0	23,926,355
Debt Outstanding, End of the Year						
General Long-term Debt	242,688,767	0	0	0	0	242,688,767
Enterprise Fund Debt	83,260,454	0	0	0	0	83,260,454
State Loans	33,208,539	0	0	0	0	33,208,539
Short-term Debt	0	0	0	0	0	0
Subtotal	359,157,760	0	0	0	0	359,157,760
Less: Sinking Fund Assets						
	0					0
Total Public Debt	359,157,760	0	0	0	0	359,157,760
Debt to Assessable Base	2.5%	0.0%	0.0%	0.0%	0.0%	2.5%

Year Ending June 30, 2003

Garrett County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	2,116,267,948					2,116,267,948
Assessable Base - Prior Year	1,979,998,268					1,979,998,268
Increase/(Decrease)	136,269,680	0	0	0	0	136,269,680
% Increase/(Decrease)	6.9%	0.0%	0.0%	0.0%	0.0%	6.9%
Assessable Base per Capita	70,427	0	0	0	0	70,427
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	10,851,594					10,851,594
Enterprise Fund Debt	8,701,920					8,701,920
State Loans	3,420,507					3,420,507
Short-term Debt						0
Subtotal	22,974,021	0	0	0	0	22,974,021
Plus: New Issues During the Year						
General Long-term Debt	8,284,862					8,284,862
Enterprise Fund Debt	3,352,396					3,352,396
State Loans	16,958					16,958
Short-term Debt						0
Subtotal	11,654,216	0	0	0	0	11,654,216
Less: Debt Redeemed During the Year						
General Long-term Debt	1,752,611					1,752,611
Enterprise Fund Debt	2,318,312					2,318,312
State Loans	205,513					205,513
Short-term Debt						0
Subtotal	4,276,436	0	0	0	0	4,276,436
Debt Outstanding, End of the Year						
General Long-term Debt	17,383,845	0	0	0	0	17,383,845
Enterprise Fund Debt	9,736,004	0	0	0	0	9,736,004
State Loans	3,231,952	0	0	0	0	3,231,952
Short-term Debt	0	0	0	0	0	0
Subtotal	30,351,801	0	0	0	0	30,351,801
Less: Sinking Fund Assets	871,927					871,927
Total Public Debt	29,479,874	0	0	0	0	29,479,874
Debt to Assessable Base	1.4%	0.0%	0.0%	0.0%	0.0%	1.4%

Year Ending June 30, 2003

Harford County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	13,674,326,973					13,674,326,973
Assessable Base - Prior Year	12,988,515,675					12,988,515,675
Increase/(Decrease)	685,811,298	0	0	0	0	685,811,298
% Increase/(Decrease)	5.3%	0.0%	0.0%	0.0%	0.0%	5.3%
Assessable Base per Capita	58,897	0	0	0	0	58,897
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	173,316,474					173,316,474
Enterprise Fund Debt	78,887,563					78,887,563
State Loans	30,758,787					30,758,787
Short-term Debt						0
Subtotal	282,962,824	0	0	0	0	282,962,824
Plus: New Issues During the Year						
General Long-term Debt	27,348,528					27,348,528
Enterprise Fund Debt						0
State Loans	298,338					298,338
Short-term Debt	727,423					727,423
Subtotal	28,374,289	0	0	0	0	28,374,289
Less: Debt Redeemed During the Year						
General Long-term Debt	15,066,314					15,066,314
Enterprise Fund Debt	9,132,978					9,132,978
State Loans	1,619,321					1,619,321
Short-term Debt						0
Subtotal	25,818,613	0	0	0	0	25,818,613
Debt Outstanding, End of the Year						
General Long-term Debt	185,598,688	0	0	0	0	185,598,688
Enterprise Fund Debt	69,754,585	0	0	0	0	69,754,585
State Loans	29,437,804	0	0	0	0	29,437,804
Short-term Debt	727,423	0	0	0	0	727,423
Subtotal	285,518,500	0	0	0	0	285,518,500
Less: Sinking Fund Assets	0					0
Total Public Debt	285,518,500	0	0	0	0	285,518,500
Debt to Assessable Base	2.1%	0.0%	0.0%	0.0%	0.0%	2.1%

Year Ending June 30, 2003

Howard County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	22,734,223,288					22,734,223,288
Assessable Base - Prior Year	21,429,258,120					21,429,258,120
Increase/(Decrease)	1,304,965,168	0	0	0	0	1,304,965,168
% Increase/(Decrease)	6.1%	0.0%	0.0%	0.0%	0.0%	6.1%
Assessable Base per Capita	86,028	0	0	0	0	86,028
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	484,120,790					484,120,790
Enterprise Fund Debt	110,794,453					110,794,453
State Loans	49,790,875					49,790,875
Short-term Debt						0
Subtotal	644,706,118	0	0	0	0	644,706,118
Plus: New Issues During the Year						
General Long-term Debt	96,179,440					96,179,440
Enterprise Fund Debt	39,802,324					39,802,324
State Loans	12,077,654					12,077,654
Short-term Debt						0
Subtotal	148,059,418	0	0	0	0	148,059,418
Less: Debt Redeemed During the Year						
General Long-term Debt	66,268,190					66,268,190
Enterprise Fund Debt	40,776,675					40,776,675
State Loans	2,188,838					2,188,838
Short-term Debt						0
Subtotal	109,233,703	0	0	0	0	109,233,703
Debt Outstanding, End of the Year						
General Long-term Debt	514,032,040	0	0	0	0	514,032,040
Enterprise Fund Debt	109,820,102	0	0	0	0	109,820,102
State Loans	59,679,691	0	0	0	0	59,679,691
Short-term Debt	0	0	0	0	0	0
Subtotal	683,531,833	0	0	0	0	683,531,833
Less: Sinking Fund Assets	0					0
Total Public Debt	683,531,833	0	0	0	0	683,531,833
Debt to Assessable Base	3.0%	0.0%	0.0%	0.0%	0.0%	3.0%

Year Ending June 30, 2003

Kent County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	1,466,016,759					1,466,016,759
Assessable Base - Prior Year	1,384,698,587					1,384,698,587
Increase/(Decrease)	81,318,172	0	0	0	0	81,318,172
% Increase/(Decrease)	5.9%	0.0%	0.0%	0.0%	0.0%	5.9%
Assessable Base per Capita	74,493	0	0	0	0	74,493
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	7,556,191					7,556,191
Enterprise Fund Debt	4,688,946					4,688,946
State Loans	1,235,869					1,235,869
Short-term Debt	169,235					169,235
Subtotal	13,650,241	0	0	0	0	13,650,241
Plus: New Issues During the Year						
General Long-term Debt	4,312,000					4,312,000
Enterprise Fund Debt						0
State Loans	98,914					98,914
Short-term Debt	59,364					59,364
Subtotal	4,470,278	0	0	0	0	4,470,278
Less: Debt Redeemed During the Year						
General Long-term Debt	931,643					931,643
Enterprise Fund Debt	80,663					80,663
State Loans	82,043					82,043
Short-term Debt						0
Subtotal	1,094,349	0	0	0	0	1,094,349
Debt Outstanding, End of the Year						
General Long-term Debt	10,936,548	0	0	0	0	10,936,548
Enterprise Fund Debt	4,608,283	0	0	0	0	4,608,283
State Loans	1,252,740	0	0	0	0	1,252,740
Short-term Debt	228,599	0	0	0	0	228,599
Subtotal	17,026,170	0	0	0	0	17,026,170
Less: Sinking Fund Assets	0					0
Total Public Debt	17,026,170	0	0	0	0	17,026,170
Debt to Assessable Base	1.2%	0.0%	0.0%	0.0%	0.0%	1.2%

Year Ending June 30, 2003

Montgomery County

[illegible]

Year Ending June 30, 2003

Prince George's County

[illegible]

Year Ending June 30, 2003

Queen Anne's County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	3,735,184,119					3,735,184,119
Assessable Base - Prior Year	3,475,159,734					3,475,159,734
Increase/(Decrease)	260,024,385	0	0	0	0	260,024,385
% Increase/(Decrease)	7.5%	0.0%	0.0%	0.0%	0.0%	7.5%
Assessable Base per Capita	84,683	0	0	0	0	84,683
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	55,525,460					55,525,460
Enterprise Fund Debt	8,167,876					8,167,876
State Loans	6,850,933					6,850,933
Short-term Debt						0
Subtotal	70,544,269	0	0	0	0	70,544,269
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	2,690,945					2,690,945
Enterprise Fund Debt	942,008					942,008
State Loans	609,929					609,929
Short-term Debt						0
Subtotal	4,242,882	0	0	0	0	4,242,882
Debt Outstanding, End of the Year						
General Long-term Debt	52,834,515	0	0	0	0	52,834,515
Enterprise Fund Debt	7,225,868	0	0	0	0	7,225,868
State Loans	6,241,004	0	0	0	0	6,241,004
Short-term Debt	0	0	0	0	0	0
Subtotal	66,301,387	0	0	0	0	66,301,387
Less: Sinking Fund Assets	0					0
Total Public Debt	66,301,387	0	0	0	0	66,301,387
Debt to Assessable Base	1.8%	0.0%	0.0%	0.0%	0.0%	1.8%

Year Ending June 30, 2003

St. Mary'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	5,563,963,789						5,563,963,789
Assessable Base - Prior Year	5,279,202,798						5,279,202,798
Increase/(Decrease)	284,760,991	0	0	0	0	0	284,760,991
% Increase/(Decrease)	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%
Assessable Base per Capita	59,986	0	0	0	0	0	59,986
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	120,981,198						120,981,198
Enterprise Fund Debt	24,714,814						24,714,814
State Loans	9,312,200	392,692					9,704,892
Short-term Debt							0
Subtotal	155,008,212	392,692	0	0	0	0	155,400,904
Plus: New Issues During the Year							
General Long-term Debt							0
Enterprise Fund Debt	170,730						170,730
State Loans	430,996						430,996
Short-term Debt							0
Subtotal	601,726	0	0	0	0	0	601,726
Less: Debt Redeemed During the Year							
General Long-term Debt	8,411,198						8,411,198
Enterprise Fund Debt	1,346,035						1,346,035
State Loans	549,099	254,718					803,817
Short-term Debt							0
Subtotal	10,306,332	254,718	0	0	0	0	10,561,050
Debt Outstanding, End of the Year							
General Long-term Debt	112,570,000	0	0	0	0	0	112,570,000
Enterprise Fund Debt	23,539,409	0	0	0	0	0	23,539,509
State Loans	9,194,097	137,974	0	0	0	0	9,332,071
Short-term Debt	0	0	0	0	0	0	0
Subtotal	145,303,506	137,974	0	0	0	0	145,441,580
Less: Sinking Fund Assets	0						0
Total Public Debt	145,303,506	137,974	0	0	0	0	145,441,580
Debt to Assessable Base	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%

Year Ending June 30, 2003

Somerset County

	County Commissioners	Board of Education	Board of Health	Library Board	Total
Property Valuation					
Assessable Base - Current Year	761,485,036				761,485,036
Assessable Base - Prior Year	733,425,663				733,425,663
Increase/(Decrease)	28,059,373	0	0	0	28,059,373
% Increase/(Decrease)	3.8%	0.0%	0.0%	0.0%	3.8%
Assessable Base per Capita	29,924	0	0	0	29,924
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt	6,177,556				6,177,556
Enterprise Fund Debt	6,466,625				6,466,625
State Loans	306,741				306,741
Short-term Debt	1,444,190				1,444,190
Subtotal	14,395,112	0	0	0	14,395,112
Plus: New Issues During the Year					
General Long-term Debt	2,322,297				2,322,297
Enterprise Fund Debt	1,402,082				1,402,082
State Loans					0
Short-term Debt					0
Subtotal	3,724,379	0	0	0	3,724,379
Less: Debt Redeemed During the Year					
General Long-term Debt	934,655				934,655
Enterprise Fund Debt	221,649				221,649
State Loans	5,340				5,340
Short-term Debt	1,390,810				1,390,810
Subtotal	2,552,454	0	0	0	2,552,454
Debt Outstanding, End of the Year					
General Long-term Debt	7,565,198	0	0	0	7,565,198
Enterprise Fund Debt	7,647,058	0	0	0	7,647,058
State Loans	301,401	0	0	0	301,401
Short-term Debt	53,380	0	0	0	53,380
Subtotal	15,567,037	0	0	0	15,567,037
Less: Sinking Fund Assets	0				0
Total Public Debt	15,567,037	0	0	0	15,567,037
Debt to Assessable Base	2.0%	0.0%	0.0%	0.0%	2.0%

Year Ending June 30, 2003

Talbot County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	3,611,887,684					3,611,887,684
Assessable Base - Prior Year	3,441,165,968					3,441,165,968
Increase/(Decrease)	170,721,716	0	0	0	0	170,721,716
% Increase/(Decrease)	5.0%	0.0%	0.0%	0.0%	0.0%	5.0%
Assessable Base per Capita	104,179	0	0	0	0	104,179
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	24,535,000					24,535,000
Enterprise Fund Debt	3,279,116					3,279,116
State Loans	4,114,591					4,114,591
Short-term Debt						0
Subtotal	31,928,707	0	0	0	0	31,928,707
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	1,363,501					1,363,501
Enterprise Fund Debt	140,493					140,493
State Loans	219,910					219,910
Short-term Debt						0
Subtotal	1,723,904	0	0	0	0	1,723,904
Debt Outstanding, End of the Year						
General Long-term Debt	23,171,499	0	0	0	0	23,171,499
Enterprise Fund Debt	3,138,623	0	0	0	0	3,138,623
State Loans	3,894,681	0	0	0	0	3,894,681
Short-term Debt	0	0	0	0	0	0
Subtotal	30,204,803	0	0	0	0	30,204,803
Less: Sinking Fund Assets	0					0
Total Public Debt	30,204,803	0	0	0	0	30,204,803
Debt to Assessable Base	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%

Year Ending June 30, 2003

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	7,070,483,156						7,070,483,156
Assessable Base - Prior Year	6,710,297,006						6,710,297,006
Increase/(Decrease)	360,186,150	0	0	0	0	0	360,186,150
% Increase/(Decrease)	5.4%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%
Assessable Base per Capita	51,686	0	0	0	0	0	51,686
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt	86,468,144						86,468,144
Enterprise Fund Debt	51,968,205						51,968,205
State Loans	14,600,198	1,905,477					16,505,675
Short-term Debt							0
Subtotal	153,036,547	1,905,477	0	0	0	0	154,942,024
Plus: New Issues During the Year							
General Long-term Debt	6,214,000						6,214,000
Enterprise Fund Debt	2,038,046						2,038,046
State Loans	591,707						591,707
Short-term Debt							0
Subtotal	8,843,753	0	0	0	0	0	8,843,753
Less: Debt Redeemed During the Year							
General Long-term Debt	6,577,406						6,577,406
Enterprise Fund Debt	2,974,825						2,974,825
State Loans	1,913,670	442,727					2,356,397
Short-term Debt							0
Subtotal	11,465,901	442,727	0	0	0	0	11,908,628
Debt Outstanding, End of the Year							
General Long-term Debt	86,104,738	0	0	0	0	0	86,104,738
Enterprise Fund Debt	51,031,426	0	0	0	0	0	51,031,426
State Loans	13,278,235	1,462,750	0	0	0	0	14,740,985
Short-term Debt	0	0	0	0	0	0	0
Subtotal	150,414,399	1,462,750	0	0	0	0	151,877,149
Less: Sinking Fund Assets	0						0
Total Public Debt	150,414,399	1,462,750	0	0	0	0	151,877,149
Debt to Assessable Base	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	2.1%

Year Ending June 30, 2003

Wicomico County

	County Council	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	4,027,426,168					4,027,426,168
Assessable Base - Prior Year	3,860,036,319					3,860,036,319
Increase/(Decrease)	167,389,849	0	0	0	0	167,389,849
% Increase/(Decrease)	4.3%	0.0%	0.0%	0.0%	0.0%	4.3%
Assessable Base per Capita	46,094	0	0	0	0	46,094
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	70,625,458					70,625,458
Enterprise Fund Debt	5,512,601					5,512,601
State Loans	1,882,141					1,882,141
Short-term Debt						0
Subtotal	78,020,200	0	0	0	0	78,020,200
Plus: New Issues During the Year						
General Long-term Debt	8,444,373					8,444,373
Enterprise Fund Debt	258,431					258,431
State Loans						0
Short-term Debt						0
Subtotal	8,702,804	0	0	0	0	8,702,804
Less: Debt Redeemed During the Year						
General Long-term Debt	7,360,689					7,360,689
Enterprise Fund Debt	875,203					875,203
State Loans	1,281,797					1,281,797
Short-term Debt						0
Subtotal	9,517,689	0	0	0	0	9,517,689
Debt Outstanding, End of the Year						
General Long-term Debt	71,707,142	0	0	0	0	71,709,142
Enterprise Fund Debt	4,895,829	0	0	0	0	4,895,829
State Loans	600,344	0	0	0	0	600,344
Short-term Debt	0	0	0	0	0	0
Subtotal	77,203,315	0	0	0	0	77,205,315
Less: Sinking Fund Assets	222,789					222,789
Total Public Debt	76,980,526	0	0	0	0	76,982,526
Debt to Assessable Base	1.9%	0.0%	0.0%	0.0%	0.0%	1.9%

Year Ending June 30, 2003

Worcester County

	County Commissioners	Board of Education	Board of Trustees Comm. Coll.	Board of Health	Library Board	Total
Property Valuation						
Assessable Base - Current Year	7,264,345,677					7,264,345,677
Assessable Base - Prior Year	6,748,561,217					6,748,561,217
Increase/(Decrease)	515,784,460	0	0	0	0	515,784,460
% Increase/(Decrease)	7.6%	0.0%	0.0%	0.0%	0.0%	7.6%
Assessable Base per Capita	146,447	0	0	0	0	146,447
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt	39,887,080					39,887,080
Enterprise Fund Debt	17,567,886					17,567,886
State Loans	377,325					377,325
Short-term Debt						0
Subtotal	57,832,291	0	0	0	0	57,832,291
Plus: New Issues During the Year						
General Long-term Debt	4,600,000					4,600,000
Enterprise Fund Debt	4,369,886					4,369,886
State Loans						0
Short-term Debt						0
Subtotal	8,969,886	0	0	0	0	8,969,886
Less: Debt Redeemed During the Year						
General Long-term Debt	3,897,313					3,897,313
Enterprise Fund Debt	2,203,314					2,203,314
State Loans	239,391					239,391
Short-term Debt						0
Subtotal	6,340,018	0	0	0	0	6,340,018
Debt Outstanding, End of the Year						
General Long-term Debt	40,589,767	0	0	0	0	40,589,767
Enterprise Fund Debt	19,734,458	0	0	0	0	19,734,458
State Loans	137,934	0	0	0	0	137,934
Short-term Debt	0	0	0	0	0	0
Subtotal	60,462,159	0	0	0	0	60,462,159
Less: Sinking Fund Assets	0					0
Total Public Debt	60,462,159	0	0	0	0	60,462,159
Debt to Assessable Base	0.8%	0.0%	0.0%	0.0%	0.0%	0.8%

Year Ending June 30, 2003

Cumulative Debt - All Counties

[illegible]

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 3.2% 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.

Year Ending June 30, 2003

Allegany County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	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	26,823,761		474,741	27,298,502						27,298,502	13.8%	371
Taxes - Local - Income	19,391,155			19,391,155						19,391,155	9.8%	263
Taxes - Local - Other	1,683,107			1,683,107						1,683,107	0.8%	23
Licenses and Permits	580,355			580,355						580,355	0.3%	8
Intergovernmental												
Federal Grants	3,205,502	806,877	1,135,611	5,147,990	11,069,475	4,231,784	3,387,661			23,836,910	12.0%	324
State Grants	15,035,217	3,750,743	793,600	19,579,560	50,467,635	5,792,217	7,597,209	707,360		84,143,981	42.5%	1,142
Other Grants	38,539	37,142	4,667	80,348				111,180	383,154	574,682	0.3%	8
Service Charges	2,317,005		13,409,378	15,726,383		6,280,321		45,911	6,218,129	28,270,744	14.3%	384
Fines and Forfeitures	147,986			147,986						147,986	0.1%	2
Miscellaneous	2,753,149	299,339	556,577	3,609,065	4,929,186	3,222,065		333,234	111,650	12,205,200	6.2%	166
Debt Proceeds		63,710		63,710						63,710	0.0%	1
County Contributions					25,874,559	5,543,512	898,080	769,000				
Total Revenues	71,975,776	4,957,811	16,374,574	93,308,161	92,340,855	25,069,899	11,882,950	1,966,685	6,712,933	198,196,332	100.0%	2,690
Expenditures by Function												
General Government	5,398,394	1,087,239		6,485,633					297,086	6,782,719	3.5%	92
Public Safety												
Police	1,835,949			1,835,949						1,835,949	0.9%	25
Fire	1,069,438			1,069,438						1,069,438	0.5%	15
Corrections	5,175,564	615,544		5,791,108						5,791,108	3.0%	79
Other	1,801,173	965,667		2,766,840						2,766,840	1.4%	38
Public Works												
Transportation	8,030,894	1,010,698		9,041,592						9,041,592	4.6%	123
Sewer/Solid Waste/Water	1,883,983	42,757	6,887,552	8,814,292					5,741,103	14,555,395	7.4%	198
Other				0						0	0.0%	0
Health				0			11,882,950			11,882,950	6.1%	161
Social Services	3,227,512		8,174,160	11,401,672						11,401,672	5.8%	155
Primary/Secondary Education	106,438			106,438	91,271,146					91,377,584	46.7%	1,240
Community Colleges				0		24,069,969				24,069,969	12.3%	327
Parks, Recreation, & Culture	400,679	305,097		705,776						705,776	0.4%	10
Libraries				0				1,683,922		1,683,922	0.9%	23
Natural Resources	236,697	96,049		332,746						332,746	0.2%	5
Community Dev. & Pub. Housing	1,362,694			1,362,694						1,362,694	0.7%	18
Economic Dev. & Opportunity	1,870,090	352,656		2,222,746						2,222,746	1.1%	30
Debt Service												
Principal	4,090,571			4,090,571						4,090,571	2.1%	56
Interest	2,027,073		404,749	2,431,822					1,162,835	3,594,657	1.8%	49
Intergovernmental	28,704			28,704						28,704	0.0%	0
Miscellaneous	940,963	30,167		971,130						971,130	0.5%	13
Transfers to Boards	32,800,008	285,143		33,085,151								
Total Expenditures	72,286,824	4,791,017	15,466,461	92,544,302	91,271,146	24,069,969	11,882,950	1,683,922	7,201,024	195,568,162	100.0%	2,655
Excess of Revenues Over/ (Under) Expenditures	(311,048)	166,794	908,113	763,859	1,069,709	999,930	0	282,763	(488,091)	2,628,170		

"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, 2003

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	368,737,766			368,737,766						368,737,766	24.3%	728
Taxes - Local - Income	264,729,935			264,729,935						264,729,935	17.5%	523
Taxes - Local - Other	112,557,346	201,881		112,759,227						112,759,227	7.4%	223
Licenses and Permits	16,038,827			16,038,827						16,038,827	1.1%	32
Intergovernmental												
Federal Grants	8,384,915	3,632,520	58,608	12,076,043		33,081,353	5,695,183	5,484,155		56,336,734	3.7%	111
State Grants	56,927,949	10,445,048		67,372,997	275,715	232,089,288	24,850,472	12,118,064	2,701,626	339,408,162	22.4%	670
Other Grants			5,141,619	5,141,619						5,141,619	0.3%	10
Service Charges	22,453,285		139,682,131	162,135,416			16,255,760		630,477	179,021,653	11.8%	353
Fines and Forfeitures	445,175			445,175						445,175	0.0%	1
Miscellaneous	8,012,259	10,808,555	6,310,504	25,131,318		13,456,736	13,702,872		24,873	52,315,799	3.5%	103
Debt Proceeds	108,569,953	11,161,948		119,731,901						119,731,901	7.9%	236
County Contributions						413,118,529	27,007,752	20,143,939	11,385,000			
Total Revenues	966,857,410	36,249,952	151,192,862	1,154,300,224	275,715	691,745,906	87,512,039	37,746,158	14,741,976	1,514,666,798	100.0%	2,990
Expenditures by Function												
General Government	93,715,407	23,997,177		117,712,584						117,712,584	8.1%	232
Public Safety												
Police	73,555,517	5,944,435		79,499,952						79,499,952	5.5%	157
Fire	66,602,147			66,602,147						66,602,147	4.6%	131
Corrections	29,891,096			29,891,096						29,891,096	2.1%	59
Other	11,752,085			11,752,085						11,752,085	0.8%	23
Public Works												
Transportation	38,819,090	33,370,681	772,728	72,962,499						72,962,499	5.0%	144
Sewer/Solid Waste/Water	484,813		111,510,638	111,995,451						111,995,451	7.7%	221
Other				0						0	0.0%	0
Health	7,198,163			7,198,163				37,746,158		44,944,321	3.1%	89
Social Services	20,695,614		1,818,241	22,513,855						22,513,855	1.5%	44
Primary/Secondary Education				0		685,923,618				685,923,618	47.2%	1,354
Community Colleges				0			87,007,166			87,007,166	6.0%	172
Parks, Recreation, & Culture	13,684,164	8,598,611		22,282,775						22,282,775	1.5%	44
Libraries				0					14,684,547	14,684,547	1.0%	29
Natural Resources	575,857			575,857						575,857	0.0%	1
Community Dev. & Pub. Housing		5,357,308		5,357,308						5,357,308	0.4%	11
Economic Dev. & Opportunity	5,220,351		5,960,518	11,180,869						11,180,869	0.8%	22
Debt Service												
Principal	39,596,955			39,596,955	258,604					39,855,559	2.7%	79
Interest	18,219,952		9,768,698	27,988,650	17,111					28,005,761	1.9%	55
Intergovernmental				0						0	0.0%	0
Miscellaneous				0						0	0.0%	0
Transfers to Boards	437,148,939	34,506,281		471,655,220								
Total Expenditures	857,160,150	111,774,493	129,830,823	1,098,765,466	275,715	685,923,618	87,007,166	37,746,158	14,684,547	1,452,747,450	100.0%	2,868
Excess of Revenues Over/ (Under) Expenditures	109,697,260	(75,524,541)	21,362,039	55,534,758	0	5,822,288	504,873	0	57,429	61,919,348		

"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, 2003

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	521,487,024			521,487,024					521,487,024	18.6%	830
Taxes - Local - Income	173,466,278			173,466,278					173,466,278	6.2%	276
Taxes - Local - Other	97,215,499			97,215,499					97,215,499	3.5%	155
Licenses and Permits	21,428,719			21,428,719					21,428,719	0.8%	34
Intergovernmental											
Federal Grants	202,769,152	26,590,414		229,359,566		118,765,865	29,459,374	440,100	378,024,905	13.5%	601
State Grants	297,326,843	9,283,351		306,610,194	392,513	633,749,836	63,909,311	15,831,700	1,020,493,554	36.4%	1,623
Other Grants	30,833,812			30,833,812				677,200	31,511,012	1.1%	50
Service Charges	50,412,027		267,345,426	317,757,453				349,700	318,107,153	11.3%	506
Fines and Forfeitures	1,830,390			1,830,390					1,830,390	0.1%	3
Miscellaneous	38,274,239	24,472,083	8,251,945	70,998,267		11,804,697		3,006,700	85,809,664	3.1%	136
Debt Proceeds		73,802,000		73,802,000		82,851,472			156,653,472	5.6%	249
City Contributions						232,832,872	5,022,106	12,044,500			
Total Revenues	1,435,043,983	134,147,848	275,597,371	1,844,789,202	392,513	1,080,004,742	98,390,791	32,349,900	2,806,027,670	100.0%	4,463
Expenditures by Function											
General Government	184,954,124	11,146,634		196,100,758					196,100,758	6.8%	312
Public Safety											
Police	312,887,318	8,785,187		321,672,505					321,672,505	11.2%	512
Fire	126,615,528	1,194,062		127,809,590					127,809,590	4.4%	203
Corrections				0					0	0.0%	0
Other	25,773,628			25,773,628					25,773,628	0.9%	41
Public Works											
Transportation	77,182,117	71,395,464	8,072,879	156,650,460					156,650,460	5.4%	249
Sewer/Solid Waste/Water	64,475,484	12,790,229	211,020,042	288,285,755					288,285,755	10.0%	459
Other				0					0	0.0%	0
Health	82,608,834	151,701		82,760,535			98,390,791		181,151,326	6.3%	288
Social Services	31,935,069			31,935,069					31,935,069	1.1%	51
Primary/Secondary Education	1,100,122			1,100,122		1,058,056,870			1,059,156,992	36.8%	1,685
Community Colleges				0					0	0.0%	0
Parks, Recreation, & Culture	30,124,859	15,975,810		46,100,669					46,100,669	1.6%	73
Libraries				0				32,920,500	32,920,500	1.1%	52
Natural Resources				0					0	0.0%	0
Community Dev. & Pub. Housing	68,746,065	23,468,046		92,214,111					92,214,111	3.2%	147
Economic Dev. & Opportunity	30,917,564	63,404,966	3,563,561	97,886,091					97,886,091	3.4%	156
Debt Service											
Principal	36,065,468			36,065,468	392,513				36,457,981	1.3%	58
Interest	33,527,045		16,190,448	49,717,493					49,717,493	1.7%	79
Intergovernmental				0					0	0.0%	0
Miscellaneous	118,222,820		16,449,777	134,672,597					134,672,597	4.7%	214
Transfers to Boards	224,466,850	25,432,628		249,899,478							
Total Expenditures	1,449,602,895	233,744,727	255,296,707	1,938,644,329	392,513	1,058,056,870	98,390,791	32,920,500	2,878,505,525	100.0%	4,579
Excess of Revenues Over/ (Under) Expenditures	(14,558,912)	(99,596,879)	20,300,664	(93,855,127)	0	21,947,872	0	(570,600)	(72,477,855)		

"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, 2003

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	553,213,934			553,213,934					553,213,934	25.3%	712
Taxes - Local - Income	430,223,716			430,223,716					430,223,716	19.6%	554
Taxes - Local - Other	120,238,910			120,238,910					120,238,910	5.5%	155
Licenses and Permits	13,273,550		496,219	13,769,769					13,769,769	0.6%	18
Intergovernmental											
Federal Grants	63,197,274	1,291,594		64,488,868	64,112,400	17,164,848	6,393,331		152,159,447	6.9%	196
State Grants	59,947,937	19,998,412		79,946,349	367,487,795	37,391,252	15,591,542	4,061,714	504,478,652	23.0%	649
Other Grants		62,462	2,830,742	2,893,204					2,893,204	0.1%	4
Service Charges	10,724,944	1,547,385	140,967,141	153,239,470		34,341,798		4,491,038	192,072,306	8.8%	247
Fines and Forfeitures	4,995,076			4,995,076					4,995,076	0.2%	6
Miscellaneous	15,479,144	3,830,826	8,734,937	28,044,907	22,347,622	8,908,782			59,301,311	2.7%	76
Debt Proceeds		152,000,000		152,000,000	5,478,889				157,478,889	7.2%	203
County Contributions					626,125,897	42,956,609	9,821,427	23,061,211			
Total Revenues	1,271,294,485	178,730,679	153,029,039	1,603,054,203	1,085,552,603	140,763,289	31,806,300	31,613,963	2,190,825,214	100.0%	2,819
Expenditures by Function											
General Government	74,742,341	7,552,287	1,282,615	83,577,243					83,577,243	3.8%	108
Public Safety											
Police	131,585,906	4,201,859		135,787,765					135,787,765	6.2%	175
Fire	68,681,939	1,804,601		70,486,540					70,486,540	3.2%	91
Corrections	18,911,943	10,295,187		29,207,130					29,207,130	1.3%	38
Other	23,731,897			23,731,897					23,731,897	1.1%	31
Public Works											
Transportation	22,627,740	33,535,816		56,163,556					56,163,556	2.6%	72
Sewer/Solid Waste/Water	37,622,449	3,468,244	143,108,927	184,199,620					184,199,620	8.5%	237
Other				0					0	0.0%	0
Health	6,836,823			6,836,823			31,806,300		38,643,123	1.8%	50
Social Services	24,149,854			24,149,854					24,149,854	1.1%	31
Primary/Secondary Education	10,100			10,100	1,092,042,718				1,092,052,818	50.2%	1,405
Community Colleges				0		132,845,825			132,845,825	6.1%	171
Parks, Recreation, & Culture	17,259,402	14,454,555	816,391	32,530,348					32,530,348	1.5%	42
Libraries				0				30,882,629	30,882,629	1.4%	40
Natural Resources	5,518,379	8,053,453		13,571,832					13,571,832	0.6%	17
Community Dev. & Pub. Housing	40,787,428	5,115,899		45,903,327					45,903,327	2.1%	59
Economic Dev. & Opportunity	8,319,634			8,319,634					8,319,634	0.4%	11
Debt Service											
Principal	33,357,082			33,357,082					33,357,082	1.5%	43
Interest	20,755,151	34,052	14,198,000	34,987,203					34,987,203	1.6%	45
Intergovernmental				0					0	0.0%	0
Miscellaneous	104,261,241			104,261,241					104,261,241	4.8%	134
Transfers to Boards	613,448,918	88,516,226		701,965,144							
Total Expenditures	1,252,608,227	177,032,179	159,405,933	1,589,046,339	1,092,042,718	132,845,825	31,806,300	30,882,629	2,174,658,667	100.0%	2,798
Excess of Revenues Over/ (Under) Expenditures	18,686,258	1,698,500	(6,376,894)	14,007,864	(6,490,115)	7,917,464	0	731,334	16,166,547		

"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, 2003

Calvert 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	65,763,330			65,763,330						65,763,330	21.9%	782
Taxes - Local - Income	40,161,499			40,161,499						40,161,499	13.4%	477
Taxes - Local - Other	9,263,295			9,263,295						9,263,295	3.1%	110
Licenses and Permits	740,620			740,620						740,620	0.2%	9
Intergovernmental												
Federal Grants	1,800,252	1,593,526		3,393,778		7,595,799	626,780	1,116,947	4,000	12,737,304	4.2%	151
State Grants	13,264,122	3,276,795	103,795	16,644,712	90,062	67,002,087	1,439,348	3,274,837	297,849	88,748,895	29.6%	1,055
Other Grants	2,305,857			2,305,857						2,305,857	0.8%	27
Service Charges	8,152,494	276,797	14,369,347	22,798,638			1,580,797		119,106	24,498,541	8.2%	291
Fines and Forfeitures	137,982			137,982						137,982	0.0%	2
Miscellaneous	3,297,287		715,297	4,012,584		3,364,885	1,239,695		48,999	8,666,163	2.9%	103
Debt Proceeds		45,527,719		45,527,719		1,462,455				46,990,174	15.7%	559
County Contributions						79,571,991	1,524,232	2,834,270	1,810,004			
Total Revenues	144,886,738	50,674,837	15,188,439	210,750,014	90,062	158,997,217	6,410,852	7,226,054	2,279,958	300,013,660	100.0%	3,567
Expenditures by Function												
General Government	12,056,181	1,572,490		13,628,671						13,628,671	5.1%	162
Public Safety												
Police	6,825,573			6,825,573						6,825,573	2.5%	81
Fire	1,854,919	1,319,591		3,174,510						3,174,510	1.2%	38
Corrections	4,010,423	526,792		4,537,215						4,537,215	1.7%	54
Other	4,035,415			4,035,415						4,035,415	1.5%	48
Public Works												
Transportation	8,652,914	1,086,979		9,739,893						9,739,893	3.6%	116
Sewer/Solid Waste/Water	10,544		14,200,013	14,210,557						14,210,557	5.3%	169
Other				0						0	0.0%	0
Health		11,435		11,435				7,226,054		7,237,489	2.7%	86
Social Services	4,058,734	1,000		4,059,734						4,059,734	1.5%	48
Primary/Secondary Education				0		159,637,448				159,637,448	59.5%	1,898
Community Colleges				0			6,525,391			6,525,391	2.4%	78
Parks, Recreation, & Culture	3,748,836	1,838,055	2,527,056	8,113,947						8,113,947	3.0%	96
Libraries				0					2,275,456	2,275,456	0.8%	27
Natural Resources	323,177	1,812,978		2,136,155						2,136,155	0.8%	25
Community Dev. & Pub. Housing	858,401	3,136,824		3,995,225						3,995,225	1.5%	48
Economic Dev. & Opportunity	991,158		146,756	1,137,914						1,137,914	0.4%	14
Debt Service												
Principal	5,187,841			5,187,841	90,062					5,277,903	2.0%	63
Interest	2,406,741		685,070	3,091,811						3,091,811	1.2%	37
Intergovernmental				0						0	0.0%	0
Miscellaneous	8,587,222	194,705		8,781,927						8,781,927	3.3%	104
Transfers to Boards	80,149,545	5,590,952		85,740,497								
Total Expenditures	143,757,624	17,091,801	17,558,895	178,408,320	90,062	159,637,448	6,525,391	7,226,054	2,275,456	268,422,234	100.0%	3,191
Excess of Revenues Over/ (Under) Expenditures	1,129,114	33,583,036	(2,370,456)	32,341,694	0	(640,231)	(114,539)	0	4,502	31,591,426		

"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, 2003

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	14,049,768			14,049,768						14,049,768	16.8%	455
Taxes - Local - Income	8,180,054			8,180,054						8,180,054	9.8%	265
Taxes - Local - Other	1,222,765	446,306		1,669,071						1,669,071	2.0%	54
Licenses and Permits	294,513			294,513						294,513	0.4%	10
Intergovernmental												
Federal Grants	202,945	411,764		614,709		3,875,989	572,499	1,584,217		6,647,414	8.0%	215
State Grants	6,874,689	738,387		7,613,076	129,370	29,999,070	3,059,424	2,505,017	276,989	43,582,946	52.1%	1,412
Other Grants				0					195,168	195,168	0.2%	6
Service Charges	787,195		1,830,282	2,617,477			531,657		24,261	3,173,395	3.8%	103
Fines and Forfeitures	49,129			49,129						49,129	0.1%	2
Miscellaneous	748,030	127,488		875,518		1,443,158	358,910		67,125	2,744,711	3.3%	89
Debt Proceeds		1,500,000		1,500,000		1,514,168				3,014,168	3.6%	98
County Contributions						11,215,787	1,230,084	535,065	1,041,545			
Total Revenues	32,409,088	3,223,945	1,830,282	37,463,315	129,370	48,048,172	5,752,574	4,624,299	1,605,088	83,600,337	100.0%	2,709
Expenditures by Function												
General Government	2,794,794	1,190,728		3,985,522						3,985,522	4.7%	129
Public Safety												
Police	1,268,719	45,306		1,314,025						1,314,025	1.6%	43
Fire	1,271,930			1,271,930						1,271,930	1.5%	41
Corrections	1,803,259			1,803,259						1,803,259	2.1%	58
Other	961,549	982,473	956,572	2,900,594						2,900,594	3.4%	94
Public Works												
Transportation	1,082,381	767,946		1,850,327						1,850,327	2.2%	60
Sewer/Solid Waste/Water	1,590,522		205,388	1,795,910						1,795,910	2.1%	58
Other				0						0	0.0%	0
Health	191,625	2,271		193,896				4,624,299		4,818,195	5.7%	156
Social Services	416,348			416,348						416,348	0.5%	13
Primary/Secondary Education				0		47,997,614				47,997,614	56.6%	1,555
Community Colleges				0			6,198,086			6,198,086	7.3%	201
Parks, Recreation, & Culture	435,173	343,204	507,017	1,285,394						1,285,394	1.5%	42
Libraries				0					1,589,463	1,589,463	1.9%	52
Natural Resources	231,051	28,130		259,181						259,181	0.3%	8
Community Dev. & Pub. Housing	243,462			243,462						243,462	0.3%	8
Economic Dev. & Opportunity	121,956	1,202,119		1,324,075						1,324,075	1.6%	43
Debt Service												
Principal	1,724,103			1,724,103						1,841,857	2.2%	60
Interest	1,117,255		188,100	1,305,355		11,616				1,316,971	1.6%	43
Intergovernmental	3,090			3,090						3,090	0.0%	0
Miscellaneous	2,293,303		247,673	2,540,976						2,540,976	3.0%	82
Transfers to Boards	13,352,027	670,454		14,022,481								
Total Expenditures	30,902,547	5,232,631	2,104,750	38,239,928	129,370	47,997,614	6,198,086	4,624,299	1,589,463	84,756,279	100.0%	2,746
Excess of Revenues Over/ (Under) Expenditures	1,506,541	(2,008,686)	(274,468)	(776,613)	0	50,558	(445,512)	0	15,625	(1,155,942)		

"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, 2003

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	111,876,416	3,520,350		115,396,766						115,396,766	26.9%	707
Taxes - Local - Income	71,480,051	7,148,005		78,628,056						78,628,056	18.3%	482
Taxes - Local - Other	13,304,258	20,349	515,657	13,840,264						13,840,264	3.2%	85
Licenses and Permits	3,368,917			3,368,917						3,368,917	0.8%	21
Intergovernmental												
Federal Grants	5,350,757	411,955	315,834	6,078,546		12,311,718	893,504	2,844,155	85,067	22,212,990	5.2%	136
State Grants	14,098,910	7,564,708	736,104	22,399,722	264,294	102,034,226	5,439,318	7,375,951	1,038,480	138,551,991	32.2%	849
Other Grants				0						0	0.0%	0
Service Charges	9,804,949		11,931,485	21,736,434			4,918,822		906,801	27,562,057	6.4%	169
Fines and Forfeitures	132,349			132,349						132,349	0.0%	1
Miscellaneous	4,832,439	1,184,411	937,088	6,953,938		5,553,789	580,349		144,594	13,232,670	3.1%	81
Debt Proceeds	1,411,840	15,408,141		16,819,981						16,819,981	3.9%	103
County Contributions						116,549,019	4,108,873	2,915,913	5,198,495			
Total Revenues	235,660,886	35,257,919	14,436,168	285,354,973	264,294	236,448,752	15,940,866	13,136,019	7,373,437	429,746,041	100.0%	2,633
Expenditures by Function												
General Government	31,566,865	6,238,000		37,804,865						37,804,865	9.2%	232
Public Safety												
Police	7,272,041			7,272,041						7,272,041	1.8%	45
Fire	5,736,603	137,745		5,874,348						5,874,348	1.4%	36
Corrections	4,672,905	11,094		4,683,999						4,683,999	1.1%	29
Other	4,561,004	382,820		4,943,824						4,943,824	1.2%	30
Public Works												
Transportation	8,528,341	6,505,126	807,261	15,840,728						15,840,728	3.8%	97
Sewer/Solid Waste/Water	35,752		12,178,684	12,214,436						12,214,436	3.0%	75
Other				0						0	0.0%	0
Health	819,056			819,056				13,136,019		13,955,075	3.4%	86
Social Services	4,838,910			4,838,910						4,838,910	1.2%	30
Primary/Secondary Education	280,120			280,120		232,031,301				232,311,421	56.3%	1,423
Community Colleges				0			15,954,955			15,954,955	3.9%	98
Parks, Recreation, & Culture	5,017,428	2,492,377	56,259	7,566,064						7,566,064	1.8%	46
Libraries				0					7,568,672	7,568,672	1.8%	46
Natural Resources	616,403	7,959,886		8,576,289						8,576,289	2.1%	53
Community Dev. & Pub. Housing	3,871,299			3,871,299						3,871,299	0.9%	24
Economic Dev. & Opportunity	3,274,743		447,164	3,721,907						3,721,907	0.9%	23
Debt Service												
Principal	13,907,746			13,907,746	264,294					14,172,040	3.4%	87
Interest	8,823,547		1,090,077	9,913,624						9,913,624	2.4%	61
Intergovernmental	1,894,035			1,894,035						1,894,035	0.5%	12
Miscellaneous				0						0	0.0%	0
Transfers to Boards	124,950,112	3,822,188		128,772,300								
Total Expenditures	230,666,910	27,549,236	14,579,445	272,795,591	264,294	232,031,301	15,954,955	13,136,019	7,568,672	412,978,532	100.0%	2,530
Excess of Revenues Over/ (Under) Expenditures	4,993,976	7,708,683	(143,277)	12,559,382	0	4,417,451	(14,089)	0	(195,235)	16,767,509		

"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.

Year Ending June 30, 2003

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	57,461,178			57,461,178						57,461,178	25.3%	620
Taxes - Local - Income	34,360,500			34,360,500						34,360,500	15.2%	370
Taxes - Local - Other	6,022,843			6,022,843						6,022,843	2.7%	65
Licenses and Permits	1,391,728			1,391,728						1,391,728	0.6%	15
Intergovernmental												
Federal Grants	4,356,011	2,395,288		6,751,299		9,271,524	514,334	1,702,271	50,022	18,289,450	8.1%	197
State Grants	8,902,661	1,225,805	778,692	10,907,158	747,396	66,698,690	4,844,597	4,658,439	625,134	88,481,414	39.0%	954
Other Grants				0						0	0.0%	0
Service Charges	1,148,471	361,299	7,143,158	8,652,928			3,155,111		75,993	11,884,032	5.2%	128
Fines and Forfeitures	122,216			122,216						122,216	0.1%	1
Miscellaneous	1,497,762		259,966	1,757,728		3,433,728	1,840,637		150,404	7,182,497	3.2%	77
Debt Proceeds		1,525,309		1,525,309						1,525,309	0.7%	16
County Contributions						58,175,487	6,013,893	1,928,721	1,539,802			
Total Revenues	115,263,370	5,507,701	8,181,816	128,952,887	747,396	137,579,429	16,368,572	8,289,431	2,441,355	226,721,167	100.0%	2,445
Expenditures by Function												
General Government	7,409,092	659,648		8,068,740						8,068,740	3.6%	87
Public Safety												
Police	5,053,915			5,053,915						5,053,915	2.2%	54
Fire	4,232,845			4,232,845						4,232,845	1.9%	46
Corrections	5,412,331			5,412,331						5,412,331	2.4%	58
Other	2,671,252	540,562		3,211,814						3,211,814	1.4%	35
Public Works												
Transportation	8,578,023	5,160,414		13,738,437						13,738,437	6.1%	148
Sewer/Solid Waste/Water			5,091,273	5,091,273						5,091,273	2.2%	55
Other				0						0	0.0%	0
Health	21,424			21,424				8,289,431		8,310,855	3.7%	90
Social Services	2,977,715			2,977,715						2,977,715	1.3%	32
Primary/Secondary Education	600			600		136,653,733				136,654,333	60.2%	1,473
Community Colleges	30,000			30,000			16,668,208			16,698,208	7.4%	180
Parks, Recreation, & Culture	401,404	15,605		417,009						417,009	0.2%	4
Libraries				0					2,401,326	2,401,326	1.1%	26
Natural Resources	733,527			733,527						733,527	0.3%	8
Community Dev. & Pub. Housing	3,259,115			3,259,115						3,259,115	1.4%	35
Economic Dev. & Opportunity	594,356			594,356						594,356	0.3%	6
Debt Service												
Principal	5,152,338			5,152,338	668,128					5,820,466	2.6%	63
Interest	2,898,569		359,256	3,257,825	79,268					3,337,093	1.5%	36
Intergovernmental	402,967			402,967						402,967	0.2%	4
Miscellaneous	528,546	9,334	14,970	552,850						552,850	0.2%	6
Transfers to Boards	62,941,332	4,716,571		67,657,903								
Total Expenditures	113,299,351	11,102,134	5,465,499	129,866,984	747,396	136,653,733	16,668,208	8,289,431	2,401,326	226,969,175	100.0%	2,447
Excess of Revenues Over/ (Under) Expenditures	1,964,019	(5,594,433)	2,716,317	(914,097)	0	925,696	(299,636)	0	40,029	(248,008)		

"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, 2003

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	103,508,627			103,508,627						103,508,627	24.8%	778
Taxes - Local - Income	61,003,475			61,003,475						61,003,475	14.6%	459
Taxes - Local - Other	16,595,331		458,678	17,054,009						17,054,009	4.1%	128
Licenses and Permits	622,683		62,189	684,872						684,872	0.2%	5
Intergovernmental												
Federal Grants	11,974,116	439,894	80,178	12,494,188		12,473,392	3,041,558	2,463,529		30,472,667	7.3%	229
State Grants	15,905,644	3,062,579	19,488	18,987,711	1,102,481	89,894,202	6,984,692	6,082,211	759,489	123,810,786	29.6%	931
Other Grants	349,598	329,300		678,898						678,898	0.2%	5
Service Charges	3,310,476	3,320,522	26,478,855	33,109,853			7,671,095		159,290	40,940,238	9.8%	308
Fines and Forfeitures	793,271			793,271						793,271	0.2%	6
Miscellaneous	3,345,954		774,935	4,120,889		6,280,643	6,015,841		40,108	16,457,481	3.9%	124
Debt Proceeds	2,160,200	20,059,799		22,219,999						22,219,999	5.3%	167
County Contributions						100,307,684	7,396,605	1,750,278	1,922,023			
Total Revenues	219,569,375	27,212,094	27,874,323	274,655,792	1,102,481	208,955,921	31,109,791	10,296,018	2,880,910	417,624,323	100.0%	3,139
Expenditures by Function												
General Government	20,250,654	20,620,320	7,203	40,878,177						40,878,177	9.8%	307
Public Safety												
Police	28,110,358			28,110,358						28,110,358	6.7%	211
Fire	7,609,562			7,609,562						7,609,562	1.8%	57
Corrections	8,602,847			8,602,847						8,602,847	2.1%	65
Other	5,061,679		3,099,215	8,160,894						8,160,894	2.0%	61
Public Works												
Transportation	5,608,970	5,902,536		11,511,506						11,511,506	2.8%	87
Sewer/Solid Waste/Water			17,733,028	17,733,028						17,733,028	4.2%	133
Other				0						0	0.0%	0
Health	4,300,221			4,300,221				10,296,018		14,596,239	3.5%	110
Social Services	5,336,811			5,336,811						5,336,811	1.3%	40
Primary/Secondary Education	252,600			252,600		208,268,026				208,520,626	49.8%	1,567
Community Colleges				0			31,665,613			31,665,613	7.6%	238
Parks, Recreation, & Culture	3,571,877	508,254	2,105,985	6,186,116						6,186,116	1.5%	46
Libraries	157,349			157,349					2,888,416	3,045,765	0.7%	23
Natural Resources	556,294			556,294						556,294	0.1%	4
Community Dev. & Pub. Housing	6,651,603			6,651,603						6,651,603	1.6%	50
Economic Dev. & Opportunity	1,278,207			1,278,207						1,278,207	0.3%	10
Debt Service												
Principal	11,027,723			11,027,723	1,024,302					12,052,025	2.9%	91
Interest	4,175,673		1,611,717	5,787,390	78,179					5,865,569	1.4%	44
Intergovernmental				0						0	0.0%	0
Miscellaneous	119,027			119,027						119,027	0.0%	1
Transfers to Boards	102,094,565	9,282,025		111,376,590								
Total Expenditures	214,766,020	36,313,135	24,557,148	275,636,303	1,102,481	208,268,026	31,665,613	10,296,018	2,888,416	418,480,267	100.0%	3,145
Excess of Revenues Over/ (Under) Expenditures	4,803,355	(9,101,041)	3,317,175	(980,511)	0	687,895	(555,822)	0	(7,506)	(855,944)		

"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, 2003

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	Total	% of Total	Per Capita
Revenues by Source												
Taxes - Local - Property	16,334,583			16,334,583						16,334,583	17.7%	534
Taxes - Local - Income	7,676,378			7,676,378						7,676,378	8.3%	251
Taxes - Local - Other	2,760,736		67,104	2,827,840						2,827,840	3.1%	92
Licenses and Permits	303,276		75,020	378,296						378,296	0.4%	12
Intergovernmental												
Federal Grants	829,714		1,081,595	1,911,309		5,718,201	601,124	1,629,390	29,304	9,889,328	10.7%	323
State Grants	9,955,698		909,695	10,865,393	105,929	27,440,688	3,212,394	3,713,494	239,982	45,577,880	49.5%	1,489
Other Grants				0					53,600	53,600	0.1%	2
Service Charges	2,428,165		2,599,967	5,028,132			558,239		8,972	5,595,343	6.1%	183
Fines and Forfeitures	80,996			80,996						80,996	0.1%	3
Miscellaneous	984,512	130,019	101,049	1,215,580		1,999,656	376,856		39,865	3,631,957	3.9%	119
Debt Proceeds		57,334		57,334						57,334	0.1%	2
County Contributions						15,995,551	1,291,588	684,445	458,829			
Total Revenues	41,354,058	187,353	4,834,430	46,375,841	105,929	51,154,096	6,040,201	6,027,329	830,552	92,103,535	100.0%	3,009
Expenditures by Function												
General Government	2,244,947	307,986		2,552,933						2,552,933	2.8%	83
Public Safety												
Police	1,851,389	109,338		1,960,727						1,960,727	2.1%	64
Fire	2,703,604	86,073		2,789,677						2,789,677	3.0%	91
Corrections	2,681,415	22,500		2,703,915						2,703,915	2.9%	88
Other	673,445			673,445						673,445	0.7%	22
Public Works												
Transportation	4,094,100	354,723	561,571	5,010,394						5,010,394	5.4%	164
Sewer/Solid Waste/Water			2,262,361	2,262,361						2,262,361	2.4%	74
Other				0						0	0.0%	0
Health	198,147	3,537		201,684				6,027,329		6,229,013	6.7%	203
Social Services	550,067			550,067						550,067	0.6%	18
Primary/Secondary Education				0		51,608,991				51,608,991	55.7%	1,686
Community Colleges				0			6,507,988			6,507,988	7.0%	213
Parks, Recreation, & Culture	848,253			848,253						848,253	0.9%	28
Libraries				0					805,189	805,189	0.9%	26
Natural Resources	222,554	57,334		279,888						279,888	0.3%	9
Community Dev. & Pub. Housing	2,034,196			2,034,196						2,034,196	2.2%	66
Economic Dev. & Opportunity	333,009	15,001		348,010						348,010	0.4%	11
Debt Service												
Principal	2,073,228			2,073,228	100,435					2,173,663	2.3%	71
Interest	1,279,622		44,850	1,324,472	5,494					1,329,966	1.4%	43
Intergovernmental	80,544			80,544						80,544	0.1%	3
Miscellaneous	1,889,673	13,760		1,903,433						1,903,433	2.1%	62
Transfers to Boards	17,605,805	824,608		18,430,413								
Total Expenditures	41,363,998	1,794,860	2,868,782	46,027,640	105,929	51,608,991	6,507,988	6,027,329	805,189	92,652,653	100.0%	3,027
Excess of Revenues Over/ (Under) Expenditures	(9,940)	(1,607,507)	1,965,648	348,201	0	(454,895)	(467,787)	0	25,363	(549,118)		

"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, 2003

Frederick County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Accounts With 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	154,346,972			154,346,972					154,346,972	23.0%	722
Taxes - Local - Income	131,949,827			131,949,827					131,949,827	19.6%	618
Taxes - Local - Other	27,939,161			27,939,161					27,939,161	4.2%	131
Licenses and Permits	2,294,473			2,294,473					2,294,473	0.3%	11
Intergovernmental											
Federal Grants	9,957,745	29,501		9,987,246	15,307,244	2,672,741	2,489,561	5,855	30,462,647	4.5%	143
State Grants	21,728,006	2,438,865		24,166,871	134,303,751	6,654,102	6,043,233	1,354,600	172,522,557	25.7%	807
Other Grants				0					0	0.0%	0
Service Charges	26,631,377		43,640,535	70,271,912		9,029,741		212,436	79,514,089	11.8%	372
Fines and Forfeitures	210,678			210,678					210,678	0.0%	1
Miscellaneous	3,604,115	360,846	5,008,618	8,973,579	8,830,862	3,673,515		112,752	21,590,708	3.2%	101
Debt Proceeds	2,512,214	48,708,925		51,221,139					51,221,139	7.6%	240
County Contributions					186,264,722	9,770,478	7,359,757	4,065,013			
Total Revenues	381,174,568	51,538,137	48,649,153	481,361,858	344,706,579	31,800,577	15,892,551	5,750,656	672,052,251	100.0%	3,145
Expenditures by Function											
General Government	28,910,152	6,205,821		35,115,973					35,115,973	5.8%	164
Public Safety											
Police	14,166,213	2,285,480		16,451,693					16,451,693	2.7%	77
Fire	16,645,338	1,234,160		17,879,498					17,879,498	3.0%	84
Corrections	9,502,387	36,436		9,538,823					9,538,823	1.6%	45
Other	6,761,540			6,761,540					6,761,540	1.1%	32
Public Works											
Transportation	14,054,353	4,803,967		18,858,320					18,858,320	3.1%	88
Sewer/Solid Waste/Water			23,114,547	23,114,547					23,114,547	3.8%	108
Other				0					0	0.0%	0
Health	4,841,118			4,841,118			15,892,551		20,733,669	3.4%	97
Social Services	3,588,193	1,857,147	12,346,634	17,791,974					17,791,974	3.0%	83
Primary/Secondary Education	200			200	345,836,638				345,836,838	57.4%	1,619
Community Colleges				0		31,990,387			31,990,387	5.3%	150
Parks, Recreation, & Culture	2,822,551	2,474,167		5,296,718					5,296,718	0.9%	25
Libraries				0				5,395,876	5,395,876	0.9%	25
Natural Resources	3,358,265			3,358,265					3,358,265	0.6%	16
Community Dev. & Pub. Housing	3,011,468		98,087	3,109,555					3,109,555	0.5%	15
Economic Dev. & Opportunity	10,930,948			10,930,948					10,930,948	1.8%	51
Debt Service											
Principal	9,194,433			9,194,433					9,194,433	1.5%	43
Interest	10,354,498		4,198,375	14,552,873					14,552,873	2.4%	68
Intergovernmental	3,866,509			3,866,509					3,866,509	0.6%	18
Miscellaneous	2,366,359			2,366,359					2,366,359	0.4%	11
Transfers to Boards	177,928,972	29,530,998		207,459,970							
Total Expenditures	322,303,497	48,428,176	39,757,643	410,489,316	345,836,638	31,990,387	15,892,551	5,395,876	602,144,798	100.0%	2,818
Excess of Revenues Over/ (Under) Expenditures	58,871,071	3,109,961	8,891,510	70,872,542	(1,130,059)	(189,810)	0	354,780	69,907,453		

"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, 2003

Garrett 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	23,141,655		1,124,928	24,266,583					24,266,583	21.3%	808
Taxes - Local - Income	7,755,484			7,755,484					7,755,484	6.8%	258
Taxes - Local - Other	7,244,429		11,135	7,255,564					7,255,564	6.4%	241
Licenses and Permits	196,740			196,740					196,740	0.2%	7
Intergovernmental											
Federal Grants	2,813,001		1,537,869	4,350,870	4,902,649	1,129,382	1,451,123	95,772	11,929,796	10.5%	397
State Grants	12,565,635		251,737	12,817,372	23,849,587	3,743,215	2,510,852	218,492	43,139,518	37.8%	1,436
Other Grants	177,144			177,144					177,144	0.2%	6
Service Charges	465,253		4,316,765	4,782,018		1,079,491		113,048	5,974,557	5.2%	199
Fines and Forfeitures	27,104			27,104					27,104	0.0%	1
Miscellaneous	2,397,253		494,867	2,892,120	1,312,590	798,649		19,463	5,022,822	4.4%	167
Debt Proceeds	8,284,862			8,284,862					8,284,862	7.3%	276
County Contributions					17,332,364	2,562,274	421,000	887,527			
Total Revenues	65,068,560	0	7,737,301	72,805,861	47,397,190	9,313,011	4,382,975	1,334,302	114,030,174	100.0%	3,795
Expenditures by Function											
General Government	4,555,614			4,555,614					4,555,614	4.5%	152
Public Safety											
Police	1,432,808			1,432,808					1,432,808	1.4%	48
Fire	903,055			903,055					903,055	0.9%	30
Corrections	1,239,167			1,239,167					1,239,167	1.2%	41
Other	732,312			732,312					732,312	0.7%	24
Public Works											
Transportation	12,510,634			12,510,634					12,510,634	12.2%	416
Sewer/Solid Waste/Water			6,233,537	6,233,537					6,233,537	6.1%	207
Other				0					0	0.0%	0
Health	3,691,737			3,691,737			4,382,975		8,074,712	7.9%	269
Social Services	125,300			125,300					125,300	0.1%	4
Primary/Secondary Education				0	47,471,928				47,471,928	46.4%	1,580
Community Colleges				0		8,816,100			8,816,100	8.6%	293
Parks, Recreation, & Culture	105,877			105,877					105,877	0.1%	4
Libraries				0				1,335,470	1,335,470	1.3%	44
Natural Resources	198,903			198,903					198,903	0.2%	7
Community Dev. & Pub. Housing	247,877			247,877					247,877	0.2%	8
Economic Dev. & Opportunity	5,024,845			5,024,845					5,024,845	4.9%	167
Debt Service											
Principal	1,772,545			1,772,545					1,772,545	1.7%	59
Interest	684,949		463,615	1,148,564					1,148,564	1.1%	38
Intergovernmental	50,638			50,638					50,638	0.0%	2
Miscellaneous	316,511			316,511					316,511	0.3%	11
Transfers to Boards	19,399,100	1,804,065		21,203,165							
Total Expenditures	52,991,872	1,804,065	6,697,152	61,493,089	47,471,928	8,816,100	4,382,975	1,335,470	102,296,397	100.0%	3,404
Excess of Revenues Over/ (Under) Expenditures	12,076,688	(1,804,065)	1,040,149	11,312,772	(74,738)	496,911	0	(1,168)	11,733,777		

"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, 2003

Harford 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	162,845,617			162,845,617					162,845,617	23.3%	701
Taxes - Local - Income	119,106,585			119,106,585					119,106,585	17.0%	513
Taxes - Local - Other	1,691,842	16,805,512	2,142,874	20,640,228					20,640,228	3.0%	89
Licenses and Permits	3,189,445			3,189,445					3,189,445	0.5%	14
Intergovernmental											
Federal Grants	9,637,132	2,342,813		11,979,945	19,288,531	2,222,505	2,695,505	118,357	36,304,843	5.2%	156
State Grants	19,453,534	2,428,077	417,463	22,299,074	148,011,043	9,756,295	7,096,689	1,602,001	188,765,102	27.0%	813
Other Grants	4,000	70,208	429,906	504,114					504,114	0.1%	2
Service Charges	17,050,091		28,535,714	45,585,805		8,013,679		376,029	53,975,513	7.7%	232
Fines and Forfeitures	203,133			203,133					203,133	0.0%	1
Miscellaneous	6,209,544	1,344,004	38,164,926	45,718,474	7,811,439	4,812,235		245,961	58,588,109	8.4%	252
Debt Proceeds	22,614,080	32,125,819		54,739,899					54,739,899	7.8%	236
County Contributions					164,162,946	12,190,073	2,132,250	9,731,241			
Total Revenues	362,005,003	55,116,433	69,690,883	486,812,319	339,273,959	36,994,787	11,924,444	12,073,589	698,862,588	100.0%	3,010
Expenditures by Function											
General Government	24,002,252	27,611,389		51,613,641					51,613,641	7.6%	222
Public Safety											
Police	23,422,574	9,320,933		32,743,507					32,743,507	4.8%	141
Fire	4,115,214	70,000		4,185,214					4,185,214	0.6%	18
Corrections	11,958,868			11,958,868					11,958,868	1.8%	52
Other	8,836,013			8,836,013					8,836,013	1.3%	38
Public Works											
Transportation	22,014,907	10,060,853		32,075,760					32,075,760	4.7%	138
Sewer/Solid Waste/Water	32,690,746	742,619	28,034,588	61,467,953					61,467,953	9.1%	265
Other				0					0	0.0%	0
Health	1,594,716			1,594,716			11,924,444		13,519,160	2.0%	58
Social Services	7,409,875		11,509,642	18,919,517					18,919,517	2.8%	81
Primary/Secondary Education	1,900			1,900	339,062,765				339,064,665	50.0%	1,460
Community Colleges				0		35,243,768			35,243,768	5.2%	152
Parks, Recreation, & Culture	6,109,519	311,920		6,421,439					6,421,439	0.9%	28
Libraries				0				12,192,885	12,192,885	1.8%	53
Natural Resources	9,138,248			9,138,248					9,138,248	1.3%	39
Community Dev. & Pub. Housing	6,886,342			6,886,342					6,886,342	1.0%	30
Economic Dev. & Opportunity	1,679,351			1,679,351					1,679,351	0.2%	7
Debt Service											
Principal	14,554,995			14,554,995					14,554,995	2.1%	63
Interest	10,970,154		4,252,079	15,222,233					15,222,233	2.2%	66
Intergovernmental	1,506,579			1,506,579					1,506,579	0.2%	6
Miscellaneous	730,244			730,244					730,244	0.1%	3
Transfers to Boards	170,104,662	18,111,848		188,216,510							
Total Expenditures	357,727,159	66,229,562	43,796,309	467,753,030	339,062,765	35,243,768	11,924,444	12,192,885	677,960,382	100.0%	2,920
Excess of Revenues Over/ (Under) Expenditures	4,277,844	(11,113,129)	25,894,574	19,059,289	211,194	1,751,019	0	(119,296)	20,902,206		

"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, 2003

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	283,523,861			283,523,861					283,523,861	32.1%	1,073
Taxes - Local - Income	166,626,079			166,626,079					166,626,079	18.9%	631
Taxes - Local - Other	30,463,252	14,038,237	17,737,445	62,238,934					62,238,934	7.1%	236
Licenses and Permits	8,641,450			8,641,450					8,641,450	1.0%	33
Intergovernmental											
Federal Grants	8,251,228	4,513,200		12,764,428	15,274,060	2,779,447	1,743,944	187,940	32,749,819	3.7%	124
State Grants	36,115,564	140,998		36,256,562	151,393,271	21,351,843	4,879,528	1,164,181	215,045,385	24.4%	814
Other Grants	4,140,289			4,140,289					4,140,289	0.5%	16
Service Charges	28,654,968		25,814,116	54,469,084		12,876,196		659,994	68,005,274	7.7%	257
Fines and Forfeitures	2,232,012			2,232,012					2,232,012	0.3%	8
Miscellaneous	19,341,963	3,189,241	1,718,804	24,250,008	10,472,317	4,021,313			38,743,638	4.4%	147
Debt Proceeds				0					0	0.0%	0
County Contributions					324,898,353	20,487,766	3,631,061	9,705,604			
Total Revenues	587,990,666	21,881,676	45,270,365	655,142,707	502,038,001	61,516,565	10,254,533	11,717,719	881,946,741	100.0%	3,337
Expenditures by Function											
General Government	45,551,691	41,480,150		87,031,841					87,031,841	9.0%	329
Public Safety											
Police	45,665,431			45,665,431					45,665,431	4.7%	173
Fire	30,589,919	2,364,893		32,954,812					32,954,812	3.4%	125
Corrections	8,494,502			8,494,502					8,494,502	0.9%	32
Other	6,982,601			6,982,601					6,982,601	0.7%	26
Public Works											
Transportation	22,420,605	16,291,503		38,712,108					38,712,108	4.0%	146
Sewer/Solid Waste/Water	14,929,711		40,779,766	55,709,477					55,709,477	5.8%	211
Other				0					0	0.0%	0
Health	4,634,730			4,634,730			10,254,533		14,889,263	1.5%	56
Social Services	16,789,991			16,789,991					16,789,991	1.7%	64
Primary/Secondary Education				0	501,671,080				501,671,080	52.2%	1,898
Community Colleges				0		45,551,510			45,551,510	4.7%	172
Parks, Recreation, & Culture	16,020,154	2,969,159	1,402,986	20,392,299					20,392,299	2.1%	77
Libraries				0				12,004,939	12,004,939	1.2%	45
Natural Resources	1,053,266			1,053,266					1,053,266	0.1%	4
Community Dev. & Pub. Housing	13,439,163			13,439,163					13,439,163	1.4%	51
Economic Dev. & Opportunity	727,545			727,545					727,545	0.1%	3
Debt Service											
Principal	31,424,998			31,424,998					31,424,998	3.3%	119
Interest	23,110,432		5,127,112	28,237,544					28,237,544	2.9%	107
Intergovernmental				0					0	0.0%	0
Miscellaneous		841	5,290	6,131					6,131	0.0%	0
Transfers to Boards	321,041,691	37,681,093		358,722,784							
Total Expenditures	602,876,430	100,787,639	47,315,154	750,979,223	501,671,080	45,551,510	10,254,533	12,004,939	961,738,501	100.0%	3,639
Excess of Revenues Over/											
(Under) Expenditures	(14,885,764)	(78,905,963)	(2,044,789)	(95,836,516)	366,921	15,965,055	0	(287,220)	(79,791,760)		

"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, 2003

Kent 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	15,302,482			15,302,482					15,302,482	26.8%	778
Taxes - Local - Income	7,091,968			7,091,968					7,091,968	12.4%	360
Taxes - Local - Other	1,970,214			1,970,214					1,970,214	3.5%	100
Licenses and Permits	269,885			269,885					269,885	0.5%	14
Intergovernmental											
Federal Grants	622,377	124,242		746,619	3,122,704	286,250	1,084,862	60,605	5,301,040	9.3%	269
State Grants	4,600,901	136,583	172,187	4,909,671	8,861,535	1,529,714	3,030,512	114,420	18,445,852	32.3%	937
Other Grants	151,947			151,947					151,947	0.3%	8
Service Charges	581,891		1,113,764	1,695,655		265,829		10,227	1,971,711	3.5%	100
Fines and Forfeitures	65,899			65,899					65,899	0.1%	3
Miscellaneous	495,252	28,583	102,231	626,066	1,295,764	179,455		7,712	2,108,997	3.7%	107
Debt Proceeds	4,000,000	410,914		4,410,914					4,410,914	7.7%	224
County Contributions					13,511,921	615,043	526,128	400,061			
Total Revenues	35,152,816	700,322	1,388,182	37,241,320	26,791,924	2,876,291	4,641,502	593,025	57,090,909	100.0%	2,901
Expenditures by Function											
General Government	3,137,494	6,648		3,144,142					3,144,142	5.2%	160
Public Safety											
Police	1,669,957			1,669,957					1,669,957	2.8%	85
Fire	685,807			685,807					685,807	1.1%	35
Corrections	1,481,151			1,481,151					1,481,151	2.4%	75
Other	1,259,239	19,036		1,278,275					1,278,275	2.1%	65
Public Works											
Transportation	1,995,132	298,070	175,861	2,469,063					2,469,063	4.1%	125
Sewer/Solid Waste/Water	708,865	117,158	1,690,165	2,516,188					2,516,188	4.1%	128
Other				0					0	0.0%	0
Health	55,885			55,885			4,641,502		4,697,387	7.7%	239
Social Services	2,575,461	124,326		2,699,787					2,699,787	4.5%	137
Primary/Secondary Education				0	28,000,628				28,000,628	46.2%	1,423
Community Colleges				0		3,099,046			3,099,046	5.1%	157
Parks, Recreation, & Culture	790,989	58,627	14,227	863,843					863,843	1.4%	44
Libraries				0				594,359	594,359	1.0%	30
Natural Resources	209,105			209,105					209,105	0.3%	11
Community Dev. & Pub. Housing	148,905	173,993		322,898					322,898	0.5%	16
Economic Dev. & Opportunity	201,750			201,750					201,750	0.3%	10
Debt Service											
Principal	1,003,623			1,003,623					1,003,623	1.7%	51
Interest	475,957		243,221	719,178					719,178	1.2%	37
Intergovernmental	3,576			3,576					3,576	0.0%	0
Miscellaneous	4,973,820			4,973,820					4,973,820	8.2%	253
Transfers to Boards	14,823,618	229,535		15,053,153							
Total Expenditures	36,200,334	1,027,393	2,123,474	39,351,201	28,000,628	3,099,046	4,641,502	594,359	60,633,583	100.0%	3,081
Excess of Revenues Over/ (Under) Expenditures	(1,047,518)	(327,071)	(735,292)	(2,109,881)	(1,208,704)	(222,755)	0	(1,334)	(3,542,674)		

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

Year Ending June 30, 2003

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	856,713,407		7,096,856	863,810,263					70,200,528			934,010,791	24.6%	1,016
Taxes - Local - Income	787,997,740			787,997,740								787,997,740	20.7%	858
Taxes - Local - Other	220,455,654	1,788,564		222,244,218						33,815,500		256,059,718	6.7%	279
Licenses and Permits	20,465,192		18,184,490	38,649,682								38,649,682	1.0%	42
Intergovernmental														
Federal Grants	44,369,267	5,119,703	58,769,237	108,258,207	70,033,342	11,977,143	6,680,883	58,813	110,061			197,118,449	5.2%	215
State Grants	138,123,750	23,317,212	366,611	161,807,573	340,680,787	42,454,482	19,024,870	3,618,716	1,444,762		346,173	569,377,363	15.0%	620
Other Grants	310,699	2,216,712	8,190,463	10,717,874					52,000		67,832	10,837,706	0.3%	12
Service Charges	31,888,703	2,207,618	144,222,945	178,319,266		42,410,833		1,419,183	13,052,926	212,287,500		447,489,708	11.8%	487
Fines and Forfeitures	8,934,482		5,834,327	14,768,809					115,076			14,883,885	0.4%	16
Miscellaneous	24,469,091	6,637,874	112,239,722	143,346,687	24,111,300	12,378,760		37,007	3,441,018	20,531,000		203,845,772	5.4%	222
Debt Proceeds	171,992,160	155,000,000		326,992,160	13,460,709							340,452,869	9.0%	371
County Contributions					1,137,588,192	82,789,300	23,305,739	32,861,480	5,618,505					
Total Revenues	2,305,720,145	196,287,683	354,904,651	2,856,912,479	1,585,874,330	192,010,518	49,011,492	37,995,199	94,034,876	266,634,000	414,005	3,800,723,683	100.0%	4,136
Expenditures by Function														
General Government	160,056,472	13,369,367	25,922,179	199,348,018					20,028,980			219,376,998	5.7%	239
Public Safety														
Police	139,619,532	9,386,097		149,005,629					8,645,633			157,651,262	4.1%	172
Fire	111,921,278	5,130,228		117,051,506								117,051,506	3.1%	127
Corrections	44,229,599	5,131,678		49,361,277								49,361,277	1.3%	54
Other	22,489,850	4,642,239		27,132,089								27,132,089	0.7%	30
Public Works														
Transportation	107,352,218	73,778,730	21,295,017	202,425,965							391,962	202,817,927	5.3%	221
Sewer/Solid Waste/Water		1,848,626	88,222,127	90,070,753						148,415,000		238,485,753	6.2%	260
Other				0								0	0.0%	0
Health	16,762,526	27,086		16,789,612			49,011,492					65,801,104	1.7%	72
Social Services	138,814,282			138,814,282								138,814,282	3.6%	151
Primary/Secondary Education				0	1,602,272,745							1,602,272,745	41.9%	1,744
Community Colleges				0		164,308,594						164,308,594	4.3%	179
Parks, Recreation, & Culture	26,666,170	63,347,649	12,335,588	102,349,407					60,453,709			162,803,116	4.3%	177
Libraries				0				37,995,199				37,995,199	1.0%	41
Natural Resources	1,094,461	7,435,560		8,530,021								8,530,021	0.2%	9
Community Dev. & Pub. Housing	14,473,387	23,933,256	123,873,126	162,279,769								162,279,769	4.2%	177
Economic Dev. & Opportunity	5,743,514	394,854		6,138,368								6,138,368	0.2%	7
Debt Service														
Principal	261,780,268			261,780,268					2,630,000			264,410,268	6.9%	288
Interest	62,523,878		43,642,897	106,166,775					2,315,073	27,895,000		136,376,848	3.6%	148
Intergovernmental	5,742,159			5,742,159								5,742,159	0.2%	6
Miscellaneous	54,511,597			54,511,597					343,831			54,855,428	1.4%	60
Transfers to Boards	1,183,987,824	92,556,887		1,276,544,711										
Total Expenditures	2,357,769,015	300,982,257	315,290,934	2,974,042,206	1,602,272,745	164,308,594	49,011,492	37,995,199	94,417,226	176,310,000	391,962	3,822,204,713	100.0%	4,160
Excess of Revenues Over/														
(Under) Expenditures	(52,048,870)	(104,694,574)	39,613,717	(117,129,727)	(16,398,415)	27,701,924	0	0	(382,350)	90,324,000	22,043	(21,481,030)		

"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, 2003

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	447,919,364		23,054,564	470,973,928						111,980,326		12,445,403	595,399,657	22.0%	710
Taxes - Local - Income	344,358,007			344,358,007									344,358,007	12.7%	411
Taxes - Local - Other	197,116,254			197,116,254							33,815,500		230,931,754	8.5%	275
Licenses and Permits	21,285,791		2,696,939	23,982,730									23,982,730	0.9%	29
Intergovernmental															
Federal Grants	31,894,773		47,878,325	79,773,098		89,072,734	9,295,375	12,081,943	61,784	66,555		697,063	191,048,552	7.1%	228
State Grants	69,434,603	6,705,653	3,813,158	79,953,414	1,479,053	592,805,664	20,584,687	25,398,926	6,148,667	6,210,825		9,956,879	742,538,115	27.5%	885
Other Grants	6,603,129	649,428		7,252,557		2,100,164				28,896		67,832	9,449,449	0.3%	11
Service Charges	16,832,024	14,533,107	78,037,291	109,402,422			22,512,765		714,630	15,702,004	212,287,500	770,710	361,390,031	13.4%	431
Fines and Forfeitures	2,894,731	39,138		2,933,869						89,218			3,023,087	0.1%	4
Miscellaneous	14,271,430	2,069,758	21,374,573	37,715,761		27,492,096	3,622,780		1,167,981	5,084,203	20,531,000	347,197	95,961,018	3.6%	114
Debt Proceeds	21,564	104,825,000		104,846,564									104,846,564	3.9%	125
County Contributions						544,801,031	17,176,470	8,836,057	13,888,800	759,991					
Total Revenues	1,152,631,670	128,822,084	176,854,850	1,458,308,604	1,479,053	1,256,271,689	73,192,077	46,316,926	21,981,862	139,922,018	266,634,000	24,285,084	2,702,928,964	100.0%	3,223
Expenditures by Function															
General Government	92,070,784	13,598,559		105,669,343						21,858,807			127,528,150	4.9%	152
Public Safety															
Police	124,731,880	575		124,732,455						8,862,987			133,595,442	5.1%	159
Fire	67,509,529	2,810,715		70,320,244									70,320,244	2.7%	84
Corrections	35,841,456	1,434,476		37,275,932									37,275,932	1.4%	44
Other	22,599,530	128,457		22,727,987									22,727,987	0.9%	27
Public Works															
Transportation	5,423,236	36,948,607	23,325,745	65,697,588								15,811,401	81,508,989	3.1%	97
Sewer/Solid Waste/Water			66,202,529	66,202,529							148,415,000		214,617,529	8.3%	256
Other				0									0	0.0%	0
Health	4,043,111	1,713,424		5,756,535				46,316,926					52,073,461	2.0%	62
Social Services	29,632,001			29,632,001									29,632,001	1.1%	35
Primary/Secondary Education				0		1,275,924,263							1,275,924,263	49.1%	1,521
Community Colleges				0			70,455,032						70,455,032	2.7%	84
Parks, Recreation, & Culture	120,700			120,700						102,440,893			102,561,593	3.9%	122
Libraries				0					21,724,417				21,724,417	0.8%	26
Natural Resources				0									0	0.0%	0
Community Dev. & Pub. Housing	12,496,108		50,512,288	63,008,396									63,008,396	2.4%	75
Economic Dev. & Opportunity	5,158,996		6,076,021	11,235,017									11,235,017	0.4%	13
Debt Service															
Principal	49,461,809			49,461,809	1,479,053					28,705,000			79,645,862	3.1%	95
Interest	35,414,279		9,514,205	44,928,484						4,998,267	27,895,000	6,768,581	84,590,332	3.3%	101
Intergovernmental	86,856			86,856									86,856	0.0%	0
Miscellaneous	117,382,225		4,431,037	121,813,262						407,896			122,221,158	4.7%	146
Transfers to Boards	537,959,782	46,742,576		584,702,358											
Total Expenditures	1,139,932,282	103,377,389	160,061,825	1,403,371,496	1,479,053	1,275,924,263	70,455,032	46,316,926	21,724,417	167,273,850	176,310,000	22,579,982	2,600,732,661	100.0%	3,101
Excess of Revenues Over/ (Under) Expenditures	12,699,388	25,444,695	16,793,025	54,937,108	0	(19,652,574)	2,737,045	0	257,445	(27,351,832)	90,324,000	1,705,102	102,196,303		

"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, 2003

Queen Anne's 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	36,238,606			36,238,606					36,238,606	25.9%	822
Taxes - Local - Income	23,517,175			23,517,175					23,517,175	16.8%	533
Taxes - Local - Other	5,007,743	1,782,836		6,790,579					6,790,579	4.9%	154
Licenses and Permits	617,676			617,676					617,676	0.4%	14
Intergovernmental											
Federal Grants	1,643,745	475,411	925,905	3,045,061	7,514,914	715,624	1,201,034		12,476,633	8.9%	283
State Grants	7,587,931	823,723	2,674,293	11,085,947	26,271,117	3,824,281	2,594,291	229,734	44,005,370	31.5%	998
Other Grants			311,360	311,360					311,360	0.2%	7
Service Charges	1,239,212	844,899	8,189,149	10,273,260		664,571		64,373	11,002,204	7.9%	249
Fines and Forfeitures	29,443			29,443					29,443	0.0%	1
Miscellaneous	1,255,643	242,180	1,063,441	2,561,264	1,621,437	448,638		34,312	4,665,651	3.3%	106
Debt Proceeds				0					0	0.0%	0
County Contributions					42,267,319	1,537,606	628,345	951,939			
Total Revenues	77,137,174	4,169,049	13,164,148	94,470,371	77,674,787	7,190,720	4,423,670	1,280,358	139,654,697	100.0%	3,166
Expenditures by Function											
General Government	6,242,346	488,520		6,730,866					6,730,866	4.7%	153
Public Safety											
Police	3,362,674			3,362,674					3,362,674	2.4%	76
Fire	1,743,121			1,743,121					1,743,121	1.2%	40
Corrections	2,306,767	16,158		2,322,925					2,322,925	1.6%	53
Other	2,879,996	101,582		2,981,578					2,981,578	2.1%	68
Public Works											
Transportation	4,863,561	472,077	470,119	5,805,757					5,805,757	4.1%	132
Sewer/Solid Waste/Water	1,770,691		5,904,959	7,675,650					7,675,650	5.4%	174
Other				0					0	0.0%	0
Health	179,144			179,144			4,423,670		4,602,814	3.2%	104
Social Services	4,114,270	515,718		4,629,988					4,629,988	3.2%	105
Primary/Secondary Education				0	77,440,819				77,440,819	54.2%	1,756
Community Colleges				0		7,747,609			7,747,609	5.4%	176
Parks, Recreation, & Culture	1,940,213	900,160	1,865,595	4,705,968					4,705,968	3.3%	107
Libraries				0				1,253,005	1,253,005	0.9%	28
Natural Resources	880,058			880,058					880,058	0.6%	20
Community Dev. & Pub. Housing	881,284	200,000	1,379,126	2,460,410					2,460,410	1.7%	56
Economic Dev. & Opportunity	858,787			858,787					858,787	0.6%	19
Debt Service											
Principal	2,666,928	255,934		2,922,862					2,922,862	2.0%	66
Interest	2,695,664		786,348	3,482,012					3,482,012	2.4%	79
Intergovernmental	172,440			172,440					172,440	0.1%	4
Miscellaneous	1,102,779		51,766	1,154,545					1,154,545	0.8%	26
Transfers to Boards	35,488,556	9,896,653		45,385,209							
Total Expenditures	74,149,279	12,846,802	10,457,913	97,453,994	77,440,819	7,747,609	4,423,670	1,253,005	142,933,888	100.0%	3,241
Excess of Revenues Over/ (Under) Expenditures	2,987,895	(8,677,753)	2,706,235	(2,983,623)	233,968	(556,889)	0	27,353	(3,279,191)		

"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, 2003

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	53,841,603			53,841,603						53,841,603	22.0%	580
Taxes - Local - Income	43,748,902			43,748,902						43,748,902	17.8%	472
Taxes - Local - Other	9,986,482	4,386,536	1,815,342	16,188,360						16,188,360	6.6%	175
Licenses and Permits	1,250,115			1,250,115						1,250,115	0.5%	13
Intergovernmental												
Federal Grants	1,689,462		556,803	2,246,265		12,223,783	786,364	919,026	49,871	16,225,309	6.6%	175
State Grants	8,598,530	3,235,955	119,212	11,953,697	248,647	65,134,365	1,805,821	2,716,684	600,051	82,459,265	33.6%	889
Other Grants	709,662			709,662						709,662	0.3%	8
Service Charges	4,241,118	3,045,838	10,247,729	17,534,685			1,983,284		152,904	19,670,873	8.0%	212
Fines and Forfeitures	200,291	1,440		201,731						201,731	0.1%	2
Miscellaneous	460,663	4,980,826	803,888	6,245,377		3,004,108	1,555,335		39,342	10,844,162	4.4%	117
Debt Proceeds		90,800		90,800						90,800	0.0%	1
County Contributions						62,970,517	1,912,317	1,980,927	2,098,111			
Total Revenues	124,726,828	15,741,395	13,542,974	154,011,197	248,647	143,332,773	8,043,121	5,616,637	2,940,279	245,230,782	100.0%	2,644
Expenditures by Function												
General Government	14,697,041	6,500,488		21,197,529						21,197,529	8.2%	229
Public Safety												
Police	10,182,862			10,182,862						10,182,862	3.9%	110
Fire	1,285,037			1,285,037						1,285,037	0.5%	14
Corrections	4,821,022			4,821,022						4,821,022	1.9%	52
Other	3,632,632			3,632,632						3,632,632	1.4%	39
Public Works												
Transportation	5,071,854	5,479,685		10,551,539						10,551,539	4.1%	114
Sewer/Solid Waste/Water	2,108,378	286,423	7,333,040	9,727,841						9,727,841	3.8%	105
Other				0						0	0.0%	0
Health				0				5,616,637		5,616,637	2.2%	61
Social Services	2,478,773		914,612	3,393,385						3,393,385	1.3%	37
Primary/Secondary Education	1,561,194			1,561,194		146,134,484				147,695,678	57.0%	1,592
Community Colleges				0			8,186,822			8,186,822	3.2%	88
Parks, Recreation, & Culture	2,335,978	1,648,243	3,021,643	7,005,864						7,005,864	2.7%	76
Libraries				0					2,988,675	2,988,675	1.2%	32
Natural Resources	285,621	4,541,112		4,826,733						4,826,733	1.9%	52
Community Dev. & Pub. Housing	773,516			773,516						773,516	0.3%	8
Economic Dev. & Opportunity	2,033,993		455,930	2,489,923						2,489,923	1.0%	27
Debt Service												
Principal	6,976,294			6,976,294	248,647					7,224,941	2.8%	78
Interest	5,140,198		1,623,033	6,763,231						6,763,231	2.6%	73
Intergovernmental	45,487			45,487						45,487	0.0%	0
Miscellaneous	782,123			782,123						782,123	0.3%	8
Transfers to Boards	60,675,260	8,286,612		68,961,872								
Total Expenditures	124,887,263	26,742,563	13,348,258	164,978,084	248,647	146,134,484	8,186,822	5,616,637	2,988,675	259,191,477	100.0%	2,794
Excess of Revenues Over/ (Under) Expenditures	(160,435)	(11,001,168)	194,716	(10,966,887)	0	(2,801,711)	(143,701)	0	(48,396)	(13,960,695)		

"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, 2003

Somerset County

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total Operations	Board of Education	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source										
Taxes - Local - Property	8,868,264			8,868,264				8,868,264	15.5%	348
Taxes - Local - Income	5,380,788			5,380,788				5,380,788	9.4%	211
Taxes - Local - Other	783,165			783,165				783,165	1.4%	31
Licenses and Permits	113,208			113,208				113,208	0.2%	4
Intergovernmental										
Federal Grants	1,033,734			1,033,734	4,065,400	1,380,043	50,149	6,529,326	11.4%	257
State Grants	8,857,092			8,857,092	15,803,291	3,103,385	243,491	28,007,259	48.8%	1,101
Other Grants	44,699			44,699			90,837	135,536	0.2%	5
Service Charges	2,189,540		1,799,484	3,989,024			12,595	4,001,619	7.0%	157
Fines and Forfeitures	49,909			49,909				49,909	0.1%	2
Miscellaneous	349,154		692,044	1,041,198	482,643		7,301	1,531,142	2.7%	60
Debt Proceeds	1,991,256			1,991,256				1,991,256	3.5%	78
County Contributions					8,932,879	437,289	256,248			
Total Revenues	29,660,809	0	2,491,528	32,152,337	29,284,213	4,920,717	660,621	57,391,472	100.0%	2,255
Expenditures by Function										
General Government	3,607,397			3,607,397				3,607,397	6.6%	142
Public Safety										
Police	1,244,066			1,244,066				1,244,066	2.3%	49
Fire	457,130			457,130				457,130	0.8%	18
Corrections	1,253,142			1,253,142				1,253,142	2.3%	49
Other	767,994			767,994				767,994	1.4%	30
Public Works										
Transportation	4,347,350			4,347,350				4,347,350	8.0%	171
Sewer/Solid Waste/Water	2,286,253		2,407,774	4,694,027				4,694,027	8.6%	184
Other				0				0	0.0%	0
Health	31,191			31,191		4,920,717		4,951,908	9.1%	195
Social Services	209,503			209,503				209,503	0.4%	8
Primary/Secondary Education				0	29,034,943			29,034,943	53.3%	1,141
Community Colleges	273,335			273,335				273,335	0.5%	11
Parks, Recreation, & Culture	263,697		785,713	1,049,410				1,049,410	1.9%	41
Libraries				0			641,506	641,506	1.2%	25
Natural Resources	86,065			86,065				86,065	0.2%	3
Community Dev. & Pub. Housing	172,344			172,344				172,344	0.3%	7
Economic Dev. & Opportunity	289,227			289,227				289,227	0.5%	11
Debt Service										
Principal	542,324			542,324				542,324	1.0%	21
Interest	320,547		481,029	801,576				801,576	1.5%	31
Intergovernmental	16,425			16,425				16,425	0.0%	1
Miscellaneous	15,093		1,637	16,730				16,730	0.0%	1
Transfers to Boards	9,537,296	89,120		9,626,416						
Total Expenditures	25,720,379	89,120	3,676,153	29,485,652	29,034,943	4,920,717	641,506	54,456,402	100.0%	2,140
Excess of Revenues Over/ (Under) Expenditures	3,940,430	(89,120)	(1,184,625)	2,666,685	249,270	0	19,115	2,935,070		

"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, 2003

Talbot 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	20,285,162			20,285,162					20,285,162	25.3%	585
Taxes - Local - Income	13,115,496			13,115,496					13,115,496	16.4%	378
Taxes - Local - Other	9,234,107			9,234,107					9,234,107	11.5%	266
Licenses and Permits	562,575			562,575					562,575	0.7%	16
Intergovernmental											
Federal Grants	1,005,838		121,055	1,126,893	4,163,999	686,999	1,123,826	17,550	7,119,267	8.9%	205
State Grants	5,850,344	389,102	6,725	6,246,171	7,308,825	3,671,308	2,388,996	112,400	19,727,700	24.6%	569
Other Grants				0				89,926	89,926	0.1%	3
Service Charges	1,334,154		4,021,338	5,355,492		637,988		29,841	6,023,321	7.5%	174
Fines and Forfeitures	21,830			21,830					21,830	0.0%	1
Miscellaneous	1,025,996	179,934	87,770	1,293,700	1,809,839	430,692		347,502	3,881,733	4.8%	112
Debt Proceeds				0					0	0.0%	0
County Contributions					31,844,381	1,476,101	1,944,793	618,238			
Total Revenues	52,435,502	569,036	4,236,888	57,241,426	45,127,044	6,903,088	5,457,615	1,215,457	80,061,117	100.0%	2,309
Expenditures by Function											
General Government	3,945,625	2,030,837		5,976,462					5,976,462	6.7%	172
Public Safety											
Police	799,700			799,700					799,700	0.9%	23
Fire	2,307,541			2,307,541					2,307,541	2.6%	67
Corrections	2,004,924			2,004,924					2,004,924	2.2%	58
Other	1,510,125			1,510,125					1,510,125	1.7%	44
Public Works											
Transportation	2,791,420	912,373	2,085,200	5,788,993					5,788,993	6.5%	167
Sewer/Solid Waste/Water	90,379		1,263,717	1,354,096					1,354,096	1.5%	39
Other				0					0	0.0%	0
Health	45,698			45,698			5,457,615		5,503,313	6.2%	159
Social Services	2,706,924			2,706,924					2,706,924	3.0%	78
Primary/Secondary Education	33,985			33,985	45,415,065				45,449,050	50.9%	1,311
Community Colleges				0		7,437,700			7,437,700	8.3%	215
Parks, Recreation, & Culture	464,753	361,332	2,371,716	3,197,801					3,197,801	3.6%	92
Libraries				0				1,141,771	1,141,771	1.3%	33
Natural Resources	206,433			206,433					206,433	0.2%	6
Community Dev. & Pub. Housing	275,084			275,084					275,084	0.3%	8
Economic Dev. & Opportunity	378,893			378,893					378,893	0.4%	11
Debt Service											
Principal	330,842			330,842					330,842	0.4%	10
Interest	155,585		240,581	396,166					396,166	0.4%	11
Intergovernmental	451,785			451,785					451,785	0.5%	13
Miscellaneous	2,019,048			2,019,048					2,019,048	2.3%	58
Transfers to Boards	31,504,808	4,378,705		35,883,513							
Total Expenditures	52,023,552	7,683,247	5,961,214	65,668,013	45,415,065	7,437,700	5,457,615	1,141,771	89,236,651	100.0%	2,574
Excess of Revenues Over/ (Under) Expenditures	411,950	(7,114,211)	(1,724,326)	(8,426,587)	(288,021)	(534,612)	0	73,686	(9,175,534)		

"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, 2003

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	73,058,503			73,058,503						73,058,503	24.3%	534
Taxes - Local - Income	47,303,407			47,303,407						47,303,407	15.7%	346
Taxes - Local - Other	7,779,883			7,779,883						7,779,883	2.6%	57
Licenses and Permits	1,448,297			1,448,297						1,448,297	0.5%	11
Intergovernmental												
Federal Grants	1,590,387	3,139,472	2,418,764	7,148,623		12,610,010	1,766,016	2,983,949		24,508,598	8.2%	179
State Grants	12,884,289	465,594	552,284	13,902,167	498,874	75,008,682	6,106,943	7,215,855	1,952,853	104,685,374	34.8%	765
Other Grants				0					18,000	18,000	0.0%	0
Service Charges	1,200,404		16,631,820	17,832,224			6,852,779		76,395	24,761,398	8.2%	181
Fines and Forfeitures	82,606			82,606						82,606	0.0%	1
Miscellaneous	3,095,564	4,624	32,462	3,132,650		4,889,970	2,087,640		559,471	10,669,731	3.6%	78
Debt Proceeds		6,214,000		6,214,000						6,214,000	2.1%	45
County Contributions						77,320,271	5,012,357	3,931,981	1,659,555			
Total Revenues	148,443,340	9,823,690	19,635,330	177,902,360	498,874	169,828,933	21,825,735	14,131,785	4,266,274	300,529,797	100.0%	2,197
Expenditures by Function												
General Government	12,189,518	3,343,609		15,533,127						15,533,127	5.2%	114
Public Safety												
Police	5,014,965			5,014,965						5,014,965	1.7%	37
Fire	2,342,271			2,342,271						2,342,271	0.8%	17
Corrections	7,203,559			7,203,559						7,203,559	2.4%	53
Other	3,076,438			3,076,438						3,076,438	1.0%	22
Public Works												
Transportation	6,977,144	3,340,119	4,459,423	14,776,686						14,776,686	5.0%	108
Sewer/Solid Waste/Water			13,117,869	13,117,869						13,117,869	4.4%	96
Other				0						0	0.0%	0
Health				0				14,131,785		14,131,785	4.8%	103
Social Services	3,425,594			3,425,594						3,425,594	1.2%	25
Primary/Secondary Education	1,500			1,500		169,545,228				169,546,728	57.3%	1,239
Community Colleges				0			21,753,151			21,753,151	7.3%	159
Parks, Recreation, & Culture	2,080,946	228,537	1,202,807	3,512,290						3,512,290	1.2%	26
Libraries				0					3,652,346	3,652,346	1.2%	27
Natural Resources	308,152			308,152						308,152	0.1%	2
Community Dev. & Pub. Housing	516,377			516,377						516,377	0.2%	4
Economic Dev. & Opportunity	334,892			334,892						334,892	0.1%	2
Debt Service												
Principal	7,088,668			7,088,668	442,727					7,531,395	2.5%	55
Interest	4,092,405		3,621,220	7,713,625	56,147					7,769,772	2.6%	57
Intergovernmental	1,166,737			1,166,737						1,166,737	0.4%	9
Miscellaneous	1,120,437	164,100		1,284,537						1,284,537	0.4%	9
Transfers to Boards	82,450,904	5,473,260		87,924,164								
Total Expenditures	139,390,507	12,549,625	22,401,319	174,341,451	498,874	169,545,228	21,753,151	14,131,785	3,652,346	295,998,671	100.0%	2,164
Excess of Revenues Over/ (Under) Expenditures	9,052,833	(2,725,935)	(2,765,989)	3,560,909	0	283,705	72,584	0	613,928	4,531,126		

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

Year Ending June 30, 2003

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	47,740,221			47,740,221					47,740,221	21.0%	546
Taxes - Local - Income	31,369,658			31,369,658					31,369,658	13.8%	359
Taxes - Local - Other	4,228,993		55,008	4,284,001					4,284,001	1.9%	49
Licenses and Permits	989,466			989,466					989,466	0.4%	11
Intergovernmental											
Federal Grants	1,208,656		763,433	1,972,089	12,026,542	2,218,477	3,366,920	129,239	19,713,267	8.7%	226
State Grants	14,955,244		103,003	15,058,247	62,378,021	3,810,531	6,073,703	791,236	88,111,738	38.7%	1,008
Other Grants	287,704		20,000	307,704				5,000	312,704	0.1%	4
Service Charges	7,929,834		12,342,050	20,271,884		698,500		128,946	21,099,330	9.3%	241
Fines and Forfeitures	245,527			245,527					245,527	0.1%	3
Miscellaneous	1,075,463		351,643	1,427,106	3,385,053	691,567		55,599	5,559,325	2.4%	64
Debt Proceeds		8,410,000		8,410,000					8,410,000	3.7%	96
County Contributions					51,387,123	2,520,277	1,822,610	1,165,792			
Total Revenues	110,030,766	8,410,000	13,635,137	132,075,903	129,176,739	9,939,352	11,263,233	2,275,812	227,835,237	100.0%	2,608
Expenditures by Function											
General Government	5,736,068	20,223		5,756,291					5,756,291	2.5%	66
Public Safety											
Police	5,211,662			5,211,662					5,211,662	2.3%	60
Fire	4,535,195			4,535,195					4,535,195	2.0%	52
Corrections	8,220,288			8,220,288					8,220,288	3.5%	94
Other	2,222,807	459,747		2,682,554					2,682,554	1.2%	31
Public Works											
Transportation	6,013,404	368,623	2,052,303	8,434,330					8,434,330	3.6%	97
Sewer/Solid Waste/Water	645,377	454,656	6,090,431	7,190,464					7,190,464	3.1%	82
Other				0					0	0.0%	0
Health	655,773			655,773			11,263,233		11,919,006	5.1%	136
Social Services	4,697,479	100,948	5,597,676	10,396,103					10,396,103	4.5%	119
Primary/Secondary Education				0	129,056,209				129,056,209	55.7%	1,477
Community Colleges				0		11,801,756			11,801,756	5.1%	135
Parks, Recreation, & Culture	5,584,695	2,800		5,587,495					5,587,495	2.4%	64
Libraries				0				2,248,044	2,248,044	1.0%	26
Natural Resources	116,749			116,749					116,749	0.1%	1
Community Dev. & Pub. Housing				0					0	0.0%	0
Economic Dev. & Opportunity	885,294		224,010	1,109,304					1,109,304	0.5%	13
Debt Service											
Principal	7,811,719			7,811,719					7,811,719	3.4%	89
Interest	3,323,403		263,809	3,587,212					3,587,212	1.5%	41
Intergovernmental				0					0	0.0%	0
Miscellaneous	5,849,646	49,657	33,988	5,933,291					5,933,291	2.6%	68
Transfers to Boards	51,270,295	5,625,507		56,895,802							
Total Expenditures	112,779,854	7,082,161	14,262,217	134,124,232	129,056,209	11,801,756	11,263,233	2,248,044	231,597,672	100.0%	2,651
Excess of Revenues Over/ (Under) Expenditures	(2,749,088)	1,327,839	(627,080)	(2,048,329)	120,530	(1,862,404)	0	27,768	(3,762,435)		

"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, 2003

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	55,722,284			55,722,284					55,722,284	34.6%	1,123
Taxes - Local - Income	9,956,460			9,956,460					9,956,460	6.2%	201
Taxes - Local - Other	27,582,948		1,181,563	28,764,511					28,764,511	17.9%	580
Licenses and Permits	2,311,722			2,311,722					2,311,722	1.4%	47
Intergovernmental											
Federal Grants	502,284			502,284	10,043,428	1,043,989	2,922,613		14,512,314	9.0%	293
State Grants	8,332,013	1,738,277		10,070,290	11,055,289	1,793,191	4,445,439	183,083	27,547,292	17.1%	555
Other Grants	264,634			264,634					264,634	0.2%	5
Service Charges	2,419,336		10,863,573	13,282,909		328,706		82,560	13,694,175	8.5%	276
Fines and Forfeitures	142,293			142,293					142,293	0.1%	3
Miscellaneous	1,508,600	92,173	160,926	1,761,699	1,357,553	325,444			3,444,696	2.1%	69
Debt Proceeds		4,600,000		4,600,000					4,600,000	2.9%	93
County Contributions					49,199,926	1,186,012	4,067,417	1,240,592			
Total Revenues	108,742,574	6,430,450	12,206,062	127,379,086	71,656,196	4,677,342	11,435,469	1,506,235	160,960,381	100.0%	3,245
Expenditures by Function											
General Government	6,524,777	2,776,133		9,300,910					9,300,910	5.9%	188
Public Safety											
Police	2,443,433	5,837		2,449,270					2,449,270	1.6%	49
Fire	2,295,845			2,295,845					2,295,845	1.5%	46
Corrections	3,718,232	82,746		3,800,978					3,800,978	2.4%	77
Other	940,107	2,532,913		3,473,020					3,473,020	2.2%	70
Public Works											
Transportation	5,115,680			5,115,680					5,115,680	3.2%	103
Sewer/Solid Waste/Water			11,770,445	11,770,445					11,770,445	7.5%	237
Other				0					0	0.0%	0
Health		38,678		38,678			11,435,469		11,474,147	7.3%	231
Social Services	1,846,638			1,846,638					1,846,638	1.2%	37
Primary/Secondary Education				0	71,749,023				71,749,023	45.5%	1,446
Community Colleges				0		5,553,768			5,553,768	3.5%	112
Parks, Recreation, & Culture	1,035,773	11,270		1,047,043					1,047,043	0.7%	21
Libraries				0				1,506,235	1,506,235	1.0%	30
Natural Resources	600,161	155,783		755,944					755,944	0.5%	15
Community Dev. & Pub. Housing	185,065			185,065					185,065	0.1%	4
Economic Dev. & Opportunity	618,689			618,689					618,689	0.4%	12
Debt Service											
Principal	4,136,704			4,136,704					4,136,704	2.6%	83
Interest	2,063,580		992,256	3,055,836					3,055,836	1.9%	62
Intergovernmental	13,221,734			13,221,734					13,221,734	8.4%	267
Miscellaneous	4,350,829	58,214		4,409,043					4,409,043	2.8%	89
Transfers to Boards	54,094,079	1,599,868		55,693,947							
Total Expenditures	103,191,326	7,261,442	12,762,701	123,215,469	71,749,023	5,553,768	11,435,469	1,506,235	157,766,017	100.0%	3,181
Excess of Revenues Over/ (Under) Expenditures	5,551,248	(830,992)	(556,639)	4,163,617	(92,827)	(876,426)	0	0	3,194,364		

"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, 2003

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	4,078,804,388	3,520,350	31,751,089	4,114,075,827						182,180,854		12,445,403	4,308,702,084	23.4%	782
Taxes - Local - Income	2,849,950,617	7,148,005	0	2,857,098,622									2,857,098,622	15.5%	519
Taxes - Local - Other	932,348,217	39,470,221	23,984,806	995,803,244							67,631,000		1,063,434,244	5.8%	193
Licenses and Permits	121,679,223	0	21,514,857	143,194,080									143,194,080	0.8%	26
Intergovernmental															
Federal Grants	418,290,267	53,318,174	115,643,217	587,251,658		557,925,056	70,921,926	98,190,262	1,444,428	176,616		697,063	1,316,607,009	7.2%	239
State Grants	867,327,106	101,165,867	11,818,047	980,311,020	5,334,334	3,329,728,745	220,100,127	223,349,038	44,874,248	7,655,587		10,303,052	4,821,656,151	26.2%	875
Other Grants	46,221,713	3,365,252	16,928,757	66,515,722		2,100,164			1,240,911	80,896	383,154	135,664	70,456,511	0.4%	13
Service Charges	254,196,916	26,137,465	1,015,533,443	1,295,867,824			182,647,962		10,864,710	28,754,930	430,793,129	770,710	1,949,699,265	10.6%	354
Fines and Forfeitures	24,074,508	40,578	5,834,327	29,949,413						204,294	0	0	30,153,707	0.2%	5
Miscellaneous	158,784,506	59,982,764	208,938,213	427,705,483		172,491,071	71,272,030		6,490,305	8,525,221	41,173,650	347,197	728,004,957	4.0%	132
Debt Proceeds	323,558,129	681,491,418	0	1,005,049,547		104,767,693				0	0	0	1,109,817,240	6.0%	201
County Contributions						4,392,249,321	256,309,222	107,559,598	138,760,610	6,378,496		0			
Total Revenues	10,075,235,590	975,640,094	1,451,946,756	12,502,822,440	5,334,334	8,559,262,050	801,251,267	429,098,898	203,675,212	233,956,894	539,980,933	24,699,089	18,398,823,870	100.0%	3,340
Expenditures by Function															
General Government	846,360,030	191,804,253	27,211,997	1,065,376,280						41,887,787	297,086		1,107,561,153	6.1%	201
Public Safety															
Police	949,214,442	40,085,047	0	989,299,489						17,508,620			1,006,808,109	5.5%	183
Fire	533,714,795	16,152,068	0	549,866,863									549,866,863	3.0%	100
Corrections	223,436,847	18,172,611	0	241,609,458									241,609,458	1.3%	44
Other	165,714,311	10,755,496	4,055,787	180,525,594									180,525,594	1.0%	33
Public Works															
Transportation	404,156,068	311,844,990	64,078,107	780,079,165						0		16,203,363	796,282,528	4.4%	145
Sewer/Solid Waste/Water	161,333,947	19,750,712	826,363,400	1,007,448,059							302,571,103		1,310,019,162	7.2%	238
Other	0	0	0	0									0	0.0%	0
Health	138,709,922	1,948,132	0	140,658,054				429,098,898					569,756,952	3.1%	103
Social Services	316,600,918	2,599,139	40,360,965	359,561,022									359,561,022	2.0%	65
Primary/Secondary Education	3,348,759	0	0	3,348,759	8,572,107,283								8,575,456,042	47.0%	1,557
Community Colleges	303,335	0	0	303,335			749,388,444						749,691,779	4.1%	136
Parks, Recreation, & Culture	141,834,090	116,845,432	29,012,983	287,692,505						162,894,602			450,587,107	2.5%	82
Libraries	157,349	0	0	157,349					202,374,847				202,532,196	1.1%	37
Natural Resources	26,549,426	30,140,285	0	56,689,711									56,689,711	0.3%	10
Community Dev. & Pub. Housing	181,321,183	61,385,326	175,862,627	418,569,136									418,569,136	2.3%	76
Economic Dev. & Opportunity	87,787,792	65,369,596	16,873,960	170,031,348									170,031,348	0.9%	31
Debt Service															
Principal	550,929,205	255,934	0	551,185,139	5,086,519					31,335,000			587,606,658	3.2%	107
Interest	256,556,157	34,052	119,990,745	376,580,954	247,815					7,313,340	56,952,835	6,768,581	447,863,525	2.5%	81
Intergovernmental	28,740,265	0	0	28,740,265									28,740,265	0.2%	5
Miscellaneous	432,363,506	520,778	21,236,138	454,120,422						751,727	0		454,872,149	2.5%	83
Transfers to Boards	4,459,224,948	435,653,803	0	4,894,878,751											
Total Expenditures	9,908,357,295	1,323,317,654	1,325,046,709	12,556,721,658	5,334,334	8,572,107,283	749,388,444	429,098,898	202,374,847	261,691,076	359,821,024	22,971,944	18,264,630,757	100.0%	3,315
Excess of Revenues Over/															
(Under) Expenditures	166,878,295	(347,677,560)	126,900,047	(53,899,218)	0	(12,845,233)	51,862,823	0	1,300,365	(27,734,182)	180,159,909	1,727,145	134,193,113		

"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, 2003

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	11,069,475		11,069,475	4,231,784		4,231,784			0
State Grants	50,040,202	427,433	50,467,635	5,695,587	96,630	5,792,217	707,360		707,360
Other Grants			0			0		111,180	111,180
Service Charges			0	6,280,321		6,280,321	45,911		45,911
Miscellaneous	4,859,898	69,288	4,929,186	3,222,065		3,222,065	333,234		333,234
Debt Proceeds			0			0			0
County Contributions	25,657,928	216,631	25,874,559	5,475,000	68,512	5,543,512	769,000		769,000
Total Revenues	91,627,503	713,352	92,340,855	24,904,757	165,142	25,069,899	1,855,505	111,180	1,966,685
Expenditures by Function									
Primary/Secondary Ed.	89,403,007	1,868,139	91,271,146			0			0
Community Colleges			0	22,210,090	1,859,879	24,069,969			0
Libraries			0			0	1,580,327	103,595	1,683,922
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	89,403,007	1,868,139	91,271,146	22,210,090	1,859,879	24,069,969	1,580,327	103,595	1,683,922
Excess of Revenues Over/ (Under) Expenditures	2,224,496	(1,154,787)	1,069,709	2,694,667	(1,694,737)	999,930	275,178	7,585	282,763

Year Ended June 30, 2003

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	33,081,353		33,081,353	5,695,183		5,695,183			0
State Grants	219,415,219	12,674,069	232,089,288	22,703,226	2,147,246	24,850,472	2,701,626		2,701,626
Other Grants			0			0			0
Service Charges			0	16,255,760		16,255,760	630,477		630,477
Miscellaneous	13,297,584	159,152	13,456,736	13,702,872		13,702,872	24,873		24,873
Debt Proceeds			0			0			0
County Contributions	383,840,000	29,278,529	413,118,529	21,780,000	5,227,752	27,007,752	11,385,000		11,385,000
Total Revenues	649,634,156	42,111,750	691,745,906	80,137,041	7,374,998	87,512,039	14,741,976	0	14,741,976
Expenditures by Function									
Primary/Secondary Ed.	642,084,866	43,838,752	685,923,618			0			0
Community Colleges			0	78,404,182	8,602,984	87,007,166			0
Libraries			0			0	14,684,547		14,684,547
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	642,084,866	43,838,752	685,923,618	78,404,182	8,602,984	87,007,166	14,684,547	0	14,684,547
Excess of Revenues Over/ (Under) Expenditures	7,549,290	(1,727,002)	5,822,288	1,732,859	(1,227,986)	504,873	57,429	0	57,429

Year Ended June 30, 2003

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	118,765,865		118,765,865			0	440,100		440,100
State Grants	602,207,126	31,542,710	633,749,836			0	15,831,700		15,831,700
Other Grants			0			0	677,200		677,200
Service Charges			0			0	349,700		349,700
Miscellaneous	11,378,831	425,866	11,804,697			0	3,006,700		3,006,700
Debt Proceeds		82,851,472	82,851,472			0			0
County Contributions	207,400,244	25,432,628	232,832,872			0	12,044,500		12,044,500
Total Revenues	939,752,066	140,252,676	1,080,004,742	0	0	0	32,349,900	0	32,349,900
Expenditures by Function									
Primary/Secondary Ed.	975,637,068	82,419,802	1,058,056,870			0			0
Community Colleges			0			0			0
Libraries			0			0	32,920,500		32,920,500
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	975,637,068	82,419,802	1,058,056,870	0	0	0	32,920,500	0	32,920,500
Excess of Revenues Over/ (Under) Expenditures	(35,885,002)	57,832,874	21,947,872	0	0	0	(570,600)	0	(570,600)

Year Ended June 30, 2003

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	64,112,400		64,112,400	17,164,848		17,164,848			0
State Grants	336,170,075	31,317,720	367,487,795	37,391,252		37,391,252	4,061,714		4,061,714
Other Grants			0			0			0
Service Charges			0	34,341,798		34,341,798	4,491,038		4,491,038
Miscellaneous	22,347,622		22,347,622	8,441,943	466,839	8,908,782			0
Debt Proceeds	5,478,889		5,478,889			0			0
County Contributions	548,230,489	77,895,408	626,125,897	33,265,901	9,690,708	42,956,609	22,131,101	930,110	23,061,211
Total Revenues	976,339,475	109,213,128	1,085,552,603	130,605,742	10,157,547	140,763,289	30,683,853	930,110	31,613,963
Expenditures by Function									
Primary/Secondary Ed.	982,829,590	109,213,128	1,092,042,718			0			0
Community Colleges			0	123,956,249	8,889,576	132,845,825			0
Libraries			0			0	30,265,247	617,382	30,882,629
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	982,829,590	109,213,128	1,092,042,718	123,956,249	8,889,576	132,845,825	30,265,247	617,382	30,882,629
Excess of Revenues Over/ (Under) Expenditures	(6,490,115)	0	(6,490,115)	6,649,493	1,267,971	7,917,464	418,606	312,728	731,334

Year Ended June 30, 2003

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	7,595,799		7,595,799	626,780		626,780	4,000		4,000
State Grants	56,012,553	10,989,534	67,002,087	1,439,348		1,439,348	297,849		297,849
Other Grants			0			0			0
Service Charges			0	1,580,797		1,580,797	119,106		119,106
Miscellaneous	3,364,041	844	3,364,885	1,239,695		1,239,695	48,999		48,999
Debt Proceeds	1,462,455		1,462,455			0			0
County Contributions	73,981,039	5,590,952	79,571,991	1,524,232		1,524,232	1,810,004		1,810,004
Total Revenues	142,415,887	16,581,330	158,997,217	6,410,852	0	6,410,852	2,279,958	0	2,279,958
Expenditures by Function									
Primary/Secondary Ed.	143,056,962	16,580,486	159,637,448			0			0
Community Colleges			0	6,525,391		6,525,391			0
Libraries			0			0	2,275,456		2,275,456
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	143,056,962	16,580,486	159,637,448	6,525,391	0	6,525,391	2,275,456	0	2,275,456
Excess of Revenues Over/ (Under) Expenditures	(641,075)	844	(640,231)	(114,539)	0	(114,539)	4,502	0	4,502

Year Ended June 30, 2003

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	3,875,989		3,875,989	572,499		572,499			0
State Grants	27,172,209	2,826,861	29,999,070	1,063,626	1,995,798	3,059,424	276,989		276,989
Other Grants			0			0	195,168		195,168
Service Charges			0	531,657		531,657	24,261		24,261
Miscellaneous	1,378,519	64,639	1,443,158	358,910		358,910	67,125		67,125
Debt Proceeds	1,514,168		1,514,168			0			0
County Contributions	10,922,859	292,928	11,215,787	920,687	309,397	1,230,084	973,416	68,129	1,041,545
Total Revenues	44,863,744	3,184,428	48,048,172	3,447,380	2,305,195	5,752,575	1,536,959	68,129	1,605,088
Expenditures by Function									
Primary/Secondary Ed.	44,830,342	3,167,272	47,997,614			0			0
Community Colleges			0	3,704,603	2,493,482	6,198,086			0
Libraries			0			0	1,517,394	72,069	1,589,463
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	44,830,342	3,167,272	47,997,614	3,704,603	2,493,482	6,198,086	1,517,394	72,069	1,589,463
Excess of Revenues Over/ (Under) Expenditures	33,402	17,156	50,558	(257,224)	(188,287)	(445,511)	19,565	(3,940)	15,625

Year Ended June 30, 2003

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	12,311,718		12,311,718	893,504		893,504	85,067		85,067
State Grants	96,784,455	5,249,771	102,034,226	5,439,318		5,439,318	1,038,480		1,038,480
Other Grants			0			0			0
Service Charges			0	4,918,822		4,918,822	906,801		906,801
Miscellaneous	5,553,789		5,553,789	580,349		580,349	144,594		144,594
Debt Proceeds			0			0			0
County Contributions	112,826,831	3,722,188	116,549,019	4,108,873		4,108,873	5,098,495	100,000	5,198,495
Total Revenues	227,476,793	8,971,959	236,448,752	15,940,866	0	15,940,866	7,273,437	100,000	7,373,437
Expenditures by Function									
Primary/Secondary Ed.	223,059,342	8,971,959	232,031,301			0			0
Community Colleges			0	15,954,955		15,954,955			0
Libraries			0			0	7,256,770	311,902	7,568,672
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	223,059,342	8,971,959	232,031,301	15,954,955	0	15,954,955	7,256,770	311,902	7,568,672
Excess of Revenues Over/ (Under) Expenditures	4,417,451	0	4,417,451	(14,089)	0	(14,089)	16,667	(211,902)	(195,235)

Year Ended June 30, 2003

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	9,271,524		9,271,524	514,334		514,334	50,022		50,022
State Grants	63,260,484	3,438,206	66,698,690	4,583,693	260,904	4,844,597	625,134		625,134
Other Grants			0			0			0
Service Charges			0	3,155,111		3,155,111	75,993		75,993
Miscellaneous	3,196,649	237,079	3,433,728	1,840,637		1,840,637	150,404		150,404
Debt Proceeds			0			0			0
County Contributions	53,984,355	4,191,132	58,175,487	5,488,454	525,439	6,013,893	1,539,802		1,539,802
Total Revenues	129,713,012	7,866,417	137,579,429	15,582,229	786,343	16,368,572	2,441,355	0	2,441,355
Expenditures by Function									
Primary/Secondary Ed.	128,792,862	7,860,871	136,653,733			0			0
Community Colleges			0	16,668,208		16,668,208			0
Libraries			0			0	2,401,326		2,401,326
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	128,792,862	7,860,871	136,653,733	16,668,208	0	16,668,208	2,401,326	0	2,401,326
Excess of Revenues Over/ (Under) Expenditures	920,150	5,546	925,696	(1,085,979)	786,343	(299,636)	40,029	0	40,029

Year Ended June 30, 2003

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	12,473,392		12,473,392	3,041,558		3,041,558			0
State Grants	88,573,798	1,320,404	89,894,202	6,984,692		6,984,692	759,489		759,489
Other Grants			0			0			0
Service Charges			0	7,671,095		7,671,095	159,290		159,290
Miscellaneous	6,280,392	251	6,280,643	6,015,841		6,015,841	40,108		40,108
Debt Proceeds			0			0			0
County Contributions	91,025,659	9,282,025	100,307,684	7,396,605		7,396,605	1,922,023		1,922,023
Total Revenues	198,353,241	10,602,680	208,955,921	31,109,791	0	31,109,791	2,880,910	0	2,880,910
Expenditures by Function									
Primary/Secondary Ed.	197,665,597	10,602,429	208,268,026			0			0
Community Colleges			0	31,665,613		31,665,613			0
Libraries			0			0	2,888,416		2,888,416
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	197,665,597	10,602,429	208,268,026	31,665,613	0	31,665,613	2,888,416	0	2,888,416
Excess of Revenues Over/ (Under) Expenditures	687,644	251	687,895	(555,822)	0	(555,822)	(7,506)	0	(7,506)

Year Ended June 30, 2003

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	5,624,471	93,730	5,718,201	601,124		601,124	29,304		29,304
State Grants	20,337,265	7,103,423	27,440,688	1,116,807	2,095,587	3,212,394	239,982		239,982
Other Grants			0			0	53,600		53,600
Service Charges			0	558,239		558,239	8,972		8,972
Miscellaneous	1,999,656		1,999,656	376,856		376,856	39,865		39,865
Debt Proceeds			0			0			0
County Contributions	15,495,810	499,741	15,995,551	966,721	324,867	1,291,588	458,829		458,829
Total Revenues	43,457,202	7,696,894	51,154,096	3,619,747	2,420,454	6,040,202	830,552	0	830,552
Expenditures by Function									
Primary/Secondary Ed.	43,736,573	7,872,418	51,608,991			0			0
Community Colleges			0	3,889,832	2,618,156	6,507,988			0
Libraries			0			0	805,189		805,189
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	43,736,573	7,872,418	51,608,991	3,889,832	2,618,156	6,507,988	805,189	0	805,189
Excess of Revenues Over/ (Under) Expenditures	(279,371)	(175,524)	(454,895)	(270,085)	(197,701)	(467,786)	25,363	0	25,363

Year Ended June 30, 2003

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	15,307,244		15,307,244	2,672,741		2,672,741	5,855		5,855
State Grants	125,967,594	8,336,157	134,303,751	6,654,102		6,654,102	1,354,600		1,354,600
Other Grants			0			0			0
Service Charges			0	9,029,741		9,029,741	212,436		212,436
Miscellaneous	8,825,914	4,948	8,830,862	3,673,515		3,673,515	112,752		112,752
Debt Proceeds			0			0			0
County Contributions	156,733,724	29,530,998	186,264,722	9,770,478		9,770,478	4,065,013		4,065,013
Total Revenues	306,834,476	37,872,103	344,706,579	31,800,577	0	31,800,577	5,750,656	0	5,750,656
Expenditures by Function									
Primary/Secondary Ed.	307,347,008	38,489,630	345,836,638			0			0
Community Colleges			0	31,990,387		31,990,387			0
Libraries			0			0	5,395,876		5,395,876
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	307,347,008	38,489,630	345,836,638	31,990,387	0	31,990,387	5,395,876	0	5,395,876
Excess of Revenues Over/ (Under) Expenditures	(512,532)	(617,527)	(1,130,059)	(189,810)	0	(189,810)	354,780	0	354,780

Year Ended June 30, 2003

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	4,902,649		4,902,649	1,129,382		1,129,382	95,772		95,772
State Grants	21,245,267	2,604,320	23,849,587	3,227,800	515,415	3,743,215	218,492		218,492
Other Grants			0			0			0
Service Charges			0	1,079,491		1,079,491	113,048		113,048
Miscellaneous	1,312,590		1,312,590	798,649		798,649	19,463		19,463
Debt Proceeds			0			0			0
County Contributions	15,929,800	1,402,564	17,332,364	2,458,300	103,974	2,562,274	590,000	297,527	887,527
Total Revenues	43,390,306	4,006,884	47,397,190	8,693,622	619,389	9,313,011	1,036,775	297,527	1,334,302
Expenditures by Function									
Primary/Secondary Ed.	43,510,850	3,961,078	47,471,928			0			0
Community Colleges			0	8,816,100		8,816,100			0
Libraries			0			0	912,197	423,273	1,335,470
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	43,510,850	3,961,078	47,471,928	8,816,100	0	8,816,100	912,197	423,273	1,335,470
Excess of Revenues Over/ (Under) Expenditures	(120,544)	45,806	(74,738)	(122,478)	619,389	496,911	124,578	(125,746)	(1,168)

Year Ended June 30, 2003

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	19,288,531		19,288,531	2,222,505		2,222,505	118,357		118,357
State Grants	137,235,618	10,775,425	148,011,043	9,756,295		9,756,295	1,602,001		1,602,001
Other Grants			0			0			0
Service Charges			0	8,013,679		8,013,679	376,029		376,029
Miscellaneous	7,694,152	117,287	7,811,439	4,812,235		4,812,235	245,961		245,961
Debt Proceeds			0			0			0
County Contributions	146,051,098	18,111,848	164,162,946	12,190,073		12,190,073	9,731,241		9,731,241
Total Revenues	310,269,399	29,004,560	339,273,959	36,994,787	0	36,994,787	12,073,589	0	12,073,589
Expenditures by Function									
Primary/Secondary Ed.	310,058,205	29,004,560	339,062,765			0			0
Community Colleges			0	35,243,768		35,243,768			0
Libraries			0			0	12,192,885		12,192,885
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	310,058,205	29,004,560	339,062,765	35,243,768	0	35,243,768	12,192,885	0	12,192,885
Excess of Revenues Over/ (Under) Expenditures	211,194	0	211,194	1,751,019	0	1,751,019	(119,296)	0	(119,296)

Year Ended June 30, 2003

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	15,274,060		15,274,060	2,779,447		2,779,447	187,940		187,940
State Grants	125,052,249	26,341,022	151,393,271	10,597,748	10,754,095	21,351,843	1,164,181		1,164,181
Other Grants			0			0			0
Service Charges			0	12,876,196		12,876,196	659,994		659,994
Miscellaneous	10,411,365	60,952	10,472,317	3,922,801	98,512	4,021,313			0
Debt Proceeds			0			0			0
County Contributions	293,885,603	31,012,750	324,898,353	13,819,423	6,668,343	20,487,766	9,705,604		9,705,604
Total Revenues	444,623,277	57,414,724	502,038,001	43,995,615	17,520,950	61,516,565	11,717,719	0	11,717,719
Expenditures by Function									
Primary/Secondary Ed.	442,621,702	59,049,378	501,671,080			0			0
Community Colleges			0	45,551,510		45,551,510			0
Libraries			0			0	12,004,939		12,004,939
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	442,621,702	59,049,378	501,671,080	45,551,510	0	45,551,510	12,004,939	0	12,004,939
Excess of Revenues Over/ (Under) Expenditures	2,001,575	(1,634,654)	366,921	(1,555,895)	17,520,950	15,965,055	(287,220)	0	(287,220)

Year Ended June 30, 2003

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	3,122,704		3,122,704	286,250		286,250	60,605		60,605
State Grants	8,370,725	490,810	8,861,535	531,814	997,900	1,529,714	114,420		114,420
Other Grants			0			0			0
Service Charges			0	265,829		265,829	10,227		10,227
Miscellaneous	1,295,764		1,295,764	179,455		179,455	7,712		7,712
Debt Proceeds			0			0			0
County Contributions	13,437,085	74,836	13,511,921	460,344	154,699	615,043	400,061		400,061
Total Revenues	26,226,278	565,646	26,791,924	1,723,692	1,152,599	2,876,291	593,025	0	593,025
Expenditures by Function									
Primary/Secondary Ed.	27,369,634	630,994	28,000,628			0			0
Community Colleges			0	1,852,304	1,246,743	3,099,046			0
Libraries			0			0	594,359		594,359
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	27,369,634	630,994	28,000,628	1,852,304	1,246,743	3,099,046	594,359	0	594,359
Excess of Revenues Over/ (Under) Expenditures	(1,143,356)	(65,348)	(1,208,704)	(128,612)	(94,144)	(222,756)	(1,334)	0	(1,334)

Year Ended June 30, 2003

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	70,033,342		70,033,342	11,977,143		11,977,143	58,813		58,813
State Grants	306,985,225	33,695,562	340,680,787	33,686,321	8,768,161	42,454,482	3,618,716		3,618,716
Other Grants			0			0			0
Service Charges			0	42,410,833		42,410,833	1,419,183		1,419,183
Miscellaneous	23,827,000	284,300	24,111,300	10,286,967	2,091,793	12,378,760	37,007		37,007
Debt Proceeds	4,600,566	8,860,143	13,460,709			0			0
County Contributions	1,064,912,896	72,675,296	1,137,588,192	62,907,709	19,881,591	82,789,300	32,861,480		32,861,480
Total Revenues	1,470,359,029	115,515,301	1,585,874,330	161,268,973	30,741,545	192,010,518	37,995,199	0	37,995,199
Expenditures by Function									
Primary/Secondary Ed.	1,486,392,400	115,880,345	1,602,272,745			0			0
Community Colleges			0	164,308,594		164,308,594			0
Libraries			0			0	34,429,721	3,565,478	37,995,199
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	1,486,392,400	115,880,345	1,602,272,745	164,308,594	0	164,308,594	34,429,721	3,565,478	37,995,199
Excess of Revenues Over/ (Under) Expenditures	(16,033,371)	(365,044)	(16,398,415)	(3,039,621)	30,741,545	27,701,924	3,565,478	(3,565,478)	0

Year Ended June 30, 2003

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	88,701,151	371,583	89,072,734	9,295,375		9,295,375	61,784		61,784
State Grants	573,904,028	18,901,636	592,805,664	20,584,687		20,584,687	6,148,667		6,148,667
Other Grants		2,100,164	2,100,164			0			0
Service Charges			0	22,512,765		22,512,765	714,630		714,630
Miscellaneous	27,492,096		27,492,096	3,622,780		3,622,780	726,433	441,548	1,167,981
Debt Proceeds			0			0			0
County Contributions	502,068,625	42,732,406	544,801,031	13,166,300	4,010,170	17,176,470	13,888,800		13,888,800
Total Revenues	1,192,165,900	64,105,789	1,256,271,689	69,181,907	4,010,170	73,192,077	21,540,314	441,548	21,981,862
Expenditures by Function									
Primary/Secondary Ed.	1,205,256,275	70,667,988	1,275,924,263			0			0
Community Colleges			0	70,455,032		70,455,032			0
Libraries			0			0	21,282,869	441,548	21,724,417
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	1,205,256,275	70,667,988	1,275,924,263	70,455,032	0	70,455,032	21,282,869	441,548	21,724,417
Excess of Revenues Over/ (Under) Expenditures	(13,090,375)	(6,562,199)	(19,652,574)	(1,273,125)	4,010,170	2,737,045	257,445	0	257,445

Year Ended June 30, 2003

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	7,514,914		7,514,914	715,624		715,624			0
State Grants	19,977,650	6,293,467	26,271,117	1,329,533	2,494,748	3,824,281	229,734		229,734
Other Grants			0			0			0
Service Charges			0	664,571		664,571	64,373		64,373
Miscellaneous	1,616,881	4,556	1,621,437	448,638		448,638	34,312		34,312
Debt Proceeds			0			0			0
County Contributions	32,757,413	9,509,906	42,267,319	1,150,859	386,747	1,537,606	951,939		951,939
Total Revenues	61,866,858	15,807,929	77,674,787	4,309,225	2,881,495	7,190,720	1,280,358	0	1,280,358
Expenditures by Function									
Primary/Secondary Ed.	61,620,528	15,820,291	77,440,819			0			0
Community Colleges			0	4,630,755	3,116,854	7,747,609			0
Libraries			0			0	1,253,005		1,253,005
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	61,620,528	15,820,291	77,440,819	4,630,755	3,116,854	7,747,609	1,253,005	0	1,253,005
Excess of Revenues Over/ (Under) Expenditures	246,330	(12,362)	233,968	(321,530)	(235,359)	(556,889)	27,353	0	27,353

Year Ended June 30, 2003

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	12,223,783		12,223,783	786,364		786,364	49,871		49,871
State Grants	57,192,464	7,941,901	65,134,365	1,805,821		1,805,821	600,051		600,051
Other Grants			0			0			0
Service Charges			0	1,983,284		1,983,284	152,904		152,904
Miscellaneous	2,993,408	10,700	3,004,108	1,555,335		1,555,335	39,342		39,342
Debt Proceeds			0			0			0
County Contributions	54,683,905	8,286,612	62,970,517	1,912,317		1,912,317	2,098,111		2,098,111
Total Revenues	127,093,560	16,239,213	143,332,773	8,043,120	0	8,043,120	2,940,279	0	2,940,279
Expenditures by Function									
Primary/Secondary Ed.	128,373,814	17,760,670	146,134,484			0			0
Community Colleges			0	8,186,822		8,186,822			0
Libraries			0			0	2,988,675		2,988,675
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	128,373,814	17,760,670	146,134,484	8,186,822	0	8,186,822	2,988,675	0	2,988,675
Excess of Revenues Over/ (Under) Expenditures	(1,280,254)	(1,521,457)	(2,801,711)	(143,702)	0	(143,702)	(48,396)	0	(48,396)

Year Ended June 30, 2003

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	4,065,400		4,065,400			0	50,149		50,149
State Grants	15,803,291		15,803,291			0	243,491		243,491
Other Grants			0			0	90,837		90,837
Service Charges			0			0	12,595		12,595
Miscellaneous	482,643		482,643			0	7,301		7,301
Debt Proceeds			0			0			0
County Contributions	8,843,759	89,120	8,932,879			0	256,248		256,248
Total Revenues	29,195,093	89,120	29,284,213	0	0	0	660,621	0	660,621
Expenditures by Function									
Primary/Secondary Ed.	28,944,581	90,362	29,034,943			0			0
Community Colleges			0			0			0
Libraries			0			0	641,506		641,506
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	28,944,581	90,362	29,034,943	0	0	0	641,506	0	641,506
Excess of Revenues Over/ (Under) Expenditures	250,512	(1,242)	249,270	0	0	0	19,115	0	19,115

Year Ended June 30, 2003

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	4,163,999		4,163,999	686,999		686,999	17,550		17,550
State Grants	7,163,778	145,047	7,308,825	1,276,351	2,394,957	3,671,308	112,400		112,400
Other Grants			0			0	89,926		89,926
Service Charges			0	637,988		637,988	29,841		29,841
Miscellaneous	1,789,472	20,367	1,809,839	430,692		430,692	347,502		347,502
Debt Proceeds			0			0			0
County Contributions	27,836,953	4,007,428	31,844,381	1,104,824	371,277	1,476,101	618,238		618,238
Total Revenues	40,954,202	4,172,842	45,127,044	4,136,854	2,766,234	6,903,088	1,215,457	0	1,215,457
Expenditures by Function									
Primary/Secondary Ed.	41,246,667	4,168,398	45,415,065			0			0
Community Colleges			0	4,445,522	2,992,178	7,437,700			0
Libraries			0			0	1,141,771		1,141,771
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	41,246,667	4,168,398	45,415,065	4,445,522	2,992,178	7,437,700	1,141,771	0	1,141,771
Excess of Revenues Over/ (Under) Expenditures	(292,465)	4,444	(288,021)	(308,668)	(225,944)	(534,612)	73,686	0	73,686

Year Ended June 30, 2003

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	12,610,010		12,610,010	1,766,016		1,766,016			0
State Grants	73,744,578	1,264,104	75,008,682	5,890,538	216,405	6,106,943	1,952,853		1,952,853
Other Grants			0			0	18,000		18,000
Service Charges			0	6,852,779		6,852,779	76,395		76,395
Miscellaneous	4,889,970		4,889,970	2,087,640		2,087,640	559,471		559,471
Debt Proceeds			0			0			0
County Contributions	71,983,868	5,336,403	77,320,271	4,875,500	136,857	5,012,357	1,659,555		1,659,555
Total Revenues	163,228,426	6,600,507	169,828,933	21,472,473	353,262	21,825,735	4,266,274	0	4,266,274
Expenditures by Function									
Primary/Secondary Ed.	163,103,140	6,442,088	169,545,228			0			0
Community Colleges			0	21,753,151		21,753,151			0
Libraries			0			0	3,652,346		3,652,346
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	163,103,140	6,442,088	169,545,228	21,753,151	0	21,753,151	3,652,346	0	3,652,346
Excess of Revenues Over/ (Under) Expenditures	125,286	158,419	283,705	(280,678)	353,262	72,584	613,928	0	613,928

Year Ended June 30, 2003

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	12,026,542		12,026,542	2,218,477		2,218,477	129,239		129,239
State Grants	58,364,214	4,013,807	62,378,021	3,810,531		3,810,531	791,236		791,236
Other Grants			0			0	5,000		5,000
Service Charges			0	698,500		698,500	128,946		128,946
Miscellaneous	2,923,358	461,695	3,385,053	691,567		691,567	55,599		55,599
Debt Proceeds			0			0			0
County Contributions	45,761,616	5,625,507	51,387,123	2,520,277		2,520,277	1,165,792		1,165,792
Total Revenues	119,075,730	10,101,009	129,176,739	9,939,352	0	9,939,352	2,275,812	0	2,275,812
Expenditures by Function									
Primary/Secondary Ed.	119,058,280	9,997,929	129,056,209			0			0
Community Colleges			0	11,801,756		11,801,756			0
Libraries			0			0	2,248,044		2,248,044
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	119,058,280	9,997,929	129,056,209	11,801,756	0	11,801,756	2,248,044	0	2,248,044
Excess of Revenues Over/ (Under) Expenditures	17,450	103,080	120,530	(1,862,404)	0	(1,862,404)	27,768	0	27,768

Year Ended June 30, 2003

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	10,043,428		10,043,428	1,043,989		1,043,989			0
State Grants	9,787,566	1,267,723	11,055,289	1,793,191		1,793,191	183,083		183,083
Other Grants			0			0			0
Service Charges			0	328,706		328,706	82,560		82,560
Miscellaneous	1,325,831	31,722	1,357,553	325,444		325,444			0
Debt Proceeds			0			0			0
County Contributions	47,600,058	1,599,868	49,199,926	1,186,012		1,186,012	1,240,592		1,240,592
Total Revenues	68,756,883	2,899,313	71,656,196	4,677,342	0	4,677,342	1,506,235	0	1,506,235
Expenditures by Function									
Primary/Secondary Ed.	68,714,992	3,034,031	71,749,023			0			0
Community Colleges			0	5,553,768		5,553,768			0
Libraries			0			0	1,506,235		1,506,235
Debt Service									
Principal			0			0			0
Interest			0			0			0
Total Expenditures	68,714,992	3,034,031	71,749,023	5,553,768	0	5,553,768	1,506,235	0	1,506,235
Excess of Revenues Over/ (Under) Expenditures	41,891	(134,718)	(92,827)	(876,426)	0	(876,426)	0	0	0

Year Ended June 30, 2003

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	557,459,743	465,313	557,925,056	70,921,926	0	70,921,926	1,444,428	0	1,444,428
State Grants	3,100,767,633	228,961,112	3,329,728,745	187,362,281	32,737,846	220,100,128	44,874,248	0	44,874,248
Other Grants	0	2,100,164	2,100,164	0	0	0	1,129,731	111,180	1,240,911
Service Charges	0	0	0	182,647,961	0	182,647,961	10,864,710	0	10,864,710
Miscellaneous	170,537,425	1,953,646	172,491,071	68,614,887	2,657,144	71,272,031	6,048,757	441,548	6,490,305
Debt Proceeds	13,056,078	91,711,615	104,767,693	0	0	0	0	0	0
County Contributions	4,005,851,617	386,397,704	4,392,249,321	208,448,889	47,860,333	256,309,222	137,364,844	1,395,766	138,760,610
Total Revenues	7,847,672,496	711,589,554	8,559,262,050	717,995,944	83,255,324	801,251,268	201,726,718	1,948,494	203,675,212
Expenditures by Function									
Primary/Secondary Ed.	7,904,714,285	667,392,998	8,572,107,283	0	0	0	0	0	0
Community Colleges	0	0	0	717,568,592	31,819,852	749,388,444	0	0	0
Libraries	0	0	0	0	0	0	196,839,600	5,535,247	202,374,847
Debt Service									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Total Expenditures	7,904,714,285	667,392,998	8,572,107,283	717,568,592	31,819,852	749,388,444	196,839,600	5,535,247	202,374,847
Excess of Revenues Over/ (Under) Expenditures	(57,041,789)	44,196,556	(12,845,233)	427,352	51,435,472	51,862,824	4,887,118	(3,586,753)	1,300,365

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	\$703,761	\$20,415	Not Available	
Annual Required Contribution	\$703,761	\$20,415	Not Available	
Financial Status	As of June 30, 2003			
Actuarial Accrued Liability	\$34,974,601,000			
Actuarial Value of Assets	\$32,631,465,000			
Unfunded Actuarial Accrued Liability	\$2,343,136,000			
Unfunded Actuarial Accrued Liability - Prior	\$1,808,021,000			
Increase (+)/Decrease (-) in Unfunded Liability	\$535,115,000			
Percent of Benefits Funded	93.3%			

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	\$6,575,769	\$7,759,342	\$7,506,840	\$2,885,509
Annual Required Contribution	\$6,575,769	\$7,759,342	\$7,506,840	\$2,885,509
Financial Status	As of June 30, 2003	As of June 30, 2003	As of June 30, 2003	As of June 30, 2003
Actuarial Accrued Liability	\$372,472,369	\$318,635,793	\$296,478,237	\$47,135,488
Actuarial Value of Assets	\$335,539,414	\$281,967,318	\$256,190,269	\$38,889,689
Unfunded Actuarial Accrued Liability	\$36,932,955	\$36,668,475	\$40,287,968	\$8,245,799
Unfunded Actuarial Accrued Liability – Prior	\$36,352,728	\$36,293,986	\$39,924,293	\$5,711,531
Increase (+)/Decrease (-) in Unfunded Liability	\$580,227	\$374,489	\$363,675	\$2,534,268
Percent of Benefits Funded	90.1%	88.5%	86.4%	82.5%

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	\$5,470,928	Not Available		
Annual Required Contribution	\$5,470,928			
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 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 .2% 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	\$34,679,000	\$17,736,000	\$0	\$4,417,000
Annual Required Contribution	\$34,679,000	\$17,736,000	\$0	\$4,417,000
Financial Status	As of June 30, 2003	As of June 30, 2003	As of June 30, 2003	As of June 30, 2003
Actuarial Accrued Liability	\$2,286,873,000	\$1,374,747,000	\$13,670,000	0
Actuarial Value of Assets	\$2,205,206,000	\$1,408,544,000	\$13,086,000	0
Unfunded Actuarial Accrued Liability	\$81,667,000	(\$33,797,000)	\$584,000	\$21,731,000
Unfunded Actuarial Accrued Liability - Prior	\$45,795,000	(\$94,011,000)	(\$288,000)	\$21,602,000
Increase (+)/Decrease (-) in Unfunded Liability	\$35,872,000	\$60,214,000	\$872,000	\$129,000
Percent of Benefits Funded	96.4%	102.5%	95.7%	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	\$18,240,994	Not Available	Not Available	Not Available
Annual Required Contribution	\$18,240,994	Not Available		
Financial Status	As of June 30, 2003			
Actuarial Accrued Liability	\$1,830,584,307			
Actuarial Value of Assets	\$1,740,713,074			
Unfunded Actuarial Accrued Liability	\$89,871,233			
Unfunded Actuarial Accrued Liability - Prior	(\$39,891,943)			
Increase (+)/Decrease (-) in Unfunded Liability	\$129,763,176			
Percent of Benefits Funded	95.1%			

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	\$1,243,905	\$0	\$175,388	\$896,426
Annual Required Contribution	\$1,243,905	\$0	\$175,388	\$896,426
Financial Status	As of June 30, 2003		As of June 30, 2003	As of June 30, 2003
Actuarial Accrued Liability	\$27,650,015		\$3,811,646	\$24,032,139
Actuarial Value of Assets	\$24,324,290		\$2,004,069	\$20,323,662
Unfunded Actuarial Accrued Liability	\$3,325,725		\$1,807,577	\$3,708,477
Unfunded Actuarial Accrued Liability - Prior	\$2,394,433		\$1,546,420	\$3,094,066
Increase (+)/Decrease (-) in Unfunded Liability	\$931,292		\$261,157	\$614,411
Percent of Benefits Funded	88.0%		52.6%	84.6%

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) 3% salary increases attributable to inflation, seniority, and/or merit.			
Actual Contribution Made by Entity	\$430,436	\$612,421		
Annual Required Contribution	\$430,436			
Financial Status	As of July 1, 2002			
Actuarial Accrued Liability	\$8,157,363			
Actuarial Value of Assets	\$6,737,744			
Unfunded Actuarial Accrued Liability	\$1,419,619			
Unfunded Actuarial Accrued Liability - Prior	\$673,263			
Increase (+)/Decrease (-) in Unfunded Liability	\$746,356			
Percent of Benefits Funded	82.6%			

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	\$895,232	Not Available		
Annual Required Contribution	\$895,232			
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

	Public Safety Employees Plan	Maryland State Retirement and Pension System	Optional Retirement Program	
Plan	Single-employer defined benefit plan.	See Allegany County – Maryland State Retirement and Pension System.	See Allegany County – Optional Retirement Program.	
Coverage	This plan covers all full-time employees on the county public safety employee pay plan hired after June 20, 2002, employees converted from the State Retirement and Pension Plan, and the county sheriff.	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	Employees contribute 8% of base compensation and employer contributions are actuarially determined.			
Actual Contribution Made by Entity	\$1,015,931	\$435,236	Not Available	
Annual Required Contribution	\$1,015,931	\$435,236		
Financial Status	June 30, 2002			
Actuarial Accrued Liability	\$12,312,475			
Actuarial Value of Assets	\$4,930,633			
Unfunded Actuarial Accrued Liability	\$7,381,842			
Unfunded Actuarial Accrued Liability - Prior	1st year of plan			
Increase (+)/Decrease (-) in Unfunded Liability	N/A			
Percent of Benefits Funded	40.0%			

Charles County

	Sheriff's Department Plan	County Employees' Plan	Retirement Program for Volunteer Firemen and Rescue Squadsmen	Maryland State Retirement and Pension System
Plan	Defined benefit plan.	Defined benefit plan.	Defined benefit plan.	See Allegany County – Maryland State Retirement and Pension System.
Coverage	All employees of the sheriff's department who are classified as a sheriff, a sworn employee, or a communications' employee are eligible.	All full-time employees are eligible.	Qualified active volunteer members of fire companies and rescue squads.	Employees of the board of education and community college participate.
Policies	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	\$4,240,911	\$2,121,862	\$402,300	Not Available
Annual Required Contribution	\$4,240,911	\$2,121,862	N/A	
Financial Status	As of June 30, 2002	As of June 30, 2003		
Actuarial Accrued Liability	\$82,157,536	\$49,245,008		
Actuarial Value of Assets	\$64,345,467	\$45,648,581		
Unfunded Actuarial Accrued Liability	\$17,812,069	\$3,596,427		
Unfunded Actuarial Accrued Liability - Prior	\$17,869,402	\$1,100,825		
Increase (+)/Decrease (-) in Unfunded Liability	(\$57,333)	\$2,495,602		
Percent of Benefits Funded	78.3%	92.7%		

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	\$758,138			
Annual Required Contribution	\$758,138			
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 employees electing to transfer into the plan.	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	\$7,388,514	\$862,344	Not Available	
Annual Required Contribution	\$7,388,514	\$862,344		
Financial Status	As of June 30, 2002			
Actuarial Accrued Liability	\$112,665,292			
Actuarial Value of Assets	\$96,842,861			
Unfunded Actuarial Accrued Liability	\$15,822,431			
Unfunded Actuarial Accrued Liability - Prior	\$13,081,851			
Increase (+)/Decrease (-) in Unfunded Liability	\$2,740,580			
Percent of Benefits Funded	86.0%			

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	\$235,536	Not Available		
Annual Required Contribution	\$235,536			
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				

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	\$2,539,279	\$985,500	\$2,118,700	Not Available
Annual Required Contribution	\$2,539,279	\$985,500	\$2,118,700	
Financial Status:		As of September 30 ,2002	As of June 30, 2002	
Actuarial Accrued Liability		\$14,581,593	\$33,135,041	
Actuarial Value of Assets		\$8,083,173	\$19,084,468	
Unfunded Actuarial Accrued Liability		\$6,498,420	\$14,050,573	
Unfunded Actuarial Accrued Liability - Prior		\$6,076,132	\$9,446,852	
Increase (+)/Decrease (-) in Unfunded Liability		\$422,588	\$4,603,721	
Percent of Benefits Funded		55.4%	57.6%	

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	\$4,949,000	\$7,083,000	Not Available	Not Available
Annual Required Contribution	\$4,949,000	\$7,083,000		
Financial Status	As of June 30, 2002	As of June 30, 2002		
Actuarial Accrued Liability	\$113,862,907	\$166,108,092		
Actuarial Value of Assets	\$111,453,185	\$124,431,190		
Unfunded Actuarial Accrued Liability	\$2,409,722	\$41,676,902		
Unfunded Actuarial Accrued Liability - Prior	(\$301,893)	\$36,810,542		
Increase (+)/Decrease (-) in Unfunded Liability	\$2,711,615	\$4,866,360		
Percent Benefits Funded	97.9%	74.9%		

Kent County

	Maryland State Retirement and Pension System			
Plan	See Allegany County – State Retirement and Pension System.			
Coverage	All full-time employees of the board of education participate.			
Policies				
Actual Contribution Made by Entity	\$354,557			
Annual Required Contribution	\$354,557			
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 hired before October 1, 1994, 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 hired after October 1, 1994, 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 ranging from 4 to 8.5% of annual compensation. County and participating agencies fund 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	\$55,205,855	\$6,798,553	\$698,603	\$540,000 (entire commission)
Annual Required Contribution	\$55,205,855	\$6,798,553	\$698,603	\$540,000
Financial Status	As of June 30, 2003			As of June 30, 2002
Actuarial Accrued Liability	\$2,411,492,724			\$400,855,000
Actuarial Value of Assets	\$2,029,314,438			\$475,870,000
Unfunded Actuarial Accrued Liability	\$382,178,286			(\$75,015,000)
Unfunded Actuarial Accrued Liability - Prior	\$237,078,507			(\$107,863,000)
Increase (+)/Decrease (-) in Unfunded Liability	\$145,099,779			\$32,848,000
Percent of Benefits Funded	84.2%			118.7%

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) 3.5% annual cost-of-living increases; and (3) 5.0% annual increases in salaries.			
Actual Contribution Made by Entity	\$14,746,000 (entire commission)			
Annual Required Contribution	\$10,079,000			
Financial Status	As of June 30, 2002			
Actuarial Accrued Liability	\$594,414,000			
Actuarial Value of Assets	\$538,099,000			
Unfunded Actuarial Accrued Liability	\$56,316,000			
Unfunded Actuarial Accrued Liability - Prior	\$66,811,000			
Increase (+)/Decrease (-) in Unfunded Liability	(\$10,495,000)			
Percent of Benefits Funded	90.5%			

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; 8.9% for deputy sheriffs; and 6.88 % for correctional officers. Supplemental Plans: 3.58% for fire civilians; 5.2% for deputy sheriffs; 3.18% for correctional officers; 2.23% for AFSCME Locals; 3.69% for general schedule employees; and 3.14% for police civilians. The county funds the remaining amounts.				
		<u>Police</u>	<u>Fire</u>	<u>Deputy Sheriff</u>	<u>Correctional Officers</u>	<u>Supplemental Other</u>
Actual Contribution Made by Entity	\$5,122,647	\$17,759,000	\$9,772,000	\$1,085,000	\$2,546,000	\$7,538,250
Annual Required Contribution	\$5,122,647	\$17,759,000	\$9,795,000	\$1,085,000	\$2,546,000	\$4,050,000
Financial Status		As of 1/1/02	As of 1/1/02	As of 1/1/02	As of 1/1/02	As of 1/1/02
Actuarial Accrued Liability		\$717,947,900	\$331,332,200	\$37,772,800	\$50,481,500	\$108,619,000
Actuarial Value of Assets		\$593,995,000	\$272,813,200	\$23,525,300	\$31,646,400	\$70,894,265
Unfunded Actuarial Accrued Liability		\$123,952,900	\$58,519,000	\$14,247,500	\$18,835,100	\$37,724,735
Unfunded Actuarial Accrued Liability - Prior		\$52,544,900	\$33,240,400	\$6,011,100	\$11,603,600	\$40,186,300
Increase (+)/Decrease (-) in Unfunded Liability		\$71,408,000	\$25,278,600	\$6,236,400	\$7,231,500	(\$2,461,565)
Percent of Benefits Funded		82.7%	82.3%	62.3%	62.7%	65.0%

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	\$540,000 (entire commission)	\$14,746,000 (entire commission)	Not Available	
Annual Required Contribution	\$540,000	\$10,079,000		
Financial Status	As of June 30, 2002	As of June 30, 2002		
Actuarial Accrued Liability	\$400,855,000	\$594,414,000		
Actuarial Value of Assets	\$475,870,000	\$538,099,000		
Unfunded Actuarial Accrued Liability	(\$75,015,000)	\$56,316,000		
Unfunded Actuarial Accrued Liability - Prior	(\$107,863,000)	\$66,811,000		
Increase (+)/Decrease (-) in Unfunded Liability	\$32,848,000	(\$10,495,000)		
Percent of Benefits Funded	118.7%	90.5%		

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	\$622,650			
Annual Required Contribution	\$622,650			
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	Volunteer Fire and Rescue Squadsmen	
Plan	See Allegany County – Maryland State Retirement and Pension System.	Defined benefit plan.	Defined benefit plan.	
Coverage	Substantially all employees of the county government, board of education, and library participate.	Police and correctional officers.	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) 8% rate of return; (2) 3% annual cost-of-living increases; and (3) 6% annual increases in salaries.	County funds and administers the plan.	
Actual Contribution Made by Entity	\$746,634	\$1,204,825	\$358,825	
Annual Required Contribution	\$746,634	\$1,204,825	N/A	
Financial Status		As of January 1, 2003	Not Available	
Actuarial Accrued Liability		\$29,154,913		
Actuarial Value of Assets		\$18,860,033		
Unfunded Actuarial Accrued Liability		\$10,474,880		
Unfunded Actuarial Accrued Liability - Prior		\$2,203,950		
Increase (+)/Decrease (-) in Unfunded Liability		\$8,270,930		
Percent of Benefits Funded		64.1%		

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	\$494,701			
Annual Required Contribution	\$494,701			
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	\$731,733			
Annual Required Contribution	\$731,733			
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	Volunteer Length of Service for Fire, Rescue, and Emergency Personnel	
Plan	Defined benefit plan.	See Allegany County – Maryland State Retirement and Pension System.	Defined benefit plan.	
Coverage	All full-time employees are eligible.	Employees of the board of education, junior college, and library participate.	All qualified active volunteer members of the county volunteer fire companies and rescue squads are eligible after 25 years of service.	
Policies	Employees contribute 5.5% of basic earnings and uniformed sheriff employees contribute 6% of earnings. The county funds the remaining amounts. Significant actuarial assumptions include (1) 8.5% rate of return and (2) 5.5% salary increases.		County funds and administers the plan.	
Actual Contribution Made by Entity	\$1,230,485	\$528,396	\$185,412	
Annual Required Contribution	\$2,185,586	\$528,396	\$185,412	
Financial Status	As of July 1, 2002		As of July 1, 2002	
Actuarial Accrued Liability	\$37,450,000		\$2,757,437	
Actuarial Value of Assets	\$29,202,000		\$885,203	
Unfunded Actuarial Accrued Liability	\$8,248,000		\$1,872,234	
Unfunded Actuarial Accrued Liability - Prior	\$2,132,000		N/A	
Increase (+)/Decrease (-) in Unfunded Liability	\$6,116,000		N/A	
Percent of Benefits Funded	78.0%		32.0%	

Wicomico County

	County Employees Retirement Plan	Maryland State Retirement and Pension System	Pension Plan for the Employees of the Wicomico Liquor Board	Group Annuity Insurance Plan for Board of Education
Plan	Defined benefit plan.	See Allegany County – Maryland State Retirement and Pension System	Defined contribution plan.	Defined benefit plan. This plan was merged with the county plan on January 1, 1994.
Coverage	Substantially all employees are eligible upon attaining age 21 and completing three months of service, except employees of the liquor board, certain board of education, and employees participating in the State plans.	Employees of the board of education and employees of the county who elected not to transfer to the county plan participate.	Liquor board employees.	Board of education employees not covered by State plans and who are at least 21 years of age and have completed three months of service are eligible.
Policies	Employees contribute 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.	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	\$1,325,566	\$25,579	\$9,622	\$372,824
Annual Required Contribution	\$1,979,898		Not Available	\$418,903
Financial Status	As of July 1, 2002			As of July 1, 2002
Actuarial Accrued Liability	\$21,938,101			\$10,932,388
Actuarial Value of Assets	\$11,413,790			\$9,889,757
Unfunded Actuarial Accrued Liability	\$10,524,311			\$1,042,631
Unfunded Actuarial Accrued Liability - Prior	\$8,295,000			(\$389,898)
Increase (+)/Decrease (-) in Unfunded Liability	\$2,229,311			\$1,430,529
Percent of Benefits Funded	52.0%			90.0%

Worcester County

	Maryland State Retirement and Pension System	Department of Water and Wastewater Services Plan		
Plan	See Allegany County – Maryland State Retirement and Pension System.	Defined benefit plan.		
Coverage:	Substantially all regular employees of the county government and board of education participate.	Employees of the Department of Water and Wastewater Services participate.		
Policies		Employees contribute 4% of their salaries. The county funds the remaining amounts. Significant actuarial assumptions include (1) 7% rate of return and (2) 5% annual salary increases.		
Actual Contribution Made by Entity	\$710,755	\$94,930		
Annual Required Contribution	\$710,755	\$94,930		
Financial Status		As of June 30, 2002		
Actuarial Accrued Liability		\$3,077,102		
Actuarial Value of Assets		\$4,687,453		
Unfunded Actuarial Accrued Liability		(\$1,610,351)		
Unfunded Actuarial Accrued Liability - Prior		(\$1,461,175)		
Increase (+)/Decrease (-) in Unfunded Liability		(\$149,176)		
Percent of Benefits Funded		152%		

*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, 2003

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	8,856,249	53,536,268	27,100,523	39,194,259	669,617,422	13,221,702	210,075,447	346,363,660	18,749,327	111,241,760	7,805,567
Assessable Base - Prior Year	8,698,479	52,770,440	26,754,542	37,707,641	656,501,637	12,860,000	204,285,838	369,618,800	22,691,883	121,804,360	7,610,659
Increase/(Decrease)	157,770	765,828	345,981	1,486,618	13,115,785	361,702	5,789,609	(23,255,140)	(3,942,556)	(10,562,600)	194,908
% Increase/(Decrease)	1.8%	1.5%	1.3%	3.9%	2.0%	2.8%	2.8%	-6.3%	-17.4%	-8.7%	2.6%
Assessable Base per Capita	18,964	29,742	27,939	17,041	31,763	16,323	25,942	53,205	15,889	1,444,698	15,611
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt				9,441	4,562,455		792,731		17,370		
Enterprise Fund Debt					27,209,715		8,439,908		2,352,768		
State Loans											
Short-term Debt											
Subtotal	0	0	0	9,441	31,772,170	0	9,232,639	0	2,370,138	0	0
Plus: New Issues During the Year											
General Long-term Debt					1,448,654		289,250				
Enterprise Fund Debt					2,880,163		917,546	504,009			
State Loans											
Short-term Debt											
Subtotal	0	0	0	0	4,328,817	0	1,206,796	504,009	0	0	0
Less: Debt Redeemed During the Year											
General Long-term Debt				9,441	426,470		491,687		4,914		
Enterprise Fund Debt					1,630,858		184,747		41,323		
State Loans											
Short-term Debt											
Subtotal	0	0	0	9,441	2,057,328	0	676,434	0	46,237	0	0
Debt Outstanding, End of the Year											
General Long-term Debt	0	0	0	0	5,584,639	0	590,294	0	12,456	0	0
Enterprise Fund Debt	0	0	0	0	28,459,020	0	9,172,707	504,009	2,311,445	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	34,043,659	0	9,763,001	504,009	2,323,901	0	0
Less: Sinking Fund Assets							1,208,089				
Total Public Debt	0	0	0	0	34,043,659	0	8,554,912	504,009	2,323,901	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.0%	5.1%	0.0%	4.1%	0.1%	12.4%	0.0%	0.0%

Year Ending June 30, 2003

Allegany County

	Midland	Mt. Savage STA	Potomac Park Cit. Comm.	Westernport
Property Valuation				
Assessable Base - Current Year	8,322,605	16,148,500	23,396,175	43,068,193
Assessable Base - Prior Year	7,652,960	18,102,500	22,858,568	43,214,034
Increase/(Decrease)	669,645	(1,954,000)	537,607	(145,841)
% Increase/(Decrease)	8.8%	-10.8%	2.4%	-0.3%
Assessable Base per Capita	18,053	11,324	21,464	20,866
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt				145,689
Enterprise Fund Debt				866,857
State Loans				397,236
Short-term Debt				
Subtotal	0	0	0	1,409,782
Plus: New Issues During the Year				
General Long-term Debt				
Enterprise Fund Debt				450,000
State Loans				420,443
Short-term Debt				
Subtotal	0	0	0	870,443
Less: Debt Redeemed During the Year				
General Long-term Debt				20,717
Enterprise Fund Debt				12,321
State Loans				36,388
Short-term Debt				
Subtotal	0	0	0	69,426
Debt Outstanding, End of the Year				
General Long-term Debt	0	0	0	124,972
Enterprise Fund Debt	0	0	0	1,304,536
State Loans	0	0	0	781,291
Short-term Debt	0	0	0	0
Subtotal	0	0	0	2,210,799
Less: Sinking Fund Assets				
Total Public Debt	0	0	0	2,210,799
Debt to Assessable Base	0.0%	0.0%	0.0%	5.1%

Year Ending June 30, 2003

Anne Arundel County

	Annapolis	Highland Beach
Property Valuation		
Assessable Base - Current Year	2,859,042,467	13,626,442
Assessable Base - Prior Year	2,508,528,347	11,512,981
Increase/(Decrease)	350,514,120	2,113,461
% Increase/(Decrease)	14.0%	18.4%
Assessable Base per Capita	78,988	126,171
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	13,176,555	
Enterprise Fund Debt	12,317,489	
State Loans	1,317,072	
Short-term Debt		
Subtotal	26,811,116	0
Plus: New Issues During the Year		
General Long-term Debt	13,124,035	
Enterprise Fund Debt	15,450,965	
State Loans		
Short-term Debt		
Subtotal	28,575,000	0
Less: Debt Redeemed During the Year		
General Long-term Debt	4,816,846	
Enterprise Fund Debt	5,441,608	
State Loans	78,540	
Short-term Debt		
Subtotal	10,336,994	0
Debt Outstanding, End of the Year		
General Long-term Debt	21,480,744	0
Enterprise Fund Debt	22,326,846	0
State Loans	1,238,532	0
Short-term Debt	0	0
Subtotal	45,046,122	0
Less: Sinking Fund Assets		
Total Public Debt	45,046,122	0
Debt to Assessable Base	1.6%	0.0%

Year Ending June 30, 2003

Calvert County

	Chesapeake Beach	North Beach
Property Valuation		
Assessable Base - Current Year	298,926,924	95,813,055
Assessable Base - Prior Year	265,454,216	90,963,055
Increase/(Decrease)	33,472,708	4,850,000
% Increase/(Decrease)	12.6%	5.3%
Assessable Base per Capita	93,066	53,587
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	5,145,000	220,885
Enterprise Fund Debt	1,147,823	1,521,972
State Loans	1,612,205	2,537,317
Short-term Debt		
Subtotal	7,905,028	4,280,174
Plus: New Issues During the Year		
General Long-term Debt		70,000
Enterprise Fund Debt		
State Loans	144,620	
Short-term Debt		
Subtotal	144,620	70,000
Less: Debt Redeemed During the Year		
General Long-term Debt	295,000	107,028
Enterprise Fund Debt	103,811	18,898
State Loans	62,895	121,744
Short-term Debt		
Subtotal	461,706	247,670
Debt Outstanding, End of the Year		
General Long-term Debt	4,850,000	183,857
Enterprise Fund Debt	1,044,012	1,503,074
State Loans	1,651,611	2,415,573
Short-term Debt	0	0
Subtotal	7,545,623	4,102,504
Less: Sinking Fund Assets		
Total Public Debt	7,545,623	4,102,504
Debt to Assessable Base	2.5%	4.3%

Year Ending June 30, 2003

Caroline County

	Denton	Federalsburg	Goldsboro	Greensboro	Henderson	Hillsboro	Marydel	Preston	Ridgely	Templeville
Property Valuation										
Assessable Base - Current Year	136,178,685	132,124,277	7,282,140	51,335,773	2,450,500	5,716,222	3,760,596	29,142,101	52,731,763	2,106,750
Assessable Base - Prior Year	129,082,117	128,769,145	6,409,750	48,614,106	2,717,960	5,584,446	4,034,017	29,022,361	51,950,436	1,987,102
Increase/(Decrease)	7,096,568	3,355,132	872,390	2,721,667	(267,460)	131,776	(273,421)	119,740	781,327	119,648
% Increase/(Decrease)	5.5%	2.6%	13.6%	5.6%	-9.8%	2.4%	-6.8%	0.4%	1.5%	6.0%
Assessable Base per Capita	45,867	51,132	34,513	31,417	20,592	35,726	25,935	51,670	39,411	26,334
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	464,588	295,036	54,222	882,783					249,446	
Enterprise Fund Debt	3,199,553	3,733,251		562,705	33,335			99,388	889,272	
State Loans	118,179	1,330,479		470,263				169,809		
Short-term Debt										
Subtotal	3,782,320	5,358,766	54,222	1,915,751	33,335	0	0	269,197	1,138,718	0
Plus: New Issues During the Year										
General Long-term Debt	341,000	92,302	53,000						258,356	
Enterprise Fund Debt	270,000							176,853		
State Loans		151,032								
Short-term Debt										
Subtotal	611,000	243,334	53,000	0	0	0	0	176,853	258,356	0
Less: Debt Redeemed During the Year										
General Long-term Debt	184,386	54,384	55,264	15,244					243,649	
Enterprise Fund Debt	124,889	95,979		11,137	553			15,051	53,614	
State Loans	21,427	90,460		24,891				169,809		
Short-term Debt										
Subtotal	330,702	240,823	55,264	51,272	553	0	0	184,860	297,263	0
Debt Outstanding, End of the Year										
General Long-term Debt	621,202	332,954	51,958	867,539	0	0	0	0	264,153	0
Enterprise Fund Debt	3,344,674	3,637,241	0	551,568	32,782	0	0	261,190	835,658	0
State Loans	96,752	1,391,051	0	445,372	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0	0
Subtotal	4,062,628	5,361,246	51,958	1,864,479	32,782	0	0	261,190	1,099,811	0
Less: Sinking Fund Assets										
Total Public Debt	4,062,628	5,361,246	51,958	1,864,479	32,782	0	0	261,190	1,099,811	0
Debt to Assessable Base	3.0%	4.1%	0.7%	3.6%	1.3%	0.0%	0.0%	0.9%	2.1%	0.0%

Year Ending June 30, 2003

Carroll County

	Hampstead	Manchester	Mount Airy	New Windsor	Sykesville	Taneytown	Union Bridge	Westminster
Property Valuation								
Assessable Base - Current Year	296,418,278	181,354,022	578,568,431	79,795,621	186,959,705	263,575,095	46,190,446	970,994,950
Assessable Base - Prior Year	246,417,778	159,875,652	543,955,294	72,796,065	171,219,790	249,188,765	46,939,134	923,140,796
Increase/(Decrease)	50,000,500	21,478,370	34,613,137	6,999,556	15,739,915	14,386,330	(748,688)	47,854,154
% Increase/(Decrease)	20.3%	13.4%	6.4%	9.6%	9.2%	5.8%	-1.6%	5.2%
Assessable Base per Capita	56,343	52,719	75,660	60,405	43,338	50,071	45,869	56,691
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	743,304				185,000	1,472,198	92,677	2,619,199
Enterprise Fund Debt	722,587	519,730	1,264,300	97,522		6,444	1,055,268	480,000
State Loans			3,126,683		107,528	5,326,546	31,661	2,226,325
Short-term Debt								
Subtotal	1,465,891	519,730	4,390,983	97,522	292,528	6,805,188	1,179,606	5,325,524
Plus: New Issues During the Year								
General Long-term Debt					422,690	36,438		550,000
Enterprise Fund Debt							2,498,243	
State Loans				167,829		443,181		
Short-term Debt								
Subtotal	0	0	0	167,829	422,690	479,619	2,498,243	550,000
Less: Debt Redeemed During the Year								
General Long-term Debt	40,030				29,183	29,558	23,042	128,967
Enterprise Fund Debt	29,890	59,902	132,950	34,880		5,000	1,619,694	155,000
State Loans			140,788		8,879	294,803	810	141,785
Short-term Debt								
Subtotal	69,920	59,902	273,738	34,880	38,062	329,361	1,643,546	425,752
Debt Outstanding, End of the Year								
General Long-term Debt	703,274	0	0	0	578,507	1,479,078	69,635	3,040,232
Enterprise Fund Debt	692,697	459,828	1,131,350	62,641	0	1,444	1,933,817	325,000
State Loans	0	0	2,985,895	167,829	98,649	5,474,924	30,851	2,084,540
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	1,395,971	459,828	4,117,245	230,470	677,156	6,955,446	2,034,303	5,449,772
Less: Sinking Fund Assets								
						25,000		79,581
Total Public Debt	1,395,971	459,828	4,117,245	230,470	677,156	6,930,446	2,034,303	5,370,191
Debt to Assessable Base	0.5%	0.3%	0.7%	0.3%	0.4%	2.6%	4.4%	0.6%

Year Ending June 30, 2003

Cecil County

	Cecilton	Charlestown	Chesapeake City	Elkton	North East	Perryville	Port Deposit	Rising Sun
Property Valuation								
Assessable Base - Current Year	24,842,664	50,776,792	48,283,890	704,989,210	139,720,388	247,977,234	37,014,951	103,909,381
Assessable Base - Prior Year	22,938,387	48,432,621	46,468,407	615,801,711	131,157,239	198,434,521	33,887,430	91,210,971
Increase/(Decrease)	1,904,277	2,344,171	1,815,483	89,187,499	8,563,149	49,542,713	3,127,521	12,698,410
% Increase/(Decrease)	8.3%	4.8%	3.9%	14.5%	6.5%	25.0%	9.2%	13.9%
Assessable Base per Capita	52,300	47,544	61,587	53,841	50,900	67,148	55,000	59,140
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt				4,409,350	815,329	125,065		1,394,061
Enterprise Fund Debt	82,816		1,138,116	341,240	2,010,880	1,194,548		
State Loans		881,100				275,905		308,968
Short-term Debt								
Subtotal	82,816	881,100	1,138,116	4,750,590	2,826,209	1,595,518	0	1,703,029
Plus: New Issues During the Year								
General Long-term Debt				550,000			150,000	
Enterprise Fund Debt				95,500	2,015,600	85,672		
State Loans								969,065
Short-term Debt								
Subtotal	0	0	0	645,500	2,015,600	85,672	150,000	969,065
Less: Debt Redeemed During the Year								
General Long-term Debt				505,250	60,445	25,184		26,882
Enterprise Fund Debt	14,141		14,723	22,005	2,010,880	57,910		
State Loans		17,100				20,852		28,759
Short-term Debt								
Subtotal	14,141	17,100	14,723	527,255	2,071,325	103,946	0	55,641
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	4,454,100	754,884	99,881	150,000	1,367,179
Enterprise Fund Debt	68,675	0	1,123,393	414,735	2,015,600	1,222,310	0	0
State Loans	0	864,000	0	0	0	255,053	0	1,249,274
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	68,675	864,000	1,123,393	4,868,835	2,770,484	1,577,244	150,000	2,616,453
Less: Sinking Fund Assets								
Total Public Debt	68,675	864,000	1,123,393	4,868,835	2,770,484	1,577,244	150,000	2,616,453
Debt to Assessable Base	0.3%	1.7%	2.3%	0.7%	2.0%	0.6%	0.4%	2.5%

Year Ending June 30, 2003

Charles County

	Indian Head	La Plata	Port Tobacco
Property Valuation			
Assessable Base - Current Year	138,588,054	474,422,223	1,531,225
Assessable Base - Prior Year	130,002,850	460,297,091	1,465,824
Increase/(Decrease)	8,585,204	14,125,132	65,401
% Increase/(Decrease)	6.6%	3.1%	4.5%
Assessable Base per Capita	40,322	65,302	90,072
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt		2,499,953	
Enterprise Fund Debt	412,496		
State Loans	1,663,256	8,237,324	
Short-term Debt			
Subtotal	2,075,752	10,737,277	0
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt			
State Loans		16,589	
Short-term Debt			
Subtotal	0	16,589	0
Less: Debt Redeemed During the Year			
General Long-term Debt		144,858	
Enterprise Fund Debt	30,183		
State Loans	117,569	66,726	
Short-term Debt			
Subtotal	147,752	211,584	0
Debt Outstanding, End of the Year			
General Long-term Debt	0	2,355,095	0
Enterprise Fund Debt	382,313	0	0
State Loans	1,545,687	8,187,187	0
Short-term Debt	0	0	0
Subtotal	1,928,000	10,542,282	0
Less: Sinking Fund Assets			
Total Public Debt	1,928,000	10,542,282	0
Debt to Assessable Base	1.4%	2.2%	0.0%

Year Ending June 30, 2003

Dorchester County

	Brookview	Cambridge	Church Creek	East New Market	Eldorado	Galestown	Hurlock	Secretary	Vienna
Property Valuation									
Assessable Base - Current Year	1,644,952	479,384,260	4,893,532	10,065,684	1,488,642	3,959,779	97,920,637	17,510,487	10,606,747
Assessable Base - Prior Year	1,623,681	415,798,757	4,545,929	9,506,154	1,436,767	4,067,418	92,554,375	15,887,827	10,262,527
Increase/(Decrease)	21,271	63,585,503	347,603	559,530	51,875	(107,639)	5,366,262	1,622,660	344,220
% Increase/(Decrease)	1.3%	15.3%	7.6%	5.9%	3.6%	-2.6%	5.8%	10.2%	3.4%
Assessable Base per Capita	25,702	44,420	58,958	60,274	25,231	40,406	53,102	34,267	37,613
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt		835,518					1,400,419	6,000	
Enterprise Fund Debt		549,188		2,559,559			472,294	706,253	775,121
State Loans		8,813,445		66,000			337,687		202,587
Short-term Debt							200,000		
Subtotal	0	10,198,151	0	2,625,559	0	0	2,410,400	712,253	977,708
Plus: New Issues During the Year									
General Long-term Debt		850,000					32,200		
Enterprise Fund Debt									
State Loans		2,448,939							
Short-term Debt						30,200			
Subtotal	0	3,298,939	0	0	0	30,200	32,200	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt		191,180					309,215	2,898	
Enterprise Fund Debt		116,942		11,038			32,384	22,127	9,128
State Loans		545,962					29,296		4,854
Short-term Debt						15,000			
Subtotal	0	854,084	0	11,038	0	15,000	370,895	25,025	13,982
Debt Outstanding, End of the Year									
General Long-term Debt	0	1,493,708	0	0	0	0	1,132,404	3,102	0
Enterprise Fund Debt	0	432,246	0	2,548,521	0	0	439,908	684,126	765,993
State Loans	0	10,716,422	0	66,000	0	0	308,391	0	197,733
Short-term Debt	0	0	0	0	0	15,200	200,000	0	0
Subtotal	0	12,642,376	0	2,614,521	0	15,200	2,080,703	687,228	963,726
Less: Sinking Fund Assets									
Total Public Debt	0	12,642,376	0	2,614,521	0	15,200	2,080,703	687,228	963,726
Debt to Assessable Base	0.0%	2.6%	0.0%	26.0%	0.0%	0.4%	2.1%	3.9%	9.1%

Year Ending June 30, 2003

Frederick County

* - no financial information submitted.

	Brunswick	Burkittsville	Emmitsburg *	Frederick	Middletown	Myersville	New Market	Rosemont
Property Valuation								
Assessable Base - Current Year	194,043,037	8,701,090		3,528,715,280	219,264,700	94,519,661	37,840,633	17,270,000
Assessable Base - Prior Year	182,497,622	8,377,857	85,221,131	3,280,584,968	183,923,790	92,324,068	36,809,000	16,735,099
Increase/(Decrease)	11,545,415	323,233	(85,221,131)	248,130,312	35,340,910	2,195,593	1,031,633	534,901
% Increase/(Decrease)	6.3%	3.9%	-100.0%	7.6%	19.2%	2.4%	2.8%	3.2%
Assessable Base per Capita	38,432	49,438		62,942	79,357	66,051	85,227	58,542
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	11,421			32,617,997				
Enterprise Fund Debt	2,096,628			27,452,936	1,662,700			
State Loans	1,362,561			5,441,908	3,515,686	1,581,506		
Short-term Debt								
Subtotal	3,470,610	0	0	65,512,841	5,178,386	1,581,506	0	0
Plus: New Issues During the Year								
General Long-term Debt	38,464			24,603,000		3,382,900		
Enterprise Fund Debt				1,852,000				
State Loans				1,514,695				
Short-term Debt								
Subtotal	38,464	0	0	27,969,695	0	3,382,900	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt	49,885			2,140,598		58,100		
Enterprise Fund Debt	55,675			2,300,686	67,896			
State Loans	87,554			301,165	168,390	75,019		
Short-term Debt								
Subtotal	193,114	0	0	4,742,449	236,286	133,119	0	0
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	55,080,399	0	3,324,800	0	0
Enterprise Fund Debt	2,040,953	0	0	27,004,250	1,594,804	0	0	0
State Loans	1,275,007	0	0	6,655,438	3,347,296	1,506,487	0	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	3,315,960	0	0	88,740,087	4,942,100	4,831,287	0	0
Less: Sinking Fund Assets								
Total Public Debt	3,315,960	0	0	88,740,087	4,942,100	4,831,287	0	0
Debt to Assessable Base	1.7%	0.0%	0.0%	2.5%	2.3%	5.1%	0.0%	0.0%

Year Ending June 30, 2003

Frederick County

	Thurmont	Walkersville	Woodsboro
Property Valuation			
Assessable Base - Current Year	334,685,196	343,033,864	59,969,079
Assessable Base - Prior Year	315,498,334	322,442,841	57,376,315
Increase/(Decrease)	19,186,862	20,591,023	2,592,764
% Increase/(Decrease)	6.1%	6.4%	4.5%
Assessable Base per Capita	57,734	63,325	68,693
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt			
Enterprise Fund Debt	6,280,276	161,000	623,730
State Loans	1,879,169		
Short-term Debt			
Subtotal	8,159,445	161,000	623,730
Plus: New Issues During the Year			
General Long-term Debt			
Enterprise Fund Debt	589,417		176,111
State Loans			
Short-term Debt			
Subtotal	589,417	0	176,111
Less: Debt Redeemed During the Year			
General Long-term Debt			
Enterprise Fund Debt	240,253	78,000	12,401
State Loans	108,154		
Short-term Debt			
Subtotal	348,407	78,000	12,401
Debt Outstanding, End of the Year			
General Long-term Debt	0	0	0
Enterprise Fund Debt	6,629,440	83,000	787,440
State Loans	1,771,015	0	0
Short-term Debt	0	0	0
Subtotal	8,400,455	83,000	787,440
Less: Sinking Fund Assets	35,000		
Total Public Debt	8,365,455	83,000	787,440
Debt to Assessable Base	2.5%	0.0%	1.3%

Year Ending June 30, 2003

Garrett County

	Accident	Deer Park	Friendsville	Grantsville	Kitzmillier	Loch Lynn Heights	Mountain Lake Park	Oakland	Total
Property Valuation									
Assessable Base - Current Year	14,159,859	7,922,000	13,498,259	24,056,157	4,748,960	10,178,311	62,029,219	110,748,992	247,341,757
Assessable Base - Prior Year	15,999,797	7,534,000	12,647,005	22,042,777	4,636,135	10,606,106	59,177,192	103,704,281	236,347,293
Increase/(Decrease)	(1,839,938)	388,000	851,254	2,013,380	112,825	(427,795)	2,852,027	7,044,711	10,994,464
% Increase/(Decrease)	-11.5%	5.1%	6.7%	9.1%	2.4%	-4.0%	4.8%	6.8%	4.7%
Assessable Base per Capita	40,689	19,609	25,420	39,566	16,153	21,519	27,916	58,136	36,454
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt			26,785	16,891				881,646	925,322
Enterprise Fund Debt	78,000			509,048			265,133	1,104,726	1,956,907
State Loans	17,764			190,265				555,209	763,238
Short-term Debt									0
Subtotal	95,764	0	26,785	716,204	0	0	265,133	2,541,581	3,645,467
Plus: New Issues During the Year									
General Long-term Debt						11,874	52,250		
Enterprise Fund Debt									
State Loans								368,539	
Short-term Debt									
Subtotal	0	0	0	0	0	11,874	52,250	368,539	0
Less: Debt Redeemed During the Year									
General Long-term Debt			9,825	3,166		1,423		155,419	169,833
Enterprise Fund Debt	5,000			15,062			15,329	29,046	64,437
State Loans	8,694			12,708				45,019	66,421
Short-term Debt									0
Subtotal	13,694	0	9,825	30,936	0	1,423	15,329	229,484	300,691
Debt Outstanding, End of the Year									
General Long-term Debt	0	0	16,960	13,725	0	10,451	52,250	726,227	755,489
Enterprise Fund Debt	73,000	0	0	493,986	0	0	249,804	1,075,680	1,892,470
State Loans	9,070	0	0	177,557	0	0	0	878,729	696,817
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	82,070	0	16,960	685,268	0	10,451	302,054	2,680,636	3,344,776
Less: Sinking Fund Assets									
				53,355					53,355
Total Public Debt	82,070	0	16,960	631,913	0	10,451	302,054	2,680,636	3,291,421
Debt to Assessable Base	0.6%	0.0%	0.1%	2.6%	0.0%	0.1%	0.5%	2.4%	1.3%

Year Ending June 30, 2003

Harford County

	Aberdeen	Bel Air	Havre de Grace
Property Valuation			
Assessable Base - Current Year	724,093,430	784,260,896	543,480,588
Assessable Base - Prior Year	717,668,786	758,616,715	517,214,914
Increase/(Decrease)	6,424,644	25,644,181	26,265,674
% Increase/(Decrease)	0.9%	3.4%	5.1%
Assessable Base per Capita	51,655	76,016	48,062
Public Debt			
Debt Outstanding, Beginning of the Year			
General Long-term Debt	412,825	1,441,202	2,187,300
Enterprise Fund Debt	4,360,382	4,974,461	3,504,962
State Loans	11,477,439	101,686	2,959,368
Short-term Debt			
Subtotal	16,250,646	6,517,349	8,651,630
Plus: New Issues During the Year			
General Long-term Debt		311,000	41,700
Enterprise Fund Debt	632,820		1,782,700
State Loans	1,551,023		312,016
Short-term Debt			
Subtotal	2,183,843	311,000	2,136,416
Less: Debt Redeemed During the Year			
General Long-term Debt	132,029	539,032	64,303
Enterprise Fund Debt	126,426	481,000	1,861,267
State Loans	231,291	10,368	142,332
Short-term Debt			
Subtotal	489,746	1,030,400	2,067,902
Debt Outstanding, End of the Year			
General Long-term Debt	280,796	1,213,170	2,164,697
Enterprise Fund Debt	4,866,776	4,493,461	3,426,395
State Loans	12,797,171	91,318	3,129,052
Short-term Debt	0	0	0
Subtotal	17,944,743	5,797,949	8,720,144
Less: Sinking Fund Assets			
Total Public Debt	17,944,743	5,797,949	8,720,144
Debt to Assessable Base	2.5%	0.7%	1.6%

Year Ending June 30, 2003

Kent County

	Betterton	Chestertown	Galena	Millington	Rock Hall
Property Valuation					
Assessable Base - Current Year	30,779,545	286,708,593	23,149,325	16,761,344	114,532,062
Assessable Base - Prior Year	29,284,690	268,997,946	22,313,605	16,573,928	113,304,688
Increase/(Decrease)	1,494,855	17,710,647	835,720	187,416	1,227,375
% Increase/(Decrease)	5.1%	6.6%	3.7%	1.1%	1.1%
Assessable Base per Capita	86,217	61,737	52,852	41,799	55,143
Public Debt					
Debt Outstanding, Beginning of the Year					
General Long-term Debt		174,607			46,347
Enterprise Fund Debt	277,165	1,289,637	487,565	32,066	1,812,722
State Loans					
Short-term Debt					
Subtotal	277,165	1,464,244	487,565	32,066	1,859,069
Plus: New Issues During the Year					
General Long-term Debt		1,075,279			
Enterprise Fund Debt		450,000	112,219	150,987	
State Loans					
Short-term Debt					
Subtotal	0	1,525,279	112,219	150,987	0
Less: Debt Redeemed During the Year					
General Long-term Debt		28,961			28,001
Enterprise Fund Debt	20,569	610,226	12,294	1,847	49,983
State Loans					
Short-term Debt					
Subtotal	20,569	639,187	12,294	1,847	77,984
Debt Outstanding, End of the Year					
General Long-term Debt	0	1,220,916	0	0	18,346
Enterprise Fund Debt	256,596	1,129,411	587,490	181,206	1,762,739
State Loans	0	0	0	0	0
Short-term Debt	0	0	0	0	0
Subtotal	256,596	2,350,327	587,490	181,206	1,781,085
Less: Sinking Fund Assets					
Total Public Debt	256,596	2,350,327	587,490	181,206	1,781,085
Debt to Assessable Base	0.8%	0.8%	2.5%	1.1%	1.6%

Year Ending June 30, 2003

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	13,021,818	10,498,384	493,973,652	123,374,027	113,843,401	125,770,650	546,032,800
Assessable Base - Prior Year	12,145,146	10,077,484	464,304,574	115,672,000	102,238,280	116,725,360	515,746,860
Increase/(Decrease)	876,672	420,900	29,669,078	7,702,027	11,605,121	9,045,290	30,285,940
% Increase/(Decrease)	7.2%	4.2%	6.4%	6.7%	11.4%	7.7%	5.9%
Assessable Base per Capita	74,838	84,664	178,976	160,643	175,684	141,315	261,510
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt		174,346					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	174,346	0	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		12,130					
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	12,130	0	0	0	0	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	162,216	0	0	0	0	0
Enterprise Fund Debt	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0
Subtotal	0	162,216	0	0	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	162,216	0	0	0	0	0
Debt to Assessable Base	0.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%

Year Ending June 30, 2003

Montgomery County

	Drummond Cit. Comm.	Friendship Heights	Gaithersburg	Garrett Park	Glen Echo	Kensington	Laytonsville
Property Valuation							
Assessable Base - Current Year	27,890,430	653,544,431	4,844,344,068	120,198,935	32,956,302	276,687,902	32,782,727
Assessable Base - Prior Year	26,607,500	598,308,583	4,693,873,334	115,270,696	30,449,482	268,252,205	30,362,419
Increase/(Decrease)	1,282,930	55,235,848	150,470,734	4,928,239	2,506,820	8,435,697	2,420,308
% Increase/(Decrease)	4.8%	9.2%	3.2%	4.3%	8.2%	3.1%	8.0%
Assessable Base per Capita	214,542	142,013	86,045	128,007	132,888	144,334	107,838
Public Debt							
Debt Outstanding, Beginning of the Year							
General Long-term Debt				800,000		861	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	800,000	0	861	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				27,600		861	
Enterprise Fund Debt							
State Loans							
Short-term Debt							
Subtotal	0	0	0	27,600	0	861	0
Debt Outstanding, End of the Year							
General Long-term Debt	0	0	0	772,400	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	0	0	772,400	0	0	0
Less: Sinking Fund Assets							
Total Public Debt	0	0	0	772,400	0	0	0
Debt to Assessable Base	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%

Year Ending June 30, 2003

Montgomery County

	Martin's Additions	North Chevy Chase	Oakmont STA	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove
Property Valuation								
Assessable Base - Current Year	140,785,000	70,865,385	22,049,730	381,297,550	6,257,819,690	130,432,955	901,162,591	57,409,160
Assessable Base - Prior Year	128,953,975	60,713,040	20,444,566	353,897,900	5,700,485,466	124,480,683	848,226,760	55,057,582
Increase/(Decrease)	11,831,025	10,152,345	1,605,164	27,399,650	557,334,224	5,952,273	52,935,831	2,351,578
% Increase/(Decrease)	9.2%	16.7%	7.9%	7.7%	9.8%	4.8%	6.2%	4.3%
Assessable Base per Capita	158,363	147,944	121,822	70,952	119,031	113,321	50,951	108,319
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt					16,771,487		3,596,107	60,000
Enterprise Fund Debt				228,901	8,276,156			
State Loans				644,311	3,635,874		31,719	
Short-term Debt								
Subtotal	0	0	0	873,212	28,683,517	0	3,627,826	60,000
Plus: New Issues During the Year								
General Long-term Debt					20,550,093		380,000	
Enterprise Fund Debt					7,409,907			
State Loans					228,751		10,541	
Short-term Debt								
Subtotal	0	0	0	0	28,188,751	0	390,541	0
Less: Debt Redeemed During the Year								
General Long-term Debt					2,026,136		1,090,680	15,000
Enterprise Fund Debt				52,897	830,785			
State Loans				52,617	187,678		5,000	
Short-term Debt								
Subtotal	0	0	0	105,514	3,044,599	0	1,095,680	15,000
Debt Outstanding, End of the Year								
General Long-term Debt	0	0	0	0	35,295,444	0	2,885,427	45,000
Enterprise Fund Debt	0	0	0	176,004	14,855,278	0	0	0
State Loans	0	0	0	591,694	3,676,947	0	37,620	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	0	0	0	767,698	53,827,669	0	2,923,047	45,000
Less: Sinking Fund Assets					3,509,226			
Total Public Debt	0	0	0	767,698	50,318,443	0	2,923,047	45,000
Debt to Assessable Base	0.0%	0.0%	0.0%	0.2%	0.8%	0.0%	0.3%	0.1%

Year Ending June 30, 2003

Prince George's County

	Berwyn Heights	Bladensburg	Bowie	Brentwood	Capitol Heights	Cheverly	College Park	Colmar Manor	Cottage City
Property Valuation									
Assessable Base - Current Year	190,402,544	253,611,009	3,509,597,017	103,327,097	156,540,454	348,937,670	1,101,790,880	62,671,909	55,996,587
Assessable Base - Prior Year	182,020,439	244,346,833	3,252,883,110	103,871,129	167,220,788	351,283,792	1,096,196,917	62,017,847	50,621,706
Increase/(Decrease)	8,382,105	9,264,176	256,713,907	(544,032)	(10,680,334)	(2,346,122)	5,593,963	654,062	5,374,881
% Increase/(Decrease)	4.6%	3.8%	7.9%	-0.5%	-6.4%	-0.7%	0.5%	1.1%	10.6%
Assessable Base per Capita	62,736	32,176	67,333	35,495	36,755	52,702	43,515	48,433	48,148
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	90,988	90,765	2,262,150	10,283	109,994		1,430,831		25,353
Enterprise Fund Debt			147,850			5,286,775			
State Loans	563,497		3,514,118						
Short-term Debt									
Subtotal	654,485	90,765	5,924,118	10,283	109,994	5,286,775	1,430,831	0	25,353
Plus: New Issues During the Year									
General Long-term Debt	45,100								22,450
Enterprise Fund Debt									
State Loans			250,384						
Short-term Debt									
Subtotal	45,100	0	250,384	0	0	0	0	0	22,450
Less: Debt Redeemed During the Year									
General Long-term Debt	38,978	38,603	414,050	5,019	44,962		291,073		19,456
Enterprise Fund Debt			50,950			143,760			
State Loans	51,378		157,233						
Short-term Debt									
Subtotal	90,356	38,603	622,233	5,019	44,962	143,760	291,073	0	19,456
Debt Outstanding, End of the Year									
General Long-term Debt	97,110	52,162	1,848,100	5,264	66,008	0	1,139,758	0	28,347
Enterprise Fund Debt	0	0	96,900	0	0	5,143,015	0	0	0
State Loans	512,119	0	3,607,869	0	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	609,229	52,162	5,552,869	5,264	66,008	5,143,015	1,139,758	0	28,347
Less: Sinking Fund Assets									
Total Public Debt	609,229	52,162	5,552,869	5,264	66,008	5,143,015	1,139,758	0	28,347
Debt to Assessable Base	0.3%	0.0%	0.2%	0.0%	0.0%	1.5%	0.1%	0.0%	0.1%

Year Ending June 30, 2003

Prince George's County

* - no financial information submitted.

	District Heights	Eagle Harbor *	Edmonston	Fairmount Heights	Forest Heights	Glenarden	Greenbelt	Hyattsville	Landover Hills
Property Valuation									
Assessable Base - Current Year	220,753,250		87,746,800	70,238,000	117,327,585	224,883,795	1,234,102,143	682,642,511	57,746,900
Assessable Base - Prior Year	219,260,695	3,837,650	87,281,941	54,823,796	118,882,154	224,781,320	1,210,634,833	677,558,391	56,530,500
Increase/(Decrease)	1,492,555	(3,837,650)	464,859	15,414,204	(1,554,569)	102,475	23,467,310	5,084,120	1,216,400
% Increase/(Decrease)	0.7%	-100.0%	0.5%	28.1%	-1.3%	0.0%	1.9%	0.8%	2.2%
Assessable Base per Capita	35,942		63,862	45,550	43,959	34,460	56,080	45,145	36,502
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	479,728			168,237		55,000	9,506,190	84,202	17,435
Enterprise Fund Debt									
State Loans						49,701	2,391,561	2,468,700	
Short-term Debt									
Subtotal	479,728	0	0	168,237	0	104,701	11,897,751	2,552,902	17,435
Plus: New Issues During the Year									
General Long-term Debt							175,000	781,752	
Enterprise Fund Debt									
State Loans									
Short-term Debt									
Subtotal	0	0	0	0	0	0	175,000	781,752	0
Less: Debt Redeemed During the Year									
General Long-term Debt	142,414			28,652		55,000	659,809	88,133	8,752
Enterprise Fund Debt									
State Loans						4,751	87,686	275,900	
Short-term Debt									
Subtotal	142,414	0	0	28,652	0	59,751	747,495	364,033	8,752
Debt Outstanding, End of the Year									
General Long-term Debt	337,314	0	0	139,585	0	0	9,021,381	777,821	8,683
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	0	0	0	44,950	2,303,875	2,192,800	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	337,314	0	0	139,585	0	44,950	11,325,256	2,970,621	8,683
Less: Sinking Fund Assets									
Total Public Debt	337,314	0	0	139,585	0	44,950	11,325,256	2,970,621	8,683
Debt to Assessable Base	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.9%	0.4%	0.0%

Year Ending June 30, 2003

Prince George's County

* - no financial information submitted.

	Laurel *	Morningside	Mt. Rainier *	New Carrollton	North Brentwood	Riverdale Park	Seat Pleasant	University Park	Upper Marlboro
Property Valuation									
Assessable Base - Current Year		62,680,490		425,525,140	26,250,062	280,107,309	179,665,137	185,378,833	73,943,582
Assessable Base - Prior Year	1,243,369,800	62,422,158		422,531,627	26,993,216	285,147,662	173,545,039	178,838,391	83,685,467
Increase/(Decrease)	(1,243,369,800)	258,332	0	2,993,513	(743,154)	(5,040,353)	6,120,098	6,540,442	(9,741,885)
% Increase/(Decrease)	-100.0%	0.4%		0.7%	-2.8%	-1.8%	3.5%	3.7%	-11.6%
Assessable Base per Capita	0	46,672		32,776	54,688	42,909	35,740	77,956	110,364
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt				665,123		1,284,110		1,021,567	18,000
Enterprise Fund Debt									
State Loans				141,025			185,755		
Short-term Debt									
Subtotal	0	0	0	806,148	0	1,284,110	185,755	1,021,567	18,000
Plus: New Issues During the Year									
General Long-term Debt							300,000		
Enterprise Fund Debt									
State Loans									
Short-term Debt									
Subtotal	0	0	0	0	0	0	300,000	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt				84,740		456,826		103,069	9,000
Enterprise Fund Debt									
State Loans				25,641			185,755		
Short-term Debt									
Subtotal	0	0	0	110,381	0	456,826	185,755	103,069	9,000
Debt Outstanding, End of the Year									
General Long-term Debt	0	0	0	580,384	0	827,284	300,000	918,498	9,000
Enterprise Fund Debt	0	0	0	0	0	0	0	0	0
State Loans	0	0	0	115,384	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	695,768	0	827,284	300,000	918,498	9,000
Less: Sinking Fund Assets									
Total Public Debt	0	0	0	695,768	0	827,284	300,000	918,498	9,000
Debt to Assessable Base	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.0%	0.5%	0.0%

Year Ending June 30, 2003

Queen Anne's County

	Barclay	Centreville	Church Hill	Queen Anne	Queenstown	Sudlersville
Property Valuation						
Assessable Base - Current Year	10,152,314	144,337,650	20,111,777	7,513,333	88,481,300	22,840,043
Assessable Base - Prior Year	9,864,440	125,462,167	18,980,850	7,542,023	86,352,510	22,161,329
Increase/(Decrease)	287,874	18,875,483	1,130,927	(28,690)	2,128,790	678,714
% Increase/(Decrease)	2.9%	15.0%	6.0%	-0.4%	2.5%	3.1%
Assessable Base per Capita	70,995	66,362	38,018	43,180	143,406	58,715
Public Debt						
Debt Outstanding, Beginning of the Year						
General Long-term Debt			29,534		440,000	
Enterprise Fund Debt						
State Loans		747,175	65,299			25,036
Short-term Debt		315,938				
Subtotal	0	1,063,113	94,833	0	440,000	25,036
Plus: New Issues During the Year						
General Long-term Debt		50,000				
Enterprise Fund Debt						
State Loans						
Short-term Debt						
Subtotal	0	50,000	0	0	0	0
Less: Debt Redeemed During the Year						
General Long-term Debt			6,366		19,354	
Enterprise Fund Debt						
State Loans		63,113	7,905			17,241
Short-term Debt		315,938				
Subtotal	0	379,051	14,271	0	19,354	17,241
Debt Outstanding, End of the Year						
General Long-term Debt	0	50,000	23,168	0	420,646	0
Enterprise Fund Debt	0	0	0	0	0	0
State Loans	0	684,062	57,394	0	0	7,795
Short-term Debt	0	0	0	0	0	0
Subtotal	0	734,062	80,562	0	420,646	7,795
Less: Sinking Fund Assets						
Total Public Debt	0	734,062	80,562	0	420,646	7,795
Debt to Assessable Base	0.0%	0.5%	0.4%	0.0%	0.5%	0.0%

Year Ending June 30, 2003

St. Mary's County

	Leonardtwn
Property Valuation	
Assessable Base - Current Year	124,466,904
Assessable Base - Prior Year	119,935,655
Increase/(Decrease)	4,531,249
% Increase/(Decrease)	3.8%
Assessable Base per Capita	64,524
Public Debt	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	1,738,401
Short-term Debt	
Subtotal	1,738,401
Plus: New Issues During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	601,213
Short-term Debt	
Subtotal	601,213
Less: Debt Redeemed During the Year	
General Long-term Debt	
Enterprise Fund Debt	
State Loans	93,193
Short-term Debt	
Subtotal	93,193
Debt Outstanding, End of the Year	
General Long-term Debt	0
Enterprise Fund Debt	0
State Loans	2,246,421
Short-term Debt	0
Subtotal	2,246,421
Less: Sinking Fund Assets	
Total Public Debt	2,246,421
Debt to Assessable Base	1.8%

Year Ending June 30, 2003

Somerset County

	Crisfield	Princess Anne
Property Valuation		
Assessable Base - Current Year	67,512,656	75,744,738
Assessable Base - Prior Year	65,766,457	71,256,402
Increase/(Decrease)	1,746,200	4,488,336
% Increase/(Decrease)	2.7%	6.3%
Assessable Base per Capita	24,189	31,933
Public Debt		
Debt Outstanding, Beginning of the Year		
General Long-term Debt	1,016,305	714,828
Enterprise Fund Debt	838,285	
State Loans	1,069,241	569,048
Short-term Debt		21,000
Subtotal	2,923,831	1,304,876
Plus: New Issues During the Year		
General Long-term Debt	1,451,157	24,892
Enterprise Fund Debt	18,000	
State Loans		
Short-term Debt		60,000
Subtotal	1,469,157	84,892
Less: Debt Redeemed During the Year		
General Long-term Debt	115,579	49,124
Enterprise Fund Debt	50,076	
State Loans	62,281	21,414
Short-term Debt		21,000
Subtotal	227,936	91,538
Debt Outstanding, End of the Year		
General Long-term Debt	2,348,215	690,596
Enterprise Fund Debt	806,209	0
State Loans	1,006,960	547,634
Short-term Debt	0	60,000
Subtotal	4,161,384	1,298,230
Less: Sinking Fund Assets		
Total Public Debt	4,161,384	1,298,230
Debt to Assessable Base	6.2%	1.7%

Year Ending June 30, 2003

Talbot County

	Easton	Oxford	St. Michaels	Trappe
Property Valuation				
Assessable Base - Current Year	1,005,675,665	172,664,290	150,695,391	40,600,350
Assessable Base - Prior Year	952,246,081	165,992,210	136,476,753	35,137,655
Increase/(Decrease)	53,429,584	6,672,080	14,218,638	5,462,695
% Increase/(Decrease)	5.6%	4.0%	10.4%	15.5%
Assessable Base per Capita	82,568	229,607	130,699	36,089
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	2,411,938	684,823	1,942,874	13,000
Enterprise Fund Debt	16,863,352	387,802		3,560,506
State Loans	1,672,124			57,338
Short-term Debt			233,302	
Subtotal	20,947,414	1,072,625	2,176,176	3,630,844
Plus: New Issues During the Year				
General Long-term Debt	2,946,315	77,133	1,039,065	
Enterprise Fund Debt	8,941,340	94,364		
State Loans				
Short-term Debt				
Subtotal	11,887,655	171,497	1,039,065	0
Less: Debt Redeemed During the Year				
General Long-term Debt	1,156,403	75,000	679,099	13,000
Enterprise Fund Debt	9,694,808	6,325		165,276
State Loans				3,813
Short-term Debt			101,720	
Subtotal	10,851,211	81,325	780,819	182,089
Debt Outstanding, End of the Year				
General Long-term Debt	4,201,850	686,956	2,302,840	0
Enterprise Fund Debt	16,109,884	475,841	0	3,395,230
State Loans	1,672,124	0	0	53,525
Short-term Debt	0	0	131,582	0
Subtotal	21,983,858	1,162,797	2,434,422	3,448,755
Less: Sinking Fund Assets				
Total Public Debt	21,983,858	1,162,797	2,434,422	3,448,755
Debt to Assessable Base	2.2%	0.7%	1.6%	8.5%

Year Ending June 30, 2003

Washington County

	Boonsboro	Clear Spring	Funkstown	Hagerstown	Hancock	Keedysville	Sharpsburg	Smithsburg	Williamsport
Property Valuation									
Assessable Base - Current Year	112,358,416	15,176,060	32,066,818	1,491,154,791	71,930,485	29,657,444	21,918,750	97,154,286	105,631,450
Assessable Base - Prior Year	112,463,834	14,531,547	31,660,909	1,471,069,485	68,312,803	28,109,110	21,530,795	104,148,559	91,816,050
Increase/(Decrease)	(105,418)	644,513	405,909	20,085,306	3,617,682	1,548,334	387,955	(6,994,273)	13,815,400
% Increase/(Decrease)	-0.1%	4.4%	1.3%	1.4%	5.3%	5.5%	1.8%	-6.7%	15.0%
Assessable Base per Capita	40,272	34,413	33,059	40,676	42,139	54,318	32,763	41,805	57,659
Public Debt									
Debt Outstanding, Beginning of the Year									
General Long-term Debt	283,488		9,307	7,260,643					
Enterprise Fund Debt			305,935	22,870,477	2,668,823			279,878	198,800
State Loans	1,683,201	107,025		931,643					
Short-term Debt					12,000				
Subtotal	1,966,689	107,025	315,242	31,062,763	2,680,823	0	0	279,878	198,800
Plus: New Issues During the Year									
General Long-term Debt									
Enterprise Fund Debt									
State Loans	488,211								
Short-term Debt									
Subtotal	488,211	0	0	0	0	0	0	0	0
Less: Debt Redeemed During the Year									
General Long-term Debt	31,013		1,633	807,113					
Enterprise Fund Debt			15,495	1,754,604	94,146			8,216	10,000
State Loans	71,608	17,157		66,132					
Short-term Debt					12,000				
Subtotal	102,621	17,157	17,128	2,627,849	106,146	0	0	8,216	10,000
Debt Outstanding, End of the Year									
General Long-term Debt	252,475	0	7,674	6,362,120	0	0	0	0	0
Enterprise Fund Debt	0	0	290,440	21,115,873	2,574,677	0	0	271,662	189,800
State Loans	2,099,804	89,868	0	865,511	0	0	0	0	0
Short-term Debt	0	0	0	0	0	0	0	0	0
Subtotal	2,352,279	89,868	298,114	28,343,504	2,574,677	0	0	271,662	189,800
Less: Sinking Fund Assets									
Total Public Debt	2,352,279	89,868	298,114	28,343,504	2,574,677	0	0	271,662	189,800
Debt to Assessable Base	2.1%	0.6%	0.9%	1.9%	3.6%	0.0%	0.0%	0.3%	0.2%

Year Ending June 30, 2003

Wicomico County

	Delmar	Fruitland	Hebron	Mardela Springs	Pittsville	Salisbury	Sharptown	Willards
Property Valuation								
Assessable Base - Current Year	45,984,706	135,835,931	26,101,375	10,180,800	33,013,859	1,414,984,620	17,646,097	32,161,572
Assessable Base - Prior Year	41,878,245	130,475,253	21,461,600	9,852,030	31,078,530	1,373,736,376	16,694,714	30,130,318
Increase/(Decrease)	4,106,461	5,360,678	4,639,775	328,770	1,935,329	41,248,244	951,383	2,031,254
% Increase/(Decrease)	9.8%	4.1%	21.6%	3.3%	6.2%	3.0%	5.7%	6.7%
Assessable Base per Capita	24,683	36,002	32,184	28,438	27,931	57,415	27,921	34,251
Public Debt								
Debt Outstanding, Beginning of the Year								
General Long-term Debt	41,364	697,247				9,996,218		
Enterprise Fund Debt		4,004,002	591,142		1,057,950	4,435,147	578,958	345,748
State Loans			198,393			3,431,209	60,023	
Short-term Debt								
Subtotal	41,364	4,701,249	789,535	0	1,057,950	17,862,574	638,981	345,748
Plus: New Issues During the Year								
General Long-term Debt	22,450					3,785,005		
Enterprise Fund Debt						1,828,995		
State Loans						187,712		
Short-term Debt								
Subtotal	22,450	0	0	0	0	5,801,712	0	0
Less: Debt Redeemed During the Year								
General Long-term Debt	14,272	120,596				952,818		
Enterprise Fund Debt		126,791	8,848		31,236	530,386	7,907	19,504
State Loans			6,717			179,315	3,575	
Short-term Debt								
Subtotal	14,272	247,387	15,565	0	31,236	1,662,519	11,482	19,504
Debt Outstanding, End of the Year								
General Long-term Debt	49,542	576,651	0	0	0	12,828,405	0	0
Enterprise Fund Debt	0	3,877,211	582,294	0	1,026,714	5,733,756	571,051	326,244
State Loans	0	0	191,676	0	0	3,439,606	56,448	0
Short-term Debt	0	0	0	0	0	0	0	0
Subtotal	49,542	4,453,862	773,970	0	1,026,714	22,001,767	627,499	326,244
Less: Sinking Fund Assets						396,127		
Total Public Debt	49,542	4,453,862	773,970	0	1,026,714	21,605,640	627,499	326,244
Debt to Assessable Base	0.1%	3.3%	3.0%	0.0%	0.0%	1.5%	3.6%	1.0%
	1,863	3,773	811	358	1,182	24,645	632	939

Year Ending June 30, 2003

Worcester County

	Berlin	Ocean City	Pocomoke City	Snow Hill
Property Valuation				
Assessable Base - Current Year	180,333,700	4,014,732,506	157,580,349	95,201,543
Assessable Base - Prior Year	160,827,017	3,808,993,266	150,149,674	88,231,969
Increase/(Decrease)	19,506,683	205,739,240	7,430,675	6,969,574
% Increase/(Decrease)	12.1%	5.4%	4.9%	7.9%
Assessable Base per Capita	49,057	558,999	38,008	39,568
Public Debt				
Debt Outstanding, Beginning of the Year				
General Long-term Debt	822,500	34,923,474	514,626	175,501
Enterprise Fund Debt	13,530,841	48,435,161	3,375,952	
State Loans		605,183	2,197,044	1,905,598
Short-term Debt	800,000		100,000	
Subtotal	15,153,341	83,963,818	6,187,622	2,081,099
Plus: New Issues During the Year				
General Long-term Debt	163,655	1,479,816	117,714	
Enterprise Fund Debt	469,505			
State Loans				
Short-term Debt	1,100,000			
Subtotal	1,733,160	1,479,816	117,714	0
Less: Debt Redeemed During the Year				
General Long-term Debt	113,571	3,400,917	107,748	30,100
Enterprise Fund Debt	472,082	2,897,222	38,050	
State Loans		258,517	87,024	80,698
Short-term Debt	800,000			
Subtotal	1,385,653	6,556,656	232,822	110,798
Debt Outstanding, End of the Year				
General Long-term Debt	872,584	33,002,373	524,592	145,401
Enterprise Fund Debt	13,528,264	45,537,939	3,337,902	0
State Loans	0	346,666	2,110,020	1,824,900
Short-term Debt	1,100,000	0	100,000	0
Subtotal	15,500,848	78,886,978	6,072,514	1,970,301
Less: Sinking Fund Assets				
		3,138,088		
Total Public Debt	15,500,848	75,748,890	6,072,514	1,970,301
Debt to Assessable Base	8.6%	1.9%	3.9%	2.1%

Year Ending June 30, 2003

Cumulative - Municipalities and Special Taxing Districts

	Allegany	Anne Arundel	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford
Property Valuation											
Assessable Base - Current Year	927,080,235	2,872,668,909	394,739,979	422,828,807	2,603,856,548	1,357,514,510	614,541,502	627,474,720	4,838,042,540	247,341,757	2,051,834,914
Assessable Base - Prior Year	1,613,132,341	2,520,041,328	356,417,271	408,171,440	2,413,533,274	1,188,331,287	591,765,765	555,683,435	4,581,791,025	236,347,293	1,993,500,415
Increase/(Decrease)	(686,052,106)	352,627,581	38,322,708	14,657,367	190,323,274	169,183,223	22,775,737	71,791,285	256,251,515	10,994,464	58,334,499
% Increase/(Decrease)	-42.5%	14.0%	10.8%	3.6%	7.9%	14.2%	3.8%	12.9%	5.6%	4.7%	2.9%
Assessable Base per Capita	33,405	79,128	78,948	43,128	57,376	55,890	57,332	45,142	61,782	36,454	57,566
Public Debt											
Debt Outstanding, Beginning of the Year											
General Long-term Debt	965,231	13,176,555	5,365,885	1,946,075	5,112,378	6,743,805	2,499,953	2,241,937	32,629,418	925,322	4,041,327
Enterprise Fund Debt	11,659,533	12,317,489	2,669,795	8,517,504	4,145,851	4,767,600	412,496	5,062,415	38,277,270	1,956,907	12,839,805
State Loans	397,236	1,317,072	4,149,522	2,088,730	10,818,743	1,465,973	9,900,580	9,419,719	13,780,830	763,238	14,538,493
Short-term Debt	0	0	0	0	0	0	0	200,000	0	0	0
Subtotal	13,022,000	26,811,116	12,185,202	12,552,309	20,076,972	12,977,378	12,813,029	16,924,071	84,687,518	3,645,467	31,419,625
Plus: New Issues During the Year											
General Long-term Debt	289,250	13,124,035	70,000	744,658	1,009,128	700,000	0	882,200	28,024,364	0	352,700
Enterprise Fund Debt	1,871,555	15,450,965	0	446,853	2,498,243	2,196,772	0	0	2,617,528	0	2,415,520
State Loans	420,443	0	144,620	151,032	611,010	969,065	16,589	2,448,939	1,514,695	0	1,863,039
Short-term Debt	0	0	0	0	0	0	0	30,200	0	0	0
Subtotal	2,581,248	28,575,000	214,620	1,342,543	4,118,381	3,865,837	16,589	3,361,339	32,156,587	0	4,631,259
Less: Debt Redeemed During the Year											
General Long-term Debt	526,759	4,816,846	402,028	552,927	250,780	617,761	144,858	503,293	2,248,583	169,833	735,364
Enterprise Fund Debt	238,391	5,441,608	122,709	301,223	2,037,316	2,119,659	30,183	191,619	2,754,911	64,437	2,468,693
State Loans	36,388	78,540	184,639	306,587	587,065	66,711	184,295	580,112	740,282	66,421	383,991
Short-term Debt	0	0	0	0	0	0	0	15,000	0	0	0
Subtotal	801,538	10,336,994	709,376	1,160,737	2,875,161	2,804,131	359,336	1,290,024	5,743,776	300,691	3,588,048
Debt Outstanding, End of the Year											
General Long-term Debt	727,722	21,483,744	5,033,857	2,137,806	5,870,726	6,826,044	2,355,095	2,620,844	58,405,199	755,489	3,658,663
Enterprise Fund Debt	13,292,697	22,326,846	2,547,086	8,663,134	4,606,778	4,844,713	382,313	4,870,796	38,139,887	1,892,470	12,786,632
State Loans	781,291	1,238,532	4,109,503	1,933,175	10,842,688	2,368,327	9,732,874	11,288,546	14,555,243	696,817	16,017,541
Short-term Debt	0	0	0	0	0	0	0	215,200	0	0	0
Subtotal	14,801,710	45,049,122	11,690,446	12,734,115	21,320,192	14,039,084	12,470,282	18,995,386	111,100,329	3,344,776	32,462,836
Less: Sinking Fund Assets											
	1,208,089	0	0	0	104,581	0	0	0	35,000	53,355	0
Total Public Debt	13,593,621	45,049,122	11,690,446	12,734,115	21,215,611	14,039,084	12,470,282	18,995,386	111,065,329	3,291,421	32,462,836
Debt to Assessable Base	1.5%	1.6%	3.0%	3.0%	0.8%	1.0%	2.0%	3.0%	2.3%	1.3%	1.6%

Year Ending June 30, 2003

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	471,930,869	15,376,741,588	8,992,771,843	293,436,417	124,466,904	143,257,394	1,369,635,696	1,977,048,500	1,682,895,101	4,447,848,098
Assessable Base - Prior Year	450,474,857	14,392,293,895	10,640,587,201	270,363,319	119,935,655	137,022,859	1,289,852,699	1,943,643,092	1,655,307,066	4,208,201,926
Increase/(Decrease)	21,456,013	984,447,694	(1,647,815,358)	23,073,099	4,531,249	6,234,536	79,782,997	33,405,409	27,588,035	239,646,172
% Increase/(Decrease)	4.8%	6.8%	-15.5%	8.5%	3.8%	4.5%	6.2%	1.7%	1.7%	5.7%
Assessable Base per Capita	59,610	101,998	43,540	72,867	64,524	27,747	90,048	41,242	64,193	255,477
Public Debt										
Debt Outstanding, Beginning of the Year										
General Long-term Debt	220,954	21,402,801	14,996,279	469,534	0	1,731,133	5,052,635	7,553,438	10,734,829	36,436,101
Enterprise Fund Debt	3,899,155	8,505,057	5,434,625	0	0	838,285	20,811,660	26,323,913	9,954,997	65,341,954
State Loans	0	4,311,904	9,128,602	837,510	1,738,401	1,638,289	1,729,462	2,721,869	3,689,625	4,707,825
Short-term Debt	0	0	0	315,938	0	21,000	233,302	12,000	0	900,000
Subtotal	4,120,109	34,219,762	29,559,506	1,622,982	1,738,401	4,228,707	27,827,059	36,611,220	24,379,451	107,385,880
Plus: New Issues During the Year										
General Long-term Debt	1,075,279	20,930,093	1,024,302	50,000	0	1,476,049	4,062,513	0	3,807,455	1,761,185
Enterprise Fund Debt	713,206	7,409,907	0	0	0	18,000	9,035,704	0	1,828,995	469,505
State Loans	0	239,292	250,384	0	601,213	0	0	488,211	187,712	0
Short-term Debt	0	0	0	0	0	60,000	0	0	0	1,100,000
Subtotal	1,788,485	28,579,292	1,274,686	50,000	601,213	1,554,049	13,098,217	488,211	5,824,162	3,330,690
Less: Debt Redeemed During the Year										
General Long-term Debt	56,962	3,172,407	1,919,641	25,720	0	164,703	1,923,502	839,759	1,087,686	3,652,336
Enterprise Fund Debt	694,919	883,682	194,710	0	0	50,076	9,866,409	1,882,461	693,436	3,407,354
State Loans	0	245,295	602,589	88,259	93,193	83,695	3,813	154,897	189,607	426,239
Short-term Debt	0	0	0	315,938	0	21,000	101,720	12,000	0	800,000
Subtotal	751,881	4,301,384	2,716,940	429,917	93,193	319,474	11,895,444	2,889,117	1,970,729	8,285,929
Debt Outstanding, End of the Year										
General Long-term Debt	1,239,271	39,160,487	14,100,940	493,814	0	3,042,479	7,191,646	6,713,679	13,454,598	34,544,950
Enterprise Fund Debt	3,917,442	15,031,282	5,239,915	0	0	806,209	19,980,955	24,441,452	11,090,556	62,404,105
State Loans	0	4,305,901	8,776,397	749,251	2,246,421	1,554,594	1,725,649	3,055,183	3,687,730	4,281,586
Short-term Debt	0	0	0	0	0	60,000	131,582	0	0	1,200,000
Subtotal	5,156,713	58,497,670	28,117,252	1,243,065	2,246,421	5,463,282	29,029,832	34,210,314	28,232,884	102,430,641
Less: Sinking Fund Assets	0	3,509,226	0	0	0	0	0	0	396,127	3,138,088
Total Public Debt	5,156,713	54,988,444	28,117,252	1,243,065	2,246,421	5,463,282	29,029,832	34,210,314	27,836,757	99,292,553
Debt to Assessable Base	1.1%	0.4%	0.3%	0.4%	1.8%	3.8%	2.1%	1.7%	1.7%	2.2%

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, 2003

Allegany County

Barton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	22,421			22,421	13.6%	48
Taxes - Local - Income	46,952			46,952	28.5%	101
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	449			449	0.3%	1
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants	70,057			70,057	42.6%	150
County Grants	3,853			3,853	2.3%	8
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	20,797			20,797	12.6%	45
Debt Proceeds			0	0	0.0%	0
Total Revenues	164,529	0	0	164,529	100.0%	352

Expenditures by Function

General Government	39,233			39,233	26.6%	84
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	73,698			73,698	50.0%	158
Sewer/Solid Waste/Water			0	0	0.0%	0
Other			0	0	0.0%	0
Parks, Recreation, & Culture	34,371			34,371	23.3%	74
Community Dev. & Pub. Housi			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous			0	0	0.0%	0
Total Expenditures	147,302	0	0	147,302	100.0%	315

Excess of Revenues Over/

(Under) Expenditures	17,227	0	0	17,227		
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Bel Air STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	22,430			22,430	19.6%	12
	60,244			60,244	52.6%	33
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			26,396	26,396	23.0%	15
			0	0	0.0%	0
	5,556		12	5,568	4.9%	3
			0	0	0.0%	0
Total Revenues	88,230	0	26,408	114,638	100.0%	64

General Government	6,548			6,548	6.2%	4
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	17,163			17,163	16.2%	10
Sewer/Solid Waste/Water			0	0	0.0%	0
Other			0	0	0.0%	0
Parks, Recreation, & Culture	20,558		57,626	78,184	73.9%	43
Community Dev. & Pub. Housi			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous	3,965			3,965	3.7%	2
Total Expenditures	48,234	0	57,626	105,860	100.0%	59

	39,996	0	(31,218)	8,778		
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Year Ending June 30, 2003

Allegany County

Bowling Green & Roberts Place STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	11,041			11,041	36.1%	11
Taxes - Local - Income	17,978			17,978	58.8%	19
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits			0	0	0.0%	0
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants			0	0	0.0%	0
County Grants			0	0	0.0%	0
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	1,577			1,577	5.2%	2
Debt Proceeds			0	0	0.0%	0
Total Revenues	30,596	0	0	30,596	100.0%	32

Expenditures by Function

General Government	1,255			1,255	3.4%	1
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	9,391			9,391	25.3%	10
Sewer/Solid Waste/Water	26,408			26,408	71.3%	27
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housi			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous			0	0	0.0%	0
Total Expenditures	37,054	0	0	37,054	100.0%	38

Excess of Revenues Over/

(Under) Expenditures	(6,458)	0	0	(6,458)		
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Cresaptown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	12,542			12,542	2.0%	5
	73,192			73,192	11.5%	32
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			484,391	484,391	76.0%	211
			0	0	0.0%	0
	66,962			66,962	10.5%	29
			0	0	0.0%	0
Total Revenues	152,696	0	484,391	637,087	100.0%	277

				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				30,848	4.5%	13
			558,484	646,720	94.1%	281
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				9,441	1.4%	4
				88	0.0%	0
				0	0.0%	0
Total Expenditures	128,613	0	558,484	687,097	100.0%	299

	24,083	0	(74,093)	(50,010)		

Year Ending June 30, 2003

Allegany County

Cumberland

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	7,582,294			7,582,294	22.6%	360
Taxes - Local - Income	1,257,087			1,257,087	3.7%	60
Taxes - Local - Other	40,492			40,492	0.1%	2
Licenses and Permits	161,294			161,294	0.5%	8
Intergovernmental						
Federal Grants	3,057,869		1,294,217	4,352,086	12.9%	206
State Grants	3,363,536	293,373	1,058,905	4,715,814	14.0%	224
County Grants	290,095		671	290,766	0.9%	14
Other Grants	50,466			50,466	0.2%	2
Service Charges	1,721,275		10,940,058	12,661,333	37.7%	601
Fines and Forfeitures	5,081			5,081	0.0%	0
Miscellaneous	347,619	10,793	697,490	1,055,902	3.1%	50
Debt Proceeds	1,448,655			1,448,655	4.3%	69
Total Revenues	19,325,763	304,166	13,991,341	33,621,270	100.0%	1,595
Expenditures by Function						
General Government	2,510,773	91,219		2,601,992	8.5%	123
Public Safety						
Police	4,138,511			4,138,511	13.5%	196
Fire	4,222,527			4,222,527	13.8%	200
Other	220,654			220,654	0.7%	10
Public Works						
Transportation	2,227,922		293,464	2,521,386	8.2%	120
Sewer/Solid Waste/Water	472,801		8,783,598	9,256,399	30.2%	439
Other				0	0.0%	0
Parks, Recreation, & Culture	1,067,060	194,895		1,261,955	4.1%	60
Community Dev. & Pub. Housi	3,963,103			3,963,103	12.9%	188
Economic Dev. & Opportunity		166,249		166,249	0.5%	8
Debt Service						
Principal	429,260			429,260	1.4%	20
Interest	286,011		1,103,726	1,389,737	4.5%	66
Miscellaneous	453,930		65,765	519,695	1.7%	25
Total Expenditures	19,992,552	452,363	10,246,553	30,691,468	100.0%	1,456
Excess of Revenues Over/ (Under) Expenditures	(666,789)	(148,197)	3,744,788	2,929,802		

Ellerslie STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	5,446			5,446	20.7%	7
Taxes - Local - Income	20,533			20,533	78.2%	25
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	269			269	1.0%	0
Debt Proceeds				0	0.0%	0
Total Revenues	26,248	0	0	26,248	100.0%	32
General Government	1,158			1,158	5.8%	1
Public Safety						
Police				0	0.0%	0
Fire	5,168			5,168	25.9%	6
Other				0	0.0%	0
Public Works						
Transportation	9,627			9,627	48.3%	12
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	3,995			3,995	20.0%	5
Community Dev. & Pub. Housi				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	19,948	0	0	19,948	100.0%	25
Excess of Revenues Over/ (Under) Expenditures	6,300	0	0	6,300		

Year Ending June 30, 2003

Allegany County

Frostburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,236,440			1,236,440	20.0%	153
Taxes - Local - Income	387,025			387,025	6.3%	48
Taxes - Local - Other	46,972			46,972	0.8%	6
Licenses and Permits	92,811			92,811	1.5%	11
Intergovernmental						
Federal Grants	264,537			264,537	4.3%	33
State Grants	810,636			810,636	13.1%	100
County Grants	140,378			140,378	2.3%	17
Other Grants				0	0.0%	0
Service Charges	323,059		2,353,626	2,676,685	43.2%	331
Fines and Forfeitures	79,829			79,829	1.3%	10
Miscellaneous	120,753		44,123	164,876	2.7%	20
Debt Proceeds	289,250			289,250	4.7%	36
Total Revenues	3,791,690	0	2,397,749	6,189,439	100.0%	764

Expenditures by Function

General Government	557,408			557,408	8.5%	69
Public Safety						
Police	773,042			773,042	11.8%	95
Fire	101,454			101,454	1.6%	13
Other				0	0.0%	0
Public Works						
Transportation	673,950			673,950	10.3%	83
Sewer/Solid Waste/Water	218,733	2,361,989		2,580,722	39.5%	319
Other				0	0.0%	0
Parks, Recreation, & Culture	734,282			734,282	11.3%	91
Community Dev. & Pub. Housi	43,711			43,711	0.7%	5
Economic Dev. & Opportunity	71,721			71,721	1.1%	9
Debt Service						
Principal	72,315			72,315	1.1%	9
Interest	27,134	457,746		484,880	7.4%	60
Miscellaneous	432,088			432,088	6.6%	53
Total Expenditures	3,705,838	0	2,819,735	6,525,573	100.0%	806

Excess of Revenues Over/ (Under) Expenditures	85,852	0	(421,986)	(336,134)
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Lavale Sanitary Commission

Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
		363,092	363,092	10.7%	56
		363,336	363,336	10.7%	56
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
			0	0.0%	0
		2,652,755	2,652,755	78.1%	407
			0	0.0%	0
		15,590	15,590	0.5%	2
			0	0.0%	0
0	0	3,394,773	3,394,773	100.0%	521

				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
		2,864,930	2,864,930	100.0%	440	
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
0	0	2,864,930	2,864,930	100.0%	440	

0	0	529,843	529,843
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Year Ending June 30, 2003

Allegany County

Lonaconing

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	84,582			84,582	10.3%	72
Taxes - Local - Income	59,093			59,093	7.2%	50
Taxes - Local - Other	12,885			12,885	1.6%	11
Licenses and Permits	3,770			3,770	0.5%	3
Intergovernmental						
Federal Grants		14,146		14,146	1.7%	12
State Grants	98,380			98,380	12.0%	83
County Grants	2,706			2,706	0.3%	2
Other Grants				0	0.0%	0
Service Charges			520,389	520,389	63.6%	441
Fines and Forfeitures	35			35	0.0%	0
Miscellaneous	21,693		178	21,871	2.7%	19
Debt Proceeds				0	0.0%	0
Total Revenues	283,144	14,146	520,567	817,857	100.0%	693
Expenditures by Function						
General Government	40,974			40,974	4.0%	35
Public Safety						
Police	45,632			45,632	4.5%	39
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	132,595	14,146		146,741	14.5%	124
Sewer/Solid Waste/Water			612,744	612,744	60.5%	519
Other				0	0.0%	0
Parks, Recreation, & Culture	16,712			16,712	1.7%	14
Community Dev. & Pub. Housi				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	4,914			4,914	0.5%	4
Interest	839		99,223	100,062	9.9%	85
Miscellaneous	44,700			44,700	4.4%	38
Total Expenditures	286,366	14,146	711,967	1,012,479	100.0%	858
Excess of Revenues Over/ (Under) Expenditures	(3,222)	0	(191,400)	(194,622)		

Luke

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	411,591			411,591	89.9%	5,345
Taxes - Local - Income	4,711			4,711	1.0%	61
Taxes - Local - Other	10			10	0.0%	0
Licenses and Permits	1,075			1,075	0.2%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	28,961			28,961	6.3%	376
County Grants	750			750	0.2%	10
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	210			210	0.0%	3
Miscellaneous	10,320			10,320	2.3%	134
Debt Proceeds				0	0.0%	0
Total Revenues	457,628	0	0	457,628	100.0%	5,943
Expenditures by Function						
General Government	159,139			159,139	28.8%	2,067
Public Safety						
Police	71,318			71,318	12.9%	926
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	96,247			96,247	17.4%	1,250
Sewer/Solid Waste/Water	46,681			46,681	8.4%	606
Other				0	0.0%	0
Parks, Recreation, & Culture	17,865			17,865	3.2%	232
Community Dev. & Pub. Housi				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	162,119			162,119	29.3%	2,105
Total Expenditures	553,369	0	0	553,369	100.0%	7,187
Excess of Revenues Over/ (Under) Expenditures	(95,741)	0	0	(95,741)		

Year Ending June 30, 2003

Allegany County

McCoole STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,340			3,340	26.6%	7
Taxes - Local - Income	8,000			8,000	63.7%	16
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	1,226			1,226	9.8%	2
Debt Proceeds				0	0.0%	0
Total Revenues	12,566	0	0	12,566	100.0%	25
Expenditures by Function						
General Government	903			903	12.7%	2
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	6,187			6,187	87.3%	12
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housi				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	7,090	0	0	7,090	100.0%	14
Excess of Revenues Over/ (Under) Expenditures	5,476	0	0	5,476		

Midland

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	25,800			25,800	17.8%	56
Taxes - Local - Income	21,631			21,631	14.9%	47
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,707			5,707	3.9%	12
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	81,579			81,579	56.3%	177
County Grants	166			166	0.1%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	9,937			9,937	6.9%	22
Debt Proceeds				0	0.0%	0
Total Revenues	144,820	0	0	144,820	100.0%	314
Expenditures by Function						
General Government	14,999			14,999	7.9%	33
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	78,930			78,930	41.3%	171
Sewer/Solid Waste/Water	1,065			1,065	0.6%	2
Other				0	0.0%	0
Parks, Recreation, & Culture	86,316			86,316	45.2%	187
Community Dev. & Pub. Housi				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	9,753			9,753	5.1%	21
Total Expenditures	191,063	0	0	191,063	100.0%	414
Excess of Revenues Over/ (Under) Expenditures	(46,243)	0	0	(46,243)		

Year Ending June 30, 2003

Allegany County

Mt. Savage STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	7,316			7,316	11.5%	5
Taxes - Local - Income	50,183			50,183	78.7%	35
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits			0	0	0.0%	0
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants			0	0	0.0%	0
County Grants			0	0	0.0%	0
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	6,259			6,259	9.8%	4
Debt Proceeds			0	0	0.0%	0
Total Revenues	63,758	0	0	63,758	100.0%	45
Expenditures by Function						
General Government	1,936			1,936	4.2%	1
Public Safety						
Police			0	0	0.0%	0
Fire	15,000			15,000	32.4%	11
Other			0	0	0.0%	0
Public Works						
Transportation	18,324			18,324	39.5%	13
Sewer/Solid Waste/Water			0	0	0.0%	0
Other			0	0	0.0%	0
Parks, Recreation, & Culture	11,088			11,088	23.9%	8
Community Dev. & Pub. Housi			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous			0	0	0.0%	0
Total Expenditures	46,348	0	0	46,348	100.0%	33
Excess of Revenues Over/ (Under) Expenditures	17,410	0	0	17,410		

Potomac Park Citizens Committee

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	7,732			7,732	24.9%	7
	20,097			20,097	64.6%	18
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	3,279			3,279	10.5%	3
			0	0	0.0%	0
	31,108	0	0	31,108	100.0%	29
	8,370			8,370	31.7%	8
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	13,205			13,205	49.9%	12
			0	0	0.0%	0
			0	0	0.0%	0
	3,567			3,567	13.5%	3
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	1,300			1,300	4.9%	1
	26,442	0	0	26,442	100.0%	24
	4,666	0	0	4,666		

Year Ending June 30, 2003

Allegany County

Westernport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	349,335			349,335	15.0%	169
Taxes - Local - Income	88,770			88,770	3.8%	43
Taxes - Local - Other	1,506			1,506	0.1%	1
Licenses and Permits	23,885			23,885	1.0%	12
Intergovernmental						
Federal Grants	179,189			179,189	7.7%	87
State Grants	273,520		651,739	925,259	39.7%	448
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges			758,823	758,823	32.5%	368
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,812		20	5,832	0.3%	3
Debt Proceeds				0	0.0%	0
Total Revenues	922,017	0	1,410,582	2,332,599	100.0%	1,130
Expenditures by Function						
General Government	241,384			241,384	10.3%	117
Public Safety						
Police	151,334			151,334	6.5%	73
Fire	17,845			17,845	0.8%	9
Other				0	0.0%	0
Public Works						
Transportation	354,947			354,947	15.1%	172
Sewer/Solid Waste/Water			1,338,271	1,338,271	57.1%	648
Other				0	0.0%	0
Parks, Recreation, & Culture	149,479			149,479	6.4%	72
Community Dev. & Pub. Housi				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	19,957			19,957	0.9%	10
Interest			50,792	50,792	2.2%	25
Miscellaneous	19,610			19,610	0.8%	10
Total Expenditures	954,556	0	1,389,063	2,343,619	100.0%	1,135
Excess of Revenues Over/ (Under) Expenditures	(32,539)	0	21,519	(11,020)		

Year Ending June 30, 2003

Anne Arundel County

	Annapolis					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	19,048,995			19,048,995	27.5%	526
Taxes - Local - Income	3,934,782			3,934,782	5.7%	109
Taxes - Local - Other	1,282,941			1,282,941	1.8%	35
Licenses and Permits	2,081,845			2,081,845	3.0%	58
Intergovernmental						
Federal Grants	557,360	29,345	1,426,852	2,013,557	2.9%	56
State Grants	3,871,557	267,889	1,046,196	5,185,642	7.5%	143
County Grants	2,246,216		18,422	2,264,638	3.3%	63
Other Grants				0	0.0%	0
Service Charges	1,613,782		16,075,239	17,689,021	25.5%	489
Fines and Forfeitures	1,027,917			1,027,917	1.5%	28
Miscellaneous	1,424,878		270,832	1,695,710	2.4%	47
Debt Proceeds		13,124,035		13,124,035	18.9%	363
Total Revenues	37,090,273	13,421,269	18,837,541	69,349,083	100.0%	1,916
Expenditures By Function						
General Government	5,813,713	1,265,747		7,079,460	12.0%	196
Public Safety						
Police	12,180,552	266,693		12,447,245	21.0%	344
Fire	8,428,894			8,428,894	14.2%	233
Other	1,126,064			1,126,064	1.9%	31
Public Works						
Transportation	4,022,366	3,203,028	5,339,810	12,565,204	21.2%	347
Sewer/Solid Waste/Water			10,183,412	10,183,412	17.2%	281
Other				0	0.0%	0
Parks, Recreation, & Culture	2,509,347	328,810	636,919	3,475,076	5.9%	96
Community Dev. & Pub. Housing	749,309			749,309	1.3%	21
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	1,480,813			1,480,813	2.5%	41
Interest	777,536		780,548	1,558,084	2.6%	43
Miscellaneous			68,846	68,846	0.1%	2
Total Expenditures	37,088,594	5,064,278	17,009,535	59,162,407	100.0%	1,635
Excess of Revenues Over/ (Under) Expenditures	1,679	8,356,991	1,828,006	10,186,676		

	Highland Beach					
	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	56,686			56,686	71.7%	525
Taxes - Local - Income	4,017			4,017	5.1%	37
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	14,026			14,026	17.7%	130
County Grants	500			500	0.6%	5
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,820			3,820	4.8%	35
Debt Proceeds				0	0.0%	0
Total Revenues	79,049	0	0	79,049	100.0%	732
General Government	32,488			32,488	39.1%	301
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	13,843			13,843	16.6%	128
Public Works						
Transportation	15,805			15,805	19.0%	146
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	21,018			21,018	25.3%	195
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	83,154	0	0	83,154	100.0%	770
Excess of Revenues Over/ (Under) Expenditures	(4,105)	0	0	(4,105)		

Year Ending June 30, 2003

Calvert County

Chesapeake Beach

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	1,530,131			1,530,131	30.6%	476
Taxes - Local - Income	368,187			368,187	7.4%	115
Taxes - Local - Other	50,521		44,612	95,133	1.9%	30
Licenses and Permits	11,356			11,356	0.2%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	343,426			343,426	6.9%	107
County Grants	351,911			351,911	7.0%	110
Other Grants				0	0.0%	0
Service Charges			1,874,576	1,874,576	37.4%	584
Fines and Forfeitures			3,140	3,140	0.1%	1
Miscellaneous	260,525		65,955	326,480	6.5%	102
Debt Proceeds	102,300			102,300	2.0%	32
Total Revenues	3,018,357	0	1,988,283	5,006,640	100.0%	1,559
Expenditures By Function						
General Government	438,523			438,523	9.7%	137
Public Safety						
Police	395,623			395,623	8.7%	123
Fire	49,941			49,941	1.1%	16
Other	10,689			10,689	0.2%	3
Public Works						
Transportation	486,763			486,763	10.7%	152
Sewer/Solid Waste/Water	542,106		1,019,885	1,561,991	34.5%	486
Other				0	0.0%	0
Parks, Recreation, & Culture	39,037		645,259	684,296	15.1%	213
Community Dev. & Pub. Housing	48,867			48,867	1.1%	15
Economic Dev. & Opportunity	25,614			25,614	0.6%	8
Debt Service						
Principal	360,214			360,214	8.0%	112
Interest	369,481		50,870	420,351	9.3%	131
Miscellaneous	46,747			46,747	1.0%	15
Total Expenditures	2,813,605	0	1,716,014	4,529,619	100.0%	1,410
Excess of Revenues Over/ (Under) Expenditures	204,752	0	272,269	477,021		

North Beach

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	706,501			706,501	29.7%	395
Taxes - Local - Income	141,108			141,108	5.9%	79
Taxes - Local - Other			156,873	156,873	6.6%	88
Licenses and Permits	17,687			17,687	0.7%	10
Intergovernmental						
Federal Grants	18,167	8,332		26,499	1.1%	15
State Grants	144,090	340,012		484,102	20.3%	271
County Grants	22,751	41,210		63,961	2.7%	36
Other Grants				0	0.0%	0
Service Charges	335,660		205,796	541,456	22.7%	303
Fines and Forfeitures	300			300	0.0%	0
Miscellaneous	192,622		50,003	242,625	10.2%	136
Debt Proceeds				0	0.0%	0
Total Revenues	1,578,886	389,554	412,672	2,381,112	100.0%	1,332
Expenditures By Function						
General Government	507,499			507,499	19.9%	284
Public Safety						
Police	242,204			242,204	9.5%	135
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	154,848	142,071		296,919	11.6%	166
Sewer/Solid Waste/Water	138,357		445,837	584,194	22.9%	327
Other				0	0.0%	0
Parks, Recreation, & Culture	26,398	152,966		179,364	7.0%	100
Community Dev. & Pub. Housing		144,175		144,175	5.6%	81
Economic Dev. & Opportunity	117,976	451		118,427	4.6%	66
Debt Service						
Principal	118,423			118,423	4.6%	66
Interest	114,811		115,447	230,258	9.0%	129
Miscellaneous	134,565			134,565	5.3%	75
Total Expenditures	1,555,081	439,663	561,284	2,556,028	100.0%	1,430
Excess of Revenues Over/ (Under) Expenditures	23,805	(50,109)	(148,612)	(174,916)		

Year Ending June 30, 2003

Caroline County

Denton						
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	896,733			896,733	24.6%	302
Taxes - Local - Income	142,227			142,227	3.9%	48
Taxes - Local - Other	785		10,157	10,942	0.3%	4
Licenses and Permits	37,023			37,023	1.0%	12
Intergovernmental						
Federal Grants	461,473			461,473	12.7%	155
State Grants	739,721			739,721	20.3%	249
County Grants	3,525			3,525	0.1%	1
Other Grants				0	0.0%	0
Service Charges	5,225		912,171	917,396	25.2%	309
Fines and Forfeitures				0	0.0%	0
Miscellaneous	165,079		58,795	223,874	6.2%	75
Debt Proceeds	206,000			206,000	5.7%	69
Total Revenues	2,657,791	0	981,123	3,638,914	100.0%	1,226
Expenditures by Function						
General Government	260,608			260,608	7.1%	88
Public Safety						
Police	1,001,728			1,001,728	27.3%	337
Fire	16,832			16,832	0.5%	6
Other	135,742			135,742	3.7%	46
Public Works						
Transportation	285,179			285,179	7.8%	96
Sewer/Solid Waste/Water	74,078		978,682	1,052,760	28.7%	355
Other				0	0.0%	0
Parks, Recreation, & Culture	27,162			27,162	0.7%	9
Community Dev. & Pub. Housing	464,914			464,914	12.7%	157
Economic Dev. & Opportunity	162,396		1,015	163,411	4.5%	55
Debt Service						
Principal	46,367			46,367	1.3%	16
Interest	37,652		160,279	197,931	5.4%	67
Miscellaneous			19,316	19,316	0.5%	7
Total Expenditures	2,512,658	0	1,159,292	3,671,950	100.0%	1,237
Excess of Revenues Over/ (Under) Expenditures	145,133	0	(178,169)	(33,036)		

Federalsburg					
Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
1,027,165			1,027,165	31.1%	398
113,028			113,028	3.4%	44
957			957	0.0%	0
17,430			17,430	0.5%	7
56,379	365,000		421,379	12.7%	163
311,979	246,386		558,365	16.9%	216
			0	0.0%	0
			0	0.0%	0
15,806		772,681	788,487	23.8%	305
590			590	0.0%	0
128,929	2,280	4,749	135,958	4.1%	53
92,302	151,032		243,334	7.4%	94
1,764,565	764,698	777,430	3,306,693	100.0%	1,280
311,539			311,539	8.6%	121
687,578			687,578	19.0%	266
25,021			25,021	0.7%	10
25,777			25,777	0.7%	10
201,384			201,384	5.6%	78
140,440		604,544	744,984	20.6%	288
			0	0.0%	0
34,294			34,294	0.9%	13
	299,264		299,264	8.3%	116
37,579	539,259		576,838	16.0%	223
142,334			142,334	3.9%	55
40,510		224,119	264,629	7.3%	102
301,846			301,846	8.3%	117
1,948,302	838,523	828,663	3,615,488	100.0%	1,399
(183,737)	(73,825)	(51,233)	(308,795)		

Year Ending June 30, 2003

Caroline County

Goldsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	32,603			32,603	25.4%	155
Taxes - Local - Income	12,057			12,057	9.4%	57
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,101			1,101	0.9%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	73,673			73,673	57.4%	349
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	8,993			8,993	7.0%	43
Debt Proceeds				0	0.0%	0
Total Revenues	128,427	0	0	128,427	100.0%	609
Expenditures by Function						
General Government	25,999			25,999	22.1%	123
Public Safety						
Police	900			900	0.8%	4
Fire	1,500			1,500	1.3%	7
Other				0	0.0%	0
Public Works						
Transportation	8,120			8,120	6.9%	38
Sewer/Solid Waste/Water	10,645			10,645	9.0%	50
Other				0	0.0%	0
Parks, Recreation, & Culture	65,028			65,028	55.2%	308
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	2,264			2,264	1.9%	11
Interest	3,429			3,429	2.9%	16
Miscellaneous				0	0.0%	0
Total Expenditures	117,885	0	0	117,885	100.0%	559
Excess of Revenues Over/ (Under) Expenditures	10,542	0	0	10,542		

Greensboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	314,454			314,454	31.4%	192
	58,381			58,381	5.8%	36
	22,836			22,836	2.3%	14
	17,246			17,246	1.7%	11
				0	0.0%	0
	135,304			135,304	13.5%	83
	160			160	0.0%	0
				0	0.0%	0
	30,416		384,225	414,641	41.5%	254
				0	0.0%	0
	8,471		28,681	37,152	3.7%	23
				0	0.0%	0
Total Revenues	587,268	0	412,906	1,000,174	100.0%	612
	149,021			149,021	13.2%	91
	147,471			147,471	13.1%	90
				0	0.0%	0
				0	0.0%	0
	120,278			120,278	10.6%	74
	57,360		496,140	553,500	49.0%	339
				0	0.0%	0
	6,833			6,833	0.6%	4
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	44,128		48,832	92,960	8.2%	57
	59,672			59,672	5.3%	37
Total Expenditures	584,763	0	544,972	1,129,735	100.0%	691
Excess of Revenues Over/ (Under) Expenditures	2,505	0	(132,066)	(129,561)		

Year Ending June 30, 2003

Caroline County

Henderson

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	4,902			4,902	13.6%	41
Taxes - Local - Income	5,607			5,607	15.6%	47
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants			3,921	3,921	10.9%	33
State Grants	4,555			4,555	12.6%	38
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges			16,121	16,121	44.7%	135
Fines and Forfeitures				0	0.0%	0
Miscellaneous	934			934	2.6%	8
Debt Proceeds				0	0.0%	0
Total Revenues	15,998	0	20,042	36,040	100.0%	303
Expenditures by Function						
General Government	9,300			9,300	14.9%	78
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	2,502			2,502	4.0%	21
Sewer/Solid Waste/Water	7,823		41,304	49,127	78.9%	413
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			1,375	1,375	2.2%	12
Miscellaneous				0	0.0%	0
Total Expenditures	19,625	0	42,679	62,304	100.0%	524
Excess of Revenues Over/ (Under) Expenditures	(3,627)	0	(22,637)	(26,264)		

Hillsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	9,876			9,876	27.1%	62
Taxes - Local - Income	6,066			6,066	16.6%	38
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	13,556			13,556	37.1%	85
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	6,999			6,999	19.2%	44
Debt Proceeds				0	0.0%	0
Total Revenues	36,497	0	0	36,497	100.0%	228
Expenditures by Function						
General Government	9,000			9,000	39.0%	56
Public Safety						
Police				0	0.0%	0
Fire	1,500			1,500	6.5%	9
Other				0	0.0%	0
Public Works						
Transportation	3,634			3,634	15.8%	23
Sewer/Solid Waste/Water	7,666			7,666	33.2%	48
Other				0	0.0%	0
Parks, Recreation, & Culture	1,262			1,262	5.5%	8
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	23,062	0	0	23,062	100.0%	144
Excess of Revenues Over/ (Under) Expenditures	13,435	0	0	13,435		

Year Ending June 30, 2003

Caroline County

	Marydel						Preston					
	Governmental	Governmental	Enterprise	Total	% of	Per	Governmental	Governmental	Enterprise	Total	% of	Per
	Operations -	Operations -	Operations		Total	Capita	Operations -	Operations -	Operations		Total	Capita
	Operating	Capital					Operating	Capital				
Revenues by Source												
Taxes - Local - Property	14,308			14,308	66.9%	99	117,629			117,629	28.9%	209
Taxes - Local - Income	6,966			6,966	32.6%	48	40,342			40,342	9.9%	72
Taxes - Local - Other				0	0.0%	0				0	0.0%	0
Licenses and Permits	19			19	0.1%	0	7,902			7,902	1.9%	14
Intergovernmental												
Federal Grants				0	0.0%	0				0	0.0%	0
State Grants				0	0.0%	0	87,461			87,461	21.5%	155
County Grants				0	0.0%	0	3,297			3,297	0.8%	6
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges				0	0.0%	0			138,682	138,682	34.0%	246
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	100			100	0.5%	1	8,846		3,421	12,267	3.0%	22
Debt Proceeds				0	0.0%	0				0	0.0%	0
Total Revenues	21,393	0	0	21,393	100.0%	148	265,477	0	142,103	407,580	100.0%	723
Expenditures by Function												
General Government	10,411			10,411	56.1%	72	73,633			73,633	15.0%	131
Public Safety												
Police	900			900	4.9%	6	109,030			109,030	22.3%	193
Fire	500			500	2.7%	3	6,500			6,500	1.3%	12
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	2,507			2,507	13.5%	17	61,705			61,705	12.6%	109
Sewer/Solid Waste/Water	3,433			3,433	18.5%	24	362		201,132	201,494	41.1%	357
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	500			500	2.7%	3	3,312			3,312	0.7%	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				0	0.0%	0			11,796	11,796	2.4%	21
Miscellaneous	295			295	1.6%	2	22,536			22,536	4.6%	40
Total Expenditures	18,546	0	0	18,546	100.0%	128	277,078	0	212,928	490,006	100.0%	869
Excess of Revenues Over/												
(Under) Expenditures	2,847	0	0	2,847			(11,601)	0	(70,825)	(82,426)		

Year Ending June 30, 2003

Caroline County

Ridgely

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	311,930			311,930	16.1%	233
Taxes - Local - Income	59,563			59,563	3.1%	45
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	18,469			18,469	1.0%	14
Intergovernmental						
Federal Grants	14,981		188,721	203,702	10.5%	152
State Grants	581,429			581,429	30.1%	435
County Grants	1,413			1,413	0.1%	1
Other Grants				0	0.0%	0
Service Charges	95,063		356,070	451,133	23.3%	337
Fines and Forfeitures	120			120	0.0%	0
Miscellaneous	33,224		15,068	48,292	2.5%	36
Debt Proceeds	258,356			258,356	13.4%	193
Total Revenues	1,374,548	0	559,859	1,934,407	100.0%	1,446
Expenditures by Function						
General Government	188,087			188,087	11.3%	141
Public Safety						
Police	473,139			473,139	28.4%	354
Fire	8,785			8,785	0.5%	7
Other				0	0.0%	0
Public Works						
Transportation	103,232			103,232	6.2%	77
Sewer/Solid Waste/Water	91,602		476,605	568,207	34.1%	425
Other				0	0.0%	0
Parks, Recreation, & Culture	25,187			25,187	1.5%	19
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	243,649			243,649	14.6%	182
Interest	12,173		41,482	53,655	3.2%	40
Miscellaneous				0	0.0%	0
Total Expenditures	1,145,854	0	518,087	1,663,941	100.0%	1,244
Excess of Revenues Over/ (Under) Expenditures	228,694	0	41,772	270,466		

Templeville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,223			3,223	33.5%	40
Taxes - Local - Income	1,655			1,655	17.2%	21
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	60			60	0.6%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	2,633			2,633	27.4%	33
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	1,998			1,998	20.8%	25
Fines and Forfeitures				0	0.0%	0
Miscellaneous	38			38	0.4%	0
Debt Proceeds				0	0.0%	0
Total Revenues	9,607	0	0	9,607	100.0%	120
Expenditures by Function						
General Government	2,966			2,966	35.9%	37
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	1,069			1,069	12.9%	13
Sewer/Solid Waste/Water	3,491			3,491	42.2%	44
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	744			744	9.0%	9
Total Expenditures	8,270	0	0	8,270	100.0%	103
Excess of Revenues Over/ (Under) Expenditures	1,337	0	0	1,337		

Year Ending June 30, 2003

Carroll County

Hampstead

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	624,113			624,113	22.5%	119
Taxes - Local - Income	412,823			412,823	14.9%	78
Taxes - Local - Other	31,353			31,353	1.1%	6
Licenses and Permits	80,685			80,685	2.9%	15
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	302,598			302,598	10.9%	58
County Grants	326,621			326,621	11.8%	62
Other Grants				0	0.0%	0
Service Charges	113,445		659,186	772,631	27.9%	147
Fines and Forfeitures	1,735			1,735	0.1%	0
Miscellaneous	216,948			216,948	7.8%	41
Debt Proceeds				0	0.0%	0
Total Revenues	2,110,321	0	659,186	2,769,507	100.0%	526
Expenditures by Function						
General Government	288,217			288,217	11.0%	55
Public Safety						
Police	534,447			534,447	20.4%	102
Fire	35,000			35,000	1.3%	7
Other				0	0.0%	0
Public Works						
Transportation	456,410			456,410	17.4%	87
Sewer/Solid Waste/Water	242,556		567,034	809,590	30.8%	154
Other				0	0.0%	0
Parks, Recreation, & Culture	281,834		50,849	332,683	12.7%	63
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	40,030			40,030	1.5%	8
Interest	35,075		23,511	58,586	2.2%	11
Miscellaneous	69,932			69,932	2.7%	13
Total Expenditures	1,983,501	0	641,394	2,624,895	100.0%	499
Excess of Revenues Over/ (Under) Expenditures	126,820	0	17,792	144,612		

Manchester

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	351,994			351,994	13.5%	102
Taxes - Local - Income	255,987			255,987	9.8%	74
Taxes - Local - Other	3,623			3,623	0.1%	1
Licenses and Permits	59,109			59,109	2.3%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	224,978			224,978	8.6%	65
County Grants	149,884			149,884	5.7%	44
Other Grants				0	0.0%	0
Service Charges	55,695		1,325,960	1,381,655	52.9%	402
Fines and Forfeitures	5,725			5,725	0.2%	2
Miscellaneous	87,554		93,343	180,897	6.9%	53
Debt Proceeds				0	0.0%	0
Total Revenues	1,194,549	0	1,419,303	2,613,852	100.0%	760
Expenditures by Function						
General Government	155,732			155,732	8.2%	45
Public Safety						
Police	206,676			206,676	10.9%	60
Fire	34,350			34,350	1.8%	10
Other				0	0.0%	0
Public Works						
Transportation	284,669			284,669	15.0%	83
Sewer/Solid Waste/Water	154,287		857,768	1,012,055	53.4%	294
Other				0	0.0%	0
Parks, Recreation, & Culture	97,142			97,142	5.1%	28
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	103,494			103,494	5.5%	30
Total Expenditures	1,036,350	0	857,768	1,894,118	100.0%	551
Excess of Revenues Over/ (Under) Expenditures	158,199	0	561,535	719,734		

Year Ending June 30, 2003

Carroll County

Mount Airy

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,269,264			1,269,264	25.9%	166
Taxes - Local - Income	731,975			731,975	14.9%	96
Taxes - Local - Other	9,670			9,670	0.2%	1
Licenses and Permits	224,288			224,288	4.6%	29
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	463,718			463,718	9.4%	61
County Grants	260,117			260,117	5.3%	34
Other Grants				0	0.0%	0
Service Charges	248,039		1,232,879	1,480,918	30.2%	194
Fines and Forfeitures	2,006			2,006	0.0%	0
Miscellaneous	231,535		235,559	467,094	9.5%	61
Debt Proceeds				0	0.0%	0
Total Revenues	3,440,612	0	1,468,438	4,909,050	100.0%	642
Expenditures by Function						
General Government	500,452			500,452	13.3%	65
Public Safety						
Police	415,201			415,201	11.0%	54
Fire	95,000			95,000	2.5%	12
Other	6,314			6,314	0.2%	1
Public Works						
Transportation	549,130			549,130	14.6%	72
Sewer/Solid Waste/Water	471,733		1,217,621	1,689,354	44.9%	221
Other				0	0.0%	0
Parks, Recreation, & Culture	178,187			178,187	4.7%	23
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			169,812	169,812	4.5%	22
Miscellaneous	160,816			160,816	4.3%	21
Total Expenditures	2,376,833	0	1,387,433	3,764,266	100.0%	492
Excess of Revenues Over/ (Under) Expenditures	1,063,779	0	81,005	1,144,784		

New Windsor

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	128,361			128,361	14.9%	97
Taxes - Local - Income	93,814			93,814	10.9%	71
Taxes - Local - Other	1,417			1,417	0.2%	1
Licenses and Permits	9,729			9,729	1.1%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	75,306		41,957	117,263	13.6%	89
County Grants	47,387			47,387	5.5%	36
Other Grants				0	0.0%	0
Service Charges	5,200		224,052	229,252	26.5%	174
Fines and Forfeitures				0	0.0%	0
Miscellaneous	171,216		65,849	237,065	27.4%	179
Debt Proceeds				0	0.0%	0
Total Revenues	532,430	0	331,858	864,288	100.0%	654
Expenditures by Function						
General Government	85,251			85,251	14.0%	65
Public Safety						
Police	34,986			34,986	5.8%	26
Fire	111,200			111,200	18.3%	84
Other				0	0.0%	0
Public Works						
Transportation	64,714			64,714	10.6%	49
Sewer/Solid Waste/Water	73,650		216,611	290,261	47.7%	220
Other				0	0.0%	0
Parks, Recreation, & Culture	5,144			5,144	0.8%	4
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			4,761	4,761	0.8%	4
Miscellaneous	11,904			11,904	2.0%	9
Total Expenditures	386,849	0	221,372	608,221	100.0%	460
Excess of Revenues Over/ (Under) Expenditures	145,581	0	110,486	256,067		

Year Ending June 30, 2003

Carroll County

Sykesville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	639,478			639,478	28.1%	148
Taxes - Local - Income	402,612			402,612	17.7%	93
Taxes - Local - Other	7,977			7,977	0.4%	2
Licenses and Permits	32,335			32,335	1.4%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	283,219			283,219	12.5%	66
County Grants	318,742			318,742	14.0%	74
Other Grants				0	0.0%	0
Service Charges	21,764			21,764	1.0%	5
Fines and Forfeitures	1,085			1,085	0.0%	0
Miscellaneous	142,553			142,553	6.3%	33
Debt Proceeds	422,690			422,690	18.6%	98
Total Revenues	2,272,455	0	0	2,272,455	100.0%	527
Expenditures by Function						
General Government	409,245			409,245	15.0%	95
Public Safety						
Police	392,502			392,502	14.4%	91
Fire	7,000			7,000	0.3%	2
Other				0	0.0%	0
Public Works						
Transportation	758,943			758,943	27.8%	176
Sewer/Solid Waste/Water	188,094			188,094	6.9%	44
Other				0	0.0%	0
Parks, Recreation, & Culture	607,073			607,073	22.2%	141
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	38,771			38,771	1.4%	9
Interest	36,783			36,783	1.3%	9
Miscellaneous	293,278			293,278	10.7%	68
Total Expenditures	2,731,689	0	0	2,731,689	100.0%	633
Excess of Revenues Over/ (Under) Expenditures	(459,234)	0	0	(459,234)		

Taneytown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	918,733			918,733	23.4%	175
Taxes - Local - Income	277,777			277,777	7.1%	53
Taxes - Local - Other	5,710			5,710	0.1%	1
Licenses and Permits	52,878			52,878	1.3%	10
Intergovernmental						
Federal Grants				39,843	1.0%	8
State Grants	429,392			429,392	10.9%	82
County Grants	237,512			237,512	6.0%	45
Other Grants				0	0.0%	0
Service Charges	173,308		1,692,290	1,865,598	47.5%	354
Fines and Forfeitures	6,385			6,385	0.2%	1
Miscellaneous	51,055		44,120	95,175	2.4%	18
Debt Proceeds				0	0.0%	0
Total Revenues	2,192,593	0	1,736,410	3,929,003	100.0%	746
Expenditures by Function						
General Government	279,836	16,419		296,255	7.8%	56
Public Safety						
Police	527,225	529,109		1,056,334	27.7%	201
Fire	20,000			20,000	0.5%	4
Other				0	0.0%	0
Public Works						
Transportation	332,935			332,935	8.7%	63
Sewer/Solid Waste/Water	226,012		1,072,047	1,298,059	34.0%	247
Other				0	0.0%	0
Parks, Recreation, & Culture	186,686		74,956	261,642	6.9%	50
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	45,908			45,908	1.2%	9
Debt Service						
Principal	29,558			29,558	0.8%	6
Interest	52,726	24,794	134,691	212,211	5.6%	40
Miscellaneous	262,996			262,996	6.9%	50
Total Expenditures	1,963,882	570,322	1,281,694	3,815,898	100.0%	725
Excess of Revenues Over/ (Under) Expenditures	228,711	(570,322)	454,716	113,105		

Year Ending June 30, 2003

Carroll County

	Union Bridge						Westminster					
	Governmental	Governmental	Enterprise	Total	% of	Per	Governmental	Governmental	Enterprise	Total	% of	Per
	Operations -	Operations -	Operations		Total	Capita	Operations -	Operations -	Operations		Total	Capita
	Operating	Capital					Operating	Capital				
Revenues by Source												
Taxes - Local - Property	167,511			167,511	11.6%	166	4,286,387			4,286,387	22.7%	250
Taxes - Local - Income	52,497			52,497	3.7%	52	1,210,060			1,210,060	6.4%	71
Taxes - Local - Other	1,527			1,527	0.1%	2	276,030			276,030	1.5%	16
Licenses and Permits	11,367			11,367	0.8%	11	304,111			304,111	1.6%	18
Intergovernmental												
Federal Grants	6,340	56,314	598,268	660,922	46.0%	656	1,800,537	13,292		1,813,829	9.6%	106
State Grants	113,612	50,533		164,145	11.4%	163	1,206,694	123,161		1,329,855	7.0%	78
County Grants	54,313			54,313	3.8%	54	660,009			660,009	3.5%	39
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	6,277		247,167	253,444	17.6%	252	704,274		6,376,383	7,080,657	37.5%	413
Fines and Forfeitures	12,620			12,620	0.9%	13	82,355			82,355	0.4%	5
Miscellaneous	57,987		1,823	59,810	4.2%	59	259,772	727,691	293,329	1,280,792	6.8%	75
Debt Proceeds				0	0.0%	0		550,000		550,000	2.9%	32
Total Revenues	484,051	106,847	847,258	1,438,156	100.0%	1,428	10,790,229	1,414,144	6,669,712	18,874,085	100.0%	1,102
Expenditures by Function												
General Government	190,607			190,607	23.1%	189	1,428,958			1,428,958	6.0%	83
Public Safety												
Police	33,366			33,366	4.1%	33	2,836,258			2,836,258	11.9%	166
Fire	1,500			1,500	0.2%	1	186,474			186,474	0.8%	11
Other				0	0.0%	0	59,823			59,823	0.3%	3
Public Works												
Transportation	62,302			62,302	7.6%	62	1,054,920	6,237,445		7,292,365	30.6%	426
Sewer/Solid Waste/Water	51,712		190,291	242,003	29.4%	240	812,000		5,797,438	6,609,438	27.8%	386
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	139,678	67,233		206,911	25.1%	205	749,727	1,005,658		1,755,385	7.4%	102
Community Dev. & Pub. Housing		633		633	0.1%	1	1,640,546			1,640,546	6.9%	96
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal	23,042			23,042	2.8%	23	38,431	87,900		126,331	0.5%	7
Interest	4,336		30,715	35,051	4.3%	35	5,322	76,856	107,783	189,961	0.8%	11
Miscellaneous	28,337			28,337	3.4%	28	1,685,773			1,685,773	7.1%	98
Total Expenditures	534,880	67,866	221,006	823,752	100.0%	818	10,498,232	7,407,859	5,905,221	23,811,312	100.0%	1,390
Excess of Revenues Over/ (Under) Expenditures	(50,829)	38,981	626,252	614,404			291,997	(5,993,715)	764,491	(4,937,227)		

Year Ending June 30, 2003

Cecil County

Cecilton						
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	71,528			71,528	15.0%	151
Taxes - Local - Income	49,262			49,262	10.4%	104
Taxes - Local - Other	2,077			2,077	0.4%	4
Licenses and Permits	4,857			4,857	1.0%	10
Intergovernmental						
Federal Grants	1,557			1,557	0.3%	3
State Grants	115,817			115,817	24.4%	244
County Grants	8,401			8,401	1.8%	18
Other Grants				0	0.0%	0
Service Charges	22,100		165,681	187,781	39.5%	395
Fines and Forfeitures				0	0.0%	0
Miscellaneous	26,422		7,575	33,997	7.2%	72
Debt Proceeds				0	0.0%	0
Total Revenues	302,021	0	173,256	475,277	100.0%	1,001
Expenditures by Function						
General Government	132,911			132,911	30.9%	280
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	35,295			35,295	8.2%	74
Sewer/Solid Waste/Water	26,208		132,364	158,572	36.9%	334
Other				0	0.0%	0
Parks, Recreation, & Culture	99,844			99,844	23.2%	210
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			3,413	3,413	0.8%	7
Miscellaneous				0	0.0%	0
Total Expenditures	294,258	0	135,777	430,035	100.0%	905
Excess of Revenues Over/ (Under) Expenditures	7,763	0	37,479	45,242		

Charlestown						
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	172,678			172,678	25.5%	162
Taxes - Local - Income	33,818			33,818	5.0%	32
Taxes - Local - Other	5,059			5,059	0.7%	5
Licenses and Permits	13,859			13,859	2.0%	13
Intergovernmental						
Federal Grants	23,530			23,530	3.5%	22
State Grants	69,463			69,463	10.2%	65
County Grants	19,601			19,601	2.9%	18
Other Grants				0	0.0%	0
Service Charges	1,035		235,959	236,994	35.0%	222
Fines and Forfeitures	25			25	0.0%	0
Miscellaneous	54,708		48,207	102,915	15.2%	96
Debt Proceeds				0	0.0%	0
Total Revenues	393,776	0	284,166	677,942	100.0%	635
Expenditures by Function						
General Government	269,740			269,740	41.9%	253
Public Safety						
Police	36,900			36,900	5.7%	35
Fire	1,600			1,600	0.2%	1
Other				0	0.0%	0
Public Works						
Transportation	17,607			17,607	2.7%	16
Sewer/Solid Waste/Water			238,845	238,845	37.1%	224
Other				0	0.0%	0
Parks, Recreation, & Culture	35,986			35,986	5.6%	34
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			42,638	42,638	6.6%	40
Miscellaneous				0	0.0%	0
Total Expenditures	361,833	0	281,483	643,316	100.0%	602
Excess of Revenues Over/ (Under) Expenditures	31,943	0	2,683	34,626		

Year Ending June 30, 2003

Cecil County

Chesapeake City

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	247,274			247,274	26.7%	315
Taxes - Local - Income	110,134			110,134	11.9%	140
Taxes - Local - Other	14,677			14,677	1.6%	19
Licenses and Permits	12,912			12,912	1.4%	16
Intergovernmental						
Federal Grants	1,404			1,404	0.2%	2
State Grants	93,357		30,000	123,357	13.3%	157
County Grants	17,026			17,026	1.8%	22
Other Grants				0	0.0%	0
Service Charges			363,500	363,500	39.3%	464
Fines and Forfeitures	890			890	0.1%	1
Miscellaneous	19,413		13,955	33,368	3.6%	43
Debt Proceeds				0	0.0%	0
Total Revenues	517,087	0	407,455	924,542	100.0%	1,179
Expenditures by Function						
General Government	439,826			439,826	33.6%	561
Public Safety						
Police	48,038			48,038	3.7%	61
Fire	6,600			6,600	0.5%	8
Other				0	0.0%	0
Public Works						
Transportation	106,610			106,610	8.1%	136
Sewer/Solid Waste/Water	51,617		538,442	590,059	45.0%	753
Other				0	0.0%	0
Parks, Recreation, & Culture	54,599			54,599	4.2%	70
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			64,746	64,746	4.9%	83
Miscellaneous				0	0.0%	0
Total Expenditures	707,290	0	603,188	1,310,478	100.0%	1,672
Excess of Revenues Over/ (Under) Expenditures	(190,203)	0	(195,733)	(385,936)		

Elkton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,643,622			3,643,622	29.9%	278
Taxes - Local - Income	735,166			735,166	6.0%	56
Taxes - Local - Other	177,245			177,245	1.5%	14
Licenses and Permits	506,977			506,977	4.2%	39
Intergovernmental						
Federal Grants	179,303			179,303	1.5%	14
State Grants	1,246,667			1,246,667	10.2%	95
County Grants	290,928			290,928	2.4%	22
Other Grants				0	0.0%	0
Service Charges	2,107,412		2,499,341	4,606,753	37.8%	352
Fines and Forfeitures	14,135			14,135	0.1%	1
Miscellaneous	198,003		30,768	228,771	1.9%	17
Debt Proceeds	550,000			550,000	4.5%	42
Total Revenues	9,649,458	0	2,530,109	12,179,567	100.0%	930
Expenditures by Function						
General Government	1,722,732			1,722,732	15.6%	132
Public Safety						
Police	2,301,432			2,301,432	20.8%	176
Fire	5,475			5,475	0.0%	0
Other	258,119			258,119	2.3%	20
Public Works						
Transportation	1,943,395			1,943,395	17.6%	148
Sewer/Solid Waste/Water	655,579		3,026,681	3,682,260	33.3%	281
Other				0	0.0%	0
Parks, Recreation, & Culture	347,851			347,851	3.1%	27
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	505,250			505,250	4.6%	39
Interest	200,208		18,651	218,859	2.0%	17
Miscellaneous	75,869			75,869	0.7%	6
Total Expenditures	8,015,910	0	3,045,332	11,061,242	100.0%	845
Excess of Revenues Over/ (Under) Expenditures	1,633,548	0	(515,223)	1,118,325		

Year Ending June 30, 2003

Cecil County

North East

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	717,025			717,025	23.7%	261
Taxes - Local - Income	183,412			183,412	6.1%	67
Taxes - Local - Other	50,153			50,153	1.7%	18
Licenses and Permits	50,070			50,070	1.7%	18
Intergovernmental						
Federal Grants	12,215			12,215	0.4%	4
State Grants	196,990		37,261	234,251	7.7%	85
County Grants	53,746		5,000	58,746	1.9%	21
Other Grants			0	0	0.0%	0
Service Charges	117,372		1,467,127	1,584,499	52.3%	577
Fines and Forfeitures	2,525			2,525	0.1%	1
Miscellaneous	69,768		45,725	115,493	3.8%	42
Debt Proceeds	20,700			20,700	0.7%	8
Total Revenues	1,473,976	0	1,555,113	3,029,089	100.0%	1,103
Expenditures by Function						
General Government	220,269			220,269	9.6%	80
Public Safety						
Police	518,176			518,176	22.5%	189
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	299,451			299,451	13.0%	109
Sewer/Solid Waste/Water	109,855		840,982	950,837	41.3%	346
Other				0	0.0%	0
Parks, Recreation, & Culture	84,880			84,880	3.7%	31
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	81,145			81,145	3.5%	30
Interest	37,053		110,342	147,395	6.4%	54
Miscellaneous			277	277	0.0%	0
Total Expenditures	1,350,829	0	951,601	2,302,430	100.0%	839
Excess of Revenues Over/ (Under) Expenditures	123,147	0	603,512	726,659		

Perryville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	947,761			947,761	29.0%	257
Taxes - Local - Income	247,135			247,135	7.6%	67
Taxes - Local - Other	15,319			15,319	0.5%	4
Licenses and Permits	26,715			26,715	0.8%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	312,317			312,317	9.6%	85
County Grants	73,999			73,999	2.3%	20
Other Grants				0	0.0%	0
Service Charges	51,728		1,499,341	1,551,069	47.4%	420
Fines and Forfeitures	2,150			2,150	0.1%	1
Miscellaneous	33,724		59,009	92,733	2.8%	25
Debt Proceeds				0	0.0%	0
Total Revenues	1,710,848	0	1,558,350	3,269,198	100.0%	885
Expenditures by Function						
General Government	453,477			453,477	16.7%	123
Public Safety						
Police	288,223			288,223	10.6%	78
Fire	25,000			25,000	0.9%	7
Other				0	0.0%	0
Public Works						
Transportation	283,523			283,523	10.5%	77
Sewer/Solid Waste/Water	175,767		1,216,015	1,391,782	51.4%	377
Other				0	0.0%	0
Parks, Recreation, & Culture	164,470			164,470	6.1%	45
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	25,185			25,185	0.9%	7
Interest	4,958		73,536	78,494	2.9%	21
Miscellaneous				0	0.0%	0
Total Expenditures	1,420,603	0	1,289,551	2,710,154	100.0%	734
Excess of Revenues Over/ (Under) Expenditures	290,245	0	268,799	559,044		

Year Ending June 30, 2003

Cecil County

Port Deposit

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	284,010			284,010	21.0%	422
Taxes - Local - Income	50,510			50,510	3.7%	75
Taxes - Local - Other	9,120			9,120	0.7%	14
Licenses and Permits	4,439			4,439	0.3%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	541,951			541,951	40.0%	805
County Grants	13,068			13,068	1.0%	19
Other Grants				0	0.0%	0
Service Charges	49,508		237,239	286,747	21.2%	426
Fines and Forfeitures				0	0.0%	0
Miscellaneous	13,961			13,961	1.0%	21
Debt Proceeds	150,000			150,000	11.1%	223
Total Revenues	1,116,567	0	237,239	1,353,806	100.0%	2,012
Expenditures by Function						
General Government	361,895			361,895	22.9%	538
Public Safety						
Police	208,684			208,684	13.2%	310
Fire	10,000			10,000	0.6%	15
Other				0	0.0%	0
Public Works						
Transportation	119,074			119,074	7.5%	177
Sewer/Solid Waste/Water	49,181		357,412	406,593	25.7%	604
Other				0	0.0%	0
Parks, Recreation, & Culture	459,671			459,671	29.1%	683
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest	4,935			4,935	0.3%	7
Miscellaneous	11,000			11,000	0.7%	16
Total Expenditures	1,224,440	0	357,412	1,581,852	100.0%	2,350
Excess of Revenues Over/ (Under) Expenditures	(107,873)	0	(120,173)	(228,046)		

Rising Sun

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	424,844			424,844	28.8%	242
Taxes - Local - Income	126,822			126,822	8.6%	72
Taxes - Local - Other	10,085			10,085	0.7%	6
Licenses and Permits	9,483			9,483	0.6%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	188,722			188,722	12.8%	107
County Grants	34,539			34,539	2.3%	20
Other Grants				0	0.0%	0
Service Charges	78,343		504,591	582,934	39.5%	332
Fines and Forfeitures	290			290	0.0%	0
Miscellaneous	75,199		21,847	97,046	6.6%	55
Debt Proceeds				0	0.0%	0
Total Revenues	948,327	0	526,438	1,474,765	100.0%	839
Expenditures by Function						
General Government	302,396			302,396	22.2%	172
Public Safety						
Police	356,906			356,906	26.2%	203
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	242,064			242,064	17.7%	138
Sewer/Solid Waste/Water	81,799		263,352	345,151	25.3%	196
Other				0	0.0%	0
Parks, Recreation, & Culture	27,540			27,540	2.0%	16
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	26,882			26,882	2.0%	15
Interest	49,060		14,546	63,606	4.7%	36
Miscellaneous				0	0.0%	0
Total Expenditures	1,086,647	0	277,898	1,364,545	100.0%	777
Excess of Revenues Over/ (Under) Expenditures	(138,320)	0	248,540	110,220		

Year Ending June 30, 2003

Charles County

Indian Head

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	455,864			455,864	18.9%	133
Taxes - Local - Income	217,917			217,917	9.1%	63
Taxes - Local - Other	327		16,390	16,717	0.7%	5
Licenses and Permits	32,938			32,938	1.4%	10
Intergovernmental						
Federal Grants	151,285			151,285	6.3%	44
State Grants	30,914			30,914	1.3%	9
County Grants	48,500			48,500	2.0%	14
Other Grants				0	0.0%	0
Service Charges	20,476		1,186,221	1,206,697	50.1%	351
Fines and Forfeitures	600			600	0.0%	0
Miscellaneous	243,677		1,603	245,280	10.2%	71
Debt Proceeds				0	0.0%	0
Total Revenues	1,202,498	0	1,204,214	2,406,712	100.0%	700
Expenditures By Function						
General Government	339,575			339,575	14.6%	99
Public Safety						
Police				0	0.0%	0
Fire	2,500			2,500	0.1%	1
Other	44,697			44,697	1.9%	13
Public Works						
Transportation	49,829			49,829	2.1%	14
Sewer/Solid Waste/Water	455,108		1,154,149	1,609,257	69.0%	468
Other				0	0.0%	0
Parks, Recreation, & Culture	126,073			126,073	5.4%	37
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	52,071			52,071	2.2%	15
Debt Service						
Principal				0	0.0%	0
Interest			100,726	100,726	4.3%	29
Miscellaneous	8,607			8,607	0.4%	3
Total Expenditures	1,078,460	0	1,254,875	2,333,335	100.0%	679
Excess of Revenues Over/ (Under) Expenditures	124,038	0	(50,661)	73,377		

La Plata

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	1,553,933			1,553,933	17.4%	214
Taxes - Local - Income	673,702			673,702	7.6%	93
Taxes - Local - Other	9,353			9,353	0.1%	1
Licenses and Permits	384,477		1,234	385,711	4.3%	53
Intergovernmental						
Federal Grants	45,276			45,276	0.5%	6
State Grants	1,606,108		650,041	2,256,149	25.3%	311
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	625,888		2,784,409	3,410,297	38.2%	469
Fines and Forfeitures	3,384			3,384	0.0%	0
Miscellaneous	497,744		80,665	578,409	6.5%	80
Debt Proceeds				0	0.0%	0
Total Revenues	5,399,865	0	3,516,349	8,916,214	100.0%	1,227
Expenditures By Function						
General Government	1,783,535			1,783,535	25.5%	245
Public Safety						
Police	885,574			885,574	12.7%	122
Fire	3,300			3,300	0.0%	0
Other	164,961			164,961	2.4%	23
Public Works						
Transportation	463,672			463,672	6.6%	64
Sewer/Solid Waste/Water	590,911		1,713,082	2,303,993	32.9%	317
Other				0	0.0%	0
Parks, Recreation, & Culture	124,088			124,088	1.8%	17
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	143,278			143,278	2.0%	20
Interest	325,275		234,599	559,874	8.0%	77
Miscellaneous	564,066			564,066	8.1%	78
Total Expenditures	5,048,660	0	1,947,681	6,996,341	100.0%	963
Excess of Revenues Over/ (Under) Expenditures	351,205	0	1,568,668	1,919,873		

Year Ending June 30, 2003

Charles County

Port Tobacco

	Governmental Operations- Operating	Governmental Operations- Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues By Source						
Taxes - Local - Property	472			472	1.9%	28
Taxes - Local - Income	21,401			21,401	84.0%	1,259
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,609			3,609	14.2%	212
Debt Proceeds				0	0.0%	0
Total Revenues	25,482	0	0	25,482	100.0%	1,499
Expenditures By Function						
General Government	7,757			7,757	78.5%	456
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	974			974	9.9%	57
Sewer/Solid Waste/Water	1,148			1,148	11.6%	68
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	9,879	0	0	9,879	100.0%	581
Excess of Revenues Over/ (Under) Expenditures	15,603	0	0	15,603		

Year Ending June 30, 2003

Dorchester County

Brookview

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,619			3,619	56.3%	57
Taxes - Local - Income	2,327			2,327	36.2%	36
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits			0	0	0.0%	0
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants			0	0	0.0%	0
County Grants	450			450	7.0%	7
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	36			36	0.6%	1
Debt Proceeds			0	0	0.0%	0
Total Revenues	6,432	0	0	6,432	100.0%	101

Expenditures by Function

General Government	1,474			1,474	29.0%	23
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	976			976	19.2%	15
Sewer/Solid Waste/Water	2,641			2,641	51.9%	41
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous			0	0	0.0%	0
Total Expenditures	5,091	0	0	5,091	100.0%	80

Excess of Revenues Over/

(Under) Expenditures	1,341	0	0	1,341		
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Cambridge

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	4,029,682			4,029,682	27.6%	373
	333,319			333,319	2.3%	31
	72,325			72,325	0.5%	7
	270,895			270,895	1.9%	25
	39,353		2,034,131	2,073,484	14.2%	192
	1,705,643			1,705,643	11.7%	158
	604,498			604,498	4.1%	56
			0	0	0.0%	0
	811,065		3,577,535	4,388,600	30.1%	407
	37,426			37,426	0.3%	3
	206,269		29,384	235,653	1.6%	22
	850,000			850,000	5.8%	79
Total Revenues	8,960,475	0	5,641,050	14,601,525	100.0%	1,353

	1,018,207			1,018,207	8.5%	94
	2,447,796			2,447,796	20.5%	227
	743,768			743,768	6.2%	69
	220,372			220,372	1.8%	20
	872,841			872,841	7.3%	81
	564,577		3,934,190	4,498,767	37.6%	417
			0	0	0.0%	0
	128,944			128,944	1.1%	12
			0	0	0.0%	0
	6,686			6,686	0.1%	1
	191,910			191,910	1.6%	18
	40,479		212,549	253,028	2.1%	23
	1,574,746			1,574,746	13.2%	146
Total Expenditures	7,810,326	0	4,146,739	11,957,065	100.0%	1,108

	1,150,149	0	1,494,311	2,644,460		
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Year Ending June 30, 2003

Dorchester County

Church Creek

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	7,033			7,033	36.5%	85
Taxes - Local - Income	11,316			11,316	58.7%	136
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits			0	0	0.0%	0
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants			0	0	0.0%	0
County Grants	425		425	425	2.2%	5
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	518		518	518	2.7%	6
Debt Proceeds			0	0	0.0%	0
Total Revenues	19,292	0	0	19,292	100.0%	232

Expenditures by Function

General Government	1,857			1,857	16.4%	22
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	2,283		2,283	2,283	20.2%	28
Sewer/Solid Waste/Water	7,158		7,158	7,158	63.4%	86
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous			0	0	0.0%	0
Total Expenditures	11,298	0	0	11,298	100.0%	136

Excess of Revenues Over/

(Under) Expenditures	7,994	0	0	7,994		
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East New Market

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	57,345			57,345	16.1%	343
Taxes - Local - Income	17,743			17,743	5.0%	106
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	4,699		4,699	4,699	1.3%	28
Intergovernmental						
Federal Grants			8,800	8,800	2.5%	53
State Grants	19,016		19,016	19,016	5.3%	114
County Grants	1,535		1,535	1,535	0.4%	9
Other Grants			0	0	0.0%	0
Service Charges			243,320	243,320	68.2%	1,457
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	2,672		1,781	4,453	1.2%	27
Debt Proceeds			0	0	0.0%	0
Total Revenues	103,010	0	253,901	356,911	100.0%	2,137

General Government	52,060			52,060	12.3%	312
Public Safety						
Police	2,925		2,925	2,925	0.7%	18
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	4,091		4,091	4,091	1.0%	24
Sewer/Solid Waste/Water	26,228	172,604	198,832	198,832	47.1%	1,191
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housing			132,200	132,200	31.3%	792
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			31,620	31,620	7.5%	189
Miscellaneous			0	0	0.0%	0
Total Expenditures	85,304	0	336,424	421,728	100.0%	2,525

(Under) Expenditures	17,706	0	(82,523)	(64,817)		
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Year Ending June 30, 2003

Dorchester County

Eldorado

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	4,957			4,957	64.6%	84
Taxes - Local - Income	1,750			1,750	22.8%	30
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	70			70	0.9%	1
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants			0	0	0.0%	0
County Grants	425			425	5.5%	7
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	476			476	6.2%	8
Debt Proceeds			0	0	0.0%	0
Total Revenues	7,678	0	0	7,678	100.0%	130

Expenditures by Function

General Government	2,138			2,138	56.0%	36
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	1,478			1,478	38.7%	25
Sewer/Solid Waste/Water	200			200	5.2%	3
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous			0	0	0.0%	0
Total Expenditures	3,816	0	0	3,816	100.0%	65

Excess of Revenues Over/
(Under) Expenditures

	3,862	0	0	3,862		
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Galestown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	13,750			13,750	28.2%	140
	2,886			2,886	5.9%	29
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	30,200			30,200	61.9%	308
	925			925	1.9%	9
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	1,051			1,051	2.2%	11
			0	0	0.0%	0
	48,812	0	0	48,812	100.0%	498

	3,528			3,528	7.6%	36
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	2,904			2,904	6.3%	30
	7,298			7,298	15.8%	74
			0	0	0.0%	0
	32,081			32,081	69.3%	327
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	496			496	1.1%	5
			0	0	0.0%	0
	46,307	0	0	46,307	100.0%	473

	2,505	0	0	2,505		
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Year Ending June 30, 2003

Dorchester County

	Hurlock						Secretary					
	Governmental	Governmental	Enterprise		% of	Per	Governmental	Governmental	Enterprise		% of	Per
	Operations -	Operations -	Operations	Total	Total	Capita	Operations -	Operations -	Operations	Total	Total	Capita
	Operating	Capital					Operating	Capital				
Revenues by Source												
Taxes - Local - Property	818,543			818,543	31.0%	444	65,707			65,707	15.4%	129
Taxes - Local - Income	68,108			68,108	2.6%	37	17,445			17,445	4.1%	34
Taxes - Local - Other				0	0.0%	0			18,631	18,631	4.4%	36
Licenses and Permits	14,659			14,659	0.6%	8	2,610			2,610	0.6%	5
Intergovernmental												
Federal Grants	20,273			20,273	0.8%	11				0	0.0%	0
State Grants	239,875		163,584	403,459	15.3%	219	55,515		79,016	134,531	31.4%	263
County Grants	28,652			28,652	1.1%	16	1,445			1,445	0.3%	3
Other Grants				0	0.0%	0				0	0.0%	0
Service Charges	49,814		1,049,913	1,099,727	41.7%	596	3,600		175,192	178,792	41.8%	350
Fines and Forfeitures				0	0.0%	0				0	0.0%	0
Miscellaneous	147,106		3,764	150,870	5.7%	82	7,109		1,583	8,692	2.0%	17
Debt Proceeds	32,200			32,200	1.2%	17				0	0.0%	0
Total Revenues	1,419,230	0	1,217,261	2,636,491	100.0%	1,430	153,431	0	274,422	427,853	100.0%	837
Expenditures by Function												
General Government	387,671			387,671	14.2%	210	35,767			35,767	9.4%	70
Public Safety												
Police	375,323			375,323	13.8%	204	713			713	0.2%	1
Fire	67,444			67,444	2.5%	37	5,000			5,000	1.3%	10
Other				0	0.0%	0				0	0.0%	0
Public Works												
Transportation	336,652			336,652	12.4%	183	11,245			11,245	3.0%	22
Sewer/Solid Waste/Water	182,307		627,477	809,784	29.7%	439	13,383		256,542	269,925	71.3%	528
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	54,448			54,448	2.0%	30	20,473			20,473	5.4%	40
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	309,216			309,216	11.4%	168	2,898			2,898	0.8%	6
Interest	70,703		41,430	112,133	4.1%	61	373		32,256	32,629	8.6%	64
Miscellaneous	269,399			269,399	9.9%	146				0	0.0%	0
Total Expenditures	2,053,163	0	668,907	2,722,070	100.0%	1,476	89,852	0	288,798	378,650	100.0%	741
Excess of Revenues Over/ (Under) Expenditures	(633,933)	0	548,354	(85,579)			63,579	0	(14,376)	49,203		

Year Ending June 30, 2003

Dorchester County

Vienna

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	50,149			50,149	9.2%	178
Taxes - Local - Income	16,271			16,271	3.0%	58
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,973			4,973	0.9%	18
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	218,987			218,987	40.0%	777
County Grants	1,732			1,732	0.3%	6
Other Grants	40,000			40,000	7.3%	142
Service Charges			137,626	137,626	25.1%	488
Fines and Forfeitures				0	0.0%	0
Miscellaneous	77,907			77,907	14.2%	276
Debt Proceeds				0	0.0%	0
Total Revenues	410,019	0	137,626	547,645	100.0%	1,942
Expenditures by Function						
General Government	36,597			36,597	5.6%	130
Public Safety						
Police				0	0.0%	0
Fire	9,906			9,906	1.5%	35
Other	500			500	0.1%	2
Public Works						
Transportation	155,012			155,012	23.8%	550
Sewer/Solid Waste/Water	22,746		248,413	271,159	41.6%	962
Other				0	0.0%	0
Parks, Recreation, & Culture	105,260			105,260	16.1%	373
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	25,658			25,658	3.9%	91
Debt Service						
Principal				0	0.0%	0
Interest			44,239	44,239	6.8%	157
Miscellaneous	4,191			4,191	0.6%	15
Total Expenditures	359,870	0	292,652	652,522	100.0%	2,314
Excess of Revenues Over/ (Under) Expenditures	50,149	0	(155,026)	(104,877)		

Year Ending June 30, 2003

Frederick County

Brunswick

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	975,591			975,591	23.6%	193
Taxes - Local - Income	323,671			323,671	7.8%	64
Taxes - Local - Other	297			297	0.0%	0
Licenses and Permits	34,308			34,308	0.8%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	356,149	245,047	22,770	623,966	15.1%	124
County Grants	274,122			274,122	6.6%	54
Other Grants				0	0.0%	0
Service Charges	182,199		1,584,470	1,766,669	42.6%	350
Fines and Forfeitures	10,209			10,209	0.2%	2
Miscellaneous	44,309	41,774	47,568	133,651	3.2%	26
Debt Proceeds				0	0.0%	0
Total Revenues	2,200,855	286,821	1,654,808	4,142,484	100.0%	820
Expenditures by Function						
General Government	373,490			373,490	9.0%	74
Public Safety						
Police	725,464			725,464	17.5%	144
Fire	20,000			20,000	0.5%	4
Other				0	0.0%	0
Public Works						
Transportation	725,210	285,416		1,010,626	24.3%	200
Sewer/Solid Waste/Water	169,570		1,285,765	1,455,335	35.0%	288
Other				0	0.0%	0
Parks, Recreation, & Culture	99,528	96,777		196,305	4.7%	39
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	97,420			97,420	2.3%	19
Debt Service						
Principal	52,373			52,373	1.3%	10
Interest			182,476	182,476	4.4%	36
Miscellaneous	41,705			41,705	1.0%	8
Total Expenditures	2,304,760	382,193	1,468,241	4,155,194	100.0%	823
Excess of Revenues Over/ (Under) Expenditures	(103,905)	(95,372)	186,567	(12,710)		

Burkittsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	12,189			12,189	27.5%	69
	9,719			9,719	21.9%	55
				0	0.0%	0
	700			700	1.6%	4
				0	0.0%	0
	20,951			20,951	47.2%	119
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	786			786	1.8%	4
				0	0.0%	0
	44,345	0	0	44,345	100.0%	252
	21,059			21,059	42.5%	120
				0	0.0%	0
				0	0.0%	0
	307			307	0.6%	2
	12,278			12,278	24.8%	70
	6,820			6,820	13.8%	39
				0	0.0%	0
	6,745			6,745	13.6%	38
				0	0.0%	0
	2,390			2,390	4.8%	14
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	49,599	0	0	49,599	100.0%	282
	(5,254)	0	0	(5,254)		

Year Ending June 30, 2003

* - no financial information submitted.

Frederick County

Emmitsburg *

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property				0	#DIV/0!	#DIV/0!
Taxes - Local - Income				0	#DIV/0!	#DIV/0!
Taxes - Local - Other				0	#DIV/0!	#DIV/0!
Licenses and Permits				0	#DIV/0!	#DIV/0!
Intergovernmental						
Federal Grants				0	#DIV/0!	#DIV/0!
State Grants				0	#DIV/0!	#DIV/0!
County Grants				0	#DIV/0!	#DIV/0!
Other Grants				0	#DIV/0!	#DIV/0!
Service Charges				0	#DIV/0!	#DIV/0!
Fines and Forfeitures				0	#DIV/0!	#DIV/0!
Miscellaneous				0	#DIV/0!	#DIV/0!
Debt Proceeds				0	#DIV/0!	#DIV/0!
Total Revenues	0	0	0	0	#DIV/0!	#DIV/0!

Expenditures by Function

General Government				0	#DIV/0!	#DIV/0!
Public Safety						
Police				0	#DIV/0!	#DIV/0!
Fire				0	#DIV/0!	#DIV/0!
Other				0	#DIV/0!	#DIV/0!
Public Works						
Transportation				0	#DIV/0!	#DIV/0!
Sewer/Solid Waste/Water				0	#DIV/0!	#DIV/0!
Other				0	#DIV/0!	#DIV/0!
Parks, Recreation, & Culture				0	#DIV/0!	#DIV/0!
Community Dev. & Pub. Housing				0	#DIV/0!	#DIV/0!
Economic Dev. & Opportunity				0	#DIV/0!	#DIV/0!
Debt Service						
Principal				0	#DIV/0!	#DIV/0!
Interest				0	#DIV/0!	#DIV/0!
Miscellaneous				0	#DIV/0!	#DIV/0!
Total Expenditures	0	0	0	0	#DIV/0!	#DIV/0!

Excess of Revenues Over/
(Under) Expenditures

0 0 0 0

Frederick

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	24,255,501			24,255,501	29.3%	433
	4,774,771			4,774,771	5.8%	85
	492,648			492,648	0.6%	9
	811,367		162,863	974,230	1.2%	17
	1,573,831		256,996	1,830,827	2.2%	33
	3,540,672	107,656	625,390	4,273,718	5.2%	76
	2,869,244	150,000	217,705	3,236,949	3.9%	58
	30,234			30,234	0.0%	1
	1,233,540		13,007,121	14,240,661	17.2%	254
	122,942		439,930	562,872	0.7%	10
	2,374,013	173,319	989,538	3,536,870	4.3%	63
	156,331	24,533,000		24,689,331	29.8%	440
	42,235,094	24,963,975	15,699,543	82,898,612	100.0%	1,479

	7,201,732	468,284		7,670,016	12.5%	137
	14,157,392	52,385		14,209,777	23.2%	253
	175,922			175,922	0.3%	3
	1,256,897			1,256,897	2.0%	22
	7,093,842	604,313	2,001,182	9,699,337	15.8%	173
	2,345,861		8,763,425	11,109,286	18.1%	198
				0	0.0%	0
	4,456,581	2,827,116	1,501,052	8,784,749	14.3%	157
	609,818		27,017	636,835	1.0%	11
	2,278,981			2,278,981	3.7%	41
	2,222,479			2,222,479	3.6%	40
	1,820,117		1,392,044	3,212,161	5.2%	57
	62,839			62,839	0.1%	1
	43,682,461	3,952,098	13,684,720	61,319,279	100.0%	1,094

(1,447,367) 21,011,877 2,014,823 21,579,333

Year Ending June 30, 2003

Frederick County

Middletown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	533,377			533,377	17.8%	193
Taxes - Local - Income	342,987			342,987	11.5%	124
Taxes - Local - Other	22,518			22,518	0.8%	8
Licenses and Permits	24,476			24,476	0.8%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	202,680			202,680	6.8%	73
County Grants	125,619			125,619	4.2%	45
Other Grants				0	0.0%	0
Service Charges	78,342		1,464,877	1,543,219	51.6%	559
Fines and Forfeitures				0	0.0%	0
Miscellaneous	42,197		154,206	196,403	6.6%	71
Debt Proceeds				0	0.0%	0
Total Revenues	1,372,196	0	1,619,083	2,991,279	100.0%	1,083

Expenditures by Function

General Government	409,707			409,707	18.8%	148
Public Safety						
Police	185,994			185,994	8.5%	67
Fire	12,000			12,000	0.6%	4
Other	9,448			9,448	0.4%	3
Public Works						
Transportation	240,958			240,958	11.1%	87
Sewer/Solid Waste/Water	159,015		810,861	969,876	44.6%	351
Other				0	0.0%	0
Parks, Recreation, & Culture	40,787			40,787	1.9%	15
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			198,204	198,204	9.1%	72
Miscellaneous	108,635			108,635	5.0%	39
Total Expenditures	1,166,544	0	1,009,065	2,175,609	100.0%	787

Excess of Revenues Over/
(Under) Expenditures

	205,652	0	610,018	815,670		
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Myersville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	232,747			232,747	20.5%	163
	106,671			106,671	9.4%	75
				0	0.0%	0
	7,388			7,388	0.7%	5
				0	0.0%	0
	186,997			186,997	16.5%	131
	12,416			12,416	1.1%	9
				0	0.0%	0
	2,031		350,832	352,863	31.1%	247
				0	0.0%	0
	3,920		17,595	21,515	1.9%	15
	214,400			214,400	18.9%	150
	766,570	0	368,427	1,134,997	100.0%	793

	445,053			445,053	33.6%	311
	34,232			34,232	2.6%	24
	5,000			5,000	0.4%	3
	1,229			1,229	0.1%	1
	59,896			59,896	4.5%	42
	83,627		448,674	532,301	40.2%	372
				0	0.0%	0
	141,447			141,447	10.7%	99
				0	0.0%	0
				0	0.0%	0
	58,100			58,100	4.4%	41
			48,177	48,177	3.6%	34
				0	0.0%	0
	828,584	0	496,851	1,325,435	100.0%	926

	(62,014)	0	(128,424)	(190,438)		
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Year Ending June 30, 2003

Frederick County

New Market

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	52,108			52,108	26.3%	117
Taxes - Local - Income	62,653			62,653	31.6%	141
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	7,333			7,333	3.7%	17
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants	38,724			38,724	19.5%	87
County Grants	1,730			1,730	0.9%	4
Other Grants			0	0	0.0%	0
Service Charges	923			923	0.5%	2
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	34,742			34,742	17.5%	78
Debt Proceeds			0	0	0.0%	0
Total Revenues	198,213	0	0	198,213	100.0%	446
Expenditures by Function						
General Government	72,726			72,726	41.2%	164
Public Safety						
Police	7,980			7,980	4.5%	18
Fire	2,090			2,090	1.2%	5
Other			0	0	0.0%	0
Public Works						
Transportation	50,381			50,381	28.5%	113
Sewer/Solid Waste/Water	28,064			28,064	15.9%	63
Other			0	0	0.0%	0
Parks, Recreation, & Culture	4,426			4,426	2.5%	10
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous	11,030			11,030	6.2%	25
Total Expenditures	176,697	0	0	176,697	100.0%	398
Excess of Revenues Over/ (Under) Expenditures	21,516	0	0	21,516		

Rosemont

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	6,908			6,908	17.1%	23
	20,057			20,057	49.5%	68
			0	0	0.0%	0
	135			135	0.3%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	13,384			13,384	33.1%	45
			0	0	0.0%	0
	40,484	0	0	40,484	100.0%	137
	10,549			10,549	51.7%	36
			0	0	0.0%	0
	2,000			2,000	9.8%	7
			0	0	0.0%	0
	3,649			3,649	17.9%	12
			0	0	0.0%	0
			0	0	0.0%	0
	2,000			2,000	9.8%	7
			0	0	0.0%	0
			0	0	0.0%	0
			0	0	0.0%	0
	2,200			2,200	10.8%	7
	20,398	0	0	20,398	100.0%	69
	20,086	0	0	20,086		

Year Ending June 30, 2003

Frederick County

Thurmont

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	909,547			909,547	11.6%	157
Taxes - Local - Income	421,217			421,217	5.4%	73
Taxes - Local - Other	48,138			48,138	0.6%	8
Licenses and Permits	53,496			53,496	0.7%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	343,255			343,255	4.4%	59
County Grants	262,875			262,875	3.3%	45
Other Grants				0	0.0%	0
Service Charges	13,477		5,236,423	5,249,900	66.7%	906
Fines and Forfeitures	6,215			6,215	0.1%	1
Miscellaneous	54,373		520,751	575,124	7.3%	99
Debt Proceeds				0	0.0%	0
Total Revenues	2,112,593	0	5,757,174	7,869,767	100.0%	1,358
Expenditures by Function						
General Government	322,324			322,324	4.4%	56
Public Safety						
Police	591,199			591,199	8.0%	102
Fire				0	0.0%	0
Other	5,005			5,005	0.1%	1
Public Works						
Transportation	233,237			233,237	3.2%	40
Sewer/Solid Waste/Water	278,938		1,292,204	1,571,142	21.3%	271
Other			3,914,492	3,914,492	53.0%	675
Parks, Recreation, & Culture	111,308			111,308	1.5%	19
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			405,772	405,772	5.5%	70
Miscellaneous	231,705			231,705	3.1%	40
Total Expenditures	1,773,716	0	5,612,468	7,386,184	100.0%	1,274
Excess of Revenues Over/ (Under) Expenditures	338,877	0	144,706	483,583		

Walkersville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	722,389			722,389	27.4%	133
Taxes - Local - Income	472,772			472,772	17.9%	87
Taxes - Local - Other	14,526			14,526	0.6%	3
Licenses and Permits	30,671			30,671	1.2%	6
Intergovernmental						
Federal Grants	8,976			8,976	0.3%	2
State Grants	327,618			327,618	12.4%	60
County Grants	257,205			257,205	9.8%	47
Other Grants				0	0.0%	0
Service Charges	21,618		683,753	705,371	26.8%	130
Fines and Forfeitures				0	0.0%	0
Miscellaneous	79,867		15,229	95,096	3.6%	18
Debt Proceeds				0	0.0%	0
Total Revenues	1,935,642	0	698,982	2,634,624	100.0%	486
Expenditures by Function						
General Government	311,353			311,353	15.0%	57
Public Safety						
Police	290,553			290,553	14.0%	54
Fire	25,000			25,000	1.2%	5
Other				0	0.0%	0
Public Works						
Transportation	276,113			276,113	13.3%	51
Sewer/Solid Waste/Water	137,692		748,502	886,194	42.8%	164
Other				0	0.0%	0
Parks, Recreation, & Culture	160,510			160,510	7.8%	30
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			8,314	8,314	0.4%	2
Miscellaneous	108,156		4,116	112,272	5.4%	21
Total Expenditures	1,309,377	0	760,932	2,070,309	100.0%	382
Excess of Revenues Over/ (Under) Expenditures	626,265	0	(61,950)	564,315		

Year Ending June 30, 2003

Frederick County

Woodsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	92,013			92,013	16.4%	105
Taxes - Local - Income	70,336			70,336	12.5%	81
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	24,799			24,799	4.4%	28
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	74,172			74,172	13.2%	85
County Grants	5,499			5,499	1.0%	6
Other Grants				0	0.0%	0
Service Charges	888		275,072	275,960	49.1%	316
Fines and Forfeitures				0	0.0%	0
Miscellaneous	7,743		11,812	19,555	3.5%	22
Debt Proceeds				0	0.0%	0
Total Revenues	275,450	0	286,884	562,334	100.0%	644
Expenditures by Function						
General Government	37,111			37,111	5.3%	43
Public Safety						
Police				0	0.0%	0
Fire	3,500			3,500	0.5%	4
Other				0	0.0%	0
Public Works						
Transportation	109,034			109,034	15.6%	125
Sewer/Solid Waste/Water	42,994		399,798	442,792	63.4%	507
Other				0	0.0%	0
Parks, Recreation, & Culture	45,603			45,603	6.5%	52
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			33,205	33,205	4.8%	38
Miscellaneous	27,525			27,525	3.9%	32
Total Expenditures	265,767	0	433,003	698,770	100.0%	800
Excess of Revenues Over/ (Under) Expenditures	9,683	0	(146,119)	(136,436)		

Year Ending June 30, 2003

Garrett County

	Accident					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	38,766			38,766	13.6%	111
Taxes - Local - Income	22,110			22,110	7.8%	64
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	2,918			2,918	1.0%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	82,951		15,000	97,951	34.4%	281
County Grants	84			84	0.0%	0
Other Grants				0	0.0%	0
Service Charges	5,279		104,618	109,897	38.6%	316
Fines and Forfeitures				0	0.0%	0
Miscellaneous	12,113		572	12,685	4.5%	36
Debt Proceeds				0	0.0%	0
Total Revenues	164,221	0	120,190	284,411	100.0%	817
Expenditures by Function						
General Government	36,888			36,888	12.3%	106
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	50,537			50,537	16.8%	145
Sewer/Solid Waste/Water			162,368	162,368	54.0%	467
Other				0	0.0%	0
Parks, Recreation, & Culture	31,127			31,127	10.4%	89
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			4,409	4,409	1.5%	13
Miscellaneous	15,132			15,132	5.0%	43
Total Expenditures	133,684	0	166,777	300,461	100.0%	863
Excess of Revenues Over/ (Under) Expenditures	30,537	0	(46,587)	(16,050)		

	Deer Park					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	27,936			27,936	18.1%	69
	11,094			11,094	7.2%	27
				0	0.0%	0
	1,087			1,087	0.7%	3
				0	0.0%	0
	48,342			48,342	31.4%	120
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	65,520			65,520	42.6%	162
				0	0.0%	0
	153,979	0	0	153,979	100.0%	381
	16,567			16,567	13.8%	41
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	96,866			96,866	80.7%	240
				0	0.0%	0
				0	0.0%	0
	1,698			1,698	1.4%	4
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	4,869			4,869	4.1%	12
	120,000	0	0	120,000	100.0%	297
	33,979	0	0	33,979		

Year Ending June 30, 2003

Garrett County

Friendsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	38,234			38,234	8.7%	72
Taxes - Local - Income	20,085			20,085	4.6%	38
Taxes - Local - Other	169			169	0.0%	0
Licenses and Permits	8,955			8,955	2.0%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	361,478			361,478	82.2%	681
County Grants	7,056			7,056	1.6%	13
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	4,025			4,025	0.9%	8
Debt Proceeds				0	0.0%	0
Total Revenues	440,002	0	0	440,002	100.0%	829
Expenditures by Function						
General Government	45,422			45,422	10.1%	86
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	92,011			92,011	20.4%	173
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	151,553			151,553	33.6%	285
Community Dev. & Pub. Housing	138,730			138,730	30.7%	261
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	9,825			9,825	2.2%	19
Interest	1,524			1,524	0.3%	3
Miscellaneous	12,157			12,157	2.7%	23
Total Expenditures	451,222	0	0	451,222	100.0%	850
Excess of Revenues Over/ (Under) Expenditures	(11,220)	0	0	(11,220)		

Grantsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	73,195			73,195	11.7%	120
Taxes - Local - Income	26,594			26,594	4.3%	44
Taxes - Local - Other	10,907			10,907	1.7%	18
Licenses and Permits	4,050			4,050	0.6%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	139,935		100,000	239,935	38.4%	395
County Grants	7,455			7,455	1.2%	12
Other Grants				0	0.0%	0
Service Charges	13,661		218,656	232,317	37.2%	382
Fines and Forfeitures				0	0.0%	0
Miscellaneous	26,017		4,388	30,405	4.9%	50
Debt Proceeds				0	0.0%	0
Total Revenues	301,814	0	323,044	624,858	100.0%	1,028
Expenditures by Function						
General Government	80,209			80,209	13.0%	132
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	125,462			125,462	20.3%	206
Sewer/Solid Waste/Water	15,865		256,093	271,958	44.1%	447
Other				0	0.0%	0
Parks, Recreation, & Culture	9,817			9,817	1.6%	16
Community Dev. & Pub. Housing	15,255			15,255	2.5%	25
Economic Dev. & Opportunity	3,368			3,368	0.5%	6
Debt Service						
Principal	19,524			19,524	3.2%	32
Interest	4,526		21,030	25,556	4.1%	42
Miscellaneous	65,450			65,450	10.6%	108
Total Expenditures	339,476	0	277,123	616,599	100.0%	1,014
Excess of Revenues Over/ (Under) Expenditures	(37,662)	0	45,921	8,259		

Year Ending June 30, 2003

Garrett County

Kitzmiller

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	21,365			21,365	7.6%	73
Taxes - Local - Income	6,971			6,971	2.5%	24
Taxes - Local - Other	34			34	0.0%	0
Licenses and Permits	853			853	0.3%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	197,745			197,745	70.6%	673
County Grants	14,166			14,166	5.1%	48
Other Grants	15,000			15,000	5.4%	51
Service Charges	4,990			4,990	1.8%	17
Fines and Forfeitures				0	0.0%	0
Miscellaneous	19,092			19,092	6.8%	65
Debt Proceeds				0	0.0%	0
Total Revenues	280,216	0	0	280,216	100.0%	953
Expenditures by Function						
General Government	44,533			44,533	23.2%	151
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	56,718			56,718	29.6%	193
Sewer/Solid Waste/Water	4,239			4,239	2.2%	14
Other				0	0.0%	0
Parks, Recreation, & Culture	10,811			10,811	5.6%	37
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	75,587			75,587	39.4%	257
Total Expenditures	191,888	0	0	191,888	100.0%	653
Excess of Revenues Over/ (Under) Expenditures	88,328	0	0	88,328		

Loch Lynn Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	21,447			21,447	11.1%	45
Taxes - Local - Income	34,443			34,443	17.9%	73
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,854			3,854	2.0%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	68,740			68,740	35.7%	145
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	41,750			41,750	21.7%	88
Fines and Forfeitures				0	0.0%	0
Miscellaneous	22,475			22,475	11.7%	48
Debt Proceeds				0	0.0%	0
Total Revenues	192,709	0	0	192,709	100.0%	407
Expenditures by Function						
General Government	35,428			35,428	18.8%	75
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	1,008			1,008	0.5%	2
Public Works						
Transportation	116,312			116,312	61.6%	246
Sewer/Solid Waste/Water	27,802			27,802	14.7%	59
Other				0	0.0%	0
Parks, Recreation, & Culture	1,615			1,615	0.9%	3
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	6,653			6,653	3.5%	14
Total Expenditures	188,818	0	0	188,818	100.0%	399
Excess of Revenues Over/ (Under) Expenditures	3,891	0	0	3,891		

Year Ending June 30, 2003

Garrett County

Mountain Lake Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	188,301			188,301	26.2%	85
Taxes - Local - Income	66,853			66,853	9.3%	30
Taxes - Local - Other	3,500			3,500	0.5%	2
Licenses and Permits	21,195			21,195	2.9%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	206,606			206,606	28.7%	93
County Grants	3,756			3,756	0.5%	2
Other Grants				0	0.0%	0
Service Charges	38,668		182,412	221,080	30.7%	99
Fines and Forfeitures				0	0.0%	0
Miscellaneous	8,091			8,091	1.1%	4
Debt Proceeds				0	0.0%	0
Total Revenues	536,970	0	182,412	719,382	100.0%	324
Expenditures by Function						
General Government	219,661			219,661	29.7%	99
Public Safety						
Police				0	0.0%	0
Fire	1,000			1,000	0.1%	0
Other	5,994			5,994	0.8%	3
Public Works						
Transportation	281,170			281,170	38.0%	127
Sewer/Solid Waste/Water	39,615		126,507	166,122	22.4%	75
Other				0	0.0%	0
Parks, Recreation, & Culture	8,934			8,934	1.2%	4
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	19,149			19,149	2.6%	9
Debt Service						
Principal				0	0.0%	0
Interest			8,431	8,431	1.1%	4
Miscellaneous	29,768			29,768	4.0%	13
Total Expenditures	605,291	0	134,938	740,229	100.0%	333
Excess of Revenues Over/ (Under) Expenditures	(68,321)	0	47,474	(20,847)		

Oakland

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	688,486			688,486	27.6%	361
Taxes - Local - Income	134,530			134,530	5.4%	71
Taxes - Local - Other	34,727			34,727	1.4%	18
Licenses and Permits	36,985			36,985	1.5%	19
Intergovernmental						
Federal Grants	15,000			15,000	0.6%	8
State Grants	457,408			457,408	18.3%	240
County Grants	16,410			16,410	0.7%	9
Other Grants				0	0.0%	0
Service Charges	40,822		868,988	909,810	36.5%	478
Fines and Forfeitures	15,156			15,156	0.6%	8
Miscellaneous	143,122		41,679	184,801	7.4%	97
Debt Proceeds				0	0.0%	0
Total Revenues	1,582,646	0	910,667	2,493,313	100.0%	1,309
Expenditures by Function						
General Government	310,749			310,749	10.2%	163
Public Safety						
Police	374,412			374,412	12.3%	197
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	465,861			465,861	15.4%	245
Sewer/Solid Waste/Water	35,971		1,144,893	1,180,864	38.9%	620
Other				0	0.0%	0
Parks, Recreation, & Culture	317,738			317,738	10.5%	167
Community Dev. & Pub. Housing	50,221			50,221	1.7%	26
Economic Dev. & Opportunity	36,599			36,599	1.2%	19
Debt Service						
Principal	155,419			155,419	5.1%	82
Interest	43,710		73,910	117,620	3.9%	62
Miscellaneous	23,482			23,482	0.8%	12
Total Expenditures	1,814,162	0	1,218,803	3,032,965	100.0%	1,592
Excess of Revenues Over/ (Under) Expenditures	(231,516)	0	(308,136)	(539,652)		

Year Ending June 30, 2003

Harford County

Aberdeen

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,988,704			3,988,704	36.7%	285
Taxes - Local - Income	856,137			856,137	7.9%	61
Taxes - Local - Other	120,147			120,147	1.1%	9
Licenses and Permits	196,438			196,438	1.8%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	1,018,513	128,313		1,146,826	10.6%	82
County Grants	485,002	65,150		550,152	5.1%	39
Other Grants				0	0.0%	0
Service Charges	478,930		2,944,067	3,422,997	31.5%	244
Fines and Forfeitures	30,802			30,802	0.3%	2
Miscellaneous	166,583	139,485	23,626	329,694	3.0%	24
Debt Proceeds		227,065		227,065	2.1%	16
Total Revenues	7,341,256	560,013	2,967,693	10,868,962	100.0%	775
Expenditures by Function						
General Government	1,212,887	16,285		1,229,172	10.1%	88
Public Safety						
Police	2,614,202	73,603		2,687,805	22.0%	192
Fire	67,200			67,200	0.6%	5
Other				0	0.0%	0
Public Works						
Transportation	1,094,101	603,746		1,697,847	13.9%	121
Sewer/Solid Waste/Water	435,885		3,172,098	3,607,983	29.6%	257
Other				0	0.0%	0
Parks, Recreation, & Culture	74,645	83,928	347,542	506,115	4.1%	36
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	267,874			267,874	2.2%	19
Interest	277,769		426,827	704,596	5.8%	50
Miscellaneous	1,420,832	10,593		1,431,425	11.7%	102
Total Expenditures	7,465,395	788,155	3,946,467	12,200,017	100.0%	870
Excess of Revenues Over/ (Under) Expenditures	(124,139)	(228,142)	(978,774)	(1,331,055)		

Bel Air

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,944,543			3,944,543	39.1%	382
Taxes - Local - Income	986,624			986,624	9.8%	96
Taxes - Local - Other	92,512			92,512	0.9%	9
Licenses and Permits	210,726			210,726	2.1%	20
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	822,133			822,133	8.2%	80
County Grants	574,178			574,178	5.7%	56
Other Grants				0	0.0%	0
Service Charges	482,783		2,305,173	2,787,956	27.7%	270
Fines and Forfeitures	193,146			193,146	1.9%	19
Miscellaneous	136,761		18,939	155,700	1.5%	15
Debt Proceeds	311,000			311,000	3.1%	30
Total Revenues	7,754,406	0	2,324,112	10,078,518	100.0%	977
Expenditures by Function						
General Government	1,532,021			1,532,021	14.9%	148
Public Safety						
Police	2,205,344			2,205,344	21.4%	214
Fire	95,856			95,856	0.9%	9
Other	111,321			111,321	1.1%	11
Public Works						
Transportation	820,590		474,253	1,294,843	12.6%	126
Sewer/Solid Waste/Water	1,179,226		1,445,216	2,624,442	25.5%	254
Other				0	0.0%	0
Parks, Recreation, & Culture	157,427			157,427	1.5%	15
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	539,032			539,032	5.2%	52
Interest	65,243		319,784	385,027	3.7%	37
Miscellaneous	1,338,194			1,338,194	13.0%	130
Total Expenditures	8,044,254	0	2,239,253	10,283,507	100.0%	997
Excess of Revenues Over/ (Under) Expenditures	(289,848)	0	84,859	(204,989)		

Year Ending June 30, 2003

Harford County

Havre de Grace

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,550,808			3,550,808	33.7%	314
Taxes - Local - Income	694,987			694,987	6.6%	61
Taxes - Local - Other	62,430			62,430	0.6%	6
Licenses and Permits	177,440			177,440	1.7%	16
Intergovernmental						
Federal Grants	21,006			21,006	0.2%	2
State Grants	679,173		710,948	1,390,121	13.2%	123
County Grants	785,088			785,088	7.5%	69
Other Grants				0	0.0%	0
Service Charges	52,594		3,189,479	3,242,073	30.8%	287
Fines and Forfeitures	9,022			9,022	0.1%	1
Miscellaneous	210,652		388,239	598,891	5.7%	53
Debt Proceeds				0	0.0%	0
Total Revenues	6,243,200	0	4,288,666	10,531,866	100.0%	931
Expenditures by Function						
General Government	1,952,484			1,952,484	16.7%	173
Public Safety						
Police	2,244,117			2,244,117	19.2%	198
Fire	150,000			150,000	1.3%	13
Other				0	0.0%	0
Public Works						
Transportation	2,319,385			2,319,385	19.9%	205
Sewer/Solid Waste/Water	256,078		3,517,223	3,773,301	32.3%	334
Other				0	0.0%	0
Parks, Recreation, & Culture	175,490		436,208	611,698	5.2%	54
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	70,944			70,944	0.6%	6
Interest	126,593		308,737	435,330	3.7%	38
Miscellaneous	115,538			115,538	1.0%	10
Total Expenditures	7,410,629	0	4,262,168	11,672,797	100.0%	1,032
Excess of Revenues Over/ (Under) Expenditures	(1,167,429)	0	26,498	(1,140,931)		

Year Ending June 30, 2003

Kent County

Betterton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	103,775			103,775	33.2%	291
Taxes - Local - Income	17,275			17,275	5.5%	48
Taxes - Local - Other	1,726		36,850	38,576	12.3%	108
Licenses and Permits	3,286			3,286	1.1%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	35,747			35,747	11.4%	100
County Grants	1,130			1,130	0.4%	3
Other Grants				0	0.0%	0
Service Charges			101,183	101,183	32.3%	283
Fines and Forfeitures				0	0.0%	0
Miscellaneous	11,167		777	11,944	3.8%	33
Debt Proceeds				0	0.0%	0
Total Revenues	174,106	0	138,810	312,916	100.0%	877
Expenditures by Function						
General Government	99,356			99,356	27.3%	278
Public Safety						
Police	2,067			2,067	0.6%	6
Fire	2,500			2,500	0.7%	7
Other	1,243			1,243	0.3%	3
Public Works						
Transportation	60,898			60,898	16.7%	171
Sewer/Solid Waste/Water	15,705		149,257	164,962	45.3%	462
Other				0	0.0%	0
Parks, Recreation, & Culture	18,520			18,520	5.1%	52
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			14,457	14,457	4.0%	40
Miscellaneous				0	0.0%	0
Total Expenditures	200,289	0	163,714	364,003	100.0%	1,020
Excess of Revenues Over/ (Under) Expenditures	(26,183)	0	(24,904)	(51,087)		

Chestertown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	1,063,884			1,063,884	20.7%	229
	312,189			312,189	6.1%	67
	14,206			14,206	0.3%	3
				0	0.0%	0
	671,394			671,394	13.0%	145
	546,477			546,477	10.6%	118
	65,407			65,407	1.3%	14
				0	0.0%	0
	88,146		987,159	1,075,305	20.9%	232
	22,684			22,684	0.4%	5
	198,482		107,458	305,940	5.9%	66
	1,070,680			1,070,680	20.8%	231
	4,053,549	0	1,094,617	5,148,166	100.0%	1,109
	523,462			523,462	9.3%	113
	1,148,355			1,148,355	20.4%	247
	41,023			41,023	0.7%	9
	30,012			30,012	0.5%	6
	1,041,265			1,041,265	18.5%	224
	147,789		1,359,875	1,507,664	26.8%	325
				0	0.0%	0
	94,002			94,002	1.7%	20
	508,359		69,368	577,727	10.3%	124
	596,729			596,729	10.6%	128
	13,122			13,122	0.2%	3
	10,855		50,786	61,641	1.1%	13
				0	0.0%	0
	4,154,973	0	1,480,029	5,635,002	100.0%	1,213
	(101,424)	0	(385,412)	(486,836)		

Year Ending June 30, 2003

Kent County

Galena

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	58,500			58,500	16.5%	134
Taxes - Local - Income	23,939			23,939	6.7%	55
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	12,831			12,831	3.6%	29
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants	35,250			35,250	9.9%	80
County Grants	62			62	0.0%	0
Other Grants			0	0	0.0%	0
Service Charges	2,324		188,654	190,978	53.7%	436
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	27,742		6,165	33,907	9.5%	77
Debt Proceeds			0	0	0.0%	0
Total Revenues	160,648	0	194,819	355,467	100.0%	812

Expenditures by Function

General Government	57,368			57,368	20.0%	131
Public Safety						
Police			0	0	0.0%	0
Fire	2,200			2,200	0.8%	5
Other	3,694			3,694	1.3%	8
Public Works						
Transportation	37,192			37,192	13.0%	85
Sewer/Solid Waste/Water	20,425		137,119	157,544	55.0%	360
Other			0	0	0.0%	0
Parks, Recreation, & Culture			0	0	0.0%	0
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			28,252	28,252	9.9%	65
Miscellaneous			0	0	0.0%	0
Total Expenditures	120,879	0	165,371	286,250	100.0%	654

Excess of Revenues Over/
(Under) Expenditures

	39,769	0	29,448	69,217		
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Millington

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	46,203			46,203	16.0%	115
	26,007			26,007	9.0%	65
	395			395	0.1%	1
	7,034			7,034	2.4%	18
				0	0.0%	0
	90,491		21,229	111,720	38.6%	279
	577			577	0.2%	1
				0	0.0%	0
			93,356	93,356	32.3%	233
				0	0.0%	0
	3,849		82	3,931	1.4%	10
				0	0.0%	0
	174,556	0	114,667	289,223	100.0%	721

	60,729			60,729	29.6%	151
	2,830			2,830	1.4%	7
	1,000			1,000	0.5%	2
	2,906			2,906	1.4%	7
	9,876			9,876	4.8%	25
	14,028		59,540	73,568	35.9%	183
				0	0.0%	0
	49,331			49,331	24.1%	123
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
			1,529	1,529	0.7%	4
	3,268			3,268	1.6%	8
	143,968	0	61,069	205,037	100.0%	511

	30,588	0	53,598	84,186		
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Year Ending June 30, 2003

Kent County

Rock Hall

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	404,720			404,720	27.7%	195
Taxes - Local - Income	56,830			56,830	3.9%	27
Taxes - Local - Other	16,633		19,997	36,630	2.5%	18
Licenses and Permits	31,191		1,849	33,040	2.3%	16
Intergovernmental						
Federal Grants	3,000			3,000	0.2%	1
State Grants	144,574		23,329	167,903	11.5%	81
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	11,663		598,976	610,639	41.9%	294
Fines and Forfeitures				0	0.0%	0
Miscellaneous	76,414		69,301	145,715	10.0%	70
Debt Proceeds				0	0.0%	0
Total Revenues	745,025	0	713,452	1,458,477	100.0%	702
Expenditures by Function						
General Government	234,950			234,950	13.2%	113
Public Safety						
Police	237,387			237,387	13.3%	114
Fire	5,000			5,000	0.3%	2
Other	3,809			3,809	0.2%	2
Public Works						
Transportation	119,263			119,263	6.7%	57
Sewer/Solid Waste/Water	74,471		869,426	943,897	53.0%	454
Other				0	0.0%	0
Parks, Recreation, & Culture	21,927			21,927	1.2%	11
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	28,001			28,001	1.6%	13
Interest	2,161		90,389	92,550	5.2%	45
Miscellaneous	94,579			94,579	5.3%	46
Total Expenditures	821,548	0	959,815	1,781,363	100.0%	858
Excess of Revenues Over/ (Under) Expenditures	(76,523)	0	(246,363)	(322,886)		

Year Ending June 30, 2003

Montgomery County

Barnesville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	12,687			12,687	21.1%	73
Taxes - Local - Income	42,591			42,591	70.8%	245
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	255			255	0.4%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants	346			346	0.6%	2
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	4,264			4,264	7.1%	25
Debt Proceeds				0	0.0%	0
Total Revenues	60,143	0	0	60,143	100.0%	346
Expenditures by Function						
General Government	14,361			14,361	52.3%	83
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	4,521			4,521	16.5%	26
Sewer/Solid Waste/Water	8,584			8,584	31.3%	49
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	27,466	0	0	27,466	100.0%	158
Excess of Revenues Over/ (Under) Expenditures	32,677	0	0	32,677		

Brookeville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	66,817			66,817	36.6%	539
Taxes - Local - Income	90,538			90,538	49.6%	730
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,582			3,582	2.0%	29
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	10,618			10,618	5.8%	86
County Grants	3,536			3,536	1.9%	29
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	7,414			7,414	4.1%	60
Debt Proceeds				0	0.0%	0
Total Revenues	182,505	0	0	182,505	100.0%	1,472
Expenditures by Function						
General Government	67,700			67,700	59.7%	546
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	16,405			16,405	14.5%	132
Sewer/Solid Waste/Water	6,463			6,463	5.7%	52
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	12,130			12,130	10.7%	98
Interest	10,699			10,699	9.4%	86
Miscellaneous				0	0.0%	0
Total Expenditures	113,397	0	0	113,397	100.0%	914
Excess of Revenues Over/ (Under) Expenditures	69,108	0	0	69,108		

Year Ending June 30, 2003

Montgomery County

Chevy Chase

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	189,763			189,763	9.6%	69
Taxes - Local - Income	1,420,619			1,420,619	72.2%	515
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	27,146			27,146	1.4%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	123,804			123,804	6.3%	45
County Grants	101,736			101,736	5.2%	37
Other Grants				0	0.0%	0
Service Charges	52,181			52,181	2.7%	19
Fines and Forfeitures	8,726			8,726	0.4%	3
Miscellaneous	44,034			44,034	2.2%	16
Debt Proceeds				0	0.0%	0
Total Revenues	1,968,009	0	0	1,968,009	100.0%	713
Expenditures by Function						
General Government	476,684			476,684	23.4%	173
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	215,208			215,208	10.5%	78
Public Works						
Transportation	429,377			429,377	21.0%	156
Sewer/Solid Waste/Water	528,286			528,286	25.9%	191
Other				0	0.0%	0
Parks, Recreation, & Culture	253,293			253,293	12.4%	92
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	137,561			137,561	6.7%	50
Total Expenditures	2,040,409	0	0	2,040,409	100.0%	739
Excess of Revenues Over/ (Under) Expenditures	(72,400)	0	0	(72,400)		

Chevy Chase Section III

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	24,913			24,913	5.7%	32
Taxes - Local - Income	270,025			270,025	61.6%	352
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,315			4,315	1.0%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	93,966			93,966	21.4%	122
County Grants	17,305			17,305	3.9%	23
Other Grants				0	0.0%	0
Service Charges	3,718			3,718	0.8%	5
Fines and Forfeitures	320			320	0.1%	0
Miscellaneous	23,881			23,881	5.4%	31
Debt Proceeds				0	0.0%	0
Total Revenues	438,443	0	0	438,443	100.0%	571
Expenditures by Function						
General Government	100,156			100,156	28.7%	130
Public Safety						
Police	26,875			26,875	7.7%	35
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	112,092			112,092	32.1%	146
Sewer/Solid Waste/Water	110,325			110,325	31.6%	144
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	349,448	0	0	349,448	100.0%	455
Excess of Revenues Over/ (Under) Expenditures	88,995	0	0	88,995		

Year Ending June 30, 2003

Montgomery County

Chevy Chase Section V

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property				0	0.0%	0
Taxes - Local - Income	287,070			287,070	81.4%	443
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	2,588			2,588	0.7%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	22,502			22,502	6.4%	35
County Grants	12,416			12,416	3.5%	19
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	28,296			28,296	8.0%	44
Debt Proceeds				0	0.0%	0
Total Revenues	352,872	0	0	352,872	100.0%	545
Expenditures by Function						
General Government	193,261			193,261	41.7%	298
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	194,036			194,036	41.8%	299
Sewer/Solid Waste/Water	76,393			76,393	16.5%	118
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	463,690	0	0	463,690	100.0%	716
Excess of Revenues Over/ (Under) Expenditures	(110,818)	0	0	(110,818)		

Chevy Chase View

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	37,377			37,377	11.3%	42
Taxes - Local - Income	193,175			193,175	58.3%	217
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,664			3,664	1.1%	4
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	44,160			44,160	13.3%	50
County Grants	26,385			26,385	8.0%	30
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	26,505			26,505	8.0%	30
Debt Proceeds				0	0.0%	0
Total Revenues	331,266	0	0	331,266	100.0%	372
Expenditures by Function						
General Government	148,596			148,596	31.7%	167
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	237,215			237,215	50.6%	267
Sewer/Solid Waste/Water	83,057			83,057	17.7%	93
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	468,868	0	0	468,868	100.0%	527
Excess of Revenues Over/ (Under) Expenditures	(137,602)	0	0	(137,602)		

Year Ending June 30, 2003

Montgomery County

Chevy Chase Village

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	714,246			714,246	27.4%	342
Taxes - Local - Income	1,224,404			1,224,404	47.0%	586
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	226,892			226,892	8.7%	109
County Grants	64,177			64,177	2.5%	31
Other Grants				0	0.0%	0
Service Charges	216,592			216,592	8.3%	104
Fines and Forfeitures	4,071			4,071	0.2%	2
Miscellaneous	154,511			154,511	5.9%	74
Debt Proceeds				0	0.0%	0
Total Revenues	2,604,893	0	0	2,604,893	100.0%	1,248
Expenditures by Function						
General Government	839,681			839,681	27.8%	402
Public Safety						
Police	770,005			770,005	25.5%	369
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	635,722			635,722	21.0%	304
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	403,559			403,559	13.4%	193
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	372,533			372,533	12.3%	178
Total Expenditures	3,021,500	0	0	3,021,500	100.0%	1,447
Excess of Revenues Over/ (Under) Expenditures	(416,607)	0	0	(416,607)		

Drummond Citizens' Committee

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	13,829			13,829	26.2%	106
Taxes - Local - Income	27,602			27,602	52.4%	212
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	5,105			5,105	9.7%	39
County Grants	2,949			2,949	5.6%	23
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,221			3,221	6.1%	25
Debt Proceeds				0	0.0%	0
Total Revenues	52,706	0	0	52,706	100.0%	405
Expenditures by Function						
General Government	5,317			5,317	4.7%	41
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	76,122			76,122	67.5%	586
Sewer/Solid Waste/Water	10,273			10,273	9.1%	79
Other				0	0.0%	0
Parks, Recreation, & Culture	21,100			21,100	18.7%	162
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	112,812	0	0	112,812	100.0%	868
Excess of Revenues Over/ (Under) Expenditures	(60,106)	0	0	(60,106)		

Year Ending June 30, 2003

Montgomery County

Friendship Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	452,294			452,294	25.6%	98
Taxes - Local - Income	916,054			916,054	51.8%	199
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	14,530			14,530	0.8%	3
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	75,689			75,689	4.3%	16
County Grants	81,841			81,841	4.6%	18
Other Grants				0	0.0%	0
Service Charges	21,355			21,355	1.2%	5
Fines and Forfeitures	107,917			107,917	6.1%	23
Miscellaneous	97,272			97,272	5.5%	21
Debt Proceeds				0	0.0%	0
Total Revenues	1,766,952	0	0	1,766,952	100.0%	384
Expenditures by Function						
General Government	713,404			713,404	44.9%	155
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	93,402			93,402	5.9%	20
Public Works						
Transportation	321,355			321,355	20.2%	70
Sewer/Solid Waste/Water	11,754			11,754	0.7%	3
Other				0	0.0%	0
Parks, Recreation, & Culture	427,623			427,623	26.9%	93
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	21,423			21,423	1.3%	5
Total Expenditures	1,588,961	0	0	1,588,961	100.0%	345
Excess of Revenues Over/ (Under) Expenditures	177,991	0	0	177,991		

Gaithersburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	11,626,418			11,626,418	33.4%	207
Taxes - Local - Income	6,484,421			6,484,421	18.7%	115
Taxes - Local - Other	672,731			672,731	1.9%	12
Licenses and Permits	2,393,830			2,393,830	6.9%	43
Intergovernmental						
Federal Grants	436,290			436,290	1.3%	8
State Grants	6,712,343			6,712,343	19.3%	119
County Grants	1,019,935			1,019,935	2.9%	18
Other Grants				0	0.0%	0
Service Charges	3,664,998			3,664,998	10.5%	65
Fines and Forfeitures	97,950			97,950	0.3%	2
Miscellaneous	1,651,633			1,651,633	4.8%	29
Debt Proceeds				0	0.0%	0
Total Revenues	34,760,549	0	0	34,760,549	100.0%	617
Expenditures by Function						
General Government	5,454,637	1,342,346		6,796,983	23.7%	121
Public Safety						
Police	3,614,921	14,818		3,629,739	12.7%	64
Fire				0	0.0%	0
Other	1,969,312			1,969,312	6.9%	35
Public Works						
Transportation	2,864,205	1,931,571		4,795,776	16.7%	85
Sewer/Solid Waste/Water	1,913,248			1,913,248	6.7%	34
Other				0	0.0%	0
Parks, Recreation, & Culture	6,023,875	696,831		6,720,706	23.4%	119
Community Dev. & Pub. Housing	1,487,092			1,487,092	5.2%	26
Economic Dev. & Opportunity	325,587			325,587	1.1%	6
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	1,039,064			1,039,064	3.6%	18
Total Expenditures	24,691,941	3,985,566	0	28,677,507	100.0%	509
Excess of Revenues Over/ (Under) Expenditures	10,068,608	(3,985,566)	0	6,083,042		

Year Ending June 30, 2003

Montgomery County

Garrett Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	247,436			247,436	18.1%	264
Taxes - Local - Income	148,335			148,335	10.8%	158
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,807			5,807	0.4%	6
Intergovernmental						
Federal Grants			195,470	195,470	14.3%	208
State Grants	49,878			49,878	3.6%	53
County Grants	30,420			30,420	2.2%	32
Other Grants				0	0.0%	0
Service Charges	65,510			65,510	4.8%	70
Fines and Forfeitures				0	0.0%	0
Miscellaneous	16,918		24,240	41,158	3.0%	44
Debt Proceeds	584,454			584,454	42.7%	622
Total Revenues	1,148,758	0	219,710	1,368,468	100.0%	1,457
Expenditures by Function						
General Government	243,667			243,667	32.0%	259
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	280,125			280,125	36.8%	298
Sewer/Solid Waste/Water	87,443			87,443	11.5%	93
Other				0	0.0%	0
Parks, Recreation, & Culture	45,210			45,210	5.9%	48
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	27,600			27,600	3.6%	29
Interest	25,299			25,299	3.3%	27
Miscellaneous	38,292		14,434	52,726	6.9%	56
Total Expenditures	747,636	0	14,434	762,070	100.0%	812
Excess of Revenues Over/ (Under) Expenditures	401,122	0	205,276	606,398		

Glen Echo

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	54,650			54,650	30.9%	220
Taxes - Local - Income	49,743			49,743	28.1%	201
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	1,424			1,424	0.8%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	17,361			17,361	9.8%	70
County Grants	13,270			13,270	7.5%	54
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	40,260			40,260	22.8%	162
Debt Proceeds				0	0.0%	0
Total Revenues	176,708	0	0	176,708	100.0%	713
Expenditures by Function						
General Government	83,503			83,503	65.2%	337
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	22			22	0.0%	0
Public Works						
Transportation	16,994			16,994	13.3%	69
Sewer/Solid Waste/Water	27,470			27,470	21.5%	111
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	127,989	0	0	127,989	100.0%	516
Excess of Revenues Over/ (Under) Expenditures	48,719	0	0	48,719		

Year Ending June 30, 2003

Montgomery County

Kensington

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	585,276			585,276	43.5%	305
Taxes - Local - Income	363,870			363,870	27.1%	190
Taxes - Local - Other	349			349	0.0%	0
Licenses and Permits	32,946			32,946	2.5%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	132,190			132,190	9.8%	69
County Grants	135,846			135,846	10.1%	71
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	435			435	0.0%	0
Miscellaneous	93,551			93,551	7.0%	49
Debt Proceeds				0	0.0%	0
Total Revenues	1,344,463	0	0	1,344,463	100.0%	701
Expenditures by Function						
General Government	347,738			347,738	26.4%	181
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	14,471			14,471	1.1%	8
Public Works						
Transportation	811,578			811,578	61.6%	423
Sewer/Solid Waste/Water	50,827			50,827	3.9%	27
Other				0	0.0%	0
Parks, Recreation, & Culture	59,950			59,950	4.6%	31
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	32,781			32,781	2.5%	17
Total Expenditures	1,317,345	0	0	1,317,345	100.0%	687
Excess of Revenues Over/ (Under) Expenditures	27,118	0	0	27,118		

Laytonsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	52,467			52,467	33.2%	173
Taxes - Local - Income	71,235			71,235	45.0%	234
Taxes - Local - Other	32			32	0.0%	0
Licenses and Permits	2,588			2,588	1.6%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants		13,428		13,428	8.5%	44
County Grants	8,303			8,303	5.3%	27
Other Grants				0	0.0%	0
Service Charges	3,193			3,193	2.0%	11
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,768	4,115		6,883	4.4%	23
Debt Proceeds				0	0.0%	0
Total Revenues	140,586	17,543	0	158,129	100.0%	520
Expenditures by Function						
General Government	49,270			49,270	40.4%	162
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	24,625	23,704		48,329	39.6%	159
Sewer/Solid Waste/Water	24,473			24,473	20.0%	81
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	98,368	23,704	0	122,072	100.0%	402
Excess of Revenues Over/ (Under) Expenditures	42,218	(6,161)	0	36,057		

Year Ending June 30, 2003

Montgomery County

Martin's Additions

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	11,333			11,333	3.3%	13
Taxes - Local - Income	262,468			262,468	75.3%	295
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	6,128			6,128	1.8%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	32,209			32,209	9.2%	36
County Grants	17,150			17,150	4.9%	19
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	890			890	0.3%	1
Miscellaneous	18,386			18,386	5.3%	21
Debt Proceeds				0	0.0%	0
Total Revenues	348,564	0	0	348,564	100.0%	392
Expenditures by Function						
General Government	142,437			142,437	38.1%	160
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	38,578			38,578	10.3%	43
Public Works						
Transportation	119,400			119,400	31.9%	134
Sewer/Solid Waste/Water	73,706			73,706	19.7%	83
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	374,121	0	0	374,121	100.0%	421
Excess of Revenues Over/ (Under) Expenditures	(25,557)	0	0	(25,557)		

North Chevy Chase

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	36,850			36,850	18.9%	77
Taxes - Local - Income	102,120			102,120	52.3%	213
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,311			3,311	1.7%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	28,436			28,436	14.6%	59
County Grants	15,288			15,288	7.8%	32
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	9,172			9,172	4.7%	19
Debt Proceeds				0	0.0%	0
Total Revenues	195,177	0	0	195,177	100.0%	407
Expenditures by Function						
General Government	45,765			45,765	30.6%	96
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	39,734			39,734	26.6%	83
Sewer/Solid Waste/Water	64,146			64,146	42.9%	134
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	149,645	0	0	149,645	100.0%	312
Excess of Revenues Over/ (Under) Expenditures	45,532	0	0	45,532		

Year Ending June 30, 2003

Montgomery County

Oakmont STA

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	22,082			22,082	36.5%	122
Taxes - Local - Income	28,727			28,727	47.5%	159
Taxes - Local - Other				0	0.0%	0
Licenses and Permits				0	0.0%	0
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	4,617			4,617	7.6%	26
County Grants	2,095			2,095	3.5%	12
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	2,913			2,913	4.8%	16
Debt Proceeds				0	0.0%	0
Total Revenues	60,434	0	0	60,434	100.0%	334
Expenditures by Function						
General Government	9,406			9,406	25.4%	52
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	25,316			25,316	68.3%	140
Sewer/Solid Waste/Water	2,113			2,113	5.7%	12
Other				0	0.0%	0
Parks, Recreation, & Culture	222			222	0.6%	1
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	37,057	0	0	37,057	100.0%	205
Excess of Revenues Over/ (Under) Expenditures	23,377	0	0	23,377		

Poolesville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	917,292			917,292	25.2%	171
Taxes - Local - Income	702,674			702,674	19.3%	131
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	32,444			32,444	0.9%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	826,824			826,824	22.7%	154
County Grants	135,361			135,361	3.7%	25
Other Grants				0	0.0%	0
Service Charges	172,771		670,602	843,373	23.2%	157
Fines and Forfeitures				0	0.0%	0
Miscellaneous	167,550		9,012	176,562	4.9%	33
Debt Proceeds				0	0.0%	0
Total Revenues	2,954,916	0	679,614	3,634,530	100.0%	676
Expenditures by Function						
General Government	433,987			433,987	13.2%	81
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	740,881			740,881	22.6%	138
Sewer/Solid Waste/Water	276,748		985,169	1,261,917	38.5%	235
Other				0	0.0%	0
Parks, Recreation, & Culture	800,371			800,371	24.4%	149
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			39,726	39,726	1.2%	7
Miscellaneous				0	0.0%	0
Total Expenditures	2,251,987	0	1,024,895	3,276,882	100.0%	610
Excess of Revenues Over/ (Under) Expenditures	702,929	0	(345,281)	357,648		

Year Ending June 30, 2003

Montgomery County

	Rockville					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	21,496,983			21,496,983	33.6%	409
Taxes - Local - Income	6,281,463			6,281,463	9.8%	119
Taxes - Local - Other	1,513,224			1,513,224	2.4%	29
Licenses and Permits	2,731,951			2,731,951	4.3%	52
Intergovernmental						
Federal Grants	441,227	856,334		1,297,561	2.0%	25
State Grants	3,233,828	2,083,794		5,317,622	8.3%	101
County Grants	1,924,228	36,331		1,960,559	3.1%	37
Other Grants				0	0.0%	0
Service Charges	3,881,203	453,207	13,355,748	17,690,158	27.7%	336
Fines and Forfeitures	157,787		282,144	439,931	0.7%	8
Miscellaneous	2,906,675		2,340,297	5,246,972	8.2%	100
Debt Proceeds				0	0.0%	0
Total Revenues	44,568,569	3,429,666	15,978,189	63,976,424	100.0%	1,217
Expenditures by Function						
General Government	14,166,276	1,948,615		16,114,891	24.3%	307
Public Safety						
Police	4,703,566	890,716		5,594,282	8.4%	106
Fire		13,795		13,795	0.0%	0
Other	2,679,403			2,679,403	4.0%	51
Public Works						
Transportation	4,244,866	2,744,377	816,548	7,805,791	11.7%	148
Sewer/Solid Waste/Water			12,812,142	12,812,142	19.3%	244
Other				0	0.0%	0
Parks, Recreation, & Culture	11,472,662	1,806,488	1,330,751	14,609,901	22.0%	278
Community Dev. & Pub. Housing	401,357	210,478		611,835	0.9%	12
Economic Dev. & Opportunity	42,750	2,132,535		2,175,285	3.3%	41
Debt Service						
Principal	2,026,136			2,026,136	3.0%	39
Interest	810,209		567,949	1,378,158	2.1%	26
Miscellaneous	612,741			612,741	0.9%	12
Total Expenditures	41,159,966	9,747,004	15,527,390	66,434,360	100.0%	1,264
Excess of Revenues Over/ (Under) Expenditures	3,408,603	(6,317,338)	450,799	(2,457,936)		

	Somerset					
	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	114,781			114,781	15.9%	100
Taxes - Local - Income	425,515			425,515	59.0%	370
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	10,691			10,691	1.5%	9
Intergovernmental						
Federal Grants	19,898			19,898	2.8%	17
State Grants	58,594			58,594	8.1%	51
County Grants	33,172			33,172	4.6%	29
Other Grants				0	0.0%	0
Service Charges	14,700			14,700	2.0%	13
Fines and Forfeitures				0	0.0%	0
Miscellaneous	20,938	22,767		43,705	6.1%	38
Debt Proceeds				0	0.0%	0
Total Revenues	698,289	22,767	0	721,056	100.0%	626
Expenditures by Function						
General Government	232,866	22,460		255,326	38.7%	222
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	104,264	826		105,090	15.9%	91
Sewer/Solid Waste/Water	85,268			85,268	12.9%	74
Other				0	0.0%	0
Parks, Recreation, & Culture	163,766	11,541		175,307	26.6%	152
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	39,279			39,279	5.9%	34
Total Expenditures	625,443	34,827	0	660,270	100.0%	574
Excess of Revenues Over/ (Under) Expenditures	72,846	(12,060)	0	60,786		

Year Ending June 30, 2003

Montgomery County

Takoma Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	6,254,276			6,254,276	42.8%	354
Taxes - Local - Income	1,449,812			1,449,812	9.9%	82
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	133,096			133,096	0.9%	8
Intergovernmental						
Federal Grants	33,542			33,542	0.2%	2
State Grants	1,454,888			1,454,888	9.9%	82
County Grants	3,182,659			3,182,659	21.8%	180
Other Grants				0	0.0%	0
Service Charges	772,142			772,142	5.3%	44
Fines and Forfeitures	130,455			130,455	0.9%	7
Miscellaneous	836,331			836,331	5.7%	47
Debt Proceeds	380,000			380,000	2.6%	21
Total Revenues	14,627,201	0	0	14,627,201	100.0%	827
Expenditures by Function						
General Government	3,351,315			3,351,315	21.7%	189
Public Safety						
Police	3,610,621			3,610,621	23.4%	204
Fire				0	0.0%	0
Other	254,705			254,705	1.6%	14
Public Works						
Transportation	1,626,356			1,626,356	10.5%	92
Sewer/Solid Waste/Water	592,762			592,762	3.8%	34
Other				0	0.0%	0
Parks, Recreation, & Culture	1,542,797			1,542,797	10.0%	87
Community Dev. & Pub. Housing	982,110			982,110	6.4%	56
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	1,095,680			1,095,680	7.1%	62
Interest	103,392			103,392	0.7%	6
Miscellaneous	2,301,629			2,301,629	14.9%	130
Total Expenditures	15,461,367	0	0	15,461,367	100.0%	874
Excess of Revenues Over/ (Under) Expenditures	(834,166)	0	0	(834,166)		

Washington Grove

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	141,936			141,936	41.0%	268
Taxes - Local - Income	84,613			84,613	24.4%	160
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	2,548			2,548	0.7%	5
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	39,593			39,593	11.4%	75
County Grants	27,859			27,859	8.0%	53
Other Grants				0	0.0%	0
Service Charges	15,717			15,717	4.5%	30
Fines and Forfeitures				0	0.0%	0
Miscellaneous	34,038			34,038	9.8%	64
Debt Proceeds				0	0.0%	0
Total Revenues	346,304	0	0	346,304	100.0%	653
Expenditures by Function						
General Government	79,187			79,187	27.9%	149
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	22,264			22,264	7.9%	42
Sewer/Solid Waste/Water	48,721			48,721	17.2%	92
Other				0	0.0%	0
Parks, Recreation, & Culture	88,716			88,716	31.3%	167
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	15,000			15,000	5.3%	28
Interest	3,107			3,107	1.1%	6
Miscellaneous	26,493			26,493	9.3%	50
Total Expenditures	283,488	0	0	283,488	100.0%	535
Excess of Revenues Over/ (Under) Expenditures	62,816	0	0	62,816		

Year Ending June 30, 2003

Prince George's County

Berwyn Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,047,305			1,047,305	59.2%	345
Taxes - Local - Income	185,986			185,986	10.5%	61
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	38,968			38,968	2.2%	13
Intergovernmental						
Federal Grants	85,425			85,425	4.8%	28
State Grants	251,015			251,015	14.2%	83
County Grants	6,221			6,221	0.4%	2
Other Grants				0	0.0%	0
Service Charges	39,388			39,388	2.2%	13
Fines and Forfeitures	21,136			21,136	1.2%	7
Miscellaneous	47,617			47,617	2.7%	16
Debt Proceeds	45,100			45,100	2.6%	15
Total Revenues	1,768,161	0	0	1,768,161	100.0%	583
Expenditures by Function						
General Government	336,295			336,295	19.2%	111
Public Safety						
Police	425,232			425,232	24.3%	140
Fire				0	0.0%	0
Other	27,301			27,301	1.6%	9
Public Works						
Transportation	467,751			467,751	26.7%	154
Sewer/Solid Waste/Water	200,921			200,921	11.5%	66
Other				0	0.0%	0
Parks, Recreation, & Culture	12,334			12,334	0.7%	4
Community Dev. & Pub. Housing	37,817			37,817	2.2%	12
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	90,356			90,356	5.2%	30
Interest	35,302			35,302	2.0%	12
Miscellaneous	119,531			119,531	6.8%	39
Total Expenditures	1,752,840	0	0	1,752,840	100.0%	578
Excess of Revenues Over/ (Under) Expenditures	15,321	0	0	15,321		

Bladensburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,677,333			1,677,333	54.5%	213
Taxes - Local - Income	333,150			333,150	10.8%	42
Taxes - Local - Other	24,031			24,031	0.8%	3
Licenses and Permits	113,829			113,829	3.7%	14
Intergovernmental						
Federal Grants	83,506			83,506	2.7%	11
State Grants	724,101			724,101	23.5%	92
County Grants	43,879			43,879	1.4%	6
Other Grants				0	0.0%	0
Service Charges	3,631			3,631	0.1%	0
Fines and Forfeitures	17,716			17,716	0.6%	2
Miscellaneous	55,292			55,292	1.8%	7
Debt Proceeds				0	0.0%	0
Total Revenues	3,076,468	0	0	3,076,468	100.0%	390
Expenditures by Function						
General Government	841,510			841,510	25.3%	107
Public Safety						
Police	1,578,126			1,578,126	47.4%	200
Fire				0	0.0%	0
Other	115,246			115,246	3.5%	15
Public Works						
Transportation	729,562			729,562	21.9%	93
Sewer/Solid Waste/Water				0	0.0%	0
Other				0	0.0%	0
Parks, Recreation, & Culture	1,300			1,300	0.0%	0
Community Dev. & Pub. Housing	19,405			19,405	0.6%	2
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	38,603			38,603	1.2%	5
Interest	3,273			3,273	0.1%	0
Miscellaneous				0	0.0%	0
Total Expenditures	3,327,025	0	0	3,327,025	100.0%	422
Excess of Revenues Over/ (Under) Expenditures	(250,557)	0	0	(250,557)		

Year Ending June 30, 2003

Prince George's County

Bowie

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	10,896,972			10,896,972	39.6%	209
Taxes - Local - Income	5,243,686			5,243,686	19.1%	101
Taxes - Local - Other	639,452			639,452	2.3%	12
Licenses and Permits	797,576			797,576	2.9%	15
Intergovernmental						
Federal Grants	302,377	706,825		1,009,202	3.7%	19
State Grants	2,562,470	3,500		2,565,970	9.3%	49
County Grants	333,692			333,692	1.2%	6
Other Grants	78,650			78,650	0.3%	2
Service Charges	849,070		3,458,136	4,307,206	15.6%	83
Fines and Forfeitures	131,085			131,085	0.5%	3
Miscellaneous	512,642	762,257	244,990	1,519,889	5.5%	29
Debt Proceeds				0	0.0%	0
Total Revenues	22,347,672	1,472,582	3,703,126	27,523,380	100.0%	528
Expenditures by Function						
General Government	5,328,901	287,519		5,616,420	21.2%	108
Public Safety						
Police	723,628			723,628	2.7%	14
Fire	56,637			56,637	0.2%	1
Other	456,136			456,136	1.7%	9
Public Works						
Transportation	3,329,840	1,212,538		4,542,378	17.2%	87
Sewer/Solid Waste/Water	4,502,103	88,444	3,489,969	8,080,516	30.5%	155
Other				0	0.0%	0
Parks, Recreation, & Culture	3,101,837	2,389,740		5,491,577	20.8%	105
Community Dev. & Pub. Housing	178,380			178,380	0.7%	3
Economic Dev. & Opportunity	345,280			345,280	1.3%	7
Debt Service						
Principal	414,050			414,050	1.6%	8
Interest	109,482		114,051	223,533	0.8%	4
Miscellaneous	329,151			329,151	1.2%	6
Total Expenditures	18,875,425	3,978,241	3,604,020	26,457,686	100.0%	508
Excess of Revenues Over/ (Under) Expenditures	3,472,247	(2,505,659)	99,106	1,065,694		

Brentwood

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	283,085			283,085	47.5%	97
Taxes - Local - Income	111,982			111,982	18.8%	38
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	27,608			27,608	4.6%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	120,558			120,558	20.2%	41
County Grants	7,162			7,162	1.2%	2
Other Grants				0	0.0%	0
Service Charges	25,510			25,510	4.3%	9
Fines and Forfeitures	5,458			5,458	0.9%	2
Miscellaneous	14,822			14,822	2.5%	5
Debt Proceeds				0	0.0%	0
Total Revenues	596,185	0	0	596,185	100.0%	205
Expenditures by Function						
General Government	173,377			173,377	25.6%	60
Public Safety						
Police	90,835			90,835	13.4%	31
Fire	16,000			16,000	2.4%	5
Other				0	0.0%	0
Public Works						
Transportation	176,539			176,539	26.1%	61
Sewer/Solid Waste/Water	108,500			108,500	16.0%	37
Other				0	0.0%	0
Parks, Recreation, & Culture	4,180			4,180	0.6%	1
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	5,019			5,019	0.7%	2
Interest	441			441	0.1%	0
Miscellaneous	101,374			101,374	15.0%	35
Total Expenditures	676,265	0	0	676,265	100.0%	232
Excess of Revenues Over/ (Under) Expenditures	(80,080)	0	0	(80,080)		

Year Ending June 30, 2003

Prince George's County

Capitol Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	896,548			896,548	44.2%	211
Taxes - Local - Income	368,829			368,829	18.2%	87
Taxes - Local - Other	80,080			80,080	3.9%	19
Licenses and Permits	37,702			37,702	1.9%	9
Intergovernmental						
Federal Grants	31,653			31,653	1.6%	7
State Grants	248,082			248,082	12.2%	58
County Grants	8,043			8,043	0.4%	2
Other Grants				0	0.0%	0
Service Charges	254,749			254,749	12.6%	60
Fines and Forfeitures	33,079			33,079	1.6%	8
Miscellaneous	70,617			70,617	3.5%	17
Debt Proceeds				0	0.0%	0
Total Revenues	2,029,382	0	0	2,029,382	100.0%	476
Expenditures by Function						
General Government	526,382			526,382	22.6%	124
Public Safety						
Police	490,380			490,380	21.1%	115
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	279,780			279,780	12.0%	66
Sewer/Solid Waste/Water	248,002			248,002	10.7%	58
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing	14,689			14,689	0.6%	3
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	47,171			47,171	2.0%	11
Interest				0	0.0%	0
Miscellaneous	718,414			718,414	30.9%	169
Total Expenditures	2,324,818	0	0	2,324,818	100.0%	546
Excess of Revenues Over/ (Under) Expenditures	(295,436)	0	0	(295,436)		

Cheverly

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,662,682			1,662,682	45.8%	251
Taxes - Local - Income	480,523			480,523	13.2%	73
Taxes - Local - Other	46,498			46,498	1.3%	7
Licenses and Permits	67,926			67,926	1.9%	10
Intergovernmental						
Federal Grants	18,108			18,108	0.5%	3
State Grants	572,666			572,666	15.8%	86
County Grants	95,086			95,086	2.6%	14
Other Grants				0	0.0%	0
Service Charges	13,173			13,173	0.4%	2
Fines and Forfeitures	275,586			275,586	7.6%	42
Miscellaneous	37,710		363,341	401,051	11.0%	61
Debt Proceeds				0	0.0%	0
Total Revenues	3,269,958	0	363,341	3,633,299	100.0%	549
Expenditures by Function						
General Government	473,217			473,217	13.7%	71
Public Safety						
Police	897,690			897,690	26.0%	136
Fire				0	0.0%	0
Other	167,560			167,560	4.9%	25
Public Works						
Transportation	1,405,106			1,405,106	40.7%	212
Sewer/Solid Waste/Water	171,627			171,627	5.0%	26
Other				0	0.0%	0
Parks, Recreation, & Culture	4,410			4,410	0.1%	1
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			256,400	256,400	7.4%	39
Miscellaneous	3,085		73,499	76,584	2.2%	12
Total Expenditures	3,122,695	0	329,899	3,452,594	100.0%	521
Excess of Revenues Over/ (Under) Expenditures	147,263	0	33,442	180,705		

Year Ending June 30, 2003

Prince George's County

College Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	3,485,238			3,485,238	36.9%	138
Taxes - Local - Income	1,056,841			1,056,841	11.2%	42
Taxes - Local - Other	483,890			483,890	5.1%	19
Licenses and Permits	517,141			517,141	5.5%	20
Intergovernmental						
Federal Grants		33,374		33,374	0.4%	1
State Grants	684,243	564,352		1,248,595	13.2%	49
County Grants	445,346			445,346	4.7%	18
Other Grants			0	0	0.0%	0
Service Charges	485,992			485,992	5.1%	19
Fines and Forfeitures	1,345,149			1,345,149	14.2%	53
Miscellaneous	335,937	14,688		350,625	3.7%	14
Debt Proceeds			0	0	0.0%	0
Total Revenues	8,839,777	612,414	0	9,452,191	100.0%	373
Expenditures by Function						
General Government	2,075,321	504,987		2,580,308	27.4%	102
Public Safety						
Police			0	0	0.0%	0
Fire			0	0	0.0%	0
Other	1,389,992			1,389,992	14.8%	55
Public Works						
Transportation	1,528,942	189,671		1,718,613	18.3%	68
Sewer/Solid Waste/Water	2,418,489			2,418,489	25.7%	96
Other			0	0	0.0%	0
Parks, Recreation, & Culture	674,297	36,786		711,083	7.6%	28
Community Dev. & Pub. Housing	95,778	10,000		105,778	1.1%	4
Economic Dev. & Opportunity	137,735			137,735	1.5%	5
Debt Service						
Principal	34,482	256,587		291,069	3.1%	11
Interest	32,780	27,449		60,229	0.6%	2
Miscellaneous			0	0	0.0%	0
Total Expenditures	8,387,816	1,025,480	0	9,413,296	100.0%	372
Excess of Revenues Over/ (Under) Expenditures	451,961	(413,066)	0	38,895		

Colmar Manor

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	339,708			339,708	64.4%	263
Taxes - Local - Income	51,794			51,794	9.8%	40
Taxes - Local - Other	61			61	0.0%	0
Licenses and Permits	20,796			20,796	3.9%	16
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	97,833			97,833	18.6%	76
County Grants	3,601			3,601	0.7%	3
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	13,504			13,504	2.6%	10
Debt Proceeds			0	0	0.0%	0
Total Revenues	527,297	0	0	527,297	100.0%	407
Expenditures by Function						
General Government	273,031			273,031	52.2%	211
Public Safety						
Police	84,940			84,940	16.2%	66
Fire	1,000			1,000	0.2%	1
Other			0	0	0.0%	0
Public Works						
Transportation	72,912			72,912	13.9%	56
Sewer/Solid Waste/Water	71,289			71,289	13.6%	55
Other			0	0	0.0%	0
Parks, Recreation, & Culture	4,613			4,613	0.9%	4
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous	15,644			15,644	3.0%	12
Total Expenditures	523,429	0	0	523,429	100.0%	405
Excess of Revenues Over/ (Under) Expenditures	3,868	0	0	3,868		

Year Ending June 30, 2003

Prince George's County

Cottage City

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	286,749			286,749	40.2%	247
Taxes - Local - Income	47,958			47,958	6.7%	41
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	13,532			13,532	1.9%	12
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	120,488			120,488	16.9%	104
County Grants	2,586			2,586	0.4%	2
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures	213,084			213,084	29.8%	183
Miscellaneous	7,073			7,073	1.0%	6
Debt Proceeds	22,450			22,450	3.1%	19
Total Revenues	713,920	0	0	713,920	100.0%	614
Expenditures by Function						
General Government	123,573			123,573	18.8%	106
Public Safety						
Police	219,058			219,058	33.3%	188
Fire	1,500			1,500	0.2%	1
Other	91,687			91,687	14.0%	79
Public Works						
Transportation	91,577			91,577	13.9%	79
Sewer/Solid Waste/Water	48,883			48,883	7.4%	42
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	22,332			22,332	3.4%	19
Interest				0	0.0%	0
Miscellaneous	58,262			58,262	8.9%	50
Total Expenditures	656,872	0	0	656,872	100.0%	565
Excess of Revenues Over/ (Under) Expenditures	57,048	0	0	57,048		

District Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,283,489			1,283,489	35.0%	209
Taxes - Local - Income	402,428			402,428	11.0%	66
Taxes - Local - Other	2			2	0.0%	0
Licenses and Permits	141,364			141,364	3.9%	23
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	1,182,570			1,182,570	32.3%	193
County Grants	483,020			483,020	13.2%	79
Other Grants				0	0.0%	0
Service Charges	28,257			28,257	0.8%	5
Fines and Forfeitures	14,208			14,208	0.4%	2
Miscellaneous	130,899			130,899	3.6%	21
Debt Proceeds				0	0.0%	0
Total Revenues	3,666,237	0	0	3,666,237	100.0%	597
Expenditures by Function						
General Government	745,119			745,119	20.2%	121
Public Safety						
Police	529,207			529,207	14.4%	86
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	752,526			752,526	20.4%	123
Sewer/Solid Waste/Water	262,130			262,130	7.1%	43
Other				0	0.0%	0
Parks, Recreation, & Culture	1,320,811			1,320,811	35.9%	215
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	73,038			73,038	2.0%	12
Total Expenditures	3,682,831	0	0	3,682,831	100.0%	600
Excess of Revenues Over/ (Under) Expenditures	(16,594)	0	0	(16,594)		

Year Ending June 30, 2003

* - no financial information submitted.

Prince George's County

Eagle Harbor *

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

Edmonston

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
	408,473			408,473	60.7%	297
	49,068			49,068	7.3%	36
	7,196			7,196	1.1%	5
	40,188			40,188	6.0%	29
				0	0.0%	0
	68,873			68,873	10.2%	50
	70,435			70,435	10.5%	51
				0	0.0%	0
				0	0.0%	0
	25,137			25,137	3.7%	18
	3,655			3,655	0.5%	3
				0	0.0%	0
	673,025	0	0	673,025	100.0%	490
	106,433			106,433	15.5%	77
	326,695			326,695	47.6%	238
				0	0.0%	0
				0	0.0%	0
	114,991			114,991	16.8%	84
	64,873			64,873	9.5%	47
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
				0	0.0%	0
	72,668			72,668	10.6%	53
	685,660	0	0	685,660	100.0%	499
	(12,635)	0	0	(12,635)		

Year Ending June 30, 2003

Prince George's County

Fairmount Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	320,692			320,692	50.8%	208
Taxes - Local - Income	71,583			71,583	11.3%	46
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	33,103			33,103	5.2%	21
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants	185,168			185,168	29.3%	120
County Grants	3,908			3,908	0.6%	3
Other Grants			0	0	0.0%	0
Service Charges	3,768			3,768	0.6%	2
Fines and Forfeitures	6,940			6,940	1.1%	5
Miscellaneous	6,092			6,092	1.0%	4
Debt Proceeds			0	0	0.0%	0
Total Revenues	631,254	0	0	631,254	100.0%	409
Expenditures by Function						
General Government	159,530			159,530	24.6%	103
Public Safety						
Police	166,280			166,280	25.6%	108
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	150,746			150,746	23.2%	98
Sewer/Solid Waste/Water	36,658			36,658	5.6%	24
Other			0	0	0.0%	0
Parks, Recreation, & Culture	21,480			21,480	3.3%	14
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal	26,649			26,649	4.1%	17
Interest	7,303			7,303	1.1%	5
Miscellaneous	80,185			80,185	12.4%	52
Total Expenditures	648,831	0	0	648,831	100.0%	421
Excess of Revenues Over/ (Under) Expenditures	(17,577)	0	0	(17,577)		

Forest Heights

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	276,052			276,052	41.7%	103
Taxes - Local - Income	168,129			168,129	25.4%	63
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	23,637			23,637	3.6%	9
Intergovernmental						
Federal Grants			0	0	0.0%	0
State Grants	132,088			132,088	20.0%	49
County Grants	5,997			5,997	0.9%	2
Other Grants			0	0	0.0%	0
Service Charges			0	0	0.0%	0
Fines and Forfeitures	1,310			1,310	0.2%	0
Miscellaneous	54,230			54,230	8.2%	20
Debt Proceeds			0	0	0.0%	0
Total Revenues	661,443	0	0	661,443	100.0%	248
Expenditures by Function						
General Government	132,140			132,140	23.9%	50
Public Safety						
Police	154,951			154,951	28.0%	58
Fire			0	0	0.0%	0
Other			0	0	0.0%	0
Public Works						
Transportation	67,647			67,647	12.2%	25
Sewer/Solid Waste/Water	149,023			149,023	26.9%	56
Other			0	0	0.0%	0
Parks, Recreation, & Culture	2,603			2,603	0.5%	1
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous	47,243			47,243	8.5%	18
Total Expenditures	553,607	0	0	553,607	100.0%	207
Excess of Revenues Over/ (Under) Expenditures	107,836	0	0	107,836		

Year Ending June 30, 2003

Prince George's County

Glenarden

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	563,892			563,892	30.7%	86
Taxes - Local - Income	259,179			259,179	14.1%	40
Taxes - Local - Other	15,267			15,267	0.8%	2
Licenses and Permits	55,246			55,246	3.0%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	351,851			351,851	19.1%	54
County Grants	18,939			18,939	1.0%	3
Other Grants	86,403			86,403	4.7%	13
Service Charges	372,942		96,840	469,782	25.5%	72
Fines and Forfeitures	550			550	0.0%	0
Miscellaneous	18,060			18,060	1.0%	3
Debt Proceeds				0	0.0%	0
Total Revenues	1,742,329	0	96,840	1,839,169	100.0%	282
Expenditures by Function						
General Government	855,549	12,452		868,001	50.7%	133
Public Safety						
Police	277,673	7,654		285,327	16.7%	44
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	246,136			246,136	14.4%	38
Sewer/Solid Waste/Water	3,625			3,625	0.2%	1
Other				0	0.0%	0
Parks, Recreation, & Culture			69,353	69,353	4.0%	11
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	159,852			159,852	9.3%	24
Debt Service						
Principal	62,632			62,632	3.7%	10
Interest				0	0.0%	0
Miscellaneous	18,714			18,714	1.1%	3
Total Expenditures	1,624,181	20,106	69,353	1,713,640	100.0%	263
Excess of Revenues Over/ (Under) Expenditures	118,148	(20,106)	27,487	125,529		

Greenbelt

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	9,396,855			9,396,855	49.6%	427
Taxes - Local - Income	1,648,547			1,648,547	8.7%	75
Taxes - Local - Other	569,818	421,740		991,558	5.2%	45
Licenses and Permits	718,456			718,456	3.8%	33
Intergovernmental						
Federal Grants	175,321			175,321	0.9%	8
State Grants	1,179,360	44,001		1,223,361	6.5%	56
County Grants	726,313			726,313	3.8%	33
Other Grants				0	0.0%	0
Service Charges	1,811,964		1,013,139	2,825,103	14.9%	128
Fines and Forfeitures	784,264			784,264	4.1%	36
Miscellaneous	193,424	59,970	11,510	264,904	1.4%	12
Debt Proceeds	175,000			175,000	0.9%	8
Total Revenues	17,379,322	525,711	1,024,649	18,929,682	100.0%	860
Expenditures by Function						
General Government	1,910,085			1,910,085	9.6%	87
Public Safety						
Police	7,048,039	26,850		7,074,889	35.7%	321
Fire	107,000			107,000	0.5%	5
Other	514,434			514,434	2.6%	23
Public Works						
Transportation	1,843,009	550,079		2,393,088	12.1%	109
Sewer/Solid Waste/Water	521,137			521,137	2.6%	24
Other				0	0.0%	0
Parks, Recreation, & Culture	3,862,774	619,757		4,482,531	22.6%	204
Community Dev. & Pub. Housing	38,427		808,907	847,334	4.3%	39
Economic Dev. & Opportunity	337,130			337,130	1.7%	15
Debt Service						
Principal	657,054			657,054	3.3%	30
Interest	526,585		171,886	698,471	3.5%	32
Miscellaneous	272,998			272,998	1.4%	12
Total Expenditures	17,638,672	1,196,686	980,793	19,816,151	100.0%	900
Excess of Revenues Over/ (Under) Expenditures	(259,350)	(670,975)	43,856	(886,469)		

Year Ending June 30, 2003

Prince George's County

Hyattsville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	4,823,843			4,823,843	55.3%	319
Taxes - Local - Income	988,421			988,421	11.3%	65
Taxes - Local - Other	11,935			11,935	0.1%	1
Licenses and Permits	250,501			250,501	2.9%	17
Intergovernmental						
Federal Grants	40,050			40,050	0.5%	3
State Grants	1,092,445	71,620		1,164,065	13.3%	77
County Grants	173,088			173,088	2.0%	11
Other Grants	56,905	1,134		58,039	0.7%	4
Service Charges	126,179			126,179	1.4%	8
Fines and Forfeitures	288,463			288,463	3.3%	19
Miscellaneous	138,391			138,391	1.6%	9
Debt Proceeds	659,000			659,000	7.6%	44
Total Revenues	8,649,221	72,754	0	8,721,975	100.0%	577
Expenditures by Function						
General Government	1,228,773			1,228,773	14.9%	81
Public Safety						
Police	2,349,423			2,349,423	28.5%	155
Fire	30,500			30,500	0.4%	2
Other	334,223			334,223	4.1%	22
Public Works						
Transportation	855,468	71,620		927,088	11.3%	61
Sewer/Solid Waste/Water	802,953			802,953	9.8%	53
Other				0	0.0%	0
Parks, Recreation, & Culture	413,489			413,489	5.0%	27
Community Dev. & Pub. Housing	178,740			178,740	2.2%	12
Economic Dev. & Opportunity	33,251	56,134		89,385	1.1%	6
Debt Service						
Principal	275,900			275,900	3.4%	18
Interest	135,933			135,933	1.7%	9
Miscellaneous	1,466,530			1,466,530	17.8%	97
Total Expenditures	8,105,183	127,754	0	8,232,937	100.0%	544
Excess of Revenues Over/ (Under) Expenditures	544,038	(55,000)	0	489,038		

Landover Hills

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	257,723			257,723	32.7%	163
Taxes - Local - Income	115,517			115,517	14.6%	73
Taxes - Local - Other	1,362			1,362	0.2%	1
Licenses and Permits	10,617			10,617	1.3%	7
Intergovernmental						
Federal Grants	114,905			114,905	14.6%	73
State Grants	84,177			84,177	10.7%	53
County Grants	9,019			9,019	1.1%	6
Other Grants				0	0.0%	0
Service Charges	175		98,600	98,775	12.5%	62
Fines and Forfeitures	83,825			83,825	10.6%	53
Miscellaneous	12,771			12,771	1.6%	8
Debt Proceeds				0	0.0%	0
Total Revenues	690,091	0	98,600	788,691	100.0%	499
Expenditures by Function						
General Government	115,102			115,102	14.8%	73
Public Safety						
Police	325,618			325,618	41.8%	206
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	185,735			185,735	23.8%	117
Sewer/Solid Waste/Water			100,804	100,804	12.9%	64
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing	2,762			2,762	0.4%	2
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	8,752			8,752	1.1%	6
Interest	1,660			1,660	0.2%	1
Miscellaneous	39,294			39,294	5.0%	25
Total Expenditures	678,923	0	100,804	779,727	100.0%	493
Excess of Revenues Over/ (Under) Expenditures	11,168	0	(2,204)	8,964		

Year Ending June 30, 2003

* - no financial information submitted.

Prince George's County

Laurel *

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

Morningside

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	291,963			291,963	34.2%	217
Taxes - Local - Income	76,011			76,011	8.9%	57
Taxes - Local - Other	2			2	0.0%	0
Licenses and Permits	32,359			32,359	3.8%	24
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	107,197			107,197	12.5%	80
County Grants	3,840			3,840	0.4%	3
Other Grants				0	0.0%	0
Service Charges	22,865			22,865	2.7%	17
Fines and Forfeitures	286,340			286,340	33.5%	213
Miscellaneous	33,599			33,599	3.9%	25
Debt Proceeds				0	0.0%	0
Total Revenues	854,176	0	0	854,176	100.0%	636
Expenditures by Function						
General Government	114,216			114,216	10.7%	85
Public Safety						
Police	654,044			654,044	61.2%	487
Fire				0	0.0%	0
Other	119,155			119,155	11.2%	89
Public Works						
Transportation	38,656			38,656	3.6%	29
Sewer/Solid Waste/Water	92,111			92,111	8.6%	69
Other				0	0.0%	0
Parks, Recreation, & Culture	11,200			11,200	1.0%	8
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	38,824			38,824	3.6%	29
Total Expenditures	1,068,206	0	0	1,068,206	100.0%	795
Excess of Revenues Over/ (Under) Expenditures	(214,030)	0	0	(214,030)		

Year Ending June 30, 2003

* - no financial information submitted.

Prince George's County

Mt. Rainier *

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

New Carrollton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,977,480			1,977,480	53.8%	152
Taxes - Local - Income	678,283			678,283	18.4%	52
Taxes - Local - Other	6,430			6,430	0.2%	0
Licenses and Permits	163,909			163,909	4.5%	13
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	438,320			438,320	11.9%	34
County Grants	173,279			173,279	4.7%	13
Other Grants				0	0.0%	0
Service Charges	39,406			39,406	1.1%	3
Fines and Forfeitures	37,757			37,757	1.0%	3
Miscellaneous	161,689			161,689	4.4%	12
Debt Proceeds				0	0.0%	0
Total Revenues	3,676,553	0	0	3,676,553	100.0%	283
Expenditures by Function						
General Government	720,579			720,579	18.8%	56
Public Safety						
Police	333,604			333,604	8.7%	26
Fire	3,000			3,000	0.1%	0
Other	196,948			196,948	5.1%	15
Public Works						
Transportation	1,223,726			1,223,726	31.8%	94
Sewer/Solid Waste/Water	784,093			784,093	20.4%	60
Other				0	0.0%	0
Parks, Recreation, & Culture	421,136			421,136	11.0%	32
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	110,381			110,381	2.9%	9
Interest	45,336			45,336	1.2%	3
Miscellaneous	4,280			4,280	0.1%	0
Total Expenditures	3,843,083	0	0	3,843,083	100.0%	296
Excess of Revenues Over/ (Under) Expenditures	(166,530)	0	0	(166,530)		

Year Ending June 30, 2003

Prince George's County

North Brentwood

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	96,682			96,682	59.7%	201
Taxes - Local - Income	19,439			19,439	12.0%	40
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	7,965			7,965	4.9%	17
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	31,974			31,974	19.7%	67
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	5,852			5,852	3.6%	12
Debt Proceeds				0	0.0%	0
Total Revenues	161,912	0	0	161,912	100.0%	337
Expenditures by Function						
General Government	56,644			56,644	44.9%	118
Public Safety						
Police	300			300	0.2%	1
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	29,018			29,018	23.0%	60
Sewer/Solid Waste/Water	37,669			37,669	29.8%	78
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	2,588			2,588	2.1%	5
Total Expenditures	126,219	0	0	126,219	100.0%	263
Excess of Revenues Over/ (Under) Expenditures	35,693	0	0	35,693		

Riverdale Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	2,035,205			2,035,205	50.4%	312
Taxes - Local - Income	306,525			306,525	7.6%	47
Taxes - Local - Other	35,921			35,921	0.9%	6
Licenses and Permits	147,528			147,528	3.7%	23
Intergovernmental						
Federal Grants	403,693			403,693	10.0%	62
State Grants	214,019			214,019	5.3%	33
County Grants	32,815			32,815	0.8%	5
Other Grants				0	0.0%	0
Service Charges	12,078			12,078	0.3%	2
Fines and Forfeitures	141,514			141,514	3.5%	22
Miscellaneous	708,654	2,202		710,856	17.6%	109
Debt Proceeds				0	0.0%	0
Total Revenues	4,037,952	2,202	0	4,040,154	100.0%	619
Expenditures by Function						
General Government	474,022			474,022	11.5%	73
Public Safety						
Police	1,441,271			1,441,271	35.0%	221
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	477,629	105,089		582,718	14.2%	89
Sewer/Solid Waste/Water	455,296			455,296	11.1%	70
Other				0	0.0%	0
Parks, Recreation, & Culture	43,952			43,952	1.1%	7
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	457,137			457,137	11.1%	70
Interest	71,569			71,569	1.7%	11
Miscellaneous	588,607			588,607	14.3%	90
Total Expenditures	4,009,483	105,089	0	4,114,572	100.0%	630
Excess of Revenues Over/ (Under) Expenditures	28,469	(102,887)	0	(74,418)		

Year Ending June 30, 2003

Prince George's County

Seat Pleasant

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,348,209			1,348,209	44.1%	268
Taxes - Local - Income	175,368			175,368	5.7%	35
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	49,240			49,240	1.6%	10
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	598,079			598,079	19.5%	119
County Grants	16,688			16,688	0.5%	3
Other Grants				0	0.0%	0
Service Charges	157,407		269,534	426,941	14.0%	85
Fines and Forfeitures	56,234			56,234	1.8%	11
Miscellaneous	88,618			88,618	2.9%	18
Debt Proceeds	300,000			300,000	9.8%	60
Total Revenues	2,789,843	0	269,534	3,059,377	100.0%	609
Expenditures by Function						
General Government	732,734			732,734	24.9%	146
Public Safety						
Police	623,241			623,241	21.1%	124
Fire				0	0.0%	0
Other	20,930			20,930	0.7%	4
Public Works						
Transportation	723,300			723,300	24.5%	144
Sewer/Solid Waste/Water			238,459	238,459	8.1%	47
Other				0	0.0%	0
Parks, Recreation, & Culture	323,272			323,272	11.0%	64
Community Dev. & Pub. Housing	100,322			100,322	3.4%	20
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	185,285			185,285	6.3%	37
Interest				0	0.0%	0
Miscellaneous				0	0.0%	0
Total Expenditures	2,709,084	0	238,459	2,947,543	100.0%	586
Excess of Revenues Over/ (Under) Expenditures	80,759	0	31,075	111,834		

University Park

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,151,456			1,151,456	63.5%	484
Taxes - Local - Income	401,869			401,869	22.2%	169
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	32,027			32,027	1.8%	13
Intergovernmental						
Federal Grants	11,333			11,333	0.6%	5
State Grants	163,641			163,641	9.0%	69
County Grants	16,513			16,513	0.9%	7
Other Grants				0	0.0%	0
Service Charges	1,594			1,594	0.1%	1
Fines and Forfeitures	7,720			7,720	0.4%	3
Miscellaneous	26,311			26,311	1.5%	11
Debt Proceeds				0	0.0%	0
Total Revenues	1,812,464	0	0	1,812,464	100.0%	762
Expenditures by Function						
General Government	226,847			226,847	13.4%	95
Public Safety						
Police	433,761			433,761	25.5%	182
Fire	4,000			4,000	0.2%	2
Other	15,150			15,150	0.9%	6
Public Works						
Transportation	750,939			750,939	44.2%	316
Sewer/Solid Waste/Water	83,038			83,038	4.9%	35
Other				0	0.0%	0
Parks, Recreation, & Culture	26,426			26,426	1.6%	11
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	103,069			103,069	6.1%	43
Interest	55,376			55,376	3.3%	23
Miscellaneous				0	0.0%	0
Total Expenditures	1,698,606	0	0	1,698,606	100.0%	714
Excess of Revenues Over/ (Under) Expenditures	113,858	0	0	113,858		

Year Ending June 30, 2003

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	69,514			69,514	15.2%	104
Taxes - Local - Income	158,949			158,949	34.7%	237
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	5,497			5,497	1.2%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	44,619			44,619	9.7%	67
County Grants	15,090			15,090	3.3%	23
Other Grants				0	0.0%	0
Service Charges	31,262			31,262	6.8%	47
Fines and Forfeitures	79,285			79,285	17.3%	118
Miscellaneous	53,772			53,772	11.7%	80
Debt Proceeds				0	0.0%	0
Total Revenues	457,988	0	0	457,988	100.0%	684
Expenditures by Function						
General Government	66,917			66,917	14.5%	100
Public Safety						
Police	104,923			104,923	22.7%	157
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	146,061			146,061	31.6%	218
Sewer/Solid Waste/Water	88,001			88,001	19.0%	131
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	1.9%	13
Interest				0	0.0%	0
Miscellaneous	47,302			47,302	10.2%	71
Total Expenditures	462,204	0	0	462,204	100.0%	690
Excess of Revenues Over/ (Under) Expenditures	(4,216)	0	0	(4,216)		

Year Ending June 30, 2003

Queen Anne's County

Barclay

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	6,442			6,442	24.6%	45
Taxes - Local - Income	9,273			9,273	35.5%	65
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	958			958	3.7%	7
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	8,390			8,390	32.1%	59
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	1,088			1,088	4.2%	8
Debt Proceeds				0	0.0%	0
Total Revenues	26,151	0	0	26,151	100.0%	183
Expenditures by Function						
General Government	11,015			11,015	53.9%	77
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	3,440			3,440	16.8%	24
Sewer/Solid Waste/Water	5,986			5,986	29.3%	42
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	20,441	0	0	20,441	100.0%	143
Excess of Revenues Over/ (Under) Expenditures	5,710	0	0	5,710		

Centreville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	773,602			773,602	20.6%	356
Taxes - Local - Income	155,010			155,010	4.1%	71
Taxes - Local - Other	4,245			4,245	0.1%	2
Licenses and Permits	88,779			88,779	2.4%	41
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	293,182		124,708	417,890	11.1%	192
County Grants	96,665			96,665	2.6%	44
Other Grants				0	0.0%	0
Service Charges	198,222		1,619,396	1,817,618	48.3%	836
Fines and Forfeitures	14,330			14,330	0.4%	7
Miscellaneous	321,916		22,973	344,889	9.2%	159
Debt Proceeds	50,000			50,000	1.3%	23
Total Revenues	1,995,951	0	1,767,077	3,763,028	100.0%	1,730
Expenditures by Function						
General Government	313,619			313,619	15.6%	144
Public Safety						
Police	507,661			507,661	25.3%	233
Fire	15,000			15,000	0.7%	7
Other				0	0.0%	0
Public Works						
Transportation	486,517			486,517	24.3%	224
Sewer/Solid Waste/Water	134,307		466,634	600,941	30.0%	276
Other				0	0.0%	0
Parks, Recreation, & Culture	22,620			22,620	1.1%	10
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			3,655	3,655	0.2%	2
Miscellaneous	54,211			54,211	2.7%	25
Total Expenditures	1,533,935	0	470,289	2,004,224	100.0%	921
Excess of Revenues Over/ (Under) Expenditures	462,016	0	1,296,788	1,758,804		

Year Ending June 30, 2003

Queen Anne's County

Church Hill

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	74,912			74,912	32.0%	142
Taxes - Local - Income	28,514			28,514	12.2%	54
Taxes - Local - Other	110			110	0.0%	0
Licenses and Permits	3,809			3,809	1.6%	7
Intergovernmental						
Federal Grants	2,477			2,477	1.1%	5
State Grants	33,990			33,990	14.5%	64
County Grants	11,874			11,874	5.1%	22
Other Grants				0	0.0%	0
Service Charges	319		67,931	68,250	29.1%	129
Fines and Forfeitures				0	0.0%	0
Miscellaneous	8,440		1,994	10,434	4.5%	20
Debt Proceeds				0	0.0%	0
Total Revenues	164,445	0	69,925	234,370	100.0%	443
Expenditures by Function						
General Government	87,719			87,719	38.1%	166
Public Safety						
Police	10,098			10,098	4.4%	19
Fire	1,700			1,700	0.7%	3
Other	781			781	0.3%	1
Public Works						
Transportation	20,319			20,319	8.8%	38
Sewer/Solid Waste/Water	18,818		75,655	94,473	41.1%	179
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing	2,023			2,023	0.9%	4
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	6,366			6,366	2.8%	12
Interest	1,765		4,725	6,490	2.8%	12
Miscellaneous				0	0.0%	0
Total Expenditures	149,589	0	80,380	229,969	100.0%	435
Excess of Revenues Over/ (Under) Expenditures	14,856	0	(10,455)	4,401		

Queen Anne

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	14,948			14,948	35.1%	86
Taxes - Local - Income	18,191			18,191	42.7%	105
Taxes - Local - Other	3,079			3,079	7.2%	18
Licenses and Permits	236			236	0.6%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	320			320	0.8%	2
County Grants	2,501			2,501	5.9%	14
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,334			3,334	7.8%	19
Debt Proceeds				0	0.0%	0
Total Revenues	42,609	0	0	42,609	100.0%	245
Expenditures by Function						
General Government	9,662			9,662	28.7%	56
Public Safety						
Police				0	0.0%	0
Fire	1,500			1,500	4.5%	9
Other				0	0.0%	0
Public Works						
Transportation	4,247			4,247	12.6%	24
Sewer/Solid Waste/Water	13,295			13,295	39.5%	76
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest				0	0.0%	0
Miscellaneous	4,929			4,929	14.7%	28
Total Expenditures	33,633	0	0	33,633	100.0%	193
Excess of Revenues Over/ (Under) Expenditures	8,976	0	0	8,976		

Year Ending June 30, 2003

Queen Anne's County

Queenstown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	218,713			218,713	32.5%	354
Taxes - Local - Income	41,127			41,127	6.1%	67
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	26,267			26,267	3.9%	43
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	47,801			47,801	7.1%	77
County Grants	45,246			45,246	6.7%	73
Other Grants				0	0.0%	0
Service Charges			190,574	190,574	28.3%	309
Fines and Forfeitures				0	0.0%	0
Miscellaneous	51,412		51,980	103,392	15.4%	168
Debt Proceeds				0	0.0%	0
Total Revenues	430,566	0	242,554	673,120	100.0%	1,091
Expenditures by Function						
General Government	207,528			207,528	27.6%	336
Public Safety						
Police	13,068			13,068	1.7%	21
Fire	10,000			10,000	1.3%	16
Other				0	0.0%	0
Public Works						
Transportation	138,798			138,798	18.5%	225
Sewer/Solid Waste/Water	32,513		252,906	285,419	37.9%	463
Other				0	0.0%	0
Parks, Recreation, & Culture	54,225			54,225	7.2%	88
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	19,354			19,354	2.6%	31
Interest	20,881			20,881	2.8%	34
Miscellaneous	2,878			2,878	0.4%	5
Total Expenditures	499,245	0	252,906	752,151	100.0%	1,219
Excess of Revenues Over/ (Under) Expenditures	(68,679)	0	(10,352)	(79,031)		

Sudlersville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	50,450			50,450	21.6%	130
Taxes - Local - Income	26,556			26,556	11.4%	68
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	4,232			4,232	1.8%	11
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	30,861			30,861	13.2%	79
County Grants	20,781			20,781	8.9%	53
Other Grants				0	0.0%	0
Service Charges			85,370	85,370	36.5%	219
Fines and Forfeitures				0	0.0%	0
Miscellaneous	15,205		302	15,507	6.6%	40
Debt Proceeds				0	0.0%	0
Total Revenues	148,085	0	85,672	233,757	100.0%	601
Expenditures by Function						
General Government	114,279			114,279	39.2%	294
Public Safety						
Police				0	0.0%	0
Fire	1,500			1,500	0.5%	4
Other	214			214	0.1%	1
Public Works						
Transportation	28,438			28,438	9.8%	73
Sewer/Solid Waste/Water	16,079		116,863	132,942	45.7%	342
Other				0	0.0%	0
Parks, Recreation, & Culture	13,405			13,405	4.6%	34
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			399	399	0.1%	1
Miscellaneous				0	0.0%	0
Total Expenditures	173,915	0	117,262	291,177	100.0%	749
Excess of Revenues Over/ (Under) Expenditures	(25,830)	0	(31,590)	(57,420)		

Year Ending June 30, 2003

St. Mary's County

Leonardtown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	200,091			200,091	7.5%	104
Taxes - Local - Income	175,731			175,731	6.6%	91
Taxes - Local - Other	916			916	0.0%	0
Licenses and Permits	39,615			39,615	1.5%	21
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	218,262		300,417	518,679	19.5%	269
County Grants	48,732			48,732	1.8%	25
Other Grants			385,809	385,809	14.5%	200
Service Charges	1,445		1,105,537	1,106,982	41.7%	574
Fines and Forfeitures				0	0.0%	0
Miscellaneous	25,220		152,495	177,715	6.7%	92
Debt Proceeds				0	0.0%	0
Total Revenues	710,012	0	1,944,258	2,654,270	100.0%	1,376
Expenditures by Function						
General Government	393,120			393,120	19.2%	204
Public Safety						
Police	25,895			25,895	1.3%	13
Fire	1,500			1,500	0.1%	1
Other	17			17	0.0%	0
Public Works						
Transportation	151,174			151,174	7.4%	78
Sewer/Solid Waste/Water	19,425		1,191,715	1,211,140	59.1%	628
Other				0	0.0%	0
Parks, Recreation, & Culture	69,774			69,774	3.4%	36
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	124,475			124,475	6.1%	65
Debt Service						
Principal				0	0.0%	0
Interest			67,669	67,669	3.3%	35
Miscellaneous	3,000			3,000	0.1%	2
Total Expenditures	788,380	0	1,259,384	2,047,764	100.0%	1,062
Excess of Revenues Over/ (Under) Expenditures	(78,368)	0	684,874	606,506		

Year Ending June 30, 2003

Somerset County

Crisfield

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	548,203			548,203	22.0%	196
Taxes - Local - Income	85,411			85,411	3.4%	31
Taxes - Local - Other			27,491	27,491	1.1%	10
Licenses and Permits	41,351			41,351	1.7%	15
Intergovernmental						
Federal Grants	16,642			16,642	0.7%	6
State Grants	590,232		131,363	721,595	29.0%	259
County Grants	2,757			2,757	0.1%	1
Other Grants				0	0.0%	0
Service Charges	113,946		887,142	1,001,088	40.3%	359
Fines and Forfeitures	2,765			2,765	0.1%	1
Miscellaneous	716		102	818	0.0%	0
Debt Proceeds	38,818			38,818	1.6%	14
Total Revenues	1,440,841	0	1,046,098	2,486,939	100.0%	891
Expenditures by Function						
General Government	2,824,377			2,824,377	39.6%	1,012
Public Safety						
Police	830,195			830,195	11.6%	297
Fire	22,635			22,635	0.3%	8
Other	20,879			20,879	0.3%	7
Public Works						
Transportation	243,126			243,126	3.4%	87
Sewer/Solid Waste/Water	90,348		766,737	857,085	12.0%	307
Other				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0
Community Dev. & Pub. Housing	63,797		35,841	99,638	1.4%	36
Economic Dev. & Opportunity	6,034		33,500	39,534	0.6%	14
Debt Service						
Principal	140,155			140,155	2.0%	50
Interest	56,095		62,890	118,985	1.7%	43
Miscellaneous	1,941,799			1,941,799	27.2%	696
Total Expenditures	6,239,440	0	898,968	7,138,408	100.0%	2,558
Excess of Revenues Over/ (Under) Expenditures	(4,798,599)	0	147,130	(4,651,469)		

Princess Anne

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	715,247			715,247	51.6%	302
Taxes - Local - Income	86,398			86,398	6.2%	36
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	48,463			48,463	3.5%	20
Intergovernmental						
Federal Grants	57,139			57,139	4.1%	24
State Grants	283,242			283,242	20.4%	119
County Grants	28,495			28,495	2.1%	12
Other Grants				0	0.0%	0
Service Charges	46,655			46,655	3.4%	20
Fines and Forfeitures	19,435			19,435	1.4%	8
Miscellaneous	68,588	8,205		76,793	5.5%	32
Debt Proceeds	24,892			24,892	1.8%	10
Total Revenues	1,378,554	8,205	0	1,386,759	100.0%	585
Expenditures by Function						
General Government	237,278			237,278	16.8%	100
Public Safety						
Police	617,723	8,166		625,889	44.2%	264
Fire	13,000			13,000	0.9%	5
Other				0	0.0%	0
Public Works						
Transportation	120,832	584		121,416	8.6%	51
Sewer/Solid Waste/Water	169,014			169,014	11.9%	71
Other				0	0.0%	0
Parks, Recreation, & Culture	10,648			10,648	0.8%	4
Community Dev. & Pub. Housing	52,680			52,680	3.7%	22
Economic Dev. & Opportunity	27,799			27,799	2.0%	12
Debt Service						
Principal	70,538			70,538	5.0%	30
Interest	65,389			65,389	4.6%	28
Miscellaneous	21,771			21,771	1.5%	9
Total Expenditures	1,406,672	8,750	0	1,415,422	100.0%	597
Excess of Revenues Over/ (Under) Expenditures	(28,118)	(545)	0	(28,663)		

Year Ending June 30, 2003

Talbot County

Easton

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	5,220,726			5,220,726	9.7%	429
Taxes - Local - Income	793,731			793,731	1.5%	65
Taxes - Local - Other	7,675			7,675	0.0%	1
Licenses and Permits	430,449			430,449	0.8%	35
Intergovernmental						
Federal Grants	61,036			61,036	0.1%	5
State Grants	1,476,596			1,476,596	2.7%	121
County Grants	174,306			174,306	0.3%	14
Other Grants				0	0.0%	0
Service Charges	689,346		39,505,909	40,195,255	74.5%	3,300
Fines and Forfeitures	58,745			58,745	0.1%	5
Miscellaneous	867,351	17,015	3,390,140	4,274,506	7.9%	351
Debt Proceeds	1,292,655			1,292,655	2.4%	106
Total Revenues	11,072,616	17,015	42,896,049	53,985,680	100.0%	4,432
Expenditures by Function						
General Government	1,020,441	59,162		1,079,603	2.2%	89
Public Safety						
Police	4,052,811	88,232		4,141,043	8.6%	340
Fire	241,662	44,363		286,025	0.6%	23
Other	259,632	7,418		267,050	0.6%	22
Public Works						
Transportation	1,548,311	340,956		1,889,267	3.9%	155
Sewer/Solid Waste/Water	1,130,533	96,644	2,987,532	4,214,709	8.8%	346
Other			33,769,644	33,769,644	70.3%	2,773
Parks, Recreation, & Culture	149,998	188,102		338,100	0.7%	28
Community Dev. & Pub. Housing	133,255		56,191	189,446	0.4%	16
Economic Dev. & Opportunity	370,373		329,017	699,390	1.5%	57
Debt Service						
Principal	4,709			4,709	0.0%	0
Interest	702		797,565	798,267	1.7%	66
Miscellaneous	353,624	2,890		356,514	0.7%	29
Total Expenditures	9,266,051	827,767	37,939,949	48,033,767	100.0%	3,944
Excess of Revenues Over/ (Under) Expenditures	1,806,565	(810,752)	4,956,100	5,951,913		

Oxford

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	447,560			447,560	43.1%	595
Taxes - Local - Income	64,962			64,962	6.2%	86
Taxes - Local - Other	4,981			4,981	0.5%	7
Licenses and Permits	10,331			10,331	1.0%	14
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	95,243			95,243	9.2%	127
County Grants	22,058			22,058	2.1%	29
Other Grants				0	0.0%	0
Service Charges	6,619		282,295	288,914	27.8%	384
Fines and Forfeitures	1,740			1,740	0.2%	2
Miscellaneous	65,238		38,472	103,710	10.0%	138
Debt Proceeds				0	0.0%	0
Total Revenues	718,732	0	320,767	1,039,499	100.0%	1,382
Expenditures by Function						
General Government	278,259			278,259	24.5%	370
Public Safety						
Police	119,424			119,424	10.5%	159
Fire	14,500			14,500	1.3%	19
Other				0	0.0%	0
Public Works						
Transportation	99,303			99,303	8.8%	132
Sewer/Solid Waste/Water	62,251		317,545	379,796	33.5%	505
Other				0	0.0%	0
Parks, Recreation, & Culture	91,337			91,337	8.0%	121
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	6,337			6,337	0.6%	8
Debt Service						
Principal				0	0.0%	0
Interest	17,183		19,828	37,011	3.3%	49
Miscellaneous	108,656			108,656	9.6%	144
Total Expenditures	797,250	0	337,373	1,134,623	100.0%	1,509
Excess of Revenues Over/ (Under) Expenditures	(78,518)	0	(16,606)	(95,124)		

Year Ending June 30, 2003

Talbot County

St. Michaels

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	816,231			816,231	23.1%	708
Taxes - Local - Income	137,228			137,228	3.9%	119
Taxes - Local - Other	43,097			43,097	1.2%	37
Licenses and Permits	29,248			29,248	0.8%	25
Intergovernmental						
Federal Grants	25,541			25,541	0.7%	22
State Grants	470,439			470,439	13.3%	408
County Grants	252,348			252,348	7.1%	219
Other Grants	15,181			15,181	0.4%	13
Service Charges	437,647			437,647	12.4%	380
Fines and Forfeitures	11,131			11,131	0.3%	10
Miscellaneous	726,080		166,802	892,882	25.2%	774
Debt Proceeds	407,246			407,246	11.5%	353
Total Revenues	3,371,417	0	166,802	3,538,219	100.0%	3,069
Expenditures by Function						
General Government	904,923			904,923	26.5%	785
Public Safety						
Police	892,230			892,230	26.2%	774
Fire	39,751			39,751	1.2%	34
Other				0	0.0%	0
Public Works						
Transportation	184,200			184,200	5.4%	160
Sewer/Solid Waste/Water	877,201			877,201	25.7%	761
Other			81,452	81,452	2.4%	71
Parks, Recreation, & Culture	179,794			179,794	5.3%	156
Community Dev. & Pub. Housing	31,060			31,060	0.9%	27
Economic Dev. & Opportunity	93,200			93,200	2.7%	81
Debt Service						
Principal	38,208			38,208	1.1%	33
Interest	76,232			76,232	2.2%	66
Miscellaneous	10,799			10,799	0.3%	9
Total Expenditures	3,327,598	0	81,452	3,409,050	100.0%	2,957
Excess of Revenues Over/ (Under) Expenditures	43,819	0	85,350	129,169		

Trappe

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	115,294			115,294	18.5%	102
Taxes - Local - Income	49,647			49,647	8.0%	44
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	8,533			8,533	1.4%	8
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	68,804		29,250	98,054	15.7%	87
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges	4,968		341,612	346,580	55.5%	308
Fines and Forfeitures				0	0.0%	0
Miscellaneous	1,544		4,550	6,094	1.0%	5
Debt Proceeds				0	0.0%	0
Total Revenues	248,790	0	375,412	624,202	100.0%	555
Expenditures by Function						
General Government	102,022			102,022	11.7%	91
Public Safety						
Police	13,168			13,168	1.5%	12
Fire	15,000			15,000	1.7%	13
Other				0	0.0%	0
Public Works						
Transportation	35,886			35,886	4.1%	32
Sewer/Solid Waste/Water	65,987		458,436	524,423	60.2%	466
Other				0	0.0%	0
Parks, Recreation, & Culture	370			370	0.0%	0
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	13,000			13,000	1.5%	12
Interest	284		161,995	162,279	18.6%	144
Miscellaneous	4,481			4,481	0.5%	4
Total Expenditures	250,198	0	620,431	870,629	100.0%	774
Excess of Revenues Over/ (Under) Expenditures	(1,408)	0	(245,019)	(246,427)		

Year Ending June 30, 2003

Washington County

Boonsboro

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	281,809			281,809	19.5%	101
Taxes - Local - Income	150,182			150,182	10.4%	54
Taxes - Local - Other	4,537			4,537	0.3%	2
Licenses and Permits	13,759			13,759	1.0%	5
Intergovernmental						
Federal Grants	11,851			11,851	0.8%	4
State Grants	174,112			174,112	12.0%	62
County Grants	72,048			72,048	5.0%	26
Other Grants				0	0.0%	0
Service Charges	56,828		612,439	669,267	46.2%	240
Fines and Forfeitures	1,404			1,404	0.1%	1
Miscellaneous	49,023		19,422	68,445	4.7%	25
Debt Proceeds				0	0.0%	0
Total Revenues	815,553	0	631,861	1,447,414	100.0%	519
Expenditures by Function						
General Government	189,855			189,855	11.0%	68
Public Safety						
Police	117,280			117,280	6.8%	42
Fire	32,625			32,625	1.9%	12
Other				0	0.0%	0
Public Works						
Transportation	319,711			319,711	18.6%	115
Sewer/Solid Waste/Water	97,627		651,169	748,796	43.5%	268
Other				0	0.0%	0
Parks, Recreation, & Culture	67,434			67,434	3.9%	24
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	44,722			44,722	2.6%	16
Debt Service						
Principal	31,013			31,013	1.8%	11
Interest	13,740		64,877	78,617	4.6%	28
Miscellaneous	92,466			92,466	5.4%	33
Total Expenditures	1,006,473	0	716,046	1,722,519	100.0%	617
Excess of Revenues Over/ (Under) Expenditures	(190,920)	0	(84,185)	(275,105)		

Clear Spring

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Taxes - Local - Property	33,008			33,008	9.6%	75
Taxes - Local - Income	31,695			31,695	9.2%	72
Taxes - Local - Other	743			743	0.2%	2
Licenses and Permits	2,769			2,769	0.8%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	35,871			35,871	10.4%	81
County Grants	2,154			2,154	0.6%	5
Other Grants				0	0.0%	0
Service Charges			202,786	202,786	58.9%	460
Fines and Forfeitures				0	0.0%	0
Miscellaneous	5,169		29,861	35,030	10.2%	79
Debt Proceeds				0	0.0%	0
Total Revenues	111,409	0	232,647	344,056	100.0%	780
General Government	33,662			33,662	10.3%	76
Public Safety						
Police				0	0.0%	0
Fire	3,000			3,000	0.9%	7
Other				0	0.0%	0
Public Works						
Transportation	34,115			34,115	10.5%	77
Sewer/Solid Waste/Water	17,532		234,044	251,576	77.2%	570
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			3,340	3,340	1.0%	8
Miscellaneous				0	0.0%	0
Total Expenditures	88,309	0	237,384	325,693	100.0%	739
Excess of Revenues Over/ (Under) Expenditures	23,100	0	(4,737)	18,363		

Year Ending June 30, 2003

Washington County

Funkstown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	70,547			70,547	13.5%	73
Taxes - Local - Income	40,414			40,414	7.7%	42
Taxes - Local - Other	11,364			11,364	2.2%	12
Licenses and Permits	5,837			5,837	1.1%	6
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	51,690			51,690	9.9%	53
County Grants	5,245			5,245	1.0%	5
Other Grants				0	0.0%	0
Service Charges	40,107		238,292	278,399	53.4%	287
Fines and Forfeitures				0	0.0%	0
Miscellaneous	47,697		10,426	58,123	11.1%	60
Debt Proceeds				0	0.0%	0
Total Revenues	272,901	0	248,718	521,619	100.0%	538
Expenditures by Function						
General Government	81,265			81,265	15.4%	84
Public Safety						
Police				0	0.0%	0
Fire	3,000			3,000	0.6%	3
Other				0	0.0%	0
Public Works						
Transportation	31,168			31,168	5.9%	32
Sewer/Solid Waste/Water	53,227		304,468	357,695	68.0%	369
Other				0	0.0%	0
Parks, Recreation, & Culture	1,995			1,995	0.4%	2
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			25,883	25,883	4.9%	27
Miscellaneous	25,372			25,372	4.8%	26
Total Expenditures	196,027	0	330,351	526,378	100.0%	543
Excess of Revenues Over/ (Under) Expenditures	76,874	0	(81,633)	(4,759)		

Hagerstown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	12,609,230			12,609,230	19.3%	344
Taxes - Local - Income	1,795,589			1,795,589	2.7%	49
Taxes - Local - Other	1,802,226			1,802,226	2.8%	49
Licenses and Permits	969,869			969,869	1.5%	26
Intergovernmental						
Federal Grants	2,969,669	115,341		3,085,010	4.7%	84
State Grants	3,323,787	931,146		4,254,933	6.5%	116
County Grants	933,277			933,277	1.4%	25
Other Grants				0	0.0%	0
Service Charges	1,646,539		31,115,964	32,762,503	50.1%	894
Fines and Forfeitures	27,680			27,680	0.0%	1
Miscellaneous	2,651,456	217,405	4,255,798	7,124,659	10.9%	194
Debt Proceeds				0	0.0%	0
Total Revenues	28,729,322	1,263,892	35,371,762	65,364,976	100.0%	1,783
Expenditures by Function						
General Government	3,444,640	856,705		4,301,345	7.1%	117
Public Safety						
Police	8,943,588	159,816		9,103,404	15.0%	248
Fire	4,151,445	6,183		4,157,628	6.9%	113
Other	1,039,300	110,383		1,149,683	1.9%	31
Public Works						
Transportation	1,934,367	635,102	482,791	3,052,260	5.0%	83
Sewer/Solid Waste/Water	1,048,162		13,431,261	14,479,423	23.9%	395
Other			15,814,865	15,814,865	26.1%	431
Parks, Recreation, & Culture	1,394,130	495,048	396,777	2,285,955	3.8%	62
Community Dev. & Pub. Housing	2,298,471			2,298,471	3.8%	63
Economic Dev. & Opportunity	511,737		230,725	742,462	1.2%	20
Debt Service						
Principal	839,239	124,849		964,088	1.6%	26
Interest	349,597		956,278	1,305,875	2.2%	36
Miscellaneous	998,462			998,462	1.6%	27
Total Expenditures	26,953,138	2,388,086	31,312,697	60,653,921	100.0%	1,655
Excess of Revenues Over/ (Under) Expenditures	1,776,184	(1,124,194)	4,059,065	4,711,055		

Year Ending June 30, 2003

Washington County

Hancock

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	301,289			301,289	22.0%	177
Taxes - Local - Income	78,226			78,226	5.7%	46
Taxes - Local - Other	7,660			7,660	0.6%	4
Licenses and Permits	24,635			24,635	1.8%	14
Intergovernmental						
Federal Grants	3,304			3,304	0.2%	2
State Grants	213,241	57,872		271,113	19.8%	159
County Grants	43,627			43,627	3.2%	26
Other Grants				0	0.0%	0
Service Charges	64,467		501,472	565,939	41.4%	332
Fines and Forfeitures	8,134			8,134	0.6%	5
Miscellaneous	43,935		19,881	63,816	4.7%	37
Debt Proceeds				0	0.0%	0
Total Revenues	788,518	57,872	521,353	1,367,743	100.0%	801
Expenditures by Function						
General Government	138,973			138,973	8.8%	81
Public Safety						
Police	236,680			236,680	15.0%	139
Fire	8,000			8,000	0.5%	5
Other				0	0.0%	0
Public Works						
Transportation	231,822			231,822	14.7%	136
Sewer/Solid Waste/Water	17,056		577,030	594,086	37.8%	348
Other				0	0.0%	0
Parks, Recreation, & Culture	61,225	34,978		96,203	6.1%	56
Community Dev. & Pub. Housing		40,112		40,112	2.5%	23
Economic Dev. & Opportunity	1,981			1,981	0.1%	1
Debt Service						
Principal				0	0.0%	0
Interest			106,405	106,405	6.8%	62
Miscellaneous	95,287		23,691	118,978	7.6%	70
Total Expenditures	791,024	75,090	707,126	1,573,240	100.0%	922
Excess of Revenues Over/ (Under) Expenditures	(2,506)	(17,218)	(185,773)	(205,497)		

Keedysville

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	59,145			59,145	19.6%	108
Taxes - Local - Income	33,147			33,147	11.0%	61
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	9,260			9,260	3.1%	17
Intergovernmental						
Federal Grants	3,106			3,106	1.0%	6
State Grants	39,488			39,488	13.1%	72
County Grants	10,069			10,069	3.3%	18
Other Grants				0	0.0%	0
Service Charges			129,163	129,163	42.9%	237
Fines and Forfeitures				0	0.0%	0
Miscellaneous	15,868		1,809	17,677	5.9%	32
Debt Proceeds				0	0.0%	0
Total Revenues	170,083	0	130,972	301,055	100.0%	551
Expenditures by Function						
General Government	37,726			37,726	16.2%	69
Public Safety						
Police	2,569			2,569	1.1%	5
Fire				0	0.0%	0
Other	2,817			2,817	1.2%	5
Public Works						
Transportation	52,729			52,729	22.7%	97
Sewer/Solid Waste/Water	25,770		78,898	104,668	45.0%	192
Other				0	0.0%	0
Parks, Recreation, & Culture	11,731			11,731	5.0%	21
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	20,344			20,344	8.7%	37
Total Expenditures	153,686	0	78,898	232,584	100.0%	426
Excess of Revenues Over/ (Under) Expenditures	16,397	0	52,074	68,471		

Year Ending June 30, 2003

Washington County

Sharpsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	37,620			37,620	18.2%	56
Taxes - Local - Income	51,122			51,122	24.8%	76
Taxes - Local - Other			0	0	0.0%	0
Licenses and Permits	4,396			4,396	2.1%	7
Intergovernmental						
Federal Grants	4,349			4,349	2.1%	7
State Grants	56,606			56,606	27.4%	85
County Grants	3,946			3,946	1.9%	6
Other Grants			0	0	0.0%	0
Service Charges	299			299	0.1%	0
Fines and Forfeitures			0	0	0.0%	0
Miscellaneous	47,982			47,982	23.3%	72
Debt Proceeds			0	0	0.0%	0
Total Revenues	206,320	0	0	206,320	100.0%	308
Expenditures by Function						
General Government	34,953			34,953	18.3%	52
Public Safety						
Police	3,683			3,683	1.9%	6
Fire	43,000			43,000	22.5%	64
Other			0	0	0.0%	0
Public Works						
Transportation	63,271			63,271	33.1%	95
Sewer/Solid Waste/Water	24,785			24,785	13.0%	37
Other			0	0	0.0%	0
Parks, Recreation, & Culture	14,932			14,932	7.8%	22
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal			0	0	0.0%	0
Interest			0	0	0.0%	0
Miscellaneous	6,323			6,323	3.3%	9
Total Expenditures	190,947	0	0	190,947	100.0%	285
Excess of Revenues Over/ (Under) Expenditures	15,373	0	0	15,373		

Smithsburg

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	303,957			303,957	16.2%	131
Taxes - Local - Income	119,723			119,723	6.4%	52
Taxes - Local - Other			156	156	0.0%	0
Licenses and Permits	37,242			37,242	2.0%	16
Intergovernmental						
Federal Grants	28,090			28,090	1.5%	12
State Grants	284,980			284,980	15.1%	123
County Grants	54,211			54,211	2.9%	23
Other Grants			0	0	0.0%	0
Service Charges	525		984,955	985,480	52.4%	424
Fines and Forfeitures	5,247			5,247	0.3%	2
Miscellaneous	51,986		10,165	62,151	3.3%	27
Debt Proceeds			0	0	0.0%	0
Total Revenues	886,117	0	995,120	1,881,237	100.0%	809
Expenditures by Function						
General Government	116,501			116,501	7.5%	50
Public Safety						
Police	142,378			142,378	9.2%	61
Fire	4,600			4,600	0.3%	2
Other	12,361			12,361	0.8%	5
Public Works						
Transportation	202,740			202,740	13.1%	87
Sewer/Solid Waste/Water	99,658		618,527	718,185	46.3%	309
Other			0	0	0.0%	0
Parks, Recreation, & Culture	257,849			257,849	16.6%	111
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity	15,582			15,582	1.0%	7
Debt Service						
Principal			0	0	0.0%	0
Interest			13,848	13,848	0.9%	6
Miscellaneous	65,832			65,832	4.2%	28
Total Expenditures	917,501	0	632,375	1,549,876	100.0%	667
Excess of Revenues Over/ (Under) Expenditures	(31,384)	0	362,745	331,361		

Year Ending June 30, 2003

Washington County

Williamsport

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	625,957			625,957	21.2%	342
Taxes - Local - Income	136,061			136,061	4.6%	74
Taxes - Local - Other	2,263			2,263	0.1%	1
Licenses and Permits	2,550			2,550	0.1%	1
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants	136,082			136,082	4.6%	74
County Grants	45,778			45,778	1.6%	25
Other Grants				0	0.0%	0
Service Charges	72,847		1,822,025	1,894,872	64.3%	1,034
Fines and Forfeitures	14,539			14,539	0.5%	8
Miscellaneous	41,334		49,434	90,768	3.1%	50
Debt Proceeds				0	0.0%	0
Total Revenues	1,077,411	0	1,871,459	2,948,870	100.0%	1,610
Expenditures by Function						
General Government	195,900			195,900	6.9%	107
Public Safety						
Police	165,814			165,814	5.8%	91
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	243,718		686,917	930,635	32.8%	508
Sewer/Solid Waste/Water	99,917		967,306	1,067,223	37.6%	583
Other				0	0.0%	0
Parks, Recreation, & Culture	231,263			231,263	8.2%	126
Community Dev. & Pub. Housing	54,832			54,832	1.9%	30
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			9,715	9,715	0.3%	5
Miscellaneous	182,112			182,112	6.4%	99
Total Expenditures	1,173,556	0	1,663,938	2,837,494	100.0%	1,549
Excess of Revenues Over/ (Under) Expenditures	(96,145)	0	207,521	111,376		

Year Ending June 30, 2003

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	364,826			364,826	31.7%	196	1,092,703			1,092,703	16.9%	290
Taxes - Local - Income	75,201			75,201	6.5%	40	165,433			165,433	2.6%	44
Taxes - Local - Other	25,610			25,610	2.2%	14	51,155		294,551	345,706	5.4%	92
Licenses and Permits	86,137			86,137	7.5%	46	59,067			59,067	0.9%	16
Intergovernmental												
Federal Grants	139,987			139,987	12.2%	75	195,750		830,800	1,026,550	15.9%	272
State Grants	154,505			154,505	13.4%	83	470,119		1,986,577	2,456,696	38.0%	651
County Grants			0	0	0.0%	0	2,501		179,786	182,287	2.8%	48
Other Grants			0	0	0.0%	0				0	0.0%	0
Service Charges	94,272			94,272	8.2%	51	217,354		831,299	1,048,653	16.2%	278
Fines and Forfeitures	81			81	0.0%	0				0	0.0%	0
Miscellaneous	186,175			186,175	16.2%	100	28,585		51,666	80,251	1.2%	21
Debt Proceeds	22,450			22,450	2.0%	12				0	0.0%	0
Total Revenues	1,149,244	0	0	1,149,244	100.0%	617	2,282,667	0	4,174,679	6,457,346	100.0%	1,711
Expenditures by Function												
General Government	117,089			117,089	12.5%	63	338,907			338,907	10.6%	90
Public Safety												
Police	293,710			293,710	31.3%	158	750,166			750,166	23.4%	199
Fire	107,997			107,997	11.5%	58	22,658			22,658	0.7%	6
Other				0	0.0%	0	14,876			14,876	0.5%	4
Public Works												
Transportation	52,789			52,789	5.6%	28	289,271			289,271	9.0%	77
Sewer/Solid Waste/Water	93,187			93,187	9.9%	50	168,275		925,283	1,093,558	34.1%	290
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture	12,276			12,276	1.3%	7	157,762			157,762	4.9%	42
Community Dev. & Pub. Housing	15,282			15,282	1.6%	8				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0	2,559			2,559	0.1%	1
Debt Service												
Principal	14,271			14,271	1.5%	8	120,596			120,596	3.8%	32
Interest	1,848			1,848	0.2%	1	31,715		97,495	129,210	4.0%	34
Miscellaneous	229,026			229,026	24.4%	123	285,236			285,236	8.9%	76
Total Expenditures	937,475	0	0	937,475	100.0%	503	2,182,021	0	1,022,778	3,204,799	100.0%	849
Excess of Revenues Over/ (Under) Expenditures	211,769	0	0	211,769			100,646	0	3,151,901	3,252,547		

Year Ending June 30, 2003

Wicomico County

Hebron

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	109,169			109,169	27.6%	135
Taxes - Local - Income	51,969			51,969	13.1%	64
Taxes - Local - Other			63,747	63,747	16.1%	79
Licenses and Permits	17,816			17,816	4.5%	22
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			140,024	140,024	35.4%	173
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,103		9,738	12,841	3.2%	16
Debt Proceeds				0	0.0%	0
Total Revenues	182,057	0	213,509	395,566	100.0%	488
Expenditures by Function						
General Government	105,147			105,147	17.3%	130
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other				0	0.0%	0
Public Works						
Transportation	16,125			16,125	2.6%	20
Sewer/Solid Waste/Water	36,524		398,756	435,280	71.4%	537
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			47,716	47,716	7.8%	59
Miscellaneous	5,198			5,198	0.9%	6
Total Expenditures	162,994	0	446,472	609,466	100.0%	751
Excess of Revenues Over/ (Under) Expenditures	19,063	0	(232,963)	(213,900)		

Mardela Springs

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	23,440			23,440	43.3%	65
Taxes - Local - Income	23,268			23,268	43.0%	65
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	3,111			3,111	5.8%	9
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants				0	0.0%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	3,347	913		4,260	7.9%	12
Debt Proceeds				0	0.0%	0
Total Revenues	53,166	913	0	54,079	100.0%	151
Expenditures by Function						
General Government	18,485			18,485	35.4%	52
Public Safety						
Police				0	0.0%	0
Fire	6,000			6,000	11.5%	17
Other				0	0.0%	0
Public Works						
Transportation	8,677			8,677	16.6%	24
Sewer/Solid Waste/Water	18,635			18,635	35.7%	52
Other				0	0.0%	0
Parks, Recreation, & Culture	365			365	0.7%	1
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	52,162	0	0	52,162	100.0%	146
Excess of Revenues Over/ (Under) Expenditures	1,004	913	0	1,917		

Year Ending June 30, 2003

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	134,202			134,202	22.8%	114	11,769,003			11,769,003	34.4%	478
Taxes - Local - Income	44,645			44,645	7.6%	38	1,241,201			1,241,201	3.6%	50
Taxes - Local - Other			104,803	104,803	17.8%	89	397,897		26,183	424,080	1.2%	17
Licenses and Permits	15,634			15,634	2.7%	13	1,090,972			1,090,972	3.2%	44
Intergovernmental												
Federal Grants				0	0.0%	0	157,060			157,060	0.5%	6
State Grants				0	0.0%	0	1,770,677		138,713	1,909,390	5.6%	77
County Grants	357			357	0.1%	0	900,425		124,428	1,024,853	3.0%	42
Other Grants				0	0.0%	0	409,202			409,202	1.2%	17
Service Charges	437		285,677	286,114	48.6%	242	1,334,546		10,123,710	11,458,256	33.5%	465
Fines and Forfeitures				0	0.0%	0	393,083			393,083	1.1%	16
Miscellaneous	714		2,650	3,364	0.6%	3	256,468	43,743	251,474	551,685	1.6%	22
Debt Proceeds				0	0.0%	0		3,785,005		3,785,005	11.1%	154
Total Revenues	195,989	0	393,130	589,119	100.0%	498	19,720,534	3,828,748	10,664,508	34,213,790	100.0%	1,388
Expenditures by Function												
General Government	59,906			59,906	10.0%	51	1,632,399	18,654		1,651,053	5.7%	67
Public Safety												
Police	1,420			1,420	0.2%	1	5,846,000			5,846,000	20.1%	237
Fire	5,400			5,400	0.9%	5	2,021,897		2,194,294	4,216,191	14.5%	171
Other				0	0.0%	0	1,263,875			1,263,875	4.4%	51
Public Works												
Transportation	19,516			19,516	3.3%	17	3,090,930	75,097		3,166,027	10.9%	128
Sewer/Solid Waste/Water	47,604		405,921	453,525	76.0%	384	1,167,824		7,412,055	8,579,879	29.6%	348
Other				0	0.0%	0				0	0.0%	0
Parks, Recreation, & Culture				0	0.0%	0	1,241,093		120,247	1,361,340	4.7%	55
Community Dev. & Pub. Housing				0	0.0%	0	45,605		157,442	203,047	0.7%	8
Economic Dev. & Opportunity				0	0.0%	0				0	0.0%	0
Debt Service												
Principal				0	0.0%	0	717,367			717,367	2.5%	29
Interest			52,020	52,020	8.7%	44	408,694		297,556	706,250	2.4%	29
Miscellaneous	5,103			5,103	0.9%	4	1,313,148			1,313,148	4.5%	53
Total Expenditures	138,949	0	457,941	596,890	100.0%	505	18,748,832	93,751	10,181,594	29,024,177	100.0%	1,178
Excess of Revenues Over/ (Under) Expenditures	57,040	0	(64,811)	(7,771)			971,702	3,734,997	482,914	5,189,613		

Year Ending June 30, 2003

Wicomico County

Sharptown

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	112,458			112,458	34.9%	178
Taxes - Local - Income	30,150			30,150	9.4%	48
Taxes - Local - Other			1,500	1,500	0.5%	2
Licenses and Permits	1,465			1,465	0.5%	2
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants	248			248	0.1%	0
Other Grants				0	0.0%	0
Service Charges	4,295		153,465	157,760	49.0%	250
Fines and Forfeitures				0	0.0%	0
Miscellaneous	17,874		395	18,269	5.7%	29
Debt Proceeds				0	0.0%	0
Total Revenues	166,490	0	155,360	321,850	100.0%	509
Expenditures by Function						
General Government	76,067			76,067	18.5%	120
Public Safety						
Police				0	0.0%	0
Fire				0	0.0%	0
Other	3,183			3,183	0.8%	5
Public Works						
Transportation	12,235			12,235	3.0%	19
Sewer/Solid Waste/Water	31,542		227,351	258,893	62.8%	410
Other				0	0.0%	0
Parks, Recreation, & Culture	11,743			11,743	2.9%	19
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			40,203	40,203	9.8%	64
Miscellaneous	9,691			9,691	2.4%	15
Total Expenditures	144,461	0	267,554	412,015	100.0%	652
Excess of Revenues Over/ (Under) Expenditures	22,029	0	(112,194)	(90,165)		

Willards

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	174,560			174,560	71.3%	186
Taxes - Local - Income	39,520			39,520	16.2%	42
Taxes - Local - Other				0	0.0%	0
Licenses and Permits	16,444			16,444	6.7%	18
Intergovernmental						
Federal Grants				0	0.0%	0
State Grants				0	0.0%	0
County Grants	415			415	0.2%	0
Other Grants				0	0.0%	0
Service Charges				0	0.0%	0
Fines and Forfeitures				0	0.0%	0
Miscellaneous	13,344		373	13,717	5.6%	15
Debt Proceeds				0	0.0%	0
Total Revenues	244,283	0	373	244,656	100.0%	261
Expenditures by Function						
General Government	50,276			50,276	10.0%	54
Public Safety						
Police				0	0.0%	0
Fire	3,000			3,000	0.6%	3
Other	5,210			5,210	1.0%	6
Public Works						
Transportation	14,530			14,530	2.9%	15
Sewer/Solid Waste/Water	55,741	95,938	223,017	374,696	74.3%	399
Other				0	0.0%	0
Parks, Recreation, & Culture	4,000			4,000	0.8%	4
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal				0	0.0%	0
Interest			17,122	17,122	3.4%	18
Miscellaneous	35,235			35,235	7.0%	38
Total Expenditures	167,992	95,938	240,139	504,069	100.0%	537
Excess of Revenues Over/ (Under) Expenditures	76,291	(95,938)	(239,766)	(259,413)		

Year Ending June 30, 2003

Worcester County

Berlin

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,310,550			1,310,550	13.9%	357
Taxes - Local - Income	237,045			237,045	2.5%	64
Taxes - Local - Other	12,305			12,305	0.1%	3
Licenses and Permits	111,439			111,439	1.2%	30
Intergovernmental						
Federal Grants	131,034			131,034	1.4%	36
State Grants	317,129			317,129	3.4%	86
County Grants	297,505			297,505	3.2%	81
Other Grants				0	0.0%	0
Service Charges	138,371		5,959,907	6,098,278	64.7%	1,659
Fines and Forfeitures	409			409	0.0%	0
Miscellaneous	726,557		15,362	741,919	7.9%	202
Debt Proceeds	163,655			163,655	1.7%	45
Total Revenues	3,445,999	0	5,975,269	9,421,268	100.0%	2,563
Expenditures by Function						
General Government	691,151			691,151	6.8%	188
Public Safety						
Police	1,107,870			1,107,870	10.9%	301
Fire	263,088			263,088	2.6%	72
Other				0	0.0%	0
Public Works						
Transportation	600,080			600,080	5.9%	163
Sewer/Solid Waste/Water			2,212,643	2,212,643	21.7%	602
Other			4,416,405	4,416,405	43.3%	1,201
Parks, Recreation, & Culture	10,692			10,692	0.1%	3
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity				0	0.0%	0
Debt Service						
Principal	113,573			113,573	1.1%	31
Interest	45,659		735,414	781,073	7.7%	212
Miscellaneous				0	0.0%	0
Total Expenditures	2,832,113	0	7,364,462	10,196,575	100.0%	2,774
Excess of Revenues Over/ (Under) Expenditures	613,886	0	(1,389,193)	(775,307)		

Ocean City

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	22,117,440			22,117,440	30.3%	3,080
Taxes - Local - Income	703,880			703,880	1.0%	98
Taxes - Local - Other	1,306,726		1,795,245	3,101,971	4.2%	432
Licenses and Permits	3,870,259			3,870,259	5.3%	539
Intergovernmental						
Federal Grants	103,615		796,206	899,821	1.2%	125
State Grants	1,453,967	268,728	1,612,837	3,335,532	4.6%	464
County Grants	10,215,580		30,000	10,245,580	14.0%	1,427
Other Grants				0	0.0%	0
Service Charges	6,524,297	77,144	20,488,548	27,089,989	37.1%	3,772
Fines and Forfeitures	560,924			560,924	0.8%	78
Miscellaneous	651,459	26,166	391,750	1,069,375	1.5%	149
Debt Proceeds				0	0.0%	0
Total Revenues	47,508,147	372,038	25,114,586	72,994,771	100.0%	10,164
Expenditures by Function						
General Government	3,071,839	115,311		3,187,150	4.5%	444
Public Safety						
Police	12,285,814	2,175		12,287,989	17.2%	1,711
Fire	4,360,969	79,901		4,440,870	6.2%	618
Other	1,103,455			1,103,455	1.5%	154
Public Works						
Transportation	3,732,603	542,770	5,577,771	9,853,144	13.8%	1,372
Sewer/Solid Waste/Water	5,331,076		12,039,123	17,370,199	24.3%	2,419
Other				0	0.0%	0
Parks, Recreation, & Culture	6,378,467	175,356	1,934,227	8,488,050	11.9%	1,182
Community Dev. & Pub. Housing				0	0.0%	0
Economic Dev. & Opportunity	3,691,835		4,119,260	7,811,095	10.9%	1,088
Debt Service						
Principal	3,121,080			3,121,080	4.4%	435
Interest	1,669,163		1,968,835	3,637,998	5.1%	507
Miscellaneous	79,644			79,644	0.1%	11
Total Expenditures	44,825,945	915,513	25,639,216	71,380,674	100.0%	9,939
Excess of Revenues Over/ (Under) Expenditures	2,682,202	(543,475)	(524,630)	1,614,097		

Year Ending June 30, 2003

Worcester County

Pocomoke City

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	1,483,220			1,483,220	28.1%	358
Taxes - Local - Income	156,981			156,981	3.0%	38
Taxes - Local - Other	6,330			6,330	0.1%	2
Licenses and Permits	105,363			105,363	2.0%	25
Intergovernmental						
Federal Grants	579,943			579,943	11.0%	140
State Grants	463,623		437,761	901,384	17.1%	217
County Grants	229,021			229,021	4.3%	55
Other Grants			0	0	0.0%	0
Service Charges	282,588		896,727	1,179,315	22.3%	284
Fines and Forfeitures	375			375	0.0%	0
Miscellaneous	489,163		49,315	538,478	10.2%	130
Debt Proceeds	101,057			101,057	1.9%	24
Total Revenues	3,897,664	0	1,383,803	5,281,467	100.0%	1,274
Expenditures by Function						
General Government	258,175			258,175	5.4%	62
Public Safety						
Police	892,303			892,303	18.8%	215
Fire	315,109			315,109	6.6%	76
Other	2,325			2,325	0.0%	1
Public Works						
Transportation	294,360			294,360	6.2%	71
Sewer/Solid Waste/Water	188,684		827,859	1,016,543	21.4%	245
Other			0	0	0.0%	0
Parks, Recreation, & Culture	225,873			225,873	4.8%	54
Community Dev. & Pub. Housing	551,147			551,147	11.6%	133
Economic Dev. & Opportunity			0	0	0.0%	0
Debt Service						
Principal	170,538			170,538	3.6%	41
Interest	91,881		205,980	297,861	6.3%	72
Miscellaneous	728,240			728,240	15.3%	176
Total Expenditures	3,718,635	0	1,033,839	4,752,474	100.0%	1,146
Excess of Revenues Over/ (Under) Expenditures	179,029	0	349,964	528,993		

Snow Hill

	Governmental Operations - Operating	Governmental Operations - Capital	Enterprise Operations	Total	% of Total	Per Capita
Revenues by Source						
Taxes - Local - Property	823,941			823,941	29.8%	342
Taxes - Local - Income	89,338			89,338	3.2%	37
Taxes - Local - Other			185,111	185,111	6.7%	77
Licenses and Permits	56,531			56,531	2.0%	23
Intergovernmental						
Federal Grants	3,075			3,075	0.1%	1
State Grants	352,100			352,100	12.7%	146
County Grants	201,980			201,980	7.3%	84
Other Grants			0	0	0.0%	0
Service Charges	20,598		808,163	828,761	29.9%	344
Fines and Forfeitures	1,144			1,144	0.0%	0
Miscellaneous	218,003		8,966	226,969	8.2%	94
Debt Proceeds			0	0	0.0%	0
Total Revenues	1,766,710	0	1,002,240	2,768,950	100.0%	1,151
Expenditures by Function						
General Government	343,393			343,393	14.1%	143
Public Safety						
Police	414,336			414,336	17.1%	172
Fire	245,913			245,913	10.1%	102
Other			0	0	0.0%	0
Public Works						
Transportation	328,965			328,965	13.5%	137
Sewer/Solid Waste/Water	40,478		674,757	715,235	29.4%	297
Other			0	0	0.0%	0
Parks, Recreation, & Culture	223,833			223,833	9.2%	93
Community Dev. & Pub. Housing			0	0	0.0%	0
Economic Dev. & Opportunity	11,333			11,333	0.5%	5
Debt Service						
Principal	30,100			30,100	1.2%	13
Interest	9,279		106,266	115,545	4.8%	48
Miscellaneous			0	0	0.0%	0
Total Expenditures	1,647,630	0	781,023	2,428,653	100.0%	1,009
Excess of Revenues Over/ (Under) Expenditures	119,080	0	221,217	340,297		

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	\$2,844	Not available	\$116,581	\$63,377
Annual Required Contribution	\$2,844		N/A	\$63,377
Financial Status	As of June 30, 2003			As of January 10, 2003
Actuarial Accrued Liability	\$34,974,601,000			\$759,452
Actuarial Value of Assets	\$32,631,465,000			\$553,267
Unfunded Actuarial Accrued Liability	\$2,343,136,000			\$206,185
Unfunded Actuarial Accrued Liability - Prior	\$1,808,121,000			\$52,627
Increase (+)/Decrease (-) in Unfunded Liability	\$535,015,000			\$153,558
Percent of Benefits Funded	93.3%			72.8%

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

	Luke	Westernport		
Plan:	Defined benefit plan.	Unfunded Defined benefit plan.		
Coverage:	Substantially all full-time employees who meet length of service and hours requirements participate.	Five 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	\$10,649	\$17,700		
Annual Required Contribution	\$10,649	Not applicable		
Financial Status	As of June 30,2003			
Actuarial Accrued Liability	\$337,631			
Actuarial Value of Assets	\$554,733			
Unfunded Actuarial Accrued Liability	(\$217,102)			
Unfunded Actuarial Accrued Liability - Prior	(\$200,008)			
Increase (+)/Decrease (-) in Unfunded Liability	(\$17,094)			
Percent of Benefits Funded	164%			

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:	Police and fire personnel participate.	All employees, except police and fire personnel, 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	\$271,940	\$504,727		
Annual Required Contribution	\$0	\$504,727		
Financial Status	As of July 1, 2002			
Actuarial Accrued Liability	\$95,634,091			
Actuarial Value of Assets	\$127,869,748			
Unfunded Actuarial Accrued Liability	(\$32,235,657)			
Unfunded Actuarial Accrued Liability - Prior	(\$32,295,120)			
Increase (+)/Decrease (-) in Unfunded Liability	\$59,463			
Percent of Benefits Funded	134%			

**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	\$28,178	\$20,588		
Annual Required Contribution	N/A	\$20,588		
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:	See Allegany County - Cresaptown.	Defined contribution plan.	See Allegany County - Cresaptown.	Defined contribution plan.
Coverage:	Substantially all employees participate.	Qualified full-time employees.	Substantially all employees participate.	Substantially all employees participate.
Policies:		Required contributions equal 6% of covered payroll.		Contributions equal 3% of annual compensation.
Actual Contribution Made by Entity	\$51,384	\$51,320	\$8,413	\$9,248
Annual Required Contribution	\$51,384	N/A	\$8,413	N/A
Financial Status		Not applicable		Not applicable
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

**Carroll County
Cities, Towns, Villages, and Special Taxing Districts**

	Manchester	Mt. Airy - Maryland State Retirement and Pension System	Sykesville	Taneytown
Plan:	See Allegany County - Cresaptown.	See Allegany County - Cresaptown.	Defined contribution plan.	Defined contribution plan.
Coverage:	Substantially all employees participate.	Substantially all employees participate.	Substantially all full-time employees participate.	Substantially all full-time employees who have at least six months of service participate.
Policies:			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	\$24,204	\$28,947	\$45,880	\$37,129
Annual Required Contribution	\$24,204	\$28,947	N/A	N/A
Financial Status			Not applicable	Not applicable
Actuarial Accrued Liability				
Actuarial Value of Assets				
Unfunded Actuarial Accrued Liability				
Unfunded Actuarial Accrued Liability - Prior				
Increase (+)/Decrease (-) in Unfunded Liability				
Percent of Benefits Funded				

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

	Westminster			
Plan:	See Allegany County - Cresaptown.			
Coverage:	Substantially all employees participate.			
Policies:				
Actual Contribution Made by Entity	\$262,448			
Annual Required Contribution	\$262,448			
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 participate.	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	\$2,717	\$11,895	\$209,764	\$11,269
Annual Required Contribution	N/A	\$11,895	\$209,764	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	\$20,469			
Annual Required Contribution	\$20,469			
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.	See Allegany County - Cresaptown.		
Coverage:	Full-time employees who have completed at least 6 months of service may participate.	Substantially all employees participate.		
Policies:	Employees contribute 3% of their compensation. The employer contribution is 5% of employee earnings.			
Actual Contribution Made by Entity	\$20,727	\$54,749		
Annual Required Contribution	N/A	\$54,749		
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				

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	\$535,530	\$43,235		
Annual Required Contribution	\$535,530	\$43,235		
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	\$18,089	N/A	\$614,003	\$1,333,968
Annual Required Contribution	\$18,089	N/A	\$581,075	\$1,262,430
Financial Status		Not applicable	As of July 1, 2003	As of July 1, 2003
Actuarial Accrued Liability			\$10,553,554	\$48,272,476
Actuarial Value of Assets			\$7,315,294	\$33,541,406
Unfunded Actuarial Accrued Liability			\$3,238,260	\$14,731,070
Unfunded Actuarial Accrued Liability - Prior			\$1,618,119	\$9,265,443
Increase (+)/Decrease (-) in Unfunded Liability			\$1,620,141	\$5,465,627
Percent of Benefits Funded			69.3%	69.5%

**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	\$1,704,747	\$24,114	\$106,101	\$22,129
Annual Required Contribution	\$1,613,325	\$24,114	\$106,101	\$22,129
Financial Status	As of July 1, 2003		As of April 1, 2003	
Actuarial Accrued Liability	\$32,019,641		\$1,661,799	
Actuarial Value of Assets	\$16,186,136		\$1,482,629	
Unfunded Actuarial Accrued Liability	\$15,833,505		\$179,170	
Unfunded Actuarial Accrued Liability - Prior	\$13,101,926		\$157,963	
Increase (+)/Decrease (-) in Unfunded Liability	\$2,731,579		\$21,207	
Percent of Benefits Funded	50.6%		89.2%	

**Garrett County
Cities, Towns, Villages, and Special Taxing Districts**

	Oakland Defined Benefit	Oakland State Retirement System		
Plan:	Direct pension payments plan (resulting from previously unfunded pension benefits plan payments to four retired employees).	See Allegany County - Cresaptown.		
Coverage:	Three retirees are currently receiving benefits.	Substantially all employees participate.		
Policies:	Retirees receive 50% of the past ten years average salary.			
Actual Contribution Made by Entity	\$9,159	\$10,599		
Annual Required Contribution	N/A	\$10,599		
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) 7.0% rate of return and (2) annual salary increases ranging from 4.1% to 7.3%.	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. Significant actuarial assumptions include (1) 6.5% rate of return and (2) annual salary increases ranging from 4.1% to 7.3%	Contributions equal 8% of employee's annual salary.
Actual Contribution Made by Entity	\$56,070	\$243,396	\$137,897	\$289,355
Annual Required Contribution	\$56,070	N/A	\$137,897	N/A
Financial Status	As of June 30, 2002	Not applicable	As of June 30, 2002	Not applicable
Actuarial Accrued Liability	\$1,879,692		\$2,241,712	
Actuarial Value of Assets	\$1,631,893		\$1,389,620	
Unfunded Actuarial Accrued Liability	\$247,799		\$852,092	
Unfunded Actuarial Accrued Liability - Prior	\$302,721		\$881,411	
Increase (+)/Decrease (-) in Unfunded Liability	(\$54,922)		(\$29,319)	
Percent of Benefits Funded	86.8%		62.0%	

**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 one year of credited service except police employees.	Substantially all police employees with at least one year of credited service.		
Policies:	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% annual rate of return and (2) 4% salary increases.	City's contributions are based on actuarial valuations. Significant actuarial assumptions include (1) 8% annual rate of return and (2) 4% salary increases.		
Actual Contribution Made by Entity	\$156,605	\$78,902		
Annual Required Contribution	\$182,329	\$41,413		
Financial Status	As of July 1, 2002	As of July 1, 2002		
Actuarial Accrued Liability	\$2,731,060	\$1,589,862		
Actuarial Value of Assets	\$1,077,616	\$818,936		
Unfunded Actuarial Accrued Liability	\$1,653,444	\$770,926		
Unfunded Actuarial Accrued Liability - Prior	\$1,701,148	\$542,666		
Increase (+)/Decrease (-) in Unfunded Liability	(\$47,704)	\$228,260		
Percent of Benefits Funded	39.5%	51.5%		

**Kent County
Cities, Towns, Villages, and Special Taxing Districts**

	Chestertown	Chestertown State Retirement System		
Plan:	Defined contribution plan.	See Allegany County - Cresaptown.		
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.	Substantially all employees participate.		
Policies:	Contributions equal 5% of the employee's annual salary.			
Actual Contribution Made by Entity	\$30,106	\$19,226		
Annual Required Contribution	N/A	\$19,226		
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:	Seven full-time employees participate (Three in the first plan, four 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 12% of eligible employees' compensation. Employees contribute 4% 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.	Contributions 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	\$30,015	\$95,186	\$878,820	\$20,455
Annual Required Contribution	N/A	N/A	N /A	\$20,455
Financial Status	Not applicable	Not applicable	Not applicable	As of June 30, 2002
Actuarial Accrued Liability				\$682,511
Actuarial Value of Assets				\$405,521
Unfunded Actuarial Accrued Liability				\$276,990
Unfunded Actuarial Accrued Liability - Prior				\$305,627
Increase (+)/Decrease (-) in Unfunded Liability				(\$28,637)
Percent of Benefits Funded				59.4%

**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	\$74,725	\$1,775,414	\$210,772	\$1,835
Annual Required Contribution	N/A	\$1,775,414	\$210,772	N/A
Financial Status	Not applicable	As of April 1, 2003		Not applicable
Actuarial Accrued Liability		\$46,294,593		
Actuarial Value of Assets		\$45,435,953		
Unfunded Actuarial Accrued Liability		\$858,640		
Unfunded Actuarial Accrued Liability - Prior		(\$3,098,734)		
Increase (+)/Decrease (-) in Unfunded Liability		\$3,957,374		
Percent of Benefits Funded		98.1%		

**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	\$27,435	\$102,345	\$612,463	\$310,000
Annual Required Contribution	N/A	N/A	N/A	N/A
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 18 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 5.5% 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 5% of employees' salaries.	Contributions a matching of up to \$1,000 a year per employee
Actual Contribution Made by Entity	\$79,009	\$183,502	\$39,175	\$340
Annual Required Contribution	\$79,009	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	\$12,279	\$15,465	\$1,075,480	\$181,145
Annual Required Contribution	N/A	N/A	\$1,075,480	\$181,145
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) 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	\$383,282	\$30,205		\$44,940
Annual Required Contribution	\$383,282	N/A		\$44,940
Financial Status	As of July 1, 2002	Not applicable		
Actuarial Accrued Liability	\$15,608,540			
Actuarial Value of Assets	\$10,451,657			
Unfunded Actuarial Accrued Liability	\$5,156,883			
Unfunded Actuarial Accrued Liability - Prior	\$2,562,412			
Increase (+)/Decrease (-) in Unfunded Liability	\$2,594,471			
Percent of Benefits Funded	68.8%			

**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 10% 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	\$10,512	\$128,178	\$23,253	\$3,902
Annual Required Contribution	N/A	Not provided	N/A	\$3,902
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	\$33,851			
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	\$30,755	\$22,384		
Annual Required Contribution	\$30,755	\$22,384		
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 5.7% or 6.7% 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	\$766,919	Not provided.	\$40,541	
Annual Required Contribution	\$766,919	Not provided.	\$40,541	
Financial Status	As of August 1, 2002			
Actuarial Accrued Liability	\$15,485,460			
Actuarial Value of Assets	\$12,819,168			
Unfunded Actuarial Accrued Liability	\$2,666,292			
Unfunded Actuarial Accrued Liability - Prior	\$2,078,282			
Increase (+)/Decrease (-) in Unfunded Liability	\$588,010			
Percent of Benefits Funded	82.8%			

**Washington County
Cities, Towns, Villages, and Special Taxing Districts**

	Boonsboro	Funkstown	Hagerstown	Hagerstown
Plan:	Defined contribution plan.	Defined contribution plan.	See Allegany County - Cresaptown.	Hagerstown Police and Fire Employees Retirement Plan - Defined Benefit
Coverage:	All employees who have completed six months of service may 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.	All police and fire employees electing to withdraw from the State Retirement and Pension System.
Policies:	Contributions equal 7% of employees' compensation. Employee contributions are optional.	Contributions equal 5% of gross salaries.		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.
Actual Contribution Made by Entity	\$13,631	\$4,833	\$500,875	\$535,459
Annual Required Contribution	N/A	N/A	\$500,875	\$535,459
Financial Status	Not applicable	Not applicable		As of July 1, 2002
Actuarial Accrued Liability				\$20,347,797
Actuarial Value of Assets				\$6,431,677
Unfunded Actuarial Accrued Liability				\$13,916,120
Unfunded Actuarial Accrued Liability - Prior				\$12,060,442
Increase (+)/Decrease (-) in Unfunded Liability				\$1,855,678
Percent of Benefits Funded				31.6%

**Washington County
Cities, Towns, Villages, and Special Taxing Districts**

	Hancock	Smithsburg	Williamsport	
Plan:	Defined contribution plan.	Defined contribution plan.	Defined contribution plan replaced defined benefit plan effective July 1, 2002.	
Coverage:	All full-time employees who have completed one year of service and are at least 21 years of age may participate.	Employees must have worked for at least one year in order to participate.	All employees who have completed six months of service and are at least 21 years of age may participate.	
Policies:	Contributions equal 5% of employees' annual compensation. Employees may make contributions to the plan.	Contributions equal \$1,700 for each employee.	Contributions equal 5% of covered payroll. Participants are not required to contribute to the plan.	
Actual Contribution Made by Entity	\$13,794	\$7,756	\$6,480	
Annual Required Contribution	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				

**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 10.6% of annual compensation.			Contributions equal 15% of all eligible employees' wages.
Actual Contribution Made by Entity	\$48,641	\$42,842	\$848,960	\$13,906
Annual Required Contribution	N/A	\$42,842	\$848,960	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 Safety 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 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	\$120,874	\$1,170,282	\$1,046,356	\$86,813
Annual Required Contribution	\$120,874	\$1,170,282	\$1,046,356	\$86,813
Financial Status		As of April 1, 2003	As of April 1, 2003	See Worcester County.
Actuarial Accrued Liability		\$14,696,821	\$17,068,738	
Actuarial Value of Assets		\$9,823,084	\$10,457,554	
Unfunded Actuarial Accrued Liability		\$4,873,737	\$6,611,184	
Unfunded Actuarial Accrued Liability - Prior		\$3,014,634	\$5,050,732	
Increase (+)/Decrease (-) in Unfunded Liability		\$1,859,103	\$1,560,452	
Percent of Benefits Funded		66.8%	61.3%	

**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	\$53,706	\$30,084		
Annual Required Contribution	\$53,706	\$30,084		
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 3.2% 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 2003 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	27,298,502	19,391,155	1,683,107	48,372,764	580,355	23,836,910	84,143,981	574,682
Anne Arundel	368,737,766	264,729,935	112,759,227	746,226,928	16,038,827	56,336,734	339,408,162	5,141,619
Baltimore City	521,487,024	173,466,278	97,215,499	792,168,801	21,428,719	378,024,905	1,020,493,554	31,511,012
Baltimore	553,213,934	430,223,716	120,238,910	1,103,676,560	13,769,769	152,159,447	504,478,652	2,893,204
Calvert	65,763,330	40,161,499	9,263,295	115,188,124	740,620	12,737,304	88,748,895	2,305,857
Caroline	14,049,768	8,180,054	1,669,071	23,898,893	294,513	6,647,414	43,582,946	195,168
Carroll	115,396,766	78,628,056	13,840,264	207,865,086	3,368,917	22,212,990	138,551,991	0
Cecil	57,461,178	34,360,500	6,022,843	97,844,521	1,391,728	18,289,450	88,481,414	0
Charles	103,508,627	61,003,475	17,054,009	181,566,111	684,872	30,472,667	123,810,786	678,898
Dorchester	16,334,583	7,676,378	2,827,840	26,838,801	378,296	9,889,328	45,577,880	53,600
Frederick	154,346,972	131,949,827	27,939,161	314,235,960	2,294,473	30,462,647	172,522,557	0
Garrett	24,266,583	7,755,484	7,255,564	39,277,631	196,740	11,929,796	43,139,518	177,144
Harford	162,845,617	119,106,585	20,640,228	302,592,430	3,189,445	36,304,843	188,765,102	504,114
Howard	283,523,861	166,626,079	62,238,934	512,388,874	8,641,450	32,749,819	215,045,385	4,140,289
Kent	15,302,482	7,091,968	1,970,214	24,364,664	269,885	5,301,040	18,445,852	151,947
Montgomery	934,010,791	787,997,740	256,059,718	1,978,068,249	38,649,682	197,118,449	569,377,363	10,837,706
Prince George's	595,399,657	344,358,007	230,931,754	1,170,689,418	23,982,730	191,048,552	742,538,115	9,449,449
Queen Anne's	36,238,606	23,517,175	6,790,579	66,546,360	617,676	12,476,633	44,005,370	311,360
St. Mary's	53,841,603	43,748,902	16,188,360	113,778,865	1,250,115	16,225,309	82,459,265	709,662
Somerset	8,868,264	5,380,788	783,165	15,032,217	113,208	6,529,326	28,007,259	135,536
Talbot	20,285,162	13,115,496	9,234,107	42,634,765	562,575	7,119,267	19,727,700	89,926
Washington	73,058,503	47,303,407	7,779,883	128,141,793	1,448,297	24,508,598	104,685,374	18,000
Wicomico	47,740,221	31,369,658	4,284,001	83,393,880	989,466	19,713,267	88,111,738	312,704
Worcester	55,722,284	9,956,460	28,764,511	94,443,255	2,311,722	14,512,314	27,547,292	264,634
Statewide	4,308,702,084	2,857,098,622	1,063,434,244	8,229,234,950	143,194,080	1,316,607,009	4,821,656,151	70,456,511

Notes:

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

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

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

Year Ending June 30, 2003

Fiscal 2003 County Revenues By Source

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	108,555,573	28,270,744	147,986	12,205,200	63,710	198,196,332
Anne Arundel	400,886,515	179,021,653	445,175	52,315,799	119,731,901	1,514,666,798
Baltimore City	1,430,029,471	318,107,153	1,830,390	85,809,664	156,653,472	2,806,027,670
Baltimore	659,531,303	192,072,306	4,995,076	59,301,311	157,478,889	2,190,825,214
Calvert	103,792,056	24,498,541	137,982	8,666,163	46,990,174	300,013,660
Caroline	50,425,528	3,173,395	49,129	2,744,711	3,014,168	83,600,337
Carroll	160,764,981	27,562,057	132,349	13,232,670	16,819,981	429,746,041
Cecil	106,770,864	11,884,032	122,216	7,182,497	1,525,309	226,721,167
Charles	154,962,351	40,940,238	793,271	16,457,481	22,219,999	417,624,323
Dorchester	55,520,808	5,595,343	80,996	3,631,957	57,334	92,103,535
Frederick	202,985,204	79,514,089	210,678	21,590,708	51,221,139	672,052,251
Garrett	55,246,458	5,974,557	27,104	5,022,822	8,284,862	114,030,174
Harford	225,574,059	53,975,513	203,133	58,588,109	54,739,899	698,862,588
Howard	251,935,493	68,005,274	2,232,012	38,743,638	0	881,946,741
Kent	23,898,839	1,971,711	65,899	2,108,997	4,410,914	57,090,909
Montgomery	777,333,518	447,489,708	14,883,885	203,845,772	340,452,869	3,800,723,683
Prince George's	943,036,116	361,390,031	3,023,087	95,961,018	104,846,564	2,702,928,964
Queen Anne's	56,793,363	11,002,204	29,443	4,665,651	0	139,654,697
St. Mary's	99,394,236	19,670,873	201,731	10,844,162	90,800	245,230,782
Somerset	34,672,121	4,001,619	49,909	1,531,142	1,991,256	57,391,472
Talbot	26,936,893	6,023,321	21,830	3,881,733	0	80,061,117
Washington	129,211,972	24,761,398	82,606	10,669,731	6,214,000	300,529,797
Wicomico	108,137,709	21,099,330	245,527	5,559,325	8,410,000	227,835,237
Worcester	42,324,240	13,694,175	142,293	3,444,696	4,600,000	160,960,381
Statewide	6,208,719,671	1,949,699,265	30,153,707	728,004,957	1,109,817,240	18,398,823,870

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, 2003

Fiscal 2003 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	6,782,719	1,835,949	1,069,438	5,791,108	2,766,840	11,463,335	9,041,592	14,555,395
Anne Arundel	117,712,584	79,499,952	66,602,147	29,891,096	11,752,085	187,745,280	72,962,499	111,995,451
Baltimore City	196,100,758	321,672,505	127,809,590	0	25,773,628	475,255,723	156,650,460	288,285,755
Baltimore	83,577,243	135,787,765	70,486,540	29,207,130	23,731,897	259,213,332	56,163,556	184,199,620
Calvert	13,628,671	6,825,573	3,174,510	4,537,215	4,035,415	18,572,713	9,739,893	14,210,557
Caroline	3,985,522	1,314,025	1,271,930	1,803,259	2,900,594	7,289,808	1,850,327	1,795,910
Carroll	37,804,865	7,272,041	5,874,348	4,683,999	4,943,824	22,774,212	15,840,728	12,214,436
Cecil	8,068,740	5,053,915	4,232,845	5,412,331	3,211,814	17,910,905	13,738,437	5,091,273
Charles	40,878,177	28,110,358	7,609,562	8,602,847	8,160,894	52,483,661	11,511,506	17,733,028
Dorchester	2,552,933	1,960,727	2,789,677	2,703,915	673,445	8,127,764	5,010,394	2,262,361
Frederick	35,115,973	16,451,693	17,879,498	9,538,823	6,761,540	50,631,554	18,858,320	23,114,547
Garrett	4,555,614	1,432,808	903,055	1,239,167	732,312	4,307,342	12,510,634	6,233,537
Harford	51,613,641	32,743,507	4,185,214	11,958,868	8,836,013	57,723,602	32,075,760	61,467,953
Howard	87,031,841	45,665,431	32,954,812	8,494,502	6,982,601	94,097,346	38,712,108	55,709,477
Kent	3,144,142	1,669,957	685,807	1,481,151	1,278,275	5,115,190	2,469,063	2,516,188
Montgomery	219,376,998	157,651,262	117,051,506	49,361,277	27,132,089	351,196,134	202,817,927	238,485,753
Prince George's	127,528,150	133,595,442	70,320,244	37,275,932	22,727,987	263,919,605	81,508,989	214,617,529
Queen Anne's	6,730,866	3,362,674	1,743,121	2,322,925	2,981,578	10,410,298	5,805,757	7,675,650
St. Mary's	21,197,529	10,182,862	1,285,037	4,821,022	3,632,632	19,921,553	10,551,539	9,727,841
Somerset	3,607,397	1,244,066	457,130	1,253,142	767,994	3,722,332	4,347,350	4,694,027
Talbot	5,976,462	799,700	2,307,541	2,004,924	1,510,125	6,622,290	5,788,993	1,354,096
Washington	15,533,127	5,014,965	2,342,271	7,203,559	3,076,438	17,637,233	14,776,686	13,117,869
Wicomico	5,756,291	5,211,662	4,535,195	8,220,288	2,682,554	20,649,699	8,434,330	7,190,464
Worcester	9,300,910	2,449,270	2,295,845	3,800,978	3,473,020	12,019,113	5,115,680	11,770,445
Statewide	1,107,561,153	1,006,808,109	549,866,863	241,609,458	180,525,594	1,978,810,024	796,282,528	1,310,019,162

Notes:

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

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

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

Fiscal 2003 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	23,596,987	11,882,950	11,401,672	91,377,584	24,069,969	705,776	1,683,922
Anne Arundel	0	184,957,950	44,944,321	22,513,855	685,923,618	87,007,166	22,282,775	14,684,547
Baltimore City	0	444,936,215	181,151,326	31,935,069	1,059,156,992	0	46,100,669	32,920,500
Baltimore	0	240,363,176	38,643,123	24,149,854	1,092,052,818	132,845,825	32,530,348	30,882,629
Calvert	0	23,950,450	7,237,489	4,059,734	159,637,448	6,525,391	8,113,947	2,275,456
Caroline	0	3,646,237	4,818,195	416,348	47,997,614	6,198,086	1,285,394	1,589,463
Carroll	0	28,055,164	13,955,075	4,838,910	232,311,421	15,954,955	7,566,064	7,568,672
Cecil	0	18,829,710	8,310,855	2,977,715	136,654,333	16,698,208	417,009	2,401,326
Charles	0	29,244,534	14,596,239	5,336,811	208,520,626	31,665,613	6,186,116	3,045,765
Dorchester	0	7,272,755	6,229,013	550,067	51,608,991	6,507,988	848,253	805,189
Frederick	0	41,972,867	20,733,669	17,791,974	345,836,838	31,990,387	5,296,718	5,395,876
Garrett	0	18,744,171	8,074,712	125,300	47,471,928	8,816,100	105,877	1,335,470
Harford	0	93,543,713	13,519,160	18,919,517	339,064,665	35,243,768	6,421,439	12,192,885
Howard	0	94,421,585	14,889,263	16,789,991	501,671,080	45,551,510	20,392,299	12,004,939
Kent	0	4,985,251	4,697,387	2,699,787	28,000,628	3,099,046	863,843	594,359
Montgomery	0	441,303,680	65,801,104	138,814,282	1,602,272,745	164,308,594	162,803,116	37,995,199
Prince George's	0	296,126,518	52,073,461	29,632,001	1,275,924,263	70,455,032	102,561,593	21,724,417
Queen Anne's	0	13,481,407	4,602,814	4,629,988	77,440,819	7,747,609	4,705,968	1,253,005
St. Mary's	0	20,279,380	5,616,637	3,393,385	147,695,678	8,186,822	7,005,864	2,988,675
Somerset	0	9,041,377	4,951,908	209,503	29,034,943	273,335	1,049,410	641,506
Talbot	0	7,143,089	5,503,313	2,706,924	45,449,050	7,437,700	3,197,801	1,141,771
Washington	0	27,894,555	14,131,785	3,425,594	169,546,728	21,753,151	3,512,290	3,652,346
Wicomico	0	15,624,794	11,919,006	10,396,103	129,056,209	11,801,756	5,587,495	2,248,044
Worcester	0	16,886,125	11,474,147	1,846,638	71,749,023	5,553,768	1,047,043	1,506,235
Statewide	0	2,106,301,690	569,756,952	359,561,022	8,575,456,042	749,691,779	450,587,107	202,532,196

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, 2003

Fiscal 2003 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	332,746	1,362,694	2,222,746	7,685,228	28,704	971,130	195,568,162
Anne Arundel	575,857	5,357,308	11,180,869	67,861,320	0	0	1,452,747,450
Baltimore City	0	92,214,111	97,886,091	86,175,474	0	134,672,597	2,878,505,525
Baltimore	13,571,832	45,903,327	8,319,634	68,344,285	0	104,261,241	2,174,658,667
Calvert	2,136,155	3,995,225	1,137,914	8,369,714	0	8,781,927	268,422,234
Caroline	259,181	243,462	1,324,075	3,158,828	3,090	2,540,976	84,756,279
Carroll	8,576,289	3,871,299	3,721,907	24,085,664	1,894,035	0	412,978,532
Cecil	733,527	3,259,115	594,356	9,157,559	402,967	552,850	226,969,175
Charles	556,294	6,651,603	1,278,207	17,917,594	0	119,027	418,480,267
Dorchester	279,888	2,034,196	348,010	3,503,629	80,544	1,903,433	92,652,653
Frederick	3,358,265	3,109,555	10,930,948	23,747,306	3,866,509	2,366,359	602,144,798
Garrett	198,903	247,877	5,024,845	2,921,109	50,638	316,511	102,296,397
Harford	9,138,248	6,886,342	1,679,351	29,777,228	1,506,579	730,244	677,960,382
Howard	1,053,266	13,439,163	727,545	59,662,542	0	6,131	961,738,501
Kent	209,105	322,898	201,750	1,722,801	3,576	4,973,820	60,633,583
Montgomery	8,530,021	162,279,769	6,138,368	400,787,116	5,742,159	54,855,428	3,822,204,713
Prince George's	0	63,008,396	11,235,017	164,236,194	86,856	122,221,158	2,600,732,661
Queen Anne's	880,058	2,460,410	858,787	6,404,874	172,440	1,154,545	142,933,888
St. Mary's	4,826,733	773,516	2,489,923	13,988,172	45,487	782,123	259,191,477
Somerset	86,065	172,344	289,227	1,343,900	16,425	16,730	54,456,402
Talbot	206,433	275,084	378,893	727,008	451,785	2,019,048	89,236,651
Washington	308,152	516,377	334,892	15,301,167	1,166,737	1,284,537	295,998,671
Wicomico	116,749	0	1,109,304	11,398,931	0	5,933,291	231,597,672
Worcester	755,944	185,065	618,689	7,192,540	13,221,734	4,409,043	157,766,017
Statewide	56,689,711	418,569,136	170,031,348	1,035,470,183	28,740,265	454,872,149	18,264,630,757

Notes:

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

Year Ending June 30, 2002

Fiscal 2002 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	27,424,595	18,441,780	1,842,004	47,708,379	558,218	23,898,057	79,985,187
Anne Arundel	359,883,962	266,409,098	105,559,917	731,852,977	15,297,877	51,558,975	333,698,507
Baltimore City	493,447,882	181,573,658	90,164,159	765,185,699	22,846,107	419,343,651	970,339,202
Baltimore	534,137,748	433,751,112	108,490,508	1,076,379,368	14,956,166	127,180,018	494,758,545
Calvert	63,634,503	38,102,620	7,364,308	109,101,431	652,797	11,364,076	73,612,498
Caroline	13,493,305	8,031,255	1,329,443	22,854,003	281,406	6,667,111	45,238,274
Carroll	109,341,120	76,154,511	12,128,652	197,624,283	3,567,154	18,660,868	129,223,549
Cecil	52,694,810	34,402,824	4,701,676	91,799,310	1,244,234	14,942,221	80,173,673
Charles	97,967,667	57,810,172	13,650,759	169,428,598	683,851	25,271,583	117,706,853
Dorchester	15,437,365	7,980,229	2,332,355	25,749,949	337,830	9,001,908	35,836,972
Frederick	145,823,757	111,018,868	23,659,355	280,501,980	2,202,833	26,125,507	179,661,923
Garrett	23,073,812	7,628,842	5,558,200	36,260,854	169,015	9,256,365	35,510,090
Harford	156,143,179	119,266,805	18,513,681	293,923,665	3,165,955	32,928,076	177,769,125
Howard	268,397,216	177,693,273	56,669,625	502,760,114	8,455,048	27,432,696	189,490,743
Kent	14,754,483	7,606,670	1,778,421	24,139,574	271,331	5,396,108	19,647,299
Montgomery	880,740,404	866,996,269	214,367,490	1,962,104,163	37,697,377	215,540,419	531,389,632
Prince George's	574,224,561	326,660,100	176,831,932	1,077,716,593	23,692,140	177,835,008	700,683,360
Queen Anne's	33,781,639	23,217,162	5,908,158	62,906,959	2,152,720	7,571,293	36,512,851
St. Mary's	51,441,255	41,761,011	13,345,089	106,547,355	1,233,907	14,780,005	82,077,757
Somerset	8,387,174	5,119,539	318,655	13,825,368	106,499	8,518,230	27,203,308
Talbot	19,517,609	15,004,893	7,445,196	41,967,698	634,650	6,272,568	19,198,187
Washington	70,267,365	46,881,287	6,425,172	123,573,824	1,328,601	22,266,056	104,459,838
Wicomico	47,048,389	31,618,187	3,553,582	82,220,158	1,223,090	17,548,068	76,670,353
Worcester	51,474,523	10,474,627	24,624,532	86,573,682	2,367,595	12,574,484	27,154,655
Statewide	4,112,538,323	2,913,604,792	906,562,869	7,932,705,984	145,126,401	1,291,933,351	4,568,002,381

Notes:

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

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

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

Year Ending June 30, 2002

Fiscal 2002 County Revenues By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	405,491	104,288,735	32,166,756	72,008	9,123,185	800,828	194,718,109
Anne Arundel	3,174,167	388,431,649	159,596,976	700,710	48,475,876	95,209,489	1,439,565,554
Baltimore City	11,701,900	1,401,384,753	307,452,238	1,600,029	91,646,893	61,094,560	2,651,210,279
Baltimore	7,196,975	629,135,538	195,338,542	6,535,343	68,621,158	248,141,337	2,239,107,452
Calvert	1,695,894	86,672,468	24,735,033	88,076	10,762,164	0	232,011,969
Caroline	83,534	51,988,919	3,220,892	0	2,733,177	5,060,000	86,138,397
Carroll	0	147,884,417	28,065,006	103,462	16,461,945	12,071,441	405,777,708
Cecil	0	95,115,894	11,176,292	100,459	8,291,268	3,516,075	211,243,532
Charles	298,305	143,276,741	42,065,983	816,406	12,847,335	23,199,477	392,318,391
Dorchester	25,165	44,864,045	5,265,547	26,066	2,957,796	7,439,343	86,640,576
Frederick	0	205,787,430	89,228,231	261,839	25,201,445	584,000	603,767,758
Garrett	237,073	45,003,528	5,897,008	22,703	4,688,043	3,382,000	95,423,151
Harford	434,386	211,131,587	49,846,703	76,253	28,313,546	32,125,819	618,583,528
Howard	4,417,942	221,341,381	64,194,457	2,068,404	34,616,644	1,121,399	834,557,447
Kent	74,749	25,118,156	2,115,305	117,439	2,077,791	1,236,892	55,076,488
Montgomery	11,439,706	758,369,757	392,828,139	14,488,602	240,739,316	378,251,092	3,784,478,446
Prince George's	11,533,495	890,051,863	313,948,022	2,962,299	139,914,273	180,617,229	2,628,902,419
Queen Anne's	11,267	44,095,411	10,397,230	17,512	5,936,886	6,310,000	131,816,718
St. Mary's	143,212	97,000,974	18,409,440	251,805	8,572,595	12,139,184	244,155,260
Somerset	51,649	35,773,187	3,948,890	44,782	1,069,145	939,853	55,707,724
Talbot	26,875	25,497,630	6,660,349	17,499	5,013,153	11,245,000	91,035,979
Washington	16,000	126,741,894	24,245,873	140,946	12,132,697	10,105,431	298,269,266
Wicomico	162,185	94,380,606	22,007,404	348,511	6,931,534	9,348,609	216,459,912
Worcester	262,595	39,991,734	13,617,201	146,650	3,083,318	3,200,000	148,980,180
Statewide	53,392,565	5,913,328,297	1,826,427,517	31,007,803	790,211,183	1,107,139,058	17,745,946,243

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, 2002

Fiscal 2002 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	6,009,846	1,667,904	1,074,449	5,411,138	4,295,858	12,449,349	9,635,752	13,590,123
Anne Arundel	101,969,563	68,464,986	60,435,132	28,295,265	11,233,315	168,428,698	74,142,835	104,440,324
Baltimore City	221,082,120	258,869,323	107,241,180	0	24,562,061	390,672,564	131,818,044	266,155,889
Baltimore	100,630,814	133,247,730	67,037,084	21,291,516	23,466,196	245,042,526	49,299,825	178,852,877
Calvert	10,666,415	6,851,464	2,954,044	4,009,238	2,520,096	16,334,842	8,248,625	13,050,892
Caroline	2,690,336	1,291,247	1,208,848	1,539,889	6,605,148	10,645,132	2,519,141	1,449,970
Carroll	38,849,075	6,576,922	5,299,342	4,208,733	4,110,310	20,195,307	16,884,651	11,768,163
Cecil	7,638,581	4,352,492	3,764,812	4,865,476	2,804,841	15,787,621	8,927,215	4,341,546
Charles	33,275,652	24,673,822	6,458,343	7,652,610	7,038,480	45,823,255	11,167,675	21,365,359
Dorchester	2,677,823	1,539,128	668,065	2,541,723	1,696,984	6,445,900	4,520,309	1,579,921
Frederick	30,153,441	19,813,827	16,092,794	9,187,830	5,475,975	50,570,426	20,810,981	23,782,681
Garrett	3,744,326	1,318,848	835,540	1,030,106	646,635	3,831,129	11,667,089	5,774,373
Harford	50,686,841	23,640,842	4,393,951	11,038,906	9,441,033	48,514,732	28,804,641	36,331,209
Howard	90,992,880	42,528,243	29,342,531	7,902,729	11,111,943	90,885,446	42,285,061	52,070,326
Kent	2,941,349	1,331,927	663,941	1,360,991	1,089,661	4,446,520	2,642,728	2,984,568
Montgomery	200,802,629	170,203,535	120,546,087	54,290,179	24,676,444	369,716,245	201,077,748	231,837,161
Prince George's	128,495,315	131,352,419	62,762,383	35,929,137	9,239,450	239,283,389	83,117,937	214,089,665
Queen Anne's	6,137,163	2,947,805	1,880,090	2,278,296	4,070,578	11,176,769	6,512,835	7,771,723
St. Mary's	20,377,598	10,664,237	1,198,449	4,522,605	3,184,611	19,569,902	9,649,104	9,660,143
Somerset	2,909,776	758,970	466,343	991,809	573,658	2,790,780	4,737,707	4,313,407
Talbot	4,211,765	667,744	1,833,979	1,872,852	1,205,113	5,579,688	5,169,900	1,241,659
Washington	14,350,598	4,626,701	2,464,842	6,654,687	2,901,792	16,648,022	14,995,300	12,751,162
Wicomico	5,886,674	4,583,802	2,800,565	7,790,059	1,591,026	16,765,452	11,182,461	5,730,621
Worcester	10,570,462	2,295,478	2,010,421	3,496,498	1,689,434	9,491,831	4,255,524	9,996,647
Statewide	1,097,751,042	924,269,396	503,433,215	228,162,272	165,230,642	1,821,095,525	764,073,087	1,234,930,409

Notes:

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

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

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

Year Ending June 30, 2002

Fiscal 2002 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	23,225,875	10,807,776	10,266,300	88,400,132	25,029,028	895,667	1,585,144
Anne Arundel	0	178,583,159	43,314,104	19,859,338	699,157,447	79,401,321	29,446,228	14,096,895
Baltimore City	0	397,973,933	169,222,951	27,504,851	1,016,372,774	0	46,628,584	32,470,500
Baltimore	0	228,152,702	34,913,023	25,082,606	1,108,942,744	127,722,689	47,938,913	32,158,196
Calvert	0	21,299,517	6,387,391	7,430,880	133,355,629	6,093,305	9,939,391	2,043,517
Caroline	0	3,969,111	4,162,759	206,399	51,680,716	3,349,423	1,029,656	1,317,949
Carroll	0	28,652,814	12,713,922	4,644,273	239,576,228	14,506,908	6,089,766	7,204,915
Cecil	0	13,268,761	7,456,820	2,517,759	134,463,589	14,876,439	518,221	1,879,078
Charles	0	32,533,034	13,163,490	4,077,627	195,162,942	27,615,709	5,434,936	3,002,890
Dorchester	0	6,100,230	4,940,263	2,080,328	44,486,749	3,349,423	546,863	741,103
Frederick	0	44,593,662	19,199,238	15,067,139	351,646,289	29,381,445	3,272,890	4,932,819
Garrett	0	17,441,462	3,650,401	94,600	42,412,799	9,283,235	90,049	991,188
Harford	0	65,135,850	11,908,292	17,064,263	317,374,902	34,284,266	8,062,879	10,635,675
Howard	0	94,355,387	13,460,166	14,255,003	473,865,804	41,575,153	24,755,325	11,938,918
Kent	0	5,627,296	4,191,191	2,121,024	27,836,451	1,674,714	949,193	502,020
Montgomery	0	432,914,909	63,319,694	130,356,174	1,543,392,389	158,623,824	127,311,626	35,854,735
Prince George's	0	297,207,602	54,205,955	31,930,437	1,246,635,508	67,108,120	100,726,844	21,733,242
Queen Anne's	0	14,284,558	4,426,915	4,570,431	65,886,944	4,521,722	4,529,463	1,198,734
St. Mary's	0	19,309,247	5,031,645	3,944,205	150,612,192	7,711,004	7,793,552	2,303,698
Somerset	0	9,051,114	4,425,388	210,589	27,930,887	228,272	988,596	571,477
Talbot	0	6,411,559	4,274,065	2,054,578	46,147,814	3,851,838	3,147,538	987,743
Washington	0	27,746,462	12,067,415	3,069,998	164,648,503	19,935,755	3,236,266	4,296,987
Wicomico	0	16,913,082	10,669,805	8,506,259	119,610,090	10,198,763	5,377,760	2,182,995
Worcester	0	14,252,171	8,959,668	1,591,991	71,221,291	4,799,418	1,132,553	1,375,078
Statewide	0	1,999,003,496	526,872,337	338,507,052	8,360,820,813	695,121,774	439,842,759	196,005,496

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, 2002

Fiscal 2002 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	348,828	1,485,712	2,227,619	7,782,788	28,704	1,584,547	192,127,315
Anne Arundel	408,037	4,754,249	8,712,466	68,192,751	0	217,316	1,416,541,572
Baltimore City	0	90,764,893	102,284,421	87,610,627	0	80,559,225	2,663,147,443
Baltimore	14,683,540	49,267,263	9,582,186	97,822,529	0	78,456,845	2,200,396,576
Calvert	3,710,643	1,143,331	783,467	7,609,029	0	8,491,152	235,288,509
Caroline	193,146	234,091	591,686	2,593,354	3,090	2,475,445	85,142,293
Carroll	8,612,452	2,794,932	2,846,522	37,997,897	1,889,840	0	426,574,851
Cecil	1,162,567	3,004,333	591,794	9,757,931	1,133,857	360,390	214,417,741
Charles	887,509	5,000,427	1,102,576	24,008,139	0	97,547	391,185,733
Dorchester	212,152	0	347,657	3,289,072	80,544	3,086,856	78,384,963
Frederick	6,350,666	2,576,233	9,844,399	27,308,960	3,094,971	2,000,158	599,992,736
Garrett	274,217	163,934	4,300,904	6,277,818	5,205	294,015	92,855,282
Harford	3,766,129	6,249,565	1,306,003	22,934,438	1,397,669	2,793,601	602,115,105
Howard	1,083,997	16,062,555	2,241,671	62,900,090	0	0	938,372,395
Kent	221,155	367,772	188,173	1,478,481	13,576	106,765	52,665,680
Montgomery	4,487,908	132,177,035	9,497,825	424,263,067	5,176,587	29,693,276	3,667,587,923
Prince George's	0	59,894,895	6,644,037	153,899,938	87,763	102,232,258	2,510,085,303
Queen Anne's	880,299	1,993,090	757,081	12,669,736	0	880,502	133,913,407
St. Mary's	802,116	0	1,479,071	12,870,102	2,314,558	1,425,047	255,543,937
Somerset	73,534	850,654	299,083	1,308,069	16,425	1,204,248	52,858,892
Talbot	164,901	95,125	486,445	615,639	446,811	2,538,994	81,014,503
Washington	329,450	491,966	447,945	15,226,684	1,065,060	3,511,454	287,072,565
Wicomico	275,678	105,141	780,066	12,543,606	0	6,017,958	215,833,329
Worcester	1,635,467	295,724	586,349	6,264,878	18,023,178	3,915,038	154,115,097
Statewide	50,564,391	379,772,920	167,929,446	1,107,225,623	34,777,838	331,942,637	17,547,233,149

Notes:

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

Year Ending June 30, 2001

Fiscal 2001 County Revenues By Source

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants
Allegany	26,627,006	19,177,773	1,539,919	47,344,698	534,121	21,360,751	72,583,287
Anne Arundel	345,764,084	257,789,570	89,300,505	692,854,159	16,252,048	44,843,013	285,751,339
Baltimore City	503,676,497	170,907,556	82,314,679	756,898,732	21,347,296	388,370,328	917,840,212
Baltimore	534,393,181	447,174,819	101,981,809	1,083,549,809	13,135,616	126,653,823	438,102,255
Calvert	64,057,122	36,733,853	8,622,759	109,413,734	606,684	9,766,119	67,046,777
Caroline	12,896,904	8,371,977	1,563,135	22,832,016	247,566	4,930,236	38,505,681
Carroll	103,256,256	74,027,336	8,362,109	185,645,701	3,175,221	16,131,029	121,448,014
Cecil	49,557,324	30,820,850	3,550,158	83,928,332	1,064,983	12,946,217	76,843,598
Charles	83,857,118	54,604,187	19,463,779	157,925,084	717,661	23,753,905	110,658,228
Dorchester	14,741,455	8,515,646	2,195,451	25,452,552	318,895	8,088,004	33,490,550
Frederick	135,546,040	88,736,934	17,465,757	241,748,731	2,211,075	20,782,988	156,330,981
Garrett	22,326,436	7,118,169	4,288,857	33,733,462	163,142	9,659,336	36,488,916
Harford	149,670,130	108,251,895	15,054,335	272,976,360	3,043,975	30,470,697	165,465,658
Howard	248,751,817	169,795,366	54,891,200	473,438,383	7,362,245	19,599,126	160,091,093
Kent	14,264,238	7,145,911	1,605,252	23,015,401	260,597	4,169,912	16,310,548
Montgomery	846,591,419	812,352,208	185,430,249	1,844,373,876	35,069,595	137,972,549	480,222,373
Prince George's	556,205,085	318,964,464	167,668,168	1,042,837,717	21,109,695	166,071,962	650,992,426
Queen Anne's	31,491,764	21,498,495	4,830,691	57,820,950	1,657,245	6,628,113	37,491,815
St. Mary's	48,643,676	38,054,973	10,891,925	97,590,574	1,082,581	12,481,339	72,412,830
Somerset	8,110,739	4,894,069	300,709	13,305,517	110,945	5,264,345	24,111,615
Talbot	18,669,717	15,779,471	6,436,648	40,885,836	527,143	6,868,456	20,432,864
Washington	67,206,845	43,998,681	5,398,163	116,603,689	1,113,435	17,138,195	95,256,471
Wicomico	46,174,567	31,607,962	3,106,858	80,889,387	1,047,097	15,452,325	73,200,430
Worcester	46,284,880	10,016,666	19,719,187	76,020,733	1,823,895	10,649,376	24,546,374
Statewide	3,978,764,300	2,786,338,831	815,982,302	7,581,085,433	133,982,756	1,120,052,144	4,175,624,335

Notes:

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

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

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

Year Ending June 30, 2001

Fiscal 2001 County Revenues By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	453,108	94,397,146	27,906,554	58,531	10,485,918	0	180,726,968
Anne Arundel	3,674,012	334,268,364	163,534,504	327,223	59,651,541	98,174,125	1,365,061,964
Baltimore City	35,947,790	1,342,158,330	290,744,057	474,981	94,419,001	86,064,852	2,592,107,249
Baltimore	4,385,501	569,141,579	163,012,372	6,580,595	57,932,899	140,917,476	2,034,270,346
Calvert	174,343	76,987,239	21,112,762	66,317	13,295,172	0	221,481,908
Caroline	43,530	43,479,447	3,308,683	0	3,342,474	8,625,000	81,835,186
Carroll	3,964	137,583,007	30,201,368	61,248	19,478,264	21,088,053	397,232,862
Cecil	0	89,789,815	10,141,867	84,557	6,973,384	2,925,190	194,908,128
Charles	314,945	134,727,078	38,034,495	487,334	16,546,436	8,497,299	356,935,387
Dorchester	36,400	41,614,954	4,153,607	22,643	3,553,262	1,074,160	76,190,073
Frederick	91,514	177,205,483	63,038,854	130,530	28,480,192	52,990,859	565,805,724
Garrett	54,951	46,203,203	5,511,571	16,350	4,555,105	2,243,200	92,426,033
Harford	18,758	195,955,113	45,799,116	189,959	36,405,621	34,141,265	588,511,409
Howard	2,694,083	182,384,302	62,372,571	2,607,939	42,353,855	34,520,000	805,039,295
Kent	53,229	20,533,689	1,977,504	127,188	1,977,002	766,230	48,657,611
Montgomery	5,979,866	624,174,788	398,608,783	11,417,890	259,641,970	331,371,621	3,504,658,523
Prince George's	13,691,168	830,755,556	301,967,054	3,537,471	151,536,968	105,739,341	2,457,483,802
Queen Anne's	0	44,119,928	10,152,217	27,837	6,773,271	31,175,000	151,726,448
St. Mary's	133,693	85,027,862	28,622,371	117,496	8,320,997	2,931,084	223,692,965
Somerset	30,501	29,406,461	3,470,050	55,059	1,697,810	793,952	48,839,794
Talbot	61,951	27,363,271	6,533,585	18,131	4,867,611	0	80,195,577
Washington	16,000	112,410,666	21,815,554	181,192	13,743,929	12,690,000	278,558,465
Wicomico	873,363	89,526,118	20,062,699	116,371	7,912,116	7,205,000	206,758,788
Worcester	277,608	35,473,358	12,695,085	125,793	5,342,002	0	131,480,866
Statewide	69,010,278	5,364,686,757	1,734,777,283	26,832,635	859,286,799	983,933,707	16,684,585,370

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, 2001

Fiscal 2001 County Expenditures By Function

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	5,323,182	1,620,756	1,013,914	4,597,685	1,489,542	8,721,897	10,605,540	13,465,774
Anne Arundel	97,409,926	68,847,332	53,909,975	24,390,355	10,623,076	157,770,738	80,723,200	102,905,305
Baltimore City	221,363,042	251,510,344	104,780,659	0	23,193,714	379,484,717	134,574,912	255,565,669
Baltimore	82,841,562	121,333,265	59,336,354	18,024,550	23,337,572	222,031,741	43,218,405	156,727,431
Calvert	9,967,894	7,183,637	1,469,501	3,770,142	3,009,267	15,432,547	7,434,571	11,158,384
Caroline	2,521,225	1,188,072	1,158,861	1,553,987	1,470,760	5,371,680	2,799,772	1,377,065
Carroll	23,237,692	6,484,184	4,943,426	4,166,098	3,738,582	19,332,290	16,889,985	11,713,946
Cecil	10,443,257	4,199,148	3,263,835	4,915,819	1,839,747	14,218,549	8,486,136	3,929,506
Charles	19,705,441	23,127,791	6,493,193	7,300,889	6,155,713	43,077,586	15,816,452	18,897,978
Dorchester	2,389,864	1,353,500	1,129,322	2,436,134	647,594	5,566,550	5,212,815	1,808,497
Frederick	27,250,789	17,995,272	12,903,605	8,142,124	9,281,842	48,322,843	13,848,459	24,207,045
Garrett	4,262,157	1,242,134	807,575	1,001,307	578,985	3,630,001	11,451,812	5,457,211
Harford	30,466,280	20,919,455	4,217,622	10,075,276	8,264,839	43,477,192	28,654,100	33,798,802
Howard	65,226,844	36,764,296	24,689,330	7,581,026	10,236,148	79,270,800	46,342,520	50,286,030
Kent	2,932,892	1,368,342	646,640	1,314,856	1,213,837	4,543,675	2,070,403	2,461,204
Montgomery	198,568,141	129,454,997	104,485,439	70,440,428	50,781,040	355,161,904	161,275,852	219,418,678
Prince George's	125,750,049	128,727,563	60,270,538	37,187,440	8,862,783	235,048,324	72,991,684	207,214,436
Queen Anne's	5,509,523	2,666,544	1,492,150	2,038,803	5,817,090	12,014,587	7,265,453	7,133,542
St. Mary's	18,417,374	10,016,838	1,138,100	4,270,816	3,819,418	19,245,172	9,368,192	11,373,743
Somerset	3,423,547	828,131	447,846	1,020,845	777,722	3,074,544	3,365,749	3,415,072
Talbot	5,191,597	626,046	1,794,738	1,877,052	3,126,002	7,423,838	4,976,806	1,202,031
Washington	13,104,224	4,280,351	1,727,917	6,368,488	4,480,123	16,856,879	14,875,576	17,763,599
Wicomico	5,458,539	4,385,335	2,782,174	8,449,679	1,678,670	17,295,858	9,222,554	3,830,826
Worcester	9,867,721	2,142,354	1,882,201	3,584,226	621,790	8,230,571	4,034,101	9,057,145
Statewide	990,632,762	848,265,687	456,784,915	234,508,025	185,045,856	1,724,604,483	715,505,048	1,174,168,919

Notes:

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

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

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

Year Ending June 30, 2001

Fiscal 2001 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	24,071,314	9,859,259	9,324,210	83,313,369	26,982,848	2,246,222	1,592,304
Anne Arundel	0	183,628,505	37,003,561	17,638,183	669,822,298	73,319,239	22,823,207	15,599,393
Baltimore City	0	390,140,581	129,321,493	25,138,823	969,670,773	0	37,300,975	34,454,931
Baltimore	0	199,945,836	28,775,356	22,928,107	1,001,919,820	125,843,508	27,782,189	29,414,553
Calvert	0	18,592,955	6,284,788	5,925,552	125,632,066	4,935,484	8,077,584	1,834,765
Caroline	0	4,176,837	3,823,597	124,050	46,247,771	2,984,712	985,001	1,236,931
Carroll	0	28,603,931	11,616,857	3,415,945	229,048,814	14,260,527	2,540,285	6,921,284
Cecil	0	12,415,642	6,769,935	2,206,248	132,218,444	13,753,970	211,966	1,704,534
Charles	0	34,714,430	10,784,784	4,090,178	186,050,111	23,405,811	5,415,037	2,478,074
Dorchester	0	7,021,312	4,851,956	2,156,593	43,164,767	2,984,712	534,964	863,623
Frederick	0	38,055,504	16,902,039	13,545,457	334,003,813	26,979,285	7,274,381	4,841,661
Garrett	0	16,909,023	3,423,313	189,100	42,151,127	9,000,509	49,724	818,792
Harford	0	62,452,902	10,526,274	14,835,231	299,046,071	33,173,064	10,473,702	10,008,496
Howard	0	96,628,550	11,453,125	13,491,274	415,873,291	41,562,562	21,130,234	10,722,790
Kent	0	4,531,607	3,761,514	1,682,128	25,440,318	1,343,120	947,994	482,227
Montgomery	0	380,694,530	48,930,337	130,977,995	1,433,789,026	165,386,791	136,916,315	35,221,900
Prince George's	0	280,206,120	43,033,897	26,286,635	1,125,643,484	63,298,529	98,657,663	19,796,782
Queen Anne's	0	14,398,995	3,925,134	4,068,437	67,445,048	3,880,126	3,264,451	1,222,134
St. Mary's	0	20,741,935	4,737,385	14,782,402	130,175,476	6,301,119	7,154,486	2,138,938
Somerset	0	6,780,821	4,194,454	180,062	26,927,727	161,237	989,072	557,125
Talbot	0	6,178,837	4,181,119	1,469,012	41,130,031	3,730,912	2,720,612	799,140
Washington	0	32,639,175	10,756,187	2,537,858	154,578,334	20,353,944	3,724,062	3,072,718
Wicomico	0	13,053,380	10,234,646	7,061,658	117,716,138	9,236,645	4,866,817	1,971,778
Worcester	0	13,091,246	8,138,407	1,174,012	64,197,341	4,346,657	1,228,861	1,252,543
Statewide	0	1,889,673,967	433,289,417	325,229,150	7,765,205,458	677,225,311	407,315,804	189,007,416

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, 2001

Fiscal 2001 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	247,184	1,442,447	4,655,915	7,930,382	28,704	1,854,002	187,593,239
Anne Arundel	170,798	4,767,448	6,958,587	67,661,764	0	3,488,142	1,358,061,789
Baltimore City	0	19,517,145	111,947,194	89,407,621	0	71,471,402	2,479,218,697
Baltimore	15,556,120	45,959,533	6,264,826	94,627,701	0	81,561,596	1,985,452,448
Calvert	3,673,307	779,567	731,575	7,436,163	0	7,190,967	216,495,214
Caroline	186,128	210,920	226,205	2,490,517	3,090	2,404,836	72,993,500
Carroll	5,021,243	3,808,265	1,524,028	23,770,435	1,743,062	10,967,539	385,812,197
Cecil	305,256	2,796,969	512,628	8,946,175	330,483	18,017	206,852,073
Charles	475,168	5,678,641	959,335	16,024,170	0	294,295	353,153,061
Dorchester	182,901	620,000	441,048	2,661,657	80,544	2,375,664	75,896,155
Frederick	3,809,249	2,057,882	7,755,553	23,128,918	2,203,029	3,385,981	559,516,384
Garrett	162,051	140,899	2,210,813	2,282,074	5,205	3,624	85,238,412
Harford	3,073,186	6,933,373	1,254,874	21,198,600	897,555	422,092	548,238,892
Howard	978,993	4,867,838	2,159,772	59,351,541	0	0	822,717,614
Kent	174,054	197,371	134,837	1,407,184	97,839	158,204	47,834,964
Montgomery	4,625,473	115,774,693	11,685,345	248,463,463	5,719,429	22,737,359	3,294,652,701
Prince George's	0	52,370,338	6,334,352	149,122,928	86,856	110,181,000	2,335,816,957
Queen Anne's	459,420	1,854,818	700,679	9,893,317	0	665,935	129,302,604
St. Mary's	1,127,757	100,416	1,854,154	13,146,132	42,887	1,594,545	241,560,178
Somerset	105,443	435,403	203,716	1,308,452	16,425	1,193,816	49,551,844
Talbot	173,938	183,889	300,383	587,826	483,973	1,655,751	76,210,858
Washington	682,712	195,941	504,505	15,773,153	1,058,284	624,095	276,462,071
Wicomico	256,005	38,436	911,465	10,596,148	0	5,166,722	203,864,235
Worcester	3,459,063	142,565	707,121	6,351,520	11,219,374	3,280,628	136,687,630
Statewide	44,905,449	270,874,797	170,938,910	883,567,841	24,016,739	332,696,212	16,129,183,716

Notes:

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

Year Ending June 30, 2000

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	21,259,874	71,108,398
Anne Arundel	330,482,772	253,197,128	86,979,790	670,659,690	14,683,710	42,210,231	282,601,568
Baltimore City	482,837,158	146,807,430	81,610,056	711,254,644	22,011,413	349,871,721	869,193,632
Baltimore	520,171,978	403,711,686	98,753,480	1,022,637,144	12,692,326	118,731,865	408,282,695
Calvert	65,968,381	31,639,483	5,363,244	102,971,108	635,701	7,723,677	55,584,506
Caroline	12,266,460	7,629,959	1,169,089	21,065,508	249,868	5,127,997	33,458,138
Carroll	98,205,213	65,187,233	8,052,035	171,444,481	2,859,437	16,305,047	114,863,330
Cecil	47,329,434	27,384,545	3,568,561	78,282,540	980,578	12,690,524	71,606,560
Charles	82,956,590	47,055,525	9,827,736	139,839,851	708,822	22,362,565	98,927,645
Dorchester	14,443,657	7,067,239	2,019,110	23,530,006	327,432	7,268,748	29,994,765
Frederick	111,643,136	80,232,845	16,315,835	208,191,816	1,986,857	16,640,647	144,801,617
Garrett	21,104,377	6,293,325	3,651,918	31,049,620	158,944	8,370,590	33,148,813
Harford	138,160,044	87,748,939	13,459,130	239,368,113	2,479,755	25,180,654	158,444,150
Howard	235,514,462	151,175,261	53,961,111	440,650,834	6,410,624	21,725,712	144,437,250
Kent	12,794,449	6,467,417	1,403,369	20,665,235	237,724	4,477,639	15,502,261
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	601,381,084
Queen Anne's	26,898,586	19,373,084	4,485,041	50,756,711	1,451,200	6,083,706	29,227,376
St. Mary's	43,044,496	34,226,813	11,071,841	88,343,150	986,685	9,346,310	68,115,742
Somerset	7,011,293	4,427,243	273,535	11,712,071	101,374	4,562,241	22,671,951
Talbot	17,817,082	12,166,186	6,652,020	36,635,288	555,027	3,778,655	14,277,147
Washington	63,610,400	39,966,268	5,285,065	108,861,733	1,287,235	17,070,141	92,565,615
Wicomico	36,191,982	28,006,107	3,182,456	67,380,545	784,632	13,616,784	67,727,556
Worcester	44,416,626	7,380,581	17,756,283	69,553,490	1,684,976	10,263,770	25,356,753
Statewide	3,819,537,964	2,537,565,764	772,217,236	7,129,320,964	130,757,673	1,017,197,547	3,898,988,666

Notes:

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

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

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

Year Ending June 30, 2000

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	92,488,424	28,249,021	101,025	12,778,075	400,000	179,620,609
Anne Arundel	3,034,639	327,846,438	135,725,160	168,965	63,164,948	78,000,000	1,290,248,911
Baltimore City	21,970,928	1,241,036,281	276,363,941	2,520,551	93,915,349	70,150,147	2,417,252,326
Baltimore	658,885	527,673,445	160,764,573	5,959,426	53,787,396	53,558,900	1,837,073,210
Calvert	492,353	63,800,536	17,315,835	110,174	10,570,888	0	195,404,242
Caroline	3,304	38,589,439	2,775,491	0	3,552,312	0	66,232,618
Carroll	20,718	131,189,095	24,082,333	59,666	18,710,228	24,460,899	372,806,139
Cecil	5,000	84,302,084	10,188,140	192,270	6,726,656	606,515	181,278,783
Charles	2,720,445	124,010,655	41,532,018	342,366	16,878,232	8,845,491	332,157,435
Dorchester	306,095	37,569,608	3,973,514	39,001	2,918,366	4,200,000	72,557,927
Frederick	153,408	161,595,672	52,532,295	143,687	23,039,656	62,263,906	509,753,889
Garrett	49,852	41,569,255	5,599,909	13,343	3,657,149	142,115	82,190,335
Harford	17,547	183,642,351	41,188,808	274,860	31,829,098	6,496,758	505,279,743
Howard	4,051,089	170,214,051	57,724,321	2,697,158	40,618,337	65,980,000	784,295,325
Kent	26,346	20,006,246	1,744,743	72,113	1,579,579	1,302,943	45,608,583
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	758,134,672	293,109,815	2,141,773	103,453,624	89,260,000	2,270,233,231
Queen Anne's	0	35,311,082	8,789,995	35,598	5,428,620	400,000	102,173,206
St. Mary's	56,838	77,518,890	25,130,206	132,628	9,010,962	29,885,000	231,007,521
Somerset	127,846	27,362,038	3,291,857	61,768	1,684,334	776,333	44,989,775
Talbot	22,000	18,077,802	6,460,269	19,830	4,210,416	0	65,958,632
Washington	16,000	109,651,756	20,706,385	80,800	13,077,458	13,375,000	267,040,367
Wicomico	220,990	81,565,330	20,514,800	87,823	8,679,013	11,621,661	190,633,804
Worcester	278,790	35,899,313	11,125,166	119,893	5,070,000	21,843,754	145,296,592
Statewide	50,521,165	4,966,707,378	1,636,897,253	25,220,510	731,477,481	897,530,790	15,517,912,049

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, 2000

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

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

Year Ending June 30, 2000

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	8,794,105	7,926,458	88,734,390	23,714,033	1,108,313	1,312,502
Anne Arundel	0	155,966,990	32,404,383	16,718,855	591,228,664	66,494,225	18,939,135	14,618,346
Baltimore City	0	388,910,957	138,145,365	22,995,723	961,253,526	0	30,776,652	29,038,630
Baltimore	0	196,486,275	25,185,464	20,556,801	885,661,921	118,948,101	22,381,411	29,466,329
Calvert	0	17,057,154	5,811,111	3,493,135	119,198,923	887,575	6,909,657	1,669,727
Caroline	0	4,701,708	3,589,220	127,475	42,007,330	2,675,548	1,155,783	1,187,891
Carroll	0	25,753,923	9,197,854	3,148,430	216,058,348	13,077,219	2,540,474	7,087,603
Cecil	0	11,175,479	6,189,429	2,171,209	122,340,060	13,117,335	210,961	1,687,134
Charles	0	26,209,853	8,650,847	3,807,771	172,375,445	32,449,516	5,883,048	2,043,136
Dorchester	0	6,382,215	4,921,082	1,586,983	40,071,775	2,549,525	447,065	1,261,372
Frederick	0	37,535,320	15,639,925	11,811,575	288,655,704	25,451,856	3,373,772	4,146,460
Garrett	0	17,298,582	4,010,418	304,247	38,713,399	9,282,576	85,028	768,187
Harford	0	60,821,007	8,598,233	12,760,356	281,247,295	29,470,831	10,381,100	9,309,784
Howard	0	85,004,479	9,196,844	11,142,529	365,991,599	36,340,192	17,556,237	9,754,818
Kent	0	4,154,994	3,385,900	1,278,365	24,214,806	1,405,630	841,637	466,051
Montgomery	0	396,955,850	53,595,727	107,682,383	1,303,684,714	141,267,953	123,425,668	34,445,435
Prince George's	0	279,140,509	36,548,525	23,827,671	1,071,702,615	60,809,042	94,456,649	17,693,885
Queen Anne's	0	13,513,744	3,437,968	2,009,531	55,097,624	3,606,171	3,363,644	1,153,435
St. Mary's	0	18,544,755	4,472,268	14,681,320	125,286,692	1,564,805	5,131,013	1,989,137
Somerset	0	6,295,279	3,671,676	167,323	25,950,796	136,281	1,070,886	519,375
Talbot	0	5,907,120	3,503,459	848,234	34,753,295	3,228,106	2,854,700	689,817
Washington	0	31,622,763	9,810,554	2,214,287	151,647,479	21,554,380	4,260,390	2,919,547
Wicomico	0	11,107,983	8,013,076	5,480,527	109,084,067	8,301,678	5,359,782	1,915,458
Worcester	0	12,216,735	7,007,574	892,863	65,164,132	3,729,739	3,159,684	1,027,636
Statewide	0	1,831,680,160	413,781,007	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.

Year Ending June 30, 2000

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	183,845,813
Anne Arundel	184,996	5,569,920	5,081,364	68,706,179	0	2,812,510	1,220,522,635
Baltimore City	0	46,116,775	113,772,780	82,405,372	0	65,396,416	2,443,499,902
Baltimore	10,043,857	40,013,274	8,336,236	99,213,985	0	105,057,576	1,855,069,229
Calvert	1,106,721	545,382	716,089	7,777,000	0	7,409,256	196,001,620
Caroline	210,017	371,301	113,727	3,090,392	3,090	2,545,857	69,293,361
Carroll	5,207,424	5,306,396	1,284,462	25,180,031	1,662,309	9,588,886	363,506,729
Cecil	284,331	2,648,390	426,489	8,783,011	318,891	0	189,917,302
Charles	537,291	4,693,186	959,033	15,433,155	0	1,205,176	332,922,726
Dorchester	272,501	0	695,100	2,273,689	80,544	1,357,856	69,120,117
Frederick	999,165	2,005,705	7,195,412	15,354,309	1,798,751	1,563,070	478,554,904
Garrett	149,756	103,655	3,405,217	2,359,891	43,113	7,990	83,003,915
Harford	422,644	5,360,095	1,053,104	17,141,051	680,071	828,571	506,607,190
Howard	861,137	9,754,656	1,728,972	56,943,938	0	1,860,391	732,314,259
Kent	212,690	545,841	185,462	1,160,618	97,089	151,246	45,770,772
Montgomery	2,040,643	101,343,159	7,221,109	239,804,789	5,082,873	27,296,005	3,011,245,703
Prince George's	0	47,663,370	3,259,892	137,697,452	86,856	93,418,302	2,212,188,921
Queen Anne's	300,854	1,671,637	678,277	4,202,458	0	727,454	107,459,968
St. Mary's	773,387	136,088	1,367,965	11,700,300	41,409	1,220,529	228,675,571
Somerset	61,611	193,888	358,182	979,192	16,425	1,061,369	46,584,053
Talbot	165,992	78,870	263,397	574,492	492,913	1,256,547	65,265,344
Washington	294,959	99,602	456,052	15,092,976	1,186,997	974,967	269,937,357
Wicomico	290,202	70,548	859,824	11,338,396	0	4,099,688	188,467,325
Worcester	578,194	562,529	600,101	4,144,727	9,257,818	3,636,406	125,634,736
Statewide	25,187,794	276,123,452	163,408,302	839,291,280	20,877,853	335,059,233	15,025,409,451

Notes:

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

Year Ending June 30, 1999

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	18,073,775	60,756,913
Anne Arundel	315,961,644	231,026,670	78,069,160	625,057,474	14,729,267	42,422,057	226,874,893
Baltimore City	477,415,210	145,269,761	76,781,666	699,466,637	17,953,747	323,552,146	775,469,191
Baltimore	501,655,157	389,826,224	96,299,561	987,780,942	12,125,683	110,819,808	344,631,302
Calvert	63,988,968	29,643,548	3,633,349	97,265,865	565,828	6,833,910	45,867,331
Caroline	11,629,915	7,547,737	1,069,549	20,247,201	219,339	4,707,732	28,103,450
Carroll	93,262,264	60,962,040	7,618,154	161,842,458	2,725,398	14,442,790	100,096,950
Cecil	45,537,480	26,119,410	3,068,272	74,725,162	988,800	10,938,323	63,826,467
Charles	77,602,990	41,925,002	9,622,935	129,150,927	751,450	19,533,255	87,289,927
Dorchester	14,217,905	6,802,313	1,811,886	22,832,104	289,287	5,870,658	26,052,150
Frederick	106,326,205	74,648,254	16,428,785	197,403,244	2,113,732	14,972,264	121,731,672
Garrett	20,141,394	5,453,753	3,314,005	28,909,152	168,089	8,553,750	30,567,097
Harford	130,578,010	84,653,504	12,839,601	228,071,115	2,433,682	23,452,581	132,233,189
Howard	217,620,904	142,058,870	53,134,291	412,814,065	6,079,958	18,313,756	126,158,658
Kent	12,555,051	6,457,891	1,352,924	20,365,866	241,384	3,960,274	12,646,181
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	518,100,292
Queen Anne's	25,596,993	18,647,323	3,728,525	47,972,841	1,426,294	4,882,632	32,204,157
St. Mary's	40,947,652	32,622,728	11,465,615	85,035,995	958,078	8,109,914	59,519,760
Somerset	6,800,787	4,294,302	572,407	11,667,496	95,834	5,256,619	20,631,597
Talbot	16,687,762	11,376,282	5,740,043	33,804,087	542,540	3,651,098	11,375,805
Washington	59,407,550	37,325,396	4,489,741	101,222,687	1,142,649	17,554,572	84,054,498
Wicomico	34,139,473	27,528,591	3,188,773	64,856,837	722,479	12,161,689	65,491,851
Worcester	42,264,479	6,929,606	15,462,609	64,656,694	1,624,453	7,270,887	17,554,151
Statewide	3,675,507,025	2,379,632,605	739,725,256	6,794,864,886	124,707,699	928,059,375	3,375,460,348

Notes:

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

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

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

Year Ending June 30, 1999

Fiscal 1999 County Revenues By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	2,012,494	80,843,182	25,328,584	59,531	8,136,635	15,251,008	174,521,501
Anne Arundel	2,332,958	271,629,908	139,340,053	405,196	38,005,421	38,000,000	1,127,167,319
Baltimore City	11,983,808	1,111,005,145	256,952,973	2,170,790	100,933,676	85,136,165	2,273,619,133
Baltimore	3,668,301	459,119,411	157,528,412	2,578,824	45,145,398	30,957,212	1,695,235,882
Calvert	517,142	53,218,383	15,324,262	87,912	7,829,877	6,075,000	180,367,127
Caroline	8,000	32,819,182	2,270,635	0	2,551,157	450,000	58,557,514
Carroll	12,215	114,551,955	22,804,317	56,962	14,005,126	24,853,489	340,839,705
Cecil	25,009	74,789,799	8,548,673	50,687	3,062,066	12,675,055	174,840,242
Charles	2,778,496	109,601,678	38,332,551	268,447	12,414,949	7,648,235	298,168,237
Dorchester	33,496	31,956,304	4,301,457	40,940	2,047,785	82,000	61,549,877
Frederick	140,685	136,844,621	47,032,835	82,168	15,637,377	0	399,113,977
Garrett	27,509	39,148,356	5,597,966	23,484	2,761,921	888,541	77,497,509
Harford	10,860	155,696,630	39,903,834	143,169	24,516,767	16,222,481	466,987,678
Howard	2,821,039	147,293,453	56,057,562	1,806,410	37,430,856	61,967,972	723,450,276
Kent	19,141	16,625,596	1,890,867	170,295	859,190	1,549,705	41,702,903
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	662,277,479	292,585,951	1,732,552	87,146,599	86,002,231	2,131,982,154
Queen Anne's	0	37,086,789	8,313,209	28,377	4,639,782	3,633,488	103,100,780
St. Mary's	39,724	67,669,398	23,978,479	91,630	6,219,721	0	183,953,301
Somerset	66,168	25,954,384	3,615,346	30,329	1,124,554	165,880	42,653,823
Talbot	22,000	15,048,903	5,523,668	7,587	2,568,170	0	57,494,955
Washington	252,583	101,861,653	20,354,197	76,543	7,995,253	10,000,000	242,652,982
Wicomico	140,670	77,794,210	17,266,262	83,690	6,349,538	16,907,391	183,980,407
Worcester	277,835	25,102,873	9,626,447	113,439	3,230,311	6,265,000	110,619,217
Statewide	51,365,010	4,354,884,733	1,585,668,979	18,714,200	614,238,695	490,610,315	13,983,689,507

Notes:

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

Year Ending June 30, 1999

Fiscal 1999 County Expenditures By Function

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

Notes:

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

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

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

Year Ending June 30, 1999

Fiscal 1999 County Expenditures By Function

County	Other Public Works	Total Public Works	Health	Social Services	Primary/ Secondary Education	Community Colleges	Parks, Recreation, & Culture	Libraries
Allegany	0	19,071,130	7,386,789	7,571,775	76,392,679	20,906,460	1,095,166	3,318,182
Anne Arundel	0	138,369,531	31,846,692	14,253,940	500,427,737	61,421,673	22,041,603	14,230,486
Baltimore City	0	380,682,739	128,874,166	28,500,181	804,142,702	0	33,498,636	26,848,432
Baltimore	0	181,208,580	24,836,508	20,984,399	768,636,147	115,448,656	20,629,013	27,782,735
Calvert	0	15,044,912	5,098,519	3,194,539	110,507,920	840,303	6,075,394	1,634,064
Caroline	0	2,892,879	4,632,846	97,891	37,495,005	2,585,168	697,474	1,113,494
Carroll	0	27,500,902	8,656,436	3,499,134	185,877,191	12,140,024	2,796,251	6,574,342
Cecil	0	8,110,684	5,991,454	1,926,355	112,052,402	21,116,733	233,631	1,598,941
Charles	0	21,624,565	6,233,723	2,881,319	148,574,633	31,279,026	4,707,802	2,137,402
Dorchester	0	5,117,447	3,711,648	1,263,243	34,141,197	2,215,858	434,845	789,565
Frederick	0	36,314,775	13,874,272	10,889,742	233,197,875	20,283,536	4,166,075	3,797,656
Garrett	0	17,442,294	3,189,526	135,781	33,610,673	8,866,499	7,000	634,775
Harford	0	59,507,200	7,869,892	12,095,272	240,948,806	35,872,188	7,849,315	8,856,164
Howard	0	74,921,322	8,824,144	9,867,544	315,886,027	35,643,565	26,693,226	9,358,214
Kent	0	3,723,762	3,109,832	960,910	20,948,324	1,723,445	744,634	437,203
Montgomery	0	363,158,859	75,241,324	88,090,275	1,112,349,209	131,732,243	92,733,049	34,827,753
Prince George's	0	266,447,618	35,097,615	18,724,602	942,266,813	60,906,142	110,579,976	17,330,793
Queen Anne's	0	12,271,702	3,304,020	2,931,405	53,226,312	3,323,787	7,389,258	1,159,841
St. Mary's	0	18,161,909	4,585,619	13,842,056	108,883,428	1,490,290	4,536,909	1,790,831
Somerset	0	5,647,746	3,504,476	137,159	22,498,796	111,678	1,077,918	481,885
Talbot	0	5,236,146	3,319,471	884,749	30,116,711	2,462,065	2,288,914	708,958
Washington	0	27,053,520	8,831,205	2,065,202	127,959,180	27,614,749	3,379,694	2,878,364
Wicomico	0	10,709,585	7,388,436	4,855,487	105,598,371	7,739,300	4,375,591	1,887,404
Worcester	0	12,099,484	6,614,933	829,357	50,187,960	3,477,077	2,557,167	1,120,275
Statewide	0	1,712,319,290	412,023,546	250,482,317	6,175,926,098	609,200,465	360,588,541	171,297,759

Notes:

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

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

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

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

Year Ending June 30, 1999

Fiscal 1999 County Expenditures By Function

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	179,116	1,217,612	2,352,190	7,169,184	28,704	898,874	164,755,742
Anne Arundel	155,926	5,960,174	3,999,139	65,371,414	0	2,157,197	1,104,825,068
Baltimore City	0	72,100,500	110,824,861	73,508,108	0	58,301,954	2,244,827,174
Baltimore	13,112,693	37,451,092	8,430,428	95,374,806	0	65,916,906	1,651,896,296
Calvert	398,259	529,365	771,116	7,747,990	0	12,391,684	186,151,391
Caroline	191,223	158,979	117,631	3,071,175	60,893	1,679,152	61,933,277
Carroll	3,840,324	3,184,639	1,712,266	21,949,431	1,567,163	8,684,887	328,599,845
Cecil	267,186	2,464,894	295,671	7,793,632	309,533	412,408	180,552,847
Charles	441,281	4,460,503	988,781	15,021,221	0	397,883	293,020,643
Dorchester	252,980	0	727,741	2,773,687	67,898	1,611,849	60,282,619
Frederick	1,202,328	2,034,173	6,117,121	15,055,392	1,796,605	871,137	401,017,236
Garrett	148,389	498,039	3,140,668	2,281,845	66,205	55,568	77,026,341
Harford	430,502	5,195,927	860,719	16,703,099	622,638	2,034,689	462,098,760
Howard	922,822	10,494,662	1,770,703	55,426,613	0	3,095,990	667,786,571
Kent	202,451	180,225	220,939	963,568	90,657	236,238	41,315,350
Montgomery	702,506	95,430,426	5,702,051	235,115,444	5,347,866	36,826,447	2,695,239,165
Prince George's	0	47,999,940	2,506,155	140,549,833	91,913	91,009,608	2,043,211,457
Queen Anne's	307,346	1,657,850	538,550	5,168,759	120,126	609,613	103,617,346
St. Mary's	272,703	124,098	1,694,885	10,980,245	34,252	961,087	198,368,464
Somerset	60,573	820,667	426,143	966,428	16,426	954,369	42,644,223
Talbot	145,412	39,794	162,958	577,378	471,154	877,210	53,741,022
Washington	278,041	38,451	2,077,669	14,222,986	1,173,170	1,080,564	242,199,004
Wicomico	316,013	121,110	1,116,819	9,235,042	0	3,581,027	180,583,666
Worcester	514,912	79,021	562,605	3,743,577	8,482,667	3,171,590	105,609,858
Statewide	24,342,986	292,242,141	157,117,809	810,770,857	20,347,870	297,817,931	13,591,303,364

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 3.2% of the State taxable income.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2003

Fiscal 2003 County Revenues By Source (Percent Of Total)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	13.8%	9.8%	0.8%	24.4%	0.3%	12.0%	42.5%	0.3%
Anne Arundel	24.3%	17.5%	7.4%	49.3%	1.1%	3.7%	22.4%	0.3%
Baltimore City	18.6%	6.2%	3.5%	28.2%	0.8%	13.5%	36.4%	1.1%
Baltimore	25.3%	19.6%	5.5%	50.4%	0.6%	6.9%	23.0%	0.1%
Calvert	21.9%	13.4%	3.1%	38.4%	0.2%	4.2%	29.6%	0.8%
Caroline	16.8%	9.8%	2.0%	28.6%	0.4%	8.0%	52.1%	0.2%
Carroll	26.9%	18.3%	3.2%	48.4%	0.8%	5.2%	32.2%	0.0%
Cecil	25.3%	15.2%	2.7%	43.2%	0.6%	8.1%	39.0%	0.0%
Charles	24.8%	14.6%	4.1%	43.5%	0.2%	7.3%	29.6%	0.2%
Dorchester	17.7%	8.3%	3.1%	29.1%	0.4%	10.7%	49.5%	0.1%
Frederick	23.0%	19.6%	4.2%	46.8%	0.3%	4.5%	25.7%	0.0%
Garrett	21.3%	6.8%	6.4%	34.4%	0.2%	10.5%	37.8%	0.2%
Harford	23.3%	17.0%	3.0%	43.3%	0.5%	5.2%	27.0%	0.1%
Howard	32.1%	18.9%	7.1%	58.1%	1.0%	3.7%	24.4%	0.5%
Kent	26.8%	12.4%	3.5%	42.7%	0.5%	9.3%	32.3%	0.3%
Montgomery	24.6%	20.7%	6.7%	52.0%	1.0%	5.2%	15.0%	0.3%
Prince George's	22.0%	12.7%	8.5%	43.3%	0.9%	7.1%	27.5%	0.3%
Queen Anne's	25.9%	16.8%	4.9%	47.7%	0.4%	8.9%	31.5%	0.2%
St. Mary's	22.0%	17.8%	6.6%	46.4%	0.5%	6.6%	33.6%	0.3%
Somerset	15.5%	9.4%	1.4%	26.2%	0.2%	11.4%	48.8%	0.2%
Talbot	25.3%	16.4%	11.5%	53.3%	0.7%	8.9%	24.6%	0.1%
Washington	24.3%	15.7%	2.6%	42.6%	0.5%	8.2%	34.8%	0.0%
Wicomico	21.0%	13.8%	1.9%	36.6%	0.4%	8.7%	38.7%	0.1%
Worcester	34.6%	6.2%	17.9%	58.7%	1.4%	9.0%	17.1%	0.2%
Statewide	23.4%	15.5%	5.8%	44.7%	0.8%	7.2%	26.2%	0.4%

Notes:

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

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

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

Year Ending June 30, 2003

Fiscal 2003 County Revenues By Source (Percent Of Total)

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	54.8%	14.3%	0.1%	6.2%	0.0%	100.0%
Anne Arundel	26.5%	11.8%	0.0%	3.5%	7.9%	100.0%
Baltimore City	51.0%	11.3%	0.1%	3.1%	5.6%	100.0%
Baltimore	30.1%	8.8%	0.2%	2.7%	7.2%	100.0%
Calvert	34.6%	8.2%	0.0%	2.9%	15.7%	100.0%
Caroline	60.3%	3.8%	0.1%	3.3%	3.6%	100.0%
Carroll	37.4%	6.4%	0.0%	3.1%	3.9%	100.0%
Cecil	47.1%	5.2%	0.1%	3.2%	0.7%	100.0%
Charles	37.1%	9.8%	0.2%	3.9%	5.3%	100.0%
Dorchester	60.3%	6.1%	0.1%	3.9%	0.1%	100.0%
Frederick	30.2%	11.8%	0.0%	3.2%	7.6%	100.0%
Garrett	48.4%	5.2%	0.0%	4.4%	7.3%	100.0%
Harford	32.3%	7.7%	0.0%	8.4%	7.8%	100.0%
Howard	28.6%	7.7%	0.3%	4.4%	0.0%	100.0%
Kent	41.9%	3.5%	0.1%	3.7%	7.7%	100.0%
Montgomery	20.5%	11.8%	0.4%	5.4%	9.0%	100.0%
Prince George's	34.9%	13.4%	0.1%	3.6%	3.9%	100.0%
Queen Anne's	40.7%	7.9%	0.0%	3.3%	0.0%	100.0%
St. Mary's	40.5%	8.0%	0.1%	4.4%	0.0%	100.0%
Somerset	60.4%	7.0%	0.1%	2.7%	3.5%	100.0%
Talbot	33.6%	7.5%	0.0%	4.8%	0.0%	100.0%
Washington	43.0%	8.2%	0.0%	3.6%	2.1%	100.0%
Wicomico	47.5%	9.3%	0.1%	2.4%	3.7%	100.0%
Worcester	26.3%	8.5%	0.1%	2.1%	2.9%	100.0%
Statewide	33.7%	10.6%	0.2%	4.0%	6.0%	100.0%

Notes:

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

Year Ending June 30, 2003

Fiscal 2003 County Expenditures By Function (Percent of Total)

County	General Government	Police Protection	Fire Protection	Corrections	Other Public Safety	Total Public Safety	Transportation	Sewer, Solid Waste, & Water
Allegany	3.5%	0.9%	0.5%	3.0%	1.4%	5.9%	4.6%	7.4%
Anne Arundel	8.1%	5.5%	4.6%	2.1%	0.8%	12.9%	5.0%	7.7%
Baltimore City	6.8%	11.2%	4.4%	0.0%	0.9%	16.5%	5.4%	10.0%
Baltimore	3.8%	6.2%	3.2%	1.3%	1.1%	11.9%	2.6%	8.5%
Calvert	5.1%	2.5%	1.2%	1.7%	1.5%	6.9%	3.6%	5.3%
Caroline	4.7%	1.6%	1.5%	2.1%	3.4%	8.6%	2.2%	2.1%
Carroll	9.2%	1.8%	1.4%	1.1%	1.2%	5.5%	3.8%	3.0%
Cecil	3.6%	2.2%	1.9%	2.4%	1.4%	7.9%	6.1%	2.2%
Charles	9.8%	6.7%	1.8%	2.1%	2.0%	12.5%	2.8%	4.2%
Dorchester	2.8%	2.1%	3.0%	2.9%	0.7%	8.8%	5.4%	2.4%
Frederick	5.8%	2.7%	3.0%	1.6%	1.1%	8.4%	3.1%	3.8%
Garrett	4.5%	1.4%	0.9%	1.2%	0.7%	4.2%	12.2%	6.1%
Harford	7.6%	4.8%	0.6%	1.8%	1.3%	8.5%	4.7%	9.1%
Howard	9.0%	4.7%	3.4%	0.9%	0.7%	9.8%	4.0%	5.8%
Kent	5.2%	2.8%	1.1%	2.4%	2.1%	8.4%	4.1%	4.1%
Montgomery	5.7%	4.1%	3.1%	1.3%	0.7%	9.2%	5.3%	6.2%
Prince George's	4.9%	5.1%	2.7%	1.4%	0.9%	10.1%	3.1%	8.3%
Queen Anne's	4.7%	2.4%	1.2%	1.6%	2.1%	7.3%	4.1%	5.4%
St. Mary's	8.2%	3.9%	0.5%	1.9%	1.4%	7.7%	4.1%	3.8%
Somerset	6.6%	2.3%	0.8%	2.3%	1.4%	6.8%	8.0%	8.6%
Talbot	6.7%	0.9%	2.6%	2.2%	1.7%	7.4%	6.5%	1.5%
Washington	5.2%	1.7%	0.8%	2.4%	1.0%	6.0%	5.0%	4.4%
Wicomico	2.5%	2.3%	2.0%	3.5%	1.2%	8.9%	3.6%	3.1%
Worcester	5.9%	1.6%	1.5%	2.4%	2.2%	7.6%	3.2%	7.5%
Statewide	6.1%	5.5%	3.0%	1.3%	1.0%	10.8%	4.4%	7.2%

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

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

Year Ending June 30, 2003

Fiscal 2003 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%	12.1%	6.1%	5.8%	46.7%	12.3%	0.4%	0.9%
Anne Arundel	0.0%	12.7%	3.1%	1.5%	47.2%	6.0%	1.5%	1.0%
Baltimore City	0.0%	15.5%	6.3%	1.1%	36.8%	0.0%	1.6%	1.1%
Baltimore	0.0%	11.1%	1.8%	1.1%	50.2%	6.1%	1.5%	1.4%
Calvert	0.0%	8.9%	2.7%	1.5%	59.5%	2.4%	3.0%	0.8%
Caroline	0.0%	4.3%	5.7%	0.5%	56.6%	7.3%	1.5%	1.9%
Carroll	0.0%	6.8%	3.4%	1.2%	56.3%	3.9%	1.8%	1.8%
Cecil	0.0%	8.3%	3.7%	1.3%	60.2%	7.4%	0.2%	1.1%
Charles	0.0%	7.0%	3.5%	1.3%	49.8%	7.6%	1.5%	0.7%
Dorchester	0.0%	7.8%	6.7%	0.6%	55.7%	7.0%	0.9%	0.9%
Frederick	0.0%	7.0%	3.4%	3.0%	57.4%	5.3%	0.9%	0.9%
Garrett	0.0%	18.3%	7.9%	0.1%	46.4%	8.6%	0.1%	1.3%
Harford	0.0%	13.8%	2.0%	2.8%	50.0%	5.2%	0.9%	1.8%
Howard	0.0%	9.8%	1.5%	1.7%	52.2%	4.7%	2.1%	1.2%
Kent	0.0%	8.2%	7.7%	4.5%	46.2%	5.1%	1.4%	1.0%
Montgomery	0.0%	11.5%	1.7%	3.6%	41.9%	4.3%	4.3%	1.0%
Prince George's	0.0%	11.4%	2.0%	1.1%	49.1%	2.7%	3.9%	0.8%
Queen Anne's	0.0%	9.4%	3.2%	3.2%	54.2%	5.4%	3.3%	0.9%
St. Mary's	0.0%	7.8%	2.2%	1.3%	57.0%	3.2%	2.7%	1.2%
Somerset	0.0%	16.6%	9.1%	0.4%	53.3%	0.5%	1.9%	1.2%
Talbot	0.0%	8.0%	6.2%	3.0%	50.9%	8.3%	3.6%	1.3%
Washington	0.0%	9.4%	4.8%	1.2%	57.3%	7.3%	1.2%	1.2%
Wicomico	0.0%	6.7%	5.1%	4.5%	55.7%	5.1%	2.4%	1.0%
Worcester	0.0%	10.7%	7.3%	1.2%	45.5%	3.5%	0.7%	1.0%
Statewide	0.0%	11.5%	3.1%	2.0%	47.0%	4.1%	2.5%	1.1%

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, 2003

Fiscal 2003 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	0.2%	0.7%	1.1%	3.9%	0.0%	0.5%	100.0%
Anne Arundel	0.0%	0.4%	0.8%	4.7%	0.0%	0.0%	100.0%
Baltimore City	0.0%	3.2%	3.4%	3.0%	0.0%	4.7%	100.0%
Baltimore	0.6%	2.1%	0.4%	3.1%	0.0%	4.8%	100.0%
Calvert	0.8%	1.5%	0.4%	3.1%	0.0%	3.3%	100.0%
Caroline	0.3%	0.3%	1.6%	3.7%	0.0%	3.0%	100.0%
Carroll	2.1%	0.9%	0.9%	5.8%	0.5%	0.0%	100.0%
Cecil	0.3%	1.4%	0.3%	4.0%	0.2%	0.2%	100.0%
Charles	0.1%	1.6%	0.3%	4.3%	0.0%	0.0%	100.0%
Dorchester	0.3%	2.2%	0.4%	3.8%	0.1%	2.1%	100.0%
Frederick	0.6%	0.5%	1.8%	3.9%	0.6%	0.4%	100.0%
Garrett	0.2%	0.2%	4.9%	2.9%	0.0%	0.3%	100.0%
Harford	1.3%	1.0%	0.2%	4.4%	0.2%	0.1%	100.0%
Howard	0.1%	1.4%	0.1%	6.2%	0.0%	0.0%	100.0%
Kent	0.3%	0.5%	0.3%	2.8%	0.0%	8.2%	100.0%
Montgomery	0.2%	4.2%	0.2%	10.5%	0.2%	1.4%	100.0%
Prince George's	0.0%	2.4%	0.4%	6.3%	0.0%	4.7%	100.0%
Queen Anne's	0.6%	1.7%	0.6%	4.5%	0.1%	0.8%	100.0%
St. Mary's	1.9%	0.3%	1.0%	5.4%	0.0%	0.3%	100.0%
Somerset	0.2%	0.3%	0.5%	2.5%	0.0%	0.0%	100.0%
Talbot	0.2%	0.3%	0.4%	0.8%	0.5%	2.3%	100.0%
Washington	0.1%	0.2%	0.1%	5.2%	0.4%	0.4%	100.0%
Wicomico	0.1%	0.0%	0.5%	4.9%	0.0%	2.6%	100.0%
Worcester	0.5%	0.1%	0.4%	4.6%	8.4%	2.8%	100.0%
Statewide	0.3%	2.3%	0.9%	5.7%	0.2%	2.5%	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 3.2% of the State taxable income.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Transportation:*** Includes highway and street maintenance, parking facilities, airport facilities, and transit services.
- ***Sewer/Solid Waste/Water:*** Includes sewer services, solid waste collection and disposal services, and water services.
- ***Other Public Works:*** Includes gas, electric, light, and power services.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2003

Fiscal 2003 County Revenues By Source (Per Capita)

County	Property Taxes	Income Taxes	Other Local Taxes	Total Local Taxes	Licenses & Permits	Federal Grants	State Grants	Other Intergov'tl Sources
Allegany	371	263	23	657	8	324	1,142	8
Anne Arundel	728	523	223	1,473	32	111	670	10
Baltimore City	830	276	155	1,260	34	601	1,623	50
Baltimore	712	554	155	1,420	18	196	649	4
Calvert	782	477	110	1,369	9	151	1,055	27
Caroline	455	265	54	774	10	215	1,412	6
Carroll	707	482	85	1,274	21	136	849	0
Cecil	620	370	65	1,055	15	197	954	0
Charles	778	459	128	1,365	5	229	931	5
Dorchester	534	251	92	877	12	323	1,489	2
Frederick	722	618	131	1,471	11	143	807	0
Garrett	808	258	241	1,307	7	397	1,436	6
Harford	701	513	89	1,303	14	156	813	2
Howard	1,073	631	236	1,939	33	124	814	16
Kent	778	360	100	1,238	14	269	937	8
Montgomery	1,016	858	279	2,153	42	215	620	12
Prince George's	710	411	275	1,396	29	228	885	11
Queen Anne's	822	533	154	1,509	14	283	998	7
St. Mary's	580	472	175	1,227	13	175	889	8
Somerset	348	211	31	591	4	257	1,101	5
Talbot	585	378	266	1,230	16	205	569	3
Washington	534	346	57	937	11	179	765	0
Wicomico	546	359	49	954	11	226	1,008	4
Worcester	1,123	201	580	1,904	47	293	555	5
Statewide	782	519	193	1,494	26	239	875	13

Notes:

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

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

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

Year Ending June 30, 2003

Fiscal 2003 County Revenues By Source (Per Capita)

County	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	1,474	384	2	166	1	2,690
Anne Arundel	791	353	1	103	236	2,990
Baltimore City	2,275	506	3	136	249	4,463
Baltimore	849	247	6	76	203	2,819
Calvert	1,234	291	2	103	559	3,567
Caroline	1,634	103	2	89	98	2,709
Carroll	985	169	1	81	103	2,633
Cecil	1,151	128	1	77	16	2,445
Charles	1,165	308	6	124	167	3,139
Dorchester	1,814	183	3	119	2	3,009
Frederick	950	372	1	101	240	3,145
Garrett	1,839	199	1	167	276	3,795
Harford	972	232	1	252	236	3,010
Howard	953	257	8	147	0	3,337
Kent	1,214	100	3	107	224	2,901
Montgomery	846	487	16	222	371	4,136
Prince George's	1,124	431	4	114	125	3,223
Queen Anne's	1,288	249	1	106	0	3,166
St. Mary's	1,072	212	2	117	1	2,644
Somerset	1,363	157	2	60	78	2,255
Talbot	777	174	1	112	0	2,309
Washington	945	181	1	78	45	2,197
Wicomico	1,238	241	3	64	96	2,608
Worcester	853	276	3	69	93	3,245
Statewide	1,127	354	5	132	201	3,340

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, 2003

Fiscal 2003 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	92	25	15	79	38	156	123	198
Anne Arundel	232	157	131	59	23	371	144	221
Baltimore City	312	512	203	0	41	756	249	459
Baltimore	108	175	91	38	31	334	72	237
Calvert	162	81	38	54	48	221	116	169
Caroline	129	43	41	58	94	236	60	58
Carroll	232	45	36	29	30	140	97	75
Cecil	87	54	46	58	35	193	148	55
Charles	307	211	57	65	61	394	87	133
Dorchester	83	64	91	88	22	266	164	74
Frederick	164	77	84	45	32	237	88	108
Garrett	152	48	30	41	24	143	416	207
Harford	222	141	18	52	38	249	138	265
Howard	329	173	125	32	26	356	146	211
Kent	160	85	35	75	65	260	125	128
Montgomery	239	172	127	54	30	382	221	260
Prince George's	152	159	84	44	27	315	97	256
Queen Anne's	153	76	40	53	68	236	132	174
St. Mary's	229	110	14	52	39	215	114	105
Somerset	142	49	18	49	30	146	171	184
Talbot	172	23	67	58	44	191	167	39
Washington	114	37	17	53	22	129	108	96
Wicomico	66	60	52	94	31	236	97	82
Worcester	188	49	46	77	70	242	103	237
Statewide	201	183	100	44	33	359	145	238

Notes:

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

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

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

Year Ending June 30, 2003

Fiscal 2003 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	320	161	155	1,240	327	10	23
Anne Arundel	0	365	89	44	1,354	172	44	29
Baltimore City	0	708	288	51	1,685	0	73	52
Baltimore	0	309	50	31	1,405	171	42	40
Calvert	0	285	86	48	1,898	78	96	27
Caroline	0	118	156	13	1,555	201	42	52
Carroll	0	172	86	30	1,423	98	46	46
Cecil	0	203	90	32	1,473	180	4	26
Charles	0	220	110	40	1,567	238	46	23
Dorchester	0	238	203	18	1,686	213	28	26
Frederick	0	196	97	83	1,619	150	25	25
Garrett	0	624	269	4	1,580	293	4	44
Harford	0	403	58	81	1,460	152	28	53
Howard	0	357	56	64	1,898	172	77	45
Kent	0	253	239	137	1,423	157	44	30
Montgomery	0	480	72	151	1,744	179	177	41
Prince George's	0	353	62	35	1,521	84	122	26
Queen Anne's	0	306	104	105	1,756	176	107	28
St. Mary's	0	219	61	37	1,592	88	76	32
Somerset	0	355	195	8	1,141	11	41	25
Talbot	0	206	159	78	1,311	215	92	33
Washington	0	204	103	25	1,239	159	26	27
Wicomico	0	179	136	119	1,477	135	64	26
Worcester	0	340	231	37	1,446	112	21	30
Statewide	0	382	103	65	1,557	136	82	37

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, 2003

Fiscal 2003 County Expenditures By Function (Per Capita)

County	Natural Resources	Comm. Dev. & Public Housing	Econ. Dev. & Opportunity	Total Debt Service	Inter- Governmental	Miscellaneous	Total
Allegany	5	18	30	104	0	13	2,655
Anne Arundel	1	11	22	134	0	0	2,868
Baltimore City	0	147	156	137	0	214	4,579
Baltimore	17	59	11	88	0	134	2,798
Calvert	25	48	14	100	0	104	3,191
Caroline	8	8	43	102	0	82	2,746
Carroll	53	24	23	148	12	0	2,530
Cecil	8	35	6	99	4	6	2,447
Charles	4	50	10	135	0	1	3,145
Dorchester	9	66	11	114	3	62	3,027
Frederick	16	15	51	111	18	11	2,818
Garrett	7	8	167	97	2	11	3,404
Harford	39	30	7	128	6	3	2,920
Howard	4	51	3	226	0	0	3,639
Kent	11	16	10	88	0	253	3,081
Montgomery	9	177	7	436	6	60	4,160
Prince George's	0	75	13	196	0	146	3,101
Queen Anne's	20	56	19	145	4	26	3,241
St. Mary's	52	8	27	151	0	8	2,794
Somerset	3	7	11	53	1	1	2,140
Talbot	6	8	11	21	13	58	2,574
Washington	2	4	2	112	9	9	2,164
Wicomico	1	0	13	130	0	68	2,651
Worcester	15	4	12	145	267	89	3,181
Statewide	10	76	31	188	5	83	3,315

Notes:

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

Table IV – Municipalities

***Statements of
Revenues and Expenditures***

***Five-year Summary
(by County)***

**Table IV – Municipalities – Statements of Revenues and Expenditures –
Five-year Summary (by County)**

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

- ***Property Taxes:*** Includes taxes on real property, business personal property, and public utility and railroad operating property.
- ***Income Taxes:*** Includes revenues received and accrued by the incorporated municipalities and special taxing districts from their share of the income tax.
- ***Other Local Taxes:*** Includes admissions and amusements, front foot assessments, and other miscellaneous local taxes.
- ***State Grants:*** Includes State grants and State shared taxes.
- ***Miscellaneous Revenues:*** Includes interest, dividends, rents, concessions, contributions, donations, sale of property (other than tax sale), and other miscellaneous revenues.
- ***Miscellaneous Expenditures:*** Includes judgements and losses, pension contributions, health insurance, workers' compensation, social security, and other miscellaneous expenditures.

Year Ending June 30, 2003

Fiscal 2003 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	2,563,108	1,221,745	61,373	3,846,226	127,697	457,872	2,014,872	147,853
Anne Arundel	19,105,681	3,938,799	1,282,941	24,327,421	2,081,845	2,013,557	5,199,668	2,265,138
Calvert	2,236,632	509,295	252,006	2,997,933	29,043	26,499	827,528	415,872
Caroline	2,732,823	445,892	34,735	3,213,450	99,250	1,090,475	2,196,697	8,395
Carroll	8,385,841	3,437,545	337,307	12,160,693	774,502	2,514,594	3,315,168	2,054,585
Cecil	6,508,742	1,536,259	283,735	8,328,736	629,312	218,009	2,832,545	516,308
Charles	2,010,269	913,020	26,070	2,949,359	418,649	196,561	2,287,063	48,500
Dorchester	5,050,785	471,165	90,956	5,612,906	297,906	2,102,557	2,511,836	640,087
Frederick **	27,792,370	6,604,854	578,127	34,975,351	1,157,536	1,839,803	6,092,081	4,176,415
Garrett	1,097,730	322,680	49,337	1,469,747	79,897	15,000	1,678,205	48,927
Harford	11,484,055	2,537,748	275,089	14,296,892	584,604	21,006	3,359,080	1,909,418
Kent	1,677,082	436,240	89,807	2,203,129	56,191	674,394	897,097	67,176
Montgomery	43,073,706	20,927,074	2,186,336	66,187,116	5,412,844	1,982,761	15,290,719	6,892,608
Prince George's *	44,877,148	13,400,065	2,343,685	60,620,898	3,346,715	2,006,570	11,939,310	2,694,560
Queen Anne's	1,139,067	278,671	7,434	1,425,172	124,281	2,477	539,252	177,067
St. Mary's	200,091	175,731	916	376,738	39,615	0	518,679	48,732
Somerset	1,263,450	171,809	27,491	1,462,750	89,814	73,781	1,004,837	31,252
Talbot	6,599,811	1,045,568	55,753	7,701,132	478,561	86,577	2,140,332	448,712
Washington	14,322,562	2,436,159	1,828,949	18,587,670	1,070,317	3,135,710	5,304,875	1,170,355
Wicomico	13,780,361	1,671,387	965,446	16,417,194	1,290,646	1,323,597	4,520,591	1,208,160
Worcester	25,735,151	1,187,244	3,305,717	30,228,112	4,143,592	1,613,873	4,906,145	10,974,086
Statewide	241,636,465	63,668,950	14,083,210	319,388,625	22,332,817	21,395,673	79,376,580	35,944,206

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2003

Fiscal 2003 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	0	2,620,597	7,119,439	80,074	334,363	289,250	14,417,646
Anne Arundel	0	9,478,363	17,689,021	1,027,917	1,699,530	13,124,035	69,428,132
Calvert	0	1,269,899	2,416,032	3,440	569,105	102,300	7,387,752
Caroline	0	3,295,567	2,728,458	710	474,607	707,690	10,519,732
Carroll	0	7,884,347	13,085,919	111,911	2,680,334	972,690	37,670,396
Cecil	0	3,566,862	9,400,277	20,015	718,284	720,700	23,384,186
Charles	0	2,532,124	4,616,994	3,984	827,298	0	11,348,408
Dorchester	40,000	5,294,480	6,048,065	37,426	479,656	882,200	18,652,639
Frederick **	30,234	12,138,533	24,135,566	579,296	4,627,126	24,903,731	102,517,139
Garrett	15,000	1,757,132	1,519,844	15,156	347,094	0	5,188,870
Harford	0	5,289,504	9,453,026	232,970	1,084,285	538,065	31,479,346
Kent	0	1,638,667	2,071,461	22,684	501,437	1,070,680	7,564,249
Montgomery	0	24,166,088	23,363,637	790,695	8,590,962	964,454	129,475,796
Prince George's *	223,092	16,863,532	9,215,659	3,855,840	4,190,189	1,201,550	99,294,383
Queen Anne's	0	718,796	2,161,812	14,330	478,644	50,000	4,973,035
St. Mary's	385,809	953,220	1,106,982	0	177,715	0	2,654,270
Somerset	0	1,109,870	1,047,743	22,200	77,611	63,710	3,873,698
Talbot	15,181	2,690,802	41,268,396	71,616	5,277,192	1,699,901	59,187,600
Washington	0	9,610,940	37,488,708	57,004	7,568,651	0	74,383,290
Wicomico	409,202	7,461,550	13,185,079	393,164	870,562	3,807,455	43,425,650
Worcester	0	17,494,104	35,196,343	562,852	2,576,741	264,712	90,466,456
Statewide	1,118,518	137,834,977	264,318,461	7,903,284	44,151,386	51,363,123	847,292,673

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2003

Fiscal 2003 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	1,073,307	1,041,326	139,467	0	1,180,793	1,529,258	8,117,541	0
Anne Arundel	7,111,948	12,447,245	8,428,894	1,139,907	22,016,046	12,581,009	10,183,412	0
Calvert	946,022	637,827	49,941	10,689	698,457	783,682	2,146,185	0
Caroline	1,040,564	2,420,746	60,638	161,519	2,642,903	789,610	3,195,307	0
Carroll	3,354,717	5,509,770	490,524	66,137	6,066,431	9,801,468	12,138,854	0
Cecil	3,903,246	3,758,359	48,675	258,119	4,065,153	3,047,019	7,764,099	0
Charles	2,130,867	885,574	5,800	209,658	1,101,032	514,475	3,914,398	0
Dorchester	1,539,299	2,826,757	826,118	220,872	3,873,747	1,387,482	6,065,764	0
Frederick **	9,673,388	16,045,199	245,512	1,272,886	17,563,597	11,695,509	17,001,810	3,914,492
Garrett	789,457	374,412	1,000	7,002	382,414	1,284,937	1,813,353	0
Harford	4,713,677	7,137,266	313,056	111,321	7,561,643	5,312,075	10,005,726	0
Kent	975,865	1,390,639	51,723	41,664	1,484,026	1,268,494	2,847,635	0
Montgomery	30,512,635	13,631,522	13,795	5,265,101	18,910,418	18,464,479	17,879,371	0
Prince George's *	18,601,255	19,313,423	219,637	3,448,762	22,981,822	17,816,593	15,068,097	0
Queen Anne's	743,822	530,827	29,700	995	561,522	681,759	1,133,056	0
St. Mary's	393,120	25,895	1,500	17	27,412	151,174	1,211,140	0
Somerset	3,061,655	1,456,084	35,635	20,879	1,512,598	364,542	1,026,099	0
Talbot	2,364,807	5,165,865	355,276	267,050	5,788,191	2,208,656	5,996,129	33,851,096
Washington	5,130,180	9,771,808	4,251,853	1,164,861	15,188,522	4,918,451	18,346,437	15,814,865
Wicomico	2,416,930	6,891,296	4,361,246	1,287,144	12,539,686	3,579,170	11,307,653	0
Worcester	4,479,869	14,702,498	5,264,980	1,105,780	21,073,258	11,076,549	21,314,620	4,416,405
Statewide	104,956,630	125,964,338	25,194,970	16,060,363	167,219,671	109,256,391	178,476,686	57,996,858

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2003

Fiscal 2003 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	9,646,799	1,135,859	43,711	71,721	742,449	673,535	14,568,174
Anne Arundel	22,764,421	3,496,094	749,309	0	3,038,897	68,846	59,245,561
Calvert	2,929,867	863,660	193,042	144,041	1,129,246	181,312	7,085,647
Caroline	3,984,917	163,578	764,178	740,249	1,060,389	404,409	10,801,187
Carroll	21,940,322	3,444,167	1,641,179	45,908	964,897	2,616,530	40,074,151
Cecil	10,811,118	1,274,841	0	0	1,262,548	87,146	21,404,052
Charles	4,428,873	250,161	0	52,071	803,878	572,673	9,339,555
Dorchester	7,453,246	341,206	132,200	32,344	978,169	1,848,336	16,198,547
Frederick **	32,611,811	9,493,880	636,835	2,378,791	6,421,261	597,911	79,377,474
Garrett	3,098,290	533,293	204,206	59,116	342,308	233,098	5,642,182
Harford	15,317,801	1,275,240	0	0	2,402,803	2,885,157	34,156,321
Kent	4,116,129	183,780	577,727	596,729	239,552	97,847	8,271,655
Montgomery	36,343,850	25,148,755	3,081,037	2,500,872	4,736,927	4,636,230	125,870,724
Prince George's *	32,884,690	13,365,750	1,485,227	1,069,382	4,399,285	4,171,231	98,958,642
Queen Anne's	1,814,815	90,250	2,023	0	57,145	62,018	3,331,595
St. Mary's	1,362,314	69,774	0	124,475	67,669	3,000	2,047,764
Somerset	1,390,641	10,648	152,318	67,333	395,067	1,963,570	8,553,830
Talbot	42,055,881	609,601	220,506	798,927	1,129,706	480,450	53,448,069
Washington	39,079,753	2,967,362	2,393,415	804,747	2,538,784	1,509,889	69,612,652
Wicomico	14,886,823	1,547,486	218,329	2,559	1,846,603	1,882,637	35,341,053
Worcester	36,807,574	8,948,448	551,147	7,822,428	8,267,768	807,884	88,758,376
Statewide	345,729,935	75,213,833	13,046,389	17,311,693	42,825,351	25,783,709	792,087,211

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2002

Fiscal 2002 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	9,845,666	2,388,580	97,975	12,332,221	273,798	4,438,672	6,738,845	414,646
Anne Arundel	18,235,270	3,722,517	1,226,496	23,184,283	1,729,357	1,710,624	4,525,243	2,455,395
Calvert	2,131,385	405,363	241,233	2,777,981	39,741	208,218	1,282,390	589,939
Caroline	2,615,266	476,297	21,944	3,113,507	90,649	1,503,242	1,915,038	21,834
Carroll	7,337,421	3,447,007	369,317	11,153,745	830,025	1,949,813	3,697,720	1,870,869
Cecil	5,680,203	1,452,366	195,961	7,328,530	505,022	913,888	2,672,100	936,912
Charles	2,036,750	891,955	23,927	2,952,632	121,493	268,364	1,646,956	29,000
Dorchester	4,511,029	527,354	72,627	5,111,010	232,715	1,378,437	5,483,054	367,968
Frederick	25,507,722	6,331,453	664,731	32,503,906	1,287,778	6,972,655	9,158,406	3,363,339
Garrett	997,230	297,937	46,007	1,341,174	81,855	219,813	1,874,140	71,116
Harford	11,014,806	2,505,679	365,468	13,885,953	587,749	65,254	4,924,108	1,349,172
Kent	1,556,951	527,914	94,781	2,179,646	129,470	263,862	834,859	74,919
Montgomery	40,104,001	22,288,094	2,236,145	64,628,240	5,981,072	1,181,273	9,289,096	6,261,984
Prince George's *	46,510,047	14,103,699	1,843,134	62,456,880	3,219,002	1,908,902	11,287,184	2,833,850
Queen Anne's	994,035	297,091	1,845	1,292,971	144,771	13,645	735,598	154,006
St. Mary's	194,471	178,017	331	372,819	62,925	0	119,911	47,314
Somerset	1,248,060	185,804	30,065	1,463,929	97,732	73,128	1,054,489	17,407
Talbot	6,243,215	1,276,608	64,410	7,584,233	418,912	126,056	1,782,424	441,015
Washington	13,254,481	2,528,391	1,678,579	17,461,451	759,208	866,928	4,519,658	1,392,106
Wicomico **	13,092,067	1,744,475	1,081,606	15,918,148	955,113	326,557	2,666,456	911,715
Worcester	24,062,421	1,475,248	3,565,779	29,103,448	3,852,606	931,065	5,403,458	10,571,472
Statewide	237,172,497	67,051,849	13,922,361	318,146,707	21,400,993	25,320,396	81,611,133	34,175,978

* Excludes College Park, Glenarden, and Mount Rainier. No financial information submitted.

**Excludes Willards. No financial information submitted.

Year Ending June 30, 2002

Fiscal 2002 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	432,299	12,024,462	18,395,016	61,488	1,334,665	345,825	44,767,475
Anne Arundel	4,195	8,695,457	14,602,136	734,721	1,615,468	0	50,561,422
Calvert	105,909	2,186,456	3,136,200	125	568,465	417,968	9,126,936
Caroline	0	3,440,114	2,395,543	320	646,902	932,322	10,619,357
Carroll	0	7,518,402	13,929,578	96,563	2,231,513	2,560,200	38,320,026
Cecil	0	4,522,900	9,583,012	29,651	1,538,927	1,942,376	25,450,418
Charles	0	1,944,320	4,168,657	3,018	657,470	0	9,847,590
Dorchester	22,500	7,251,959	5,700,734	39,619	398,168	712,365	19,446,570
Frederick	29,017	19,523,417	24,009,566	500,652	3,647,741	14,552,950	96,026,010
Garrett	0	2,165,069	1,423,268	16,500	417,505	227,216	5,672,587
Harford	0	6,338,534	8,548,596	170,667	1,398,623	278,000	31,208,122
Kent	0	1,173,640	1,943,099	9,146	367,833	0	5,802,834
Montgomery	0	16,732,353	25,463,895	603,071	11,070,113	2,104,550	126,583,294
Prince George's *	98,375	16,128,311	8,524,527	2,798,250	3,427,250	8,103,632	104,657,852
Queen Anne's	0	903,249	2,094,177	8,294	497,703	440,000	5,381,165
St. Mary's	104,945	272,170	1,069,318	0	91,071	0	1,868,303
Somerset	0	1,145,024	1,101,156	18,339	393,370	402,184	4,621,734
Talbot	30,450	2,379,945	30,939,527	66,080	3,566,287	1,137,196	46,092,180
Washington	0	6,778,692	34,355,625	107,670	11,044,307	0	70,506,953
Wicomico **	370,240	4,274,968	12,230,480	174,224	1,138,074	289,098	34,980,105
Worcester	0	16,905,995	33,302,256	560,016	3,130,844	228,348	87,083,513
Statewide	1,197,930	142,305,437	256,916,366	5,998,414	49,182,299	34,674,230	828,624,446

* Excludes College Park, Glenarden, and Mount Rainier. No financial information submitted.

**Excludes Willards. No financial information submitted.

Year Ending June 30, 2002

Fiscal 2002 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	3,930,686	5,195,142	3,917,593	204,394	9,317,129	5,703,764	15,494,870	0
Anne Arundel	6,149,195	10,941,807	7,580,596	1,228,503	19,750,906	11,912,170	9,398,572	0
Calvert	1,062,698	646,962	0	5,285	652,247	820,128	1,642,489	0
Caroline	901,825	1,757,799	68,249	148,310	1,974,358	1,421,455	2,834,009	0
Carroll	3,565,155	5,045,344	340,954	85,525	5,471,823	3,768,363	10,884,734	0
Cecil	4,330,149	4,359,029	105,114	239,930	4,704,073	2,749,298	7,418,445	0
Charles	1,321,708	482,288	5,800	115,545	603,633	675,224	3,302,003	0
Dorchester	1,352,204	2,844,621	1,543,184	160,707	4,548,512	1,941,774	6,067,790	0
Frederick	9,233,974	14,287,134	218,097	1,366,867	15,872,098	25,633,531	16,955,049	3,252,283
Garrett	703,264	295,210	1,000	14,262	310,472	1,514,939	1,706,953	0
Harford	5,723,422	6,933,224	309,511	100,417	7,343,152	4,633,400	9,163,529	0
Kent	724,984	896,564	52,062	787,229	1,735,855	1,051,690	1,492,291	0
Montgomery	33,414,773	11,490,759	71,368	4,049,792	15,611,919	16,528,777	16,998,290	0
Prince George's *	17,142,137	21,542,798	425,652	2,314,254	24,282,704	14,478,467	13,283,217	0
Queen Anne's	1,011,886	426,121	30,700	1,059	457,880	526,095	1,023,689	0
St. Mary's	247,364	24,390	1,500	1,000	26,890	158,867	1,178,146	0
Somerset	769,545	1,268,560	48,779	20,620	1,337,959	428,013	1,011,065	0
Talbot	2,859,836	4,568,250	661,337	263,960	5,493,547	2,281,825	4,924,452	24,552,528
Washington	4,848,954	9,736,927	4,054,209	906,412	14,697,548	3,264,524	17,178,916	17,026,740
Wicomico **	4,189,188	6,903,929	4,419,999	1,124,272	12,448,200	4,096,976	11,151,785	0
Worcester	7,342,367	14,304,325	5,126,454	1,072,512	20,503,291	13,340,868	20,572,245	3,983,558
Statewide	110,825,314	123,951,183	28,982,158	14,210,855	167,144,196	116,930,148	173,682,539	48,815,109

* Excludes College Park, Glenarden, and Mount Rainier. No financial information submitted.

**Excludes Willards. No financial information submitted.

Year Ending June 30, 2002

Fiscal 2002 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	21,198,634	2,459,689	3,425,719	661,811	2,494,779	1,126,874	44,615,321
Anne Arundel	21,310,742	3,055,821	434,450	0	2,725,113	64,763	53,490,990
Calvert	2,462,617	2,369,695	13,030	805,580	1,131,621	180,922	8,678,410
Caroline	4,255,464	132,904	2,035,396	1,356,684	1,659,122	776,905	13,092,658
Carroll	14,653,097	2,361,852	1,536,196	47,476	836,198	2,461,939	30,933,736
Cecil	10,167,743	692,867	7,053	107,600	1,152,188	137,213	21,298,886
Charles	3,977,227	197,350	47,966	0	579,919	502,424	7,230,227
Dorchester	8,009,564	564,344	130,016	35,664	863,135	1,931,666	17,435,105
Frederick	45,840,863	7,761,725	485,344	1,955,666	6,675,762	775,898	88,601,330
Garrett	3,221,892	327,570	219,813	23,358	434,900	147,917	5,389,186
Harford	13,796,929	1,070,678	185,145	0	1,764,263	2,912,428	32,796,017
Kent	2,543,981	238,801	125,821	269,758	226,305	19,194	5,884,699
Montgomery	33,527,067	31,319,763	3,910,556	396,268	4,462,502	3,916,147	126,558,995
Prince George's *	27,761,684	11,050,397	1,942,039	1,138,725	6,237,794	4,787,134	94,342,614
Queen Anne's	1,549,784	63,383	1,465	0	161,177	33,926	3,279,501
St. Mary's	1,337,013	88,757	0	16,615	69,784	3,675	1,790,098
Somerset	1,439,078	11,933	201,051	158,403	508,442	250,887	4,677,298
Talbot	31,758,805	1,050,085	231,275	418,552	4,046,147	461,045	46,319,292
Washington	37,470,180	3,582,564	2,199,235	946,986	2,525,730	1,346,411	67,617,608
Wicomico **	15,248,761	1,405,663	169,317	7,788	1,841,631	1,583,630	36,894,178
Worcester	37,896,671	9,291,481	263,148	6,897,683	8,482,296	491,584	91,168,521
Statewide	339,427,796	79,097,322	17,564,035	15,244,617	48,878,808	23,912,582	802,094,670

* Excludes College Park, Glenarden, and Mount Rainier. No financial information submitted.

**Excludes Willards. No financial information submitted.

Year Ending June 30, 2001

Fiscal 2001 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	9,877,163	2,446,101	118,402	12,441,666	325,373	4,168,609	5,928,832	427,792
Anne Arundel	18,484,486	3,910,046	1,340,237	23,734,769	1,757,509	1,461,039	4,124,687	2,343,894
Calvert	1,929,329	366,479	237,434	2,533,242	44,241	567,952	1,408,262	486,279
Caroline	2,681,128	502,559	30,882	3,214,569	72,026	415,625	1,822,137	32,106
Carroll	6,956,842	3,367,536	329,887	10,654,265	767,835	1,652,770	3,684,719	1,678,219
Cecil	5,311,694	1,382,027	79,099	6,772,820	329,655	198,413	2,001,598	399,187
Charles	1,762,077	869,329	18,496	2,649,902	123,407	179,883	716,877	0
Dorchester	4,601,236	566,867	46,802	5,214,905	247,291	876,232	3,351,733	369,076
Frederick	24,340,935	5,370,283	602,090	30,313,308	1,623,367	4,004,809	6,546,889	2,408,204
Garrett	1,069,170	363,302	32,821	1,465,293	74,356	656,112	1,280,928	56,519
Harford	10,757,789	2,468,618	303,616	13,530,023	497,709	10,231	3,223,214	1,507,320
Kent	1,547,885	450,653	116,946	2,115,484	112,260	48,248	695,829	198,938
Montgomery	37,241,616	22,271,065	2,059,299	61,571,980	5,810,964	1,008,621	7,975,927	9,472,295
Prince George's *	48,001,612	14,512,951	2,224,985	64,739,548	3,844,207	1,985,398	11,668,139	3,102,420
Queen Anne's	791,841	356,408	3,234	1,151,483	117,093	0	442,362	139,848
St. Mary's	184,863	204,758	287	389,908	35,697	0	120,429	45,924
Somerset	1,145,722	209,001	23,491	1,378,214	127,340	708,667	2,425,974	20,385
Talbot	5,082,846	1,455,335	65,832	6,604,013	319,947	93,246	1,388,778	479,645
Washington **	11,695,192	2,438,691	1,537,609	15,671,492	689,042	1,853,664	4,570,095	1,188,166
Wicomico	12,911,582	1,912,623	1,104,863	15,929,068	804,869	455,646	2,443,486	1,166,893
Worcester	22,775,821	1,411,107	3,060,381	27,247,309	3,449,738	1,151,195	8,910,466	8,782,320
Statewide	229,150,829	66,835,739	13,336,693	309,323,261	21,173,926	21,496,360	74,731,361	34,305,430

* Excludes Glenarden. No financial information submitted.

**Excludes Williamsport. No financial information submitted.

Year Ending June 30, 2001

Fiscal 2001 Municipal Revenues By County By Source

County	Other Intergov'tl Sources	Total Intergov'tl Sources	Service Charges	Fines & Forfeitures	Miscellaneous	Debt Proceeds	Total
Allegany	470,490	10,995,723	17,250,968	74,668	1,688,698	309,922	43,087,018
Anne Arundel	0	7,929,620	16,188,883	838,081	1,988,540	0	52,437,402
Calvert	260,646	2,723,139	1,649,240	527	1,783,269	514,805	9,248,463
Caroline	0	2,269,868	2,382,834	975	586,410	263,283	8,789,965
Carroll	0	7,015,708	9,589,147	111,461	3,912,594	194,412	32,245,422
Cecil	0	2,599,198	7,567,338	30,074	1,886,962	400,960	19,587,007
Charles	0	896,760	3,827,097	4,353	509,831	195,438	8,206,788
Dorchester	35,000	4,632,041	5,226,210	63,887	1,408,427	513,671	17,306,432
Frederick	36,089	12,995,991	22,685,176	416,444	7,386,684	127,960	75,548,930
Garrett	0	1,993,559	1,361,962	8,821	475,720	21,399	5,401,110
Harford	0	4,740,765	8,335,953	387,509	1,924,759	2,201,812	31,618,530
Kent	0	943,015	1,852,670	8,688	399,949	0	5,432,066
Montgomery	0	18,456,843	23,507,474	518,569	10,713,583	0	120,579,413
Prince George's *	211,645	16,967,602	9,098,064	3,414,236	5,163,728	567,004	103,794,389
Queen Anne's	0	582,210	1,360,815	7,314	590,616	0	3,809,531
St. Mary's	125,235	291,588	1,023,932	0	154,765	0	1,895,890
Somerset	0	3,155,026	1,133,250	20,561	124,751	1,230,110	7,169,252
Talbot	20,543	1,982,212	32,795,776	61,188	3,683,140	181,610	45,627,886
Washington **	0	7,611,925	30,808,720	95,780	9,050,147	0	63,927,106
Wicomico	288,853	4,354,878	11,601,594	127,585	1,783,376	1,741,695	36,343,065
Worcester	84,428	18,928,409	32,299,181	544,758	3,560,853	6,520,493	92,550,741
Statewide	1,532,929	132,066,080	241,546,284	6,735,479	58,776,802	14,984,574	784,606,406

* Excludes Glenarden. No financial information submitted.

**Excludes Williamsport. No financial information submitted.

Year Ending June 30, 2001

Fiscal 2001 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	3,231,491	4,601,884	3,581,431	249,759	8,433,074	5,940,280	15,594,257	0
Anne Arundel	5,423,824	10,330,800	6,654,607	1,155,725	18,141,132	10,180,288	9,273,627	0
Calvert	1,455,368	567,733	0	0	567,733	1,491,227	1,677,295	0
Caroline	1,059,052	1,410,764	68,695	145,837	1,625,296	1,010,526	2,777,262	0
Carroll	3,000,601	4,727,512	311,778	71,144	5,110,434	4,217,630	10,857,198	0
Cecil	3,061,220	3,647,049	113,634	208,848	3,969,531	2,598,038	7,346,945	0
Charles	1,546,446	729,033	2,500	107,624	839,157	409,516	4,500,935	0
Dorchester	1,389,412	2,636,599	717,674	270,823	3,625,096	980,964	5,550,899	0
Frederick	9,416,367	14,014,569	173,305	1,345,329	15,533,203	16,235,950	16,465,942	3,387,199
Garrett	688,935	250,496	0	1,844	252,340	989,409	1,684,559	0
Harford	7,670,336	6,310,373	285,074	157,054	6,752,501	4,828,982	9,243,143	0
Kent	695,473	776,383	52,093	9,484	837,960	1,245,163	2,282,201	0
Montgomery	25,222,022	11,287,554	47,793	3,985,487	15,320,834	19,448,436	15,828,678	0
Prince George's *	20,607,514	21,882,436	505,003	3,199,540	25,586,979	17,122,360	14,501,493	0
Queen Anne's	566,095	439,217	12,292	4,259	455,768	607,940	984,093	0
St. Mary's	224,774	29,305	1,000	1,308	31,613	135,983	1,263,760	0
Somerset	391,026	1,139,005	53,520	51,070	1,243,595	2,615,631	1,161,574	0
Talbot	1,894,066	3,769,609	291,209	262,499	4,323,317	2,269,455	4,345,347	26,281,044
Washington **	4,485,527	8,423,357	3,644,546	842,899	12,910,802	3,449,815	15,887,680	17,676,531
Wicomico	2,179,090	6,885,693	3,577,409	1,063,988	11,527,090	3,458,070	10,749,420	0
Worcester	8,380,421	13,560,768	4,468,378	974,343	19,003,489	15,280,087	18,497,818	3,621,907
Statewide	102,589,060	117,420,139	24,561,941	14,108,864	156,090,944	114,515,750	170,474,126	50,966,681

* Excludes Glenarden. No financial information submitted.

**Excludes Williamsport. No financial information submitted.

Year Ending June 30, 2001

Fiscal 2001 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	21,534,537	2,052,042	2,869,695	579,440	2,548,284	1,032,287	42,280,850
Anne Arundel	19,453,915	2,444,747	422,742	0	3,084,030	65,592	49,035,982
Calvert	3,168,522	966,905	185,367	95,503	1,025,050	614,362	8,078,810
Caroline	3,787,788	159,009	939,430	384,235	783,996	289,166	9,027,972
Carroll	15,074,828	2,263,128	1,429,111	47,006	698,457	2,118,766	29,742,331
Cecil	9,944,983	691,495	59,275	111,650	1,337,698	44,457	19,220,309
Charles	4,910,451	205,642	0	46,714	429,479	477,174	8,455,063
Dorchester	6,531,863	540,702	144,967	2,857	785,290	1,858,603	14,878,790
Frederick	36,089,091	6,298,959	379,413	1,589,153	6,519,233	550,335	76,375,754
Garrett	2,673,968	542,647	607,047	207,265	502,733	150,498	5,625,433
Harford	14,072,125	1,459,879	10,468	25,500	1,847,325	2,265,831	34,103,965
Kent	3,527,364	182,872	134,519	18,936	237,749	19,691	5,654,564
Montgomery	35,277,114	22,831,176	6,594,830	436,559	4,949,181	3,539,278	114,170,994
Prince George's *	31,623,853	12,051,812	2,181,118	522,728	7,498,299	5,608,949	105,681,252
Queen Anne's	1,592,033	46,368	2,559	0	83,574	61,091	2,807,488
St. Mary's	1,399,743	94,207	0	11,948	73,425	12,628	1,848,338
Somerset	3,777,205	2,528	182,359	181,436	830,391	248,306	6,856,846
Talbot	32,895,846	414,141	146,940	401,907	4,295,850	435,219	44,807,286
Washington **	37,014,026	3,878,035	1,491,778	864,782	2,442,037	967,152	64,054,139
Wicomico	14,207,490	1,244,207	303,650	24,367	1,881,319	1,310,094	32,677,307
Worcester	37,399,812	8,573,257	238,655	7,307,177	8,202,766	462,970	89,568,547
Statewide	335,956,557	66,943,758	18,323,923	12,859,163	50,056,166	22,132,449	764,952,020

* Excludes Glenarden. No financial information submitted.

**Excludes Williamsport. No financial information submitted.

Year Ending June 30, 2000

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.

Year Ending June 30, 2000

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.

** - Excluding Glenarden. No financial information submitted.

Year Ending June 30, 2000

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

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, 2003

Fiscal 2003 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	17.8%	8.5%	0.4%	26.7%	0.9%	3.2%	14.0%	1.0%
Anne Arundel	27.5%	5.7%	1.8%	35.0%	3.0%	2.9%	7.5%	3.3%
Calvert	30.3%	6.9%	3.4%	40.6%	0.4%	0.4%	11.2%	5.6%
Caroline	26.0%	4.2%	0.3%	30.5%	0.9%	10.4%	20.9%	0.1%
Carroll	22.3%	9.1%	0.9%	32.3%	2.1%	6.7%	8.8%	5.5%
Cecil	27.8%	6.6%	1.2%	35.6%	2.7%	0.9%	12.1%	2.2%
Charles	17.7%	8.0%	0.2%	26.0%	3.7%	1.7%	20.2%	0.4%
Dorchester	27.1%	2.5%	0.5%	30.1%	1.6%	11.3%	13.5%	3.4%
Frederick **	27.1%	6.4%	0.6%	34.1%	1.1%	1.8%	5.9%	4.1%
Garrett	21.2%	6.2%	1.0%	28.3%	1.5%	0.3%	32.3%	0.9%
Harford	36.5%	8.1%	0.9%	45.4%	1.9%	0.1%	10.7%	6.1%
Kent	22.2%	5.8%	1.2%	29.1%	0.7%	8.9%	11.9%	0.9%
Montgomery	33.3%	16.2%	1.7%	51.1%	4.2%	1.5%	11.8%	5.3%
Prince George's *	45.2%	13.5%	2.4%	61.1%	3.4%	2.0%	12.0%	2.7%
Queen Anne's	22.9%	5.6%	0.1%	28.7%	2.5%	0.0%	10.8%	3.6%
St. Mary's	7.5%	6.6%	0.0%	14.2%	1.5%	0.0%	19.5%	1.8%
Somerset	32.6%	4.4%	0.7%	37.8%	2.3%	1.9%	25.9%	0.8%
Talbot	11.2%	1.8%	0.1%	13.0%	0.8%	0.1%	3.6%	0.8%
Washington	19.3%	3.3%	2.5%	25.0%	1.4%	4.2%	7.1%	1.6%
Wicomico	31.7%	3.8%	2.2%	37.8%	3.0%	3.0%	10.4%	2.8%
Worcester	28.4%	1.3%	3.7%	33.4%	4.6%	1.8%	5.4%	12.1%
Statewide	28.5%	7.5%	1.7%	37.7%	2.6%	2.5%	9.4%	4.2%

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2003

Fiscal 2003 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	0.0%	18.2%	49.4%	0.6%	2.3%	2.0%	100.0%
Anne Arundel	0.0%	13.7%	25.5%	1.5%	2.4%	18.9%	100.0%
Calvert	0.0%	17.2%	32.7%	0.0%	7.7%	1.4%	100.0%
Caroline	0.0%	31.3%	25.9%	0.0%	4.5%	6.7%	100.0%
Carroll	0.0%	20.9%	34.7%	0.3%	7.1%	2.6%	100.0%
Cecil	0.0%	15.3%	40.2%	0.1%	3.1%	3.1%	100.0%
Charles	0.0%	22.3%	40.7%	0.0%	7.3%	0.0%	100.0%
Dorchester	0.2%	28.4%	32.4%	0.2%	2.6%	4.7%	100.0%
Frederick **	0.0%	11.8%	23.5%	0.6%	4.5%	24.3%	100.0%
Garrett	0.3%	33.9%	29.3%	0.3%	6.7%	0.0%	100.0%
Harford	0.0%	16.8%	30.0%	0.7%	3.4%	1.7%	100.0%
Kent	0.0%	21.7%	27.4%	0.3%	6.6%	14.2%	100.0%
Montgomery	0.0%	18.7%	18.0%	0.6%	6.6%	0.7%	100.0%
Prince George's *	0.2%	17.0%	9.3%	3.9%	4.2%	1.2%	100.0%
Queen Anne's	0.0%	14.5%	43.5%	0.3%	9.6%	1.0%	100.0%
St. Mary's	14.5%	35.9%	41.7%	0.0%	6.7%	0.0%	100.0%
Somerset	0.0%	28.7%	27.0%	0.6%	2.0%	1.6%	100.0%
Talbot	0.0%	4.5%	69.7%	0.1%	8.9%	2.9%	100.0%
Washington	0.0%	12.9%	50.4%	0.1%	10.2%	0.0%	100.0%
Wicomico	0.9%	17.2%	30.4%	0.9%	2.0%	8.8%	100.0%
Worcester	0.0%	19.3%	38.9%	0.6%	2.8%	0.3%	100.0%
Statewide	0.1%	16.3%	31.2%	0.9%	5.2%	6.1%	100.0%

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2003

Fiscal 2003 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	7.4%	7.1%	1.0%	0.0%	8.1%	10.5%	55.7%	0.0%
Anne Arundel	12.0%	21.0%	14.2%	1.9%	37.2%	21.2%	17.2%	0.0%
Calvert	13.4%	9.0%	0.7%	0.2%	9.9%	11.1%	30.3%	0.0%
Caroline ^	9.6%	22.4%	0.6%	1.5%	24.5%	7.3%	29.6%	0.0%
Carroll	8.4%	13.7%	1.2%	0.2%	15.1%	24.5%	30.3%	0.0%
Cecil	18.2%	17.6%	0.2%	1.2%	19.0%	14.2%	36.3%	0.0%
Charles	22.8%	9.5%	0.1%	2.2%	11.8%	5.5%	41.9%	0.0%
Dorchester	9.5%	17.5%	5.1%	1.4%	23.9%	8.6%	37.4%	0.0%
Frederick **	12.2%	20.2%	0.3%	1.6%	22.1%	14.7%	21.4%	4.9%
Garrett	14.0%	6.6%	0.0%	0.1%	6.8%	22.8%	32.1%	0.0%
Harford	13.8%	20.9%	0.9%	0.3%	22.1%	15.6%	29.3%	0.0%
Kent	11.8%	16.8%	0.6%	0.5%	17.9%	15.3%	34.4%	0.0%
Montgomery	24.2%	10.8%	0.0%	4.2%	15.0%	14.7%	14.2%	0.0%
Prince George's *	18.8%	19.5%	0.2%	3.5%	23.2%	18.0%	15.2%	0.0%
Queen Anne's	22.3%	15.9%	0.9%	0.0%	16.9%	20.5%	34.0%	0.0%
St. Mary's	19.2%	1.3%	0.1%	0.0%	1.3%	7.4%	59.1%	0.0%
Somerset	35.8%	17.0%	0.4%	0.2%	17.7%	4.3%	12.0%	0.0%
Talbot	4.4%	9.7%	0.7%	0.5%	10.8%	4.1%	11.2%	63.3%
Washington	7.4%	14.0%	6.1%	1.7%	21.8%	7.1%	26.4%	22.7%
Wicomico	6.8%	19.5%	12.3%	3.6%	35.5%	10.1%	32.0%	0.0%
Worcester	5.0%	16.6%	5.9%	1.2%	23.7%	12.5%	24.0%	5.0%
Statewide	13.3%	15.9%	3.2%	2.0%	21.1%	13.8%	22.5%	7.3%

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Year Ending June 30, 2003

Fiscal 2003 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	66.2%	7.8%	0.3%	0.5%	5.1%	4.6%	100.0%
Anne Arundel	38.4%	5.9%	1.3%	0.0%	5.1%	0.1%	100.0%
Calvert	41.3%	12.2%	2.7%	2.0%	15.9%	2.6%	100.0%
Caroline ^	36.9%	1.5%	7.1%	6.9%	9.8%	3.7%	100.0%
Carroll	54.7%	8.6%	4.1%	0.1%	2.4%	6.5%	100.0%
Cecil	50.5%	6.0%	0.0%	0.0%	5.9%	0.4%	100.0%
Charles	47.4%	2.7%	0.0%	0.6%	8.6%	6.1%	100.0%
Dorchester	46.0%	2.1%	0.8%	0.2%	6.0%	11.4%	100.0%
Frederick **	41.1%	12.0%	0.8%	3.0%	8.1%	0.8%	100.0%
Garrett	54.9%	9.5%	3.6%	1.0%	6.1%	4.1%	100.0%
Harford	44.8%	3.7%	0.0%	0.0%	7.0%	8.4%	100.0%
Kent	49.8%	2.2%	7.0%	7.2%	2.9%	1.2%	100.0%
Montgomery	28.9%	20.0%	2.4%	2.0%	3.8%	3.7%	100.0%
Prince George's *	33.2%	13.5%	1.5%	1.1%	4.4%	4.2%	100.0%
Queen Anne's	54.5%	2.7%	0.1%	0.0%	1.7%	1.9%	100.0%
St. Mary's	66.5%	3.4%	0.0%	6.1%	3.3%	0.1%	100.0%
Somerset	16.3%	0.1%	1.8%	0.8%	4.6%	23.0%	100.0%
Talbot	78.7%	1.1%	0.4%	1.5%	2.1%	0.9%	100.0%
Washington	56.1%	4.3%	3.4%	1.2%	3.6%	2.2%	100.0%
Wicomico	42.1%	4.4%	0.6%	0.0%	5.2%	5.3%	100.0%
Worcester	41.5%	10.1%	0.6%	8.8%	9.3%	0.9%	100.0%
Statewide	43.6%	9.5%	1.6%	2.2%	5.4%	3.3%	100.0%

* Excludes Eagle Harbor, Laurel, and Mount Rainier. No financial information submitted.

**Excludes Emmitsburg. No financial information submitted.

Appendices

Appendix I
Population and Land Area

	<u>Population¹</u>	<u>Land Area²</u>		<u>Population¹</u>	<u>Land Area²</u>
Allegany County	73,668	425.40			
Barton	467	0.20	Port Deposit	673	1.70
Cumberland	21,082	9.10	Rising Sun	1,757	0.90
Frostburg	8,098	3.10			
Lonaconing	1,180	0.40	Charles County	133,049	461.00
Luke	77	0.30	Indian Head	3,437	1.20
Midland	461	0.20	La Plata	7,265	6.90
Westernport	2,064	0.90	Port Tobacco	17	0.20
Anne Arundel County	506,620	415.90	Dorchester County	30,612	557.50
Annapolis	36,196	6.70	Brookview	64	0.00
Highland Beach	108	0.10	Cambridge	10,792	6.70
			Church Creek	83	0.30
Baltimore City	628,670	80.80	East New Market	167	0.20
			Eldorado	59	0.10
Baltimore County	777,184	598.60	Galestown	98	0.20
			Hurlock	1,844	2.50
Calvert County	84,110	215.20	Secretary	511	0.30
Chesapeake Beach	3,212	2.80	Vienna	282	0.20
North Beach	1,778	0.40			
			Frederick County	213,662	662.90
Caroline County	30,861	320.10	Brunswick	5,049	2.10
Denton	2,969	2.50	Burkittsville	176	0.40
Federsburg	2,584	2.00	Emmitsburg	2,361	1.10
Goldsboro	211	0.20	Frederick	56,063	20.40
Greensboro	1,634	0.70	Middletown	2,763	1.70
Henderson	119	0.10	Myersville	1,431	0.80
Hillsboro	160	0.10	New Market	444	0.70
Marydel	145	0.10	Rosemont	295	0.60
Preston	564	0.60	Thurmont	5,797	3.00
Ridgely	1,338	1.10	Walkersville	5,417	4.30
Templeville	80	0.10	Woodsboro	873	0.70
Carroll County	163,207	449.10	Garrett County	30,049	648.00
Hampstead	5,261	2.70	Accident	348	0.50
Manchester	3,440	1.90	Deer Park	404	1.00
Mount Airy	7,647	3.80	Friendsville	531	0.90
New Windsor	1,321	0.70	Grantsville	608	0.70
Sykesville	4,314	1.60	Kitzmiller	294	0.30
Taneytown	5,264	2.90	Loch Lynn Heights	473	0.30
Union Bridge	1,007	0.90	Mountain Lake Park	2,222	1.50
Westminster	17,128	5.70	Oakland	1,905	2.10
Cecil County	92,746	348.10	Harford County	232,175	440.30
Cecilton	475	0.40	Aberdeen	14,018	6.40
Charlestown	1,068	0.90	Bel Air	10,317	2.80
Chesapeake City	784	0.60	Havre de Grace	11,318	4.00
Elkton	13,094	8.00			
North East	2,745	1.60	Howard County	264,265	252.00
Perryville	3,693	2.50			

	<u>Population¹</u>	<u>Land Area²</u>
Kent County	19,680	279.40
Betterton	357	0.90
Chestertown	4,644	2.60
Galena	438	0.40
Millington	401	0.30
Rock Hall	2,077	1.30
Montgomery County	918,881	495.50
Barnesville	174	0.50
Brookeville	124	0.10
Chevy Chase	2,760	0.50
Chevy Chase - Section Three	768	0.10
Chevy Chase - Section Five	648	0.10
Chevy Chase View	890	0.30
Chevy Chase Village	2,088	0.40
Gaithersburg	56,300	10.10
Garrett Park	939	0.30
Glen Echo	248	0.10
Kensington	1,917	0.50
Laytonsville	304	1.00
Martin's Additions	889	0.10
North Chevy Chase	479	0.10
Poolesville	5,374	3.90
Rockville	52,573	13.40
Somerset	1,151	0.30
Takoma Park	17,687	2.10
Washington Grove	530	0.30
Prince George's County	838,716	485.40
Berwyn Heights	3,035	0.60
Bladensburg	7,882	1.00
Bowie	52,123	16.10
Brentwood	2,911	0.40
Capitol Heights	4,259	0.80
Cheverly	6,621	1.30
College Park	25,320	5.40
Colmar Manor	1,294	0.40
Cottage City	1,163	0.20
District Heights	6,142	0.90
Eagle Harbor	57	0.10
Edmonston	1,374	0.40
Fairmount Heights	1,542	0.30
Forest Heights	2,669	0.50
Glenarden	6,526	1.30
Greenbelt	22,006	6.00
Hyattsville	15,121	2.10
Landover Hills	1,582	0.30
Laurel	20,590	3.80
Morningside	1,343	0.60
Mount Rainier	8,713	0.70
New Carrollton	12,983	1.50
North Brentwood	480	0.10
Riverdale Park	6,528	1.60
Seat Pleasant	5,027	0.70

	<u>Population¹</u>	<u>Land Area²</u>
University Park	2,378	0.50
Upper Marlboro	670	0.40
Queen Anne's County	44,108	372.20
Barclay	143	0.30
Centreville	2,175	2.10
Church Hill	529	0.50
Queen Anne	174	0.10
Queenstown	617	0.40
Sudlersville	389	0.30
St. Mary's County	92,754	361.20
Leonardtown	1,929	3.10
Somerset County	25,447	327.20
Crisfield	2,791	1.60
Princess Anne	2,372	1.30
Talbot County	34,670	269.10
Easton	12,180	10.30
Oxford	752	0.50
St. Michaels	1,153	0.80
Trappe	1,125	0.80
Washington County	136,796	458.10
Boonsboro	2,790	1.50
Clear Spring	441	0.10
Funkstown	970	0.30
Hagerstown	36,659	10.70
Hancock	1,707	2.70
Keedysville	546	0.90
Sharpsburg	669	0.20
Smithsburg	2,324	0.90
Williamsport	1,832	1.10
Wicomico County	87,375	377.20
Delmar	1,863	1.30
Fruitland	3,773	3.50
Hebron	811	0.40
Mardela Springs	358	0.40
Pittsville	1,182	1.70
Salisbury	24,645	11.10
Sharptown	632	0.40
Willards	939	1.00
Worcester County	49,604	473.20
Berlin	3,676	2.20
Ocean City	7,182	4.60
Pocomoke City	4,146	3.00
Snow Hill	2,406	1.30

¹ Source: Maryland Department of Planning. County data as of July 1, 2003. Municipal data as of July 1, 2002.

² Square miles.

Appendix II

Real Property Tax Rates

(Per \$100 of Assessed Value)
Tax Rates Effective for Fiscal 2003

	<u>County</u>	<u>Municipal</u>		<u>County</u>	<u>Municipal</u>		<u>County</u>	<u>Municipal</u>
¹ Allegany County	\$0.9838		¹ Charles County	\$1.016		¹ Montgomery County	\$0.754	
Barton	\$0.9520	\$0.226	Indian Head	\$1.016	\$0.320	Barnesville		\$0.080
Cumberland	\$0.9838	\$0.872	La Plata	\$0.944	\$0.320	² Battery Park		\$0.050
Frostburg	\$0.9128	\$0.500	Port Tobacco	\$1.016	\$0.040	Brookeville		\$0.200
Lonaconing	\$0.9344	\$0.340				Chevy Chase		\$0.037
Luke	\$0.9299	\$0.240	Dorchester County	\$0.880		Chevy Chase, Sec. 3		\$0.020
Midland	\$0.9520	\$0.280	Brookview		\$0.220	Chevy Chase, Sec. 5		\$0.000
Westernport	\$0.9344	\$0.600	Cambridge		\$0.676	Chevy Chase View		\$0.030
			Church Creek		\$0.140	Chevy Chase Village		\$0.120
¹ Anne Arundel County	\$0.950		East New Market		\$0.540	² Drummond		\$0.048
Annapolis	\$0.550	\$0.624	Eldorado		\$0.260	² Friendship Heights		\$0.070
Highland Beach	\$0.950	\$0.416	Galestown		\$0.280	Gaithersburg		\$0.212
			Hurlock		\$0.620	Garrett Park		\$0.200
¹ Baltimore City	\$2.328		Secretary		\$0.320	Glen Echo		\$0.140
			Vienna		\$0.400	Kensington		\$0.193
						Laytonsville		\$0.132
¹ Baltimore County	\$1.115		¹ Frederick County	\$1.000		Martin's Additions		\$0.008
			Brunswick		\$0.488	North Chevy Chase		\$0.052
¹ Calvert County	\$0.892		Burkittsville		\$0.140	² Oakmont		\$0.100
Chesapeake Beach	\$0.556	\$0.500	Emmitsburg		\$0.360	Poolesville		\$0.240
North Beach	\$0.556	\$0.720	Frederick		\$0.640	Rockville - Primary Rate		\$0.322
			Middletown		\$0.232	Somerset		\$0.050
Caroline County	\$0.952		Mount Airy		\$0.206	Takoma Park		\$0.660
Denton	\$0.832	\$0.600	(Also in Carroll Co.)			Washington Grove		\$0.235
Federsburg	\$0.832	\$0.592	Myersville		\$0.236			
Goldsboro	\$0.912	\$0.400	New Market		\$0.120	¹ Prince George's County	\$0.962	
Greensboro	\$0.832	\$0.545	Rosemont		\$0.040	Berwyn Heights	\$0.819	\$0.474
Henderson	\$0.912	\$0.200	Thurmont		\$0.248	Bladensburg	\$0.811	\$0.590
Hillsboro	\$0.912	\$0.160	Walkersville		\$0.176	³ Bowie	\$0.944	\$0.292
Marydel	\$0.912	\$0.300	Woodsboro		\$0.152	Brentwood	\$0.943	\$0.248
Preston	\$0.832	\$0.360				Capitol Heights	\$0.845	\$0.440
Ridgely	\$0.832	\$0.530	¹ Garrett County	\$1.036		Cheverly	\$0.825	\$0.400
Templeville	\$0.912	\$0.153	Accident	\$1.036	\$0.224	College Park	\$0.944	\$0.250
(Also in Q.A. Co.)			Deer Park	\$1.036	\$0.300	Colmar Manor	\$0.941	\$0.450
Carroll County	\$1.048		Friendsville	\$1.036	\$0.240	Cottage City	\$0.832	\$0.460
Hampstead		\$0.200	³ Grantsville	\$1.036	\$0.260	District Heights	\$0.822	\$0.554
Manchester		\$0.184	Kitzmiller	\$1.036	\$0.360	Eagle Harbor	\$0.957	\$0.292
Mount Airy		\$0.206	Loch Lynn Heights	\$1.036	\$0.190	Edmonston	\$0.824	\$0.400
(Also in Fred. Co.)			Mountain Lake Park	\$0.988	\$0.280	Fairmount Heights	\$0.925	\$0.420
New Windsor		\$0.160	Oakland	\$0.961	\$0.480	Forest Heights	\$0.879	\$0.260
Sykesville		\$0.304				Glenarden	\$0.837	\$0.246
Taneytown		\$0.320	¹ Harford County	\$1.092		Greenbelt	\$0.809	\$0.656
Union Bridge		\$0.300	Aberdeen	\$0.936	\$0.512	³ Hyattsville	\$0.811	\$0.580
Westminster		\$0.400	Bel Air	\$0.936	\$0.440	Landover Hills	\$0.817	\$0.400
			Havre de Grace	\$0.936	\$0.620	Laurel	\$0.794	\$0.640
¹ Cecil County	\$0.980		¹ Howard County	\$1.044		Morningside	\$0.834	\$0.440
Cecilton		\$0.240				Mount Rainier	\$0.814	\$0.807
Charlestown		\$0.320	Kent County	\$1.012		New Carrollton	\$0.946	\$0.450
Chesapeake City		\$0.472	Betterton	\$0.992	\$0.320	North Brentwood	\$0.950	\$0.288
Elkton		\$0.444	Chestertown	\$0.992	\$0.360	Riverdale Park	\$0.809	\$0.637
North East		\$0.480	Galena	\$0.992	\$0.240	Seat Pleasant	\$0.822	\$0.500
Perryville		\$0.376	Millington	\$0.992	\$0.280	University Park	\$0.822	\$0.600
Port Deposit		\$0.580	(Also in Q.A. Co.)			Upper Marlboro	\$0.887	\$0.000
Rising Sun		\$0.360	Rock Hall	\$0.992	\$0.320			

	<u>County</u>	<u>Municipal</u>
¹ Queen Anne's County	\$0.976	
Barclay		\$0.100
Centreville		\$0.480
Church Hill		\$0.340
Millington		\$0.280
(Also in Kent Co.)		
Queen Anne		\$0.180
(Also in Talbot Co.)		
Queenstown		\$0.200
Sudlersville		\$0.185
Templeville		\$0.153
(Also in Caroline Co.)		
¹ St. Mary's County	\$0.908	
Leonardtown		\$0.150
Somerset County	\$1.010	
Crisfield		\$0.700
Princess Anne		\$0.764
Talbot County	\$0.553	
Easton	\$0.522	\$0.440
Oxford	\$0.540	\$0.260
Queen Anne	\$0.550	\$0.180
(Also in Q.A. Co.)		
St. Michaels	\$0.540	\$0.580
Trappe	\$0.550	\$0.300
¹ Washington County	\$0.948	
Boonsboro		\$0.240
Clear Spring		\$0.190
Funkstown		\$0.220
Hagerstown		\$0.768
Hancock		\$0.355
Keedysville		\$0.180
Sharpsburg		\$0.176
Smithsburg		\$0.280
Williamsport		\$0.400
¹ Wicomico County	\$1.047	
Delmar		\$0.676
Fruitland		\$0.685
Hebron		\$0.400
Mardela Springs		\$0.200
Pittsville		\$0.360
Salisbury		\$0.652
Sharptown		\$0.620
Willards		\$0.460
Worcester County	\$0.730	
Berlin		\$0.680
Ocean City		\$0.516
Pocomoke City		\$0.760
Snow Hill		\$0.860
State	\$0.084	
Real Property		

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

² Special taxing district.

³Different rate in town tax class.

Source: Department of Assessments and Taxation
Department of Legislative Services

Appendix III

Admissions and Amusement Tax Rates As of July 1, 2002

		<u>Tax</u>			<u>Tax</u>
		<u>% Rate</u>			<u>% Rate</u>
<u>Activities</u>			<u>Activities</u>		
Allegany County			Cecil County		
Barton	All Activities	4.5	Cecilton	All Activities	*6.5
Cumberland	All Activities	*10.0	Charlestown, Port Deposit	All Activities	*10.0
Frostburg	All Activities	*10.0	Chesapeake City, North East(H),		
Lonaconing, Luke	All Activities	5.0	Rising Sun	All Activities	*6.0
Midland, Westernport	All Activities	*7.5	Elkton	All Activities	5.0
County Area	All Activities	*7.5	Perryville (D)	All Activities	*8.5
			County Area (H)	All Activities	*6.0
Anne Arundel County			Charles County		
Annapolis	Billiard Parlors (J)	3.5	Indian Head	All Activities	5.0
	Movies	7.5	La Plata	All Activities	4.5
	Rental of Sports or		County Area	All Activities	*10.0
	Recreational Equipment	5.0			
	Sales	5.0			
	All Other Activities	*10.0			
County Area (A)(B)(C)	Bingo & Movies	7.5	Dorchester County		
	All Other Activities	*10.0	Cambridge	All Activities	4.0
			Brookview, Church Creek, East		
			New Market, Eldorado,		
			Galestown, Hurlock, Secretary,		
			Vienna, County Area	All Activities	0.5
Baltimore City			Frederick County		
City (A)(E)	Movies on Historic Register	5.0	Brunswick	All Activities	*10.0
	Single-Screen Movie Theaters	5.0	Burkittsville, Emmitsburg, Rosemont,	Sales	0.5
	All Other Activities	*10.0	Myersville, County Area	All Other Activities	5.0
Maryland Stadium Authority	Admissions	8.0	Frederick City	Sales	0.5
				Movies, Outdoor Theatres,	
Baltimore County	All Activities	*10.0		Miniature Golf	5.0
				All Other Activities	*10.0
Calvert County				Sales	0.5
Chesapeake Beach	All Activities Not Subject to ST	0.5		All Other Activities	*10.0
North Beach	All Activities Not Subject to ST	1.5	New Market		
County Area	All Activities Not Subject to ST	1.0			
			Middletown, Thurmont, Walkersville,		
			Woodsboro	All Activities	5.0
Caroline County			Garrett County		
Federalsburg	All Activities	4.5	Accident (D), Deer Park (D),		
Denton	All Activities	5.0	Kitzmiller (D),		
Goldsboro, Greensboro, Henderson,			Loch Lynn Heights (D),		
Hillsboro, Marydel, Preston,			County Area (D)	All Activities	4.5
Ridgely, Templeville &			Friendsville, Grantsville (D),		
County Area	All Activities	Exempt	Mt. Lake Park, Oakland	All Activities	*10.0
Carroll County			Harford County		
Hampstead (D)	Hampstead Swim Pool	Exempt	Aberdeen (A)(B)(D)(F)	All Activities	*10.0
	All Activities Not Subject to ST	5.0	Bel Air	All Activities	*10.0
Manchester	All Activities	*10.0	Havre de Grace	All Activities	5.0
Mt. Airy	Use & Rental of Sports			Coin-Op Amuse. Dev.	10.0
	or Recreational Equip.	5.0		All Other Activities	5.0
	All Other Activities	*10.0		Coin-Op Amuse. Dev.	10.0
New Windsor	All Activities	5.0		Night Club & Cabaret	
Sykesville	All Activities	*10.0		Admissions	2.0
Taneytown	All Activities	4.5		Sales	2.0
Union Bridge	All Activities	5.0		Golf Greens Fees, Golf Cart Rentals	
Westminster	All Activities	*10.0		Driving Ranges, Mini Golf, and Rental	
County Area	All Activities	*10.0		of Golf Equipment, Drive-in Movie	
				Entertainment	Exempt
				All Other Activities	5.0

	<u>Activities</u>	<u>Tax % Rate</u>
Howard County (A)(D)	Concerts, Operas & Live Theater, Indoor Athletic Fac. for Tennis, Baseball, Basketball Soccer and Volleyball, Climbing Agritourism Enterprises All Other Activities	5.0 Exempt *7.5
Kent County Berterton, Galena, Millington County Area Chestertown Rock Hall	All Activities All Activities All Activities	4.5 4.0 *10.0
Montgomery County Brookeville (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 Additions (A)(B)(D), North Chevy Chase (A)(B)(D), Oakmont (A)(B)(D), Washington Grove (A)(B)(D) County Area (A)(B)(D) Barnesville, Chevy Chase (Sec. #4) (D) Gaithersburg (B)(D), Glen Echo Kensington, Laytonsville Poolesville Rockville (I) Somerset Takoma Park (A)(B)	All Activities All Activities All Activities All Activities Miniature Golf Fac. All Other Activities All Activities All Activities	*7.0 *10.0 4.5 0.5 7.0 *10.0 Exempt *10.0
Prince George's County Berwyn Heights Bladensburg, Brentwood, Cheverly (D), Cottage City, District Heights, Fairmount Heights, Glenarden, Hyattsville, Landover Hills, Mount Rainier, Seat Pleasant Bowie Capitol Heights, Colmar Manor, Riverdale Park College Park Eagle Harbor (B), Forest Heights (B), North Brentwood, University Park(B), Upper Marlboro (B), County Area (B) Edmonston (D)	All Activities All Activities Golf, Green Fees All Other Activities All Activities Coin-Op. Amuse. Dev. All Other Activities Sales Coin-Op. Amuse. Dev., Golf Green All Other Activities All Activities	*9.0 *10.0 5.0 *10.0 5.0 10.0 4.5 0.5 5.0 *10.0 4.0

	<u>Activities</u>	<u>Tax % Rate</u>
Prince George's County (Cont'd.) Greenbelt (B) Laurel (D) Morningside New Carrollton	Sales All Other Activities Movies & Coin-Op. Amuse. Devices All Other Activities All Activities Movies & Coin-Op. Amuse. Devices Swimming Pools All Other Activities	5.0 *10.0 10.0 5.0 4.5 10.0 4.5 *6.0
Queen Anne's County Barclay, Centreville, Queenstown, Sudlersville, Templeville, County Area Church Hill Queen Anne	All Activities All Activities All Activities	5.0 2.0 0.5
St. Mary's County Leonardtown County Area (D)	Movies All Other Activities All Activities	1.0 *10.0 2.0
Somerset County Crisfield, Princess Anne, County Area	All Activities	4.0
Talbot County Easton, Oxford St. Michaels Trappe (A), County Area (A)	All Activities Shows and Exhibits Carnival Rides, Boat Rides, Fishing & Excursions All Other Activities All Activities	0.5 *10.0 4.0 5.0
Washington County Boonsboro (D) Clear Spring Funkstown, Keedysville (D)(G), Sharpsburg(D)(G) Hagerstown Hancock, Williamsport Smithsburg (D) County Area (D)(G)	All Activities All Activities All Activities Bingo, Theatres, Operas, Concerts Concessions, Beaches, Carnivals, Shows, Exhibits All Other Activities All Activities Amusement Rides, Bingo, Concessions All Other Activities Bingo All Other Activities	4.0 *5.5 5.0 3.0 5.0 *10.0 *10.0 1.0 5.0 3.0 5.0

	<u>Activities</u>	<u>Tax % Rate</u>
Wicomico County		
Delmar (D), Hebron (D), Mardela Springs (D), Pittsville (D), Sharptown (D), Willards (D)	All Activities	4.5
Fruitland (D)	All Activities	4.0
Salisbury	Movies	5.0
	All Other Activities	4.5
County Area (D)	Athletic Events	4.5
	All Activities	*4.5
Worcester County		
Berlin, Pocomoke City, Snow Hill	All Activities	2.0
Ocean City, County Area	All Activities	3.0

ST Sales and use tax.

* 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 nonamplified 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 2003

Allegany	2.93%
Anne Arundel	2.56%
Baltimore City	3.05%
Baltimore	2.83%
Calvert	2.60%
Caroline	2.63%
Carroll	2.85%
Cecil	2.80%
Charles	2.90%
Dorchester	2.62%
Frederick	2.96%
Garrett	2.65%
Harford	3.06%
Howard	2.45%
Kent	2.58%
Montgomery	2.95%
Prince George's	3.10%
Queen Anne's	2.85%
St. Mary's	3.10%
Somerset	3.15%
Talbot	1.79%
Washington	2.80%
Wicomico	3.10%
Worcester	1.25%

Source: Maryland Association of Counties, *Budget and Tax Rate Survey*, November 2003

Appendix V
Property Transfer Tax Rates*
(Per \$1,000 of Consideration Paid)
Fiscal 2003

Allegany	0.2%
Anne Arundel	1.0%
Baltimore City	1.5%
Baltimore ¹	1.5%
Caroline ²	0.5%
Cecil	\$10 per deed
Dorchester	1.0%
Garrett	1.0%
Harford	1.0%
Howard ³	1.0%
Kent	0.5%
Montgomery	1%
Prince George's	1.4%
Queen Anne's	0.5%
St. Mary's	1.0%
Talbot ⁴	1.0%
Worcester	0.5%

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

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

²Local Transfer Tax is source of revenue for Capital Bond Fund, not for General Fund.

³In Howard County all transfer tax revenues are dedicated fund.

⁴The first \$50,000 of consideration is exempt from taxation. Exemption is for owner occupied residential property.

Source: Maryland Association of Counties, *Budget and Tax Rate Survey*, November 2003

Appendix VI
Recordation Tax Rates
(Per \$500 of Consideration Paid)
Fiscal 2003

Allegany	\$2.20
Anne Arundel	\$3.50
Baltimore City	\$2.75
Baltimore	\$2.50
Calvert	\$5.00
Caroline	\$3.30
Carroll	\$3.50
Cecil	\$3.30
Charles	\$5.00
Dorchester	\$3.30
Frederick	\$5.00
Garrett	\$3.50
Harford	\$3.30
Howard	\$2.50
Kent	\$3.30
Montgomery	\$3.45
Prince George's	\$2.20
Queen Anne's	\$3.30
St. Mary's	\$4.00
Somerset	\$3.30
Talbot	\$3.30
Washington	\$3.80
Wicomico	\$2.30
Worcester	\$3.30

¹Effective November 1, 1999, rate was increased to \$5.00 per \$500.00

²Fiscal 2004 rate of \$3.50 effective September 1, 2003

Source: Maryland Association of Counties, *Budget and Tax Rate Survey*, November 2003

**Appendix VII
Sales and Service Tax Rates
Fiscal 2003**

	<u>Item</u>	<u>Tax Rate</u>
Allegany	hotels/motels	5%
	coal tax	\$.30/ton
Anne Arundel	miscellaneous fuels:	
	steam	\$160/mil lbs.
	liquified petroleum	\$.015/gallon
	fuel oil	\$.02/ gallon
	coal	\$2-\$4/ton
	telephone	8%
	electricity	\$.0020/.0025
	natural gas	\$.00589/therm.
	parking lots	\$.60/space per day
	hotels/motels	7%
Baltimore City¹	telephone	12%
	electricity	\$.05669/kwh (non-res.)
	hotels/motels	7.5%
	parking lots	\$.60/daily, \$3.25/week, \$13/month
	steam	\$.001237/lb.
	fuel oil	8%
	natural gas	.053666/therm.
	liquefied petroleum	8%
Baltimore²	telephone	8%
	electricity	\$.00530/kwh (non-res.)
	hotels/motels	8%
Caroline³	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	4%
Howard	hotels/motels	5%
Kent	hotels/motels	3%

	<u>Item</u>	<u>Tax Rate</u>
Montgomery	telephone	\$.0925 per mo. per line
	electricity	\$.0027571/kwh (non-res.); \$.0010404/kwh (res.)
	fuel oil	\$.0128400-.014208/gal. (res.) \$.0340260-.0376512/gal.(non-res.)
	gas (natural)	\$.0093864/therm. (res.) \$.0248740/therm (non-res.)
	liquified petroleum	\$.0020280/lb. (res.) \$.0053742/lb. (non-res.)
	hotels/motels	7%
Prince George's⁴	hotels/motels	5%
	telephone	8%
	electricity	\$.005659/kwh
	natural gas	\$.046546/therm.
	fuel oil	\$.074693/gal.
	propane, other misc. fuels	\$.105831/gal.
Queen Anne's	hotels/motels	3%
St. Mary's⁵	fuel oil	5%
	electricity	5%
	liquefied petroleum	5%
	natural gas	5%
	hotels/motels	5%
Somerset	hotels/motels	3%
	boat slips	\$250 per year
Talbot	hotels/motels	3%
Washington	hotels/motels	6%
Wicomico⁶	hotels/motels	5%
	boat slips	\$20 per foot/year
Worcester⁷	hotels/motels	4%
	food tax	1%

⁴Prince George's County energy taxes are levied as a sales tax based on calculated county-wide average prices.

⁵St. Mary's County energy tax rates are modestly adjusted annually – rates shown are for fiscal 1999.

⁶Wicomico distributes 1% to the City of Salisbury.

⁷Worcester County food tax revenue dedicated to Ocean City convention Center.

Sources: Maryland Association of Counties (Report of County Budgets, Tax Rates, and Selected Statistics – Fiscal Year 2004)

Department of Legislative Services Tax Rate Survey

¹Baltimore City telephone total yields include residential and nonresidential.

²Baltimore County electricity rate for large manufacturers is \$.00375 per kwh and capped at 160 million kwh.

³Caroline County collects annual slip taxes based on vessel length.

Appendix VIII
Trailer Park Tax Rates

Fiscal 2003

Allegany	15% of rental charges
Anne Arundel ¹	8% of rental charges
Baltimore City	--
Baltimore ²	7% of rental charges
Calvert	20% of rental charges
Caroline	\$15
Carroll	--
Cecil	\$20
Charles ³	\$15/month
Dorchester	15% of rental charges
Frederick	15% of rental charges
Garrett	15% of rental charges
Harford	\$10/month
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/month
Queen Anne's	--
St. Mary's	10% of rental charges
Somerset	--
Talbot	\$50/quarter
Washington	15% of rental charges
Wicomico	15% of rental charges
Worcester	18% of rental charges

¹\$25 per month maximum.

²Monthly tax per pad capped at \$20.

³Charles County Annual Trailer Park Permit Fee charged to park owners is \$250.00 plus monthly parking spaces/ set-aside fee of \$25.00 each, with a maximum capacity of in excess of 25 units, an additional fee of \$2.50 per unit.

Source: Department of Legislative Services Tax Rate Survey

**Appendix IX
County Bond Rating**

	Moody's <u>Nov. 2003</u>	Standard & Poors <u>Nov. 2003</u>
Allegany*	Baa1	A-
Anne Arundel	Aa1	AA+
Baltimore City*	A1	A+
Baltimore	Aaa	AAA
Calvert	Aa2	AA
Caroline*	A3	Not Rated
Carroll	Aa2	AA
Cecil	A1	AA-
Charles	Aa2	AA
Dorchester*	A2	A
Frederick	Aa2	AA
Garrett(1)*	Aaa	AAA
Harford	Aa1	AA
Howard	Aaa	AAA
Kent*	A	Not Rated
Montgomery	Aaa	AAA
Prince George's	Aa3	AA
Queen Anne's	A1	Not Rated
St. Mary's*	Aa3	AA-
Somerset	Not Rated	Not Rated
Talbot	Aa3	Not Rated
Washington	A1	A+
Wicomico	A2	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 2004)

Notes to Publication

Notes to the Publication

Year Ended June 30, 2003

I. Significant Policies of Presentation

A. Governmental Operations - Operating

The amounts presented were compiled from the respective entity's general fund, special revenue fund, permanent 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. Permanent fund(s) represent the fund(s) used to account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the government or its citizens. 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, and 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.

- Chapter 476, Laws of Maryland 1996, transferred the responsibility for the Montgomery County 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.
- This year's report continues with the changes made in the 1995 report. These changes were as follows:
 - **State Grants:** Includes State grants and State shared taxes. Prior to fiscal 1995 State shared taxes were reported separately.
 - **Public Works:** Includes transportation services, sewer/solid waste/water services, and other public works services. Prior to fiscal 1995 this category contained highways and streets, sanitation and waste control, and other public works.
 - **Transportation:** Includes highway and street maintenance, parking facilities, airport facilities, and transit services. Prior to fiscal 1995 airport and transit services were reported under other public works.
 - **Sewer/Solid Waste/Water:** Includes sewer services, solid waste collection and disposal services, and water services. Prior to fiscal 1995 water services were reported under other public works.
 - **Other Public Works:** Includes expenditures related to the operation of gas, electric, light, and power plants. Prior to fiscal 1995 this category contained airport services, transit services, water services, and gas/electric/light/power services.
 - **Health:** Includes health and hospital expenditures. Prior to fiscal 1995 hospital expenditures were reported separately.
 - **Primary/Secondary Education:** Includes expenditures for operating and maintaining public schools and other educational facilities, including tuition and fees paid by a county for residents attending the Maryland School for the Blind. Prior to fiscal 1995 these expenditures were reported under education.
 - **Community College:** Includes expenditures for operating and maintaining community colleges. Prior to fiscal 1995 these expenditures were reported under education.
 - **Economic Development Opportunity:** Includes expenditures incurred in the promotion of economic development, growth, and opportunity. Prior to fiscal 1995 these expenditures were reported separately.

III. Reporting Jurisdictions

There were no changes in reporting jurisdictions for the year ended June 30, 2003.

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, 2003 Prince George's County was liable for nonself-supporting WSSC debt as a guarantor on bonds issued by WSSC in the amount of \$6,490,000.

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	20.0%
Dorchester	20.0%
Kent	10.0%
Queen Anne's	27.0%
Talbot	23.0%
	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	68.0%
Worcester	32.0%
	100.0%

E. College of Southern Maryland

Financial information, excluding outstanding debt and debt service payments, was apportioned among Calvert, Charles, and St. Mary's counties on the basis of contributions to the board of trustees, as follows:

Calvert	14.1%
Charles	68.3%
St. Mary's	17.6%
	<u>100.0%</u>

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, 2003 according to the Maryland State Retirement Agency:

- | | | |
|--|--|--|
| 1. Allegany Community College | 38. Harford Community College | 75. Talbot County Council |
| 2. Allegany County Board of Education | 39. Harford County Board of Education | 76. Upper Marlboro, Town of |
| 3. Allegany County Commission | 40. Harford County Government | 77. Walkersville, Town of |
| 4. Allegany County Housing Authority | 41. Harford County Library | 78. Washington County Board of Education |
| 5. Allegany County Library | 42. Howard Community College | 79. Washington County Library |
| 6. Allegany County Transit Authority | 43. Howard County Board of Education | 80. Westminster, City of |
| 7. Annapolis, City of | 44. Hurlock, Town of | 81. Worcester County Board of Education |
| 8. Anne Arundel County Bd. of Education | 45. Hyattsville, City of | 82. Worcester County Commission |
| 9. Anne Arundel Co. Community College | 46. Kent County Board of Education | 83. Worcester County Liquor Board |
| 10. Berlin, Town of | 47. Manchester, Town of | 84. Wor-Wic Tech Community College |
| 11. Brunswick, Town of | 48. Middletown, Town of | |
| 12. Calvert County Board of Education | 49. Montgomery College | |
| 13. Cambridge, City of | 50. Mount Rainier, City of | |
| 14. Caroline County Board of Education | 51. New Carrollton, City of | |
| 15. Carroll County Board of Education | 52. North Beach, Town of | |
| 16. Carroll Co. Public Library Employees | 53. Oxford, Town of | |
| 17. Cecil County Board of Education | 54. Oakland, Town of | |
| 18. Cecil County Commission | 55. Pocomoke City | |
| 19. Cecil County Library | 56. Preston, Town of | |
| 20. Charles County Community College | 57. Prince George's Comm. College | |
| 21. Cheverly, Town of | 58. Prince George's Co. Board of Ed. | |
| 22. Cresaptown Civic Improvement Assoc. | 59. Prince George's Co. Crossing Guards | |
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